



The Municipal Council of Quatre Bornes



Annual Report for Financial Year 2021/2022

28 October 2022

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1.0 MAYOR'S STATEMENT



As Mayor of the town of Quatre Bornes, I am pleased to submit the Annual report for the year 2022/2023 which highlights the major achievements, activities and financial situation of the Municipal Council of Quatre Bornes.

In this financial year our Council made sure that all projects are implemented in a very efficient manner. After facing the Covid19 pandemic, it was essential to adapt to the new normal thus reorganizing our activities to help boosting and relaunching of our economy with the constraint of a tighter budget. The focus has always remained on making our town better for our citizens by giving them the best services possible.

This Council also recognize that with this new way of operating using our resources at a high level of efficiency is now a must, as with the limited resources put at the Council disposal to ensure the good running of the town, it will have to be an all-hands-on deck approach.

With the implementation of National Disaster Risk Reduction and Management Act 2016, the Mayor of Municipal Council of Quatre Bornes had chaired various meetings of the Local Emergency Operation Command during flash floods, torrential rains and cyclones. The employees of the Council had intervened in various location of the town where emergency services were required. We are also massively investing in drains to make sure that the township is ready to face all the aftermaths of climate change.

The Council renders a Library Service to the inhabitants of the Town and the public at large. Large variety of books, reference books and periodical are made accessible to the public. Furthermore, diverse activities are organized during school holidays by the Municipal Library.

The Council offers Refuse Collection Services and Town Cleansing within its jurisdiction. Some 2300 residential premises and about 5838 economic operators are being serviced regularly. It consists of collection of household refuse on a weekly basis and commercial refuse on a daily basis.

The Council had attended various projects to the tune of Rs 60,000,000 during the Financial Year 2022-2023. Such as, resurfacing of roads, construction of new roads, supply of LED lanterns, integrated project at Chooroomoonee, construction of drains in the township etc.

The Council fulfilled its role as an urban authority by attending to the request of its citizens be it infrastructural, social, cultural, environmental, youth and sports. Despite its budgetary constraints, the Council attended its obligation with pride during the year 2022/2023.

We are facing difficult times but we as a Council are working forward in the best interests of our citizens and we pride ourselves to always be at your service.

NAGEN MOOTOOSAMY
MAYOR

2.0 CHIEF EXECUTIVE'S STATEMENT



I feel privileged to present the Annual Report of the Municipal Council of Quatre Bornes for the Financial Year 2021/2022 pursuant to Section 142 of the Local Government Act 2011 as subsequently amended. This Annual Report outlines our overall financial position and performance and major activities of the Council for the financial year 2021/2022.

The country faced lockdown due to COVID 19 Pandemic until April 2021 when Government decided to relax the sanitary measures prevailing since the second lockdown in March 2021.

With the opening of frontiers since June 2021, the situation is gradually returning to normal and economic activities are also gradually picking up again.

The Council continued to provide essential services such as scavenging services, burial services as well as street lighting services since the second lockdown in March 2021. With the easing of almost all sanitary restrictions, the Mauritian economy is gradually recovering and the Council is now providing all its services normally by sticking to sanitary protocols imposed by the Central Government. Such services include welfare services, library services, services of the market and fair, as well as infrastructural works in the town.

From the financial point of view, the Council was affected negatively by the Covid-19 Pandemic. On the revenue side, Council faced much difficulties to collect fees from several economic operators who were also impacted by the negative effects of the pandemic. However, with the support of Central Government, Council has been able to embark in several capital projects such as road and drain works sports complexes, multipurpose complexes, cleaning of drains, canals and rivers. Embellishment works and bulky waste campaigns were also undertaken with the undeniable support of the Ministry of Local Government and Disaster Risk Management.

I seize this opportunity to thank His Worship the Mayor, Deputy Mayor and the Councillors and all staff of the Council who endeavoured to provide services to the citizens in the face of all challenges and opportunities. I am sure that together we are going to fulfil our duties and make the lives of our citizens brighter.

R. GANGADEEN
CHIEF EXECUTIVE

3.0 OVERVIEW OF COUNCIL

ABOUT THE MUNICIPAL COUNCIL OF QUATRE BORNES

The town of Quatre Bornes was created by an Ordinance passed in 1895 and came in force in 1896. From the time of its creation till 1950, it was governed by a fully nominated Board of Commissioners, consisting of a Chairman and 5 members.

The Town Council Ordinance 1950 democratised the institution of Board by incorporating a provision by which members were to be elected. However, it remained a system of nomination with 3 nominated members and 7 elected members.

The Local Government Ordinance of 1962 required that each of the towns including Quatre Bornes would have 12 elected and 4 nominated members. In 1968, when Mauritius became independent, the Town Council became a Municipality and since then all Councillors have to be elected.

With the amendments brought to the Local Government Act 2011, the Municipal Council of Quatre Bornes is now made up of 20 Councillors (5 wards each electing 4 members).

The town of Quatre Bornes also known "*La ville des fleurs*" (The City of Flowers), extends over an area of about 2,122 Ha and it is served by an urban road network of approximately 300 Kilometres which is being extended each year.

Situated in the central part of Mauritius, Quatre Bornes is easily accessible from the western part southern and Northern part of the island and recently from the eastern part with the construction of the extension of the Verdun - Trianon link Road.

Urban development itself started in the late 1960s when the Trianon Sugar Estate, sold its land properties, and attracted a new social class, nowadays known as the Morcellement St-Jean.

The town is in a period of rapid development and consists of residential development and commercial development. Commercial and office spaces are very prominent in the area of the cyber city in Ebene.

Quatre Bornes consists of the 'Old Quatre Bornes' on the one hand which comprise regions like Belle-Rose, Telfair, Drapers, D'Epinay and on the other hand new Quatre Bornes which started its development in the 1980s in the region of Sodnac. The region of Ebene with the Cybercity also form part of Quatre Bornes.

HISTORICAL DEVELOPMENT OF THE TOWN


The Town of Quatre Bornes, - 'La Ville des Fleurs' has its history dating to more than two centuries:

- In 1740, during French colonisation, the cartography of Pierre Guyomar indicated the 'quartiers Des Plaines-Wilhems', which depicted Quatre Bornes as a forest region that was being colonised.
- In 1764, Joseph Francois Charpentier de Cossigny settled in a region that he named Palma, and in the same period the Governor Antoine Desforges Boucher settled in a region, which he named Bassin.
- Around 1768-70, the novelist Bernardin de St. Pierre, was inspired to write 'Paul et Virginie', in which mention is made of the Trois Mammelles Mountain, the 'watercress' plants near a river (namely the Rempart River).
- In 1850: construction of the St-Jean Church
- With the introduction of the railway line in 1864, the region of Plaines-Wilhems developed rapidly with the migration of people living in coastal regions to the Plaines Wilhems.
- In 1870s the cartographer Descubes mentioned the name of Quatre Bornes for the first time on a map.
- In 1890, Quatre Bornes was declared village by proclamation No.49, with effect as from 1877
- In 1895, the Ordinance Act 32 stated that the Board of Commissioners would consist of 6 members. Honourable Sir William Newton K.C. became the first president in 1896. Quatre Bornes was proclaimed Town under a proclamation of the Governor p.i Charles Anthony King Harman, C.M.G.
- In 1904 was founded the Convent of Quatre Bornes, which was to become the Loreto convent of Quatre Bornes, secondary institution for girls.
- In 1941, the Quatre Bornes Market was built.
- In 1954 the Council took the decision to build the 'Cite Beau-Sejour and 'Cite Pere Laval'

- The 1960's, saw the development of the Morcellement St Jean
- In 1964 the new Town Hall building was inaugurated
- In 1967, the region of Bassin and Palma were annexed to form part of the town by Proclamation No.2, Government Notices, 1967.
- In the mid-1980s Quatre Bornes developed at a rapid pace, with the construction of the George Town Commercial Complex, the Orchard Complex, Candos Commercial Complex, which provided shopping facilities, supermarket, cinema, drug stores etc.
- 1980s - 1990s saw the development of Sodnac region. Sodnac situated on the opposite of Candos Hill was so named in the opposite way of Candos
- 9th May 1984: Mr F. Canabady, the then Mayor inaugurated the crossroad at Palma constructed on a plot of land donated to the Municipality by the Jugnauth family.
- In 1987, the region of La source was annexed to the town of Quatre Bornes.
- Other commercial complexes were constructed in the 1990's such as Discovery House, Newry Complex, Orbis Court, France Centre, Buswell Centre, Flora Park, Middle Town Shopping Centre.
- There are several major developments in the region of Trianon, Ebene Cybercity, St. Jean and Tulipes Avenue in Sodnac.
- One of the major transformation in the public transport system is the implementation of the Metro Express LRT. The Quatre Bornes Central Metro Station was inaugurated and came into operation on 20 June 2021.

The Road Length / km (Excluding Classified Roads) for year 2021/2022: 298.6 km

Location	▶	Saint Jean Road, Quatre Bornes
Web Site	▶	http://www.qb.mu
Email	▶	mcqb@intnet.mu
Fax	▶	4540066
Tel	▶	4548054

Customer Care Centre/Hotline  454 9662- 9.00hrs to 16.00 hrs
5448 1929- 24hrs service(Hotline)

HOW THE TOWN WAS ATTRIBUTED THE NAME OF QUATRE BORNES

FOUR HYPOTHESES TO EXPLAIN THE NAME OF QUATRE BORNES

- According to a map prepared by Descubes in 1880, Quatre Bornes has been attributed its name, upon the four boundary stones (Bornes) which delimited the land properties of Palma, Bassin, Trianon and Beau-Sejour. It is this hypothesis which is the most plausible one.
- Another hypothesis was instituted by a Mauritian Historian, who said that four boundary stones (Bornes) delimited the three districts, namely Plaines Wilhems, Moka and Riviere Noire.
- In November 1761, two land owners namely Mr. Mabile and Mr. Desveaux were having land problems and this case was ultimately known as 'Le cas des Quatre Bornes'.

As W. Edward Hart explained in 1921, four boundary stones used to delimit the intersection between the roads crossing Vacoas and Bassin/Palma and La Louise and of the Balisage separating the land property of La Louise and Beau Sèjour

- Quatre Bornes has been named so, in relation to a 'commune' in France.

URB FLORIDA-THE COAT OF ARM



In 1955 Mr. R. Hein wrote the motto 'URBS Florida' which means Quatre Bornes 'LA VILLE DES FLEURS'. In the same year Mr. Max Boule drew the arms of the town at the request of the Board. The arms consisted of the four 'Bornes' and of three flowers.

In 1964, the Municipal Council of Quatre Bornes willing to pay tribute to Mr. De Candos who gave his name to a hill, a hospital, a road slope (montée Candos), a stadium, and a housing state, decided that the Lys Flower which decorated his arms be represented on the coat of arms of the Town of Quatre Bornes.

TWINNING

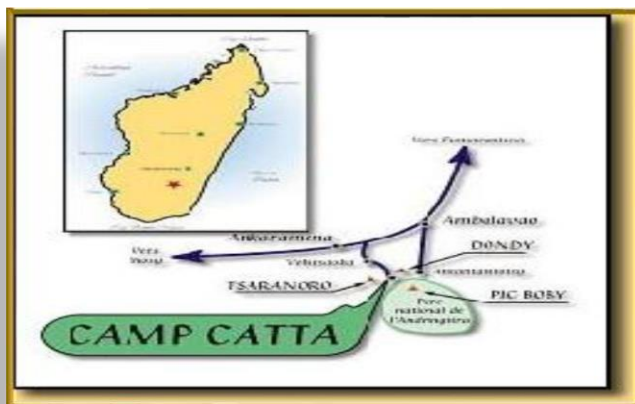
The Town of Quatre Bornes is twinned with the

1. “Communes de St Benoit” of Reunion Island (since 03 August of 1988)



Commune de St Benoit: shaded yellow

2. “Communes de Ambalavao” in Madagascar (1994)



Commune de Ambalavao- Red Star

3. “City of Daqing”, Heilongjiang province, China (since 31 May 2008)



City of Daqing in red

4.0 MISSION, VISION AND VALUE STATEMENT

4.1 Our Mission

To ensure a timely and quality service delivery to all stakeholders and to improve the quality of life of the citizens of the town.

4.2 Our Vision

To be a living model in partnership and networking with its stakeholders for the highest standards of excellence and an unrivalled quality of life.

4.3 Our Core Values



4.4 Our Commitment

To continuously maintain a high standard of service and to be proactive in providing facilities and improve the quality of public services offered and ensure that such services respond to the needs and wishes of the citizens.

5.0 ADMINISTRATIVE TEAM FOR JULY 2021 TO JUNE 2022

ADMINISTRATION DEPARTMENT	CHIEF EXECUTIVE Mr. Rajcoomar Gangadeen from 10 June 2021 to date
	DEPUTY CHIEF EXECUTIVE Mrs Toolambah NARSINGHEN
	ASSISTANT CHIEF EXECUTIVE Mr Rajcoomar SEENAUTH Mr Indulal LUCHAN from Nov 2019 to 06 March 2022 Mrs. Yasheeka MOLAYE from 7 March 2022 to date
FINANCE DEPARTMENT	FINANCIAL CONTROLLER Mr Sanjay VEERASAMY PRINCIPAL ACCOUNTANT Mr. Coomaren RAMASAWMY
PUBLIC INFRASTRUCTURE DEPARTMENT	Ag HEAD PUBLIC INFRASTRUCTURE DEPARTMENT CIVIL ENGINEER Mr Puran Dev PATTOO <i>LWP: 19/7/2021-16/7/2022</i> <i>Resigned on 17/7/2022</i> HEAD PUBLIC INFRASTRUCTURE DEPARTMENT <i>Mr Muhammad Fawwaz JAMALKHAN</i> <i>27.09.2021 to 06.03.2022</i> CIVIL ENGINEER <i>Mrs. Vrindavanee BHUJUN-KUTOWAROO</i> <i>30.03.2022 to date</i>
PUBLIC HEALTH DEPARTMENT	CHIEF HEALTH INSPECTOR Mr Irayah ERIGADOO PRINCIPAL HEALTH INSPECTOR Mr Michel SONEEA
LAND USE AND PLANNING DEPARTMENT	HEAD LAND USE AND PLANNING DEPARTMENT Mr Mohammad Al-Ilshaad SUBRATTY PLANNING AND DEVELOPMENT OFFICER Mr M.Arshad Moolye up to 11.01.2022 Mr. Nitish Baurhoo as from 12.01.2022
WELFARE DEPARTMENT	PRINCIPAL WELFARE OFFICER Mrs. G. Ettoo -22.06.20 to 1.9.2021 Mrs. Veena Ramnauth -02.09.2021-24.12.2021 Mrs. Gangadhur Ag. PWO 27.12.2021-28.06.2022 CHIEF WELFARE OFFICER Mrs Veena Ramnauth 24/12/2021 to 12 January 2022 Janeeta Soopal 12/01/2022 Mr. Vishwanauth Sookoy 7/4/2022 to 28/4/2022 Mrs. Janeeta Soopal 29/4/2022 to date

6.0 CORPORATE GOVERNANCE REPORT

Corporate governance is about doing the right things in the right way according to law principles of sound governance, whilst ensuring that decisions are taken in a robust and fair manner and in line with existing laws and regulations and principles of ethics, whilst promoting high standard of transparency.

The Council has applied the rule of corporate governance in all its undertakings.

ETHICS AND INTEGRITY

All employees are aware and are regularly reminded that they should abide by the code of ethics and conduct of public officials. There is a strong and viable organisational environment that reinforces and encourages the ethical and responsible conduct of employees which are supported by structures and processes put in place.

EFFICIENT INTERNAL AUDIT

The internal audit function provides a good degree of internal assurance in relation to processes and systems. It ensures the completeness, accuracy and reliability of financial and operational process.

An annual audit programme was worked out at the start of the financial year to cover a wide array of activities of the Council strictly adhering to the relevant guidelines, best practices, controls, regulations and procedures with special focus on inherent risk areas.

REPORTING AND DISCLOSURE

There is regular and informative reporting, both internally and externally, which is a pre-requisite for operational effectiveness. All issues regarding the organization are brought to the attention of the Council in a timely manner and all relevant information is presented in a clear and concise manner.

Financial and non-financial performance and other accountability information are also reported to the Council on a regular basis.

Meetings of the Council are held in public, there is thus a high level of transparency to the public, and compliance with laws and regulations governing the Municipal Council.

EFFICIENT INTERNAL CONTROL

There is an effective internal control system acting on operations which is reflected by an elaborate reporting to enhance transparency and accountability.

BUDGETING, FINANCIAL MANAGEMENT PERFORMANCE MEASUREMENT

The Council has according to the Local Government Act 2011 established an annual Performance Based Budgeting process, indicating clearly how the resources allocated will be used thus linking to measurable objectives encouraging a clearer vision, enabling proper forward planning to take place and facilitating the best longer-term use of resources.

To ensure efficient and effective use of resources, relevant financial and non-financial performance measures have been established to measure the Key Performance Indicators (KPIs) which provide a useful management and accountability tool, to ensure and demonstrate the efficient and effective use of resources.

EXTERNAL AUDIT

The accounts of the Council are audited each year by the National Audit Office. Much care is given by Management to follow the recommendations made in the Management Letter, with a view to enhancing efficiency and effectiveness.

6.1 COMPOSITION OF THE COUNCIL

1.	Mr MOOTOOSAMY Nagen	MAYOR
2.	Mr RAMLUCKHUN Dooshiant	DEPUTY MAYOR
3.	Mrs AYACANOU Morganangi	COUNCILLOR
4.	Mr BUKHORY Ashvin	COUNCILLOR
5.	Mr CANNOOSAMY PILLAY Roobakrishnen	COUNCILLOR
6.	Mrs GEERJANAN Premila	COUNCILLOR
7.	Mr GOOMANY Ziyad Mohammed (Till 25.07.2021)	COUNCILLOR
8.	Mr GOPALOODOO Vishnoo	COUNCILLOR
9.	Mr ISRAM Rajendra	COUNCILLOR
10.	Mrs JEPAUL-RADDHOA Soolekha	COUNCILLOR
11.	Mrs KOENIG Arline	COUNCILLOR
12.	Mr OCHIT Kevin	COUNCILLOR
13.	Mr RAMANJOOLOO Ballakisnah	COUNCILLOR
14.	Mrs SEVATHIANE-DANSANT Marie Claire Myrella	COUNCILLOR
15.	Mr SALMINE Eric Louis	COUNCILLOR
16.	Ms SALMINE Marie Joannie Annick Tania	COUNCILLOR
17.	Mr SONOO Atmaram	COUNCILLOR
18.	Mr SOOKUN Siam	COUNCILLOR
19.	Mrs SOUNDUR Usha Koontee Devi (Till 16.10.2021)	COUNCILLOR
20.	Mr TROYLUKHO Guy Emmanuel	COUNCILLOR
21.	Mrs FIDELE Marie Josée Hélène (As from 28.09.2021)	COUNCILLOR
22.	Ms ROUTHO Hurmila (As from 18.05.2022)	COUNCILLOR

- The Municipal Council of Quatre Bornes was composed of 20 elected members from 5 wards. Members of the Council for period 01.07.2021 to 30.06.2022.

7.0 ROLES AND FUNCTIONS OF COMMITTEES

7.1 SETTING UP OF COMMITTEES

- COUNCIL MEETING
- EXECUTIVE COMMITTEE
- PROCUREMENT COMMITTEE
- PUBLIC INFRASTRUCTURE COMMITTEE
- PUBLIC HEALTH COMMITTEE
- WELFARE COMMITTEE
- PERMITS AND BUSINESS MONITORING COMMITTEE
- ETHICS COMMITTEE
- PROJECT MONITORING COMMITTEE (from 08.09.2021)
- FINANCE COMMITTEE (from 15.09.2021)

COUNCIL MEETING

Chairperson: His Worship the Mayor

Vice Chairperson: The Deputy Mayor

The Municipal Council is made up of 20 elected Councillors from five different wards of the Town. The Council is the policy making body of the Municipality. As required under Section 45 of the Local Government Act 2011 as subsequently amended in 2015 the Council meets as often as the business may require and at least once every month in the Council Chamber for the formulation of policies and examination of all matters pertaining to the administration of the Town.

EXECUTIVE COMMITTEE

As per Section 48 of the Local Government Act 2011, the Executive Committee is responsible for the approval of the procurement of goods and services exceeding Rs. 100,000.

For period 01 July 2021 to 30 June 2022, the Executive Committee met for 31 sittings.

Every decision taken is reported at the next Council Meeting as stipulated in the Local Government Act.

- **MEMBERS OF THE EXECUTIVE COMMITTEE FOR JULY 2021 TO JUNE 2022**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**, Chairperson
- Mr Dooshiant **RAMLUCKHUN**, Deputy Mayor
- Councillor Mrs Morganangi **AYACANOU**
- Councillor Mr Vishnoo **GOPALOODOO**
- Councillor Mr Rajendra **ISRAM**
- Councillor Mrs Soolekha **JEPAL- RADDHOA**
- Councillor Mrs Usha Koontee Devi **SOUNDUR** (Till 16.10.2021)
- Councillor Mr Guy Emmanuel **TROYLUKHO** (From 28.02.2022)

- **PERMITS AND BUSINESS MONITORING COMMITTEE**

As per Section 115 of the Local Government Act 2011 as duly amended by the Finance (Miscellaneous Provision Act 2016 [Act No. 18 of 2016] has reviewed the constitution of the Permits and Business

Monitoring Committee to determine applications for Building and Land Use Permits and the Committee is constituted as follows:

- (a) The Mayor or Deputy Mayor as Chairperson
- (b) Four Councillors:
 - i. Councillor Mrs Premila Geerjanan
 - ii. Councillor Mr Atmaram SONOO
 - iii. Councillor Mr Siam Sookun
 - iv. Councillor Mr Guy Emmanuel TROYLUKHO
- (c) Chief Executive or his representative
- (d) Head Land Use and Planning Department or his representative
- (e) Head Public Infrastructure Department or a representative
- (f) Chief Health Inspector or his representative

As per the Local Government Act, the Permits and Business Monitoring Committee plays a vital role for which it has the responsibility of processing applications. For Building Land Use Permit for period 01 July 2021 to 30 June 2022 the Permits and Business Monitoring Committee has issued **654** permits.

- **PROCUREMENT COMMITTEE**

According to section 160 of the Local Government Act 2011 the procurement of goods and services shall be effected in accordance with the provisions of the Public Procurement Act.

Any procurement of goods and services by a local authority shall be determined by a Procurement Committee composed of:

- (a) The Chief Executive or his Deputy;
- (b) The Financial Controller or his Deputy; and
- (c) One senior officer in charge of a department other than that of the Chief Executive or the Financial Controller and shall require the approval of the Executive Committee of the Council, where the total value of the procurement exceeds 100,000 rupees, or such amount as may be prescribed.

The Procurement of goods, services and works are carried out in strict compliance with the provisions of the Public Procurement Act 2006 and subsequent directives issued by the Procurement Policy Office.

Bid Evaluation Committees are set up to evaluate bids according to pre-determined evaluation criteria.

- **THE PUBLIC INFRASTRUCTURE COMMITTEE**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**
- The Deputy Mayor Mr Dooshiant **RAMLUCKHUN**
- Councillor Mr Vishnoo **GOPALOODOO**, Chairperson
- Councillor Mr Siam **SOOKUN**, Vice-Chairperson
- Councillor Mr Ashvin **BUKHORY**
- Councillor Mr Roobakrishnen **CANNOOSAMY PILLAY**

- Councillor Mr Ziyad Mohammed **GOOMANY** (Till 25.07.2021)
- Councillor Mr Rajendra **ISRAM**
- Councillor Mr Guy Emmanuel **TROYLUKHO**
- Councillor Mrs Marie Josée Hélène **FIDELE** (As from 28.10.2021)

• **PUBLIC HEALTH COMMITTEE**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**
- The Deputy Mayor Mr Dooshiant **RAMLUCKHUN**
- Councillor Mrs Soolekha **JEPaul-RADDHOA**, Chairperson
- Councillor Mrs Usha Koontee Devi **SOUNDUR**, Vice-Chairperson (till 16.10.2021)
- Councillor Mrs Premila **GEERJANAN**
- Councillor Mrs Arline **KOENIG**
- Councillor Mr Balla Kisnah **RAMANJOOLoo**
- Councillor Mr Atmaram **SONOO**
 - Councillor Mr Siam **SOOKUN**
 - Councillor Ms Marie Joannie Annick Tania **SALMINE** (As from 28.04.2022)
Vice-Chairperson (As from 15.06.2022)

• **WELFARE COMMITTEE**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**
- The Deputy Mayor Mr Dooshiant **RAMLUCKHUN**
- Councillor Mr Guy Emmanuel **TROYLUKHO**, Chairperson
- Councillor Mrs Morganangi **AYACANOU**, Vice-Chairperson
- Councillor Mrs Soolekha **JEPaul-RADDHOA**
- Councillor Mr Kevin **OCHIT**
- Councillor Mrs Marie Claire Myrella **SEVATHIANE -DANSANT**
- Councillor Mr Atmaram **SONOO**

- Councillor Mrs Usha Koontee Devi **SOUNDUR** (till 16.10.2021)
- Councillor Mr Eric Louis **SALMINE** (As from 28.04.2022)

- **ETHICS COMMITTEE**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**, Chairperson
- The Deputy Mayor Mr Dooshiant **RAMLUCKHUN**, Vice-Chairperson
- Councillor Mrs Soolekha **JEPAUL-RADDHOA**
- Councillor Mr Vishnoo **GOPALOODOO**
- Councillor Mr Eric Louis **SALMINE**

- **PROJECT MONITORING COMMITTEE**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**
- The Deputy Mayor Mr Dooshiant **RAMLUCKHUN**
- Councillor Mr Siam **SOOKUN**, Chairperson
- Councillor Mr Guy Emmanuel **TROYLUKHO**, Vice-Chairperson
- Councillor Mrs Premila **GEERJANAN**
- Councillor Mrs Soolekha **JEPAUL-RADDHOA**
- Councillor Mr Vishnoo **GOPALOODOO**
- Councillor Mr Atmaram **SONOO**

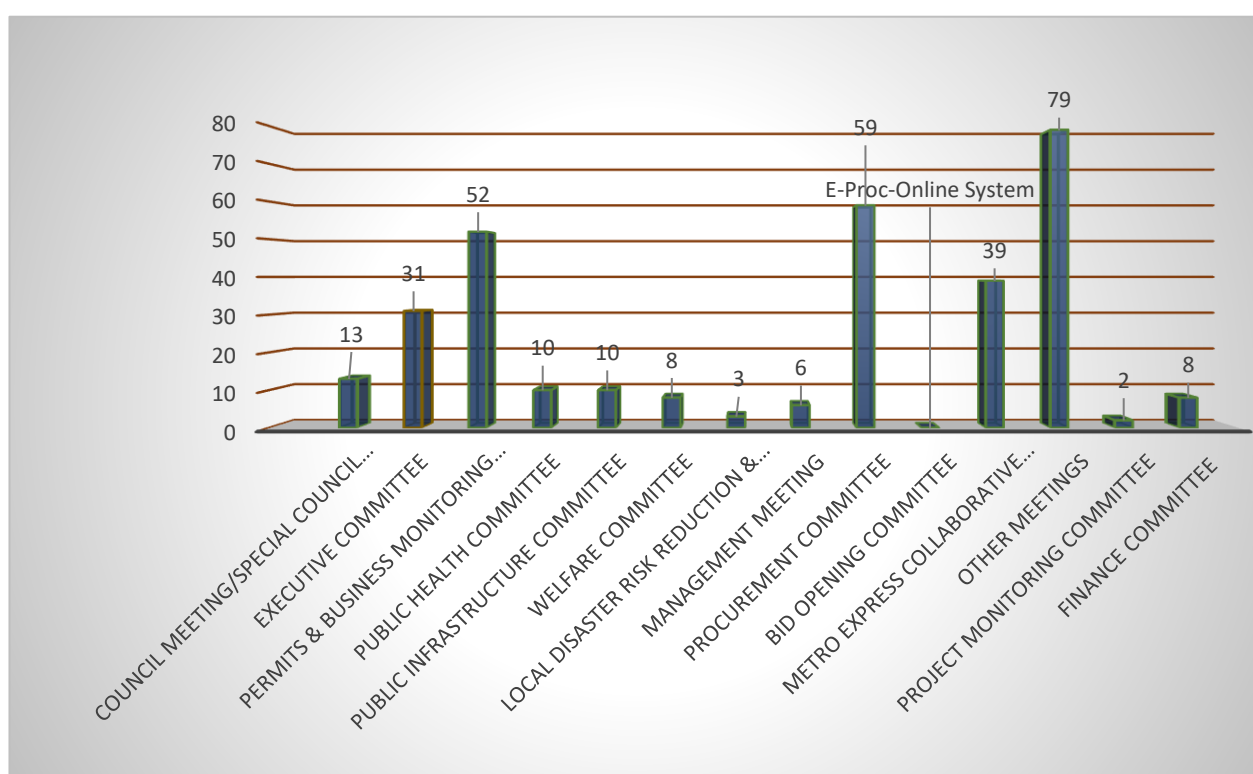
- **FINANCE COMMITTEE**

- His Worship the Mayor Mr Nagen **MOOTOOSAMY**
- The Deputy Mayor Mr Dooshiant **RAMLUCKHUN**
- Councillor Mrs Premila **GEERJANAN**, Chairperson
- Councillor Mr Atmaram **SONOO**, Vice-Chairperson
- Councillor Mrs Soolekha **JEPAUL-RADDHOA**
- Councillor Mr Vishnoo **GOPALOODOO**
- Councillor Mr Rajendra **ISRAM**

- Councillor Mr Kevin **OCHIT**
- Councillor Mr Guy Emmanuel **TROYLUKHO**

7.2 ATTENDANCE OF COUNCIL MEETING AND STANDING COMMITTEES

SN	Committee	Number
1.	Council Meeting/Special Council meeting	13
2.	Executive Committee	31
3.	Permits & Business Monitoring Committee	52
4.	Public Health Committee	10
5.	Public Infrastructure Committee	10
6.	Welfare Committee	8
7.	Local Disaster Risk Reduction & Management Committee	3
8.	Management Meeting	6
9.	Procurement Committee	59
11.	Bid Opening Committee	E-Proc – Online System
12.	Metro Express Collaborative Coordination Meeting	39
13.	Other Meetings	79
14.	Project Monitoring Committee	2
15.	Finance Committee	8



7.3 REMUNERATION OF COUNCILLORS

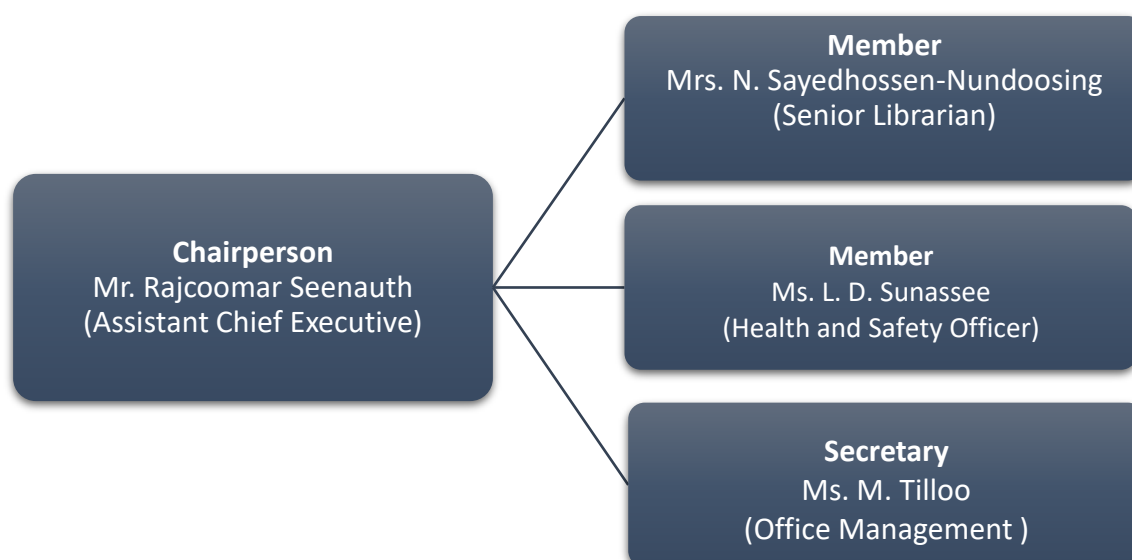
As per the provisions of the Local Government (Remuneration of Councillors) Regulations 2016 effective as from 1st January 2016, monthly remuneration/allowances paid to the Mayor, the Deputy Mayor and Councillors are as follows:

	Councillors as per functions occupied	Monthly remuneration paid to Councillors as per Local Government (Remuneration of Councillors) Regulations Reviewed after PRB report 2016	Monthly telephone allowance issued as prepaid cards	Monthly transport Allowance
1	Mayor	Rs39,575	Rs2,000	Rs13,000 as petrol allowance
2	Deputy Mayor	Rs21,475	Rs1,500	Rs10.30/km mileage allowance covering
3	Councillors who are members of the Executive Committee Councillors	Rs14,050	Rs1,000	from residence to
4		Rs11,970	Rs500	Town Hall (to attend Council and other meetings)
5	Councillors who are members of the Permits and Business Monitoring Committee	Rs 935 per sitting		

8.0 COMPOSITION OF THE AUDIT COMMITTEE AND NUMBER OF MEETINGS HELD

AUDIT COMMITTEE

For the Financial year July 2021-June 2022, the Audit Committee is composed of a Chairperson, two members and a Secretary as follows: -



In accordance with the Audit Committee Guidelines for Local Authorities, Audit Committee has four main objectives:

- i. To support the Chief Executive in maintaining sound control systems and promoting good governance
- ii. Oversee compliance with financial, administrative and procurement regulations
- iii. Ensure that criticisms and weaknesses levelled against the Council by the National Audit Office and the Internal Control Unit, amongst other are reduced progressively; and
- iv. Assess the prevailing and future risks in the Local Authority and identify procedures that would avoid or mitigate the impact of those risks

Audit Committee Activities

During the Financial Year 2021/2022, the Audit Committee submitted three Reports to the Ministry of Local Government and Disaster Risk Management on the following subjects:

- Garage and Workshop – Transport Management
- Log Books, Plant & Tyre Register; and
- To determine whether periodic checks on all tools attached to Workshop.

Meetings

The Audit Committee held 36 regular meetings over the financial year 2021/2022. During the meetings, the Audit Committee had discussions and interview with Senior Officers and other staff of the concerned Department in order to do:-

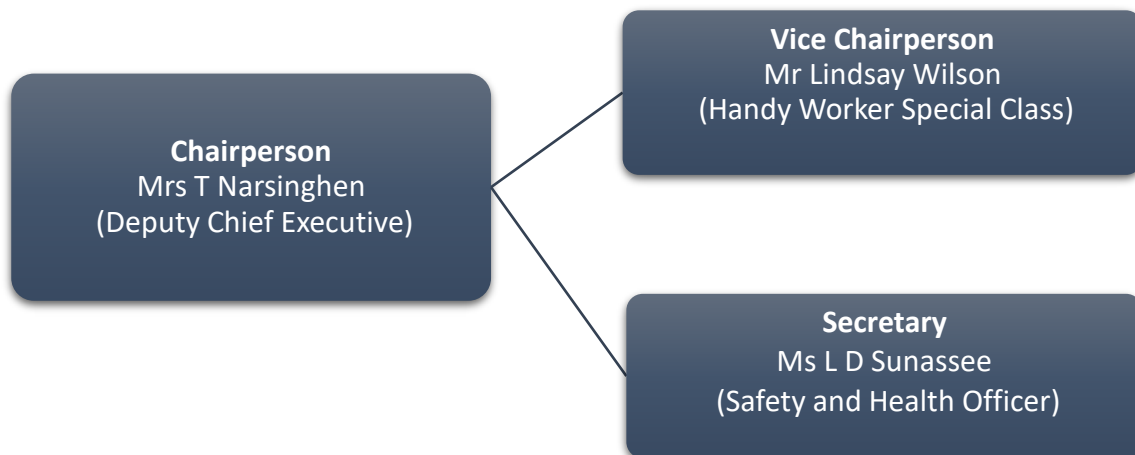
- Collection of information
- Verification and comparison of same to assure accuracy
- Assessment to ensure that control mechanism is adequate
- Recommendations for improvements and better efficiency

8.1 THE SAFETY AND HEALTH COMMITTEE

Safety and Health Committee is held every two months with the collaboration of members of the Trade Unions and Head of Sections/Departments. The Committee is chaired by the

Deputy Chief Executive. There were six meetings for the period 01 July 2021 to 30 June 2022.

The Committee membership were as follows:



Employer's side:

Mrs C Nagalingum	:	Human Resources Management Officer
Mrs N Sayedhossen	:	Senior Librarian
Mrs B Luchoo	:	Principal Financial Officer
Mr C Bholah	:	Office Superintendent
Mrs K Gungadhur	:	Senior Welfare Officer
Mr J C Matombé	:	Senior Health Inspector

Employees' side:

Mr L Wilson	:	Handy Worker Special Class
Mr C A Mohenty	:	Field Supervisor
Mr P Soobroyen	:	Tradesman Mechanic
Mr N C Sreekeesson	:	Heavy Mechanical Driver
Mr N P Ponnio	:	Tradesman Welder
Mr I Mosafeer	:	Refuse Collector (Roster)

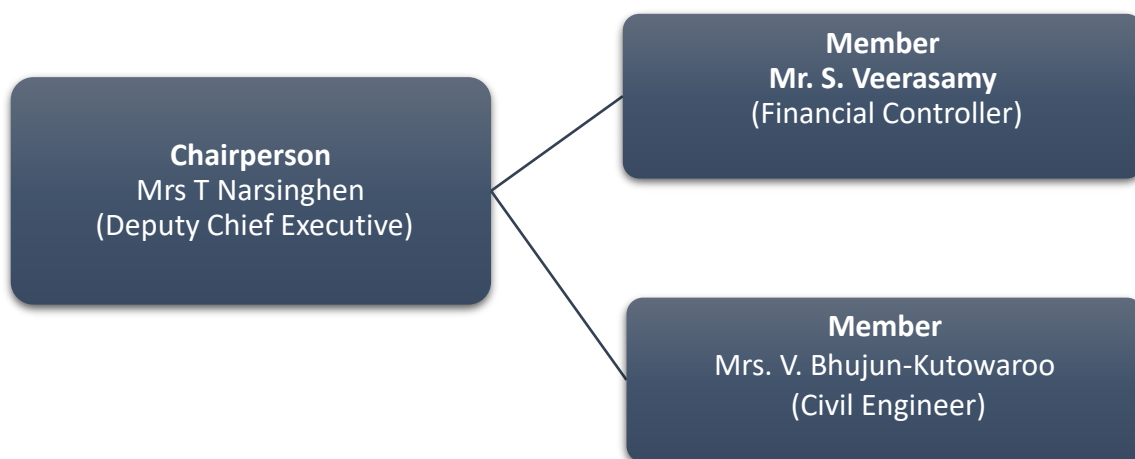
The Committee

- (i) took remedial action to complaints received from employees;
- (ii) ensured appropriate personal protective equipment are provided to employees concerned; and
- (iii) made recommendations for the betterment of employees' safety and health.

8.2 PERFORMANCE REVIEW COMMITTEE

In line with Directive No. 35 from the Procurement Policy Office for continuous assessment of the performance, a Performance Review Committee has been set up.

The Committee membership are as follows:



8.3 INTERNAL AUDIT

Under the responsibility of the Chief Executive Department, the Internal Control and Internal Audit are vital elements of good financial management of the Council activities to ensure that:

- Appropriate procedures, practices and controls are operating in the Council to achieve departmental objectives by preventing errors, waste and extravagance;
- All Council's assets are properly safeguarded;
- All records are adequate and reliable;
- All sums voted are spent in accordance with the Council's approval and recommendations and comply with laws, regulations and instructions;
- All revenues laid down by law and regulations are promptly collected and accounted for;
- Spot checks are made when required i.e before approving any payment on capital projects;
- Reporting on Internal Audit findings are made to the Accounting Officer for remedial action to be taken.

Hereunder is the Audit Areas covered for the Financial Year 2021-2022

ANNUAL AUDIT PLAN

SN	Departments	Sections	Auditable Component	Audit Objectives
1	Administration	Chief Executive	Special Audit Assignments	-Preparation of reports as requested by Chief Executive
2	All Departments		Mileage Allowance	-To ascertain whether appropriate procedures are followed i.r.o Mileage Allowance. -Mileage Allowance is being paid as per Entitlement limit and duly authorised by Head of Department. -Ensure computation is correct.
3	Finance	Payroll	Monthly reconciliation of payroll & other payroll transactions	-To ascertain that reconciliation is performed monthly and is authorised. -To carry post auditing of payroll transaction on a sample basis. -To determine the accuracy of payment effected especially for the new entrants and retiring officers etc. -To check eligibility for increment, uniform allowance, salary compensation etc.
			Retirement Benefits	-Verification of Gratuity & Pension Benefits paid by SICOM to ensure that correct amounts have been paid.
		Accounting	Car Loan	-To ensure Car Loan Register is being properly maintained and updated.

SN	Departments	Sections	Auditable Component	Audit Objectives
		Income	Bank Reconciliation	-To ensure Bank Reconciliation figures are correct and all transactions effected by bank have been considered in the Reconciliation.
			Burial & Cremation Fees	-To verify if records are maintained and funds collected are remitted to cash office promptly. -To assess the effectiveness of the control system -To ascertain Cremation fees collected during weekends and on public holidays are remitted at cash office the next working day and Cremation Register updated with Receipt numbers from cashier accordingly.
			Rentals	-To ascertain whether lease agreements are signed between concerned parties and revenue is collected as mentioned therein. -Ascertain documentary evidences are being properly filled.
		Income	Verification of Daily Receipts Collection with Lodgement Book and Bank Deposit Books	-Ensure all Receipts collected at cashier are promptly deposited at the Bank.
			General Rates	-To verify input on system with Section II. -Ensure rates applied same with that of Valuation Office. -To ensure amendments done on self-assessment as applicable. -To ascertain that poverty cases have been approved in committee and adjustment made to account.
		Expenditure	Control over payments	-Carry out auditing on Bills and Mileage on a sample basis.
4	Public Health	Scavenging	Lorry Service	-To ensure all items of inventory has been properly recorded at year end. -To verify whether previous audit recommendation on same has been complied with.
				-To ensure all items of inventory has been properly recorded at year end. -To verify whether previous audit recommendation on same has been complied with.
5	Public Infrastructure	Garage and Workshop	Transport Management	-To assess the completeness of log books, indent books, Plant & Tyre Registers. -To determine whether periodical checks on all tools attached to vehicle is performed. -To ensure prior Approval for use of Council's Vehicle has been obtained before travelling in vehicles. -Log books have been signed by Controlling Officer for all trips effected by vehicles.
6	Library Section	Library	Receipts	-To ensure all collected receipts have been remitted at cashier.

SN	Departments	Sections	Auditable Component	Audit Objectives
				-To verify receipts remitted at cashier with Manual Receipt Book & Ebiz receipts.
7	Welfare	Loan Stores	Lease of Chairs, Tarpaulins, Marquises etc	-To evaluate control system over lease.
8	Audit Report		Follow-up of recommendations from the Director of Audit	-To evaluate whether recommendations from Director of Audit are being implemented.
9	Capital Projects		Control over amount paid	-To ensure works have been carried out as per specifications of the Contract Agreement and Council Approval for any deviation and variation.

9.0 MAJOR ACHIEVEMENTS FOR FINANCIAL YEAR 2021/2022

S.N	Title of Project	Estimated Cost (Rs)
1.	Resurfacing of Roads Within the Township of Quatre Bornes (LDP 21/22)	10,345,000
2.	Construction of New Roads Within the Township of Quatre Bornes (ERP2)	4,655,000
3.	Supply of LED Lanterns	2,000,000
4.	Supply and fixing of Solar PV Panels on the Town Hall Building	2,172,000
5.	Integrated Project at Chooroomoonee Bassin (Phase 1)	16,300,000
6.	Construction of Boundary Wall at Mgr. Leen Commercial Complex	1,400,000
7.	Supply and Fixing of Panel Fencing at Candos Children Playground	1,000,000
8.	Fixing of Steel roof on Vijay Beeharry Municipal Complex	4,663,825.00
9.	Embellishment of a Multipurpose Complex at Mgr Leen and Upgrading of Bassin Jogging Track	2,796,173.83
10.	Construction of Drains Within The Township of Quatre Bornes	5,550,000
11.	Cleaning of Canal Nellan	2,000,000
12.	Cleaning of Drains	2,500,000
TOTAL / Rs		55,381,999

ADMINISTRATION DEPARTMENT

The Administration Department is the nerve centre of the Municipal Council and has as prime responsibility to coordinate activities of the different departments of the Council as well as exercise administrative and financial control with a view to ensuring efficiency, effectiveness, productivity and sound financial management.

Being the secretariat of the Council, the Administration Department implements all decisions taken by the Council and ensures that all meetings are held within the prescribed delay as

required by law. The Chief Executive is the head of the administration and is assisted by one Deputy Chief Executive and two Assistant Chief Executives in the carrying out of his duties.

The Administration Department comprises the following sections:

- The Human Resources Management Section
- Committee Section
- Internal Audit Section
- Information Technology Section
- Registry
- Receptionist and complaint and Citizen Support Unit (CSU)
- Library Section
- Legal Section

LOCAL DISASTER RISK REDUCTION AND MANAGEMENT COMMITTEE

The Municipal Council has the legal responsibility to manage disaster risks at its level and is expected to play a critical role in Disaster Risk Reduction.

The Municipal Council Local Disaster Risk Reduction and Management Committee through its Local Disaster Management Coordinator have the task to map flood prone areas, take preparedness and mitigation measures such as

- Identification and measuring disaster risk
-
- Construction of new [disaster resilient infrastructure](#) or upgrading existing infrastructure
- Education and knowledge development - Informing people about their risk (awareness raising)
- Incorporating disaster risk management into national planning and investment
- Strengthening institutional arrangements through the contingency planning
- Preparedness for disaster through consistent communication

Local Disaster Risk Reduction and Management Committee

The Municipal Council of Quatre Bornes has met several times under the Chairpersonship of His Worship the Mayor, Mr. Nagen MOOTOOSAMY in the Local Disaster Risk Reduction & Management Committee.

Activities Held in Year 2021/2022

TRAINING - Community Disaster Response Programme

The Community Disaster Response Programme (CDRP) aims at:

- (a) training volunteers by initiating them to basic safety and rescue techniques;
- (b) enhancing a culture of risk reduction within the population; and
- (c) building the capacity of the community to respond to emergency situations/disasters.

When emergencies occur, the trained community members are expected to provide immediate assistance to victims, give critical support to responding authorities and organise spontaneous volunteers at a disaster site.

Regular training involving communities (Community Disaster Response Teams) is quite satisfactory and considered a good practice.

Refresher Course - Community Disaster Response Programme on 15 October 2021 at Nelson Mandela Municipal Complex





THE COMMUNITY DISASTER RESPONSE TEAM OF MUNICIPAL COUNCIL OF QUATRE BORNES

MANAGING OUR HUMAN RESOURCES

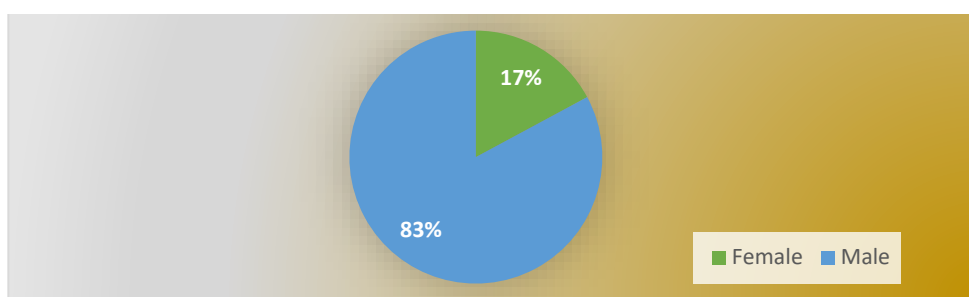
The Human Resource Management Section plays a vital role as the Council relies on its human resources to ensure the most efficient and effective delivery of services to the inhabitants.

The Human Resource Section also deals amongst others with all industrial relation, staff discipline, appointments and retirement of Council's employees in accordance to the relevant laws as well as regulations in force.

It also caters for the training needs of employees as well as looks into the Health and Safety requirements of different grades of workers during their day-to-day activities as stipulated in the Occupation Safety and Health Act.

GENDER STAFFING PROPORTION

There were 561 male employees and 116 female employees in post on the establishment of the Council as at 30 June 2022.



LIST OF OFFICERS APPOINTED FROM JULY 2021 TO JUNE 2022

POST	TOTAL	REMARKS
Mason	1	Internal MCQB
Principal Financial Operations Officer	1	From District Council of Riviere du Rempart
Head, Public Infrastructure Department	1	Public
Chief Welfare Officer	1	Internal MCQB
Field Supervisor	1	Internal MCQB
Health Inspector	1	Public
Tradesman's Assistant (Mason)	2	Internal MCQB
Foreman	2	Internal MCQB
Senior Health Inspector	1	From Municipal Council of Beau Bassin/Rose Hill
Chief Building Inspector	1	From District Council of Riviere du Rempart

Youth Employment Programme

Under the aegis of the Ministry of Labour, Industrial Relations, Employment and Training and in view of supporting the Government's aim to help young unemployed persons gain hands-on working experience, the Council through an interview from a short list submitted by the Ministry of Labour, Industrial Relations, Employment and Training enlisted 5 trainees for a period one year with effect from October 2021 to 30 June 2022.

Such an initiative by the Ministry has been a great support to various departments of the Council as depicted hereunder.

SN	Department/Section
1	Registry Section
2	Human Resource Section
3	Welfare Department
4	Public Health Department

The Council through a motion duly approved at its Council meeting held on 15 May 2020 awarded a token of appreciation to all Front liners for their performance during the lockdown period.

Around 565 manual workers including Attendant/Senior Attendants were awarded the following:

- Shield
- Certificate of Appreciation for services rendered during Covid-19 Pandemic

LIBRARY SECTION

Brief History of the library

The library was originally set up in 1948, with some 800 volumes of 'Mauritiana' books, i.e. books published by local authors. It was officially converted into a public library on 19 May 1949. The public was allowed access to its collections for the first time on 1st September 1949.

In September 1979, the 'Commission Mixte Franco-Mauricienne' held in Paris approved the financing of a new library project formulated by the Municipality of Quatre Bornes. In 1981, a 'Convention de financement' was signed between the French government and the Government of Mauritius to construct a new library building of 8,000 sq.ft with four separate sections: Reference, Periodicals, Children and Adult Lending. The library personnel comprised of ten officers and auxiliary staff.

On 7 July 1986, the new library, The Simone de Beauvoir Library was inaugurated by His Excellency the French Ambassador, Mr Philippe Petit and the then Mayor Dr. Prem Nababsing.

Mission & Vision

The library provides access to a wide range of books and periodicals. We aim at offering equal and easy access to all existing services and facilities for the purpose of education, culture, research, information and leisure.

- To provide a library for intellectual and personal enrichment
- To empower users in the information age.
- To be a dynamic centre for knowledge and lifelong learning

Services

The Library provides its services at The Simone de Beauvoir library (Town Hall), The Sodnac Branch Library, and in the four reading points located at Palma, Bassin, Résidence Kennedy, Résidence Père Laval.

The services offered by the Library are:-

- Lending (Books and Periodicals)
- Children's Library,
- Reference room
- Mauritiana
- Magazines and Newspapers,
- Internet facilities at the Simone de Beauvoir Library, Sodnac Branch Library, Residence Père Laval Reading Point, Bassin Reading Point.
- Photocopy facilities.

OPENING HOURS

Opening Hours	Weekdays	Saturdays
Simone de Beauvoir Library (Main)	09.00 hrs to 17.00 hrs	9.00 hrs to noon
Sodnac Branch Library	14hrs to 16.30hrs	Close
Reading Points	14hrs to 16.30hrs	Close

MEMBERSHIP

Membership of the Library is open to all on payment of appropriate fees as set out below:

MEMBERSHIP FEES			
Library Membership	Refundable deposit (Rs.)	Annual Subscription (Rs.)	
		Resident of Quatre-Bornes	Non-Resident
Children/Students	100.00 (2 books)	FREE	30.00
Adults/Senior Citizens	100.00/1book (3 books max.)	FREE	60.00

The Residents of the Town of Quatre-Bornes do not pay annual subscription fees. However, they should submit proof of identification, e.g. Utility Bill, Recent Bank Statement or similar ID showing proof of address and birth certificate/ID card as appropriate for children & students.

Subscribers are responsible for their library card and all items on it. Cards are not transferable and charges will be incurred for late return (50 cents/book/day), loss or damage to library material.

COVID 19 Pandemic impact on the Library

- From the 5 to 9 July 2021, the library and its annexes were closed due to the fact that the Library employees went on self-isolation.

- On the 12 November 2021 with the propagation of the Covid 19, access to the Library, Branch Library and Reading Points was given to persons who were 'Fully vaccinated', while children were not allowed in the library.
- In 2021-2022 literary activities involving primary and secondary institutions were not organized because of sanitary constraints.

Weeding exercise (Books written off)

- Since the 07 May 2021, the library and its annexes have remained closed, awaiting for a fumigation process to be carried out.
- On 2nd August 2021 the Reading Points at Palma, Bassin, Kennedy, Pere Laval and Sodnac Branch Library were open to the public.
- On the 13 August 2021 a fumigation exercise was carried out in the Simone de Beauvoir Library.
- On the 6 September the Simone de Beauvoir Library was open to the public
- A weeding exercise was carried out and 1985 books were discarded.

The Binding Section

The Binding Section helps to maintain the Library's collection properly. Activities of the binding section include binding of the following: books, newspapers, Government Gazettes, booklets

from Expenditure and Committee Sections. Undertaking minor repairs to damaged, torn and worn-out library materials and other Council works.

Binding works for Period 1 July 2021 to 30 June 2022

Books with hardcover	319
Books with softcover	56
Book repairs	628
Newspapers (volumes)	33
Booklets (hardcover)	141
Total	1177

Statistics

The statistics for period 1 July 2021 to 30 June 2022 for the library section is listed hereunder, with a retrospective of past years

		1st July 2017- 30 June 2018	1st July 2018 - 30 June 2019	1st July 2019- 30 June 2020	1st July 2020 to 30 June 2021	1st July 2021 – 30 June 2022
1	Number of library users (patrons)	5898	6383	6617	9713	14720
2	No. of subscribers (active)	1377	3479	3517	5980	5080
3	No. of new Subscribers	428	235	395	306	246
4	No. of periodicals	40	40	57	25	32
5	No. of local newspapers	14	14	14	14	14
6	No. of books acquired	1156	1039	680	422	422

Donations received

NO	DONATED BY	TITLE	QTY
1	Beegun, Goolhamid	Poems on Pakistan	2
2	A. Hosany	TI-34: Le Robot Révolutionnaire	3
3	Barlen Arian	Daily Meditations, Pensees Quotidiennes	1
4	Barlen Arian	Lanature nous vivons en elle et elle vit en nous	1
5	Aujayeb, Anitah	Reflections on Travels	3
6	Aujayeb, Anitah	Poésies Spirituelles	2
7	Aujayeb, Anitah	Waves of Life	4
8	Aujayeb, Anitah	The struggle still goes on : A collection of short stories	4
9	Aujayeb, Anitah	The Last Pilgrimage	4
10	Aujayeb, Anitah	Le Voyage d'une vie	2
11	Nawoor, Amrith L	Your Optimal Self : discover the code smart people apply to elevate their game	10
12	Ramanjooloo,B	Reminiscences	5
13	Ramanjooloo,B	Moksha : universal values through illustrated stories	4
14	Ramanjooloo,B	Flerkann Longtail	3

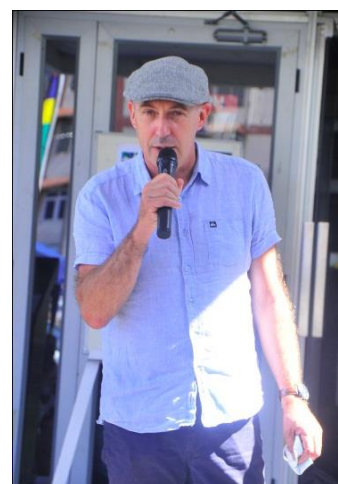
NO	DONATED BY	TITLE	QTY
15	Ramanjooloo,B	Le Voile De Draupadi	2
16	Ramanjooloo,B	Flerkann Lakelapay	3
17	Melissa Graffam	Clear Body Clear Mind : the effective purification program	1
18	Melissa Graffam	The Creation of Human Ability : A handbook for Scientologists	1
19	Melissa Graffam	Dianetics 55! The Complete Manual of Human Communication	1
20	Melissa Graffam	Dianetics :The Evolution of a Science	1
21	Melissa Graffam	Dianetics : The Modern Science of Mental Health	1
22	Melissa Graffam	Dianetics :The original thesis	1
23	Melissa Graffam	Freedom Fighter: Articles & Essays.	1
24	Melissa Graffam	Horticulture: For a Greener World.	1
25	Melissa Graffam	Humanitarian : Education, Literacy & Civilization.	1
26	Melissa Graffam	Humanitarian:Rehabilitating a Drugged Society.	1
27	Melissa Graffam	Humanitarian : Restoring Honor & Self-Respect.	1
28	Melissa Graffam	Introduction to Scientology Ethics	1
29	Melissa Graffam	L.Ron Hubbard: A Profile	1
30	Melissa Graffam	Master Mariner: At the Helm Across Seven Seas.	1
31	Melissa Graffam	Photographer : Writing With Light.	1
32	Melissa Graffam	Poet/Lyricist:The Aesthetics of Verse	1
33	Melissa Graffam	The Problems of Work	1
34	Melissa Graffam	Science of Survival : prediction of human behavior.	1
35	Melissa Graffam	Scientology 0 - 8 : The Book of Basics.	1
36	Melissa Graffam	Scientology 8 - 80	1
37	Melissa Graffam	Scientology 8 - 8008	1
38	Melissa Graffam	Scientology : The Fundamentals of Thought.	1
39	Melissa Graffam	Self Analysis.	1
40	Melissa Graffam	The Way to Happiness : a common sense guide to better living	1
41	Melissa Graffam	Writer : The Shaping of Popular Fiction.	1
		Total	78

Activity organized by the Library: ‘Anou Lir Ansam’

In the context of the World Book & Copyright Day 2022 which is celebrated every year on the 23 April, the following activity ‘Anou Lir Ansam’ with the collaboration of ‘**Collectif Anou Lir Ansam**’ was organized on Saturday 23 April 2022 from 10.00 am to 18.00 hrs in the Municipal

Yard, Reception Hall and Covered Parking. The following activities were organized during the day as follows:-

- Inauguration Officielle par Mons. Le Maire Nagen Mootoosamy.
- Conférence sur le thème de **“La Journée Internationale du Livre”** par John-Erich NIELSEN, Amarnath HOSANY et Issa ASGARALLY.
- **Lectures Libres.**
- **Atelier “Ecriture – Illustration”** assuré par Joëlle BETSEY MAESTRACCI et Amarnath HOSANY.
- **Atelier “Bande dessinée”** par Thierry Permal
- A partir de **16h – Animation “Magic Show”** pour les enfants.
- **Château gonflable**
- **Dédicace et vente de livre par les auteurs Mauriciens**



Opening ceremony by His Worship the Mayor Mr N. Mootoosamy, Councillor Mr TROYLUKHO Guy Emmanuel, Chairman of the Welfare Committee, of the Honourable Marie Alexandra Tania Diolle, PPS, and Mr John-Erich NIELSEN from 'Collectif Anou Lir Ansam'



Conférence sur le thème de "La Journée Internationale du Livre" par John-Erich NIELSEN, Amarnath HOSANY et Issa ASGARALLY



The following Book Publishers , Mauritian Authors and illustrators were present : -

International Press & Book Distributors Ltd., Joëlle BETSEY MAESTRACCI, Céline CHOWA, Anouchka GANGABISSOON, Amarnath HOSANY, Izia KIANNEY, Brigitte MASSON, John-Erich NIELSEN, Thierry PERMAL, Jenna SOORIAH, Les enfants de la Formation pour l'Interculturel et la Paix, Issa ASGARALLY, Sedley ASSONNE, Jean BRUNEAU, Manoj CHOWA, Gérard FERNANDEZ, Robert FURLONG, Ismet GANTI, Luvinska GOLAM, Nawsheen GOLAM HOSSEN, Sylvestre LE BON, Cyril LUXIMAN, Pritva NIRSIMLOO, Soovan SHARMA DOOKHOO



- **Atelier "Ecriture – Illustration"** assuré par Joëlle BETSEY MAESTRACCI et Amarnath HOSANY.
- **Atelier "Bande dessinée"** par Thierry Permal



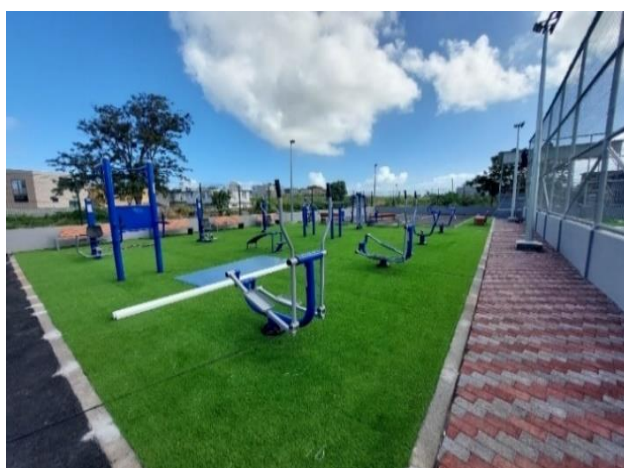
"Magic Show"

THE PUBLIC INFRASTRUCTURE DEPARTMENT

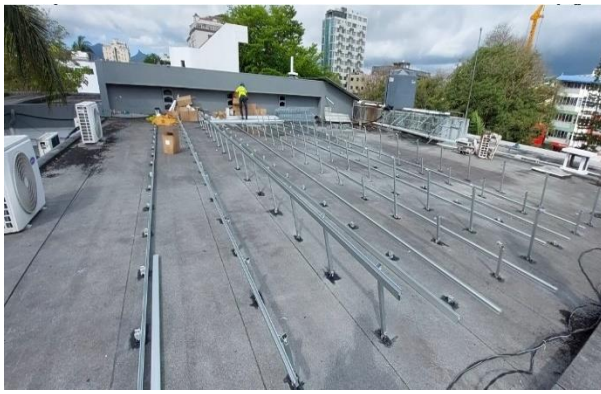
The Public Infrastructure Department is responsible amongst others for the following services:

- Construction and Maintenance of Non-Classified Roads
- Construction and Maintenance of drains along Non-Classified Roads
- Fixing and Maintenance of Street Lighting, Traffic Signs and Street Name Plates
- Construction and maintenance of Green Spaces, Gardens and Playgrounds
- Fixing of Decorations for social, sports and religious activities
- Maintenance of Buildings, Markets, Cemeteries, Traffic Centres
- Design and Manage Building and Civil Engineering Projects undertaken by in-house labour or contracted services and to ensure adequate maintenance of existing assets.
- The Head Public Infrastructure Department advises the Council on engineering matters and the implementation and application of the relevant legislations including the Roads Act, the Building Control Act and the Local Government Act; etc.

INTEGRATED PROJECT AT CHOOROOMOONEE BASSIN (PHASE 1)



SUPPLY AND FIXING OF SOLAR PV PANELS ON THE TOWN HALL BUILDING



FIXING OF STEEL ROOF ON VIJAY BEEHARRY MUNICIPAL COMPLEX



Construction of Drains at Lane Off Ithier



Construction of Drains at Felico



CLEANING OF DRAINS



BUILDING LAND USE AND PLANNING DEPARTMENT

Building and Land Use Permit

The Municipal Council of Quatre Bornes has the responsibility to promote orderly and proper planning of development within its administrative area. In this regard, the Council has the statutory responsibility to implement the Outline Planning Scheme (OPS) under the Town and Country Planning Act. The OPS is a planning instrument that has legal force under the Planning and Development Act 2004, which provides for a framework for development planning within the township.

Ebene has been earmarked in the Outline Planning Scheme as a strategic growth zone and areas along the motorway have been zoned as pre-designated growth zones to encourage development growth. The strategic policies of the OPS promote the setting up and clustering of large-scale developments in and around these centres. As such, any development proposals should aim to integrate within the planning framework to create functional settlements and to take advantage of consolidated utility infrastructure network in and around these places, and to avoid low prospect areas for growth, which would have required unnecessary disbursement of public funds for infrastructures.

In addition, the OPS places a lot of emphasis on maintaining the character and quality of our urban environment. Therefore, urban consolidation has to be carried out in sensitive ways to ensure that development integrate harmoniously within the urban setting without compromising our environmental assets and should not constitute nuisances to inhabitants.

The Permits and Business Monitoring Committee has an important role to play in implementing the strategic development vision of the Outline Planning Scheme as part of its development control responsibilities. In this regard, all applications for Building and Land Use Permit are processed while taking into consideration all planning parameters in the OPS and other legislations. The PBMC should ensure that all proposals conform with the strategic goals of the OPS, and requirements of other legislations such as Building Control Act, and Environment Protection act etc.

The table below shows the number of Building and Land Use applications received and the outcome of the applications after having been processed from 01st July 2021 to 30th June 2022. All applications were processed and determined within the parameters of law and within the statutory time frame of 14 working days.

Type of Development	No. of applications Received	BLP Issued	Refused
BLP1	920	445	213
BLP2	179	100	46
BLP3	256	105	67
Outline Planning Permission	9	4	2
Total	1364	654	328

NOTE: The Land Use and Planning department has also issued a number Occupation Certificates.

Development Control

The total number of buildings surveyed within the township of Quatre Bornes during the period 01st July 2021 to 30th June 2022 is 1208 buildings, that represents an increase in the number of buildings surveyed as compared to previous years.

Survey Report for buildings in the town of Quatre Bornes

	Number of Buildings Surveyed from 1 st July 2021 to 30 th June 2022.
Completed and occupied/operational	160
Partly completed and occupied/operational	4
Completed but not yet occupied	78
Under construction	501
Building construction not yet started.	444
Permit lapse	21
Total	1208

Unlawful Development

No. of Complaints attended	295
No. of Enforcement Notices served	17
No. of Compliance Notices served	50
No. of Pulling down Notices served	42
Legal action taken (referred to court)	22

Statistics for court cases

The number of cases of unlawful construction brought to the District Court for the period of 01st July 2021 to 30th June 2022 is 22 cases.

The number of cases of unlawful construction brought to the Supreme Court for the period of 01 July 2021 to 30 June 2022 is 2.

Cases ongoing and called at the courts for the same period.

	No. of ongoing cases	No. of cases attended
Supreme Court	28	22
Intermediate Court	12	31
District Court	64	138
ELAT	9	35
Human rights commission	0	0
Total	113	226

Statistics for the Cadastral section

The data in the table below refers to Morcellement files from Ministry of Housing and Lands and Ministry of Agro Industry, Morcellement application received at the council (BLP2). Number of self-assessment received and expost control files sent to valuation through VO13A with forms for general rate is also included.

	No. of new cases
Morcellement Board Applications	24
Land Conversion Applications	10
BLP2	179
Self-Assessment	50
VO 13A to valuation office	556
Total	819

PUBLIC HEALTH DEPARTMENT

The Public Health Department has the overall responsibility for maintaining a good living environment in the Council area.

The area of the Town is 230.5 km² with a population of about 85,000 and it comprises the following regions: Belle Rose, Ebene, Pellegrin, Trianon, Morcellement Ebene, Ebene

Cybercity, Morcellement St Jean, Morcellement Sodnac, Candos, Bassin, La Source, Palma and Old Quatre Bornes.

The number of residential premises is approximately 23,000.

The main duties of the Public Health Department are:

1. Collection of household refuse and commercial refuse done by inhouse labour
2. Management of market and fairs and foodcourt (municipal)
3. Management of cemetery and crematorium
4. Management of Trade Fee System for classified trades. Payment of trade fee has been transferred to Registrar of Companies as from January 2020. The latter collect the money and transfer it to Local Authorities on a regular basis.
5. Rodent Control service – contracted out
6. Collection of bulky wastes/e-waste on a twice-yearly basis subject to availability of funds.
7. Control of illegal hawkers and other trades
8. Expost Control of economic operators

9. Herbicides spraying/weeding/cleaning of poster panels/removal of oriflammes/ banners
10. Cleaning of drains, river and canals
11. Enforcement of Council's regulations.
12. Cleaning of barelands mainly for those owners who are unknown/have heirs or are abroad)
13. Sensitization campaigns in connection with environmental sanitation
14. Prosecution of offences under Local Government Act
15. Control of pollution
16. Coordination, Cleaning and Embellishment of the township with all stakeholders

Refuse Collection Service

Collection and disposal of residential and commercial refuse is an essential service which is implemented by the Public Health Department for the enhancement of the living environment in the township and by making it a clean, safe and healthy place for living.

A once weekly service is provided to all households and a daily service for commercial premises within the town centre.

There is also a paid service for removal of abnormal refuse.

Household Refuse :	Rs 1,500 without labour per trip
:	Rs 3,500 with labour per trip

Commercial Refuse :	Rs 4,000 with labour per trip
:	Rs 2,500 without labour per trip

Regulations to be gazette: Roll on /Roll off

For a good scavenging service, the town has been divided into 26 sections.

Commercial	▶	2 teams
Market/Fair	▶	2 teams
Household refuse	▶	26 teams
Flying team	▶	2 teams

Commercial refuse ▶ done on a daily basis alongside main roads and within Town Centre including removal of waste at Victoria Hospital (excluding hazardous waste).

Household refuse ▶ collected on a once weekly basis on a two-shift system.

All main roads and traffic centres are swept on a daily basis and sweeping is also done on all avenues, once weekly during refuse collection.

All bins along main road are emptied on a daily basis.

The Council has acquired a roll on roll off vehicle with five garbage boxes. Vehicle bear registration number 4Z144. The vehicle will mainly be used for collection of bulky wastes and in cleaning campaigns. Also a paid service for the of the garbage box service.

Cleaning of Drains

There are sixteen Handy Worker (Sanitation /Disease Control) attached to the Public Health Department and they are engaged in the following works:

- Cleaning of river banks where practicable.
- Cleaning of drains (open/covered/absorption)
Normally, in house labour are involved in the cleaning of all open drains and covered/absorption drains are cleaned upon complaints and upon availability of vehicles and equipments. The collaboration of the employees of Public Infrastructure Department are sought for removal of slabs prior to the cleaning of covered drains.
- Contracted services are used for cleaning of covered / absorption drains out of funds provided by the Ministry (NECCF).

CLEANING OF DRAINS



BULKY WASTES CAMPAIGN

Report on Bulky Wastes Campaign carried out in the month of July, August, September and October 2021

July 2021/August 2021

A Clean Up and Bulky Wastes campaign was organised jointly by the Ministry of Environment and the Municipal Council in the region of Sodnac on Saturday 31.07.2021 and Sunday 01.08.2021.

Day and Date	No. of trips of Bulky Wastes removed	No. of trips of E-Wastes removed
Saturday 31.07.2021	21	1
Sunday 01.08.2021	18	3
TOTAL	39	4

Approximate number of barelands cleaned by workers of the Council and the Ministry of Environment – 15

September 2021

- ☐ **Bulky Wastes Campaign was carried out on Saturday 18.09.2021 and Sunday 19.09.2021 in the region of Palma and La Source**

Day and Date	No. of trips of Bulky Wastes removed	No. of trips of E-Wastes removed
Saturday 18.09.2021	30	6
Sunday 19.09.2021	23	4
Monday 20.09.2021	1	-
TOTAL	54	10

As the World Clean Up Day was organised on Saturday 18.09.2021, about 400 flowering plants (bougainvilliers and alamanda) were planted along Phoenix Beau Songes Link Road (LHS) from Pierrefonds to Bassin.

- ☐ **Bulky Wastes Campaign was carried out on Saturday 25.09.2021 and Sunday 26.09.2021 in the region of Bassin and NHDC Palma.**

Day and Date	No. of trips of Bulky Wastes removed	No. of trips of E-Wastes removed
Saturday 25.09.2021	36	2
Sunday 26.09.2021	25	3
Monday 27.09.2021	1	-
Tuesday 28.09.2021	1	-
TOTAL	63	5

About 200 flowering plants (bougainvilliers and alamanda) have been planted along Phoenix Beau Songes Link Road (LHS) within the vicinity of roundabout at Bassin and part of Bassin Road.

October 2021

- ☐ **Bulky Wastes Campaign was carried out on Saturday 02.10.2021 and Sunday 03.10.2021 in the region of Residence Kennedy, Residence Bassin, Residence Candos, Residence Beau Sejour and Pellegrin.**

Day and Date	No. of trips of Bulky Wastes removed	No. of trips of E-Wastes removed
Saturday 02.10.2021	26	4
Sunday 03.10.2021	20	2
TOTAL	46	6

About 60 flowering plants (Alamanda and Bougainvilliers) have been planted within the vicinity of Candos Govt School, Seechurn Avenue, Mgr Leen Avenue and L'Esperance Avenue.

Approximate number of barelands cleaned by private contractor – 3

- ☐ **Bulky Wastes Campaign was carried out on Saturday 09.10.2021 and Sunday 10.10.2021 in the region of Old Quatre Bornes including Residence Père Laval**

Day and Date	No. of trips of Bulky Wastes removed	No. of trips of E-Wastes removed
Saturday 09.10.2021	37	1
Sunday 10.10.2021	31	1
TOTAL	68	2

Approximate 8 barelands have been cleaned in the region of Labourdonnais, R.E. Hart, Stevenson. Farquar Avenues.

- ☐ **Bulky Wastes Campaign was carried out on Saturday 16.10.2021 and Sunday 17.10.2021 in the region of Belle Rose, Trianon, Ebene**

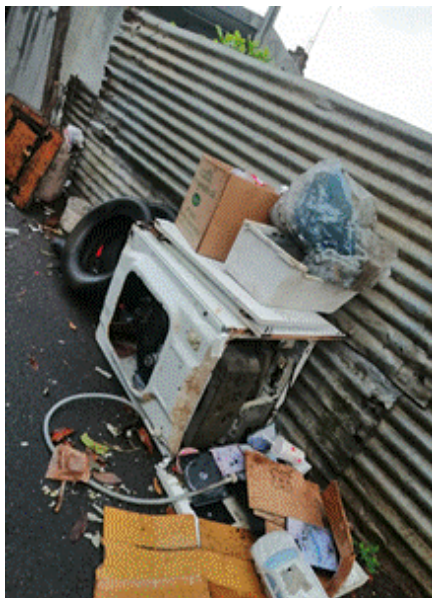
Day and Date	No. of trips of Bulky Wastes removed	No. of trips of E-Wastes removed
Saturday 16.10.2021	42	-
Sunday 17.10.2021	46	-
Monday 18.10.2021	9	-
Tuesday 19.10.2021	9	-
Wednesday 20.10.2021	5	-
TOTAL	111	

-Green space at Ebene has been cleaned by the help of JCB provided by the Ministry of Environment

-Encroachment along Old Moka Road has been removed with the help of Municipal JCB, Bobcat and lorries.

- 12 Flamboyants trees have been planted at Ebene.

BULKY WASTE



EMBELLISHMENT

DATE	SITE	NUMBER OF PLANTS
18.09.2021	Palma & La Source	400 (bougainvillia and alamanda) along Beau Songes link Road from P.Fonds to Bassin Round About (2km)
19.09.2021	Palma & La Source	
18.09.2021	Pavillon	231 plants consisting of Roses, bougainvilliers and alamanda
25.09.2021	Bassin and NHDC Palma	200 (alamanda and bougainvillia) along Bassin Link Rd and Bassin RD
26.09.2021	Bassin and NHDC Palma	
02.10.2021	Residence Kennedy, Residence Bassin, Residence, Candos, Residence Beau Sejour And Pellegrin	60 flowering plants (Alamanda and Bougainvilliers) within the vicinity of Candos Govt School , Seechurn Avenue, Mgr Leen

DATE	SITE	NUMBER OF PLANTS
03.10.2021	Residence Kennedy, Residence Bassin, Residence, Candos, Residence Beau Sejour And Pellegrin	Avenue and L'Esperance Avenue.
09.10.2021	Old Quatre Bornes and Residence Pere Laval	NIL
10.10.2021	Old Quatre Bornes and Residence Pere Laval	NIL
16.10.2021	Belle Rose, Trianon, Ebene	12 Flamboyants trees have been planted at Ebene
17.10.2021	Belle Rose, Trianon, Ebene	

TOTAL - 660 alamanda and bougainvillia plants, 25 rose plants and 12 flamboyants trees

EMBELLISHMENT AT EBENE FLAMBOYANT



EMBELLISHMENT AT PHOENIX BEAU SONGES LINK



- ▶ There are 704 barelands with known owners
- ▶ 167 with unknown barelands
- ▶ 11 statelands

Notices are served for overgrown bareland with known owners on regular basis by Health Inspectors

For those overgrown barelands with unknown owners or where owners are abroad, Municipal labour are sent for cleaning the land.

For large extent of barelands, only strips adjacent to residential buildings are done with the help of Municipal excavator loader (JCB)

1. Market and Fair

- ▶ There is only one market: Quatre Bornes Market including foodcourt.
- ▶ There are two fairs:

The Quatre Bornes Fair and the Victoria Fair:

Market Fairs	No. of Stalls	Items sold
Quatre Bornes Fair - Tuesday/Friday	253	Haberdashery
Quatre Bornes Fair - Wednesday/ Saturday	522	Vegetable
Quatre Bornes Fair - Thursday/Sunday	554	Haberdashery
Quatre Bornes Market / Foodcourt (operating daily)	35	Vegetable/Meat/Fish/cakes & Haberdashery
Victoria Fair (Sundays only)	255	Haberdashery/Vegetable, Food, Egg, Flower, Fish, Spice
Cooperative Fairs (1 st Monday of each month, except in December) operating at Quatre Bornes Fair	150	Artisanal goods -Haberdashery (locally manufactured)

Activities Organized

On 4 July 2022, Minister Bholah launched the Cooperatives Fair at the Quatre Bornes Fair. A Cooperatives Fair, with the participation of some 200 entrepreneurs, was launched, this morning, by the Minister of Industrial Development, SMEs and Cooperatives, Mr Soomilduth Bholah at the Quatre Bornes Fair. The Minister visited the stall of the entrepreneurs, taking stock of the local products being sold. In a statement, Mr Soomilduth Bholah highlighted that the Fair was being held in the margin of activities organised in the context of the International Day of Cooperatives commemorated on 2 July, annually. He recalled that the Fair essentially provided to the entrepreneurs a platform to showcase, market and sell their products to the

public. Mr Soomilduth Bholah noted that the Cooperatives Fair this year saw the participation of more entrepreneurs, and that more local products were being sold to the public. He also observed that the entrepreneurs were enthusiastic as they were now working within a new environment following the lifting of COVID-19 sanitary restrictions. On that score, the Minister announced that the regional Cooperatives Fair would now be held on a quarterly basis, as was previously the case.

2. Cemetery and Incinerator /Cremation Ground

- (i) Palma Crematorium
 - (ii) Berthaud Cremation ground
- The only cemetery jointly managed by the Municipal Councils of Vacoas/Phoenix and Municipal Council of Quatre Bornes is the Trois Mamelles Cemetery.

The number of cremations and burials performed at Palma and Berthaud Crematoria and Trois Mamelles Cemetery for Period 01st July 2021 to 30th June 2022

SN	CREMATORIUM/CEMETERY	NUMBER
1	Palma Crematorium	15
2	Berthaud Crematorium	Nil
3	Trois Mamelles Cemetery	40

Two LPG propelled incinerators found at Berthaud and Palma.

Three cremation grounds (under traditional pyres) exist at:

- Trianon
- Berthaud Avenue
- Gandhi (Cremation No. 1 Avenue)

Provision of roof on one traditional pyres done in the month of August 2022 and September 2022 at:

- (i) Berthaud Cremation Ground
- (ii) Palma Cremation Ground

3. Rodent Control

Rodent control is done by private contractor.

Method used:

Baits are placed alongside the roadsides, barelands, green spaces, municipal premises, market/fair, traffic centres.

Frequency varies depending on sites ▶ Weekly or monthly

4. Traffic Centre

Two traffic centres ▶ Jules Koenig Traffic Centre
Louvet Traffic Centre

Sweeping is carried out on a daily basis at the above-mentioned site.

5. Paid Public Toilets: Managed by Private Contractors

- ▶ Vacoas Road, La Louise, near Guy Rozemont Stadium.
- ▶ Sir William Newton Avenue

PROMOTION OF SPORTS, WELFARE, EDUCATION AND CULTURAL DEVELOPMENT

The Welfare Department cater for the holistic well-being of the citizens through services in the field of education, culture, sports and leisure.

WELFARE DEPARTMENT

Most of the infrastructures under the responsibility of the Welfare Department was closed due to the Pandemic. After the waiving of the Sanitary Protocol this year, all users (past and new) are being availed of this Council's Sports, Social and Recreational facilities.

To promote the holistic well-being of the inhabitants of the township, this Council has provided many sports infrastructures with facilities such as lighting and cloakroom.

These infrastructures, that is, mini soccer pitches, wellness centres, football grounds, gymnasium, volleyball pitches, petanque pitches were on the other hand well maintained in terms of paintings, cleaning, mowing, repairs/replacement of electrical /water connections. Due to the Pandemic, sites mainly social halls were also temporarily closed, however, cleaning was regularly carried out by Municipal employees.

Meanwhile procedures for the procurement of new heavy-duty equipment for maintenance of grounds e.g. lawn mowers, blowers, brush cutters were carried out.

Modern heavy-duty gymnasium equipment were also supplied and fixed in gymnasium and wellness centres.

Children Play Equipment

New heavy-duty children equipment were supplied and fixed at Ollier, chooroomoonee, Pellegrin, Jeewoonarain, Mandela, Mgr Leen. Turfing at some children playground are available such as Ollier , Jeewoonarain Avenue, Palma and Mgr Leen.

Reinstatement of existing turfing also done.

Social halls and other halls (wedding /reception)

No booking was carried out but maintenance work was regularly done e.g. replacement of defective bulb, paintings etc. Pool tables were repaired, additional indoor games were made available

List of activities 2021/2022

ACTIVITY	DATE
Independence Day Celebrations; flag raising ceremony, distribution of refreshments in Municipal kindergartens and to Municipal employees	12 March 2021
Domino/ Carrom tournament with the participation of residents of the township	17 October 2021
Distribution of Divali cakes at Quatre Bornes market, the Town Hall yard and Charitable Institutions.	03 November 2021
Inauguration of Laval Chouchoux (Badminton court and Mini gym)	13 January 2022
Reception for laureates residents of the township	17 March 2022
-Pedaler en securite, planting of endemic plants	05 June 2022
7 a side football tournament	12 June 2022 & 19 June 2022
Beau Sejour Complex (Social hall & Petanque pitch)	22 June 2022
Foot 5 and seven a side with the participation of players of local clubs	10 and 24 July 2022

7 a side football tournament 12.06.22 & 19.06.22



DOMINO TOURNAMENT 17 October 2021





Complexes

-Chooroomoonee Sports Complex (Outdoor Gym, Petanque pitch, Mini Soccer Pitch and Children playground.

-Pandit Dookit (Mgr Leen) Multi-purpose Complex (Social hall, outdoor gym, children playground, petanque pitch and one badminton court)

-Other activities that were also organized in collaboration with NGO's such as blood donation, promotion of artists, exhibition

-‘Anou lire ensemble’ was organized by Municipal Library for the benefit of children

-Expression of interest was launched for the reopening of Pere Laval nursery, Yoga /aerobic courses in Municipal Social Halls

FINANCIAL DEPARTMENT

The Finance Department is responsible amongst others for:

- the collection of all revenues accruing to the Council and for effecting all payments including salaries to its employees
- effecting all purchases of the Council
- preparing the yearly Estimates and yearly Financial Statements for submission to the Ministry and the Audit Department respectively
- the overall financial administration of the Municipal Council and providing financial advice, financial information and exercises financial control on all financial transactions

There are three sections in the Finance Department:

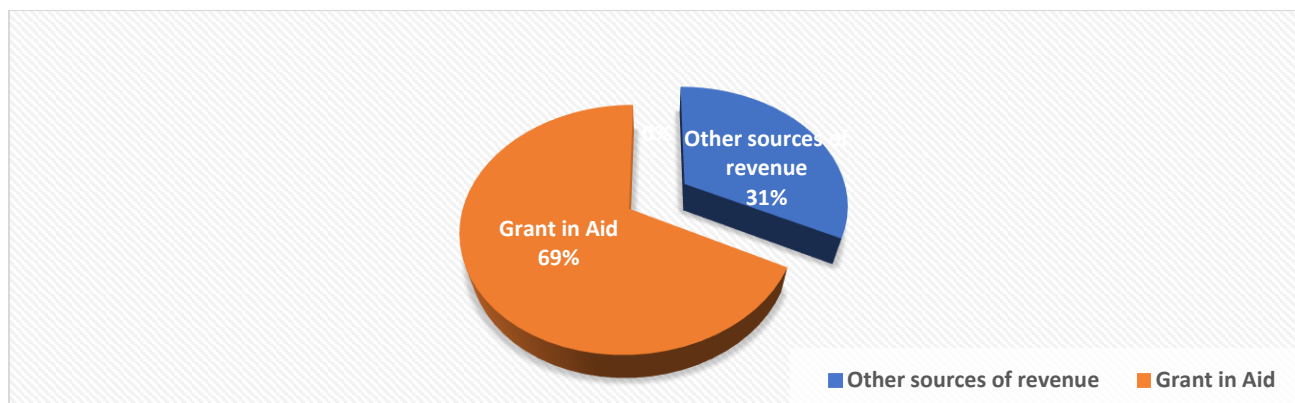
- Establishment - Payroll
- Income
- Expenditure

The activities of the Municipal Council are financed from:

- Grant in Aid
- Own source of revenue

GRANT IN AID

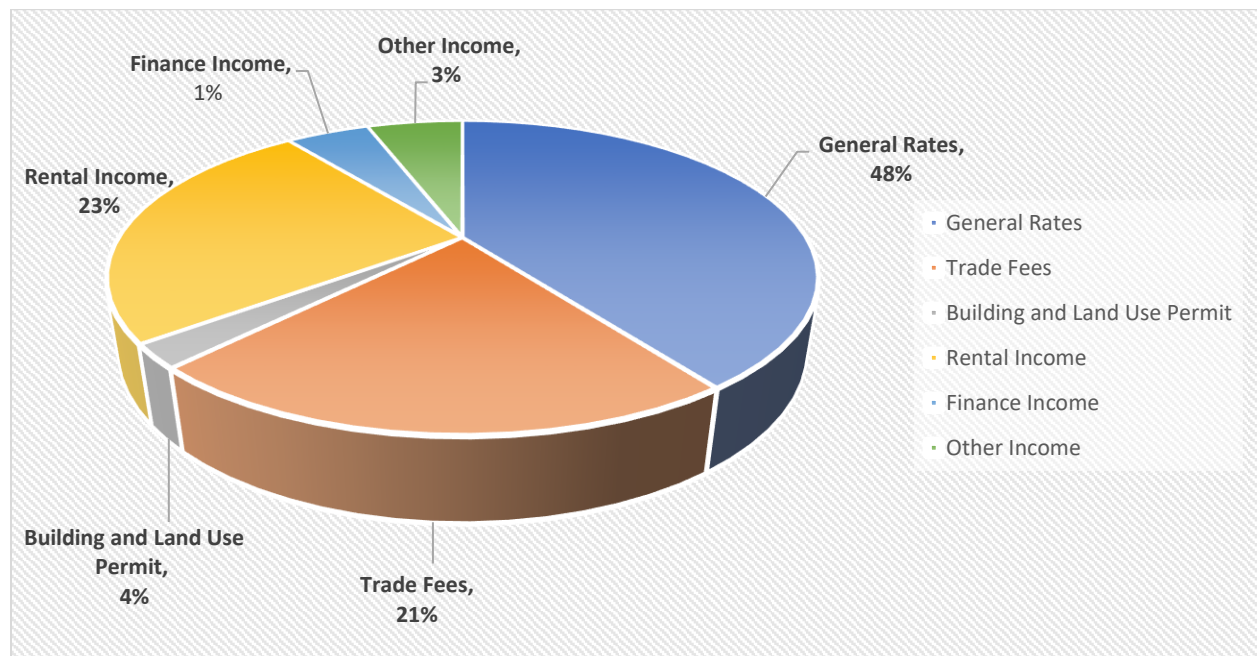
An amount of **Rs 306,019,386** has been received as grant in aid from the Government for Financial year 2021/2022 to meet part of the recurrent expenditure of the Council which represents **69 %** of the total revenue.



OTHER SOURCES OF REVENUE

Other sources of revenue amounts to Rs 136,446,492 for the year 2021/2022.

The main sources of revenue of the Council come from general rates, trade fees from economic operators, rentals and fees from markets, fairs and Building and Land Use Permit fees.



CLASSIFIED TRADES

Any person wishing to carry out a classified trade shall

- Register with the Registrar of Companies;
- Apply and obtain a Building and Land Use Permit (where applicable) at the Planning and Land Use Department of Council; and
- Pay the relevant fees to the Council prior to start a commercial activity.

The payment of fees, dues and charges in respect of classified trades shall be due by the 1 January of that year and shall be payable

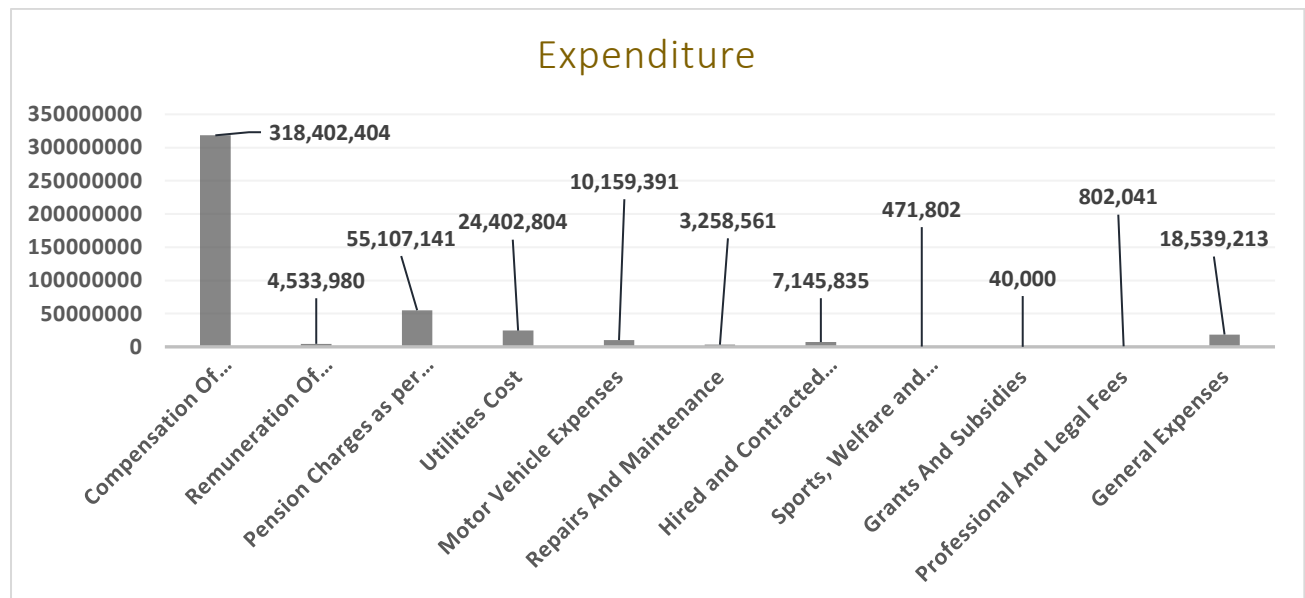
- within 15 days of the start of a classified trade; and
- thereafter in respect of every subsequent financial year in two equal installments, the first one on or before 31 July and the second on or before 31 January next year ensuing.

A surcharge of 50% shall be leviable on any amount not paid within the period specified above.

However, as from January 2020 onwards, payment of trade fees is done at the Registrar of Companies as per the Local Government (Fees) Regulations 2019, published in Government Notice 252 of 2019.

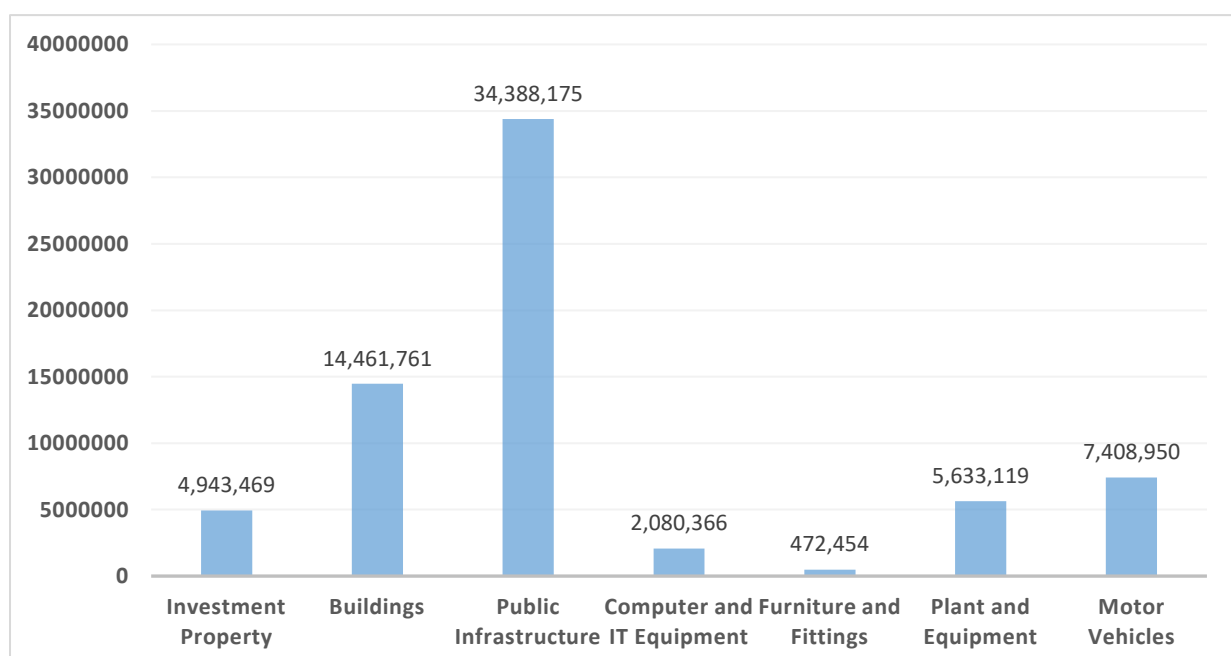
EXPENDITURE BY CATEGORY

Total Expenditure for the year 2021/2022 amounts to be Rs 442,863,171.



Property, Plant and Equipment

Additions to Investment Property and Property, Plant and Equipment during the Financial Year 2021/2022 amounts to Rs 69,388,294 and are shown in the chart below:



10.0 PATH FORWARD

10.1 SWOT ANALYSIS

Local government is in the front line of service delivery. Citizens have become more and more demanding and necessary resources are required to provide services and facilities to their satisfaction

STRENGTHS

1. The Council is headed by a dedicated team consisting of the Mayor, Deputy Mayor and Councillors who takes decision and makes policies for the welfare and betterment of the life of residents of the town.
2. Quatre Bornes is a fast moving and modern town growing mostly in height and there has been in recent years a major increase in commercial development with the setting up of the cyber city at Ebene.
3. Quatre Bornes Market is also well known for its fairs and mostly the haberdashery fairs of Thursdays and Sundays which attracts not only inhabitants of Quatre Bornes but Mauritians from all over the island and also tourists.
4. The town is strategically located and with the implementation of the Metro Express Project, we can expect more people will visit the town, its market and fairs activities which are very much praised.

WEAKNESSES

Our weaknesses are mostly related to the lack of staff and finance. With the limited financial resources, it is difficult to meet the increasing demand for infrastructure and environment maintenance requirements. We have more than 600 new developments in the town every year and this puts additional pressure on our services.

1. Several vacant posts are not being filled thus this may have a negative impact on the services provided to inhabitants.
2. Staff mobility within Councils.
3. Traffic jams more specifically in the morning and afternoon in the town centre with the construction of Metro Express Project along St. Jean Road, Quatre Bornes.

4. Our limited capacity to increase the revenue base of the Council given that our internally generated revenues are mostly inelastic.
5. With the emergence of the Covid-19 Pandemic, there are many variants to which the people were easily infected and many among the employees of the Council were contaminated and this affected the service of the Council.

OPPORTUNITIES

The Council has a team of dedicated experienced and multi-skilled personnel who strive to better the quality of service provided to the public within the available means. There is good internal communication within the organization.

1. The town is expanding and is attracting more and more residents and investors.
2. The Ebene Cybercity is located within the township
3. New roads network and more specifically the Terre Rouge Verdun Link road extension has made Quatre Bornes more accessible to both the Northern and Eastern part of the island.
4. Use of framework agreements to minimise procuring cost of certain goods
5. Composting and segregation of waste to reduce load of wastes transported to landfill stations
6. The sewerage works in the town is reaching completion and has thus improve sanitation within the township.
7. With the implementation of the Metro Express Project which is in operation since June 2021, this is a real opportunity to inhabitants of Quatre Bornes using this means of public transport.

THREATS

1. Reduction in the grants provided to the Council by the Central Government.
2. Proliferation of illegal hawkers in the township
3. Traffic jams and absence of parking spaces facilities within the township.
4. Increase of prices which may affect our cost structure.

10.2 STRATEGIC DIRECTIONS

Strategic Direction is essential for it assists the council in defining expectations for the future, guides the council in decision making with respect to community needs.

The overall strategy of the Council is to provide services and carry out infrastructural developments within the town namely street lighting, maintenance of roads, drains, other services, scavenging services, organization of sports and cultural activities

STRATEGIC DIRECTION OF THE COUNCIL PROJECTS EARMARKED FOR FINANCIAL YEAR 22/23/24 (Subject to availability of funding)

S.N	Title of Project	Cost Estimate (Rs)
1.	Resurfacing of Roads Within the Township of Quatre Bornes	9,870,727.50
2.	Construction of New Roads Within the Township of Quatre Bornes	5,129,272.50
3.	Supply of LED Lanterns	2,000,000
4.	Construction of Concrete Pyres	3,000,000
5.	Maintenance and Renovation of Municipal Buildings	5,600,000
6.	Construction of Drains Within The Township of Quatre Bornes	41,800,000
7.	Construction of Mini Soccer Pitch at Kennedy	6,000,000
8.	Supply and fixing of Gym equipment at Municipal Wellness Centres	6,000,000
9.	Construction of Mini Soccer Pitch at Palma	6,000,000
10.	Construction of Futsal at Ebene	35,000,000
11.	Construction of Multi Sports Complex at Le Pavillon Complex	100,000,000
12.	Construction of a Multi Sports Complex at Guy Rozemont Stadium	105,000,000

11.0 Financial Statement

2021-2022

MUNICIPAL COUNCIL OF QUATRE BORNES



AMENDED FINANCIAL STATEMENTS AS AT 30 JUNE 2022



Acting Mayor
Dooshiant Ramluckhun

MUNICIPAL COUNCIL OF QUATRE BORNES

Statement of Financial Position as at 30 June 2022

	Notes	2021/2022 Rs	2020/2021 Rs
Assets:			
<u>Current Assets</u>			
Cash and Cash Equivalents	3	47,348,137	17,389,482
Investments	4	110,823,030	150,719,929
Receivables From Exchange Transactions	5	1,594,376	17,384,829
Receivables From Non-Exchange Transactions	6	38,598,755	23,267,707
Inventories	7	4,104,397	3,182,610
Total Current Assets		202,468,695	211,944,557
<u>Non-Current Assets</u>			
Long Term Receivables From Exchange Transactions	9	8,409,397	8,260,715
Long Term Receivables From Non-Exchange Transactions	10	19,057,168	22,307,482
Property, Plant and Equipment	11	2,057,766,963	2,153,593,340
Investment Property	11	80,011,134	75,067,665
Intangible Assets	8	415,495	547,459
Total Non-Current Assets		2,165,660,157	2,259,776,661
TOTAL ASSETS		2,368,128,852	2,471,721,218
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Trade and Other Payables From Exchange Transactions	12	44,071,489	37,560,564
Refundable Deposits From Customers	13	10,350,842	9,736,903
Employee Benefits Obligations	14	71,938,228	59,411,233
Payments Received In Advance	15	11,083,664	16,258,938
Total Current Liabilities		137,444,223	122,967,638
<u>Non-Current Liabilities</u>			
Trade And Other Payables From Exchange Transactions	12	4,572,886	3,524,622
Non-Current Provisions	16	1,897,287	1,877,287
Non-Current Employee Benefits Obligations	17	945,913,760	799,491,521
Total Non-Current Liabilities		952,383,933	804,893,430
TOTAL LIABILITIES		1,089,828,156	927,861,068
NET ASSETS		1,278,300,696	1,543,860,150
NET ASSETS/EQUITY			
Revaluation Reserve	NAE	1,652,962,936	1,652,199,830
General Fund	NAE	562,242,709	561,397,310
Accumulated Surplus/Deficit	NAE	(936,904,949)	(669,736,990)
NET ASSETS		1,278,300,696	1,543,860,150

Approved by Council at its meeting of 13 April 2023


Dooshant RAMLUCKHUN
Acting MAYOR


Rajcoomar GANGADEEN
CHIEF EXECUTIVE

The notes 1 to 93 are an integral part of the Financial Statements.

MUNICIPAL COUNCIL OF QUATRE BORNES

Statement of Financial Performance For Year Ended 30 June 2022

(Classification of Expenses by Nature)

	Notes	2021/2022	2020/2021
Revenue From Non-Exchange Transaction		Rs	Rs
Taxation-General Rate	18	65,855,440	48,069,736
Trade Fees	19	31,650,500	31,196,320
Advertising And Publicity Fees	20	1,128,125	1,247,257
Fines, Penalties And Levies	21	863,150	415,480
Building and Land Use Permit	22	5,062,499	6,676,438
Government Grant	23	340,049,967	291,123,660
Public Contributions And Donations	24	930,706	50,000
Total Revenue from Exchange Transactions		445,540,387	378,778,891
Revenue From Exchange Transactions			
Rental Income	25	31,781,096	35,469,539
Bus Toll Fees	26	766,000	841,500
Burial And Incineration Fees	27	215,500	92,700
Finance Income	28	1,602,421	2,820,421
Other Income	29	626,874	899,198
Total Revenue from Non Exchange Transactions		34,991,891	40,123,358
TOTAL REVENUE		480,532,278	418,902,249
EXPENSES			
Compensation Of Employees	30	314,109,763	282,511,977
Remuneration Of Councillors	32	4,533,980	4,506,674
Gratuities	33	-	6,000,000
Pension Charge as per IPSAS 39	31	55,107,141	40,893,170
Utilities Cost	34	24,402,804	24,505,259
Motor Vehicle Expenses	35	10,159,391	9,983,033
Repairs And Maintenance	36	3,258,561	3,571,054
Hired and Contracted Services	37	7,145,835	8,569,726
Sports, Welfare and Cultural Activities	38	471,802	1,373,855
Grants And Subsidies	39	40,000	104,000
Professional And Legal Fees	40	802,041	818,552
Depreciation and Amortisation	41	152,818,162	148,151,394
General Expenses	42	18,539,213	14,205,592
TOTAL EXPENSES		591,388,693	545,194,286
Surplus/(Deficit) before Other Gains/(Losses)		(110,856,415)	(126,292,037)
Other Gains/(Losses):			
Gains/(Losses) on disposal/scrap of assets	43	6,632,850	8,390,830
Revaluation/Impairment		-	408,703
Gains/(Losses) on financial instruments at fair value through surplus/deficit	90(i) (ii) (iii)	(302,757)	(1,213,951)
Credit loss allowance	90(iii)	(10,293,203)	(2,038,589)
Waiving of Market Rent due to Covid-19	25	-	(6,511,571)
Total		(3,963,110)	(964,578)
Surplus/(Deficit) for the year		(114,819,525)	(127,256,615)

MUNICIPAL COUNCIL OF QUATRE BORNES
Cash Flow Statement For Year ended 30 June 2022

	2021/2022	2020/2021
	Rs	Rs
Cash Flows From Operating Activities		
Receipts		
Trade Fee	33,372,875	29,319,625
Taxation-General Rate	43,958,256	45,214,214
Public Contributions And Donations	380,000	50,000
License And Permits	5,062,499	6,771,438
Government Grants	336,078,905	288,024,143
Finance Income	1,824,006	4,907,514
Other Income, Rental And Agency Fees	36,869,018	35,511,892
TOTAL REVENUE	457,545,559	409,798,826
Payments		
Compensation Of Employees	311,424,117	282,390,364
Remuneration of Councillors	4,529,650	4,760,562
Goods And Services	68,094,818	61,900,216
Rent Paid	1,111,140	1,111,140
Pensions and Gratuities	52,003,168	43,703,931
Grants And Subsidies	60,000	315,000
Other Payments	3,373,969	1,295,968
TOTAL PAYMENTS	440,596,862	395,477,181
Net Cash Flows From Operating Activities	16,948,697	14,321,645
Cash Flows From Investing Activities:		
Purchase of Property, Plant and Equipment	(57,391,706)	(61,144,519)
Proceeds From Sales of Property, Plant and Equipment	30,421,664	402,350
Decrease in Investments	39,980,000	164,887,826
Transfer to Consolidated Fund of Accountant General	-	(124,593,555)
Total Cash Flows From Investing Activities	13,009,958	(20,447,898)
Net Increase/(Decrease) in Cash and Cash Equivalent	29,958,655	(6,126,253)
Cash and cash equivalents at beginning of Period	17,389,482	23,515,735
Cash and cash equivalents at end	47,348,137	17,389,482

Notes to Cash Flow Statement:

(a) Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand and balance with bank and comprise the following:

	2021/22	2020/21
	Rs	Rs
Cash at bank	46,885,104	16,894,861
Cash in hand	463,033	494,621
	47,348,137	17,389,482

(b) Property, Plant and Equipment

The aggregate cost of acquisitions of Property, Plant and Equipment for the year 2021/2022 was Rs57,391,706/-

(c) Capital Grant

Capital Grant of Rs32,318,830/- was received during the year 2021/2022 and was included under Operating activities.

Payment for an amount of Rs32,397,081/- was effected during the year 2021/2022 from Capital Grants for the acquisition of Property, Plant and Equipment and was classified under Cash Flows from Investing Activities.

MUNICIPAL COUNCIL OF QUATRE BORNES

Statement of Changes in Net Assets/Equity as at 30 June 2022

	Note	Revaluation Reserve Rs	General Fund (Note 1) Rs	Accumulated Surplus/Deficit Rs	Total Rs
Opening Balance as at 01.07.2021		1,652,199,830	561,397,310	(669,736,990)	1,543,860,150
Surplus/Deficit for the year		-	-	(114,819,525)	(114,819,525)
Payment out of fund		-	(1,212,262)	-	(1,212,262)
Trade Fee creditors transferred to Reserves		-	-	1,421,201	1,421,201
Forfeited bank guarantee transferred to general fund		-	2,000,000	-	2,000,000
Remeasurement of Pension Liability		-	-	(154,368,650)	(154,368,650)
Revaluation		763,106	-	-	763,106
Transfer from Interest re-invested	17(b)	-	57,661	-	57,661
Adjustment to opening debtors		-	-	(43,336)	(43,336)
Excess provision of expenses written off		-	-	14,254	14,254
Stale cheques written back/reversed		-	-	628,097	628,097
Closing Balance as at 30.06.2022	17(b)	<u>1,652,962,936</u>	<u>562,242,709</u>	<u>(936,904,949)</u>	<u>1,278,300,696</u>

Note to Statement of Changes in Net Assets/Equity:

Note1: General Fund constitutes of the following as at 30/06/2022:

	Rs
General Fund Applied	409,808,752
General Fund Unapplied	146,088,557
Passage Fund	6,345,400
	<u>562,242,709</u>

	Note	Revaluation Reserve Rs	General Fund (Note 1) Rs	Accumulated Surplus/Deficit Rs	Total Rs
Opening Balance as at 01.07.2020		1,651,599,830	690,769,569	(440,035,866)	1,902,333,534
Surplus/Deficit for the year		-	-	(127,256,615)	(127,256,615)
Amount transferred to Consolidated Fund		-	(124,593,555)	-	(124,593,555)
Payment out of fund		-	(4,834,050)	-	(4,834,050)
Remeasurement of Pension Liability		-	-	(74,948,680)	(74,948,680)
Revaluation		600,000	-	-	600,000
Transfer from Interest re-invested	17(b)	-	55,346	-	55,346
Adjustment to opening debtors		-	-	(21,151)	(21,151)
Excess provision of expenses written off		-	-	528,314	528,314
Excess provision of advance reversed		-	-	(32,393)	(32,393)
Stale cheques written back/reversed		-	-	1,052,431	1,052,431
Prior year adjustment of creditors		-	-	6,120,652	6,120,652
Adjustment in value for stock items inserted on Inventory System		-	-	(6,367)	(6,367)
Adjustment to Debtors Market		-	-	(33,333)	(33,333)
Provision for credit Loss allowance Trade Fees adjusted		-	-	3,770,008	3,770,008
Provision for credit Loss allowance Market Fees adjusted		-	-	(88,000)	(88,000)
Waiving of Trade Fees due prior to 30/06/2019		-	-	(38,785,990)	(38,785,990)
Closing Balance as at 30.06.2021	17(b)	<u>1,652,199,830</u>	<u>561,397,310</u>	<u>(669,736,990)</u>	<u>1,543,860,150</u>

Note to Statement of Changes in Net Assets/Equity:

Note1: General Fund constitutes of the following as at 30/06/2021:

	Rs
General Fund Applied	409,808,752
General Fund Unapplied	145,354,714
Passage Fund	6,233,844
	<u>561,397,310</u>

MUNICIPAL COUNCIL OF QUATRE BORNES

Statement of Comparison of Budget & Actual amounts as at 30 June 2022

Particulars	Original Estimates	Virement	Supplementary Appropriation PRB 2021	Total Provisions	Note	Actual Amount on Comparable Basis	Difference	Note
RECURRENT REVENUE								
Revenue (non Exchange)	Rs	Rs	Rs	Rs		Rs	Rs	
General Rates	52,900,000	-	-	52,900,000		65,855,440	12,955,440	58
Trade Fees	26,900,000	-	-	26,900,000		31,650,500	4,750,500	59
Advertising And Publicity Fees	1,500,000	-	-	1,500,000		1,128,125	(371,875)	60
Fines, Penalties And Levies	600,000	-	-	600,000		863,150	263,150	61
Building and Land Use Permit	6,400,000	-	-	6,400,000		5,062,499	(1,337,501)	62
Government Grant In Aid	238,000,000	-	-	238,000,000				
Additional GIA - PRB 2021	-	-	33,668,267	33,668,267		296,782,923	25,114,656	63
Total Revenue (non Exchange)	326,300,000	-	33,668,267	359,968,267		401,342,637	41,374,370	
Revenue (Exchange)								
Rental Income	36,000,000	-	-	36,000,000		31,781,096	(4,218,904)	64
Bus Toll Fees	840,000	-	-	840,000		766,000	(74,000)	
Burial And Incineration Fees	450,000	-	-	450,000		215,500	(234,500)	65
Finance Income	500,000	-	-	500,000		1,602,421	1,102,421	66
Other Income	325,000	-	-	325,000		626,874	301,874	67
Total Revenue (Exchange)	38,115,000	-	-	38,115,000		34,991,891	(3,123,109)	
Council General Fund	29,838,570	-	-	29,838,570		-	-	
Total Revenue	394,253,570	-	33,668,267	427,921,837		436,334,528	38,251,261	
RECURRENT EXPENDITURE								
Expenses								
Compensation Of Employees	257,809,970	(1,025,000)	27,298,465	284,083,435	46	281,672,081	2,411,355	68
Contribution Sociale Generalisee	-	-	-	-		10,830,632	-	69
Remuneration Of Councillors	4,615,000	-	-	4,615,000		4,533,980	81,020	
Pension and Gratuities	41,760,000	500,000	4,271,492	46,531,492	47	46,513,804	17,688	
Contribution to Pension Fund	23,065,000	-	2,098,310	25,163,310	48	25,163,310	-	
Utilities Cost	26,015,400	(981,000)	-	25,034,400	49	24,402,804	631,596	70
Motor Vehicle Expenses	12,255,000	1,525,000	-	13,780,000	50	10,159,391	3,620,609	71
Repairs And Maintenance	4,029,000	370,000	-	4,399,000	51	3,258,561	1,140,439	72
Hired and Contracted Services	7,800,000	1,050,000	-	8,850,000	52	7,145,835	1,704,165	73
Sports, Welfare and Cultural Activities	1,505,000	(330,000)	-	1,175,000	53	471,802	703,198	74
Grants And Subsidies	200,000	-	-	200,000		40,000	160,000	75
Professional And Legal Fees	1,025,000	(50,000)	-	975,000	54	802,041	172,959	76
General Expenses	13,274,200	(1,154,000)	-	12,120,200	55	10,488,542	1,631,658	77
Office & IT Equipment	275,000	20,000	-	295,000	56	26,943	268,057	
Office Furniture & Fittings	325,000	75,000	-	400,000	57	21,062	378,938	78
Minor Capital Project	300,000	-	-	300,000		218,915	81,085	
Total Expenses	394,253,570	0	33,668,267	427,921,837		425,749,703	13,002,766	
Surplus/Deficit	-	-	-	-		10,584,826	-	
Reconciliation of Actual figures in Budget with Statement of Financial Performance								
Surplus/Deficit as per Budget Statement						Rs		
Other Government Grant						10,584,826		
Capital Grant						9,236,463		
Public Contributions and Donations: Chinese Embassy and NDU						34,030,581		
Depreciation and Amortisation						930,706		
Gains on Disposal						(152,818,162)		
Fair Value gain/(loss)						6,632,850		
Credit loss allowance						(302,757)		
Minor Capital Projects						(10,293,203)		
Pension Charge as per IPSAS 39 and Contribution to Pension Fund -SFP						(883,552)		
Pension and Gratuity actually paid						(58,543,389)		
Less Provision for Employee Benefits Obligations						71,677,114		
Allowance to Trainee/YEP						(17,714,309)		
Cleaning Environment Day						(456,493)		
Cleaning post Cyclone						(881,507)		
Bulky Waste Campaign						(1,523,444)		
Cleaning of Drains						(1,415,462)		
Deficit as per Statement of Financial Performance						(3,079,785)		
						(114,819,525)		

Notes to the Accounts For Year Ended 30 June 2022

1) General Information

The Municipal Council of Quatre Bornes is a corporate body established under the Local Government Act 2011, Part II Section 3 and 6/7. The place of management is at St Jean, Quatre Bornes.

2) (a) Compliance with Regulatory Framework

The Ministry of Finance and Economic Development decided that all Local Authorities shall prepare their Financial Statements in accordance with IPSAS (International Public-Sector Accounting Standards) accrual basis with effect from 1st July 2017. Pursuant to the above, the Municipal Council of Quatre Bornes has prepared the Financial Statements for financial year ended 30 June 2022 in compliance with Section 132 and 133 of the Local Government Act 2011 and in compliance with the below listed IPSAS's.

Statement of Compliance

The Municipal Council has prepared its Financial Statements in accordance with the International Public Sector Accounting Standards (IPSAS's) issued by the International Public Sector Accounting Board (IPSASB) which is a board of the International Federation of Accountants Committee (IFAC).

The preparation of Financial Statement in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

The Municipal Council of Quatre Bornes has only adopted IPSAS that are relevant to its operation for Accounting period 01 July 2021 to 30 June 2022.

Basis of Preparation

The Financial Statements have been prepared on an accrual and going concern basis and on the basis of historic cost convention, unless stated otherwise. The financial statements fully comply with accrual basis IPSAS.

Currency Denomination

The Financial Statements are presented in Mauritian Rupees and all values are rounded to the nearest rupee.

Standards Adopted

The following standards have been adopted by the Council for this financial year:

- IPSAS 1 - Presentation of Financial Statements
- IPSAS 2 - Cash Flow Statements
- IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors
- IPSAS 9 - Revenue from Exchange Transactions
- IPSAS 12 - Inventories
- IPSAS 13 - Leases
- IPSAS 14 - Events after Reporting Date
- IPSAS 16 - Investment Property
- IPSAS 17 - Property, Plant and Equipment
- IPSAS 19 - Provisions Contingent Liabilities and Contingent Assets
- IPSAS 20 - Related Party Disclosures
- IPSAS 21 - Impairment of Non-Cash-Generating Assets
- IPSAS 23 - Revenue from Non-Exchange Transactions (Taxes and Transfers)
- IPSAS 24 - Presentation of Budget Information in Financial Statements
- IPSAS 31 - Intangible Assets
- IPSAS 33 - First Time Adoption of Accrual Basis IPSAS's
- IPSAS 39 - Employee Benefits
- IPSAS 41- Financial Instruments

IPSAS issued but not yet effective:**IPSAS 41 - Financial Instruments (Replacing IPSAS 29) (issued in August 2018)**

Objective: Sets out requirements for recognition and measurement of financial instruments, including impairment and derecognition.

Effective Date: The effective date of IPSAS 41 has been deferred by one year to 1 January 2023 instead of 1 January 2022 following global COVID-19 pandemic.

Earlier Adoption: The Council has elected for an earlier adoption in its Financial Statements ending 30 June 2022.

IPSAS 42 - Social Benefits (issued in January 2019)

Objective: Social benefits are defined as cash transfers provided to specific individuals and/or households who meet eligibility criteria, mitigate the effect of social risks and address the needs of society as a whole. Examples are State pensions, unemployment benefits, income support.

Effective Date: The effective date of IPSAS 42 has been deferred by one year to 1 January 2023 instead of 1 January 2022 following global COVID-19 pandemic.

Adoption: IPSAS 42 is not applicable to local authorities as the services offered are outside the scope of Social Benefits.

(b) Significant Accounting Policies

I. Presentation of Financial Statement-IPSAS 1

The Financial Statement Comprises of the following:

- Statement of Financial Position
- Statement of Financial Performance
- Cash Flow Statement
- Statement of Changes in Net Assets/Equity
- Statement of Comparison of Budget and Actual Amounts
- Notes to the Accounts

Comparative Information

Comparative figures for the previous period are presented in the Financial Statements.

II. Cash Flow Statements-IPSAS 2

The Statement has been prepared using the direct method. In this regard, a reconciliation of Net Cash Flows from Operating Activities to Surplus has been prepared for the Financial Year.

III. **Revenue Recognition (Exchange and Non-Exchange Transactions)**

The general policy of the Council is to recognize revenue on an accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Council. Revenue is recognized as deferred income when there is a related condition attached that would give rise to a liability to repay the amount.

Financial reporting of revenue arises from exchange transactions when one entity receives asset or services, or has liabilities exchanged, and directly gives approximately equal value in the form of cash, goods, services or use of assets to another entity in exchange. Non-exchange transactions are those transactions where there are no exchange of approximate direct benefits or value between receiving and giving entities.

Revenue from Exchange Transactions

(i) Bus toll fee

Bus toll fee is payable by every bus owner using the traffic centers and the fee is accounted for as income on an accrual basis. It is payable to Council one month in advance.

(ii) Rental income

Rental income refers to revenue earned from leasing out properties belonging to the Council. The rental is of operating nature and comprises rental mainly from Markets and Fairs, Sports complexes, reception halls, social halls, residential and commercial complexes.

The Revenue is recognized on an accrual basis with the exception of the following i.e. rental from sports complexes, social halls and reception halls, which are recognised on the actual collection of rental.

(iii) Finance Income

The finance income earned is calculated using the fixed interest rate and is apportioned based in accordance with the agreement.

The income generated from investment of the Passage Fund is not accounted in the Statements of Financial Performance in compliance with Section 81 (5)(b) of the Local Government Act 2011.

(iv) Burial and Incineration fees

Burial and incinerator fees are recognized on the actual basis that is the amount actually received and / or collected and service actually provided.

(v) Other Income

All other income is recorded on actual basis that is, based on actual amount collected.

Revenue from Non-Exchange Transactions

(i) General Rate

The General Rate is levied on an owner of any immovable property situated in the rating area of the Council as per the Local Government Act 2011 Section 95. The rate is annually paid by the resident. If the rates are unpaid, penalty is applied on the due amount. The rate is recognized on an accrual basis in the Statement of Financial Performance. Letter dated 14 July 2022 was received from the Ministry of Local Government and Disaster Risk Management informing this council that in the budget speech 2022/2023, it was announced that Municipal Tax on the family home would be abolished as from 01 July 2022.

(ii) Trade fee

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated by the Local Government Act 2011 Section 122 (2). It is an offence to carry out such trade without the payment of the appropriate fees. The fee is payable twice annually and if not paid, a surcharge of 50% is applied. The income is recognized on an accrual basis except for occasional fee which is recognized on cash basis.

As from January 2020, the Corporate and Business Registration Department (CBRD) is the only agent responsible for collecting Trade Fees on behalf of Local Authorities as per regulation 5 of the Local Government (Fees) Regulations 2019.

(iii) Government Capital grants

Government Capital grant is recognized fully in the year it is received in accordance with IPSAS.

(iv) Government Grant

Government grant are transfers received from Central Government for the purpose of giving immediate financial support to the Council with no future related costs. They are recognized in the Statement of Financial Performance in the period in which they become receivable. An amount of Rs 303,760,075/- has been disbursed to meet recurrent expenses and Rs 32,318,830/- to meet capital expenses.

(v) Donated Assets

Assets acquired through a non-exchange transaction have been measured at fair value at the date of transfer and has been recognized under revenue. The main source of donated assets is from the National Development Unit (NDU).

(vi) Building and Land Use Permit

The Building and Land Use Permit Fees are recognized based on actual amount received or collected in the Statement of Financial Performance.

IV. Property, Plant and Equipment

An item of property, plant and equipment is recognized as an asset when it is probable that future economic benefits will flow to the Council and the cost or fair value of the asset can be measured reliably.

For financial year 2017/18, we have recognized the Motor Vehicles and Computer & IT Equipment at Fair Value less depreciation. For financial year 2018/19, we have recognized Furniture, Fixtures & Fittings and Machinery & Equipment at Fair Value less depreciation. Public Infrastructure assets, Land and buildings was recognized at Fair Value in Financial year 2019/20. Investment Properties which were previously categorized under buildings have been accounted for as investment properties as from Financial year 2019/20.

Vested immovable properties/land are vested to the Council by the Ministry of Local Government and Disaster Risk Management for its management and administration. These lands are for community use and council has no right to dispose it or use for any other purpose. These lands are transferred with conditions.

Vested immovable properties/land are not included in Property, Plant and Equipment as these are being catered under the Ministry of Housing and Land as per email dated 08/06/2020 from the Ministry of Local Government and Disaster Risk Management.

For Furniture, Fixtures & Fittings and Machinery & Equipment, an independent report of the fair value of the assets has been submitted by the Office Superintendent Officer (OS) of the Council. The assets are stated Fair Value and has been depreciated. Impairment loss was recognized in the Reserves on 1st July 2018.

A Chartered Valuation Surveyor was also appointed by the Council to value for financial reporting purposes the freehold & leasehold properties of the Municipal Council situated at various locations within the Municipal Council of Quatre Bornes Area. The valuations have been carried out by a qualified independent Valuer having no interest in the properties concerned.

The effective date of the valuation of the properties is as at the 30th of June 2020.

The properties were classified into Investment Properties and Operational Properties. The Income-Capitalisation & Depreciated Replacement Cost Methods were used which are based on observable market data derived through the analysis of evidences in the same property market and having similar characteristics to the subject property in relation to their location, size and characteristics.

Unless otherwise expressly agreed the Valuer has, in arriving at his valuations of properties assume that:

a) good leasehold/freehold titles was shown, that the properties are not subject of any unusual or onerous restrictions, encumbrances or outgoings.

b) the properties are unaffected by any statutory notices and that neither the properties nor their use or their intended use give rise to a contravention of any statutory requirement.

The basis of valuation for the subject properties was on 'market value'.

This definition of market value closely resembles "fair value" adopted by the International Accounting Standard Board, namely "The Price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date".

Market value was measured using three (3) internationally defined valuation approaches which are the market approach, the income approach and the cost approach, using the underlying Sales Comparison method, the income-Capitalization method and the Depreciated Replacement Cost method.

The choice of each method was largely determined by the type of property to be valued and the evidence available. The market usually favours the Comparative or Sales Comparison Method as (i) ample market evidence for similar or near similar properties are readily available and (ii) it is also the most easily understood and widely accepted method of valuation.

Certain properties because of their special purposes, designs, layouts, constructions, etc do not commonly exchange hands on the market and thus their market values cannot reasonably be supported. For example, football stadiums, public swimming pools & schools etc. These properties were valued on a Depreciated Replacement Cost (DRC) basis as provided by "The International Valuation Standards". DRC is defined as "the current cost of replacing an asset with its modern equivalent asset less deductions for physical deterioration and all relevant form of obsolescence and optimization".

Depreciation

Depreciation is charged so as to write off the cost of fixed assets less any residual value at the annual estimated rates over their useful lives, using the straight-line method. The estimated useful lives, residual value and depreciation method are reviewed at each year

end, with the effect of any changes in estimate accounted for on a prospective basis. Full depreciation is charged in year of acquisition and no depreciation in year of disposal.

The annual rates used in the calculation of depreciation using the straight-line method are:

Buildings	-	2% per annum
Public Infrastructure	-	2% - 10% per annum
Computer and IT Equipment	-	25% per annum
Furniture, Fixture & Fittings	-	10% per annum
Machinery & Equipment	-	5% - 25% per annum
Motor Vehicles	-	10% per annum

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

Gain or loss on disposal

Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the surplus or deficit in the statement of financial performance.

Revaluation

After recognition of an asset, an item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount.

If the carrying amount of a class of assets is increased as a result of a revaluation, the increase is credited directly to Revaluation Surplus. However, the increase is recognized in surplus or deficit to the extent that it reverses a revaluation decrease of the same class of assets previously recognized in surplus or deficit.

If the carrying amount of a class of assets is decreased as a result of a revaluation, the decrease is recognized in surplus or deficit. However, the decrease is debited directly to

revaluation surplus to the extent to the extent of any credit balance (increase) existing in the revaluation surplus in respect of that class of assets.

The policy of the council is to capitalise Property, Plant and Equipment costing Rs4,000/- and above.

V. Investment Property

Investment Property was recognized and measured at fair value for the first time as at 30 June 2020 by an independent Chartered Land Valuer. (refer to note IV on PPE above). Since there were no significant changes in the market conditions as at 30 June 2022 when compared to those prevailing at 30 June 2020, management is of the view that there was no change in the fair value of Investment Property at 30 June 2022. Therefore, the fair value figures of Investment Property was kept the same.

Future Valuation

In line with Council's policy, the next valuation will be carried out not later than 30 June 2025. (i.e every 5 years)

VI. Intangible Assets

Intangible assets are recognized if it is probable that future benefits or services potential that are attributable to the asset will flow to the Council, and the cost or fair value of the asset can be measured reliably. Internally generated intangible assets are not recognized. An intangible item that does not meet both the recognition and definition criteria is expense in statement of financial performance when incurred.

The intangible asset has been recognized at fair value less accumulated depreciation.

VII. Inventories

Raw materials are accounted for at purchase cost and issues are accounted on First In First Out basis. The cost of our inventories has been assigned using the weighted average cost basis. Inventory received free or at nominal cost in a non-exchange transaction is recognized

at fair value at the date of acquisition. After initial recognition, inventory is measured at the lower of cost and current replacement cost.

At the close of the financial year, a stock take was carried for all of our store and non-store items and a stock adjustment was charged to the Statement of Financial Performance. Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council.

Inventories (obsolete) written off is recognized as an expense and is reported in general expenses.

VIII. **Financial Instruments**

Financial Assets:

Financial Assets are the lifeblood of any entity and are used in most routine transactions. The financial assets of the Council consist of Accounts Receivables, Loans receivable (including concessionary loans) and Investment Certificates (Treasury Bills). They are classified as financial assets under current assets if payment is due within one year. Otherwise, they are presented under non-current assets.

Statutory receivables and prepayments are not considered as financial assets and are classified under Current Assets.

(a). Accounts Receivable

Accounts Receivable are stated at fair value through surplus or deficit at the average market rate of 5% p.a as at 30 June 2022.

Expected Credit Loss:

The 12-months expected credit losses at origination are recognised in surplus or deficit. It represents the portion of lifetime ECL that represent the ECL that result from default events that are probable in the next 12 months after the reporting date. Lifetime expected credit loss are an expected present value measure of losses that arise if a borrower defaults on the obligation throughout the life of the financial instrument.

(b). Loans Receivable

In accordance with section 18.2.41 of the PRB Report 2016, public officers are eligible for loan facilities based on their entitlement for the purchase of a motor vehicle. As from 1 June 2016 all loans advanced are at interest rate of 4% p.a which is considered as a concessionary loan. The interest rate for such type of loan in a commercial market is estimated to be 5%. The Loan receivable is measured at amortised cost as at 30 June 2022.

(c). Investments

Our investments comprise of Government of Mauritius Treasury Certificates held with the Bank of Mauritius for a period of 182-Days at a fixed rate. The interest is payable upon maturity, but the Council recognized the interest on an accrual basis to measure investment at fair value in accordance with IPSAS 41.

Financial Liabilities:

Financial liabilities are routinely used in daily transactions. The financial liabilities of the Council include **Accounts Payables** and are stated at Fair value through surplus or deficit at the average market rate of 5% p.a as at 30 June 2022. They are classified as financial liabilities under current liabilities if payment is due within one year. Otherwise, they are presented under non-current liabilities. Prepayments and Refundable Deposits are not considered as financial liabilities.

IX. Provisions

Provisions are recognized when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties required to settle the present obligation. When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain

that reimbursement will be received and the amount of the receivable can be measured reliably.

X. Retirement Benefits

The Council contributes to the following pension schemes:-

Defined Benefits Pension Plan

Provision for retirement pension benefits has been made under the Statutory Bodies Pension Funds Act of 1978 as amended. The scheme is a Defined Benefit Pension Plan and its assets are managed by the State Insurance Company of Mauritius Ltd.

The present value of the funded obligations is recognised in the Statement of Financial Position as a non-current liability after adjusting for the fair value of plan assets, any unrecognized past service cost. The valuation of these obligations is carried out on a regular basis by the actuarial services of SICOM Ltd.

Actuarial gains and losses:

Actuarial Gains and Losses are changes in the present value of the defined benefit obligation resulting from:

- (a). Experience adjustments – i.e the effects of the differences between the previous actuarial assumptions and what has actually occurred; and
- (b). The effects of changes in actuarial assumptions.

Actuarial gains and losses are accounted for under remeasurement.

Remeasurement:

Remeasurement of the net defined benefit liability (asset) comprise:

- (a). Actuarial gains and losses;
- (b). The return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and
- (c'). Any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset)

Remeasurement is recognized in the Statement of Net Assets/Equity

Short-term Employee Benefits:

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled wholly before twelve months after the end of the reporting period in which the employees render the related services.

Long-term Employee Benefits:

Long-term employee benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Short-term and Long-term employee benefits are accounted for under current and non-current liabilities respectively in the Statement of Financial Position.

Defined Contribution Pension Scheme

A Defined Contribution Pension Scheme has been set up with effect from 1 January 2013 following amendment to the Statutory Bodies Pension Funds Act 1978 and is managed by SICOM. As from 1 January 2013, new recruits join the scheme and contribute 6% of their salaries and the council's contribution to the scheme is 12% of the gross emoluments. These contributions are expensed in the Statement of Financial Performance in the period they relate.

National Savings Fund/National Pension Fund

The Council contributes 2.5% of gross emoluments (up to a maximum of Rs425/- per employee) to the fund on a monthly basis. This Fund is utilized for payment of lump sum to employees upon their retirement. This expense is charged to Statement of Financial Performance.

Contribution Sociale Generalisee (CSG)

The government has introduced a new participative and collective system of social contribution, the Contribution Sociale Generalisee applicable as from 1 September 2020 as per GN No.84 of 2021 - Regulations made under the National Pensions Act. The rate of contribution under CSG for the Public Sector employee is 4.5% for salary not exceeding Rs50,000 and 9% for salary above Rs50,000 in a month and payable by employer. The rate of contribution under CSG for Councillors is 1.5% and council contributes 3%.

XI. Long Term Benefits Obligation

Long term entitlement to Sick Leaves, Vacation Leaves and Passage Benefits have been recognized as a liability in the Statement of Financial Position as the Council has a present legal obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

XII. Nature and Purpose of Reserves

The Council maintains the General Fund and Passage Fund reserves.

Passage Fund

Enacted under Section 81 of the Local Government Act 2011, a Passage Fund has been created by the Council to finance the payment of passage benefit to officers. Income derived from investment of the unutilized Passage Fund is transferred to equity under the item Passage Fund.

XIII. Related Parties

Related parties are entities that control or have significant influence over the party in making financial and operating decisions or those who are subject to common control.

Related parties of the Council are:

- Mayor
- Deputy Mayor & Councillors
- Chief Executive Officer
- Head of Departments e.g. Planning Department, Finance Department, Health Department, Public Infrastructure Department and Welfare Department.
- The Government

XIV. Budget Information

The annual budget has been prepared on an accrual basis and is presented in Performance Based Budget. The budget is approved by the Ministry of Local Government and Disaster Risk Management after having carried out adjustment to the original budgetary provisions in accordance with section 85(2)(d) of the Local Government Act 2011.

During the financial year, the Council carried out monthly budget monitoring exercise to identify the need for any additional funding.

Any major difference between revised and actual expenditure and income is provided in the notes to the financial statements.

XV. Critical Accounting Estimates, Assumptions and Judgement in applying Accounting Policies and Estimates

The preparation of the financial statements in conformity with IPSAS requires the Council to make certain accounting estimates and judgements that have an impact on the policies and the finance insights reported in the financial statements. Estimates and judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates.

The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

(a). Useful Economic Life and Residual Values

The useful economic Life and its residual value is assessed based on:

- The nature of the asset, its susceptibility and adaptability to changes in technology and process
- The environment where the asset is deployed
- Expert advice
- Financial capacity to replace the asset
- Change in the market in relation to the asset

XVI. Events after Reporting Date

Events that occur between the end of the reporting period and the date when financial statements are authorized for issue are disclosed in the financial statements depending whether they are adjusting or non-adjusting. Adjusting and non-adjusting event are disclosed in the notes to the financial statements for the year ended 30 June 2022.

	2021/22	2020/21
	Rs	Rs
3. Cash and Cash Equivalents		
Cash and cash equivalents consist of cash in hand and balances with banks:		
Cash at Bank	46,885,104	16,894,861
Cash In hand	463,033	494,621
	47,348,137	17,389,482

Reconciliation of Deficit to Net Cash Flows from Operating Activities:

	2021/22	2020/21
	Rs	Rs
Deficit/Surplus For the Year	(114,819,525)	(127,256,615)
Gain on disposal	(6,632,850)	(8,390,830)
Revaluation	-	(408,703)
Fair Value loss	302,757	1,213,951
Credit loss allowance	10,293,203	6,479,890
Stale Cheques written back/reversed	628,097	1,032,631
Waiving Trade Fee Debtors prior to 30 June 2019	0	(38,785,990)
Pension charge	(13,133,725)	(10,947,080)
Minor Capital Projects capitalised	(669,529)	1,366,835
Add/(less) non-cash items		
Depreciation and Impairment	152,818,162	148,151,394
Less Penalties on Projects	(862,365)	(399,948)
Public Contributions And Donations	(550,706)	-
Add/(less) items classified as investing or financing activities		
Payment out of General Fund	(1,212,261)	(4,834,051)
Transfer Interest Accrued/(Received) to Equity	57,661	55,346
Add/(less) movements in statement of financial position items		
(Increase)/Decrease in receivables:		
Receivables from Exchange Transaction	15,790,452	(617,416)
Receivables from Exchange Transaction-Interest	(83,101)	(2,282,575)
Receivables from Non-Exchange Transaction	(15,331,048)	3,589,227
Long Term Receivables from Exchange Transaction	(148,682)	(4,718,124)
Long Term Receivables from Non-Exchange Transaction	3,250,314	26,830,099
(Increase)/Decrease in Inventories	(921,787)	(506,047)
Fair Value loss	(302,757)	(1,213,951)
Credit loss allowance	(10,293,203)	(2,038,590)
Stock Adjustment	(14,727)	59,021
Adjustment to Opening Debtors and Car Loan Capital	(43,336)	(21,152)
Prior year adjustment of creditors/excess provisions	-	6,648,966
Prior year adjustment of Debtors for Scavenging Fee, Priviledge Fee	-	(792,625)
Excess provision of expenses written off	14,254	-
Trade Fee creditors transferred to Reserves	1,421,201	-
Forfeited bank guarantee transferred to general fund	2,000,000	-
Increase/(Decrease) in Employee Benefit Obligations:		
Current Liabilities	-	8,145,411
Non-Current Liabilities	1,068,263	13,672,993
Increase/(Decrease) in Payable:		
Current and Non-Current	(1,114,388)	(7,184,045)
Prepayments	(5,175,274)	6,912,554
Deposit	613,597	561,068
Net Cash Flow from Operating Activities	16,948,697	14,321,644

4. Investments

Name of Institution	2021/22 Amount (Rs)	Fixed Interest Rate (%) p.a	Investment Period
Bank of Mauritius	70,000,000	0.87	08/02/2022 to 11/08/2022
Bank of Mauritius	20,000,000	0.89	08/03/2022 to 08/09/2022
Bank of Mauritius	20,000,000	1.02	04/04/2022 to 05/10/2022
Investment Telethon Fund	484,600		
Finance Income Receivable - IPSAS 41	338,430		
Fair Value of Investments as at 30/06/2022	110,823,030		

5 Receivables From Exchange Transactions-Current

	2021/22 Rs	2020/21 Rs
Market and Fairs	1,543,180	2,200,000
Finance Income -sale of land	-	250,829
Sale of Land to Government	-	14,934,000
Car Loan Accruals Capital	46,476	-
Car Loan Accruals Interest	4,720	-
	1,594,376	17,384,829

6 Receivables From Non-Exchange Transactions-Current

	2021/22 Rs	2020/21 Rs
General Rate	30,885,690	16,183,112
Capital Grant	2,439,758	728,006
Grant Miscellaneous	1,482,463	1,149,641
Car Loan	1,643,844	1,335,073
Trade Fees-from CBRD	2,147,000	3,871,875
	38,598,755	23,267,707

7. Inventories

7.1 Store Items:

	2021/22 Rs	2020/21 Rs
Sports Equipment	22,209	39,527
Filters for Vehicles	23,851	33,937
Motor Oil for Vehicles	53,504	74,912
Construction Materials	456,386	319,255
Stationery	373,211	280,310
Herbicides	91,150	23,000
Protective Equipment	560,823	690,731
Tools	84,706	55,188
Refreshment Materials	5,306	23,111
Plumbing Materials	53,326	40,441
Spare Parts	447,543	366,526
Cleaning Materials	120,207	79,589
Electrical Materials	868,619	629,826
Miscellaneous	112,222	25,385
	3,273,061	2,681,738

7.2 Non Store Items:

Construction Materials	105,480	120,468
Paints	436,044	21,071
Plumbing Materials	70,578	98,279
Electrical Materials	49,075	128,230
Stationery	53,124	12,511
Others (carpentry, sanitation, spare parts, tools,etc)	111,184	107,861
Miscellaneous	5,851	12,452
	831,336	500,872
Total Inventories	4,104,397	3,182,610

8. Intangible Assets

	2021/22 Rs	2020/21 Rs
SOFTWARE		
Fair Value as at 01 July	1,753,606	1,225,756
Revaluation	151,571	-
Addition	-	527,850
Fair Value as at 30 June	1,905,177	1,753,606
Depreciation		
As at 01 July	1,206,147	922,613
Charge for the year	283,534	283,534
As at 30 June	1,489,682	1,206,147
Net Book Value as at 30 June	415,495	547,459

9. Long Term Receivables From Exchange Transactions

	2021/22	2020/21
	Gross Amount less Fair Value Loss	Gross Amount less Fair Value Loss
	Rs	Rs
Bus Toll Fees	144,405	314,702
Market, Fairs and Foodcourt	5,587,146	4,945,241
Rental Income	8,768,781	8,835,546
	14,500,332	14,095,490
Less Credit Loss Allowance:		
Market, Fairs and Foodcourt	(5,445,901)	(5,189,741)
Rental Income	(645,034)	(645,034)
	(6,090,935)	(5,834,775)
Net Long Term Receivables From Exchange Transaction	8,409,397	8,260,715

10. Long Term Receivables From Non Exchange Transactions

	2021/22	2020/21
	Gross Amount less Fair Value Loss	Gross Amount less Fair Value Loss
	Rs	Rs
General Rate	62,339,646	56,569,922
Trade Fees	3,874,450	3,874,450
Tenant Tax	14,518,663	14,518,663
Advertising And Publicity Fees	514,342	451,898
Advances	92,595	92,595
Car Loan	4,588,589	3,576,096
Pensioners	751,463	781,463
PBMC Allowance	-	27,930
Others	3,730	3,730
	86,683,478	79,896,748
Less Credit Loss Allowance:		
General Rate	(48,816,822)	(38,779,778)
Trade Fees	(3,874,450)	(3,874,450)
Tenant Tax	(14,518,663)	(14,518,663)
Advertising and Publicity Fees	(416,375)	(416,375)
	(67,626,310)	(57,589,266)
Net Long Term Receivables From Non Exchange Transaction	19,057,168	22,307,482

11. Investment Property and Property, Plant & Equipment

2021/2022

Cost/Valuation:

Investment Property	Land	Buildings	Public Infrastructure	Computer and IT Equipment	Furniture and Fittings	Plant & Equipment	Motor Vehicles	TOTAL
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Fair Value at 30.06.2021	1,093,909,798	287,571,638	982,620,442	4,680,971	4,969,911	22,904,930	76,774,942	2,548,500,297
Impairment loss/Revaluation	-	-	-	611,535	-	-	-	611,535
Fair Value at 01.07.2021	1,093,909,798	287,571,638	982,620,442	5,292,506	4,969,911	22,904,930	76,774,942	2,549,111,832
Additions/Donation*	-	-	-	-	-	-	-	-
Less write off /Disposals/scrapped	4,943,469	14,461,761	34,388,175	2,080,366	472,454	6,139,825	7,408,950	69,895,000
Fair Value at 30.06.2022	(8,719,939)	-	-	(106,834)	(167,300)	(1,252,578)	(2,042,750)	(12,289,401)
	80,011,134	1,085,189,859	302,033,399	1,017,008,617	7,266,038	27,792,176	82,141,142	2,606,717,431

Depreciation:

At 30.06.2021	-	(22,713,123)	(240,951,999)	(2,765,256)	(2,208,251)	(10,667,800)	(40,532,865)	(319,839,294)
At 01.07.2021	-	(22,713,123)	(240,951,999)	(2,765,256)	(2,208,251)	(10,667,800)	(40,532,865)	(319,839,294)
Charge for the year	-	(12,048,430)	(125,193,956)	(1,379,023)	(670,128)	(4,497,468)	(8,745,622)	(152,534,627)
Disposals/scrapped	-	-	-	96,958	167,300	1,252,578	1,917,750	3,434,587
At 30.06.2022	-	(34,761,553)	(366,145,955)	(4,047,320)	(2,711,079)	(13,912,690)	(47,360,737)	(468,939,334)

Net Book Value at 30 June 2022	80,011,134	1,085,189,859	267,271,847	650,862,661	3,218,718	2,563,986	13,879,486	34,780,405	2,137,778,097
Net Book Value at 30 June 2021	75,067,665	1,093,909,798	264,858,515	741,668,442	1,915,715	2,761,661	12,237,130	36,242,077	2,228,661,003

*Note: Children Play Equipment for the amount of Rs550,706/- was received from NDU during the year 2021/2022.

12. **Trade And Other Payables From Exchange Transactions**

Accounts Payable to Suppliers
Accruals and Retention Money on Contracts
Trade Fees

2021/22	2020/21
Rs	Rs
At Fair Value	At Fair Value
15,241,446	15,034,537
33,402,928	24,729,352
-	1,321,297
48,644,375	41,085,186

Trade And Other Payables- (Current Liabilities)
Trade And Other Payables - (Non-Current Liabilities)

2021/22	2020/21
Rs	Rs
At Fair Value	At Fair Value
44,071,489	37,560,564
4,572,886	3,524,622
48,644,375	41,085,186

13. **Refundables Deposits From Customers for the Following: (Current Liabilities)**

Deposit for Rental of Municipal Buildings
Deposit for Utilities Fees
Deposit for Street Lanterns
Deposit Insurance/Pension
Deposit Library
Deposit Bus
Others
Deposit Way Leave
Deposit Tenders

2021/22	2020/21
Rs	Rs
724,230	730,530
56,875	56,875
493,510	493,510
858,897	746,282
2,111,551	2,077,151
25,000	25,500
1,268,550	1,024,925
3,293,530	3,171,530
1,518,700	1,410,600
10,350,843	9,736,903

14. **Employee Benefits Obligations-Current Liabilities**

Sick Leaves
Vacation Leave
Pension and Gratuities Liabilities
Passage Liabilities
Bonus Liabilities

2021/22	2020/21
Rs	Rs
10,944,499	10,268,268
3,178,664	2,273,840
42,000,000	43,869,125
7,626,382	3,000,000
8,188,683	-
71,938,228	59,411,233

15. **Payments Received In Advance-Current Liabilities**

2021/22

2020/21

	Rs	Rs
General Rates	10,761,257	11,725,329
Advertisement	30,000	587,890
Lease of Site for Display	159,488	159,488
Bus Toll	67,000	68,000
Quatre Bornes Market	-	3,714,832
Rent	65,919	3,399
	11,083,664	16,258,938

Note: The sum of Rs10,761,257/- includes an estimated amount of Rs5,022,187/- that will have to be refunded to rate payers in respect of exemption of Municipal Tax on Family Home with effect from 01 July 2022 as announced in the National Budget 2022/2023.

16. **Non Current Provisions**

2021/22

2020/21

	Rs	Rs
Rodent Control	1,412,686	1,412,687
Telethon Fund	484,600	464,600
	1,897,287	1,877,287

17(a). **Employee Benefits Obligations-Non Current Liabilities**

2021/22

2020/21

	Rs	Rs
Passage Liabilities	3,374,033	13,782,252
Pension and Gratuities Liabilities	788,801,691	645,697,641
Sick Leave Liabilities	72,263,455	66,329,680
Vacation Leaves Liabilities	81,474,581	73,681,948
	945,913,760	799,491,521

17(b). **Reserves - Passage Fund**

Reserves include an amount for passage fund as per provision made in the Local Government Act 2011:

	2021/22	2020/21
	Rs	Rs
Opening balance 01 July	6,233,844	6,178,498
Contribution to Fund	1,266,156	-
Interest received during the year	57,661	55,346
Payment out of Fund	(1,212,261)	-
Closing Balance 30 June	6,345,400	6,233,844

17.(c) Report from SICOM IPSAS 39

FIGURES FOR IPSAS 39 ADOPTION FOR Municipal Council of Quatre Bornes - Funded For year ending 30 June 2022

Amounts recognised in balance sheet at end of period:

Defined benefit obligation

Fair value of plan assets

Liability recognised in
balance sheet at end of period

Amounts recognised in income statement:

Service cost:

Current service cost

Past service cost

(Employee contributions)

Fund Expenses

Net Interest expense/(revenue)

P&L Charge

Remeasurement

Liability (gain)/loss

Assets (gain)/loss

Net Assets/Equity (NAE)

Total

Movements in liability recognised in balance sheet:

At start of year

Amount recognised in P&L

(Employer Contributions)

(Direct Benefits paid by Employer)

Amount recognised in NAE

At end of period

Year ending 30 June 2022 Rs	Year ending 30 June 2021 Rs
618,106,562	503,908,681
(421,708,379)	(411,492,916)
196,398,183	92,415,765
31,243,727	27,612,078
-	0
(10,863,531)	(9,454,666)
601,394	567,280
4,268,001	2,918,291
25,249,591	21,642,983
75,636,446	10,397,936
24,823,442	(11,553,561)
100,459,888	(1,155,625)
125,709,480	20,487,358
92,415,765	90,837,739
25,249,591	21,642,983
(21,727,062)	(18,909,332)
0	0
100,459,888	(1,155,625)
196,398,183	92,415,765

The plan is a defined benefit arrangement for the employees and it is only funded for pensionable service as from 01 July 2008. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

FIGURES FOR IPSAS 39 ADOPTION FOR
Municipal Council of Quatre Bornes - Funded
For year ending 30 June 2022

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	503,908,681	457,671,017
Current service cost	31,243,727	27,612,078
Interest cost	25,195,434	16,476,157
(Benefits paid)	(17,877,727)	(8,248,507)
Liability (gain)/loss	75,636,446	10,397,936
Present value of obligation at end of period	618,106,562	503,908,681
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	411,492,916	366,833,278
Expected return on plan assets	20,927,433	13,557,866
Employer contributions	21,727,062	18,909,332
Employee Contributions	10,863,531	9,454,666
(Benefits paid + other outgo)	(18,479,121)	(8,815,787)
Asset gain/(loss)	(24,823,442)	11,553,562
Fair value of plan assets at end of period	421,708,379	411,492,917
Distribution of plan assets at end of period		
Percentage of assets at end of period	June 2022	June 2021
Fixed-Interest securities and cash	58.00%	54.80%
Loans	2.90%	2.80%
Local equities	13.60%	11.80%
Overseas bonds and equities	25.00%	30.10%
Property	0.50%	0.50%
Total	100%	100%
Additional disclosure on assets issued or used by the reporting entity		
	June 2022	June 2021
	(%)	(%)
Percentage of assets at end of year		
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognised in NAE		
Year	June 2022	June 2021
	Rs	Rs
Currency	(24,823,442)	11,553,562
Asset experience gain/ (loss) during the period	(75,636,446)	(10,397,936)
Liability experience gain/ (loss) during the period	(100,459,888)	1,155,626
Year	2022-2023	
Expected employer contributions	21,975,088	
(Estimate to be reviewed by Municipal Council of Quatre Bornes - Funded)		
Weighted average duration of the defined benefit obligation		17 years
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

FIGURES FOR IPSAS 39 ADOPTION FOR Municipal Council of Quatre Bornes - Funded For year ending 30 June 2022

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2022	Year ending 30 June 2021
Discount rate	5.20%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 Years	

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 92.1 million (increase by Rs 117.3 million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 58.3 million (decrease by Rs 50.1 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 16.8 million (decrease by Rs 16.8 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

FIGURES FOR IPSAS 39 ADOPTION FOR
Municipal Council of Quatre Bornes - Unfunded
For year ending 30 June 2022

Amounts recognised in balance sheet at end of period:

Defined benefit obligation
Fair value of plan assets
Liability recognised in
balance sheet at end of period

Amounts recognised in income statement:

Service cost:
Current service cost
Past service cost
(Employee contributions)
Fund Expenses
Net Interest expense/(revenue)
P&L Charge

Remeasurement
Liability (gain)/loss
Assets (gain)/loss
Net Assets/Equity (NAE)

Total

Movements in liability recognised in balance sheet:

At start of year
Amount recognised in P&L
(Actuarial reserves transferred in)
(Employer Contributions)
(Direct Benefits paid by Employer)
Amount recognised in NAE
At end of period

Year ending 30 June 2022	Year ending 30 June 2021
Rs	Rs
634,403,509	597,151,001
0	0
634,403,509	597,151,001
0	0
0	0
0	0
0	0
29,857,550	19,250,187
29,857,550	19,250,187
53,908,762	76,104,305
-	-
53,908,762	76,104,305
83,766,312	95,354,492
597,151,001	534,727,427
29,857,550	19,250,187
0	0
0	0
(46,513,804)	(32,930,918)
53,908,762	76,104,305
634,403,509	597,151,001

The plan is a defined benefit arrangement for the employees and it is only funded for pensionable service as from 01 July 2008. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

FIGURES FOR IPSAS 39 ADOPTION FOR
Municipal Council of Quatre Bornes - Unfunded
For year ending 30 June 2022

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	597,151,001	534,727,427
Current service cost	-	-
Interest cost	29,857,550	19,250,187
(Benefits paid)	(46,513,804)	(32,930,918)
Liability (gain)/loss	53,908,762	76,104,305
Present value of obligation at end of period	<u>634,403,509</u>	<u>597,151,001</u>

Components of the amount recognised in NAE

	June 2022	June 2021
Year	Rs	Rs
Currency		
Liability experience gain/ (loss) during the period	(53,908,762)	(76,104,305)
Year	2022-2023	
Expected employer contributions	0	
(Estimate to be reviewed by Municipal Council of Quatre Bornes - Unfunded)		
Weighted average duration of the defined benefit obligation	17 years	

FIGURES FOR IPSAS 39 ADOPTION FOR **Municipal Council of Quatre Bornes - Unfunded** **For year ending 30 June 2022**

The plan is exposed to actuarial risks such as: interest rate risk, longevity risk and salary risk.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2022	Year ending 30 June 2021
Discount rate	5.20%	5.00%
Expected rate of return on plan assets	8.00%	8.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 Years	

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 64.5 million (increase by Rs 77.8 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 24.6 million (decrease by Rs 21.9 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 21.2 million (decrease by Rs 21.0 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

17(d). **Additional Disclosures on Pensions**

In compliance with Section 81(3A) of LGA 2011, as at 30 June 2022, 107 employees who had already retired as at 31 December 2012 were paid their pension benefits by the Council amounting to Rs19,803,159/- for the year 2021/2022.

As per Section 81(3B) of LGA 2011, as at 30 June 2022, 131 employees who had retired after 31 December 2012 were paid their pension benefits by SICOM. An amount of Rs16,114,302/- was paid to SICOM by the Council as LA share of pensions for the year 2021/2022.

REVENUE

Revenue from Non-Exchange Transactions

	2021/22	2020/21
	Rs	Rs
18. <u>General Rate</u>		
Local Rate	57,885,334	39,216,149
Self Assessment	7,970,106	8,853,587
	65,855,440	48,069,736
19. <u>Trade Fees</u>		
	2021/22	2020/21
	Rs	Rs
Trade Fees	31,648,000	31,169,500
Occasional Fees	2,500	26,820
	31,650,500	31,196,320
20. <u>Advertising And Publicity Fees</u>		
	2021/22	2020/21
	Rs	Rs
Advertising Fees	1,128,125	1,209,515
Display Panel	-	37,742
	1,128,125	1,247,257
21. <u>Fines, Penalties And Levies</u>		
	2021/22	2020/21
	Rs	Rs
Fines For Books	600	13,694
Fines For Loss of Books/cards	185	1,838
Penalties on Projects	862,365	399,948
	863,150	415,480
22. <u>Building and Land Use Permit</u>		
	2021/22	2020/21
	Rs	Rs
Building and Land Use Permit	5,062,499	6,676,438
	5,062,499	6,676,438
23. <u>Government Grant</u>		
	2021/22	2020/21
	Rs	Rs
Grant In Aid	263,114,656	248,481,592
Additional GIA - PRB 2021	33,668,267	-
Capital Grant	34,030,581	38,246,130
Grant Miscellaneous	9,236,463	4,395,938
	340,049,967	291,123,660

24.	<u>Donation</u>	2021/22	2020/21
		Rs	Rs
	Public Contributions and Donations	930,706	50,000
	<i>Revenue from Exchange Transactions</i>		
25.	<u>Rental Income</u>	2021/22	2020/21
		Rs	Rs
	Market Rent	22,090,682	22,265,404
	Bus Rent	-	16,700
	Housing Rent	3,335,795	7,194,993
	Lease of Sports Complex and Playgrounds	2,372,539	2,494,240
	Lease of Municipal Complexes	3,982,080	3,498,202
		31,781,096	35,469,539
26.	<u>Bus Toll</u>	2021/22	2020/21
		Rs	Rs
	Bus Toll	766,000	841,500
27.	<u>Burial And Incineration Fees</u>	2020/21	2020/21
		Rs	Rs
	Burial And Incineration Fees	215,500	92,700
28.	<u>Finance Income</u>	2021/22	2020/21
		Rs	Rs
	Interest on Car Loan	192,620	238,579
	Interest on Investments and Savings A/c	1,093,007	2,331,013
	Interest on Sale of Land	316,794	250,829
		1,602,421	2,820,421
29.	<u>Other Income</u>	2021/22	2020/21
		Rs	Rs
	Library Fees	8,547	10,319
	Processing Fees	-	95,000
	Abnormal Refuse	243,500	249,000
	Miscellaneous Income	177,803	129,087
	Other Income	197,024	415,793
		626,874	899,198
29(i)	<i>Miscellaneous Income:</i>		
	Court fees	10,765	33,200
	Attorney fees	7,000	-
	Auction Sales	88,838	-
	Attendant Fee	20,100	46,800
	Obstruction of roads	49,000	46,000
	Loss card	-	220
	Renewal lease	-	100
	Other Misc. Income	2,100	2,767
		177,803	129,087
29(ii)	<i>Other Income:</i>		
	Change date of bookings	50	70
	Insurance Receipts	15,774	279,823
	Receipts paid public toilet	181,200	135,900
		197,024	415,793

30.	EXPENSES	2021/22	2020/21
	<u>Compensation of Employees</u>	Rs	Rs
	Salaries	198,925,953	178,543,800
	Salary Compensation	6,008,405	11,914,279
	Overtime	6,843,218	5,338,159
	Uniform and Protective Equipment	4,292,895	4,765,737
	End of Year Bonus	16,749,951	15,178,551
	Travelling	15,101,330	14,048,267
	Allowances	6,240,869	5,366,453
	Trainee Engineer Allowance	456,493	532,597
	Contribution to Pension Fund	3,436,248	2,857,868
	Contribution to Family Protection Scheme	4,432,994	3,811,757
	Contribution to National Pension and Saving Fund	4,090,411	3,898,864
	Contribution to Contribution Sociale Generalisee	10,830,632	7,210,547
	Sick Leave	12,600,753	3,250,000
	Passage	5,672,305	2,215,000
	Provision for Employee Benefits		
	Obligations-Sick Leave	6,610,006	9,747,848
	Provision for Employee Benefits		
	Obligations-Vacation Leave	8,697,458	7,415,943
	Provision for Employee Benefits		
	Obligations-Passage	(5,781,837)	5,671,849
	Provision for Employee Benefits		
	Obligations-Bonus (Note 1)	8,188,683	
	Staff Welfare	78,948	112,402
	Training Costs	136,453	125,319
	Insurance -Employees	497,596	506,738
		314,109,763	282,511,977

Note (1): Provision for Employee Benefits Obligations for Bonus has been provided for the period 01/01/2022 to 30/06/2022 for the first time as from 2021/2022.

Note (2): The Pay Research Bureau (PRB) 2021 Report was published in October 2021 and the date of implementation of this Report is 01 January 2021 after consultations with Government. Accordingly, the financial statements for the year 2021/2022 includes the impact of the implementation of the PRB Report 2021 for the period 1 January 2021 to 30 June 2022. Additional Grants was received from government amounting to Rs33,668,267/- for the payment of PRB 2021 for the year 2021/2022.

31.	<u>Pension Charge</u>	2021/22	2020/21
		Rs	Rs
	Pension Charge as per IPSAS 39	55,107,141	40,893,170

32.	<u>Remuneration of Councillors</u>	2021/22	2020/21
		Rs	Rs
	Allowance to Councillors	3,737,400	3,746,727
	Allowance to Mayor	796,580	759,947
		4,533,980	4,506,674

33.	<u>Gratuities</u>	2021/22	2020/21
		Rs	Rs
	Gratuities	-	6,000,000
		-	6,000,000

34.	<u>Utilities Cost</u>	2021/22	2020/21
		Rs	Rs
	Electricity Charges	21,339,775	21,034,042
	Water Charges	990,736	890,163
	Waste Water Charges	381,399	877,701
	Telephone Charges	1,690,894	1,703,353
		24,402,804	24,505,259

35.	<u>Motor Vehicle Expenses</u>	2021/22	2020/21
		Rs	Rs
	Fuel, Oil and Tyres Cost	6,778,406	5,517,614
	Repair and Maintenance of Vehicles and Equipment	2,642,311	3,464,863
	Insurance of Vehicles	738,674	1,000,556
		10,159,391	9,983,033
36.	<u>Repairs and Maintenance</u>	2021/22	2020/21
		Rs	Rs
	Cremation Ground	6,485	17,010
	Sports Ground, Children Playground, Parks, Gardens and Equipment	76,706	425,381
	IT Equipment	2,649,271	2,504,625
	Street Name Plates and Traffic Centres	7,098	3,027
	Buildings	519,000	621,012
		3,258,561	3,571,055
37.	<u>Hired and Contracted Services</u>	2021/22	2020/21
		Rs	Rs
	Security Services	4,725,226	6,013,677
	Cleaning Services	403,960	388,142
	Rodent and Pest Control	395,705	346,246
	Others (fire alarm, police services, surveyor, sanitact bins, cesspool emptier, maint. passenger lift, maint fire extinguisher etc)	1,620,944	1,821,661
		7,145,835	8,569,726
38.	<u>Sports, Welfare and Cultural Activities</u>	2021/22	2020/21
		Rs	Rs
	Cultural Activities	122,061	274,708
	Social Activities	198,408	453,733
	Sports Activities	151,333	645,413
		471,802	1,373,854
39.	<u>Grants and Subsidies</u>	2021/22	2020/21
		Rs	Rs
	Grants and Subsidies	40,000	104,000
40.	<u>Professional And Legal Fees</u>	2021/22	2020/21
		Rs	Rs
	Audit Fees	400,000	350,000
	Legal Fees	337,777	410,210
	Court Fees	64,264	58,342
		802,041	818,552
41.	<u>Depreciation and Amortisation</u>	2021/22	2020/21
		Rs	Rs
	Software	283,534	283,534
	Motor Vehicles	8,745,622	8,323,816
	Furniture & Fixtures	670,128	681,850
	Plant and Equipment	4,497,468	3,789,793
	Computer and IT Equipment	1,379,023	864,560
	Public Infrastructure	125,193,956	122,456,935
	Buildings	12,048,430	11,750,906
		152,818,162	148,151,394

42.	<u>General Expenses</u>	2021/22	2020/21
		Rs	Rs
	Advertising	230,719	205,987
	Books And Periodicals	277,853	287,335
	Cleaning Materials	407,989	374,009
	Educational Activities	27,697	3,654
	Entertainment Cost- Committee Expenses	76,312	43,558
	Environmental Activities	6,996,090	3,724,099
	Fees to Aerobic,yoga and Football Coaching Courses	271,150	469,570
	Furniture, Equipment and Fittings and Repairs	48,005	133,973
	Minor Capital projects-Recurrent	218,915	43,141
	Minor Capital projects-Others	883,552	1,189,721
	Insurance -Assets	329,751	298,110
	Materials Cost	3,685,214	2,563,366
	Miscellaneous and Office Expenses	490,943	363,562
	Contribution to ADC, CLGF and Others	350,000	348,918
	Postage Fees	600,000	550,000
	Printing & Stationery and Publications	1,845,951	1,535,393
	Stock Adjustments	14,727	68,031
	Purchase of Bins	28,877	37,965
	Rent	1,350,723	1,593,545
	Small Plants and Tools	404,745	371,656
		18,539,213	14,205,592
43.	<u>Loss on Disposal/write off</u>	2021/22	2020/21
		Rs	Rs
	Disposal of Land-Portion 52		
	Fair Value as at 01.07.2020	-	2,277,391
	Sale receipts	-	3,799,500
	Gain on disposal	-	1,522,109
	Disposal of Land-Portion 53	2021/22	2020/21
		Rs	Rs
	Fair Value as at 01.07.2020	-	3,810,811
	Sale receipts	-	11,134,500
	Gain on disposal	-	7,323,689
	Disposal of Land-Portion 51	2021/22	2020/21
		Rs	Rs
	Fair Value as at 01.07.2021	8,719,938	-
	Sale receipts	14,545,500	-
	Gain on disposal	5,825,562	-
	Disposal of Public Infrastructure-Amenities	2021/22	2020/21
		Rs	Rs
	Fair Value as at 01.07.2018	-	50,000
	Less accumulated depreciation	-	(10,000)
	Loss on disposal	-	(40,000)

Disposal of Public Infrastructure-Lighting

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2019	-	25,500
Less accumulated depreciation	-	(8,500)
Loss on disposal	-	(17,000)

Write off of Computer & IT Equipment

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2017	49,125	252,002
Less accumulated depreciation	(39,250)	(162,348)
Loss on write off	(9,876)	(89,654)

Disposal of Furniture

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2018	-	449,800
Less accumulated depreciation	-	(34,617)
Loss on disposal	-	(415,183)

Disposal of Plant & Equipment-Office

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07-2018	-	113,685
Less accumulated depreciation	-	(36,663)
Loss on disposal	-	(77,023)

Disposal of Plant & Equipment-Health

	2021/22	2020/21
	Rs	Rs
Fair Value/Cost as at 01.07.2018	-	95,839
Less accumulated depreciation	-	(59,752)
Loss on disposal	-	(36,087)

Disposal of Plant & Equipment-Children

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2018	-	165,821
Less accumulated depreciation	-	(41,277)
Loss on disposal	-	(124,544)

Disposal of Plant & Equipment-Welfare Equipment

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2018	-	93,800
Less accumulated depreciation	-	(38,900)
Loss on disposal	-	(54,900)

Disposal of Plant & Equipment-Works Equipment

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2021	255,000	-
Less accumulated depreciation	(255,000)	-
Sale receipts	14,427	-
Profit on disposal	14,427	-

Disposal of Motor Vehicles

	2021/22	2020/21
	Rs	Rs
Fair Value as at 01.07.2017	2,042,750	270,000
Less accumulated depreciation	(1,917,750)	(270,000)
Sale receipts	927,737	402,350
Profit on disposal	802,737	402,350

44. Related Party Disclosures

44.1 Remuneration of Key Management Personnel

Mayor and Municipal Councillors, who constitute members of the Council, are considered as related parties as a result of their significant influence on the reporting entity. Key administrative personnel are also considered as related parties which comprise of the following:

Chief Executive
Deputy Chief Executive
Financial Controller
Head of Public Infrastructure Department (vacant)
Head Land Use and Planning Department
Chief Health Inspector
Principal Welfare Officer

Total emoluments paid during the year to members of Council including Executive Committee, Permit and Business Monitoring Committee (PBMC), and key administrative personnel are as follows:

Description	Number	Total Emoluments 2021/2022 Rs	Total Emoluments 2020/2021 Rs
Mayor, Deputy Mayor and Councillors	22	4,462,561	4,731,065
Key Administrative Personnel	8	8,872,551	7,988,246
		<u>13,335,112</u>	<u>12,719,311</u>

44.2 Loan to Related Parties:

Car loan to Key Administrative Personnel

	2021/22 Rs	2020/21 Rs
Opening balance 01 July	440,000	600,000
Add loan granted during the year	-	-
Less loan repaid during the year	(160,000)	(160,000)
Closing balance 30 June	<u>280,000</u>	<u>440,000</u>

44.3 In-kind benefits

The Mayor is provided with office and secretarial support at the cost of the Council. The Mayor has use of the Council-owned vehicle for official duties.

44.4 Government

The Government is also considered as a related party as a result of its significant influence through the parent Ministry and the Ministry of Finance on the Municipal Council. Government Grants for the year 2021/2022 are as follows:

	2021/22 Rs	2020/21 Rs
Grant In Aid	296,782,923	248,481,592
Capital Grant	34,030,581	38,246,130
Grant Miscellaneous	9,236,463	4,395,938
	<u>340,049,967</u>	<u>291,123,660</u>

45 **Loan to Employees for the purchase of vehicles**

	2021/22	2020/21
	Rs	Rs
Opening balance 01 July	4,864,243	6,271,987
Add loan granted during the year	2,919,943	470,000
Less loan repaid during the year	(1,548,612)	(1,877,744)
Closing balance 30 June	<u>6,235,574</u>	<u>4,864,243</u>

Explanatory notes: Difference between Original and Final Budget

46.	Compensation Of Employees	Payment of PRB 2021.
47	Pension and Gratuities	Unexpected retirement/death of employees during the year and payment of PRB 2021.
48	Contribution to Pension Fund	Additional payment following PRB 2021.
49	Utilities Cost	Less provision required.
50	Motor Vehicle Expenses	Major repair works to scavenging vehicles .
51	Repairs and Maintenance	Additional provision required for repairs to equipment.
52	Hired and Contracted Services	Additional provision was expected due increase in prices.
53	Sports, Welfare and Cultural Activities	Less activities organised due to covid pandemic.
54	Professional And Legal Fees	Less legal costs was required.
55	General Expenses	Rental of land at Quatre Bornes Market not required due to compulsory acquisition of land by government.
56	Office & IT Equipment	Additional provision required for renewal of Office and IT Equipment.
57	Office Furniture and Fittings	Additional provision required for renewal of Office Furniture.

Explanatory notes: Difference between Final Budget and Actual Amount

REVENUE:

- 58 Variances arised following receipts of new section II from Valuation Department.
- 59 Variance occured due to increase in the number of new applications for Trade Fees at the CBRD.
- 60 Variance in Advertising and Publicity Fees occurred due to implementation of Metro Express Project in the town of Quatre Bornes.
- 61 Penalties on Projects were applied during the year.
- 62 Development in the town were lower than expected which resulted in the variance in Building and Land Use Permit Fees.
- 63 Additional Grant in Aid, PRB Allowance and Contribution Sociale Generalisee were received from Government.
- 64 Rental Fees was lower than expected due to covid pandemic and the lessees situated at the the Newton House were also requested to vacate the building for the implementation of Urban Terminal.

- 65 The variance in collection of Burial and Incinerator Fees arised due to non-operational of incinerators and also similar facilities were provided by other Councils.
- 66 Variance in Finance Income arised due to slight increase in interest rates for new investment in treasury certificates .
- 67 Auction sales and receipts from paid public toilet was more than expected.

EXPENSES:

- 68 Variance arised for Compensation of Employees as vacant posts were not filled during the financial year.
- 69 Contribution Sociale Generalisee refunded by Ministry.
- 70 The variance in Utilities Cost is explained by savings in electricity and water charges due to lesser consumption during covid-19 period.
- 71 Variance arised for Motor Vehicles Expenses due to less fuel, tyres & oil expenses were incurred and less repair works were required than expected.
- 72 Less repair works were carried out on our buildings and other structures from recurrent budget.
- 73 Less Hired Services were used during the financial year 2021/2022 following installation of alarm security system on some minicipal buildings.
- 74 Less activities for Sports and Cultural Activities were carried out following covid-19 as prevention and security measures were taken by the government.
- 75 Variance is due to a reduction in Grant allocation to organisations as less activities were carried out by the various organisations during covid period.
- 76 The services of Legal Attorneys, Barristers, Surveyors required were less than expectated.
- 77 Compared to budgeted amount, savings were made regarding General Expenses which occurred due to covid-19 period where activities were restricted.
- 78 Office Furniture, Equipment and Minor Capital Projects were capitalised.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

(Classification of Expenses by Function)

		2021/22	2020/21
Revenue From Non-Exchange Transactions	Notes	Rs	Rs
Taxes	79	65,855,440	48,069,736
Fees, fines and penalties	80	863,150	415,480
Government Grant	81	340,049,967	291,123,660
Building and Land Use Permit Fees	82	5,062,499	6,676,438
Other Revenue	83	33,709,331	32,493,577
Total revenue from Non- Exchange Transactions		445,540,387	378,778,891

Revenue From Exchange Transactions

Rent and Royalties	84	31,781,096	35,469,539
Finance Income	85	1,602,422	2,820,421
Other Revenue	86	1,608,373	1,833,398
Total revenue from Exchange Transactions		34,991,891	40,123,358
Total Revenue		480,532,278	418,902,249

Expenses

Provision and Management of Public Infrastructure Facilities	87	143,931,360	138,110,638
Promotion of Public Health	87	250,869,151	212,938,207
Planning and Development Strategy and Regulation	87	18,444,545	16,594,176
Promotion of Sport, Cultural and Religious Activities	87	25,310,748	29,331,842
Depreciation and Amortisation	88	152,818,162	148,151,394
Other Expenses-Stock adjustment	89	14,727	68,031
Total Expenditure		591,388,693	545,194,286

Deficit/Surplus before Other Gains/(Losses)

(110,856,415) (126,292,037)

Other Gains /(Losses)

Gain/Loss on disposal/scrap of assets	43	6,632,850	8,390,830
Revaluation/Impairment		-	408,703
Unrealised gain/(loss) on fair value of financial instruments	90(i) (ii) (iii)	(302,757)	(1,213,951)
Credit loss allowance	90(iii)	(10,293,203)	(2,038,589)
Waiving of Market Rent due to Covid-19		-	(6,511,571)
Deficit/Surplus for the year		(114,819,525)	(127,256,615)

Revenue From Non-Exchange Transactions

79. Taxes	2021/22	2020/21
	Rs	Rs
Local Rate	57,885,334	39,216,149
Self Assessment	7,970,106	8,853,587
	65,855,440	48,069,736

80. Fees, fines and penalties

	2021/22	2020/21
	Rs	Rs
Fines For Books	600	13,694
Fines For Loss of Books/Audio Visual	185	1,838
Penalties on Projects	862,365	399,948
	863,150	415,480

81. Government Grant

	2021/22	2020/21
	Rs	Rs
Grant In Aid	296,782,923	248,481,592
Capital Grant	34,030,581	38,246,130
Grant Miscellaneous	9,236,463	4,395,938
	340,049,967	291,123,660

82. Building and Land Use Permit Fees

	2021/22	2020/21
	Rs	Rs
Building and Land Use Permit	5,062,499	6,676,438
Development Permit	-	-
	5,062,499	6,676,438

83. Other Revenue

	2021/22	2020/21
	Rs	Rs
Trade Fees	31,648,000	31,169,500
Occasional Fees	2,500	26,820
Donation	930,706	50,000
Advertising Fees	1,128,125	1,209,515
Display Panel	-	37,742
	33,709,332	32,493,577

Revenue From Exchange Transactions**84. Rent and Royalties**

	2021/22	2020/21
	Rs	Rs
Market Rent	22,090,682	22,265,404
Bus Rent	-	16,700
Housing Rent	3,335,795	7,194,993
Lease of Sports Complex and Playgrounds	2,372,539	2,494,240
Lease of Municipal Complexes	3,982,080	3,498,202
	31,781,096	35,469,539

85. Finance Income

	2021/22	2020/21
	Rs	Rs
Interest on Car Loan	192,620	238,579
Interest on Investments and Savings A/c	1,093,007	2,331,013
Interest on Sale of Land	316,794	250,829
	1,602,421	2,820,421

86. Other Revenue

	2021/22	2020/21
	Rs	Rs
Bus Toll Fees	766,000	841,500
Burial And Incineration Fees	215,500	92,700
Library Fees	8,547	10,318
Processing Fees	-	95,000
Abnormal Refuse	243,500	249,000
Insurance Receipt	15,774	279,823
Miscellaneous Income	177,803	129,087
Other Income	181,250	135,970
	1,608,374	1,833,397

87. Expenses by Function

SN.	Details	Administration 2021/2022 (Rs)	Finance 2021/2022 (Rs)	Provision and Management of Public Infrastructure Facilities 2021/2022 (Rs)	Promotion of Public Health 2021/2022 (Rs)	Planning and Development Strategy and Regulation 2021/2022 (Rs)	Promotion of Sport, Cultural and Religious Activities 2021/2022 (Rs)	Total 2021/2022 (Rs)
21110001	Basic Salary	60,573,104	7,361,161	35,944,255	83,249,690	7,302,609	4,495,134	198,925,953
21110002	Salary Compensation	1,678,625	112,952	1,049,141	2,885,248	171,933	110,506	6,008,405
2111000401	Acting Allowances	89,130	24,391	117,122	8,341	22,906	60,176	322,066
2111000417	Uniform and other protective	845,195	32,566	832,928	2,446,668	100,650	34,889	4,292,895
2111000489	Allowances to Mayor, Deputy Mayor and	4,533,980						4,533,980
2111000490	Other Allowances	5,918,803						5,918,803
21110009	Grant Allowance to Trainee (YEP)			456,493				456,493
21110006	Cash in lieu of Sick Leave	12,600,753						12,600,753
21110009	End of Year Bonus	16,749,951						16,749,951
21111002	Travelling and Transport	4,567,648	841,999	2,461,536	5,363,882	1,356,983	509,283	15,101,330
21111100	Overtime	205,423	24,060	122,560	5,813,607		677,569	6,843,218
2111120001	Staff Welfare	78,948						78,948
21111200	Local Training, Subscription & CPD	136,453						136,453
21111300	Passage Benefits	5,672,305						5,672,305
	Provisions Employee Benefits Obligation	17,714,309						17,714,309
21210001	Contribution to NPF & NSF	4,090,411						4,090,411
21210001	Contribution to Pension Fund	3,436,248						3,436,248
21210002	Contribution to FPS	4,432,994						4,432,994
21210003	Contribution to CSG	10,830,632						10,830,632
22010001	Electricity and Gas charges			19,280,454	532,740		1,526,581	21,339,775
22010002	Telephone	341,488	1,238,083	1,201	5,676		104,446	1,690,894
22010003	Water charges			378,680	356,825		255,231	990,736
22010004	Waste Water charges			59,130	202,608		119,661	381,399
22020001	Fuel and oil - Vehicles	280,051		455,498	5,947,053		95,804	6,778,406
22030001	Rent				1,350,723			1,350,723
22040001	Office & IT Equipment	11,492	1,265	2,395	2,151	3,320	6,320	26,943
22040002	Office Furniture & Fittings	6,754	583		0	11,474	2,252	21,062
22040002	Minor Capital Projects-Recurrent		93,052	125,863				218,915
	Minor Capital Projects-Not capitalised	33,350		750,290	99,912			883,552
22050001	Postages	600,000						600,000
22050002	Cleaning Materials	6,520						407,989
22050003	Office Sundries/Office Incidentals	1,878						15,296
22060001	Maintenance of Buildings							519,000

SN.	Details	Administration 2021/2022 (Rs)	Finance 2021/2022 (Rs)	Provision and Management of Public Infrastructure Facilities 2021/2022 (Rs)	Promotion of Public Health 2021/2022 (Rs)	Planning and Development Strategy and Regulation 2021/2022 (Rs)	Promotion of Sport, Cultural and Religious Activities 2021/2022 (Rs)	Total 2021/2022 (Rs)
22060003	Maintenance Plant & Equipment			124,638			36,129	160,767
22060004	Maintenance and Repairs of Vehicles	133,628		423,866	1,917,360		6,691	2,481,544
22060005	Maintenance IT Equipment		2,649,271					2,649,271
22060008	Small Plants & Tools			45,718	357,354		1,673	404,745
22060007	Maintenance of Ground			20,386	6,485		56,320	83,191
22060009	Name Plates & Traffic Signs			7,098				7,098
22060017	Maintenance of Drains and Rivers				3,079,785			3,079,785
22100003	Printing and Stationery	700,227	384,370	154,033	191,316	266,963	83,851	1,780,761
22100004	Periodicals & Books	277,853						277,853
22100005	Public Notices	230,719						230,719
22100006	Publications / Annual Report		65,190					65,190
22120008	Legal & Consultancy fee	402,041						402,041
22120007	Others-Fees to Monitors						271,150	271,150
22120020	Audit Fees		400,000					400,000
22900030	Committee Expenses	75,694					618	76,312
22900038	Insurance - General & Motor	827,347		738,674				1,566,021
2290003901	Hired and Contracted Services	655,810	233,216	1,734,731	2,124,276	70,950	2,326,852	7,145,835
22900099	Miscellaneous	92,916	236,189	29,080	80,379	11,976	25,107	475,647
22900035	Social Activities	16,225					162,183	178,408
22900036	Materials	20,000		3,110,255	236,924		26,121	3,393,300
22900039	Cultural Activities						122,061	122,061
22900040	Sports Activities						151,333	151,333
22900041	Environmental Activities				3,945,182			3,945,182
22900042	Social Benefits						20,000	20,000
22900044	Material-Fuel Crematorium				291,915			291,915
22900045	Educational Activities	16,072					11,625	27,697
26312011	Grants to Association						40,000	40,000
27310003	Pensions and Gratuities-IPSAS 39	55,107,141						55,107,141
28300004	Contribution to ADC, CLGF and others	350,000						350,000
		214,342,116	13,698,349	68,678,007	120,886,087	9,322,928	11,628,320	438,555,804

	2021/22	2020/21
	Rs	Rs
Administration Expenses	214,342,116	184,586,364
Finance Expenses	13,698,349	13,091,873
	228,040,465	197,678,237

Expenses for Administration and Finance have been allocated as follows:

Categories	(%)	Administration and Finance (Allocated) 2021/2022 (Rs)	Actual Expenses for (1) to (4) 2021/2022 (Rs)	Total 2021/2022 (Rs)	Total 2020/2021 (Rs)
(1) Provision and Management of Public Infrastructure Facilities	33	75,253,354	68,678,006	143,931,360	138,110,638
(2) Promotion of Public Health	57	129,983,065	120,886,086	250,869,151	212,938,206
(3) Planning and Development Strategy and Regulation	4	9,121,618	9,322,927	18,444,545	16,594,175
(4) Promotion of Sport Cultural and Religious Activities	6	13,682,428	11,628,320	25,310,748	29,331,842
Total	100	228,040,465	210,515,339	438,555,804	396,974,861

88. Depreciation and Amortisation

	2021/22	2020/21
	Rs	Rs
Software	283,534	283,534
Motor Vehicles	8,745,622	8,323,816
Furniture & Fixtures	670,128	681,850
Plant & Equipment	4,497,468	3,789,793
Computer and IT Equipment	1,379,023	864,560
Public Infrastructure	125,193,956	122,456,935
Buildings	12,048,430	11,750,906
	152,818,162	148,151,394

89. Other Expenses

	2021/22	2020/21
	Rs	Rs
Stocktake Adjustment	14,727	68,031
	14,727	68,031

90. Financial Instruments

(i). Concessionary Loan to Employees for the purchase of vehicles

	2021/22	2020/21
	Rs	Rs
Opening balance 01 July-Gross Amount	4,864,243	6,271,987
Add loan granted during the year	2,919,943	470,000
Less loan repaid during the year	(1,548,612)	(1,877,744)
Closing balance 30 June	6,235,575	4,864,243
Less repayment in July	-	-
	6,235,575	4,864,243
Fair value gain as at 30/06/2021	46,926	46,926
Prior year adjustment to fair value gain	(5,724)	-
Fair value charge 2021/2022	(36,873)	-
Fair value as at 30 June	6,239,903	4,911,169

(ii). Accounts Payable

	2021/22	Fair Value Gain at 30/06/2021	Finance charge (gain)/unwinding 2021/2022	Fair Value as at 30/06/2022
	Rs	Rs	Rs	Rs
Creditors Recurrent	16,075,781	(862,206)	27,871	15,241,446
Creditors Capital	35,240,889	(1,277,193)	(560,767)	33,402,929
Total Accounts Payables	51,316,670	(2,139,399)	(532,896)	48,644,375

(iii). Accounts Receivables

	2021/22	Fair Value Loss at 30/06/2021	Finance charge 2021/2022	Credit Loss Allowance 30/06/2021	Credit Loss Allowance 2021/2022	Fair Value as at 30/06/2022
	Rs	Rs	Rs	Rs	Rs	Rs
General Rates	95,271,923	-2,868,791	-461,607	-38,779,778	-10,037,044	43,124,704
Trade Fees	3,874,450	0	0	-3,874,450	0	0
Tenant Tax	14,518,663	0	0	-14,518,663	0	0
Advertising and Publicity Fees	519,240	-1,776	-3,122	-416,375	0	97,967
Market, Fairs and Foodcourt	5,671,368	-51,414	-32,807	-5,189,741	-256,160	141,246
Rental Income	9,694,282	-721,370	-204,131	-645,034	0	8,123,746
Bus Toll	151,625	-15,735	8,515	0	0	144,405
Total	129,701,551	-3,659,087	-693,152	-63,424,041	-10,293,203	51,632,068

91. Inter-Public Sector Transactions

Inter-Public Sector Transactions are as follows:

Description of transaction	Entity Name with which transacted	30-Jun-22	30-Jun-21	30-Jun-22	30-Jun-21
		SOFP		CASH FLOW	
Revenue		Rs	Rs	Rs	Rs
Rates	Human Resource Development Council	116,872	108,102	116,872	108,102
Rates	Central Electricity Board	401,181	267,311	401,181	267,311
Rates	Mauritius Telecom Ltd	31,500	31,500	31,500	31,500
Rates	State Investment Corporation Ltd	166,971	166,971	166,971	166,971
Rental	Mauritius Posts Ltd	364,652	364,652	364,652	364,652
Rental	MauBank Ltd	2,816,868	2,950,404	2,816,868	2,950,404
Abnormal Refuse	Mauritius Telecom Ltd	208,000	208,000	208,000	208,000
Bus Toll	National Transport Corporation	480,000	480,000	480,000	480,000
Grants -Grant in Aid	Ministry of Local Government	296,782,923	248,481,592	296,782,923	248,481,592
Capital Grants		34,030,581	38,246,130	34,030,581	38,246,130
Grant Miscellaneous		9,236,463	4,395,938	9,236,463	4,395,938

Expenditure					
Electricity Charges	Central Electricity Board	21,339,775	21,034,042	21,144,821	21,082,875
Water Charges	Central Water Authority	990,736	890,163	897,511	944,804
Waste Water Charges	Wastewater Management Authority	381,399	877,701	1,003,901	343,390
Telephone Charges	Mauritius Telecom	1,690,894	1,703,353	1,534,077	1,496,701
Insurance	SICOM General Insurance Ltd	1,566,021	1,805,403	1,567,079	1,801,282
Pension Fund	State Insurance Company of Mauritius Ltd	58,543,389	43,751,038	51,822,466	43,703,931
Postal Services	Mauritius Post Ltd	600,000	550,000	601,495	558,970

Description of transaction	Entity Name with which transacted	30-Jun-22	30-Jun-21
		Rs	Rs
Payables Under Exchange Transactions-Accounts Payables			
Utilities	Central Electricity Board	5,427,555	1,925,808
Utilities	Central Water Authority	207,792	92,061
Utilities	Wastewater Management Authority	649,470	605,325
Utilities	Mauritius Telecom	228,796	253,262
Pension Fund	State Insurance Company of Mauritius Ltd	1,075,051	3,626,042
Receivables from Non-Exchange Transactions			
Capital Grant	Ministry of Local Government	2,439,758	728,006
Other Grants		1,482,464	1,149,641
Trade Fees	Central Business Registration Division	2,147,000	3,871,875
Receivables from Exchange Transactions			
Sale of land to Government	Government of Mauritius	0	15,184,829

92. Reconciliation of the actual amounts in the Comparison of Budget & Actual Amounts and the Cash Flow Statements

	2021/22	2020/21
	Rs	Rs
Deficit/Surplus as per Budget Statement	10,584,826	(4,117,381)
Other Government Grant	9,236,463	4,395,938
Capital Grant	34,030,581	38,246,130
Public Contributions and Donations	930,706	50,000
Cleaning Environment Day	(881,507)	(465,926)
Allowance to Trainee/YEP	(456,493)	-
Cleaning post Cyclone	(1,523,444)	-
Bulky Waste Campaign	(1,415,462)	(1,282,975)
Cleaning of Drains	(3,079,785)	(1,888,149)
Less Provision for Employee Benefits Obligations	(17,714,309)	(22,835,640)
Furniture and Equipment capitalised	(669,529)	-
Stale Cheques written back/reversed	628,097	1,032,631
Credit loss allowance	-	4,441,300
Less Penalties on Projects	(862,365)	(399,948)
Public Contributions And Donations	(550,706)	-
Waiving of Market Rent due to Covid-19	-	(6,511,571)

Add/(less) items classified as investing or financing activities

Transfer Interest Accrued/(Received) to Equity	57,661	55,346
Payment out of General Fund	(1,212,261)	(4,834,051)

Add/(less) movements in statement of financial position items**(Increase)/Decrease in receivables:**

Receivables from Exchange Transaction	15,790,452	(617,416)
Receivables from Exchange Transaction-interest	(83,101)	(2,282,575)
Receivables from Non-Exchange Transaction	(15,331,048)	3,589,227
Long Term Receivables from Exchange Transaction	(148,682)	(4,718,124)
Long Term Receivables from Non-Exchange Transaction	3,250,314	26,830,099
(Increase)/Decrease in Inventories	(921,787)	(506,047)
Fair Value loss	(302,757)	(1,213,951)
Credit loss allowance	(10,293,203)	(2,038,590)
Waiving of Trade Fees due prior to 30/06/2019 - LG Regulations Dec 2021	-	(38,785,990)
Adjustment to Opening Debtors and Car Loan Capital	(43,336)	(21,152)
Stock Adjustment	(14,727)	59,021

Increase/(Decrease) in Employee Benefit Obligations:

Current Liabilities	-	8,145,411
Non-Current Liabilities	1,068,263	13,672,993

Increase/(Decrease) in Payable:

Current and Non-Current	(1,114,388)	(7,184,045)
Prepayments	(5,175,274)	6,912,554
Deposit	613,597	561,068

Prior year adjustment of creditors/excess provisions	-	6,648,966
Prior year adjustment of Debtors for Scavenging Fee, Priviledge Fee	-	(792,625)
Minor Capital Project	(883,552)	177,114
Forfeited bank guarantee transferred to general fund	2,000,000	-
Trade Fee creditors transferred to Reserves	1,421,201	-
Reversal of credit loss allowance waiving Trade Fees	14,254	-
Net Cash Flow from Operating Activities	16,948,697	14,321,644

93. Events After Reporting Date**(A). Compulsory Acquisition of Land by Government**

The following list of land owned by this Council was acquired through compulsory acquisition by the government during the financial year 2020/2021 for the public purpose of accommodating a footpath, drain, proposed utility corridor and electric mast in connection with Phase II of Metro Express Project:

S.N	Portion No.	Approximate Extent (sqm)	Final Amount (Rs)	TV Number	Payment Received including interest	Remarks
1	Along St Jean Road Near Bus Stop Sub Station	291 sqm	13,170,000	TV384 No 371	Payment and deed of sale not yet received	Awaiting the Ministry for arrangement of Notary Public

Non-adjusting Event after the Reporting Date:

The abovementioned land was acquired by the government during the year 2020/2021 but the deed of sale and payment has not yet been received. As such this portion of land is still in the Fixed Asset Register as at 30/06/2022 at the fair value of Rs6,888,273.33

(B). Abolishment of Municipal Tax on Family Home

Letter dated 14 July 2022 was received from the Ministry of Local Government and Disaster Risk Management informing this council that in the budget speech 2022/2023, it was announced that Municipal Tax on the family home would be abolished as from 01 July 2022. The estimated amount general rates forgone is Rs23M and this sum will be refunded by government through Grant-in-Aid.