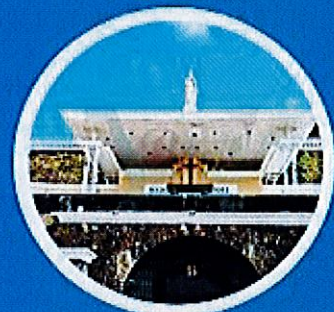
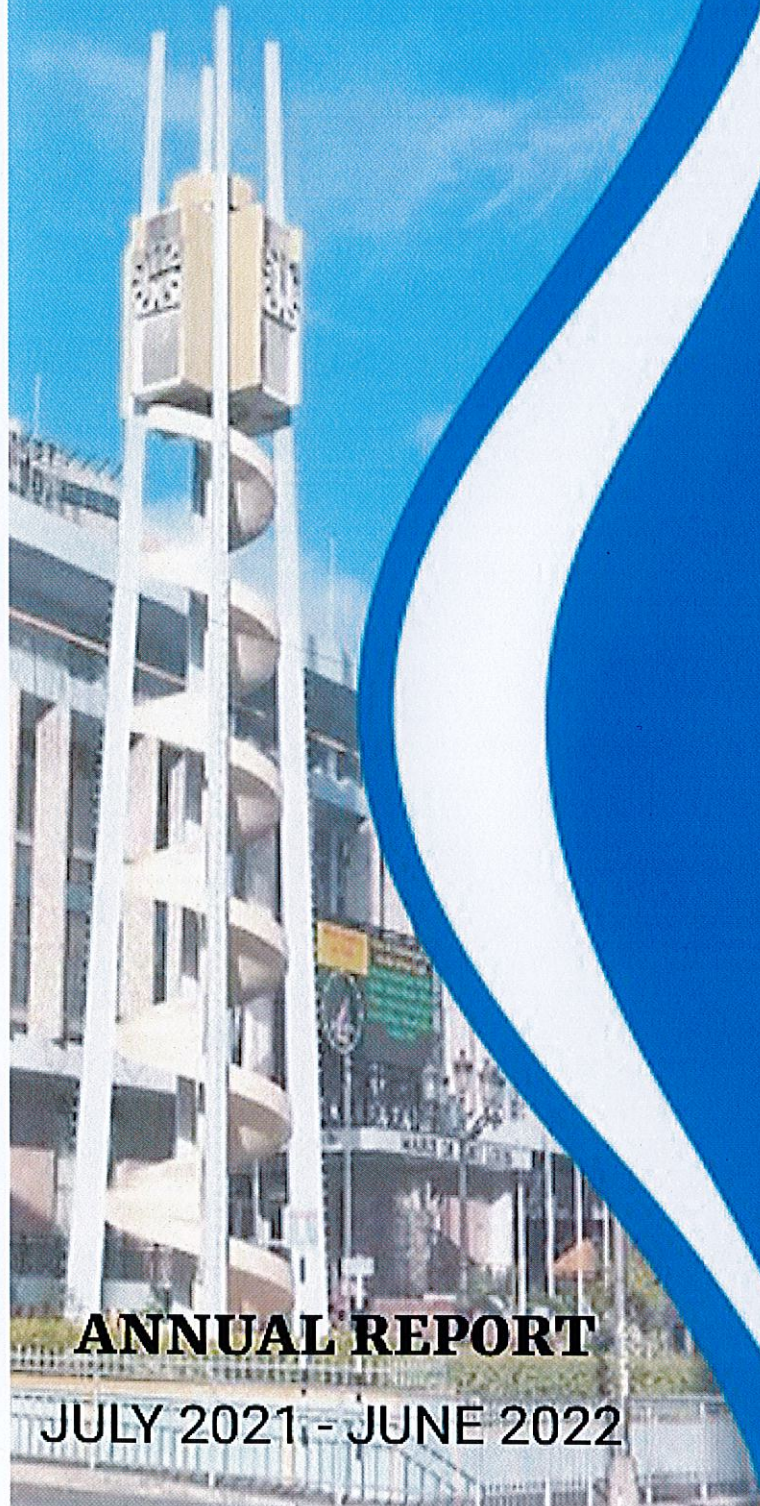




**MUNICIPAL CITY  
OF  
PORT LOUIS**



**ANNUAL REPORT**

**JULY 2021 - JUNE 2022**



## ANNUAL REPORT

FINANCIAL YEAR 2021-2022

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## **LORD MAYOR'S STATEMENT**



It gives me immense pleasure to present the Annual Report for the Financial Year 2021-2022 which showcases the major achievements and challenges of the Council.

The year 2020-2021 was full of challenges due to the Covid-19 pandemic. This impacted on the activities of the Council and we had to find solutions to many new challenges. Nevertheless, the Council has been able to maintain uninterrupted services to the citizens. Due to the restrictions imposed, several activities such as sports, cultural and recreational activities had not been organized.

2021-2022 is the year of recovery, of starting over and getting together again. The Council is committed to serve with the highest level of integrity, discipline and dedication.

The Council is also modernizing its procedures and services so as to respond to the evolving needs of the citizens. We are determined to enhance the living environment and provision of amenities in terms of sports infrastructure, multipurpose complexes, incinerators and others.

I seize this opportunity to extend my sincere thanks to my fellow councillors for their support and participation in the Council's activities.

I also express my sincere appreciation to the Chief Executive and staff of the Council for their dedication and continuous support in fulfilling the objectives of the Council.

**Mahfooz M. CADER SAÏB**  
**LORD MAYOR**



## CHIEF EXECUTIVE'S STATEMENT



As required by the legislation, I am pleased to submit the Annual Report and Unaudited Accounts of the City Council of Port Louis for period 01st July 2021 to 30th June 2022. The report highlights the major activities and achievements of the City Council.

During this period, the Council has undertaken an unprecedented amount of capital projects totaling Rs 153 million and projects worth Rs 700 million are in the pipeline. Emphasis was laid in the cleaning of water courses and maintenance of drains.

One of the major achievements worth mentioning is the accommodation of hawkers in the landmark project of Victoria Urban Terminal. Drawing of lots under the supervision of a Court Usher was carried out to allocate the 1000 stalls at the Terminal. Close working sessions were held with all stakeholders, including Victoria Station Ltd and Street Vendor's Association in order to make the project a success.

It is worth mentioning that, despite Covid-19 restrictions, the Council has done its best to meet the needs and aspirations of the inhabitants of Port Louis by providing them with all the necessary facilities, infrastructure and services.

I wish to thank all the Councillors, employees and stakeholders for their unflinching support and commitment for the smooth running of the Council.

**Vinesh Singh SEEPARSAD**  
**CHIEF EXECUTIVE**



# ANNUALREPORT

FINANCIAL YEAR 2021-2022

## CORPORATE INFORMATION – YEAR ENDED 30 JUNE 2022

### Board of Councillors

Lord Mayor - Mr Cader Saib (as from 23 June 2015)

Deputy Lord Mayor – Mr J.G.D. Augustin (as from 23 June 2015)

### Council Committees

#### Public Infrastructures Committee

Chairperson: Mr. Y. Paraouty (as from 23 June 2015)

Vice-Chairperson: Mr V. Ramtahal (as from 23 June 2015)

Members: Mr M.M. Cader Saib (Lord Mayor), Mr J.G.D. Augustin (Deputy Lord Mayor), Miss B.S. Asgarally (as from 23 March 2022), Mrs S.S. Lucette (as from 23 June 2015), Mr M.A Oomar (as from 23 June 2015), Mr N. Pheerunggee (as from 23 June 2015) and Mrs D.S. Ramsamy (as from 23 June 2015)

#### Public Health Committee

Chairperson: Mr. Y. Paraouty

Vice-Chairperson: Mr V. Ramtahal

Members: Mr M.M. Cader Saib (Lord Mayor), Mr J.G.D. Augustin (Deputy Lord Mayor), Miss B.S. Asgarally, Mrs S.S. Lucette, Mr M.A Oomar, Mr N. Pheerunggee and Mrs D.S. Ramsamy.

#### Finance Committee

Chairperson: Mr. M.P. Nurwoollah (as from 23 June 2015)

Vice-Chairperson: Mrs A.C.F. Dookhee (as from 19 July 2018)

Members: Mr M. M. Cader Saib (Lord Mayor), Mr J.G.D. Augustin (Deputy Lord Mayor), Mr G.D. Perraud (as from 23 June 2015), Mr M.A. Oomar, Mr. D.E.C. Laurent, Mrs M. G.Q. Boukary (as from 23 June 2015), Mr M. Y. Paraouty.

#### Welfare Committee

Chairperson: Mrs M.G.Q. Boukary

Vice-Chairperson: Mr M. J. Codabux (12 November 2015)

Members: Mr M. Cader Saib (Lord Mayor), Mr J. G.D. Augustin (Deputy Lord Mayor), Mr. N.F.G. Cotry (as from 23 June 2015), Mrs M. Jaglal (as from 23 June 2015), Mr M I. Nujurally(as from 23 June 2015) , Mr M.P. Nurwoollah(as from 23 June 2015), Mr V. Ramtahal (as from 23 June 2015).

### Permits and Business Monitoring Committee

Chairperson: M M Cader Saib (Lord Mayor)

Members: Mr D.E.C Laurent, Mr G. Cotry, Mr V. Ramtahal, Mrs Z.B. Aulum (as from 23 June 2015), Chief Executive, Head of Land Use and Planning Department, Head of Public Infrastructure Department, Chief Health Inspector

### Safety and Health Committee

Chairperson: Mr V. Seeparsad (Chief Executive)

Vice-Chairperson: Mr S. Ackburally (Library Clerk/Senior Library Clerk)

Secretary: Mrs S. Bhoojhowon (Safety & Health Officer)

### Senior Executives

Mr **SEEPARSAD** Vineshsing – Chief Executive

Mr **NUNDLOLL** Indradev – Financial Controller

Mr **SEECHURN** Shakti Kumar – Head, Public Infrastructure

Mrs **PEERBACUS** Nahida Parveen – Ag. Chief Health Officer

Mr **SANTOKHEE** Keeranlallsing – Head, Planning and Land Use

Mr **RAMNAUTH** Adil – Chief Welfare Officer

Mr **MOTEE** Kreety Kumar – Superintendent of Parks & Gardens

Mrs **LIU YEW FAI** Mee Line – Senior Librarian

### **GOVERNMENT AUDITORS**

National Audit Office

14<sup>th</sup> floor

Air Mauritius Centre

John Kennedy Street

Port Louis

### **LEGAL ADVISER**

Me Germain WONG YUEN KOOK

Ground floor

St. James' Court

Port Louis



**STATEMENT OF DIRECTORS' RESPONSIBILITIES  
IN RESPECT OF FINANCIAL STATEMENTS -**

YEAR ENDED 30 JUNE 2022

The Board of Councillors (the Council) ensures through its system of governance that adequate accounting records are maintained so as to disclose at any time, and with reasonable accuracy, the financial position of the Municipal City Council of Port Louis (MCCPL). They are also responsible for taking reasonable steps to safeguard the assets of the Council and hence to prevent fraud and detect other irregularities.

The Council acknowledges its responsibility for ensuring the preparation of the annual financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and the responsibility of external auditors to report on these financial statements.

In preparing such financial statements, they have ensured the following:

- suitable accounting policies have been selected and applied on a consistent basis using reasonable and prudent judgment; and
- whether International Public Sector Accounting Standards (IPSAS) have been adhered to.

The financial statements have been prepared on a going concern and there is no reason to believe that the Council will not continue as a going concern in the year ahead.

The Audit & Risk Management Committee monitors the integrity of the financial statements and is responsible for reviewing the system of internal controls. It examines weaknesses that may be identified in controls and makes appropriate recommendations to the Council.

Nothing has come to the Council's attention to indicate any material breakdown in the functioning of the internal controls and systems during the year under review, which could have a material impact on the business.

The Councillors confirm that the MCCPL has adhered to most of the requirements of the National Code of Corporate Governance and have ensured that the financial statements comply with the Statutory Bodies (Accounts and Audit) Act 1972.

The external auditors, **National Government Audit**, will independently report on whether the financial statements are fairly presented.

This Report was approved by the Council and is signed on its behalf.

**V. SEEPARSAD**  
**CHIEF EXECUTIVE**

**MAHFOOZ M. CADER SAIB**  
**LORD MAYOR**



## MISSION -VISION AND CORPORATE VALUES



### **Purpose and Values**

As a service provider, the City Council undertakes to offer an adequate and efficient level of services with fairness and equity to the satisfaction of all the citizens, economic operators and organisations/people dealing with the Council. To achieve these objectives, the Council totally adheres to basic values and principles which guarantee success to any organization:

- integrity, commitment, dedication on the part of elected members of the Council and employees.
- openness to new ideas and initiatives.
- transparency and good governance.





# CORPORATE GOVERNANCE REPORT

Year ended 30 June 2022

## PRINCIPLE 1: Governance Structure

The Councillors and management of the Council are committed to ensuring and maintaining a high standard of corporate governance within the Authority. Furthermore, the Board endorses the highest standards of business integrity and professionalism to ensure that the activities within the Council is managed ethically and responsibly to enhance business value for all stakeholders.

The Council assumes full responsibility for leading and controlling the organisation and meeting all legal and regulatory requirements. Besides, the Council is collectively responsible for the long-term success, reputation and governance of the City Council of Port Louis. The Council also determines the mission, vision, values and strategy.

The vision of the Council is to be *“the leading Council driving Mauritius as the preferred regional urbanism Gateway”*.

To make optimum use of *“existing management and operational skills together with the endeavour to provide and ensure a continuous quality service to the inhabitants, economic and social partners”*.

The core values of the Council are:

- Service Excellence
- Passion
- Innovation and Creativity
- Results Driven Culture

## PRINCIPLE 2: The Structure of the Council and its Committees

In virtue of the Local Government Act, Port Louis is administered by an elected Municipal City Council.

As stipulated in the Local Government Act 2011, the Council meets at an ordinary meeting as often as its business may require and at least once every month. Special meetings of the Council may also be convened by the Lord Mayor for specific matters. The Council is empowered to take all decisions.





## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### CORPORATE GOVERNANCE REPORT(CONTD)

Year ended 30 June 2022 (CONTD)

#### Principle 2: The Structure of the Board and its Committees (Contd)

##### COUNCIL COMPOSITION

- (1) LORD MAYOR Mr Mahfooz Moussa CADER SAIB (From 23 June 2015)
- (2) DEPUTY LORD MAYOR Mr Jean Georges Daniel AUGUSTIN (From 18 December 2012)
- (3) Dr. Mahmad Aniff KODABACCUS, GOSK (As from 15 October 2001)
- (4) Mrs Sabrina Sheila LUCETTE (As from 23 June 2015)
- (5) Miss Marie Aurelie Aurore MADELON (As from 23 June 2015)
- (6) Mr Noorani CHETTY (As from 23 June 2015)
- (7) Mr Nicholas France Gino COTRY (As from December 2012)
- (8) Mr Jacques Désiré Sundry JHURRY (As from 23 June 2015)
- (9) Miss Bibi Shabinaz ASGARALLY (As from 23 March 2022)
- (10) Mr Daniel Eric Clive LAURENT (As from December 2012)
- (11) Mr Eshan Ismay MAMODE (As from 23 June 2015)
- (12) Mr Mamode Issop NUJURAULLY (As from 23 June 2015)
- (13) MrYahya PARAOUTY (As from 23 June 2015)
- (14) Mr Gino Daniel PERRAUD (As from 23 June 2015)
- (15) Mrs Bibi Nasela JHOGHEE (As from 27 August 2020)
- (16) Mr Noormohammad PHEERUNGEE (As from 23 June 2015)
- (17) Mr Vikramduthlall RAMTAHAL (As from 23 June 2015)
- (18) Mr Didier Franco SALOMON (As from 23 June 2015)
- (19) Mrs Marie Daniella Germaine Quinsly BOUKARY (As from 23 June 2015)
- (20) Mrs Madhoomatee JAGLAL (As from 23 June 2015)
- (21) Mrs Sangeeta RAMDAURSINGH (As from 23 June 2015)
- (22) Mrs Deborah Sarah RAMSAMY (As from 23 June 2015)
- (23) Miss Zayna Bibi AULUM (As from 23 June 2015)
- (24) Mrs Marie Aurélie Francesca Chrystabelle DOOKHEE (As from 19 July 2018)
- (25) Mr Poorbala PALANEE (As from 29 July 2021)
- (26) Mr Mohamed Parwez NURWOOLLAH (As from 23 June 2015)
- (27) Mr Mohammad Anwar OOMAR (As from 23 June 2015)
- (28) Mrs Marie Daniella Thérèse Josiane HECTOR (As from 23 June 2015)
- (29) Mr Muhammad Javed CODABUX (As from 12 November 2015)
- (30) Mr Chris Loic DICK (As from 23 June 2015)
- (31) Mr Gerard Clifford GRIVON (As from 23 June 2015)
- (32) Mrs Maria Liza Quinzy POTOU(As from 23 June 2015)

##### Board Diversity

The Council Members comprise 20 males and 12 females and are all ordinarily residents of Mauritius.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 2: The Structure of the Council and its Committees (Contd)****COMMITTEE FOR PUBLIC INFRASTRUCTURE**

This committee meets once a month and the mandates are as follows:

- (a) Construction and maintenance of pavements, roads, bus shelters, drains, bridges, canals
- (b) Lighting of streets and other public places
- (c) Construction, maintenance and improvement of municipal buildings
- (d) Maintenance and management of traffic centers including bus stations
- (e) Management and maintenance of public gardens and green spaces

Chairperson: Mr. Y. Paraouty

Vice-Chairperson: Mr V. Ramtahal

Members: Mr M.M. Cader Saib (Lord Mayor), Mr J.G.D. Augustin (Deputy Lord Mayor), Miss B.S. Asgarally, Mrs S.S. Lucette, Mr M.A Oomar, Mr N. Pheerunggee and Mrs D.S. Ramsamy.

**COMMITTEE FOR PUBLIC HEALTH**

This Committee meets once a month and the mandates are as follows:

- (a) Scavenging services
- (b) Cleaning of rivers, rivulets, streams, other public places
- (c) Health issues
- (d) Cemeteries and crematorium
- (e) Maintenance of public toilets
- (f) Management of markets and fairs

Chairperson: Mr. D.E.C. Laurent

Vice-Chairperson: Mr. M.I. Nujurally

Members: Mr M.M. Cader Saib (Lord Mayor), Mr J.G.D. Augustin (Deputy Lord Mayor), Mrs Z.B. Aulum, Mr. M.J. Codabux, Mr G.C. Grivon, Mr J.D.S. Jhurry, Mrs N. B. Jhoghee.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 2: The Structure of the Council and its Committees (Contd)****COMMITTEE FOR FINANCE**

This Committee meets once a month and the mandates are as follows:

- (a) Budget matters
- (b) Financing of projects
- (c) Request for funds
- (d) Collection of rates and dues
- (e) Recovery of arrears

Chairperson: Mr M.P. Nurwoollah

Vice-Chairperson: Mrs A.C.F. Dookhee

Members: Mr M. M. Cader Saib (Lord Mayor), Mr J.G.D. Augustin (Deputy Lord Mayor), Mr G.D. Perraud, Mr M.A. Oomar, Mr. D.E.C. Laurent, Mrs M. G.Q. Boulaky, Mr M. Y. Paraouty.

**COMMITTEE FOR WELFARE**

- (a) Promotion of sports development and sports activities
- (b) Provision of infrastructure for public welfare, leisure and cultural activities
- (c) Organization of leisure, welfare and cultural activities
- (d) Welfare facilities
- (e) Library services and related activities

Chairperson: Mrs M.G.Q. Boulaky

Vice-Chairperson: Mr M. J. Codabux

Members: Mr M. Cader Saib (Lord Mayor), Mr J. G.D. Augustin (Deputy Lord Mayor), Mr. N.F.G. Cotry, Mrs M. Jaglal, Mr M I. Nujurally, Mr M.P. Nurwoollah, Mr V. Ramtahal



**CORPORATE GOVERNANCE REPORT (CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 2: The Structure of the Council and its Committees (Contd)****COMMITTEE OF PERMITS AND BUSINESS MONITORING**

As per the Local Government Act, the Permits and Business Monitoring Committee has to process applications for Building and Land Use Permit. The City Council has the statutory responsibilities to promote the orderly and proper planning of development in line with the Planning Development Act 2004 and Local Government Act 2011 (amended).

For the above-mentioned period of July 2021 to June 2022, the Permits and Business Monitoring Committee, within 14 working days of the effective date of receipt of the application and after approval of the PBMC, issues the Building and Land Use Permit where it is satisfied that:

- the application is in line with the Acts and Guidelines concerned.
- an approved Preliminary Environmental Report or EIA Licence has been obtained for any scheduled undertaking.

In respect of discrepancies or in cases where an application has not been approved, applicant is informed within 8 days and the reasons thereof.

The 14 days' delay does not apply to Outline Planning Permission or Building and Land Use Permit for development by small enterprises or handicraft enterprises under the Small Enterprises and Handicraft Development Authority Act (SMEDA). The delay is 3 working days and the procedure is the same.

Except with the Minister's approval, no Outline Planning Permission or Building and Land Use Permit is issued for any development of land, construction of building or extensive alterations, additions/repairs to existing building and place of public worship.

- (i) When the Minister directs a local authority to refer a particular application made to it for determination by him when the Minister considers it necessary or expedient in the public interest.
- (ii) For applications for development within the Buffer Zone of the Aapravasi Ghat (World Heritage) should obtain approval of the Technical Committee set up for this purpose.

The BLUP system was enhanced in March 2018 so as to enable public utilities such as CEB, CWA and WMA to have access to the online platform and to provide clearance for BLUP applications directly to the Council. The applicant needs to apply for BLUP at the Local Authority only and does not have to contact CEB/CWA/WMA individually. Everything is done online and this simplifies the application process for BLUP.

**Chairperson:** Mr Mahfooz Moussa CADER SAIB

**Members:** Mr D.E.C Laurent, Mr G. Cotry, Mr V. Ramtahal, Mrs Z.B. Aulum, Chief Executive, Head of Land Use and Planning Department, Head of Public Infrastructure Department, Chief Health Inspector.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 2: The Structure of the Council and its Committees (Contd)****PROCUREMENT COMMITTEE**

Procurement of goods and services is effected by the Council in line with the provisions of the Public Procurement Act.

The Procurement Committee determines any procurement of goods and services. The Committee is composed, as provided by law, of:

- (1) The Chief Executive or his Deputy (in the chair).
- (2) The Financial Controller or his deputy.
- (3) One Senior Officer in charge of a department other than that of the Chief Executive or the Financial Controller (The Ag Chief Health Inspector is member of the Committee).

Recommendations of the Procurement Committee where the total value of the procurement is above Rs100,000 are submitted to the Executive Committee for approval.

**EXECUTIVE COMMITTEE**

As per the Local Government Act 2011, the Executive Committee comprises:

- the Lord Mayor
- the Deputy Lord Mayor
- 5 other members of the Council appointed by the Lord Mayor

The Executive Committee was responsible, during the above period, for the approval of the procurement of goods and services upon recommendations made by the Procurement Committee.

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





## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### CORPORATE GOVERNANCE REPORT(CONTD)

Year ended 30 June 2022 (CONTD)

#### Principle 2: The Structure of the Council and its Committees (Contd)

##### Attendance at Council and Sub-Committees meetings

###### SUMMARY OF COUNCILLORS' ATTENDANCE FOR THE YEAR 2021/22

NAMES	DATE OF APPOINTMENT	COUNCIL MEETING	FINANCE CTTEE	HEALTH CTTEE	WELFARE CTTEE	PIC
CADER SAIB M.M. (LM)	23-Jun-15	12	8	8	9	8
AUGUSTIN J.G.D. (DLM)	18-Dec-12	12	6	7	6	7
KODABACCUS M A	15-Oct-01	4				
LUCETTE S.S.	23-Jun-15	7				6
MADELON M.A.A.	23-Jun-15	2				
CHETTY N.	23-Jun-15	4				
COTRY N.F.G.	23-Jun-15	10			9	1
JHURRY J.D.S.	23-Jun-15	4		3		
ASGARALLY B.S.	23-Mar-22	3				
LAURENT D.E.C.	23-Jun-15	12		6		
MAMODE E.I.	23-Jun-15	11			1	
NUJURALLY M.I.	23-Jun-15	7		9	8	
PARAOUTY Y.	23-Jun-15	10	3			9
PERRAUD G.D.	23-Jun-15	5	2			
JHOGHEE B.N.	27-Aug-20	10		3		
PHEERUNG GEE N.	23-Jun-15	8				7
RAMTAHAL V.	23-Jun-15	10			9	8
SALOMON D.F.	23-Jun-15	7	1			
BOULAKY M.G.Q.	23-Jun-15	1			2	
JAGLAL M.	23-Jun-15	9			7	
RAMDAURSINGH S.	23-Jun-15	7				
RAMSAMY D.S.	23-Jun-15	10				7
AULUM Z.B	23-Jun-15	8		7		
DOOKHEE A.F.C.	19-Jul-18	9	10			
PALANEE P	29-Jul-21	4				
NURWOOLLAH M.P.	23-Jun-15	6	8		3	
OOMAR M.A.	23-jun-15	12	11		1	5
HECTOR M.D.T.J.	23-Jun-15	7				
CODABUX M.J.	23-Jun-15	9		7	5	
DICK C L	23-Jun-15	3				
GRIVON G.C.	23-Jun-15	1				
POTOU M.L.Q.	23-Jun-15	3				1
KHODABACUS S.M.	23-Jun-15	7		4	3	1



**CORPORATE GOVERNANCE REPORT(CONTD)**

**Year ended 30 June 2022 (CONTD)**

**Principle 3: Councillors Appointment Procedures**

- (1) The election of Councillors to a Municipal City Council or Municipal Town Council shall be –
  - (a) every 6 years or in such other year, and at such date, as the President shall, on the advice of the Prime Minister, appoint; and
  - (b) conducted in accordance with the Representation of the People Act.
- (2) Subject to the Representation of the People Act, the President shall, for the purpose of an election of Councillors to a Municipal City Council or Municipal Town Council –
  - (a) issue a writ of election; and
  - (b) where necessary, appoint a day on which the poll is to be taken.
- (3) Where the Electoral Commissioner gives notice of an election referred to in this section, he shall indicate the number of Councillors to be returned for each ward of that Municipal City Council or Municipal Town Council.
- (4) (a) Four Councillors of a Municipal City Council or Municipal Town Council shall be returned from each electoral ward under the simple majority system.
  - (b) Every person entitled to vote at an election referred to in this section shall vote for not more than 4 candidates.
- (5) Every Municipal City Council or Municipal Town Council, unless sooner dissolved, shall continue for 6 years from the date on which the poll of the return of the entire Municipal City Council or Municipal Town Council is taken, as the case may be, and, subject to this Act, shall terminate on the day preceding nomination day at the next general election of Councillors.
- (6) (a) Every group presenting more, than 2 candidates at an election of a Municipal City Council or Municipal Town Council shall ensure that not more than two thirds of the group's candidates for election to that Council are of the same sex.
  - (b) Where the group forms part of an alliance, it shall be sufficient for the alliance to comply with paragraph (a) without each group forming part of the alliance necessarily complying with that paragraph.



**CORPORATE GOVERNANCE REPORT (CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 3: Councillors' Appointment Procedures****Councillors' Profiles**

The names of all Councillors, their profile and their categorization as well as their directorship details are provided hereinafter.

**Mr CADER SAIB Mahfooz Moussa****Lord Mayor**

Mr CADER SAIB Mahfooz Moussa was appointed as Councillor on 23 June 2015 and Lord Mayor on 26 June 2019. He has been holding the post of Lord Mayor for the past three years and draws more than 30 years' experience in the field of clearing and forwarding customs. He is a social worker for 40 years. He possesses a School Certificate and certificates in advance leadership.

**Mr. AUGUSTIN Jean Georges Daniel****Deputy Lord Mayor**

Mr AUGUSTIN Jean Georges Daniel was appointed as Councillor on 18 December 2012. He has been appointed as Deputy Lord Mayor on 26 June 2019. He has 20 years of experience in the textile sector at Bonnair and Vieo Industries Ltd. He possesses a Higher School Certificate and a Diploma in Textile Technology.

**Mr KODABACCUS Mahmad Aniff****Councillor**

Dr KODABACCUS Mahmad Aniff, GOSK, is a medical practitioner. He is a Municipal Councillor since October 2001. He was Lord Mayor for the year 2011-2012 at the City Council of Port Louis and was decorated GOSK and is General Secretary of PMSD. He has a MBBS degree.

**Mrs LUCETTE Sabrina Sheila****Councillor**

Mrs LUCETTE Sabrina Sheila was appointed as Councillor on 23 June 2015. She has been a social worker since 1991. She is a housewife and has studied up to the School Certificate.

**Miss MADELON Marie Aurelie****Councillor**

Miss MADELON Marie Aurelie was appointed as Councillor on 23 June 2015. She is working as English Educator at Père Laval College since year 2019. She has a BA in English and is actually doing her PGCE.

**Mr CHETTY Noorani****Councillor**

Mr CHETTY Noorani was appointed as Councillor on 23 June 2015. He is working as Winchman at the Cargo Handling Corporation for the past 18 years. He has studied up to the School Certificate.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 3: Councillors' Appointment Procedures (Contd)****Councillors' Profiles****Mr COTRY Nicholas France Gino****Councillor**

Mr COTRY Nicholas France Gino was appointed as Councillor on 23 June 2015. He is self-employed and is director of its own business. He has studied up to the Form IV.

**Mr JHURRY Jacques Desire Sundry****Councillor**

Mr JHURRY Jacques Desire Sundry was appointed as Councillor on 23 June 2015. He is the Head of Holidays & Leisure Ltd since 2021 and is also a social worker. He has studied up to the School Certificate and has a foundation from the Open University of Mauritius in the field of English, French, Accounting and Travel & Tourism.

**Miss ASGARALLY Bibi Shabinaz****Councillor**

Miss ASGARALLY Bibi Shabinaz was appointed as Councillor on 22 March 2022. She is an Accounts Clerk at the Decorative Blinds since year 2019. She holds a Higher School Certificate, a Certificate in Secretarial Studies and the ACCA Level 1.

**Mr LAURENT Daniel Eric Clive****Councillor**

Mr LAURENT Daniel Eric Clive was appointed as Councillor on 23 June 2015. He has been Deputy Lord Mayor for the period January 2017 to June 2017, and Lord Mayor from July 2017 to June 2019. He is actually the Chairman of Beach Authority since July 2020. He is also Director of his own business. He has studied up to the School Certificate.

**Mr MAMODE Ehsan Ismay****Councillor**

Mr MAMODE Ehsan Ismay was appointed as Councillor on 23 June 2015. He is self-employed. He has studied up the School Certificate and holds a diploma in Management Research Institute, Sofia Bulgaria.

**Mr NUJURALLY Mamode Issop****Councillor**

Mr NUJURALLY Mamode Issop was appointed as Councillor on 23 June 2015. He is a pensioner and is self-employed. He is currently a member of the Jeetoo Hospital and has been an Ex- Medical Representative. He is also a Social Worker and has studied up to the School Certificate.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 3: Councillors' Appointment Procedures (Contd)****Councillors' Profiles****Mr PARAOUTY Yahya****Councillor**

Mr PARAOUTY Yahya was appointed as Councillor on 23 June 2015. He is an Educator at the MEDCO College Cassis since 1976. He has a BA in PGCE and also an MSC in Educational Administration.

**Mr PERRAUD Gino Daniel****Councillor**

Mr PEERRAUD Gino Daniel was appointed as Councillor on 23 June 2015. He is a Building Contractor and possesses a Certificate in Construction for Quantity Surveyors.

**Mr JHOGHEE Bibi Nasela****Councillor**

Mr JHOGHEE Bibi Nasela was appointed as Councillor on 27 August 2020. She is self-employed and has studied up to Form III.

**Mr PHEERUNGEE Noormoammad****Councillor**

Mr PHEERUNGEE Noormoammad was appointed as Councillor on 23 June 2015. She is self-employed and has studied up to School Certificate.

**Mr RAMTAHAL Vikramduthlall****Councillor**

Mr RAMTAHAL Vikramduthlall was appointed as Councillor on 23 June 2015. He is self-employed and has studied up to Form IV.

**Mr SALOMON Didier Franco****Councillor**

Mr SALOMON Didier Franco was appointed as Councillor on 23 June 2015. He works as Clerk and possess a Certificate in Marketing at Charles Telfair.

**Mrs BOULAKY Marie Germain Quinsly****Councillor**

Mrs BOULAKY Marie was appointed as Councillor on 23 June 2015. She is self-employed and has studied up to Form III. She has also followed a course in Pre-Primary School.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 3: Councillors' Appointment Procedures(Contd)****Councillors' Profiles****Mr JAGLAL Madhoomatee****Councillor**

Mrs JAGLAL Madhoomatee was appointed as Councillor on 23 June 2015. She is a housewife and has studied up to School Certificate.

**Mrs RAMDURSINGH Sangeeta****Councillor**

Mrs RAMDAURSINGH Sangeeta was appointed as Councillor on 23 June 2015. She works as Security Officer and possesses a degree in Bachelor in Business Administration.

**Mrs RAMSAMY Deborah Sarah****Councillor**

Mrs RAMSAMY Deborah Sarah was appointed as Councillor on 23 June 2015. She works as Secretary and possesses a School Certificate.

**Mrs AULUM Zayna Bibi****Councillor**

Mrs RAMSAMY Deborah Sarah was appointed as Councillor on 23 June 2015. She works as Secretary and possesses a School Certificate.

**Mrs DOOKHEE Aurelie Francesca Chrystabelle****Councillor**

Mrs DOOKHEE Aurelie Francesca Chrystabelle was appointed as Councillor on 23 June 2015. She is a housewife and has studied up to School Certificate. She is also a social worker.

**Mr PALANEE Poobala****Councillor**

Mr PALANEE Poobala was appointed as Councillor on 29 July 2021. He is self-employed and has 20 years of experience in contracting. He has studied up to School Certificate.

**Mr NURWOOLAH Mohamed Parwez****Councillor**

Mr NURWOOLAH Mohamed Parwez was appointed as Councillor on 23 June 2015. He is self-employed. He has studied up to School Certificate.

**Mr OOMAR Mohammad Anwar****Councillor**

Mr OOMAR Mohammad Anwar was appointed as Councillor on 23 June 2015. He has worked as Director at Sonab Duty-free Airport for two years. Director at A.O Co Ltd for 20 Years. Member at Mauritius Chamber of Commerce and Industry for 3years. Member of Parliament as Parliamentary Private Secretary in Constituency N03 Port Louis Roche Bois for the period Year 2000 to 2005. He has a BSc Physics Mathematics from University of Mysore India.



## **ANNUALREPORT**

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### **CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

#### **Principle 3: Councillors' Appointment Procedures (Contd)**

##### **Councillors' Profiles**

###### **Mrs HECTOR Marie Daniella Therese Josiane**

###### **Councillor**

Mrs HECTOR Marie Daniella Therese Josiane was appointed as Councillor on 23 June 2015. She is self-employed. She has studied up to School Certificate.

###### **Mr CODABUX Muhammad Javed**

###### **Councillor**

Mr CODABUX Muhammad Javed was appointed as Councillor on 12 November 2015. He is currently working as Manager and is an Independent Director at Maubank Ltd. He holds an Executive Master in Business Administration, a higher National Diploma in Business Finance and has completed several ACCA papers.

###### **Mr DICK Chris Loic**

###### **Councillor**

Mr DICK Chris Loic was appointed as Councillor on 23 June 2015. He has worked as Tally Clerk at Mauritius Freeport Development for a period of 2 years. He is actually self-employed. He possesses a Higher School Certificate.

###### **Mr GRIVON Gerard Clifford**

###### **Councillor**

Mr GRIVON Gerard Clifford was appointed as Councillor on 23 June 2012. He is currently retired. He has been working as Job Contractor a period of 10 Years. He has been a trainer for football academy for a period 10 years and is a Social Worker. He possesses a School Certificate and a Diploma in Building Construction from City & Guilds

###### **Miss POTOU Maria Liza Quinzy**

###### **Councillor**

Miss POTOU Maria Liza Quinzy was appointed as Councillor on 23 June 2015. She is actually self-employed. She has been working at Foyer Pere Laval as Assistant Manager in the Administrative department for a period of one year. She is also a social worker. She has studied up to School Certificate.

###### **Mr KHODABACUS Sheik Mohammad**

###### **Councillor**

Mr KHODABACUS Sheik Mohammad was appointed as Councillor on 23 June 2015 up to 31 December 2021. He has 8 years' experience in the field of Human Resource Management. He possesses a BSc Management General and an MSc in Climate change, Health and Disaster (1st Class)



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 3: Councillors' Appointment Procedures (Contd)****Profiles of Senior Management Team****Mr SEEPARSAD Vineshsing****Chief Executive Officer**

**Mr Vineshsing SEEPARSAD** is the Chief Executive of the City Council of Port Louis since December 2020. He joined the Local Government Service 24 years ago as Assistant Town Clerk and was promoted to Deputy Town Clerk in year 2003 at the Municipal Council of Quatre Bornes. He was appointed as Chief Executive in the year 2015. He is qualified as FCCA and also holds a MBA (Distinction), LLB (Hons) (London) and a BSc (Hons) Management.

**Mr NUNDLOLL Indradev****Financial Controller**

**Mr Indradev NUNDLOLL** is the Financial Controller at the City Council of Port Louis since 14 October 2021 and holds 3 years of experience as Financial Controller at the District Council of Pamplemousses since 23 July 2018. He holds more than 22 years in the field of Accountancy. He is an FCCA from the Association of Chartered and Certified Accountant (ACCA). He also possesses an MBA from University of Mauritius.

**Mr SEECHURN Shakti Kumar****Head, Public Infrastructure**

**Mr Shakti Kumar SEECHURN** is the head of Public Infrastructure Department since March 2017. He acquired 11 years of experience in the field of civil engineering. He holds a Bachelor Hons in Civil Engineering from the University of Mauritius, a MSc in Project Management with Sustainable Development from the University of Technology, Mauritius and an MBA from Open University of Mauritius.

**Mrs PEERBACCUS Nahida Parveen****Ag. Chief Health Inspector**

**Mrs Naida Parveen PEERBACCUS** is the Acting Chief Health Inspector at the Municipal City Council of Port Louis since October 2017 and has 33 years of experience in the management of Sanitation, Markets, Cemeteries and Licenses. She possesses a Diploma in Sanitary Science and a Bachelor's degree in Environmental Studies.

**Mr SANTOKHEE Keeranlallsing****Head, Land and Planning Department**

**Mr Keeranlallsing SANTOKHEE** is the Head, Land and Planning Department at the Municipal City Council of Port Louis since October 2011 and possesses around 33 years of experience in the field of Land Use and Planning. He has a degree in Town and Country Planning from the University of Mauritius.

**Mr RAMNAUTH Adil****Chief Welfare Officer**

**Mr Adil RAMNAUTH** has been the Chief Welfare Officer at the City Council of Port Louis since 1996 and holds 26 years of experience as Chief Welfare Officer. He possesses a Bachelor's degree in Sociology from the University of India.



**CORPORATE GOVERNANCE REPORT (CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 3: Councillors' Appointment Procedures****Profiles of Senior Management Team (Contd)****Mr MOTEE Kreety Kumar****Superintendent, Parks and Gardens**

**Mr Kreety Kumar MOTEE**, appointed as Deputy Superintendent of Parks and Gardens from 2011 to 2014 at the Municipal City Council of Port Louis, then promoted Superintendent of Parks and Gardens from 2014 till October 2016 at the Municipal Council of Curepipe, was transferred to the Municipal City Council Of Port Louis from October 2016 till date. The latter reckons more than 10 years of service in the field. He possesses a *BSc (Hons) Agriculture* with specialization in Organic Farming and an *MSC (Hons) Food Biotechnology*.

**Mrs LIU YEW FAI Mee Line****Senior Librarian**

**Mrs Mee Line LIU YEW FAI** has joined the local government service in August 1997 as Librarian at the City Council of Port Louis. She has been appointed as Senior Librarian since September 2013. She has 25 years of experience in the field of librarianship. She holds a *Diplôme Universitaire de Technologie* in Information-Communication (option Documentation d'entreprise) from the *Institut Universitaire de Technologie* of Tours, France, as well as a Bachelor's Degree in Library Science from Loughborough University, UK.

**Principle 4: Director Duties, Remuneration and Performance****Code of Ethics**

The Council is mindful of the interest of other stakeholders such as suppliers, clients and the public at large when running its operations and is committed to high standards of integrity and ethical conduct in dealing with them.

Furthermore, the Council and its employees must, at all times, comply with all applicable laws and regulations. The Council will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes any payment for illegal acts, indirect contributions, rebates, and bribery. The Council does not permit any activity that fails to stand the closest possible public scrutiny.

All business conduct should be above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the Council's operations. Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their superior, who, if necessary, should seek the advice of someone at the highest level of the Council's hierarchy.

The Council is committed to a policy for fair, honest dealing and integrity in the conduct of its business. This commitment, which is actively endorsed by the Council, is based on a fundamental belief that business should be conducted honestly, fairly and legally.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 4: Director Duties, Remuneration and Performance****Council Evaluation**

It is noted that the Councillors forming part of the Council meetings, especially those who are members of Council's sub-committees, have been appointed in the light of their wide range of skills and competence acquired through several years of working experience and professional background. The Council is of the view that its composition is adequately balanced and that the current Councillors have the range of skills, expertise and experience to carry out their duties properly.

Furthermore, Non-Executive Councillors are elected by means of election as per the Local Government Act and the Councillors have the required knowledge, skills, objectivity, integrity, experience and commitment to the Council. These Councillors are free from any business or other relationships which would materially affect their ability to exercise independent judgement and are critical observers.

The Councillors are to pursue training and development programs within the framework of Continuous Professional Development.

**Remuneration of Directors, Executives and Staff**

The Councillors sitting on the Council and Sub-Committees of the City Council of Port Louis are paid fees for their attendance which is determined by the Pay Research Bureau.

The remuneration arrangements for the Chief Executive Officer and staff of the City Council of Port Louis are determined by the Pay Research Bureau which is subject for revision every five years.





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**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

<b>Names</b>	<b>Grade</b>	<b>Allowance</b>	<b>Cell Phone Allowance</b>	<b>Travelling Allowance</b>	<b>PBMC Fees</b>	<b>Total</b>
CADER SAIB M.M. (LM)	Lord Mayor	537,155	24,000	143,124	124,740	829,019
AUGUSTIN J.G.D. (DLM)	Deputy Lord Mayor	321,285	18,000	21,023	-	365,408
KODABACCUS M.A.	Councillor	179,265	6,000	-	-	185,265
LUCETTE S.S.	Councillor	179,265	6,000	780	-	186,045
MADELON M.A.A.	Councillor	179,265	6,000	192	-	185,457
CHETTY N.	Councillor	179,265	6,000	-	-	185,265
COTRY N.F.G.	Councillor	179,265	6,000	2,628	67,765	255,658
JHURRY J.D.S.	Councillor	179,265	6,000	204	-	185,469
ASGARALLY B.S.	Councillor	45,381	1,629	-	-	47,010
LAURENT D.E.C.	Councillor	179,265	6,000	4,006	66,940	256,211
MAMODE E.I.	Councillor	179,265	6,000	480	-	185,745
NUJURALLY M.I.	Councillor	191,410	8,919	-	-	200,329
PARAOUTY Y.	Councillor	179,265	6,000	3,214	-	188,479
PERRAUD G.D.	Councillor	179,265	6,000	1,333	-	186,598
JHOGHEE B.N.	Councillor	179,265	6,000	-	-	185,265
PHEERUNGEE N.	Councillor	179,265	6,000	-	-	185,265
RAMTAHAL V.	Councillor	179,265	6,000	9,396	68,355	263,016
SALOMON D.F.	Councillor	179,265	6,000	300	-	185,565
BOULAKY M.G.Q.	Councillor	206,305	12,000	1,056	-	219,361
JAGLAL M.	Councillor	179,265	6,000	636	-	185,901
RAMDAURSINGH S.	Councillor	179,265	6,000	-	-	185,265
RAMSAMY D.S.	Councillor	206,305	6,000	2,856	-	215,161
AULUM Z.B.	Councillor	179,265	6,000	-	61,605	246,870
DOOKHEE A.F.C.	Councillor	186,579	7,758	432	-	194,769
PALANEE P	Councillor	159,186	5,500	-	-	164,686
NURWOOLLAH M.P.	Councillor	179,265	6,000	-	-	185,265
OOMAR M.A.	Councillor	206,305	12,000	2,884	-	221,189
HECTOR M.D.T.J.	Councillor	179,265	6,000	300	-	185,565
CODABUX M.J.	Councillor	179,265	6,000	-	-	185,265
DICK C.L.	Councillor	179,265	6,000	-	-	185,255
GRIVON G.C.	Councillor	179,265	6,000	-	-	185,255
POTOU M.L.Q.	Councillor	198,991	10,242	528	-	209,761
KHODABACUS S.M.	Councillor	111,352	6097	2,112	-	119,560



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 4: Director Duties, Remuneration and Performance****Conflict of Interest**

The Council strictly believes that a Councillor should make his best effort to avoid conflict of interest or situation where others might reasonably perceive such a conflict. A Councillor who has declared his interest shall not vote on any matter relating to transaction or proposed transaction in which he is interested and shall not be counted in the quorum present for the purpose of that decision.

It is the responsibility of each Councillor to ensure that any conflict of interest be recorded by the Secretary to the Council or Secretary to the Committee.

**Related Party Transactions**

For details on Related Party Transactions, please refer to Note 40 of the audited financial statements.

**Information, Information Technology and Information Security Governance**

The Council is responsible to oversee information governance within the Council and ensures that there is a strategic alignment of both Information and Information Security with its business strategy in order to create value.

The Council ensures that sufficient resources are allocated in the annual budget towards the implementation of an Information and IT Security frameworks.

**Council Information**

The Chairperson, with the assistance of the Secretary, ensures that Councillors receive all information necessary for them to perform their duties and that the Council has sufficient time for consultation and decision-making.

The Councillors of the City Council of Port Louis ensure that matters relating to the Council, learned in their capacity as Councillors, are strictly confidential and private and shall not be divulged to anyone without the authority of the Council.

**Principle 5: Risk Governance and Internal Control****Internal Control and Risk Management**

The Audit & Risk Management Department (ARMD) provides reasonable assurance that the Council's risk framework is adequately managed and that the financial position and the results disclosed in the audited accounts are free from any material misstatements, in accordance with the pre-approved Audit & Risk Management Work Plan.



**CORPORATE GOVERNANCE REPORT**

Year ended 30 June 2022 (CONTD)

**Principle 5: Risk Governance and Internal Control****Internal Control and Risk Management**

The ARMD played an active role in the budgetary control process by undertaking a comparison of actual financial performance against budgetary forecast and same is brought to the attention of the Audit Committee on a continuous basis. The ARMD has also engaged in several advisory tasks and pre-audit of financial undertakings of the Council.

The ARMD has, amongst others, also assessed the governance process in accomplishment of its objectives on issues as recommended by the guidelines of the National Committee on Corporate Governance pursuant to Section 65(c) of the Financial Reporting Act 2004 for substantiating that the Council remains the focal point of the Corporate Governance system and is accountable for the performance and administration of the affairs of the Council.

**Fraud Risk Management:** Besides providing oversight and assurance to the Audit Committee on controls over systems and processes, the Audit & Risk Management Department has equally assisted Management as follows:

- (1) By facilitating the implementation of the Public Sector Anti-Corruption Framework in the Security Unit
- (2) In the discharge of its responsibilities by evaluating internal controls used to detect or mitigate fraud and evaluating assessment of fraud risk; and
- (3) In creating awareness on Conflict of Interest and Overtime Management in organisational functions.

The Audit & Risk Management Department has also ensured customary liaison with the External Auditor whose role is to report independently on financial statements. Besides, upon obtaining sufficient understanding on the Department's activities, the External Auditor has positively assessed the deliverables of the Internal Audit & Risk department.

As regards whistleblowing rules and procedures, it is observed that there are processes to record actual or potential conflicts of interest and to handle complaints. The Council has amended its Equal Opportunities Policy by elaborating a grievance reporting mechanism for aggrieved employees. On the other hand, the Council has established a mechanism to handle anonymous letters and complaints. The Council has also already established a Customer Service Charter and put in place a proper framework to handle complaints.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 6: Reporting with Integrity**

**Statement of Directors' Responsibilities in respect of the Preparation of Financial Statements**

The Councillors affirm their responsibilities for preparing the Annual Report and Financial Statements of City Council of Port Louis that fairly present the state of affairs of the Council and the results of its operations.

The City Council of Port Louis (CPPL), Annual Report is uploaded on the CCPL website and is available in full for consultation by any interested party.

**Dividend Policy**

The net surplus of the Council shall be applied for the creation of a general reserve, specific reserves or the payment of dividends as the Council may think fit and as the financial situation of the Council will permit.

**Health, Safety and Environmental Issues**

The Council is committed to the general rules and regulations governing the health, safety and environmental issue. The Council is engaged to minimizing any adverse effect of its operations on the environment and on the health and safety of its employees and the community in which it operates.

The Occupational Safety and Health Act 2005 provides for every employer having 50 or more employees to set up a Safety and Health Committee.

The Committee's membership for 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 was as follows:

Chairperson	: Mr V. Seeparsad, Chief Executive
Vice-Chairperson	: Mr S. Ackburally, Library Clerk/Senior Library Clerk
Secretary	: Mrs S. Bhoojhowon, Safety & Health Officer

**DISASTER MANAGEMENT COMMITTEE**

In accordance to National Disaster Risk Reduction and Management Act 2016, the Council is mandated to implement disaster risk reduction management at the local level.

The aim is to work at a holistic level for the planning, organising, coordinating and monitoring of disaster risk reduction and management activities.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 6: Reporting with Integrity****Local Disaster Risk Reduction and Management Committee**

The Local Disaster Risk Reduction and Management Committees have been held on 27 January 2021, 01 October 2021 and 27 October 2021 for the general preparedness for cyclonic/rainy season 2021-2022. The Local Disaster Management Plan has been set up at the level of the Council and the roles, responsibilities of each and every stakeholder/department are clearly defined.

For Year 2022:

LDRRMC were effected on 24 February 2022 and 29 July 2022

**Composition (List of members for the Local Disaster Risk Reduction and Management Committees)**

1. The Lord Mayor of the City Council of Port Louis (Chairperson).
2. The Chief Executive/Deputy Chief Executive/Assistant Chief Executive (Vice Chairperson).
3. Local Disaster Management Coordinator.
4. Representatives of the Public Health, Land Use & Planning Departments as well as the Public Infrastructure Department of the Council.
5. A representative of the Ministry responsible for the subject of education.
6. A representative of the Ministry responsible for the subject of health.
7. A representative of the Ministry responsible for the subject of public infrastructure.
8. A representative of the Ministry responsible for the subject of social integration.
9. A representative of the Ministry responsible for the subject of social security.
10. A representative of the Mauritius Police Force.
11. A representative of the Mauritius Fire and Rescue Service.
12. A representative of the Central Electricity Board.
13. A representative of the Central Water Authority.
14. A representative of the Road Development Authority.
15. A representative of the Mauritius Red Cross Society.



## **CORPORATE GOVERNANCE REPORT(CONTD)**

**Year ended 30 June 2022 (CONTD)**

### **Principle 6: Reporting with Integrity**

It is also to be noted that the Chairperson of the local committee may, where he considers necessary, co-opt any other person with relevant expertise not already available to assist the committee.

Furthermore, a local committee shall meet as often as the Chairperson of the Local Authority may determine but at least once every 3 months.

#### ■ **Functions of the Local Committee**

- Work closely with its local community in disaster analysis and vulnerability assessment.
- Prepare, implement in accordance with any guidelines as laid down by the National Council, the local Plan to be approved by the National Centre.
- Promote and implement disaster risk reduction and management education and public awareness programmes.
- Build capacity, acquire resources and coordinate disaster risk reduction and management activities.
- Conduct trainings, drills and simulation exercises.
- Every 6 months, submit a periodical report related to its activities to the National Centre.

### **LEOC - Local Emergency Operation Command**

- The LEOC is multi-sectoral and presided by the Lord Mayor of the City Council of Port Louis.
- In the event of a disaster, the LEOC is activated at the Council along with the first responders and the concerned stakeholders.
- The LEOC liaises with the NEOC so as to lead disaster response operations.
- Exercise the same power as that of the NEOC (only falling under its jurisdiction).
- Sitrep and post impact assessment is sent to NEOC if ever there is a crisis situation.

As such, the LEOC, presided by the Lord Mayor, was activated with first responders on several occasions upon the instruction of the NEOC in the event of a disaster. Regular Situational Reports as well as Post Disaster Assessment Reports were submitted to the Council and the NEOC before/during/after a disaster.



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 6: Reporting with Integrity****Simulation Exercises / Sensitisation Campaigns**

- Flood Simulation Exercise at Caro Lalo, Vallee des Prêtres (Flood Prone area) on 30 October 2021.
- Oil Drill Exercise at Mauritius Ports Authority.
- Flood Sensitisation Campaign was held at Pointe aux Sables on 26 February 2021.
- Flood Sensitisation Campaign was held at Résidence La Cure on 10 February 2021.
- Flood Sensitisation Campaign was held at Caro Lalo, Vallee des Prêtres on 23 & 28 October 2021.
- Landslide Sensitisation Campaigns were held at Chitrakoot and Vallée Pitot.
- Sensitisation was also effected through pamphlets, banners, digital panel of the Council, social media and to the Community Disaster Response Team (residing in risk prone areas).
- The International Disaster Day was held at the City Council of Port Louis on 13 October 2021 to sensitise and empower the community to adopting disaster precautionary measures before/during/after a disaster.
- Refresher Course – CDRP - Saturday 11 June 2022 with Community Disaster Response Team (CDRT) of Canal Dayot and Pointe aux Sables.
- Modular Simulation Exercise conducted on 11 June 2022 with CDRT of Canal Dayot and Pointe aux Sables.
- Flood Simulation Exercise effected on 20 August 2022 at Résidence La Cure.

Please find below some pictures of the sensitisation campaigns that were effected for year 2021:

**Sensitisation Campaigns in high risk areas**



**CORPORATE GOVERNANCE REPORT(CONTD)**

Year ended 30 June 2022 (CONTD)

**Principle 6: Reporting with Integrity**

Debriefing for flood simulation exercise at Caro Lalo, Vallée des Prêtres

**Social Issues**

The MCCPL aims at giving equal opportunities to its employees. For any new recruitment or promotion exercise, it is advertised both internally and externally. Necessary action is being taken for implementing a performance framework for aligning the strategic goals of the MCCPL for career development. The length of service of employees is also recognized and rewarded through events.

The MCCPL recognizes the importance of the role it has to play in society and it actively participates in endeavors to alleviate social and environmental problems. The Authority is also committed to creating sustainable value for the social and economic well-being of the society.



**CORPORATE GOVERNANCE REPORT(CONTD)****Year ended 30 June 2022 (CONTD)****Corporate Social Responsibility, Political Donations and Contributions**

There has been no political donation for the year under review.

An amount of Rs 105,680 was incurred during the financial year 30 June 2022 pertaining to donations.

**Principle 7: Audit****Internal Audit**

The Audit & Risk Management Department reports its findings to the Audit Committee.

**External Audit**

Appointment of external auditors (Government Audit) is in accordance with the provisions of Local Government Act 2011 section 136:

- (1) The approved annual financial statements of every local authority shall be audited by the Director of Audit.
- (2) The Chief Executive of every local authority shall, within 4 months of the end of every financial year, submit the approved financial statements to the Director of Audit.
- (3) The local authority shall pay an audit fee in respect of the audit of its financial statements.

The Audit & Risk Management Department which reports to the Audit Committee plays a key role in keeping under review the scope and results of the External Audit with regards to the following:

- (i) Efficiency in meeting time scheduled
- (ii) Effectiveness and performance of the audit team
- (iii) Independence and good communication with audit committee
- (iv) Objectivity in their judgements through their weakness letter

**Amount paid to External Auditors**

The amount payable to Government Auditors is Rs 475,000.

In order to ensure that the External Auditors' objectivity and independence are safeguarded if they undertake non-auditing services, the Audit Committee should examine the nature of such services and ensure that the members of the audit team do not form part of such assignment, thus ensuring that there is no conflict of interest at any point in time.



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## CORPORATE GOVERNANCE REPORT

Year ended 30 June 2022 (CONTD)

### Principle 8: Relations with Shareholders and Other Key Stakeholders

#### Employee Share Option Plan

No Employee Share Option Plan is available.

#### Third Party Management Agreement

The City Council of Port Louis work in collaboration with the Union Registered Members





## THE CITY OF PORT LOUIS HISTORY AND PROFILE

Year ended 30 June 2022

Port Louis, situated on the north-western coast, is the capital and only city of Mauritius. It is surrounded by the Moka range of mountains. Mauritius and its capital city, Port Louis, are closely linked in history. Port-Louis has a unique place in the history of the island as it has witnessed most events in the social, political and economic development of the country. Port Louis was named after King Louis V of France by Capitaine Dufresne d'Arsel when the French took possession of the island. It was chosen, in 1732, to be the port of Isle de France. This was an ideal choice as Port Louis had the characteristics of a natural harbour and a strategic position in the Indian Ocean.

Bertrand François Mahé de Labourdonnais, third French Governor of Mauritius, is known as the “*bâtisseur*” of Port Louis. He started the construction of the town in 1735.

Port Louis was the birthplace of regional democracy in Mauritius, one century before the legislative assembly was created. The first municipality in the island was established in Port Louis, in 1790, during the period of the French revolution. Thomas Enouf was the first “*Maire de Port-Louis*” in 1790 and was succeeded by ten other French mayors. However, this municipality was abolished in 1803.

During what was known as the “*période républicaine*”, from 1790 to 1803, the name of the town changed on two occasions. From 1790 to 1793, the town was known as Port Louis. Port Louis became “*Port de la Montagne*” in 1794 and this was changed again to “*Port Nord-Ouest*” from 1795 to 1803.

When General Decaen took over as Governor of the island in 1803, the town was named “*Port Napoléon*”. In 1810, when the island became a British colony, Governor Robert Farquhar gave back to the town its original name of Port Louis.

Port Louis was raised to City status on 25 August 1966. However, it was only in 1971 that the Mayor of Port Louis was elevated to the rank of Lord Mayor.

The site where the City Hall now stands was formerly that of a hotel known as “*Grand Hôtel d'Europe*”. The building became municipal property in 1886 and was pulled down afterwards. The foundation stone of the present City Hall building was laid on 21 December 1962. The architect was Max Boullé. The building was inaugurated on 25 August 1966. The City Hall therefore reckoned its 50 years of existence in August 2016.

The City has also the privilege and prestige of having the greatest number of historical buildings, monuments and sites which are classified as national heritage. Among them, the *Aapravasi Ghat Immigration Depot*, the inscription of which on the list of world heritage, has been recognized by UNESCO and nominated by the World Heritage Convention on 12 July 2006. The Aapravasi Ghat was the landing place for about half a million indentured labourers who came from India to work and eventually settled in Mauritius.



## THE CITY OF PORT LOUIS HISTORY AND PROFILE (CONTD)

Year ended 30 June 2022 (CONTD)

Over the years, Port Louis has developed as the main commercial, business and administrative centre of the island. A unique feature of Port Louis is that it is the busiest area of the country during the day but transforms itself into a very quiet one at night and during the week-end.

In line with the provisions of the Local Government Act 2011, the regions of Pailles, Montebello and Sorèze have been annexed to Port Louis. With the annexation of these regions, the City has presently a surface area of 6,150 hectares and a residential population of 149,672. Port Louis has however a transiting population of some 100,000 to 200,000 during weekdays with the influx of people from all over the island coming to work in the capital or for business as well as visitors and tourists.

The City of Port Louis is host to most public institutions in Mauritius. It is the seat of Central Government, the National Assembly, the Supreme Court and most ministries and para-statal bodies. Its harbour, the only one in the island, constitutes the economic lifeline of the country. Port Louis is also the financial centre of the country. Most banks, insurance companies and professional services' firms have their head office in the city.

A major tourist attraction with its famous "bazar central", the Caudan Waterfront, Chinatown and the Champ de Mars race course, Port Louis has the potential to attract tourists.

Great efforts have been made to promote the image of the city worldwide. Port Louis has twinning relations with some foreign towns, among which Foshan in China, La Possession in Réunion Island, Saint-Malo in France.

Port Louis is also a member of regional and international organisations, among which AVCOI (*Association des Villes et Collectivités de l'Océan Indien*), AIMF (*Association Internationale des Maires Francophones*), CLGF (Commonwealth Local Government Forum) and ICLEI (International Council for Local Environmental Initiatives).





**THE CITY OF PORT LOUIS HISTORY AND PROFILE (CONTD)****Year ended 30 June 2022 (CONTD)****PRINCIPLE 1: MUNICIPAL ADMINISTRATION**

The municipal administration, established during the French period and abolished in 1803, was replaced by a district administration.

In 1850, when Sir George Anderson became Governor, local democracy was re-introduced. The Municipality of Port Louis was set up in 1850 by Ordinance No. 16 which was passed by the Council of Government on 27 December 1849 and came into force on 1st January 1850. The first municipal elections were held in February of that year. Louis Léchelle became the first elected Mayor of Port Louis. The Council had, at that time, 18 elected members.

In 1903, the number of elected members was reduced to 12, or three councillors for each of the four wards. The Municipal Charter, as the Ordinance is commonly called, was drafted by Prosper d'Epinay. Amended several times, mainly in 1903, 1921 and 1939, it was replaced by the Local Government Ordinance of 1989. The Local Government Act 2011 is presently in force.

In 1969, the number of councillors was increased to 30 and Port Louis was then divided into six wards, with five elected members for each ward. The number of councillors was again reduced to 24 as stipulated in the Local Government Act 2011. Following an amendment made to this Act in April 2015, the number of councillors has been increased to 32, that is, four councillors for each of the eight wards.

**ELECTORAL WARDS OF PORT LOUIS**

The Local Government Act of 2011 provides for eight electoral wards for the City. These wards are as follows:

- Ward I      Pointe aux Sables, Petit Verger, Terrasson, la Tour Koenig, Camp Benoit, Débarcadère
- Ward II      Plaine Lauzun, GRNW, Borstal, Pailles West, Pailles East, Guibies, Montebello, Soreze, Camp Chapelon
- Ward III      Bain des Dames, Cassis, Port Louis Centre, Cité Vallijee
- Ward IV      Tranquebar, Bangladesh, Champ de Mars, La Paix Street, Boulevard Victoria, Frère Félix de Valois Street.
- Ward V      Plaine Verte, Vallée Pitot
- Ward VI      Roche Bois, Camp Yolloff, Mer Rouge



**THE CITY OF PORT LOUIS HISTORY AND PROFILE(CONTD)**

Year ended 30 June 2022 (CONTD)

- Ward VII Briquetterie, Abercrombie, Ste. Croix
- Ward VIII Caro Lalo, Cité la Cure, Lower Vallée des Prêtres, Upper Vallée des Prêtres, Chitrakoot

**PRINCIPLE 2: PORT LOUIS: REGIONAL AND INTERNATIONAL RELATIONS**

The relations which Port Louis has with foreign cities and its membership in international organisations help to promote the City's image worldwide and represent a huge potential for tourism.

Port Louis has twinning relationships with some eleven (11) foreign towns/cities. However, twinning with Foshan City (China), Saint-Malo (France) and La Possession (Reunion Island) is still active. The City was one of the founder members of the *Association Internationale des Maires Francophones (AIMF)* in 1979 and the *Association des Villes et Collectivités Locales de l'Océan Indien (AVCOI)* in 1989.

Twinning activities and participation in regional/international conferences/seminars/workshops are a regular feature. International and regional exposures enable representatives of the Council to interact with their foreign counterparts in various fields of competence.

**LIST OF INTERNATIONAL ORGANISATIONS WITH WHICH PORT LOUIS IS AFFILIATED**

Sn	Organization
1.	AVCOI (Association des Villes et Collectivités de l'Océan Indien)
2.	AIMF (Association Internationale des Maires Francophones)
3.	UCLG Africa (United Cities and Local Governments of Africa General Secretariat)
4.	World Tourism Cities Federation



## PERFORMANCE OF DEPARTMENTS AND SECTIONS

Year ended 30 June 2022 (CONTD)

### Principle 1: Administration Department



**Mr Vineshshing SEEPARSAD**  
Chief Executive Officer

The Administration Department, formerly Chief Executive's Department, is responsible for the overall affairs of the City Council of Port Louis. It co-ordinates the activities of all the departments, ensures implementation and follow-up of all decisions taken by the Council and exercises administrative and financial control with a view to ensuring efficiency, productivity and sound financial management.

The Department is also responsible for implementing local government policies, goals and objectives, local government legislations and other relevant legislations, initiating and implementing programmes aiming at enhancing the overall efficiency and effectiveness of the Council and advising the Council on policy matters.

The Chief Executive is the administrative head of the City Council and is currently supported in his administrative functions by Deputy Chief Executive and two Assistant Chief Executives. He exercises control over the management of policies and practices of the Local Government.

The main functions of the Chief Executive are to execute the statutory duties laid down in the Local Government Act, the Local Government Service Commission Act and other legislations relating to municipal activities; initiate action to ensure that the provisions of Local Government legislation are implemented; advise the Council on all matters falling within the purview of the Local Government legislation; and ensure that decisions taken by the Council are executed and monitored.

The following sections fall under the direct responsibility of the Chief Executive:

#### **HUMAN RESOURCE MANAGEMENT SECTION**

- Ensure the provision of a fully competent, professional, well-motivated and diverse work force.

#### **COMMITTEE SECTION**

- Responsible for the timely scheduling of meetings and recording of minutes of proceedings.

#### **INTERNAL AUDIT SECTION**

- Maintain a daily 100% check on all financial activities to prevent and detect fraud and errors and ensure procedures are in place and followed.



## PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

### Principle 1: Administration Department

#### REGISTRY

- Ensure that all incoming and outgoing correspondances are properly recorded, and dispatched in a timely manner.

#### IT SECTION

- Ensure the development and maintenance of software and hardware infrastructure and provide advice on Information Technology issues.

### Principle 2: Finance Department



**Mr Indradev Nundloll**  
Financial Controller

The Financial Controller administrates the Finance Department of the Council in conformity with the provisions of the Local Government Act 2011, the Financial Management Manual and the Capital Procedure Process Manual for the full compliance with all the processes.

The Department of Finance consists of 32 employees in the following sections:

- (1) Income Section
- (2) Expenditure Section
- (3) Payroll section
- (4) Examination Section
- (5) Procurement Section



# ANNUALREPORT

FINANCIAL YEAR 2021-2022

## PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

### Principle 2: Finance Department (Contd)

#### Income Section

It is responsible for the collection of General Rates/Local Rates, Market Fees, Bus Toll, Advertising, Rental of Building, Accounting of Trade Fees and any other fees such as Occasional Fees and other fees payable to the Council. It is headed by a Principal Finance Officer, one Senior Finance Officer, one Office Management Officer and two Management Support Officer.

#### Expenditure Section

This section is responsible for the processing of all claims and effect payment to suppliers on a timely manner. It is headed by a Principal Finance Officer, a Senior Finance Officer, one Management Support Officer.

#### Payroll Section

This section's main activities is to ensure:

- (i) Payment of Salaries and other benefits /allowances to employees
- (ii) Payment of pension to pensioners.
- (iii) Payment of allowances and other benefits to Councillors.
- (iv)

The Section is headed by a Principal Finance Officer, a Senior Financial Officer and a Management Support Officer.

#### Examining Unit

This section has been created in the Finance department to bring segregation and independency in processing payments. The Examining Unit verifies all the payments vouchers before effecting payments. This section consists of a Senior Financial Officer and a Management Support Officer.

#### Procurement Section

The Procurement and Supply Unit is responsible for the purchase of goods and services in line with the Public Procurement Act 2006, receiving and issue of goods to user departments. The Procurement Section is headed by a Principal Procurement Support Officer, two Management Support Officers and a Clerk.

#### Estimates (Budget Preparation)

The Preparation of the annual estimates is carried out by the Financial Controller in collaboration with all the Heads of Departments and Sections so that a good forecast is made and approval is given by the Finance Committee/Council which is ultimately forwarded to the parent ministry for consideration. The Budget is worked out at the level of the parent ministry and the Ministry of Finance and Economic Development. The Budget is approved by the Minister as per section 85(2) C of the Local Government Act.



## PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)

Year ended 30 June 2022 (CONTD)

### Principle 2: Finance Department (Contd)

#### *Annual Report including Financial Statements*

As per the amended Local Government Act 2011, Section 132(1) (a) Financial Statements are being prepared under the International Public Sector Accounting Standards (IPSAS) which is combined with the annual report of the Council. The deadline for submission of the Annual Report to the National Audit Office is 31st of October 2022.

### Principle 3: Library Section



Mrs Mee Line Liu Yew Fai  
Senior Librarian

The City Library (also known as the Léoville L'Homme City Library) was set up in 1851. It is the oldest public library in Mauritius. It was set up initially as a reference library for the municipal staff and developed into a public reference library. As from 1935, it became accessible to the public through its lending facilities. Attempts to modernize the City Library really started in the 1960s.

Events that stand out as landmarks in its modernization process are:

- (a) Open access to its collections.
- (b) Modernization of the furniture, especially shelving.
- (c) Introduction of the catalogue card cabinet and the Dewey Decimal Classification for non-fiction books.
- (d) Setting up of a children's library.
- (e) Creation of Reading Rooms and Branch Libraries in suburban areas of Port Louis, offering facilities such as reference books, on-spot consultation of magazines and newspapers, lending of children's books.
- (f) Launching of a mobile library service with two vehicles for the different localities of the city.
- (g) Computerization of the library service in 1992.
- (h) Re-computerization projects in 2000 and 2010.
- (i) Renovation of the Lending and Internet Section during the period of 2010-2011.



## PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

### Principle 3: Library Section

On 31<sup>st</sup> August 2011, the City Library was renamed as Léoville L'Homme Municipal Library. Léoville L'Homme (1857-1928), writer and famous Mauritian poet, was in charge of the municipal library in 1902.

#### Services

##### **Adult Lending Service**

A collection of 50,000 books and periodicals is available mainly in English and French. Subscribers have free access to a wide variety of subjects. Membership is open to all residents of Mauritius of at least 14 years old.

##### **Reference Service**

Reference materials such as dictionaries, encyclopedias, textbooks and non-fiction books are available for on-spot consultation. Users are mostly students from secondary schools and university students.

##### **Audiovisual Services**

The current stock consists of some 500 audiovisual items - CD, DVDs, VCDs on music, films and educational topics.

##### **Internet access**

Internet access is available to the public at the cost of Rs 15 per package of 30 minutes.

##### **Children's Library (Junior Library)**

The children's library, also known as the Junior Library, has a current stock of 8,000 French and English titles. Membership is open to children aged less than 14 years old.

##### **Reading Rooms/Branch Libraries**

Twelve reading rooms/branch libraries are open to the public free of charge and are located in different areas of Port Louis. Their main objective is to offer local and foreign magazines and newspapers for on-spot consultation, and a children's lending library for those aged up to 14 years old.

The twelve reading rooms/branch libraries are listed as follows:

1. The Rémy Ollier Reading Room.
2. Louis Delange Reading Room.
3. Freddy Desveaux Reading Room/Branch Library.
4. Résidence Vallijee Reading Room.
5. Tranquebar Reading Room/Branch Library.



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FINANCIAL YEAR 2021-2022

## PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

### Principle 3: Library Section

6. Vallée Pitot Reading Room/Branch Library.
7. Camp Yoloff Reading Room/Branch Library.
8. Cité Briquetterie Reading Room/Branch Library.
9. Camp Chapelon Reading Room/Branch Library.
10. Vallée des Prêtres Reading Room/Branch Library.
11. Ste Croix Reading Room/Branch Library.
12. St. François Xavier Reading Room/Branch Library.

One reading room, the Rémy Ollier Reading Room, has been closed for repairs since February 2022.

For the period 1<sup>st</sup> July 2021 to 30 June 2022, the Library acquired 227 new materials as follows:

- 205 books for Lending and Reference Sections.
- 22 children's books for the Junior Library.

83 books were received as donations.

A total of 582 new subscribers were registered as follows:

- 277 members – Adult Lending Section
- 205 members – Junior Library

#### Activities carried out by the Library from 1<sup>st</sup> July 2021 to 30 June 2022

Period	Activity	Target audience
15, 16, 17, 20 and 21 December 2022	End-of-year distribution of toys from 9.30 to 15.00 hours at City Hall	1,600 children of Port Louis aged 4 to 12 years old



## PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

### Principle 4: Parks and Gardens Section



**Mr MOTEK Kreetty Kumar**  
**Superintendent, Parks and Gardens**

The Parks and Gardens Section, formerly a department, was created in 1931 under the Mayorship of Mr Raoul Rochecouste. Presently, some 90 employees work for this section and they comprise 3 overseers, 8 Senior Gardeners, 48 gardeners and 26 general workers.

The main objectives of the section are:

- (1) Maintenance of all parks, gardens and green spaces falling within the jurisdiction of the City Council, more than 100 in total, including:
  - (a) Robert Edward Hart Garden also known as Les Salines Garden.
  - (b) Marie Reine de la Paix, also known as Boulevard Marie Reine de la Paix.
  - (c) Abdool Razack Mohamed and Sunni Razvi Gardens in Plaine Verte.
  - (d) Jardin de la Compagnie.
  - (e) Place Bissoondoyal (Place d'Armes).
- (2) Creation of new green spaces which have been approved by the Council.
- (3) Assistance in clean-up and embellishment programmes within the City.
- (4) Any other duties related to the embellishment of the City and which are in line with Government vision of a Green City for a better environment.

***Rock Garden theme shall consist of the following:***

- (a) An aesthetic arrangement of rock boulders of different sizes with dedicated gaps in which plants shall be rooted;
- (b) Laying of Geotextile (Semi-permeable) membrane on remaining areas to accommodate minerals as ground cover; and
- (c) Fixing of underground irrigation system.

***Zen Garden theme consisting of the following:***

Also known as Japanese Garden or dry landscaping, same consisting mainly of stylized landscape with carefully arranged rocks, plants and gravel/sand raked to imitate ripple.



### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

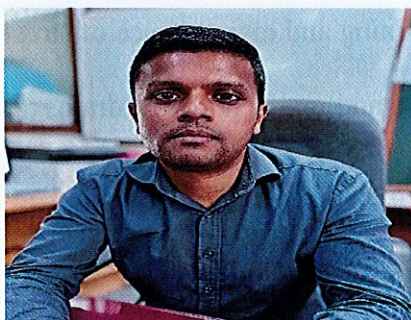
Year ended 30 June 2022 (CONTD)

#### Principle 4: Parks and Gardens Section

##### *Combination garden theme shall consist of:*

Arrangement of plants comprising mainly of endemics and shade loving plants with minerals like rock boulders, 'Pas Japonais', and finished with coarse coral ground coverage.

#### Principle 5: Public Infrastructure Department



**Mr SEECHURN Shakti Kumar**  
Head, Public Infrastructure

The Public Infrastructure Department is responsible for the overall planning, implementation and maintenance of all infrastructural projects of the Council. It has a dedicated team to ensure the proper running of the department.

Minor projects are implemented in house by the Council's own labour force while the department closely monitors, inspects and evaluates major capital projects executed by contractors hired through the Public Procurement Mechanism put in place by government.

The Public Infrastructure Department is headed by the Head, Public Infrastructure Department who is a Civil Engineer and he is assisted in his duties by a Civil Engineer, a Chief Inspector of Works, a Senior Inspector of Works, two Inspector of Works and one Assistant Inspector of Works as well as a few skilled and non-skilled workers. The Council has also received the assistance of a Land Surveyor and an Assistant Land Surveyor from City Council of Port Louis.

##### **The main responsibilities of the Public Infrastructure Department are:**

- (a) To effect regular maintenance of non-classified roads within the Council's area.
- (b) Construction of new roads declared as public within the Council's area.
- (c) Provision and maintenance of street lighting along Highways, classified and non classified roads as well as lighting of football grounds, volleyball pitches and other Council's buildings.



**PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)****Year ended 30 June 2022 (CONTD)****Principle 5: Public Infrastructure Department**

- (d) Maintenance of Council buildings, Sports Grounds and Complexes, Children Playgrounds, Multi-purpose Halls, Public Markets, Cemeteries among others.
- (e) Management and maintenance of Council's fleet of vehicles.
- (f) To issue and keep record of fuel consumption for the department assigned vehicles.
- (g) Provision, fixing and maintenance of street and village name plates.
- (h) Construction and maintenance of drains along non-classified roads.
- (i) Supervision of civil engineering projects undertaken by in-house labour and contractors.
- (j) Processing of Building and Land Use Permits.
- (k) Providing advice to the Council on engineering matters and the implementation and application of relevant legislations including the Roads Act, the Building Act and the Local Government Act.
- (l) Preparation, processing and implementation and monitoring of capital projects financed by the Government under the LDP Programme.
- (m) Preparation of payment certificates, monitoring of budgets of Local Development Projects and ensure that projects are within earmarked budgets.
- (n) Assist meetings, act upon decisions taken thereat. Local Disaster Committee, ICZM, Whole Council, NDU and many others.
- (o) Monitoring the budget/ estimates of the department and deal with financial issues.
- (p) Prepare and issue Service Order, Material Requisition Service Requisition.
- (q) Record, monitor and manage leaves of all employees of the department.
- (r) Manage, administer and reply to all queries, correspondences – Roads, Drains, Infrastructure, Road Signs, Traffic Issues, etc.



## PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)

Year ended 30 June 2022 (CONTD)

**Principle 5: Public Infrastructure Department**

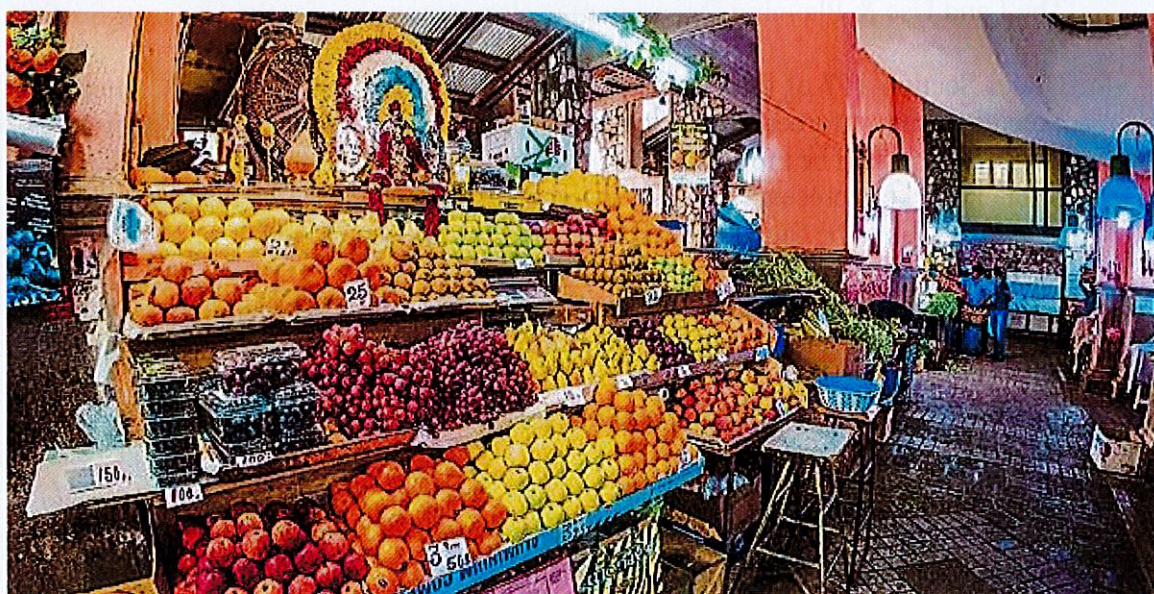
During the year 21-22, Council has spent around Rs 145 M in the construction of public amenities and infrastructures with funds released under the Local Development Project, Economic Recovery Program COVID-19.

While around Rs 40 M was spent for the maintenance and repairs of public roads, street lighting network, sport facilities, cremation grounds, cemeteries, markets, fixtures and fittings.

**List of Projects implemented during Year 2021-22**

SN	Descriptions	Details	Rs
1	Buildings		36,567,027
2	Public Infrastructure	Roads	63,687,073
3		Drains	19,302,883
4		Street Lanterns	6,866,732
5		Public Amenities	14,972,176
6		Outdoor/Indoor Gym equipment	3,646,855
	<b>Total</b>		<b>145,042,747</b>

During the reporting financial year, the Public Infrastructure Committee met on 9 occasions to monitor the functioning and performance of the Public Infrastructure Department.





## PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)

Year ended 30 June 2022 (CONTD)

### Principle 6: LAND USE AND PLANNING DEPARTMENT



Mr Keeranlallsing SANTOKHEE  
Head, Land Use and Planning

The Land Use & Planning Department is the planning authority for the area under its jurisdiction according to Section 6 of the Town and Country Planning Act 1954 (as subsequently amended).

This department is responsible for all matters pertaining to development of land in virtue of the following:

- (1) Local Government (Amendment) Act 2018;
- (2) Planning and Development Act 2004;
- (3) Town and Country Planning Act 1954;
- (4) Building Control Act 2012;
- (5) Morcellement Act 1990.

The Land Use & Planning Department is also responsible for the Cadastre Section.

Under Section 117 of the Local Government (Amendment) Act 2018, the authority for execution and enforcement of the Building Control Act 2012 and Town and Country Planning Act shall be the Municipal City Council, Municipal Town Council or the District Council of the representative city, town or district where the relevant building, structure or tenement is to be found or where the land is to be developed.

With the proclamation of the Finance (Miscellaneous Provisions) Act 2020, there has been some changes in the Building Control Act 2012 and the Local Government Act.

The Building Control Act 2012 is amended -

*“An application for a permit shall be made through the National Electronic Licensing System referred to in Section 27A of the Economic Development Board Act 2017 or, in exceptional or unforeseen circumstances, in such manner as the Chief Executive referred to in Section 2 of the Local Government Act may approve”.*



## ANNUALREPORT

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### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

#### Principle 6: LAND USE AND PLANNING DEPARTMENT

The Local Government Act is amended in Section 117 –

No application fee shall be payable for the application of a Building and Land Use Permit.

(i) where an application for a Building and Land Use Permit is approved, the permit shall, subject to this Act, be issued through National Electronic Licensing System (NELS).

Notwithstanding paragraph (a)(i), no fee shall be payable for the issue of a Building and Land Use Permit for the construction of a pharmaceutical manufacturing factory, food processing plant or warehouse.

#### ANNUAL REPORT

<i>BLP applications July 2020-June 2021</i>	<i>Processed</i>	<i>Approved</i>	<i>Rejected</i>	<i>Applications in Process</i>
	2,145	968	669	508

#### COMPLAINTS

<b>Complaints received</b>	<b>No. of complaints received</b>	<b>No. processed and action taken</b>	<b>Under process</b>
	1,113	896	217

#### APPLICATIONS WITHIN BUFFER ZONE

<b>Applications within Buffer Zone</b>	<b>No. of applications received</b>	<b>BLP issued</b>	<b>Under process</b>
	7	4	3

#### DISTRICT COURT CASES

<b>District Court cases</b>	<b>No. of cases lodged</b>	<b>Outcome</b>	<b>Under process</b>
	51	7	44



## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)

Year ended 30 June 2022 (CONTD)

#### Principle 6: LAND USE AND PLANNING DEPARTMENT

##### ENVIRONMENTAL IMPACT ASSESSMENT (EIA)

Received	Processed	Under process
11	11	0

##### PRELIMINARY ENVIRONMENTAL REPORT (PER)

Received	Processed	Under process
2	0	0

#### PRINCIPLE 6: HEALTH DEPARTMENT



**Mrs PEERBACCUS Nahida Parveen**  
Ag. Chief Health Inspector

The City Council of Port Louis covers an area of about 46.7 square kilometers and the population estimate was at 160,000. The process of transformation of the City Council of Port Louis, with the many projects undertaken by Government, the Council and the private sector, brings with it many challenges. The biggest challenge which the Council has been facing and continues to face, is to ensure efficient service delivery with existing resources. Furthermore, the Council has to consider the challenges of climatic change and its impact on the villages. The priorities consequently are:

- Regular and efficient drain cleaning
- Promotion to reduce pollution and energy consumption
- Constant sensitization for protection and preservation of the environment.
- Strategic plans and development goals which should include climate change and its impact on social and economic development.
- Human resources management and management of change.



**PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)****Year ended 30 June 2022 (CONTD)****PRINCIPLE 6: HEALTH DEPARTMENT**

Responsibilities of the Public Health department can be attributed to five sections namely:-

1. Business Monitoring Section.
2. Cemeteries/Cremation Grounds.
3. Refuse Collection and Environmental Issues.
4. Market/Fairs and Traffic Centre.
5. Wastelands and Environmental Issues.

The Public Health Department has an important role to play in the promotion of public health by the maintenance of a healthy environment and by providing certain protection against diseases. The responsibilities, as outlined under section 50(2) of the Local Government Act 2011, of the Health department are as follows:

- (1) Providing scavenging services and cleansing of roads and public places.
- (2) Cleansing of watercourses, drains and canals.
- (3) Dealing with problems of wastelands.
- (4) Rodent Control.
- (5) Issue of trade fee for commercial, industrial, professional and other related activities.
- (6) Prosecution and attending court cases.
- (7) Provision and regulation of public markets and fairs.
- (8) Management and maintenance of cemeteries and crematoria.
- (9) Maintenance of traffic centers and public toilets.
- (10) Attending complaints from public, CSU and taking appropriate legal action, etc.
- (11) Other office works

**MARKETS/FAIRS**

<b>Activities (July 2021 - June 2022)</b>		<b>Total</b>
No. of notices served in Markets		<b>9</b>
No. of contraventions served		<b>165</b>
No. of seizures effected	Perishable - 6	<b>96</b>
	Non - perishable - 90	
No. of new accounts created for markets		<b>7</b>



## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)

Year ended 30 June 2022 (CONTD)

#### PRINCIPLE 6: HEALTH DEPARTMENT

No.	Date	Activities	Remarks
1	11.01.2022	Control of prices	Joint operation with Market Inspectors and Officers of Consumer Affairs Unit
2	13.01.2022	Sensitization/ Control of plastic bags	Joint operation with Market Inspectors and Police de l'Environnement
3	18.01.2022	Sensitization/ Control of plastic bags	Joint operation with Market Inspectors and Police de l'Environnement
4	08.02.2022	Sensitization/ Control of plastic bags	Joint operation with Market Inspectors and Police de l'Environnement
5	24.03.2022	Control of prices	Joint operation with Market Inspectors and Officers of Consumer Affairs Unit
6	10.06.2022	Sample of dumplings from vegetable Section was taken by Ministry of Health for analysis	

#### OTHER ACTIVITIES CARRIED OUT IN CENTRAL MARKET

##### Licence Section

##### A –TRADE FEE

SN	Details	No.
(i)	Number of New account created for trade fees	498
(ii)	Number of Clearance issued	1,205
(iii)	Number of Police query replied	390
(iv)	Number of occasional licence issued	80
(v)	Number of account verified in list of CBRD	26,177
(vi)	Number of cessation for trade fee	189
(vii)	Number of claim sent for advertisement	30
	<b>B- RELOCATION OF HAWKERS</b>	
(i)	Number of application process for Victoria Urban Terminal	1,000
(ii)	Number of New account created for Victoria Urban Terminal	680



**PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)****Year ended 30 June 2022 (CONTD)****PRINCIPLE 6: HEALTH DEPARTMENT**

Special tasks performed in addition to daily normal scavenging service for the period of July 2021 to June 2022:

No.	Task	Period
1.	Cleaning of barelands, general cleaning, cleaning of drains etc. in V. des Prêtres, Tranquebar, Cassis, Bain des Dames, Les Salines and vicinities in the context of Ganesh Chaturthi festival.	July & August 2021
2.	Cleaning of barelands, general cleaning, cleaning of drains, etc. in Ste Croix region and vicinities in the context of Pere Laval Pilgrimage.	July 2021 to September 2021 & June 2022
3.	Special cleaning works, cleaning of barelands and scavenging services in red zones (following Vovid-19 outbreak) in Plaine Verte, Cite Martial region	7-19 July 2021
4.	Special services (including collection of butchery wastes, placing of trailers, spreading of slaked lime, spraying of deodrene) throughout the jurisdiction of Port Louis. (in the context of Eid Ul Adha Celebrations)	21-23 July 2021
5.	Regular disinfection of Main Office & other municipal premises	July 2021 to June 2022
6.	Special cleaning works at Mer Rouge Beach	01 - 12, 23- 27 August 2021
7.	Special services (cleaning of drains, general cleaning, scavenging services etc.) in the context of Yamsée festival.	August 2021
8.	Cleaning works along reserve of Canal Anglais, Military Rd.	03 - 19 September 2021
9.	Special cleaning works at Bain des Dames Beach and vicinities in the context of Ganesh Chaturthi festival.	11 September 2021
10.	World Clean Up Day 2021 - Cleaning and Embellishment works at Debarcadere Beach, Roche Bois near Quartier Shell, Briquetterie, Mgr Leen	18 September 2021
11.	Special services (brush cutting, weeding, cleaning of barelands, cleaning of drains, general cleaning, scavenging services etc.) in the context of Govinden festival.	October 2021



**PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)**

Year ended 30 June 2022 (CONTD)

**PRINCIPLE 6: HEALTH DEPARTMENT**

No.	Task	Period
12.	Special services (brush cutting, weeding, cleaning of barelands, cleaning of drains, general cleaning, scavenging services etc.) in the context of Durga Pooja festival.	October 2021
13.	Special services (brush cutting, weeding, cleaning of barelands, cleaning of drains, general cleaning, scavenging services etc.) in the context of Yaum Un Nabi festival at Eid Gah & vicinities, Sunni Razvi Society, Al Aqsa mosque and Jummah Mosque.	October 2021
14.	Cleaning of major water courses such as Canal Anglais, La Paix Stream, Canal Pendu, Ruisseau Creoles, Canal Kichree, Rivulet Terre Rouge, Rivulet Latanier, Pouce Stream, Canal Mamzelle, Canal Wheldon under the Cleaning, Rehabilitation of drains, bridges and rivers	October & November 2021 & March 2022
15.	Bulky Waste Campaigns throughout eight municipal wards (during weekdays) (385 trips)	October to December 2021
16.	Special services (brush cutting, weeding, cleaning of barelands, cleaning of drains, general cleaning, scavenging services etc.) in the context of All Saints & Souls Day at Roche Bois, Western Cemeteries and Pailles Cemetery.	October 2021 – November 2021
17.	Special services (brush cutting, weeding, cleaning of barelands, cleaning of drains, general cleaning, scavenging services etc.) in the context of Divali festival.	October & November 2021
18.	Special cleaning facilities/ scavenging service provided in the context of Ganesh Chaturthi (11 September 2021), Arrival of Indentured Labourers Day (02 November 2021), Divali (04 November 2021), Christmas (25 December 2021), New Year's Day (01 & 02 January 2022), Thaipooosam Cavadee (18 January 2022), Commemoration of Abolition of Slavery Day (01 February 2022), Chinese Spring Festival (01 February 2022), Maha Shivratri (01 March 2022), Ugaadi (02 April 2022), Eid Ul Fitr (03 May 2022).	On-going works
19.	Desilting along Rivulet Latanier	December 2021 & January 2022
20.	Special cleaning works in premises of Meenatchee Ammen Kovil (Kaylasson) in the context of Thaipooosam Cavadee festival	December 2021 & January 2022



## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

#### PRINCIPLE 6: HEALTH DEPARTMENT

No.	Task	Period
21.	Special cleaning works in vicinities of kovils in the context of Thaipoosam Cavadee festival	January 2022
22.	Special scavenging services in vicinities of all kovils (on the day of Thaipoosam Cavadee festival)	18 January 2022
23.	Post Cyclonic waste collection Batsirai	February 2022
24.	Special cleaning facilities/scavenging service in the context of Maha Shivratre festival.	February 2022
25.	Special cleaning works in vicinities of mandirs in the context of Maha Shivratre	February & March 2022
26.	Cleaning works in the premises of Meenatchee Ammen Kovil (Kaylasson) in the context of Maha Shivratre festival	01 March 2022
27.	Emergency unblocking of drains following torrential rainfall	13 March 2022
28.	General cleaning works at Morc Ramlugun, V. des Pretres, following flooding on 13 March 2022	13-22 March 2022
29.	Cleaning of drain near Eid Gah in the context of Ramadan	April 2022
30.	General cleaning in vicinities of mosques in the context of Ramadan	April 2022
31.	Cleaning of bare lands, i.e. serving of notices and prosecution	Ongoing works
32.	Regular removal of illegal posters/banners within the jurisdiction of the City	Ongoing works

#### (12) BURIALS

CEMETERY	NO. OF BURIALS FOR PERIOD JULY 2021 TO JUNE 2022
Western [St. Georges, Gébert, Old & Muslim (Bain des Dames)]	432
Eastern	121
Pailles	238
<b>TOTAL</b>	<b>791</b>



## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

#### PRINCIPLE 6: HEALTH DEPARTMENT

##### CREMATIONS

CREMATION GROUND (wood pyre)	NO. OF CREMATIONS FOR PERIOD JULY 2021 TO JUNE 2022
Les Salines / Tranquebar	88
Vallée des Prêtres	105
Pailles	12
<b>TOTAL</b>	<b>205</b>

CREMATORIUM (INCINERATOR)	NO. OF CREMATIONS FOR PERIOD JULY 2021 TO JUNE 2022
Les Salines	3
Vallée des Prêtres	2
<b>TOTAL</b>	<b>5</b>

#### PRINCIPLE 6: WELFARE DEPARTMENT



**Mr RAMNAUTH Adil**

**Chief Welfare Officer**

The Welfare Department is one of the Statutory departments of the City Council of Port Louis. It is responsible for the:

- (1) The organisation of socio-cultural, youth, sports, athletic and recreational activities.



**PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)****Year ended 30 June 2022 (CONTD)****PRINCIPLE 6: WELFARE DEPARTMENT**

- (1) The running of nurseries, pre-primary schools and kinder gardens.
- (2) The organisation of exhibition, civic receptions and other social gatherings.
- (3) The provision of educational and hobby courses for the benefits of citizens.
- (4) The organisations of public talks, seminars and other public functions.
- (5) Organization of sports, leisure, musical performances, socio-cultural and other recreational activities for children, youth, the elderly and persons with physical and other disabilities.

The Welfare Department is one of the Statutory departments of the City Council of Port Louis. It is responsible for the:

- (1) The Organisation of socio-cultural, youth, sports, athletic and recreational activities.
  - (2) The running of nurseries, pre-primary schools and kinder gardens.
  - (3) The organisation of exhibition, civic receptions and other social gatherings.
  - (4) The provision of educational and hobby courses for the benefits of citizens.
  - (5) The organisations of public talks, seminars and other public functions.
- (i) Organization of sports, leisure, musical performances, socio-cultural and other recreational activities for children, youth, the elderly and persons with physical and other disabilities.

**Cycle race - Circuit Champ de Mars on February 2022**



## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

#### PRINCIPLE 6: WELFARE DEPARTMENT

- (ii) Management of the nurseries, infant schools, social halls, gymnasium, theatres, sports infrastructures and children's playgrounds.

A new centre/hall was inaugurated at Military Road on 5 August 2021 to cater for the increasing demands for the use of municipal centre.





## ANNUALREPORT

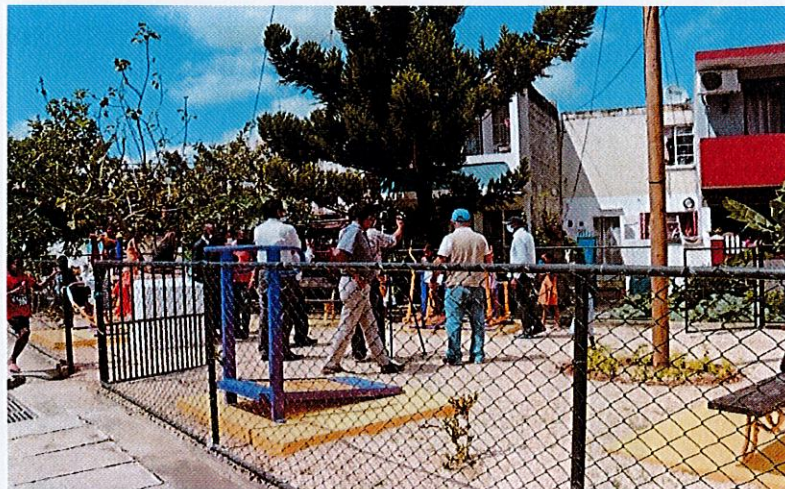
FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

Year ended 30 June 2022 (CONTD)

#### PRINCIPLE 6: WELFARE DEPARTMENT

New open gyms were inaugurated in different regions of the City so as to encourage the townsman practicing sports.





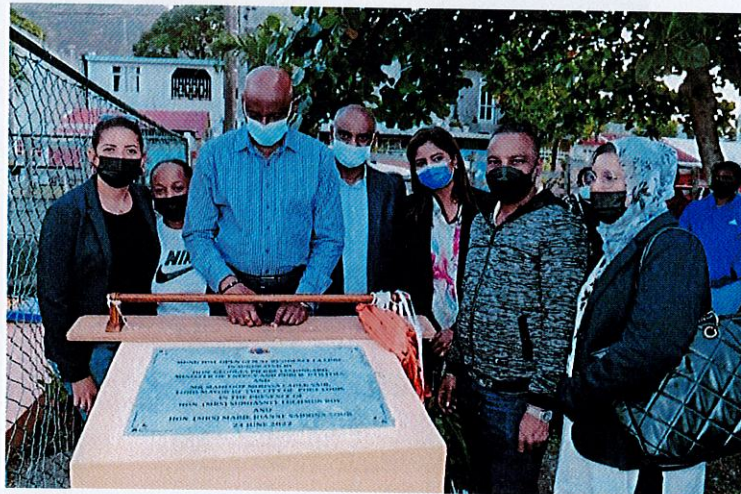
**PERFORMANCE OF DEPARTMENTS AND SECTIONS(Contd)**  
Year ended 30 June 2022 (CONTD)

**PRINCIPLE 6: WELFARE DEPARTMENT**

Inauguration at Batterie Cassée, Briquetterie and Le Cornu on 1 September 2021



Inauguration at Vallée des Prêtres, Residence La Cure and Paul Toureau on 24 June 2022.



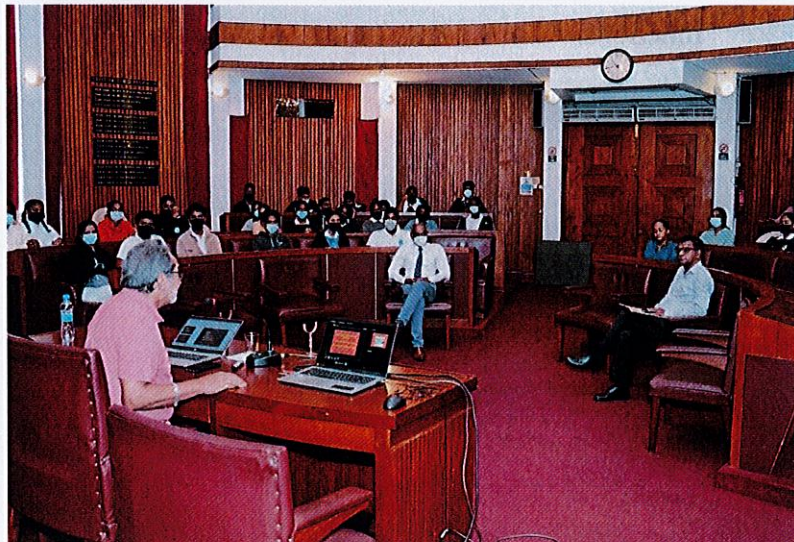


**PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)**  
**Year ended 30 June 2022 (CONTD)**

**PRINCIPLE 6: WELFARE DEPARTMENT**

**(iii) Promotion of arts, cultural, crafts and literary activities.**

To mark the Bicentenary celebration of the Theatre, a virtual exhibition and a talk for secondary school students were organized.



Talk by Mr Robert Furlong at the City Hall on 20 June 2022



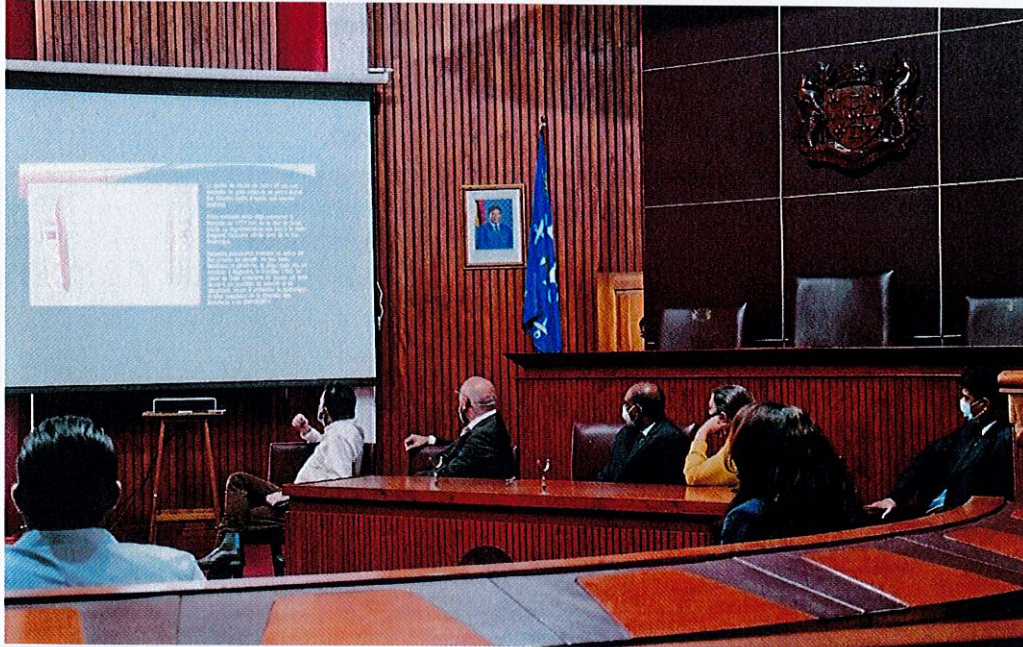
## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)

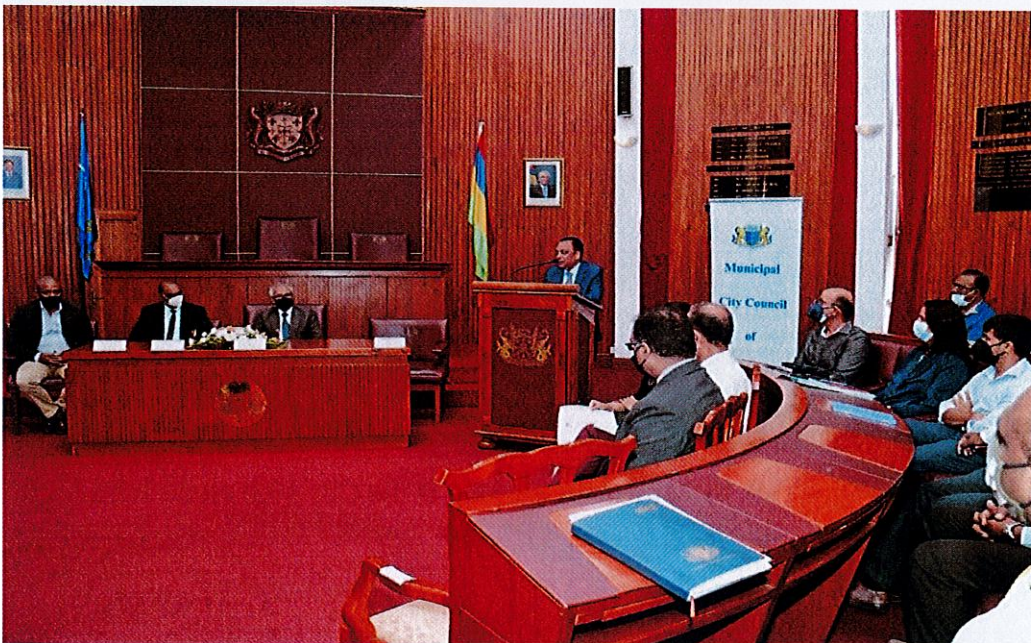
Year ended 30 June 2022 (CONTD)

#### PRINCIPLE 6: WELFARE DEPARTMENT



A virtual exhibition at the City Hall on 10 June 2022

- (iv) Organization of public talks, seminars, workshop, reception and various other functions.



Implementation of I Council for the City Council-Launching ceremony held on 23 February 2022



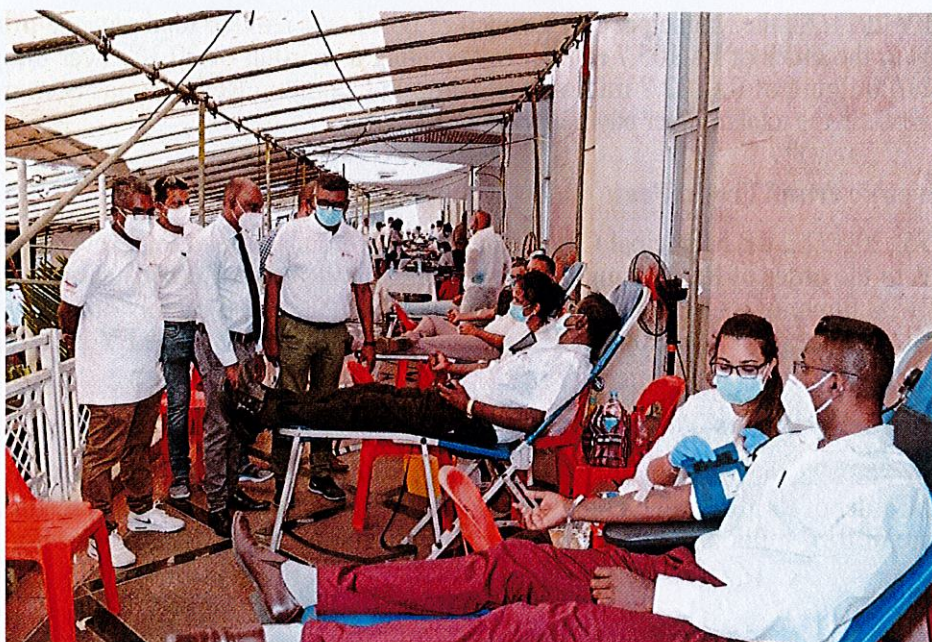
**PERFORMANCE OF DEPARTMENTS AND SECTIONS (Contd)**

**Year ended 30 June 2022 (CONTD)**

**PRINCIPLE 6: WELFARE DEPARTMENT**



Urban Regeneration Workshop held at the City Hall on 15 September 2021



Mega Blood Donation at the City Hall on 20 December 2021



## FINANCIAL REPORT

### BACKGROUND

The City Council of Port Louis has achieved positive result excluding depreciation despite the fact that the Financial Year has been marked by the negative impact of COVID-19 pandemic and the domestic economy experienced several up and down.

### REVIEW OF FINANCIAL PERFORMANCE

The major financial performance indicators for the FY 2021/22 together with the comparative figures for the FY 2020/21 are shown hereunder: -

	<b>FY 2021/22</b>	<b>FY2020/21</b>	<b>%</b>
	<b>Rs</b>	<b>Rs</b>	
<b>Revenue from Non-Exchange Transaction</b>	<b>1,046,822,268</b>	<b>956,283,701</b>	<b>9.5%</b>
<b>Revenue from Exchange Transaction</b>	<b>88,275,710</b>	<b>52,587,167</b>	<b>67.9%</b>
<b>Total Revenue-Exchange/Non-Exchange Transaction</b>	<b>1,135,097,978</b>	<b>1,008,870,868</b>	<b>12.5%</b>
<b>Operating Expenses</b>	<b>1,544,263,115</b>	<b>1,532,933,129</b>	<b>(0.7%)</b>
<b>Operating Deficit</b>	<b>(409,165,137)</b>	<b>(524,062,261)</b>	<b>2.19%</b>

### Revenue from Exchange and Non-Exchange Transaction FY 2021/22

#### Revenue from Local Rates

In FY 2021/22, the Municipal City Council of Port Louis realised total revenue from Local Rates dues to the order of Rs 105.7 million representing a shortfall of 20.3% over the preceding FY 2021/20 figure of Rs 132.7 million. The drop in Operating Revenue has been mainly due to a decrease in the total number payments in FY 2022/21.

#### Revenue from Trade Fees

In FY 2021/22, the Municipal City Council of Port Louis realised total revenue from trade fees dues to the order of Rs 92.5 million representing an increase of 60.5% over the preceding FY 2021/20 figure of Rs 57.6 million. The increase in trade fees is mainly due to the classification of all trade fees received from CBRD in income from trade fee in the FY 2022/21.

#### Revenue from Bus Toll

In FY 2021/22, the Municipal City Council of Port Louis realised total revenue from Bus Toll dues to the order of Rs 10.2 million representing an increase of 44.6% over the preceding FY 2021/20 figure of Rs 7 million. The increase in Bus Toll is mainly due to better monitoring of the Bus Toll.



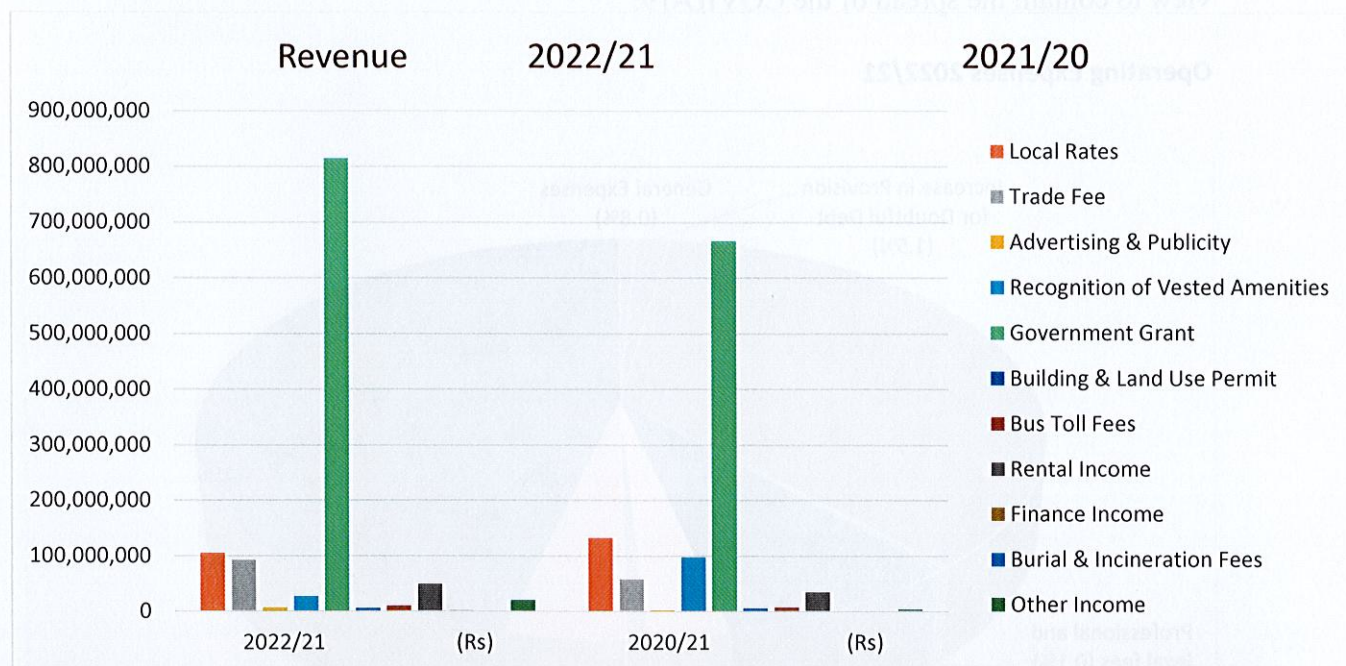
## ANNUALREPORT

FINANCIAL YEAR 2021-22

# FINANCIAL REPORT (CONTD)

### Revenue from Rental Income

In FY 2021/22, the Municipal City Council of Port Louis realised total revenue from Rental Income dues to the order of Rs 49.2 million representing an increase of 41.6% over the preceding FY 2021/20 figure of Rs 34.7 million. The increase in Market fees is mainly due to better monitoring.



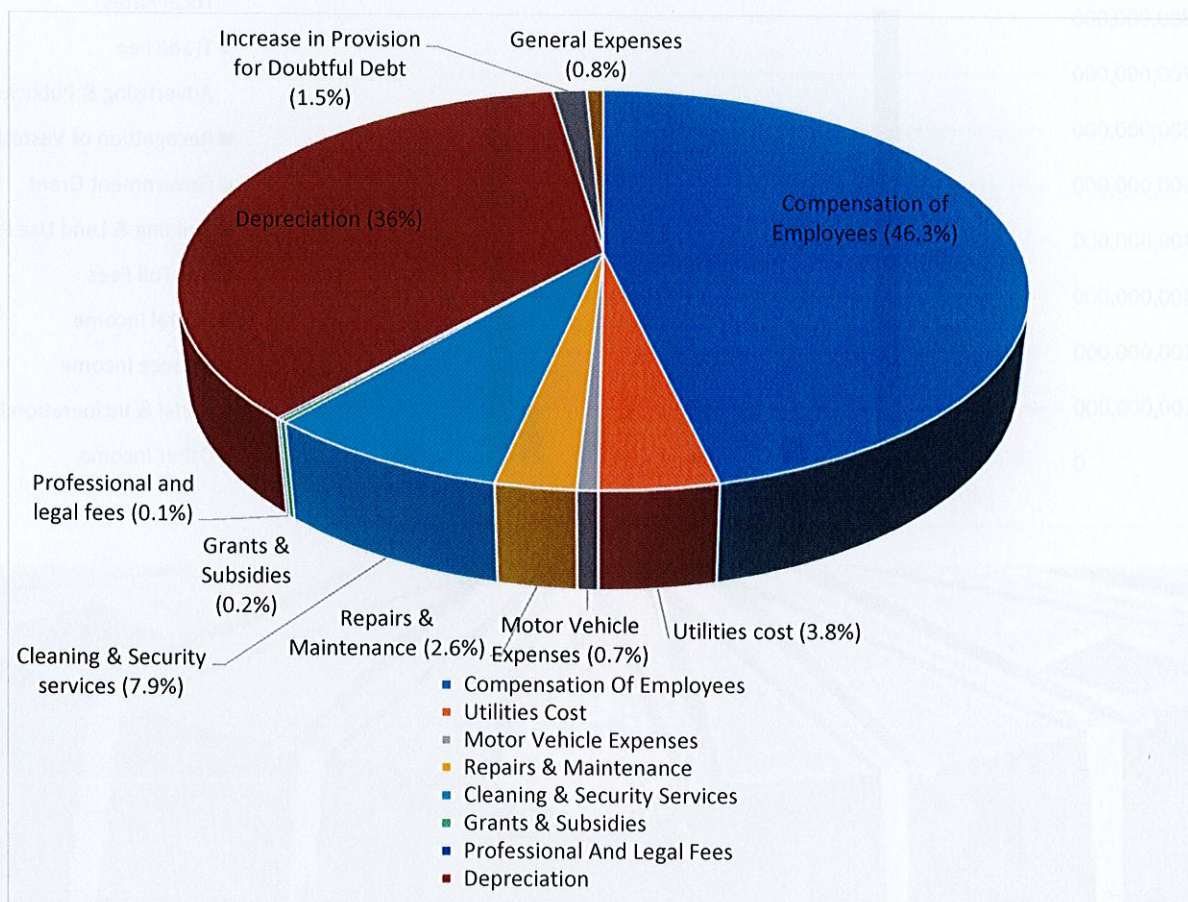


## FINANCIAL REPORT

## Operating Expenses

For FY 2022/21, the Municipal City Council of Port Louis (MCCPL) has reported total Operating Expenses of Rs 1,544 million compared to Rs 1,532 million for FY 2021/20, representing an increase of 0.8%. This increase is attributable mainly to expenses linked with the major increase in Salary due the Pay Research Bureau report 2021. In addition, there has been a rise in sundry operating expenses as a result, with increase in sanitary products with a view to contain the spread of the COVID-19.

## Operating Expenses 2022/21



## Depreciation of Property, Plant and Equipment

The MCCPL has a total amount of Rs 6,514 million for the FY 2022/21 as compared to Rs 6,335 million for the FY 2021/20. An increase of 2.82%. Depreciation figure has increase from Rs 556 million FY 2022/21 as compared to Rs 541 million in FY 2021/20. An increase of 2.8%.

The increase is attributable to Government support through the Economic Recovery Program COVID-19 program where Rs 373 million has been allocated to the MCCPL.



**FINANCIAL REPORT****Net Deficit for FY 2022/21**

After accounting for the depreciation on Property Plant Equipment, the Net deficit for FY 2022/21 has been computed at Rs 409.1 million compared to Rs 524 million for FY 2021/20.

**Financial Position**

The Council had a comfortable financial position with a strong net asset base (Total Assets less Total Liabilities) of Rs 2.75 billion as at 30 June 2022.

The increase in PPE is attributable to Government support through the Economic Recovery Program COVID-19 program where Rs 373 million have been allocated to the MCCPL.

The main financial indicators, namely current ratios, show a positive financial position of the MCCPL. The current ratio (i.e. current assets to current liabilities) which was at 2.6 at 30 June 2021 has decreased to 2.1 as at 30 June 2022 due to increase in pension liability.

**Main Cash Flow Movements for FY 2021/22**

Cash generated from operating activities and working capital movements amounted to Rs 173.8 million while the net cash spent on investing activities stood at Rs 180.1 million. The investments were made on the infrastructural amenities such as Roads, Drains, Street Lighting and Sports Amenities in the eight wards of MCCPL. MCCPL has a cash flow reserve of Rs 107.7 million, including investment in treasury bills at the Bank of Mauritius.

**KEY FINANCIAL HIGHLIGHTS**

The table below shows the key financial indicators of the MCCPL as at 30 June 2022 and its corresponding previous period figures.

	FY 2021/22	FY 2020/21
<b>Profitability Ratio</b>		
Deficit from Operation	36%	51.9%
<b>Liquidity Ratio</b>		
Current Ratio	2.1	2.6

The deficit from operation has decreased from 51.9% in FY 2021/20 to 36% in FY 2022/21. While the Current ratio has decreased from 2.6 times in FY 2021/20 to 2.1 times in FY 2022/21.





## FINANCIAL REPORT

### WAY FORWARD

#### STRATEGIC NOTE

The objects of the Municipal Council of Port Louis are to:

- (a) To meet people's needs and growing demands by providing a wide range of services, namely scavenging services, road works, burials, street lighting, maintenance of public gardens, welfare services, organization of sports and cultural activities and by executing the work required by the inhabitants.
- (b) To be on an appropriate wavelength with changes in order not to be overtaken by innovations taking place in our environment.
- (c) To be in constant contact with our customers and to have frequent exchange of views and discussions about local problems and needs in order to deliver the goods efficiently and promptly.
- (d) To preserve good public relations which are essential for the projection of a good image to the public about the Councillors, Officers and their performance. To do so, we aim at working in close collaboration with our stakeholders such as our parent Ministry and all the other stakeholders.





# FINANCIAL STATEMENTS





# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE

	Note	30 JUN 2022 Rs	30 JUN 2021 Rs
<b>Assets</b>			
<b>(1) Current Assets</b>			
(a) (i) Cash and Cash Equivalents	5	77,771,285	141,020,492
(ii) Receivables from Exchange Transactions	6	12,420,815	5,512,110
(iii) Receivables from Non-Exchange Transactions	8	29,025,599	1,312,860
(b) Inventories	9	3,991,470	10,145,849
(c) Investments	10	30,000,000	-
<b>Total Current Assets</b>		<b>153,209,169</b>	<b>157,991,311</b>
<b>(2) Non- Current Assets</b>			
(a) Property, Plant & Equipment	12	4,941,688,991	5,318,982,125
(b) Investment Property	11	50,000,000	50,000,000
(c) Receivables from Exchange Transactions	8(iii)	7,416,577	7,104,285
(d) Receivables from Non-Exchange Transactions	8(iv)	70,378,537	122,278,738
(e) Receivable Car Loan more than one year	7(ii)	5,068,872	7,842,223
<b>Total non-Current Assets</b>		<b>5,074,552,977</b>	<b>5,506,207,371</b>
<b>Total Assets</b>		<b>5,227,762,146</b>	<b>5,664,198,682</b>
<b>Liabilities</b>			
<b>(1) Current Liabilities</b>			
(a) (i) Trade and other payables	13	54,057,417	159,948,244
(b) Employment Benefits Obligations	14(i)	4,773,434	25,956,705
<b>Total Current Liabilities</b>		<b>58,830,851</b>	<b>185,904,949</b>
<b>(2) Non Current Liabilities</b>			
(a) (i) Retirement Benefits Obligations	15	2,104,586,896	1,720,664,492
(b) Employment Benefits Obligations	14(ii)	314,566,558	264,394,435
<b>Total Non Current Liabilities</b>		<b>2,419,153,454</b>	<b>1,985,058,927</b>
<b>Total Liabilities</b>		<b>2,477,984,305</b>	<b>2,170,963,876</b>
<b>NET ASSETS</b>		<b>2,749,777,841</b>	<b>3,493,234,807</b>
<b>Equity</b>			
(a) Capital Reserves		4,382,644,915	4,382,644,918
(b) Accumulated Surplus/(Deficit)	SOE	(1,632,867,076)	(889,410,112)
<b>Total Equity</b>		<b>2,749,777,841</b>	<b>3,493,234,807</b>

The notes on pages 73 to 112 form an integral part of these financial statements.

Approved by Council at its meeting of 28 September 2022

**V SEEPARSAD**  
CHIEF EXECUTIVE

**Mahfooz M. CADER SAÏB**  
LORD MAYOR



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE

	Note	30 JUN 2022 Rs	30 JUN 2021 Rs
(1) Revenue from Non Exchange Transaction			
(a) Local Rates	16	105,748,259	132,693,735
(b) Trade Fees	17	92,555,224	57,646,355
(c) Advertising & Publicity	18	7,143,360	2,375,650
(d) Recognition of Land and other Amenities	19	26,827,517	97,480,187
(e) Government Grant	20	814,547,908	666,087,774
<b>Total Revenue-Non Exchange Transaction</b>		<b>1,046,822,268</b>	<b>956,283,701</b>
(2) Revenue from Exchange Transaction			
(a) Building & Land Use Permit	21	5,537,383	5,735,610
(b) Bus Toll Fees	22	10,219,725	7,067,300
(c) Finance Income	23	2,080,173	910,686
(d) Rental Income	24	49,219,715	34,756,507
(e) Burial And Incineration Fees	25	463,700	373,500
(f) Other Income	26	20,755,014	3,743,564
<b>Total Revenue-Exchange Transaction</b>		<b>88,275,710</b>	<b>52,587,167</b>
<b>Total Revenue-Non Exchange Transaction</b>		<b>1,135,097,978</b>	<b>1,008,870,868</b>
(3) Operating Expenses			
(a) Compensation Of Employees	27	715,571,569	760,918,280
(b) Utilities Cost	28	58,920,942	64,180,932
(c) Motor Vehicle Expenses	29	10,373,260	9,664,865
(d) Repairs & Maintenance	30	39,923,016	23,887,246
(e) Cleaning & Security Services	31	121,623,229	112,416,427
(f) Grants And Subsidies	32	3,779,855	2,103,243
(g) Professional And Legal Fees	33	2,206,835	2,904,500
(h) Depreciation	34	556,411,020	541,358,711
(i) Increase in Provision for Doubtful debt	35	23,492,687	-
(j) General Expenses	36	11,985,322	15,498,925
<b>Total Operating Expenses</b>		<b>1,544,287,735</b>	<b>1,532,933,129</b>
<b>Surplus /Deficit from Operation</b>		<b>(409,189,757)</b>	<b>(524,062,261)</b>

The notes on pages 73 to 112 form an integral part of these financial statements.



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED 30 JUNE

	Capital Contribution	Reserve	Accumulated Surplus/Deficit	Total
Rs.			Rs.	Rs.
<b>BALANCE AT 30 JUNE 2021</b>	(1,238,472,172)	5,621,117,088	(889,410,112)	3,493,234,803
Actual Gain in Pension 21/22			(437,635,437)	-
Adjustment of Deposits			56,332,802	-
Adjustment of Car Loan			592,599	-
Stock Adjustment			(1,739,931)	-
Prior Year Adj for Reconciliation			(3,064,366)	-
Overcast FAR			(502,429)	-
Creditors Overprovision			51,749,555	-
Profit for the year	-		(409,189,757)	-
<b>BALANCE AT 30 JUNE 2022</b>	(1,238,472,172)	5,621,117,088	(1,632,867,076)	2,749,777,840

The notes on pages 73 to 112 form an integral part of these financial statements.



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE

	30 JUN 2022	30 JUN 2021
	Rs	Rs
<b>(1) Cash Flow from Operating Activities</b>		
<b>(a) Receipts</b>		
(i) Local Rates	128,474,527	124,228,038
(i) Trade Fees	85,274,474	
(ii) Advertising And Publicity Fees	4,544,960	
(iii) Government Grant	815,794,078	643,074,685
(iv) Building & Land Use Permit	5,537,383	3,379,151
(iv) Bus Toll Fees	6,014,700	
(v) Rental Income	35,564,221	5,736,955
(vi) Finance Income	1,959,006	1,636,929
(vii) Burial And Incineration Fees	463,700	
(viii) Other Income	126,365,604	51,785,309
<b>Total Receipts</b>	<b>1,209,992,654</b>	<b>829,841,067</b>
<b>(b) Payments</b>		
(i) Compensation Of Employees	739,847,931	662,961,516
(ii) Utilities Cost	58,920,942	64,180,932
(iii) Motor Vehicle Expenses	10,373,260	9,664,865
(iv) Repairs And Maintenance	39,923,016	23,887,246
(v) Cleaning & Security Services	173,539,121	112,416,427
(vi) Grants And Subsidies	3,779,855	2,103,243
(vii) Professional And Legal Fees	2,206,835	2,904,500
(viii) Finance Costs	-	-
(ix) General Expenses	7,570,875	52,788,665
<b>Total Payments</b>	<b>1,036,161,835</b>	<b>930,907,394</b>
<b>Net Cash Flow from Operating Activities</b>	<b>173,830,819</b>	<b>(101,066,327)</b>
<b>(2) Cash Flow from Investing Activities</b>		
(i) Purchase of Property Plant and Equipments	(150,914,987)	(59,788,116)
(ii) Proceed from Sales of Property Plant and Equipment		
(ii) Decrease in non-current receivables		176,100,000
(iii) Increase in Investments	(30,000,000)	(50,000,000)
<b>Net Cash Flow from Investing Activities</b>	<b>(180,914,987)</b>	<b>66,311,884</b>
<b>(3) Cash Flow of Financing Activities</b>		
(i) Repayment of Borrowings	-	
(ii) Proceeds from Borrowings		
(iii) Increase in Deposits	(56,165,037)	75825149
<b>Net Cash Flows from financing activities</b>	<b>(56,165,037)</b>	<b>75,825,149</b>
<b>Net Increase/(decrease) in Cash Equivalents</b>	<b>(63,249,204)</b>	<b>41,070,706</b>
<b>Cash and Cash Equivalents at beginning of year</b>	<b>141,020,492</b>	<b>99,949,786</b>
<b>Cash and Cash Equivalents at end of year</b>	<b>77,771,285</b>	<b>141,020,492</b>

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The notes on pages 73 to 112 form an integral part of these financial statements.



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE

	Budgeted Amounts		Actuals Amount on Comparable Basis	Difference Final Budget and Actual	Notes
	Original	Revised			
	Rs	Rs	Rs	Rs	
<b>RECEIPTS:</b>					
<b>Recurrent</b>					
<b>Local Rates</b>					
Trade Fees	127,500,000	127,500,000	105,748,259	21,751,741	37.1.1
Advertising Fees	74,982,300	74,982,300	92,555,224	(17,572,924)	37.1.2
Grant In Aid	3,000,000	3,000,000	7,143,360	(4,143,360)	37.1.3
BLUP	562,000,000	681,256,820	814,547,908	(133,291,088)	37.1.4
Bus Toll	9,200,000	6,000,000	5,537,383	462,617	
Rental of Building	7,100,000	7,000,000	10,219,725	(3,219,725)	37.1.5
Rentals -Market and Fairs	20,817,710	11,000,000	13,452,231	(2,452,231)	37.1.6
Finance Income	30,000,000	24,000,000	35,767,484	(11,767,484)	37.1.7
Burial and Inceneration Fees	600,000	600,000	2,080,173	(1,480,173)	37.1.8
Internal Generated Fund	375,000	375,000	463,700	(88,700)	
Other Miscellaneous Income	11,340,310			-	
<b>Total Receipts</b>	32,719,000	20,986,000	20,755,014	230,986	
	<b>879,634,320</b>	<b>956,700,120</b>	<b>1,108,270,461</b>	<b>(151,570,342)</b>	
<b>PAYMENTS:</b>					
<b>Recurrent</b>					
<b>Compensation of Employees</b>					
Basic Salary	349,843,640	387,093,338	383,293,746	3,799,592	37.1.9
Extra Remuneration				-	
Acting/PRB Allowances	15,803,100	5,565,657	5,101,312	464,345	
Uniform Allowance & Other Protective	7,500,000	7,800,000	6,953,793	846,207	
Allowances to Chairman & Councillors	6,100,000	6,956,919	6,708,589	248,330	
Other Allowances	1,000,000	1,213,220	1,502,304	(289,084)	
Responsibility Allowance				-	
Cash in lieu of leave/ Sick leave	11,500,000	21,106,828	32,410,653	(11,303,825)	37.1.10
End-of-Year Bonus	37,157,150	40,186,096	39,705,076	481,020	
Travelling and Transport	27,596,622	32,106,071	31,687,768	418,303	
Overtime	12,248,716	14,223,183	15,566,394	(1,343,211)	
Staff Welfare	339,000	314,000	-	314,000	
Local Training /Subscription	550,000	512,800	604,786	(91,986)	
Passage Benefits	9,500,000	12,748,457	17,279,372	(4,530,915)	37.1.11
Contribution-National Savings Fund	7,189,000	7,583,024	7,445,854	137,170	
Contribution-Family Protection Scheme	7,230,000	8,251,082	8,254,814	(3,732)	
Contribution-Pension Fund	39,000,000	45,946,008	(8,155,511)	54,101,519	
Contribution-CSG	15,900,000	15,900,000	19,559,772	(3,659,772)	37.1.12
Pensions and Gratuities	109,839,000	126,740,383	147,652,846	(20,912,463)	37.1.13
<b>Sub Total</b>	<b>658,296,228</b>	<b>734,247,066</b>	<b>715,571,569</b>	<b>18,675,497</b>	

The notes on pages 73 to 112 form an integral part of these financial statements.



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE (CONTD)

### Goods and Services

Electricity Charges	43,735,767	50,311,661	48,302,225	2,009,436	37.1.14
Water Charges	9,095,700	7,862,425	7,762,625	99,800	
Telephone Charges	2,864,000	3,044,216	2,856,092	188,124	
Fuel and Oil	6,224,900	6,728,290	6,271,620	456,670	
Repairs and Maintenance and Motor Vehicles	3,140,000	3,369,236	4,101,641	(732,405)	
Hire Contracted Services-Maintenance	150,000	529,650	223,300	306,350	
Maintenance of Furniture and Fittings			220,795	(220,795)	
Maintenance of IT Equipment	2,890,000	2,890,000	3,093,956	(203,956)	
Maintenance of Plant and Equipment	4,728,000	4,878,109	1,851,147	3,026,962	37.1.15
Maintenance of Building	4,800,000	5,800,000	6,960,417	(1,160,417)	
Maintenance of Garden	1,250,000	868,293	2,079,324	(1,211,031)	
Maintenance of Roads	6,068,000	9,348,273	10,333,378	(985,105)	
Maintenance of Street Lightings	3,565,000	3,586,575	3,019,646	566,929	
Maintenance of Rivers, Drain and Canals	1,600,000	400,000	11,159,748	(10,759,748)	37.1.16
Maintenance of Cemeteries & Grounds	464,000	635,952	491,184	144,768	
Small Plants and Tools	1,627,400	682,792	490,120	192,672	
Cleaning Services	92,811,110	105,380,500	106,017,733	(637,233)	
Security Services	13,955,000	16,490,793	15,605,496	885,297	
Social Activities	2,292,750	1,458,153	552,011	906,142	
Sport Activities	5,300,000	2,167,925	1,172,890	995,035	
Cultural Activities	1,650,000	900,979	1,173,547	(272,568)	
Educational Activities	54,000	51,840	111,931	(60,091)	
Sport Grant to Associations	300,000	130,791	245,979	(115,188)	
Grant to Associations	1,700,000	1,125,293	367,180	758,113	
Grant to Village Council			-	-	
Social and Financial Aid	200,000	200,000	156,317	43,683	
Audit Fees	475,000	475,000	475,000	-	
Legal Fees	1,717,500	1,719,860	1,731,835	(11,975)	
Interest on Loan			-	-	
Contribution to ADC	550,000	550,000	312,452	237,548	
Entertainment and Hospitality	750,000	847,628	415,481	432,147	
General Insurance	1,984,499	2,176,143	1,826,945	349,198	
Local Disaster Management Expenses			-	-	
Office Expenses	563,511	687,498	4,022,442	(3,334,944)	37.1.17
Overseas Travel Expenses	300,000	300,000	572,904	(272,904)	
Press Notice and Publications	970,300	904,604	984,886	(80,282)	
Printing, Postage and Stationary	2,311,900	3,060,492	3,151,956	(91,464)	
Rent Payment	698,256	698,256	698,256	-	
<b>Total</b>	<b>220,786,593</b>	<b>240,261,227</b>	<b>248,812,459</b>	<b>(8,551,232)</b>	
Total before Non Financial Assets	551,499	(17,808,173)	143,886,433	(161,694,607)	
<b>Budget for the year 2021/2022</b>	<b>879,634,321</b>	<b>975,193,254</b>	<b>964,384,028</b>		
<b>Net Receipts/ Payments</b>	<b>-</b>	<b>(18,493,134)</b>	<b>143,886,433</b>	<b>(161,694,607)</b>	

The notes on pages 73 to 112 form an integral part of these financial statements.



**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2022****1. GENERAL INFORMATION ON REPORTING ENTITY**

The Municipal City Council of Port Louis is a corporate body established under the Local Government Act 2011, Part II Section 3 and 7. The place of management is at City Hall Port Louis.

The Municipal City Council of Port Louis is a corporate body wholly owned by the Government of Mauritius and reporting to the Ministry of Local Government and Disaster Risk Management

The objects of the Municipal City Council of Port Louis is to:

- (a) To meet people's needs and growing demands by providing a wide range of service, namely scavenging services, road works, burials, street lighting, and maintenance of public gardens, welfare services, and organization of sports and cultural activities and by executing the work required by the inhabitants.
- (b) To be on an appropriate wavelength with changes in order not to be overtaken by innovations taking place in our environment and to keep pace with extended development.
- (c) To be in constant contact with our customers and to have frequent exchange of views and discussions about local problems and needs in order to deliver the goods efficiently and promptly.
- (d) To preserve good public relations which are essential for the projection of a good image to the public about the Councilors, Officers and their performances. To do so, we aim at working in close collaboration with our stakeholders such as our parent Ministry, National Solidarity and Environment & Sustainable Development and the Ministry of Finance, Economic Planning Development.



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

## **2. SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

### **2.1 BASIS OF PREPARATION**

#### **(a) Statement of Compliance**

The financial statements of the District Council of Pamplemousses have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards (IPSASB).

#### **(b) Going Concern**

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis.

#### **(c) Use of Estimates and Judgments**

The preparation of financial statements, in conformity with IPSAS and generally accepted accounting practices 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.

In the application of the District Council of Pamplemousses accounting policies, which are described in Note 4, management are required to make judgments, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions, based on actual results may differ from these estimates. The estimates



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **2. SIGNIFICANT ACCOUNTING POLICIES (CONTD)**

and underlying assumptions are historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the estimate affects only that period or in the period of revision and future periods if the revision affects both current and future periods. Estimates include but are not limited to fair valuation of inventories, accounts receivables, accrued charges, contingent assets and liabilities, and degree of impairment of property, plant and equipment.

##### **(d) Functional and Presentation of Currency**

The Financial Statements are presented in Mauritian Rupees. Rounding have been done where applicable to the nearest rupee.

##### **(e) Reporting Date**

The present Financial Statements have been prepared for the period 01 July 2021 to 30 June 2022. Comparative figures relate to the year 01 July 2020 to 30 June 2021.

##### **(f) Measurement Base**

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position are on accrual basis using historical cost except for Property, Plant and Equipment which have been based on fair value.



**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**2 SIGNIFICANT ACCOUNTING POLICIES (CONTD)**

**2.2 Standards and amendments to existing standards that are not yet effective and have not been adopted early by the Authority**

The Financial statements comply in all material respects with applicable International Public Sector Accounting Standards (IPSAS).

In the current period the Municipal City Council of Port Louis has adopted all of the improvements and amendments to the standards effective at the reporting date.

IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) requires disclosure of new IPSAS that have been issued but not yet effective.

**IPSAS 40 - Public Sector Combinations (Effective 1 January 2019)**

IPSAS 40 aims to improve the relevance, faithful representativeness and comparability of the information that a reporting entity provides in its financial statements about a public sector combination and its effects. An entity that prepares and presents financial statements under the accrual basis of accounting shall apply this standard in accounting for public sector combinations.

**(a) IPSAS 41-Financial Instruments (Effective for annual periods beginning on or after January 01,2022)**

On August 14, 2018, the IPSASB published IPSAS 41, Financial Instruments IPSAS 41, Financial Instruments, establishes new requirements for classifying, recognizing and measuring financial instruments to replace those in IPSAS 29, Financial Instruments: Recognition and Measurement.

IPSAS 41 provides users of financial statements with more useful information than IPSAS 29 by;

- (i) Applying a single classification and measurement model for financial Assets that consider the characteristics of the asset's cash flows and the objective for which the asset is held.



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **2 SIGNIFICANT ACCOUNTING POLICIES (CONTD)**

- (ii) Applying a single forward-looking expected credit loss model that is applicable to all financial instruments subject to impairment testing.
- (iii) Applying an improved hedge accounting model that hedging arrangement in scope of the guidance. The model develops a strong link between an entity's risk management strategies and the accounting treatment for instruments held as part of the risk management strategy.

#### **3 ACCOUNTING POLICIES**

##### **3.1 PROPERTY PLANT AND EQUIPMENT**

###### **(a) Recognition and Measurement Land & Buildings**

- (i) Land acquired by Council is valued at cost of acquisition and it is not depreciated.
- (ii) Land transferred by land and real estate promoters to the Council are in principle transferred to the Council at the token amount of MUR 1 per plot and the deed of sale clearly stipulates the condition that the land shall be used only for the purpose for which it has been vested to the Council under the Morcellement Act. Land transferred is capitalized as fixed asset at the date the transfer took place and it is valued at fair value.
- (iii) Land vested to the Council by the Central Government or other government entities are in fact vested to the Ministry of Local Government and Council is vested with its management, maintenance 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 and they have been recognized in the financial statements at the rate of Rs 1. Council is capitalizing only vested green space from Morcellement



**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2022****3. ACCOUNTING POLICIES (CONTD)**

- (iv) Construction of drains, absorption pit, new roads, sport facilities, children playground and other community infrastructures are recognized under the public infrastructure and depreciated during their economic useful life. Extension of street lighting network and resurfacing of existing roads are also recognized as fixed assets and thereon depreciated.
- (v) Cost of patching of roads, fixing of traffic signs and names plates are charged to the income statement as expenses in the year they are incurred.
- (vi) Computer and Equipment, Furniture, Fixtures, Fittings, Motor Vehicles, Intangibles are stated at cost less accumulated depreciation and accumulated impairment losses,
- (vii) All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or transfer of the asset. Any replacement of a significant part of an existing fixed asset is disclosed as an individual asset with specific useful lives and depreciated accordingly. The replacement cost includes major cost of inspection and capitalized to the total cost. All other cost of repairs and maintenance are recognized in surplus or deficit as incurred.
- (viii) Assets acquired in a non-exchange transaction free of charge or at nominal value are initially recognized at its fair value thereof at the date of acquisition and depreciated accordingly. The corresponding credit is recognized as income in the statement of financial performance otherwise it is deferred as a liability if there are conditions attached to the use of asset.



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **(b) Impairment**

Property, plant and equipment are stated at cost or revalued amount less accumulated depreciation and any recognized impairment losses.

At each balance sheet date, the reviews the carrying amount of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss and the carrying amount of the asset is reduced to its recoverable amount.

If the recoverable amount of an asset or cash-generating unit is estimated to be less than its carrying amount, the carrying amount of the asset or cash-generating unit is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Financial Performance, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease. Impairment test has been carried out on all building at replacement cost. No impairment has been found.

##### **(c) Revaluation**

Land that is transferred to the Council is revalued by the Ministry of Housing expert team. Land revalued is recognized at fair value.

##### **(d) Capitalization Policy**

Tangible assets with a total contract value below the Rs 5,000 threshold are expensed in the Statement of Financial Performance during the year of acquisition.



## ANNUALREPORT

FINANCIAL YEAR 2021-2022

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 3. ACCOUNTING POLICIES (CONTD)

##### (e) Depreciation charges

Depreciation is charged so as to write off the cost or valuation of assets, other than land and properties under construction, over their estimated useful lives using the straight-line method as follows:-

	Percentage (%)
Intangible	12.5
Land	Nil
Buildings	2
Public Infrastructure	5-10
Plant and Equipment	10-20
Computer Equipment	25
Furniture and Fittings	10
Motor Vehicles	12.5

##### (f) Disposal

Depreciation is fully charged in the year of acquisition and no charge is made in the year of disposal.

The gain or loss arising on the disposal of an item of plant and equipment is determined as the difference between the net sales proceeds and the carrying amount of the asset and is recognized in the Statement of Financial Performance.

##### (g) Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits will flow to the District Council of Pamplemousses and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Financial Performance as incurred.



**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2022****3. ACCOUNTING POLICIES (CONTD)****(h) Lease**

Operating leases are leases that do not transfer substantially all the risk and benefits incidental to ownership of the lease item to the Council, Operating lease payments are recognized as an operating expense in the statement of financial performance on a straight-line basis over the lease term. There are operating agreements and payments for the occupation of land and buildings are entered into by the Council.

The Council does not have any lease that qualifies as finance lease.

**3.2 INTANGIBLE ASSETS**

Intangible assets are recognised only if:

- (a) It is probable that future economic benefits that are attributable to the assets will flow to the enterprise; and
- (b) The cost of the assets can be measured reliably.

Programme development costs and license fees for course materials are recognised as intangible assets and amortised using the straight-line basis over the projected life of the course/programme or the accreditation period, whichever is greater, but in either case no longer than eight years. This is re-assessed at the end of each financial period and unused assets are written off. License fees paid for rights of pre-recorded programmes and computer software that are not considered to form an integral part of any hardware equipment are recognised as intangible assets and their costs are amortised using the straight-line basis over their estimated useful lives of one to ten years.



**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

**3. ACCOUNTING POLICIES (CONTD)**

**3.3 CASH AND CASH EQUIVALENTS**

Cash and cash equivalent comprise of bank balances and cash in hand.

**3.4 INVENTORIES**

Inventories are stated at the lower of cost (determined on a first-in-first-out basis) and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to the present location and condition. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in selling.

**3.5 PROVISIONS AND CONTINGENT LIABILITIES**

A provision is recognized when there is a present obligation as a result of a past event; when it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and when a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at the end of each financial period to determine the current best estimate.

Other commitments which do not meet the recognition criteria for liabilities are disclosed in the notes to the Financial Statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the Council.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022****3. ACCOUNTING POLICIES (CONTD)****3.6 RETIREMENT AND OTHER BENEFIT OBLIGATIONS****3.6.1 Employee Entitlements**

Employees' entitlements to salaries, pension costs, and other benefits are recognized when they are earned.

**3.6.1.1 Sick Leave Benefits**

As per the conditions of service prescribed in the PRB Report and conditions of service, employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank. The balance of bank sick leave is valued at the end of the financial year and is recognised as long term payables. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year and this is expensed to the Statement of Financial Performance. Exceptionally due to Covid19 pandemic , unutilized sick leave for year 2020 will be accumulated in the bank of sick leave up to a maximum of 16 days.

**3.6.1.2 Passage Benefits**

A provision is made for the estimated liability for passage benefits. The passage benefits for each eligible staff are valued at year end. The annual increase in passage benefits entitlement is expensed to the Statement of Financial Performance.

Based on past experience an amount has been transferred from long term liabilities to short term liabilities to provide for any forthcoming payments of passage in the next financial year.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022****3. ACCOUNTING POLICIES (CONTD)****3.6 RETIREMENT AND OTHER BENEFIT OBLIGATIONS****3.6.1.3 Vacation Leave benefits**

In line with the PRB Report and conditions of service, a provision is made for the estimated liability for encashment of vacation leave. The amount for accumulated vacation leave for each staff is valued at year end. Short term benefit includes provision for vacation leave entitlements for officers who may proceed on early retirement. The increase/decrease in vacation leave during the year is charged to the Statement of Financial Performance.

**3.6.2 Defined benefit pension plan**

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. The pension plan is funded by payment of contribution to the fund (Council: 12% of gross emoluments and employee: 6% of gross emoluments) taking account of the recommendations of the Pay Research Bureau (PRB) report.

Defined benefit plans are post-employment benefit pension plans other than defined contribution plans. Defined benefit plans typically define the amount of benefit that an employee will receive on or after retirement, dependent on factors such as years of service and compensation.

The liability recognised in the balance sheet in respect of a defined benefit pension plan is the present value of the defined benefit obligation at the reporting date less the fair value of plan assets, together with adjustments for unrecognised past-service costs. The defined benefit obligation has been calculated by independent actuaries from SICOM Ltd using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using market yields on bonds.



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **3.6 RETIREMENT AND OTHER BENEFIT OBLIGATIONS**

Actuarial gains and losses arising from changes in actuarial assumptions are charged or credited to equity in other comprehensive income in the period when they arise.

Past service costs are recognized immediately in Statement of Financial Performance.

##### **3.6.3 State Plan, Defined Contribution Plans and other Retirement Benefits.**

###### **3.6.3.1 State Plan**

The Council contributes 6 % of the gross emoluments of part-time employees and employees who are not on a permanent and pensionable establishment to the National Pension Fund.

The Council also contributes 2.5% of the gross emoluments of all employees to the National Savings Fund.

The above contributions are charged to statement of profit or loss in the year they are due

###### **3.6.3.2 Defined Contribution Plan**

Defined contribution plans are post-employment benefit plans under which the District Council pays fixed contributions (12% of gross emoluments) into another entity, the State Investment Company of Mauritius Limited ("SICOM Ltd") for new full time employees who joined the Local Authorities from 1 January 2013 onwards. The district council has no further payment obligations once the contributions have been paid. These contributions are charged to statement of profit or loss in the year they are due.

###### **3.6.3.3 Retirement Pension to Retirees Before 1 July 2008**

The Council pays retirement pension to those employees who retired before 1 July 2008.

The obligation has been calculated by independent actuaries from SICOM Ltd and the accounting policy is as per the defined benefit plan.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022****3. ACCOUNTING POLICIES (CONTD)****3.6 RETIREMENT AND OTHER BENEFIT OBLIGATIONS****3.6.3.4 Compassionate Allowance**

In accordance with the Local Authority Employees (Allowance) Regulations 1964 (GN 159 of 1964) the Council also pays Compassionate Allowance to part time employees who have been in service for more than 5 years on their retirement. This has been computed based on the number of year of services up to the year end, average annual wage for the last 5 years.

**3.6.4 Car loans**

Car loans are disbursed by the Council upon approval from the Ministry of Local Government and Outer Island on applications by eligible employees as part of their conditions of service. The loans are executed by way of a registered agreement between Council and the employees. The car loans which bear an interest rate of 4% per annum are repayable monthly over a period of five or seven years. The balances of principal amounts are shown as short-term and long-term loans. Corresponding carrying amounts are shown under receivables.

**3.7 REVENUE RECOGNITION**

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the District Council and the revenue can be reliably measured, regardless of when the payment is received.

The general policy of the Council is to recognize revenue on an accrual basis with the substance of the relevant agreement. 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 arising 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.



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **3.7REVENUE RECOGNITION(CONTD)**

Non-exchange transactions are those transactions where there are no exchange of approximate direct benefits or value between receiving and giving entities.

##### **3.7.1 Revenue from Non-Exchange Transactions**

###### **3.7.1.1 Trade fees**

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. However, there is a high risk that a trader failed to complete the procedure for cessation of business and thus the probability of receiving payment of trade fee is remote

Thus, revenue from non-exchange transaction, trade fee, is recognized when the income is measure at fair value, is reliable and collectible. As the collectability of trade fee receivable is not reasonably assured, trade fee receivable and received is recognized on the cash basis.

###### **3.7.1.2 Advertising fee**

Advertising fees are accounted for as income on an accrual basis unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefit will flow to the Council, and the fair value of the asset can be measured reliably.

###### **3.7.1.3 Government Capital grants**

Government grant is not recognized until there is reasonable assurance that the Council will comply with the conditions attached to them and that the grants will be received. A liability is recognized in respect of the condition attached to the grant and related revenue recognized in the period the condition is satisfied.

###### **3.7.1.4 Government grant-in-aid**

Grant in aid that are receivable as compensation for expenses or losses already incurred or for the



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### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **3.7 REVENUE RECOGNITION(CONTD)**

purpose of giving immediate financial support to the Council with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

##### **3.7.1.5 Transfer from other government entities**

Revenue from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably.

#### **3.7.2 Revenue from Exchange Transactions**

##### **3.7.2.1 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.

##### **3.7.2.2 Rental income**

Rent income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of profit or loss due to its operating nature.

##### **3.7.2.3 Building and Land use Permit**

Building and land use permit fee is recognized on the actual basis, that is the amount actually received and/or collected and development permit actually issued.

##### **3.7.2.4 Interest Income**

Interest income is accrued using a time proportion basis based in accordance of the relevant agreement and prevailing rate of interest. Interest income generated from investment of the assage Fund is not accounted in the financial statements in compliance with Section 81 (5) (b) of the Local Government Act 2011.



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### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **3.7REVENUE RECOGNITION(CONTD)**

###### **3.7.2.5 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.

###### **3.7.2.6 Other Income**

School fee, loss BLP fee and loss trade license fees are accounted for as income on an accrual basis unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefit will flow to the Council, and the fair value of the asset can be measured reliably.

##### **3.7.3 Taxes**

Current income tax is not charged on the revenue of the Council and therefore local authorities are exempted from taxes on revenue.

##### **3.7.4 Value added Tax**

Value added tax paid on the procurement of asset, goods and services is not recoverable from the tax authority and therefore the tax paid is recognized as part of the cost of acquisition of the asset and expenses.

##### **3.7.5 Foreign Currency Transactions**

Transactions in foreign currencies are translated to Mauritian rupee at the exchange rate ruling at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at balance sheet date. Exchange differences arising on settlement are recognized in surplus or deficit.



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FINANCIAL YEAR 2021-22

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **3.7.6 Comparative Figures**

When an accounting policy is changed with retrospective effect, comparative figures are restated in accordance with the new policy.

#### **3.8 EXPENSES**

Expenses are charged to the accounts on an accrual basis.

#### **3.9 BORROWING COSTS**

Borrowing costs directly attributable to the acquisition, construction or manufacture of qualifying fixed assets, which are assets that necessarily take substantial period of time to get ready for their intended use, are added to the cost of those fixed assets, until such time as the assets are substantially ready for their intended use.

Investment income earned on the temporary investment of the specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization. Otherwise all other borrowing costs are recognized in the statement of financial performance in the period in which they are incurred.

The interest rate payable on the government loan is fixed at 5% throughout the repayment period.

#### **3.10 BUDGET INFORMATION**

Budget information of local authorities is required to be made readily available for public inspection under section 85(e) of the Local Government Act 2011.

The annual budget is prepared on the accruals basis whereby all estimated expenditure and income and presented in a performance based budget format. After its approval by the Council, the budget estimates is submitted to the parent ministry for its approval as per with section 85 of



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FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**

#### **3. ACCOUNTING POLICIES (CONTD)**

##### **3.10 BUDGET INFORMATION(CONTD)**

the Local Government Act 2011. The budget is then approved after the Local Government Governance Unit having carried out adjustment to the original budgetary provisions.

During the financial year Council carried out monthly budget monitoring exercise to identify the need for any additional funding and a final revised budget estimates is submitted with expected expenditure and revenue for the ministerial approval.

Any difference between revised and actual expenditure and income is provided in the notes to the financial statements. The explanation gives the reasons for overall growth or decline in the budget and detail information of overspending and/or under spending on line items.

##### **3.11 RELATED PARTIES**

Related parties are entities that control or have significant influence over the reporting entity and parties that controlled or significantly influenced by the reporting entity. Members of key management, members of executive committee, members of permit and business monitoring committee, district councilors, members of procurement committee and the parent ministry.



## **ANNUALREPORT**

FINANCIAL YEAR 2021-2022

### **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2022**

#### **4. FINANCIAL RISK MANAGEMENT POLICIES**

The Municipal Council is exposed to financial, credit and liquidity risks. The overall risk management of the Municipal Council is focused on the mitigation of liquidity and credit risks and seeks to minimize potential adverse effects on the financial performance and service delivery of the Council.

##### **4.1 Credit risk**

Credit risk arises from credit exposures to customers. The Council does not consider the need to have an independent rating of its customers. In fact no trade fee receipt is issued on credit while three month credit facilities are allowed to holders of market stall in principle.

##### **4.2 Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of credit facilities. The Council has appropriate management policy in place to ensure that there is sufficient cash to meet its financial obligations.



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2022

### 5 CASH AND CASH EQUIVALENTS

	30-Jun-22 Rs	30-Jun-21 Rs
Cash at Bank	77,771,285	141,020,492
Cash in Hand		
<b>TOTAL</b>	<b>77,771,285</b>	<b>141,020,492</b>

### 6 RECEIVABLES FROM EXCHANGE TRANSACTIONS

	30-Jun-22 Rs	30-Jun-21 Rs
Sundry Debtors-Market Fee	4,194,661	
- Rental Fee	90,845	
- Bus Toll Fee	176,500	
Total Sundry Debtors -Note 8 (i)	4,462,006	-
Advances to Staff		
Interest on Fixed Deposit	5,633,277	5,512,110
Car Loan (Note 7)	2,325,532	
<b>Total</b>	<b>12,420,815</b>	<b>5,512,110</b>

The Receivables from Exchange is mainly for Market fees, Rental of Building & Bus Toll for projects less than one year.

The basis of provision has been based on IPSAS 19 where identification of potential client which will give rise to a contingent Liability will be recognised in the future.

### 7 RECEIVABLES CAR LOAN

	30-Jun-22 Rs	30-Jun-21 Rs
Movement in car loans were as follows:		
Amount due as at 01 July	7,842,223	7,842,223
Loan released to staff	1,521,866	-
Loan refunded by staff	(1,969,684)	
<b>Amount due as at 30 June</b>	<b>7,394,404</b>	<b>7,842,223</b>
7(i) Deduct: Amount falling due within one year	2,325,532	
7(ii) Amount falling due after one year	5,068,872	7,842,223



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 8 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Sundry Debtors-Local Rates	19,079,759	
-Trade Fees	7,280,750	
-Advertising	2,598,400	
Total Sundry Debtors-Note 8(ii)	28,958,909	
Debtors Grant	66,690	1,312,860
Advance on Project Head Quarter		-
<b>Total</b>	<b>29,025,599</b>	<b>1,312,860</b>

The Receivables from Exchange is mainly for Local Rates, Trade Fees and Advertising for projects more than one year.

#### 8(i) TRADE RECEIVABLES

	30-Jun-22 Rs	30-Jun-21 Rs
<b>Less than one year</b>		
Market Fee	4,194,661	
Rental Fee	90,845	
Bus Toll Fee	176,500	
<b>Note 8 (i)</b>	<b>4,462,006</b>	<b>-</b>
Local Rates	19,079,759	
Trade Fees	7,280,750.00	
Advertising fee	2,598,400	
<b>Note 8 (ii)</b>	<b>28,958,909</b>	<b>-</b>

#### More than one year

### RECEIVABLES FROM EXCHANGE TRANSACTIONS

Market Fees	11,394,210	2,863,790
Less Provision for Market Fees	4,663,841	
	6,730,369	2,863,790
Rental fee	5,218,855	
Less Provision for Rental Fee	4,706,147	
	512,708	-
Bus Toll Fee	4,202,025	4,240,495
Less Provision for Bus Toll	4,028,525	
	173,500	4,240,495
<b>8(iii) Total</b>	<b>7,416,577</b>	<b>7,104,285</b>



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### RECEIVABLES FROM NON EXCHANGE TRANSACTIONS

	30-Jun-22	30-Jun-21
	Rs	Rs
Local Rates	94,079,685	135,885,712
Less Provsion for Local Rates	23,701,149	(27,533,882)
	<u>70,378,537</u>	<u>108,351,830</u>
Trade Fees	-	119,434,267
Less Provision for Trade Fees	-	(105,507,359)
	<u>-</u>	<u>13,926,908</u>
Advertising fee	-	-
Less Provision for Advertising Fee	-	-
	<u>-</u>	<u>-</u>
<b>8(iv)</b>	<u>70,378,537</u>	<u>122,278,738</u>

### 9 INVENTORIES

	30-Jun-22	30-Jun-21
	Rs	Rs
Inventories	3,991,470	10,145,849
Purchase Account	-	-
Service Account	-	-
	<u>3,991,470</u>	<u>10,145,849</u>

The Council has a practise to keep a buffer stock. At the end of stock Inventory is being Performed to access the stock level.

### 10 INVESTMENT

	30-Jun-22	30-Jun-21
	Rs	Rs
Investment in Fixed Deposit	30,000,000	-
<b>Total</b>	<u>30,000,000</u>	<u>-</u>

Investment in Fixed Deposit with Bank of Mauritius are on short term and not more than one year. The rate of interest is 0.91%

### 11 INVESTMENT PROPERTY

	30-Jun-22	30-Jun-21
	Rs	Rs
Investment in DBM	50,000,000	50,000,000
<b>Total</b>	<u>50,000,000</u>	<u>50,000,000</u>

The City Council of Port Louis has as investment land on which DBM has made the Project DBM Properties Ltd. Council has 50,000 of Ordinary shares at the value of Rs 1,000 each. No Dividend has been paid but there has been buy back of 25,000 shares of Consultants.



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

### 12 NON CURRENT ASSETS-PROPERTY, PLANT & EQUIPMENT

<u>Cost</u>	Land	Building	Public Infrastructure	Plant & Equipment	Computer Equipment	Furniture & Fittings	Motor Vehicles	WIP	Total
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
At Jul 1, 2021	298,725,439	774,271,239	5,124,107,876	34,505,725	19,100,863	10,166,317	31,950,000	42,540,258	6,335,367,717
Adjustment	(507,549)		(21,667)						-
Additions		1,925,458	108,475,720	6,570,081	706,406	553,201	-	61,389,448	179,620,314
Disposal									-
Transfer WIP		34,641,569						-	34,641,569
Impairment									-
At June 30, 2022	298,217,890	810,838,266	5,232,561,929	41,075,806	19,807,269	10,719,518	31,950,000	-	6,514,458,815
<u>Depreciation</u>									
At Jul 1, 2021	-	30,727,612	961,111,336	14,720,726	4,976,249	1,043,419	3,806,250		1,016,385,592
Adjustment						(26,787)			-
Charge for the Year		16,216,765	523,144,955	7,031,781	4,951,817	1,071,952	3,993,750		556,411,020
Disposal									-
Impairment									-
At June 30, 2022	-	46,944,377	1,484,256,290	21,752,507	9,928,066	2,088,584	7,800,000		1,572,769,824
<u>Net Book Value</u>									
At June 30, 2022	298,217,890	763,893,889	3,748,305,639	19,323,299	9,879,203	8,630,934	24,150,000		4,941,688,991
At June 30, 2021	298,725,439	743,543,627	4,162,139,110	19,784,999	14,124,614	9,122,898	28,143,750	42,540,258	5,318,982,125



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

	30-Jun-22 Rs	30-Jun-21 Rs
<b>13 PAYABLES</b>		
Sundry Creditors	34,148,210.42	52,224,094
Advance Grant In Aid		
Prepayments	17,277,771	50,805,487
Refundable Deposit	278,626	56,443,663
Audit fee	475,000	475,000
Retention on Projects	1,877,810	
Advance on Capital Project		
Other Payables		
<b>Total</b>	<b>54,057,417</b>	<b>159,948,244</b>
<b>14 EMPLOYEE BENEFITS</b>		
	30-Jun-22 Rs	30-Jun-21 Rs
Total Employment Benefits	319,339,992	290,351,139
<b>Short-term</b>		
Sick leave Benefits	1,833,125	15,856,174
Passage Benefits	591,293	
Vacation leave Benefits	2,349,016	10,100,530
<b>14(i) Total</b>	<b>4,773,434</b>	<b>25,956,704</b>
<b>Long-term</b>		
Sick leave Benefits	123,419,031	99,665,892
Passage Benefits	45,265,740	42,452,702
Vacation leave Benefits	145,881,787	122,275,841
<b>14(ii) Total</b>	<b>314,566,558</b>	<b>264,394,435</b>
Employee benefits represent sick leaves, vacation leaves and passage benefits accrued by staff and payable either on retirement or on resignation.		
	30-Jun-22 Rs	30-Jun-21 Rs
<b>15 PENSION LIABILITY</b>		
Employee Benefits Payable- Non Current	2,104,586,896	1,720,664,492
	<b>2,104,586,896</b>	<b>1,720,664,492</b>



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

<b>Funded</b>	<b>30-Jun-22</b>	<b>30-Jun-21</b>
<b>Amounts recognised in Statement of Financial Position at end of year</b>	<b>Rs</b>	<b>Rs</b>
Defined benefit obligation	1,179,022,882	895,898,569
Fair value of plan assets	(791,460,050)	(773,989,358)
Liability recognised in Statement of Financial Position at end of period/year	<u>387,562,832</u>	<u>121,909,211</u>
<b>Amounts recognised in Statement of Financial Performance:</b>		
Service cost:		
Current service cost	59,856,173	51,134,499
Past service cost	-	-
(Employee contributions)	(19,280,870)	(16,957,605)
Fund Expenses	1,122,718	1,047,690
Net Interest expense/(Revenue)	5,446,392	2,803,345
Profit Loss Charge and	<u>47,144,413</u>	<u>38,027,929</u>
<b>Remeasurement:</b>		
Liability (gain)/loss	214,572,281	49,021,958
Assets (gain)/loss	42,498,667	(22,454,728)
Net Assets/Equity (NAE)	<u>257,070,948</u>	<u>26,567,230</u>
<b>Total</b>	<u><b>304,215,361</b></u>	<u><b>64,595,159</b></u>
<b>Movements in liability recognised in Statement in Financial Position:</b>		
At start of period/ year	121,909,211	91,229,262
Amount recognised in P&L	47,144,413	38,027,929
(Actuarial Reserves transferred in)	-	-
(Employer Contributions)	(38,561,740)	(33,915,210)
(Direct benefits paid by Employer)		
Amount recognised in NAE	257,070,948	26,567,230
<b>At end of period/year</b>	<u><b>387,562,832</b></u>	<u><b>121,909,211</b></u>

The plan is a defined 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 The State Insurance Company of Mauritius Ltd



# ANNUALREPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### Defined benefits pension plan Funded (Continued)

	30-Jun-22	30-Jun-21
	Rs	Rs
<b>Reconciliation of the present value of defined benefit obligation</b>		
Present value of obligation at start of period/year	895,898,569	792,895,792
Current service cost	59,856,173	51,134,499
Interest cost	43,899,030	28,147,801
(Benefits paid)	(35,203,171)	(25,301,481)
Liability (gain)/loss	214,572,281	49,021,958
Present value of obligation at end of period/year	<b>1,179,022,882</b>	<b>895,898,569</b>
<b>Reconciliation of fair value of plan assets</b>		
Fair value of plan assets at start of period/year	773,989,358	701,666,530
Expected return on plan assets	38,452,638	25,344,456
Employer contributions	38,561,740	33,915,210
Employee contributions	19,280,870	16,957,605
Actuarial Reserves transferred in	-	-
(Benefits paid + Outgoings)	(36,325,889)	(26,349,171)
Asset gain/(loss)	(42,498,667)	22,454,728
Fair value of plan assets at end of period/year	<b>791,460,050</b>	<b>773,989,358</b>
<b>Distribution of plan assets at end of period/year</b>		
Percentage of assets at end of year		
Fixed Interest Securities and cash	58.0%	54.8%
Loans	2.9%	2.8%
Local equities	13.6%	11.8%
Overseas bonds and equities	25.0%	30.1%
Property	0.5%	0.5%
<b>Total</b>	<b>100%</b>	<b>100%</b>
<b>Additional disclosure on assets issued or used by the Council</b>		
Percentage of assets at end of period/year	(%)	(%)
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-



# ANNUALREPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### Defined benefits pension plan Funded (Continued)

	30-Jun-22	30-Jun-21
	Rs	Rs
<b>Additional disclosure on assets issued or used by the Council</b>		
Percentage of assets at end of period/year	(%)	(%)
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-
<b>Components of the amount recognised in NAE</b>	<b>30-Jun-22</b>	<b>30-Jun-21</b>
	Rs	Rs
Asset experience gain/(loss) during the period/year	(42,498,667)	22,454,728
Liability experience gain/(loss) during the period/year	(214,572,281)	(211,382,424)
	<u>(257,070,948)</u>	<u>(188,927,696)</u>
Year	2022/2023	
Expected employer contributions (RS)	37,270,110	
<b>(Estimate to be reviewed by the Municipal City Council of Port Louis-Funded)</b>		
Weighted average duration of the defined benefit obligation	18 years	

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

The plan is exposed to actuarial risks such as : investment risk, mortality risk, interest rate risk but before longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

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:

	30-Jun-22	30-Jun-21
Discount rate	6.45%	4.09%
Future salary increases	4%	3.00%
Future pension increases	3%	2.00%
Mortality before retirement	Nil	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 R 181.2 M (increase by Rs 231.5 M) if all other assumptions were held unchanged.



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FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### Defined benefits pension plan Funded (Continued)

30-Jun-22

30-Jun-21

Rs

Rs

- If the expected salary growth would increase (decrease) by 100 basis points , the defined benefit obligation would increase by Rs 116.4 M (decrease by Rs 100.0 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 32.5 M (decrease by Rs 32.3M) 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 depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

### Unfunded

30-Jun-22

30-Jun-21

### Amounts recognised in Statement of Financial Position at end of year

Rs

Rs

Defined benefit obligation

1,717,024,063

1,598,755,280

Fair value of plan assets

Liability recognised in Statement of Financial Position at end of period/year

1,717,024,063

1,598,755,280

### Amounts recognised in Statement of Financial Performance:

Service cost:

Current service cost

-

-

Past service cost

-

-

(Employee contributions)

-

-

Fund Expenses

-

-

Net Interest expense/(Revenue)

78,339,009

53,272,055

Profit Loss Charge and

78,339,009

53,272,055

### Remeasurement:

Liability (gain)/loss

180,564,489

162,360,466

Assets (gain)/loss

-

-

Net Assets/Equity (NAE)

180,564,489

162,360,466

Total

258,903,498

215,632,521



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### Defined benefits pension plan Funded (Continued) Movements in liability recognised in Statement in Financial Position:

At start of period/ year	1,598,755,280	1,500,621,280
Amount recognised in P&L	78,339,009	53,272,055
(Actuarial Reserves transferred in)	-	-
(Employer Contributions)	-	-
(Direct benefits paid by Employer)	(140,634,715)	(117,498,521)
Amount recognised in NAE	180,564,489	162,360,466
<b>At end of period/year</b>	<b>1,717,024,063</b>	<b>1,598,755,280</b>

The plan is a defined arrangement for the employees and it is not funded

### Reconciliation of the present value of defined benefit obligation

Present value of obligation at start of period/year	1,598,755,280	1,500,621,280
Current service cost	-	-
Interest cost	78,339,009	53,272,055
(Benefits paid)	(140,634,715)	(117,498,521)
Liability (gain)/loss	180,564,489	162,360,466
Present value of obligation at end of period/year	<b>1,717,024,063</b>	<b>1,598,755,280</b>

### Components of the amount recognised in NAE

	30-Jun-22 Rs	30-Jun-21 Rs
Liability experience gain/(loss) during the period/year	(180,564,489)	(162,360,466)
	<b>(180,564,489)</b>	<b>(162,360,466)</b>

Weighted average duration of the defined benefit obligation

10 years

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:



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FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### Defined benefits pension plan Funded (Continued)

	30-Jun-22	30-Jun-21
	Rs	Rs
Discount rate	5.10%	4.90%
Future salary increases	3.5%	3.00%
Future pension increases	2.5%	2.00%
Mortality before retirement	Nil	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 R 159.8 M (increase by Rs 191.6 M) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 52.9 M (decrease by Rs 46.9 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 61.7 M (decrease by Rs 60.8M) 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 depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

### 16 LOCAL RATES

	30-Jun-22	30-Jun-21
	Rs	Rs
General Rates	96,072,683	122,861,739
Self Assessment	9,675,577	9,831,996
<b>Total</b>	<b>105,748,259</b>	<b>132,693,735</b>



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## NOTES TO THE FINANCIAL STATEMENTS

### Defined benefits pension plan Funded (Continued)

	30-Jun-22 Rs	30-Jun-21 Rs
<b>17 TRADE FEES,FEES,FINES AND PENALTIES</b>		
Trade Fees	92,394,124	56,521,750
Fines		41,105
Occasional Licence	161,100	1,083,500
<b>Total</b>	<b>92,555,224</b>	<b>57,646,355</b>

Trade fees are collected by independent organisation CBRD and after collection of trade fees same is remitted to the Council which concern Council Share.All funds remitted as been considered as revenue.

	30-Jun-22 Rs	30-Jun-21 Rs
<b>18 ADVERTISING AND PUBLICITY</b>		
Advertising and Publicity Fees	7,143,360.00	2,375,650
<b>Total</b>	<b>7,143,360.00</b>	<b>2,375,650</b>

	30-Jun-22 Rs	30-Jun-21 Rs
<b>19 RECOGNITION OTHER AMENITIES</b>		
Vested Assets	26,827,517	97,480,187
<b>Total</b>	<b>26,827,517</b>	<b>97,480,187</b>

	30-Jun-22 Rs	30-Jun-21 Rs
<b>20 GOVERNMENT GRANT</b>		
Government Grant in Aid	681,256,820	623,630,283
Grant -Clean Up Campaign		13,225,248
Project Related Capital Grant	133,291,088	29,085,898
Grant- Independence Celebration		146,345
Project Related Deposit		
<b>Total</b>	<b>814,547,908</b>	<b>666,087,774</b>

	30-Jun-22 Rs	30-Jun-21 Rs
<b>21 BUILDING AND LAND USE PERMIT</b>		
Building and Land use Permit fee	5,537,383	5,735,610
<b>Total</b>	<b>5,537,383</b>	<b>5,735,610</b>



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FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 22 BUS TOLL

Bus Toll fee

**Total**

**30-Jun-22**

**Rs**

10,219,725

**10,219,725**

**30-Jun-21**

**Rs**

7,067,300

**7,067,300**

### 23 FINANCE INCOME

Investment Income

**30-Jun-22**

**Rs**

2,080,173

**2,080,173**

**30-Jun-21**

**Rs**

910,686

**910,686**

### 24 RENTAL INCOME

Rental Market and Fairs

Rental Buildings(Offcie & Housing)

Rental Social Hall

Rental Sports Grounds &Amenities

Rental Swimming Pools

**Total**

**30-Jun-22**

**Rs**

35,767,484

11,616,093

1,617,953

-

218,185

**49,219,715**

**30-Jun-21**

**Rs**

19,418,890

12,965,025

1,662,300

55,102

655,190

**34,756,507**

### 25 BURIAL AND INCINERATION

Income from Burial and Incineration

**30-Jun-22**

463,700

**463,700**

**30-Jun-21**

373,500

**373,500**

### 26 OTHER INCOME

Miscellaneous Income

Library Fees

Reinstatement Fees/Obstructions/Appliances

Sale of Store Items

**30-Jun-22**

**Rs**

17,381,184

115,795

1,031,800

2,226,235

**20,755,014**

**30-Jun-21**

**Rs**

970,032

27,357

2,746,175

-

**3,743,564**

Miscellaneous Income include stale cheque for the period July 2021 to June 2022 for the amount Rs 492,085.29

Obsolite and damage items which has been in the store have been sold in the Auction sale for Rs 2,226,235



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 27 COMPENSATION OF EMPLOYEES

	30-Jun-22 Rs	30-Jun-21 Rs
Basic Salary and Compensation	383,293,746	349,963,035
Overtime	15,566,394	8,262,476
Acting Allowances	1,502,304	1,216,783
Other Allowances	5,101,312	16,120,582
Chairman & Board /Committees Fees	6,708,589	6,728,939
End of Year Bonus	39,705,076	36,279,151
Passage Benefits	17,279,372	13,551,971
Employees Retirement Benefit	(8,155,511)	38,883,953
Contributions-NSF,CSG,FPS	35,260,440	27,180,707
Pension and Gratuities	147,652,846	207,570,335
Sick Leave	32,410,653	15,856,174
Uniform and Protective Allowance	6,953,793	9,100,000
Staff Welfare	-	608,928
Training	604,786	234,724
Travelling and Transport	31,687,768	29,360,521
	<b>715,571,569</b>	<b>760,918,279</b>

### 28 UTILITY COST

	30-Jun-22 Rs	30-Jun-21 Rs
Electricity Charges	48,302,225	51,352,900
Water Charges	7,762,625	10,516,882
Telephone Charges	2,856,092	2,311,150
	<b>58,920,942</b>	<b>64,180,932</b>

### 29 MOTOR VEHICLES EXPENSES

	30-Jun-22 Rs	30-Jun-21 Rs
Fuel and Oil	6,271,620	5,329,909
Repairs and Maintenance and Motor Vehicles	4,101,641	4,334,957
	<b>10,373,260</b>	<b>9,664,865</b>



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 30 REPAIRS AND MAINTENANCE

	30-Jun-22	30-Jun-21
	Rs	Rs
Hire Contracted Services-Maintenance	223,300	-
Maintenance of Furniture and Fittings	220,795	207,576
Maintenance of IT Equipment	3,093,956	3,119,960
Maintenance of Plant and Equipment	1,851,147	2,173,075
Maintenance of Building	6,960,417	8,685,117
Maintenance of Garden	2,079,324	-
Maintenance of Roads	10,333,378	7,001,760
Maintenance of Street Lightings	3,019,646	2,407,631
Maintenance of Rivers, Drain and Canals	11,159,748	1,820,941
Maintenance of Cemeteries & Grounds	491,184	495,516
Small Plants and Tools	490,120	-
Materials	-	1,303,205.00
	<b>39,923,016</b>	<b>27,214,782</b>

### 31 CLEANING AND SECURITY SERVICES

	30-Jun-22	30-Jun-21
	Rs	Rs
Cleaning Services	106,017,733	106,586,719
Security Services	15,605,496	5,797,845
	<b>121,623,229</b>	<b>112,384,564</b>

### 32 GRANTS AND SUBSIDIES

	30-Jun-22	30-Jun-21
	Rs	Rs
Social Activities	552,011	15,872
Sport Activities	1,172,890	157,870
Cultural Activities	1,173,547	1,097,624
Educational Activities	111,931	-
Grant to Sport Associations	245,979	-
Grant to Associations	367,180	756,876
Social and Financial Aid	156,317	75,000
	<b>3,779,855</b>	<b>2,103,243</b>



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FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 33 PROFESSIONAL AND LEGAL FEES

	30-Jun-22	30-Jun-21
	Rs	Rs
Audit Fees	475,000	475,000
Legal Fees	1,731,835	2,429,500
	<b>2,206,835</b>	<b>2,904,500</b>

### 34 DEPRECIATION

	30-Jun-22	30-Jun-21
	Rs	Rs
Depreciation for the year	556,411,020	541,358,711
	<b>556,411,020</b>	<b>541,358,711</b>

Depreciation is chargeable in the year of purchase and exempted in the year of sale.

### 35 PROVISION FOR DOUBFUL DEBT

	30-Jun-22	30-Jun-21
	Rs	Rs
Increase in provision	23,492,687	-
	<b>23,492,687</b>	<b>-</b>

Provision for doubtful debt has been calculated on Local Rates, Market, Rental of Building, Bus Toll. Provision has been considered on debtors more than one year

### 36 GENERAL EXPENSES

	30-Jun-22	30-Jun-21
	Rs	Rs
Contribution to AUA and ICLEI	312,452	624,999
Entertainment and Hospitality	415,481	165,963
General Insurance	1,826,945	614,682
Local Disaster Management Expenses	-	-
Office Expenses	4,022,442	7,717,358
Overseas Travel Expenses	572,904	1,035
Press Notice and Publications	984,886	401,516
Printing, Postage and Stationary	3,151,956	2,645,833
Rent Payment	698,256	-
	<b>11,985,322</b>	<b>12,171,389</b>



# ANNUALREPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 37 BUDGET

#### 37.1 Difference between the Final Budget and Actual Amounts

The Local Rates in the revised budget was overestimated despite there has been a decreased in  
37.1.1 the level of debt.

Following the change in legislation whereby the CBRD is the independent trade fee revenue  
collecting organisation, many new business has registered with the CBRD to operate a new trade  
37.1.2 and are paying their revenue without delay due 50% surcharge for late payment.

Advertising and Publicity has increased as there is Rs 2.6m accrual and better collection debt  
37.1.3 policy.

Government release additional fund to finance Local development project and Economic  
37.1.4 Recovery Program Covid 19 fund to finance many capital projects.

Accrual basis has been introduce in the bus toll figure by Rs 4.3m which has increased the figure.  
Reminders have been sent to clients who owe rental payment and there has been payment to  
37.1.6 increase the revenue.

Reminders have been sent to stall holders who owe market fees and there has been payment to  
37.1.7 increase the revenue.

Interest payment from the Silver Bank which took over the Byantree Bank which was in  
37.1.8 receivership has paid the outstanding interest payment.

There has been a decrease in Basic Salary by Rs 4m as there has been made funded post which  
37.1.9 has not been filled and there has been the effect of many employees taking early retirement.

Accrual of 11m has been made in cash in lieu of sick leave as the balance of leave has increased  
37.1.10 and also the impact of PRB increased.

There has been an increased in P Benefits of 4.4M since there has been a Government decision to  
allow all employees to take P Benefits at the rate of 90% for personal Commitment beyond the  
37.1.11 normal being payment against overseas travel or Hotel accommodation.

The increase in Basic Salary via the PRB report have increased the CSG and also the funding  
received in budget was low. The payment of CSG is statutory and Council cannot refuse to pay  
37.1.12 and penalty charges might incur.

The increase in Basic Salary via the PRB report have increased the calculation of vacation leave  
37.1.13 and also the assessment of the long term balance due for vacation increased by Rs 15M

There has been a saving of Rs 2m due to closure of swimming pool, social hall and many sport  
37.1.14 amenities.



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FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

Due to the Covid 19, many amenities has not been operations and less repairs and maintenance  
37.1.15 has been experience by Rs 2m.

Council has receive additional fund for undertaking Disiltling of Rivers, Drain and Canal during the  
37.1.16 financial Year.

There has been stock adjustment for an amount of RS 3.3m which has increase the figure of  
37.1.17 officie expenses

### 38 Budget Reconciliation

The budget and the accounting bases differ. The financial statements are prepared on the accrual basis using a classification based on the nature of expenses in the Statement of Financial Performance.

A reconciliation of the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts with the actual amounts in the Statement of Comparision of Budget and Actual Amounts with the actual amounts in the Statement of Financial Performance is presented below.

#### Budget Reconciliation

	Year Ended 30 June 2022	Year Ended 30 June 2021
<b>Revenue</b>		
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	1,108,270,461	315,178,687
<b>Basis Differences</b>		
Amortisation of Advance Govt Grant	-	-
Recognition of Land & Other Amenities	26,827,517	-
<b>Actual Amount in the Statement of Financial Performance</b>	<b>1,135,097,978</b>	<b>315,178,687</b>
<b>Expenses</b>		
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	964,384,028	481,080,237
<b>Basis Differences</b>		
Provision for/(Reversal of )Doubtful Debts	23,492,687	-
Loss on Disposal of Assets	-	-
Impairment of Assets	-	615,000
Depreciation	556,411,020	5,744,292
<b>Actual Amount in the Statement of Financial Performance</b>	<b>1,544,287,735</b>	<b>487,439,529</b>
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	143,886,433	
<b>Actual Amount in the Statement of Financial Performance</b>	<b>(409,189,757)</b>	



# ANNUAL REPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### Reconciliation of Actual Amounts on a Comparable Basis and Actual Amounts in the Financial Statements

Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	Operating activities investing activities and financing activities	Total
Amortisation of Advance Govt Grant	143,886,433	143,886,433
Recognition of Land & Other Amenities	-	-
Provision for / (Reversal of) Doubtful Debts	26,827,517	26,827,517
Loss on Disposal of Assets	(23,492,687)	(23,492,687)
Impairment of Assets	-	-
Depreciation	-	-
Adjustment Prior Year	(556,411,020)	(556,411,020)
	104,373,088	104,373,088
Investment Income	(2,080,173)	(2,080,173)
Finance Charge	-	-
Provision for Employee Retirement Benefit Obligation	(53,713,033)	(53,713,033)
Depreciation of Fixed Assets	556,411,020	556,411,020
Impairment of Fixed Assets	-	-
Loss on Disposal of Assets	-	-
(Increase) / Decrease in Receivables from Exchange Transaction	(6,908,705)	(6,908,705)
Increase / (Decrease) in Non Receivables from Non Exchange Transactions	26,648,521	26,648,521
Increase / (Decrease) in Inventories	6,154,379	6,154,379
Increase / (Decrease) in Trade and Other Payables from Exchange	(105,890,827)	(105,890,827)
(Increase) / Decrease in Provision	-	-
(Increase) / Decrease in Work-In-Progress	-	-
Increase / (Decrease) in Employee Benefits	28,988,852	28,988,852
Acquisition of Fixed Assets	(180,122,743)	(180,122,743)
Acquisition of Intangible Assets	-	-
Vesting of land	-	-
Additions in Investments	(30,000,000)	(30,000,000)
Proceeds	-	-
Investment income	2,080,173	2,080,173
Repayment of Borrowings	-	-
Finance Charge	-	-
<b>Net cash flows from operating, investing, and financing activities</b>	<b>144,793,365</b>	<b>(63,249,205)</b>
	<b>(208,042,570)</b>	<b>-</b>



# ANNUALREPORT

FINANCIAL YEAR 2021-2022

## NOTES TO THE FINANCIAL STATEMENTS

### 39 EVENTS AFTER THE REPORTING DATE

There was no event after the reporting date at the time of preparation of accounts and up to the submission of accounts to the Board which would have an impact on the financial statements.

### 40 KEY MANAGEMENT PERSONNEL

The management of Council is carried out by key personnel including the Chief Executive, Heads of Division and section and other senior staff who are responsible for managing the activities of the Council. The aggregate remuneration of Rs was provided to Key Management personnel for the reporting period as follows:

	30-Jun-22	30-Jun-21
	Rs	Rs
Chief Executive	2,267,371	1,785,645
Heads of Department/Section	7,507,237	5,831,597
Other Senior Staff	24,826,159	20,417,161
	<b>34,600,767</b>	<b>28,034,403</b>

### 41 BOARD OF COUNCILLORS REMUNERATION

	30-Jun-22	30-Jun-21
	Rs	Rs
Lord Mayor's Fees	829,019	804,251
Other Councillors Fees	6,321,198	5,922,015
	<b>7,150,217</b>	<b>6,726,266</b>

The Board is considered as Key Management Personal in decision making of the Council

### 42 HUMAN RESOURCE

	30-Jun-22	30-Jun-21
	Rs	Rs
Permanent and Pensionable employees	1259	1288
Part- time employees	3	4
	<b>1262</b>	<b>1292</b>
Female Employee	258	258
Male Employee	1004	1034
	<b>1262</b>	<b>1292</b>

### 43 RELATED PARTY TRANSACTION

For purposes of these financial statements, parties which are considered to be related to Council are other government ministries, public bodies and departments, related, public bodies and departments, mostly represented on the Council, if they have the ability, directly or indirectly, to control Council or exercise significant influence over the financial and operating decision making, or vice versa. Related party transactions were generally carried out at commercial terms and conditions.