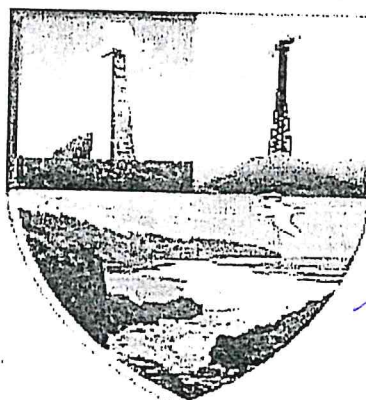


THE DISTRICT COUNCIL OF SAVANNE

THE DISTRICT COUNCIL OF SAVANNE
REGISTRY SECTION
Received On... 20/05/2024
Letter No. 4919
File Reference : ... NAO - AR
Signature : ... *RB* ...

DCE
GMA
Repos
Entre sone

THE DISTRICT COUNCIL OF SAVANNE



Repos my
copy been
Sent
to me.
molg.
23/05/24

SERVICE WITH INTEGRITY



Annual Report for Financial Year 2022 – 2023

THE DISTRICT COUNCIL OF SAVANNE
REGISTRY SECTION
Despatched By... *RB* ...
Date ... 24/05/2024 ...

Lady Barkly Street Souillac,
60806
Tel: 6037930 / 625 6710
Fax: 625 5750
Email: dcsavanne@la.govmu.org

The District Council of Savanne

Content of the Annual Report for the financial year 2022-2023

- **Performance Report**
- **Financial statements for financial year 2022-2023**
- **Corporate Governance Report for financial year 2022-2023**

PERFORMANCE REPORT FOR PERIOD JULY 2022 TO JUNE 2023

Contents

1	PART I – ABOUT THE DISTRICT COUNCIL OF SAVANNE	1
1.1	OVERVIEW	1
1.2	MISSION, VISION AND CORE VALUES	1
1.3	STATEMENT FROM CHAIRPERSON	2
1.4	STATEMENT FROM CHIEF EXECUTIVE	3
1.5	ROLES AND FUNCTIONS OF THE DISTRICT COUNCIL OF SAVANNE	4
1.5.1	ADMINISTRATION DEPARTMENT	5
1.5.2	THE FINANCE DEPARTMENT	12
1.6	PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES	13
1.6.1	THE PUBLIC INFRASTRUCTURE DEPARTMENT	13
1.6.2	LAND USE AND PLANNING DEPARTMENT	14
1.6.3	THE PUBLIC HEALTH DEPARTMENT	14
1.6.4	THE WELFARE DEPARTMENT	15
2	PART II- ACHIEVEMENTS AND CHALLENGES	18
2.1	MAJOR ACHIEVEMENTS FOR FISCAL YEAR 2022/2023	18
2.2	RISK MANAGEMENT, CITIZEN ORIENTED INITIATIVES AND GOOD GOVERNANCE	19
3	PART III - FINANCIAL PERFORMANCE	20
3.1	FINANCIAL HIGHLIGHTS	20
3.2	STATEMENT OF COMPARISON OF ACTUAL WITH BUDGET 2022/2023	23
3.3	FINANCIAL POSITION STATEMENT ANALYSIS	25
3.4	NON-CURRENT ASSETS	26
4	PART IV – WAY FORWARD	27
4.1	CHALLENGES	27
4.2	STRENGTHS AND WEAKNESSES	28
4.3	STRATEGIC DIRECTION	29

1 PART I – ABOUT THE DISTRICT COUNCIL OF SAVANNE

1.1 OVERVIEW

The District Council is a body corporate set up to administer the 17 Village Councils falling under its responsibility.

1.2 MISSION, VISION AND CORE VALUES

Mission

To serve the district and its communities through high quality service with integrity, to uphold economic, social, cultural, value-based developments.

Vision

To promote a prosperous and developing society in an enabling environment where citizens can achieve their full potential, in full enjoyment of their human rights, with due respect to gender equality while upholding economic, social, cultural and value-based development.

Values

We are dedicated to our mission and we exert ourselves with commensurate responsiveness to the needs of our customers by adopting the following guiding factors in our quest:

- ***Integrity:*** Always dealing with our stakeholders and in particular with our clients and our colleagues in a fair and ethical manner, gaining trust through our actions.
- ***Respecting people:*** By encouraging a courteous, ethical, honest, fair and equitable workplace. Understanding cultural diversity issues and valuing the views of our interlocutors in the performance of the daily duties.
- ***Valuing staff:*** By training them to provide the highest quality service and giving due recognition to staff performance, encouraging and supporting career development and providing continuous learning.
- ***Professionalism:*** To be committed to work ethics, confidentiality, impartiality and discipline.
- ***Service Excellence:*** To be committed at every level to provide an excellent service.
- ***Teamwork:*** To foster team spirit between all employees, departments and the Council for goals achievement.
- ***Punctuality:*** To be committed in the delivery of services within the prescribed delay.

STATEMENT FROM CHAIRPERSON

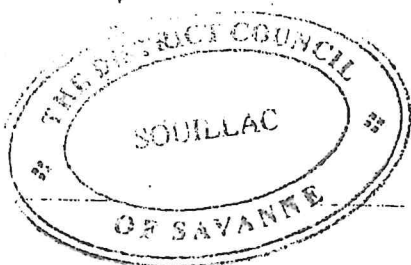
In virtue of the Local Government Act 2011 as subsequently amended, it is with great pleasure that I am associating myself with the publication of the Council's Performance Report for year 2022/23. It is a great opportunity to make a retrospective for the previous year and acknowledge the achievements of the Council as well as focus on priorities that need to be achieved.

As Chairperson, I am always present to listen to the demands of our inhabitants and ensure that my Council provides prompt and effective service to the inhabitants and the public at large thereby enabling them to enjoy a better living where their aspirations for a clearer and better environment among others, are taken care as far as possible. The Council wishes to do more as far as provision of service is concerned. However, our main concern is availability of funds and shortage of staff. We also ensure that the Council makes efficient use of its available resources.

I seize this opportunity to thank Dr The Hon Mohammad Anwar HUSNOO, Hon Vice Prime Minister and Minister of Local Government and Disaster Risk Management, Dr Dhanandjay KAWOL, Senior Chief Executive, Ministry of Local Government and Disaster Risk Management, Dr The Hon Renganaden PADAYACHY, Minister of Finance, Economic Planning and Development, Dr The Hon Kailesh Kumar Singh JAGUTPAL, Minister of Health and Wellness, The Hon Alan GANOO, GSCK, Minister of Land Transport and Light Rail, Dr The Hon. Muhammad Ismael RAWOO, Parliamentary Private Secretary, The Hon. Nand Prakash RAMCHURRUN, Parliamentary Private Secretary, The Hon. Marie Sandra Monia MAYOTTE, Parliamentary Private Secretary for their unfailing support and collaboration during the year 2022/2023. I am also thankful to the actual Chairperson, Mr Narainsamy Seeneevassen for his long term vision and his capacity to manage this Council efficiently and effectively in achieving strategic goals. Moreso, I also wish to thank Mr Shridhur Jugurnauth, the outgoing Chairperson for his endeavor to work towards achieving the Council's objective.

I also convey my thanks to all elected Councillors, the Chief Executive and members of staff for their valuable contribution in the execution of decisions taken by the Council. I also wish to thank the inhabitants for their confidence and trust in me and my team of Councillors.


N. SEENEEVASSEN
CHAIRPERSON



1.4 STATEMENT FROM CHIEF EXECUTIVE

In pursuance to Section 134A of the Local Government Act 2011, as subsequently amended, I am hereby submitting the Performance Report 2022/23 of The District Council of Savanne.

This Performance Report aims at enhancing good governance and promotes accountability. It forms part of a cycle of ongoing planning, monitoring, achievements and evaluation that begins with the formulation of our mission and vision. This, in turn, helps the Council to review its targets based on budget provisions and available resources.

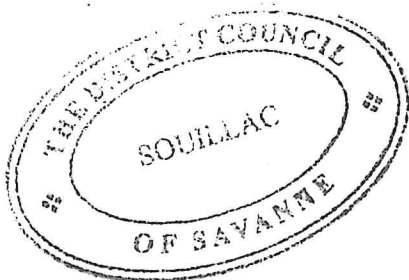
In this Performance Report we look back over a period that has been concluded while measuring our performance in a range of areas. I must underline the fact that the Council has been able, throughout 2022/23, to perform its statutory functions and provide services as laid down in the relevant legislations despite the budgetary constraints and shortage of staff.

During the financial year 2022/23, the Council has implemented several projects as outlined in this report, comprising of construction of roads and drains and extension of street lighting network as well as other projects and minor capital projects in different Villages within Council's administrative area. We are thankful to the Government for having provided the Council with funding through the Local Development Projects (LDP) and Economic Recovery Programme (ERP).

I seize this opportunity to thank all employees, councillors, the Chairperson, the Government, the Ministers and PPS who as a team has contributed towards achieving the goals and objectives of this Council which has improved the quality of life of the inhabitants of Savanne.

Thank you.


Mrs. S. COONJAN - JUGROOP
CHIEF EXECUTIVE



1.5 ROLES AND FUNCTIONS OF THE DISTRICT COUNCIL OF SAVANNE

As per section 49 of the LGA 2011, the purpose of the District Council as a local authority shall be to:

- promote the social, economic, environmental and cultural wellbeing of the local community
- improve the overall quality of life of people in the local community
- ensure that services and facilities provided by the Council are accessible and equally distributed
- ensure that resources are used efficiently and effectively to best meet the needs of the local community
- ensure transparency and accountability in decision making
- provide for the prudent use and stewardship of community resources

Senior Management Team consists of the following:

Chief Executive	Mrs. S. Coonjan Jugroop
Deputy Chief Executive	Mr. M. H. Mohit
Financial Controller	Mr. M. N. Rungasamy
Head, Land Use & Planning Department	Miss J. Bosquet
Chief Health Inspector	Mr. C. K. Maunick
Assistant Chief Executive	Mrs M. Jalim
Assistant Chief Executive	Mrs I. J. Bholah
Assistant Chief Executive	Ms. K. N. Bhugun
Civil Engineer	Mr. M. S. Chadee
Human Resource Management Officer	Mrs B. Dussaram
Local Disaster Management Coordinator	Miss R. Khedan
Ag IT Officer/Systems Administrator	Mrs P. Gungah
Ag Assistant Chief Executive	Mr. A. Ramnoher

Organigram of the Council is as per Annex 1.

The key functions of the Council are implemented by five departments grouped under two main sub heads namely, Administration & Finance and Provision of Statutory Services & other facilities.

1.5.1 ADMINISTRATION DEPARTMENT

The Administration Department comprises the following sections:

1. The Human Resource
2. Committee
3. The Internal Audit
4. The Information Technology
5. Registry
6. Procurement (Finance Department)
7. Health & Safety
8. Local Disaster Management

1.5.1.1 HUMAN RESOURCE MANAGEMENT SECTION

The Human Resource Management Section plays an important role in an organisation. The main objective of the Human Resource Management Section is to make optimum use of its human resources with a view to achieve the organisation's strategic goals. The Council has continued to engage with employees at different levels with a view to understand and respond to their needs, alongside improving their working environments.

All industrial relation, staff discipline, appointments and retirement of Council's employees are dealt by the Human Resource Management Section.

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

The section is headed by the Human Resource Management Officer, who is assisted by one Management Support Officer and one Word Processing Officer.

As at 30 June 2023, the Council had 291 employees including manual grades and part-time employees as detailed in the table below.

ADMINISTRATION DEPARTMENT	Funded Post	No. in Post as at 30 June 2023
Chief Executive	1	1
Deputy Chief Executive	1	1
Project Administrator/Operations Analyst (New Grade)	1	0
IT Officer/Systems Administrator	2	0
Human Resource Management Officer	1	1
Assistant Chief Executive	3	3
Local Disaster Management Coordinator	1	1
Principal Internal Control Officer	1	1
Internal Control Officer/Senior Internal Control Officer	1	1
Assistant IT Officer	1	1
Safety and Health Officer/Senior Safety and Health Officer	1	1

Painter	1	1
Plumber& Pipe Fitter	1	1
Carpenter	1	1
Welder	1	1
Plant & Equipment Operator	4	1
Gardener	2	1
Handy Worker (Special Class)	19	15
Tradesman Assistant (Mason)	3	1
Tradesman Assistant(Electrician)	3	2
Tradesman Assistant (Mechanic)	1	1
Handy Worker	19	18
TOTAL	75	53

LAND USE AND PLANNING DEPARTMENT	Funded Post	No. in Post as at 30 June 2023
Head, Land Use & Planning Department	1	1
Planning& Development Officer	2	1
Planning& Development Inspector	2	2
Senior Building Inspector	1	0
Building Inspector	3	3
Planning& Development Assistant	7	7
Assistant Building Inspector	2	2
TOTAL	18	16

PUBLIC HEALTH DEPARTMENT	Funded Post	No. in Post as at 30 June 2023
Chief Health Inspector	1	1
Principal Health Inspector	1	1
Senior Health Inspector	3	1
Health Inspector	9	6
Field Supervisor(Scavenging) (Roster)	9	6
Driver (Heavy Mechanical Unit)(Roster)	9	2
Driver(Roster)	15	9
Incinerator	6	0
Burial Ground Attendant(Roster)	20	16
Refuse Collector(Roster)	112	92
Lorry Loader(Personal)	2	2
TOTAL	187	136

WELFARE DEPARTMENT	Funded Post	No. in Post as at 30 June 2023
Principal Welfare Officer	1	0
Senior Welfare Officer	1	1
Welfare Officer	2	2

Infant School Teacher	3	3
TOTAL	7	6
PART TIME WORKERS	Funded Post	No. in Post as at 30 June 2023
Village Hall/TV Attendant	19	14
Sewing Teacher	3	3
TOTAL	22	17

RECRUITMENT: The Recruitment Exercise for all Local Authorities is carried out by the Local Government Service Commission.

APPOINTMENT/PROMOTION FOR YEAR ENDING 30 JUNE 2023

Post	No of person	Male	Female
Principal Accountant	1		1
Assistant Chief Executive	1		1
Principal Health Inspector	1		1
Principal Internal Control Officer	1	1	
Principal Financial Operations Officer	1		1
Office Management Officer	2	1	1
Clerical Officer	1		1
Handy Worker (Special Class)	1		1
Burial Ground Attendant (Roster)	1	1	
Refuse Collector (Roster)	6	6	

RETIREMENT FOR YEAR ENDING 30 JUNE 2023

Post	No of persons	Male	Female
Attendant/ Senior Attendant			1
Field Supervisor (Scavenging) (Roster)			
Plant and Equipment Operator	1	1	
Driver, Heavy Mechanical Unit (Personal)	1	1	
Handy Worker (Special Class)	1	1	
Refuse Collector (Roster)	2	2	
Lorry Loader (Personal)	1	1	

DECEASED DURING YEAR ENDING 30 JUNE 2023

Post	No of persons	Male	Female
Burial Ground Attendant (Roster)	1	1	
Refuse Collector (Roster)	1	1	

TRAINING AND DEVELOPMENT

Our key strategic objective is to promote and support our employees' learning and development. Training opportunities were provided to reinforce and develop our internal human capital.

ATTENDED BY	COURSES/WORKSHOP	ORGANISED BY
Assistant Building Inspector	Fundamentals of AutoCAD for Solid Modelling	University of Mauritius
Tradesman's Assistant (Electrician)	Design, Install, Maintain & Repair a Stand-alone Off- Grid PV System	Manser Saxon Training Services Ltd
Tradesman's Assistants (Electricians)	Trade Test in Electricity	Mauritius Institute of Training and Development
Planning & Building Inspectorate Cadres	Refresher Course in processing of BLUP applications on NELS	Ministry of Local Government and Disaster Risk Management
Acting. Information Technology Officer/Systems Administrator	Accelerating Your Journey to a Digital-First World	IDC Mauritius CIO Summit
Assistant IT Officer	Accelerating Your Journey to a Digital-First World	IDC Mauritius CIO Summit
Assistant Chief Executive	Stockholm+ 50 theme – a healthy planet for the prosperity of all	Civil Service College Mauritius
Planning & Development Officer	Stockholm+ 50 theme – a healthy planet for the prosperity of all	Civil Service College Mauritius
Health Inspector	Stockholm+ 50 theme – a healthy planet for the prosperity of all	Civil Service College Mauritius
Local Disaster Management Coordinator	Stockholm+ 50 theme – a healthy planet for the prosperity of all	Civil Service College Mauritius
Civil Engineer	Project Management ePMIS	University of Technology Mauritius
Planning & Development Inspector	Implementing the enforcement provisions of the Local Government Act	Ministry of Local Government and Disaster Risk Management
Building Inspector	Implementing the enforcement provisions of the Local Government Act	Ministry of Local Government and Disaster Risk Management
Human Resource Management Officer	National Drug Control Master Plan 2019-2023 Workshop on Alcohol, Drug and other substances at the Workplace	Ministry of Labour, Human Resource Development and Training Occupational Safety and Health Division
Safety and Health Officer/Senior Safety and Health Officer	National Drug Control Master Plan 2019-2023 Workshop on Alcohol, Drug and other substances at the Workplace	Ministry of Labour, Human Resource Development and Training Occupational Safety and Health Division
Acting. Principal Welfare Officer	National Drug Control Master Plan 2019-2023 Workshop on Alcohol, Drug and other substances at the Workplace	Ministry of Labour, Human Resource Development and Training Occupational Safety and Health Division
Chief Tradesman (Electrician)	National Drug Control Master Plan 2019-2023 Workshop on Alcohol, Drug and other substances at the Workplace	Ministry of Labour, Human Resource Development and Training Occupational Safety and Health Division

1.5.1.2 COMMITTEE SECTION

The Committee Section is responsible for the recording of decisions of Council meetings and Committees. Its responsibilities are mainly to convene meetings of the Council and Committees, to prepare Committee papers, to take notes of meeting during their holding and to prepare minutes of proceedings of Committees for effective adoption and implementation of decisions.

1.5.1.3 INTERNAL AUDIT SECTION

The Internal Audit Section is an independent appraisal function which is headed by a Principal Internal Control Officer. This unit exercises control on the Council's affairs, ensures that appropriate procedures, practices are operating effectively and efficiently to achieve the objectives set, with a view of preventing fraud, malpractice, and waste.

1.5.1.4 INFORMATION TECHNOLOGY SECTION

With the implementation of the i-Council project, under the aegis of the Ministry of Local Government and Disaster Risk Management, all Local Authorities are now being computerized. In addition to this, a new dimension in the use of ICT, as a Decision Support System, was implemented by the use of The Global Positioning System (GPS) and the Geographical Information System (GIS) Technology. Local Authorities are organizations that provide services on territories.

The Council Project Management (CPM) system has been implemented since 18 June 2021. This digital metamorphosis has brought about a profound shift in the way This Council operates. The key system functions are expense control, deadlines and milestones monitoring, resource management, mail management and job card. It also assists in fleet management, maintaining an asset and road management system among others.

1.5.1.5 THE REGISTRY SECTION

The Registry is crucial to the Administration Department where all correspondences from other ministries, local authorities, public and private organizations, NGOs, etc. are received, registered, and channeled to all concerned departments for implementation. It is managed by an Office Management Assistant.

It is also responsible for filing of all documents for future use and reference.

1.5.1.6 THE PROCUREMENT SECTION (FINANCE DEPARTMENT)

As per the Public Procurement Act, the Procurement Section of the Council is responsible for all procurement of goods and services of the Council which consist of:

- Preparation of bid documents
- Calling for direct procurement, request for sealed quotation, restricted bidding, open advertised bidding and expression of interests
- Opening of bid documents
- Award of Contracts
- Preparation of Procurement Plan/Annual Tender
- E-Procurement

1.5.1.7 HEALTH AND SAFETY SECTION

At the District Council the concern of health and safety is not a matter of the law only. Safety and Health of employees are integrated in the strategic system of work for a better working environment, a stable social climate among employees and employer and a better reputation for the local authority overall. Thus, working under ideal professional conditions is indispensable for the health and safety of employees.

Moreover, as stipulated by the law, Health and Safety Committees are held every two months among the employer, head of departments and trade unions representatives to address occupational issues and to improve working conditions. For the financial year 2022/2023, 6 committees were held. Around 102 site visits were effected during the period 01 July 2022 to 30 June 2023 with various locations per site. Training sessions are regularly organised with employees on site at various levels. Training was dispensed by the Mauritius Fire and Rescue Service on Fire Preparedness in the workplace and at home. Fire Safety Awareness Training was also held for all staff. Provisions for personal protective equipment was done for all employees who are entitled for the financial year 2022-2023 and distribution of same was carried out in the month of January 2023.

The Safety and Health Officer/Senior Health and Safety Officer has the duty to inform the employer about the potential dangers and risks at work. As such, she assessed the need for preventive measures to safeguard the safety and health of employees and to develop effective communication systems on occupational safety and health issues among employer, employees and trade unions. All places of work under the responsibility of the Council must be inspected at least once every month and adequate supervision has to be exercised to ensure the effective implementation of arrangements made, and preventive measures taken, by the employer.

One objective for the Year 2022-2023, was the development of a Safety and Health strategy to identify weaknesses in the current system and provide clarity for areas of improvement and highlight priority topics to be addressed. This has remained an objective for the financial year 2022-2023 as it is a continuous ongoing process.

1.5.1.8 LOCAL DISASTER MANAGEMENT

The Council has a Local Disaster Risk Reduction and Management Committee (LDRRMC), which collaborates with the National Centre and the local community in respect of the area under its jurisdiction for any disaster risk reduction and management activity.

The District Council of Savanne's Local Disaster Risk Reduction and Management Committee has been conducting several site visits and with the help of its members including the inhabitants and councillors to identify vulnerable areas which are prone to different types of calamities such as flooding, water accumulation, landslide and amongst others which can cause damage to property and loss to lives. It has also been observed that due to climatic changes and rapid infrastructural developments, more and more new sites are being affected by flash floods.

The District Council of Savanne's LDRRMC carried out three simulation exercises. In addition to that, the Council with the collaboration of other stakeholders such as the Police, Fire Services, NDRRMC amongst others have been conducting training for the inhabitants who are vulnerable to flooding.

The National Disaster Risk Reduction and Management Centre in collaboration with this District Council organized a Community Disaster Response Training (CDRT) on Community Disaster Response Programme for people who were affected by flooding. The aim was to prepare these inhabitants to face the challenges of natural calamities such as flooding.

A one-day refresher course on Community Disaster Response Programme (CDRP) was conducted for volunteers in two Village Halls in the District of Savanne. The aim of the CDRP refresher course was to enhance a culture of risk reduction within the population and build the capacity of the community to respond to emergency situations/disasters.

At the level of the District Council of Savanne, a Local Emergency Operations Command (LEOC) has been established and is activated whenever a disaster or any other crisis becomes imminent within the area of jurisdiction and reports to the National Emergency Operations Command (NEOC). LEOC was activated as per table below.

Activation of LEOC at the District Council of Savanne

SN	Reasons	Date
1	LEOC activated in connection with Cyclone Freddy Class 2	19 February 2023
2	LEOC activated in connection Cyclone Freddy Class 2	18 January 2022
3	LEOC activated Heavy Rainfall Warning	27 January 2023
4	LEOC activated in connection with Torrential Rain	01 April 2022
5	LEOC activated in connection with Torrential Rain	02 April 2022
6	LEOC activated in connection with heavy rainfall	16 March 2022

Simulation Exercise on landslide and flooding was also carried out.

1.5.2 THE FINANCE DEPARTMENT

The Finance Department is responsible for:

- the collection of all revenues accruing to the Council and for effecting all payments including salaries to its employees
- effecting all purchases by the Council
- preparing and submitting the yearly Estimates of Income and Expenditure to the Council for its approval which is thereafter forwarded to the Minister of Local Authorities and Disaster Risk Management for his comments and approval
- Preparation of Financial Statements for approval of the Council which are eventually submitted to the Director of National Audit Office for audit purposes
- the overall financial administration of the Council while providing financial advice, financial information and exercising financial control on all financial transactions

The Finance Department consists of the following sections: -

- Income
- Expenditure
- Payroll
- Stores/ Procurement

The activities of the District Council are financed from:

- Grant in Aid
- Trade Fees
- Scavenging Fees
- Market Stalls/ Fair Fees
- Building and Land Use Permit Fees
- Burial Fees
- Advertisement Fees
- Bus Toll
- Capital Grants from Government

The Estimates for the financial year 2021/2022 have been prepared under the Performance Based Budgeting on cash basis.

1.6 PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES

1.6.1 THE PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department is the department which is responsible for the execution and implementation of Council's projects. It is also in charge of the maintenance of assets such as buildings, roads, drains and street lighting.

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

- Construction and maintenance of non-classified roads;
- Construction and maintenance of surface water drains along non-classified roads;
- Construction, care, maintenance and improvement of public lighting in the Council area, including main roads;
- Maintenance of traffic signs and road markings, including nameplates on non-classified roads;
- Design, supervision and management of building and civil engineering projects undertaken by in-house labour or contractors;
- Repairs and maintenance of fleet of the Council's vehicles and plants;
- Analysing and making recommendations on Building and Land Use Permits and Morcellement applications.
- Implementation and maintenance of infrastructural projects related to buildings, roads, bridges, drains, pavements, lighting, playgrounds, sports grounds, social halls, traffic centres, markets, fairs, crematoriums, public libraries, green spaces, gardens and playgrounds, etc.;
- Maintenance of all infrastructural assets of the Council.

The main functions of the Public Infrastructure Department are to design and manage Building and Civil Engineering Projects undertaken by in-house labour or contractors and to ensure adequate maintenance of existing assets. The overall management of the department rests upon the Civil Engineer.

The overall control and supervision of all operations is done by the Chief Inspector of Works. The Head Public Infrastructure Department advises the Council on engineering matters and the implementation and application of the relevant legislations including the Roads Act, the Building Control Act and the Local Government Act.

1.6.2 LAND USE AND PLANNING DEPARTMENT

The Land Use and Planning Department is setup under Section 67 of the Local Government Act (LGA) 2011 and is commonly known as the Planning Department.

FUNCTIONS OF THE LAND USE AND PLANNING DEPARTMENT

One of the important functions of the Planning Department is to receive and process applications online through the National Electronic Licensing System (NELS) maintained by the Economic Development Board (EDB) for Building and Land Use Permit (BLUP), Outline Planning Permission (OPP) as well as those for installation of motors/Engines and to make recommendations to the Permits and Business Monitoring Committee (PBMCM). BLUP and OPP are issued for the different types of developments which are summarised as follows:

1. Parcelling of land such as excision and division of land
2. Residential
3. Boundary wall
4. Commercial
5. Industrial
6. Sui Generis
7. Workshop
8. Social such as Place of Public worship
9. Change of use from one economic activity to another

Other functions of the Planning, Land Use Department include the following:

- (a) To investigate complaints and illegal developments
- (b) To Initiate legal proceedings at the level of District, Intermediate and Supreme Courts
- (c) To advise applicants on land use matters
- (d) To represent the Council in Morcellement Board, Land Conversion Permit, EIA/PER Committees amongst others.
- (e) To attend the Environment and Land Use Appeal Tribunal (ELAT) in respect of appeal cases
- (f) To effect ex-post control

Hereunder are the number of applications received during 01 July 2022 to 30 June 2023:

Permit Type	Cluster	# Approved	# Refused	# In Progress	# Total
BLUP1	Residential	688	197	469	1,354
BLUP2	Residential	163	43	64	270
BLUP3	Commercial	45	21	46	112
	Industrial	11	7	6	24
	Residential	1	0	3	4
	Services	11	3	9	23
	Sui Generis	13	9	18	40
Total		932	280	615	1,827

1.6.3 THE PUBLIC HEALTH DEPARTMENT

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

The area of the District is 244.8 km² with a population of about 85,000. There are approximately 33,358 households, and 5,800 trades being run within the Council's jurisdiction.

The main duties of the Public Health Department are:

- Refuse collection
 - Cleaning of overgrown barelands
 - Management of Market and Fairs
 - Management of Cemeteries and Crematorium
 - Sweeping of roads
 - Rodent control
 - Collection of bulky wastes
 - Management of Maurifacilities employees who are seconded for duties at this Council
 - Control of illegal hawkers, and other trades
 - Submitting views and giving clearances on applications for classified trades to the CBRD
 - Sensitisation campaigns
 - Control of pollution
-
- **The following reflects the tasks performed by the Public Health Department during the reporting period:**
 - Refuse collection from 33,358 households once weekly in 17 village councils.
 - Collection of waste at Ganga Talao 24 hours service in connection with Maha Shivaratree Festival and the Council is the only Local Authority to deliver this service as well as the cleaning and embellishment of the whole lake area with the help of about 125 Maurifacilities Workers deployed thereat.
 - Collection of bulky waste in 17 villages. The clean-up campaign and collection of bulky waste in the 17 villages carried out on 3 occasions for a total number of 280 Trips.
 - Rodent control carried out once during the year.
 - Length of open drains cleaned during the year approximately: 9088 metres
 - Cleaning of open drains at Morcellement Tagore L'Escalier, Morcellement Savannah Camp
 - Diable, Batimaraïs, Riviere des Anguilles, Morcellement VRS Grand Bois, Morcellement
 - Gris Gris, Bel Ombre and Baie du Cap - approximately 9088 metres.
 - Number of wastelands cleaned during the year approximately: 265
 - Number of notices issued:
 - I. Eyesore Abatement Notice: 45
 - II. Warning Notice: 30
 - Administration of 6 (six) cemeteries and 12 (twelve) cremation grounds and 3 incinerators with a total of 210 burials, and 156 incinerations for the reporting period.
 - Administration of 5 markets and 4 fairs.
 - Invitation for Expression of Interest for occupation of vacant stalls.
 - Drawing of lots for vegetable section, cake, and haberdashery covered and uncovered
 - section and illegal sellers (cakes, food & Beverages) at Surinam housed at Surinam Market
 - New Food Court.
 - Recovery of arrears through summary process - 56 cases
 - Acquisition of a Herbicide Spraying Lorry of capacity of spraying 2000 lts Herbicide in one single trip

1.6.4 THE WELFARE DEPARTMENT

The Welfare Department is responsible for all matters pertaining to the organisation of welfare, social, recreational, educational, sports and cultural activities as decided by the Council for the benefit of the inhabitants of the district of Savanne. It also ensures the day to day running of kindergartens and sewing

classes. The Welfare Department is in charge of the maintenance of children playgrounds, football grounds and other sports infrastructures falling under the jurisdiction of the Council.

Functions and Objectives

- To provide opportunities to inhabitants to practise recreational and sports activities regardless of gender, age, disability/ability, socio economic and cultural backgrounds;
- To organise social activities with a view to promoting well-being of the population, and preventing youngsters from being indulged in illicit activities or falling in other social ills;
- To promote cultural diversity
- To organise sports activities in order to promote health and fitness of the population;
- To provide accessible, safe and healthy environment for the whole population;
- Decentralization and provision of social and sports amenities in remote areas.
- To provide assistance to affiliated Sports Clubs, Women Associations, Senior Citizen Associations and Non-Governmental Organisations (NGOs) within the Council's administrative area.

The activities organised and facilities provided by the Welfare Department for period 01 July 2022 to 30 June 2023 are as follows:

SN	Activities/Events/Functions	Date
1.	Remittance of cheques for Ganesh Chaturthi celebration	23.08.2022
2.	Remittance of football and basketballs to youngsters	23.08.2022
3.	Inter Village Petanque Tournament at Baie Du Cap	11.09.2022
4.	Inter village Domino Tournament	25.09.2022
5.	Inter Village Carrom Tournament at Riviere Des Anguilles Village Hall	02.10.2022
6.	Inter Village Foot 5 Tournament at MUGA Tyack	02.10.2022
7.	Inter Village Beach Volley Tournament at St Felix public beach	08.10.2022
8.	Divali Celebration at Chemin Grenier	16.10.2022
9.	Divali Night at La Flora	22.10.2022
10.	Inauguration of Tyack Village Hall	04.11.2022
11.	Working session with delegation from Ste Suzanne, Reunion Island on Socio-Cultural Exchanges, Sport Exchanges and Renewable Energy	18.11.2022
12.	Participation of Savanne Teams in Jeux Des Villes et Villages 2022-2023 (Collaboration of Association of Urban Authorities and Association of District Councils): - - Inter Region Relais Marathon by the Municipal Council of Quatre Bornes – 11 October 2022	October 2022– May 2023

	<ul style="list-style-type: none"> - Opening Ceremony and Family Fun Day at Cote D'Or on 27.11.22 - Domino and Carrom Tournament organised by the Municipal Council of Vacoas-Phoenix on 03.12.23 at Palmerstone Municipal Complex - Futsal Tournament organised by the Municipal Council of Vacoas-Phoenix on 11.12.23 at Paillotte Municipal Complex - Petanque Tournament organised by the District Council of Riviere Du Rempart at Grand Baie on 04.12.23 – <i>Women Team won the 3rd place</i> - Beach Volley festival organised by the District Council of Flacq at Palmar Beach on 14.05.23 	
13.	Participation in Gala match organised by the Municipal Council of Vacoas-Phoenix (Savanne vs Reunion Island) at Paillotte Municipal Complex	19.11.2022
14.	Participation of Savanne Team in Festival Beach Volley organised by the District Council of Grand Port at La Cambuse	20.11.2022
15.	Participation of Savanne Team in 12 Hours walk at Cote D'Or Sport Complex organised by the Ministry of Youth Empowerment, Sports and Recreation	20.11.2022
16.	Planting of an Olive Tree in collaboration with Lions Club Souillac at District Council of Savanne	21.11.2022
17.	Laying of foundation stone for the administrative building and inauguration of Souillac mini soccer pitch	21.11.2022
18.	Remittance of cheques to Mandirs for Maha Shivaratree	15.02.2023
19.	National Day Celebrations 2023 - Regional Vintage Photography Exhibition in collaboration with Ministry of Arts and Cultural Heritage	28.02.2023
20.	Task Force Eid Ul Fit at the District Council of Savanne	16.03.2023
21.	Inauguration of Chamouny Village Hall	27.04.2023
22.	Eid Celebrations in collaboration with The Village Council of Grand Bois	07.05.2023
23.	Re-Opening ceremony of Jurnardhun Purmanund Stadium	18.06.2023
24.	Lunch and gifts offered by The District Council of Savanne and staff to students of Angels Special School and Southern Handicapped Association	28.06.2023 26.06.2023

2 PART II- ACHIEVEMENTS AND CHALLENGES

2.1 MAJOR ACHIEVEMENTS FOR FISCAL YEAR 2022/2023

- Construction and resurfacing of roads in the 17 villages within Council's jurisdiction
- Construction of drains
- Fixing of additional lighting points and extension of lighting network in Constituencies No. 13 and 14 respectively
- Provision of scavenging services to all households and commercial units on a weekly basis
- Bulky waste and e-waste collection in all villages of the Council at least twice yearly
- Cleaning of drains and dredging of riverbanks in flood prone areas
- Implementation of programmes towards elimination of rodents mainly in public places within Council's area
- Construction of mini soccer pitch in different Villages
- Supply and Fixing of fire Alarm System, emergency lights in different buildings of the Council
- Construction of emergency staircase at St Aubin Village Hall
- Acquisition of electronic equipment for implementation of i-Council
- Purchase of new Herbicide Spraying Truck for Health Department
- Provision of Photocopying Machines in different Departments
- Procurement of Bins and the distribution of same in all Villages of the Council
- Upgrading of Camp Diable, Rivière Des Anguilles, Grand Bois and Bois Cheri Village Halls
- Provision of bus shelters at La Flora
- Upgrading of Cavadee Platforms at L'Escalier and Bel Ombre
- Fixing of outdoor gym equipment at La Flora
- Upgrading of J.Purmanand football ground Surinam
- Construction of Children Garden at Camp Diable
- Construction of Cloakroom and provision of Sport facilities at More Prud'homme Riviere Des Anguilles

2.2 RISK MANAGEMENT, CITIZEN ORIENTED INITIATIVES AND GOOD GOVERNANCE

Internal Audit and Internal Control

Internal Audit and internal control are important elements of good financial management. The Council has an Internal Audit Section headed by a Principal Internal Control Officer to carry the internal audit function.

The internal audit function aims at providing assurance to the Accounting Officer and the Council by evaluating the system of control and reporting on the degree of reliance that can be placed on these controls.

Audit Committee

The Council has established an Audit Committee comprising a Chairperson and three members.

The role of the Audit Committee is to support the Accounting Officer in monitoring the corporate governance and control system in the Council and its responsibilities include:

- reviewing the internal audit scope
- monitoring and reviewing both the risk control and governance processes established by Council
- coordination of all related units and other agencies such as Inspection, Internal Audit and External Audit
- overseeing the Council's financial statements and internal controls; and
- directing any special investigation

3 PART III - FINANCIAL PERFORMANCE

3.1 FINANCIAL HIGHLIGHTS

The Council has been authorised to incur expenditure up to a total amount of Rs 230,608,180 out of its recurrent budget for financial year 2022/2023.

REVENUE

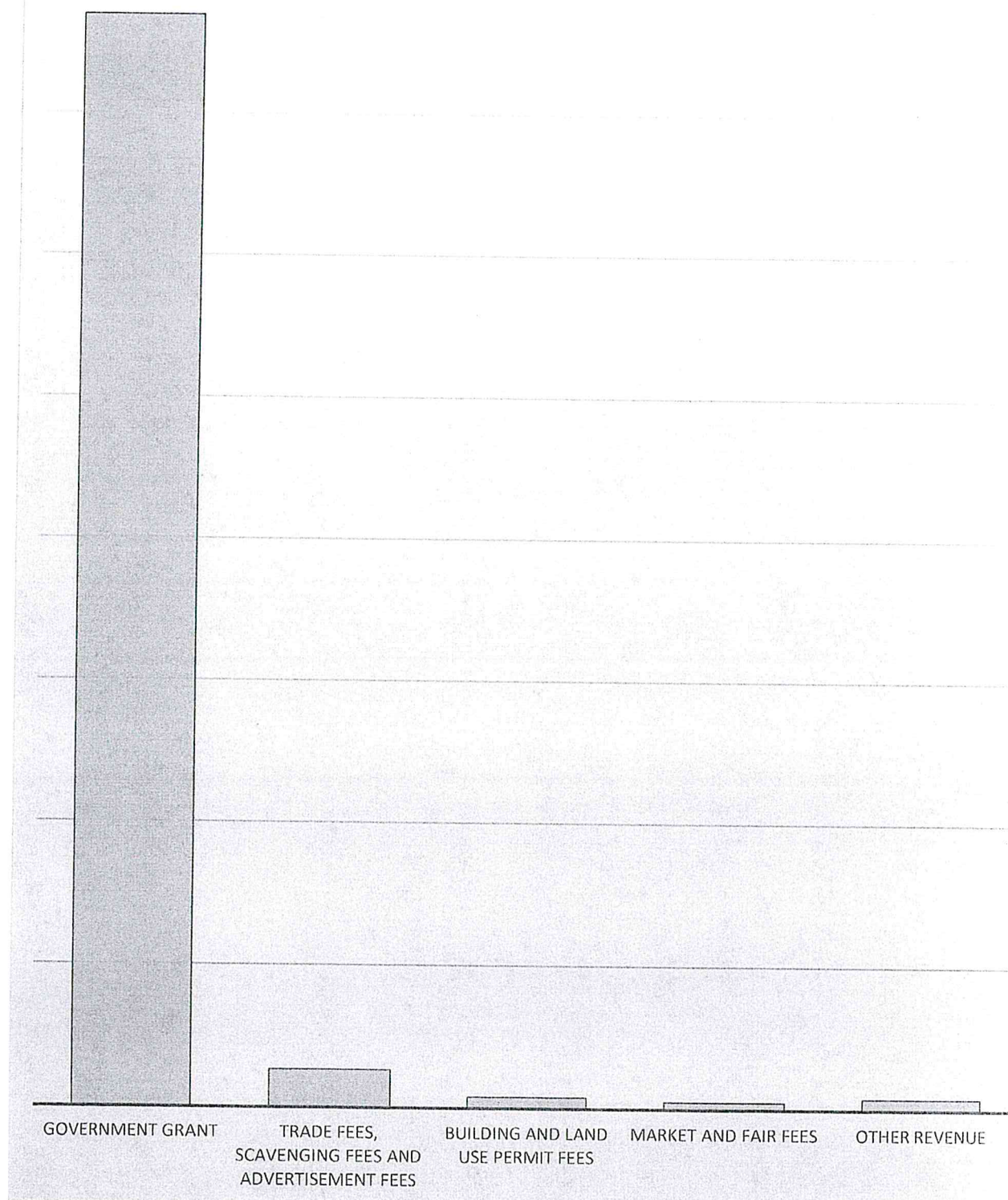
The major sources of revenue of the Council are Grants from the Government of Mauritius. Moreover Council derives its own revenue as empowered by the Local Government Act 2011 to discharge its functions mainly in the form of Trade fees from economic operators, Market/Fair fees from stall holders, Building and Land Use Permit fees from developers, Bus toll from bus owners operating via traffic centres in our region, Advertisement fees for publicity displayed within Council's area, Burial fees for burials in cemeteries being managed in Council's jurisdiction and other miscellaneous income.

ANALYSIS OF INCOME FOR THE FINANCIAL YEAR 2022/2023

The following bar chart illustrates the income generated during financial year 2022/2023. The total Income for 2022/2023 was Rs 409,065,786.

It is observed that 94.11% of revenue is from Government Grants inclusive of Capital Grants, 3.27 % from Trade fees, scavenging fees and Advertisement fees, 0.90% from Building and Land Use Permit fees, 0.65% from Market/Fair fees and 1.00 % from other Revenue (including Bus Toll & Burial fees).

Analysis of Revenue for Financial Year 2022/2023 (Million MUR)



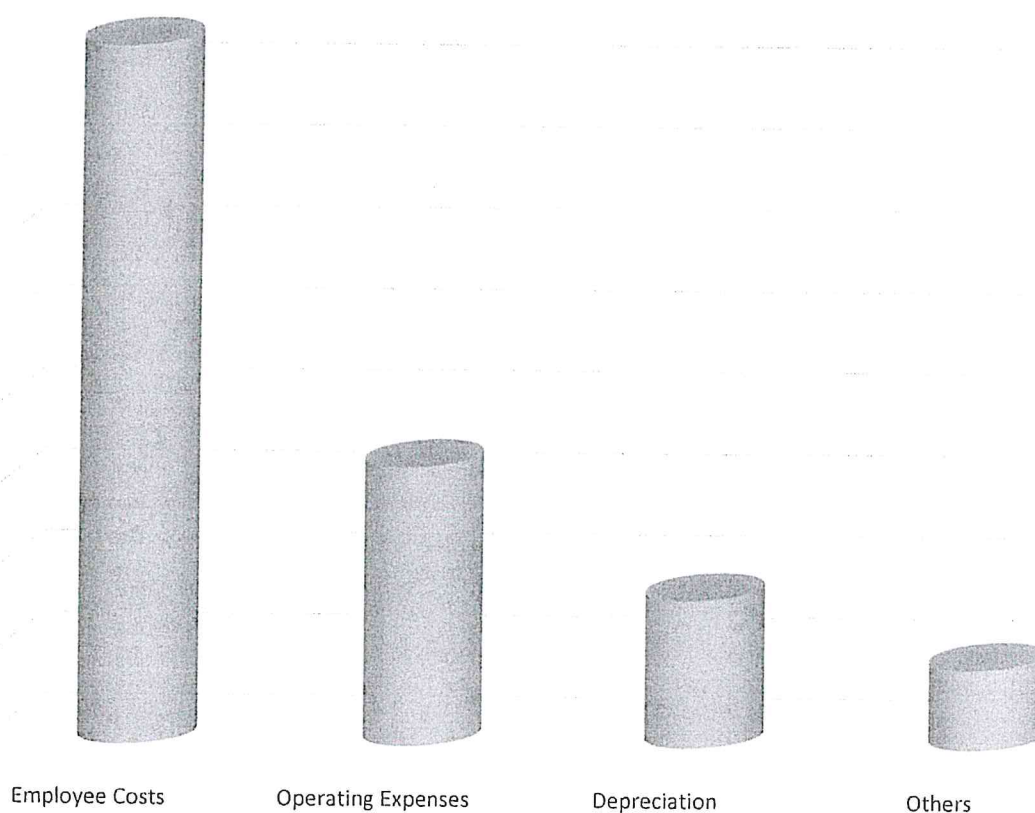
Revenue	MUR	PERCENTAGE
Government Grant	384,990,817	94.11
Trade fees, Scavenging fees and Advertisement fees	13,381,348	3.27
Building and Land Use Permit Fees	3,946,880	0.96
Market and Fair Fees	2,660,894	0.65
Other Revenue	4,085,847	1.00
Total	409,065,786	100.00

EXPENDITURE

Analysis of Expenditure for the Financial Year 2022/2023

The chart below shows the expenditure incurred during the financial year 2022/2023 for different expenditure items.

Analysis of Expenditure For Financial Year 2022/2023 (MUR Million)



Total expenditure for year 2022/2023 amounted to Rs296,381,234. Referring to the chart it is observed that respective expenditure items as a percentage of total expenditure are as follows:

Expenditure	MUR	PERCENTAGE
Employee cost	171,596,752	57.90
Operating Expenses	68,548,879	23.13
Depreciation and Amortisation expenses	36,373,595	12.27
Others	19,862,008	6.70
Total	296,381,234	100.00

In 2022/23 the Council had made a surplus of Rs 112,684,552 based on its Revenue and Expenditure.

3.2 STATEMENT OF COMPARISON OF ACTUAL WITH BUDGET 2022/2023

STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2023				
Revenue		Budget 2022-2023	Actual 2022-2023	Performance Difference (Actual- Budget)
		MUR	MUR	MUR
Revenue from Non-Exchange transactions				
	Trade Fees	12,717,330	9,424,125	(3,293,205)
	Scavenging Fees	1,200,000	1,747,940	547,940
	Advertising and Publicity Fees	2,500,000	2,209,283	(290,718)
	Government Grant	217,000,000	384,990,817	167,990,817
	Other income	116,880	2,249,182	2,132,302
Total Revenue from Non-Exchange transactions		233,524,210	400,621,347	167,087,137
Revenue from Exchange Transactions				
	Building and Land Use Permit Fees	4,000,000	3,946,880	(53,120)
	Bus Toll Fees	891,660	1,034,200	(142,540)
	Rental Income	18,696		(18,696)
	Market/Fair Fees	4,000,000	2,660,894	(1,339,106)
	Financial Income		149,015	149,015
	Burial & Incineration Fees	674,340	653,450	(20,890)
Total Revenue from Exchange Transactions		9,584,696	8,444,439	(1,140,257)
TOTAL REVENUE		243,118,906	409,065,786	165,946,880

	EXPENDITURE	Final Budget estimates 2022-2023	Actual	Performance Difference (Votes 1 & 2)
		MUR	MUR	MUR
Compensation of employees		151,815,177	146,429,847	5,385,330
	Personal Emoluments	117,283,626	87,748,978	29,534,648
	Other Staff Cost	19,519,052	42,136,412	(22,617,360)
	Contributions	15,012,499	16,544,457	(1,531,958)
Goods and Services		55,457,064	50,214,181	5,242,883
	Cost of Utilities	14,413,079	14,906,557	(493,478)
	Fuel and Oil	7,629,608	7,828,362	(198,754)
	Rental	585,000	540,000	45,000
	Office Equipment and furniture	937,063	833,349	103,714
	Office Expenses	459,962	330,999	128,963
	Maintenance	17,574,004	12,404,024	5,169,980
	Cleaning Services	108,500	181,034	(72,534)
	Publication and Stationery	579,500	511,150	68,351
	Overseas Travel	200,000	160,161	39,839
	Fees	1,265,175	806,420	458,755
	Other Goods and Services	11,705,173	11,712,126	(6,953)
	Grants	3,140,000	2,790,052	349,948
	Employer social benefits	16,000,000	15,448,376	551,624
	Contributions & subscription	179,165	173,327	5,838
	Other Expenses	14,577,500	14,588,835	(11,335)
	Advance car loan to employees	1,950,000	1,936,400	13,600
	Property, Plant and Equipment		99,013,171	(99,013,171)
	Works in Progress		53,430,343	(53,430,343)
TOTAL EXPENSES		243,118,906	384,024,532	(140,905,626)
Surplus / (Deficit) for the period			25,041,254	25,041,254

3.3 FINANCIAL POSITION STATEMENT ANALYSIS

Summary of Financial Position	MUR	MUR
<i>Assets</i>		
Current Assets		
Current Assets excluding Inventories	97,391,144	
Inventories	928,630	98,319,773
Non-current Assets		
Property, Plant and Equipment	496,079,537	
Long term Receivables	10,025,209	506,104,746
Total Assets		604,424,519
Liabilities		
Current Liabilities	34,712,893	
Non-current Liabilities	431,817,614	
Total Liabilities		466,530,507
Net Assets		137,894,012
Contribution to Capital	510,619,619	
Reserves & Accumulated Surplus	(372,725,607)	
Total Net Assets/Equity		137,894,012

Based on above summarized financial position the Council had a working capital ratio of 2.83:1 and a Quick Acid ratio of 2.81:1. These ratios clearly indicate Council's liquidity position in 2022/2023 and its financial capability to pay its creditors when they fall due. Moreover, the ratios clearly indicate Council had not tied money in stock. However, Council ability to pay its creditors would depend on a better cash flow position and timely repayment of arrears by its debtors. The ratio of Non-current Liabilities to Equity was 3.10:1 which in fact was very high due to the high liability of the Pension Fund held at SICOM and Employee Benefit Obligation regarding sick leave and vacation leave.

3.4 NON-CURRENT ASSETS

The Council had incurred an amount of MUR101M on Property, Plant and Equipment inclusive of Public Infrastructure for the financial year 2022/2023 as summarised in the undermentioned table.

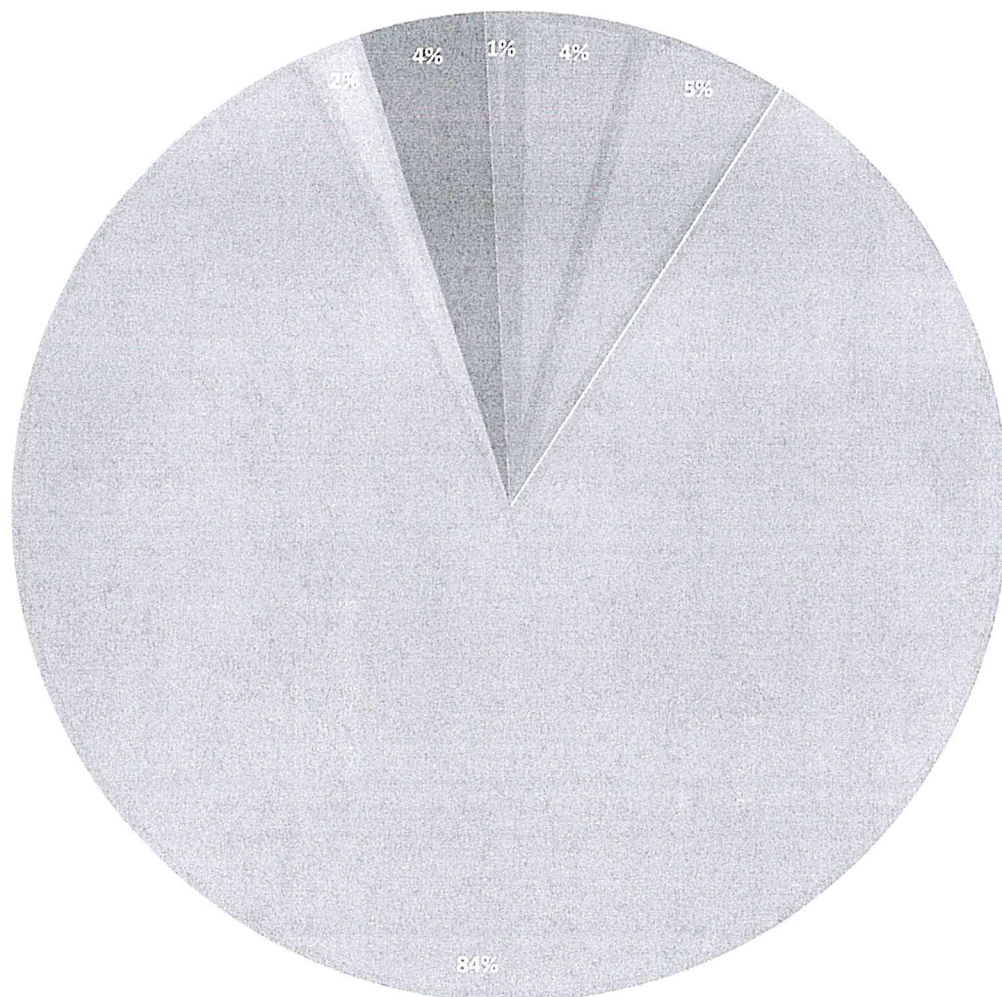
Property, Plant & Equipment	MUR
Land	4,336,966
Building	5,130,762
Infrastructure	88,479,278
Computer and Equipment	2,036,206
Motor Vehicles	4,311,779
Furniture and Fittings	1,055,146
Total	105,350,137

Infrastructure consisted of Construction and Resurfacing of Roads, Drains, Bridges, Street Lighting network, Sport Infrastructures among others. The highest capital expenditure for financial year 2022-2023 has been incurred under Infrastructure. Much lower amounts had been spent by Council on Building, Motor Vehicles, Computer and equipment and Furniture and Fittings. Council is spending high amounts on Capital expenditure with a view of providing its inhabitants with improved amenities and facilities. A pie chart has been drawn below to indicate the proportion of the different Classes of Property, Plant and Equipment for financial year 2022-2023.

Below is a pie chart illustrating the proportion of the different items of Property, Plant and Equipment for year 2022/2023

PROPORTION OF PROPERTY, PLANT AND EQUIPMENT

■ Land ■ Building ■ Infrastructure ■ Computer and Equipment ■ Motor Vehicles ■ Furniture and Fittings



4 PART IV – WAY FORWARD

4.1 CHALLENGES

- Lack of manpower to implement the different strategies and to achieve the goals and objectives of the Council.
- Shortage of plant and equipment to achieve the expected output of public infrastructure work.
- Insufficient fund to finance current maintenance and operational activities.
- Council is striving hard in effectively achieving its objectives and level of outputs with the inputs available.
- In view of meeting above challenges Council had requested for funding to acquire plant, equipment and accessories with a view of improving its deliverables to the inhabitants of the South.
- Develop a greener economy in implementing projects which are compatible with our national goals.

- Being empowered to raise additional revenue to meet Council's goals and objectives

With the amendment of the Finance and Audit Act, the Council has also adopted the International Public Sector Accounting Standards (IPSAS) for the preparation of its Financial Statements. The Annual Report is being submitted to the Director of the National Audit Office in line with section 136(2) of the Local Government Act 2011, as subsequently amended by the Finance Act 2021.

4.2 STRENGTHS AND WEAKNESSES

Strengths

Committed and knowledgeable staff
Teaming to achieve and meet Council's targets

Weaknesses

Lack of staff in different departments of the Council
Insufficient funds to maintain and operate effectively Council's assets
Poor Cash Flow

Opportunities

Political stability
Capital Funding for implementation of projects
Empowerment of officers under new legislations

Threats

Decrease in Council's revenue
Change in the environment and climatic conditions
High Labour Turnover

4.3 STRATEGIC DIRECTION

Council would continue to improve the provision of services to the inhabitants of its area and to enhance its capacity building in providing more effective and efficient services in an economical way. Our way forward is to have an environmentally friendly region while maintaining and enhancing the infrastructure base in all the 17 villages falling under Council's responsibility. Our Council would strive to increase its outputs with the appropriate combination of inputs. The way forward will for sure come to a halt without additional revenue. With this perspective Council would have to take the opportunity of implementing revenue generating projects while seeking new sources of income to increase its revenue generating capacity. Council is partnering with major economic operators within its region with a view of developing further its administrative area.

In view of these perspectives Council would implement the following projects in the next three years:

- Replacing CFL Lamps by LED ones for Street Lighting Network and increasing on average the lighting points by 1000 yearly.
- Increase the frequency of scavenging service in our jurisdiction with the aim of providing a twice weekly service to households and daily service to economic operators.
- Construction and Resurfacing of some 60,000 square metres of road and 4,600 metres of drains while maintaining the existing roads and drains.
- Provision of an additional modern incinerator at Tyack while upgrading the existing cemeteries and crematorium.
- Renewal of its fleet of vehicles to improve scavenging service and develop further Council's infrastructural networks.
- Implementing Segregation of refuse by providing eco bins in the Villages under Council's responsibility with a view of enhancing the management of waste disposal in our region.
- Upgrading of playfields and construction of mini soccer pitch in different villages of Council's area
- Completion of the construction of a Head Office at Souillac.
- Completion of the construction of a Market/Fair at Chemin Grenier.
- Enhancing Information Technology Infrastructure for implementation of the Innovative Council (i-Council).
- Multipurpose complex at Surinam comprising of innovative infrastructure.
- Fixing of security cameras in different premises of the Council.
- Implement Renewable Source of energy for street lighting in partnership with other stakeholders



THE DISTRICT COUNCIL OF SAVANNE

*REVISED
FINANCIAL
STATEMENTS*


*FOR YEAR
2022/2023*

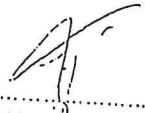
THE DISTRICT COUNCIL OF SAVANNE

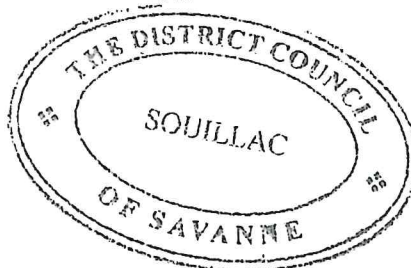
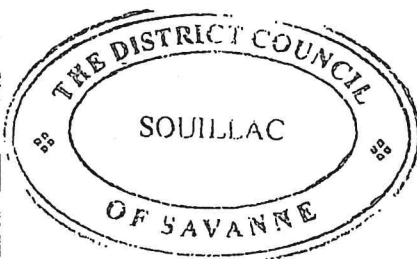
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Notes	2022-2023 MUR	2021-2022 MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	21	(1,538,271)	(4,090,052)
Receivables From Exchange Transactions	22	1,553,128	3,559,232
Receivables From Non-Exchange Transactions	23	2,534,032	1,059,670
Loans and Advances	24	5,159,596	3,777,655
Inventories	25	928,630	1,365,952
Investments	26	5,792,406	6,390,977
Work In Progress	27	83,890,252	38,663,289
Total Current Assets		98,319,773	50,726,724
Non - Current Assets			
Property, Plant And Equipment	28	496,079,537	418,899,614
Receivable from Exchange transactions	22	7,504,946	5,979,794
Receivable from non-exchange transactions	23	2,520,263	2,245,593
Total Non - Current Assets		506,104,746	427,125,001
TOTAL ASSETS		604,424,519	477,851,725
Current Liabilities			
Payables from Exchange transactions	29	8,320,517	10,028,896
Deposits	30	13,391,405	10,923,204
Employee Benefit Obligations	31	10,560,813	10,993,413
Other liabilities Advance Receipts	32	2,440,156	1,633,256
Total Current Liabilities		34,712,893	33,578,770
Non - Current Liabilities			
Payables from Exchange transactions	33	6,710,785	5,447,672
Employee Benefit Obligations	34	425,106,829	390,537,957
Total Non - Current Liabilities		431,817,614	395,985,629
TOTAL LIABILITIES		466,530,507	429,564,398
NET ASSETS		137,894,012	48,287,326
NET ASSETS/EQUITY			
Contributed Capital	35	510,619,619	505,464,796
Reserves	36	14,493,740	15,713,078
Accumulated surplus/(deficit)	37	(387,219,346)	(472,890,548)
Total Net Assets/Equity		137,894,012	48,287,326

Approved in Council Meeting held on 2 May 2024


S. Coonjan Jugroop (Mrs)
Chief Executive


M.N. Rungasamy
Financial Controller



THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

(Classification of Expenses by Nature)

	Notes	2022-2023 MUR	2021-2022 MUR
Revenue From Non-Exchange Transaction			
Taxation		-	-
Fees, fines, penalties and forfeits	3	13,381,348	13,668,958
Grants	4	384,990,817	286,241,138
Other transfers	5	2,249,182	5,346,504
Total revenue from Non-Exchange Transactions		400,621,347	305,256,600
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	6	3,946,880	5,254,738
Rent and Royalties	7	2,660,894	4,751,489
Finance Income	8	149,015	123,813
Other Revenue	9	1,687,650	1,245,850
Total revenue from Exchange Transactions		8,444,439	11,375,889
Total Revenue		409,065,786	316,632,489
Expenses			
Employee Costs	10	165,451,292	158,839,866
Subsidies	11	591,200	281,500
Grants	12	2,493,945	2,133,020
Social benefits	13	339,633	269,808
Operating Expenses	14	68,548,879	52,427,880
Depreciation and Amortisation expenses	15	36,373,595	47,036,612
Other Expenses	16	16,437,230	14,996,596
Employee Benefit Liability	17	6,145,460	11,458,400
Total Expenditure		296,381,234	287,443,681
Other Gains /(Losses)			
Gain/(Loss) on derecognition of PPE	18	-	(224,900)
Surplus/(Deficit)		112,684,552	28,963,908

THE DISTRICT COUNCIL OF SAVANNE
CASH FLOW STATEMENT AS AT 30 JUNE 2023

CASH FLOW FROM OPERATING ACTIVITIES	2022-2023	2021-2022
Receipts	MUR	MUR
Fees, Fines and Penalties:		
Trade Fees	10,408,000	9,746,375
Scavenging Fees	1,005,800	1,701,850
Advertisement Fees	1,802,766	2,532,635
Government Grants	384,990,817	286,241,138
Building and Land Use Permit	3,946,880	5,254,738
Finance Income Interest on car loan	63,414	58,210
Rental Income:		
Rental of Shops	-	51,900
Market/Fair Fees	3,241,132	2,684,499
Bus Toll	965,100	1,003,950
Burial and Incineration Fees	653,450	249,550
Other revenue	2,249,182	5,337,514
Total receipts	409,326,541	314,862,359
Payments		
Compensation Of Employees	140,325,948	140,282,108
Remuneration of Councillors	14,473,777	13,523,433
Repairs and Maintenance	955,002	4,589,067
Grants And Subsidies	3,124,945	2,397,520
Pension and Gratuities	15,448,376	12,558,102
Supplies and Consumables	29,446,532	7,242,944
Contribution to Pension fund	9,844,396	10,417,639
Utilities Cost	14,832,559	12,962,669
Motor Vehicle Expenses	9,535,468	6,509,745
Cleaning and Security Services and other related costs	7,338,321	13,514,809
Hosting of events running costs	253,559	-
Professional And Legal Fees	773,820	1,430,680
Other Expenses	1,846,560	939,821
Other Payments	7,169,820	7,674,625
Total payments	255,369,083	234,043,161
NET FLOW FROM OPERATING ACTIVITIES	153,957,458	80,819,198

THE DISTRICT COUNCIL OF SAVANNE

Cash Flows From Investing Activities		
Purchase of Property, Plant and Equipment	(99,013,171)	(61,291,006)
Proceeds from sales of Property, Plant & Equipment	-	225,100
Purchase of Investment Property	-	-
Proceeds from sales of Investment Property	-	-
Purchase of Investment and other financial instruments	-	-
Proceed from sale of Investment and other financial Instruments	-	-
Car Loan	(2,636,400)	(1,260,000)
Repayments of Car Loan	529,953	510,893
Increase/(Decrease) In Deposits	1,738,652	582,530
Work in Progress	(53,430,343)	(30,380,371)
(Increase)/Decrease of Investments	1,405,634	8,085,328
Decrease In Investment other than Investment property		
TOTAL CASH FLOWS/(USED IN) FROM INVESTING ACTIVITIES	(151,405,676)	(83,527,525)
CASH FLOW FROM FINANCING ACTIVITIES	-	-
Borrowing	-	-
Increase in accumulated capital	-	-
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2,551,781	(2,708,327)
Cash And Cash Equivalents as at 01 July 2022	(4,090,052)	(1,381,725)
Bank Balance current account and savings account	(1,541,191)	
Bank Balance current account		
Petty Cash	2,920	
TOTAL CASH AND CASH EQUIVALENTS AT 30 JUNE 2023	(1,538,271)	
Cash and Cash Equivalents as at 30 JUNE 2023	(1,538,271)	(4,090,052)

THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2023

DESCRIPTION	CAPITAL	RESERVES	ACCUMULATED SURPLUS	TOTAL
	MUR	MUR	MUR	MUR
Balance as at 01.07.2022	505,464,796	15,713,078	(472,890,548)	48,287,326
Liability gain/loss and assets gain/loss - Pension Fund(Note 20)			(26,502,279)	(26,502,279)
Contribution	6,336,966	345,226		6,682,193
Transfers	817,856	(1,391,207)	688,929	115,578
Recognised Expenses		(173,358)		(173,358)
Adjustments	(2,000,000)		(1,200,000)	(3,200,000)
Net changes recognised in Net Assets/Equity	5,154,823	(1,219,338)	(27,013,350)	(23,077,866)
Surplus/(Deficit) for the period	-	-	112,684,552	112,684,552
Total changes recognised in Net Assets/Equity	5,154,823	(1,219,338)	85,671,201	89,606,686
Balance as at 30.06.2023	510,619,619	14,493,740	(387,219,346)	137,894,012

THE DISTRICT COUNCIL OF SAVANNE
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2023

	Notes	Approved Budget 2022-2023	Final Budget 2022-2023	Actual	Performance Difference
		MUR	MUR	MUR	MUR
Revenue from Non-Exchange transactions					
Trade Fees	1	10,500,000	12,717,330	9,424,125	(3,293,205)
Advertising And Publicity Fees	2	3,200,000	2,500,000	2,209,283	(290,718)
Scavenging Fees	3	2,000,000	1,200,000	1,747,940	547,940
Government Grants	4	201,000,000	217,000,000	384,990,817	167,990,817
Other income	5	900,000	116,880	2,249,182	2,132,302
Total Revenue from Non-Exchange transactions					
		217,600,000	233,534,210	400,621,347	167,087,137
Revenue from Exchange Transactions					
Building and Land Use Permit Fees	6	6,000,000	4,000,000	3,946,880	(53,120)
Bus Toll Fees	7	958,180	891,660	1,034,200	142,540
Market stall fee	8	4,600,000	4,000,000	2,660,894	(1,339,106)
Rental Income	9	200,000	18,696	-	(18,696)
Financial Income	10	-	-	149,015	149,015
Burial And Incineration Fees	11	1,250,000	674,340	653,450	(20,890)
		13,008,180	9,584,696	8,444,439	(1,140,257)
TOTAL REVENUE		230,608,180	243,118,906	409,065,786	165,946,880

THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2023

EXPENDITURE	Notes	Approved Budget Estimates		Final Budget Estimates		Actual		Performance Difference	
		Votes 1	Votes 2	Votes 1	Votes 2	Votes 1	Votes 2	Votes 1	Votes 2
Compensation of employees		MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Employee Costs		55,841,490	107,547,990	42,839,318	108,975,859	36,148,673	110,281,174	6,690,645	(1,305,3
Personal Emoluments	12	48,557,490	84,183,429	34,835,855	82,447,771	22,880,283	64,868,694	11,955,572	17,579,0
Other Staff Cost	13	3,134,000	12,500,000	3,750,900	15,768,152	8,579,534	33,556,879	(4,828,634)	(17,788,7
Contributions	14	4,150,000	10,864,561	4,252,563	10,759,936	4,688,856	11,855,601	(436,293)	(1,095,6
Goods and Services		8,114,200	39,334,500	8,851,555	46,605,509	6,889,033	43,325,147	1,962,522	3,280,3
Cost of Utilities	15	1,980,000	11,000,000	2,087,468	12,325,611	1,976,344	12,930,213	111,124	(604,6
Fuel and Oil	16	156,000	6,250,000	156,000	7,473,608	155,974	7,672,388	26	(198,7
Rental	17	-	585,000	-	585,000	-	540,000	-	45,0
Office Equipment and furniture	18	560,000	350,000	565,250	371,813	530,083	303,266	35,167	68,5
Office Expenses	19	415,000	45,000	414,962	45,000	318,513	12,486	96,449	32,5
Maintenance	20	3,005,000	11,345,000	3,187,500	14,386,504	1,835,189	10,568,835	1,352,311	3,817,6
Cleaning Services	21	-	100,000	-	108,500	52,224	128,810	(52,224)	(20,3
Publication and Stationery	22	428,000	99,500	459,000	120,500	409,394	101,756	49,606	18,7
Overseas Travel	23	200,000	-	200,000	-	160,161		39,839	-
Fees	24	495,200	715,000	548,875	716,300	382,500	423,920	166,375	292,3
Other Goods and Services	25	875,000	8,845,000	1,232,500	10,472,673	1,068,651	10,643,474	163,849	(170,8
Grants	26	3,000,000	135,000	3,000,000	140,000	2,654,774	135,278	345,226	4,7
Employer social benefits	27	14,500,000	-	16,000,000	-	15,448,376		551,624	-
Contributions & subscription	28	175,000	-	179,165	-	173,327		5,838	-
Other Expenses	29	-	60,000	14,500,000	77,500	14,516,837	71,998	(16,837)	5,5
Advance car loan to employees	30	400,000	1,500,000	450,000	1,500,000	500,000	1,436,400	(50,000)	63,6
Property, Plant and Equipment	31						99,013,171		(99,013,1
Works in Progress	32						53,430,343		(53,430,3
TOTAL EXPENSES		82,030,690	148,577,490	85,820,038	157,298,868	76,331,020	307,693,512	9,489,018	(150,394,6

THE DISTRICT COUNCIL OF SAVANNE

JUSTIFICATION IN PERFORMANCE DIFFERENCE FOR FINANCIAL YEAR 2022/2023

Notes	REVENUE	
1	Trade Fees	The amount of trade fees collected by CBRD and subsequently remitted to the Council in FY 2022-2023 was lesser than the revised expected income under this item.
2	Advertising And Publicity Fees	Certain Companies had removed their Advertising panels thus resulting in a reduction in revenue
3	Scavenging Fees	During financial year 2022-2023 certain trades have either ceased operations or been exempted from payment of the fees due to the nature of the economic operations.
4	Government Grant	Government has provided additional grant during the year to meet partly Council's budgetary requirements
5	Other income	There has been an increase in other income as compared with expected amount receivable
6	Building and Land Use Permit Fees	Lesser building and land use permits applications were received than expected
7	Bus Toll Fees	Lesser income received during the year than expected
8	Market/Fair Fees	Many stall holders did not pay their fees and are being prosecuted for arrears
9	Rental Income	Tuck shops were vacant
10	Financial Income	No interests were received on Council's Bank Accounts
11	Burial And Incineration Fees	Lesser income received during the year than expected
Notes	EXPENDITURE	
12	Personal Emoluments	Several Position were not filled thus resulting in savings
13	Other Staff Cost	Provision made was less as compared to actual expenditure
14	Contributions	Insufficient provision made as compared to actual expenditure
15	Cost of Utilities	Electricity charges were slightly higher than forecasted
16	Fuel and Oil	More diesel was consumed than budgeted since more activities had to be carried out such as cleaning of drains across all villages.
17	Rental	Provision made was more than actual rent paid.
18	Office Equipment and furniture	Savings arose for this purpose as additional grants were provided to Council for specific purposes and claims charged to those expenditure codes instead.
19	Office Expenses	Higher expenditure was forecasted as compared with actual.
20	Maintenance	Savings arose in maintenance cost as additional grants were provided to Council for specific purposes and claims charged to those expenditure codes instead.
21	Cleaning Services	Provision made was less as compared to actual expenditure
22	Publication and Stationery	There was a decrease due to better control of resources.
23	Overseas Travel	Higher expenditure was forecasted as compared with actual.
24	Fees	Provision made was more than legal fees actually paid.
25	Other Goods and Services	Amount spent on other goods and services was more or less the same.
26	Grants	The balance represents amount held for Minor Capital Projects in village Councils.
27	Employer social benefits	Slightly lower amount incurred as payments to retired employees during the financial year.
28	Contributions & subscription	Contributions and subscription paid were slightly lower than expected.
29	Other Expenses	Other expenses were more or less the same as expected
30	Advance car loan to employees	Amount of provision more or less the same.
31	Property, Plant and Equipment	No provision was made in Council's Budget
32	Works in Progress	No provision was made in Council's Budget

THE DISTRICT COUNCIL OF SAVANNE

Notes to the Financial Statements for Year Ended 30 June 2023

1. General Information

The District Council of Savanne is a corporate body established under Part II Section 3 and 7 of the Local Government Act (LGA) 2011 as subsequently amended. The place of management is at Lady Barkly Street, Souillac.

The reporting period of the Financial Statements is for the year ended 30th June 2023.

Council's Principal activities are provision of scavenging services, lighting, repairs & maintenance of roads, repairs & maintenance of drains, operation of markets & Fairs, upkeep of cemeteries and cremation grounds, giving access to sports grounds and libraries, issuing of building and land use permits and trade fees and organising social and cultural activities as stipulated under Section 50 of the LGA 2011.

2. Statement of compliance and basis of preparation

The Financial Statements have been prepared in accordance with Section 133 of the LGA 2011 in accordance with International Public Sector Accounting Standards (IPSAS). The Financial Statements have been presented in Mauritian Rupee (MUR) which is the functional and reporting currency of the Council and all values are rounded to the nearest rupee.

Comparative figures for previous year have been given since the last set of Financial Statements was prepared in accordance with IPSAS. Land vested by Government has been excluded under Property, Plant and Equipment since it would be reported by Government in its Financial Statements. However, land which were transferred to Council by private owners had been valued on the basis on the extent of the land and location.

The Financial Statements have been prepared on historical cost basis. Fixed Assets have been valued at Fair Value as at 31.12.2013 and thereafter at cost at date of acquisition

and for works not yet completed they have been accounted as Work in Progress. The Financial Statements have been prepared on an accrual basis. The Cash flows statement is prepared using Direct Method.

Authorisation Date

The Financial Statements are prepared by the Council under the provision of Section 132 of Local Government Act (LGA) 2011. The Financial Statements were tabled to the Council for approval on 27.09.2023. The Revised Financial Statements have been approved on 2 May 2024 by the Council.

The Financial Statements are approved by the Council before 31st October of the Financial Year; the Financial Statements are authorised for issue by the Chief Executive within four months of the end of every financial year to the Director of Audit, after being approved by the Council and endorsed by the Chairperson and the Chief Executive under the provision of the Local Government Act 2011 as subsequently amended.

Budget Information

The budget is prepared on an accrual basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Council and is appropriated by votes of income and expenditure.

The statement of comparison of budget and actual amounts are prepared on the same basis as the budget. The period of approval of Budget Estimates covers the Financial Period from 1st July 2022 to 30th June 2023.

Service In-kind

The local authorities do not recognise services in kind.

2.1 Summary of accounting policies

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the 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.

Revenue from Non-Exchange transactions

Fees, Fines, and Penalties

These include Trade Fees, Scavenging fees and Advertisement fees

Council recognizes those fees as revenue when the event occurs, and the asset recognition criteria are met.

Trade fees are payable whenever an economic operator or any person carries out a classified trade as stipulated under Section 122 of the Local Government Act 2011. Trade fees under the Twelfth Schedule are recognised on accrual basis.

Advertisement fees received or receivable are accounted on an accrual basis when it is certain that future economic benefits would flow to the Council.

Government Grant

Capital Grant

Capital grant is recognized in the statement of performance at the time grant is received. Capital grant is grouped under receivables from non-exchange transactions under Government Grant

Government Grant in Aid

They are recognized in the statement of financial performance in the period in which they become receivable.

Revenue from Exchange transactions

Rental Income

Rental income arising from operating leases on freehold properties is accounted for on a straight-line basis on an accrual basis over the lease terms and is included in revenue in the statement of performance due to its operating nature.

Financial Income

Interest income is accrued using the actual rate chargeable for loan taken by employees.

Other Income

Bus Toll

Bus toll fee is payable by every bus owner using the traffic centres facilities and the fee is accounted for as income on an accrual basis. Bus toll is payable to Council one month in advance and all advances receipts have been accounted as other liabilities Advance Receipts under Current Liabilities.

Burial fees

Burial fees are recognized on the accrual basis that is the amount receivable after service actually provided.

Expenses

All expenses have been accounted on an accrual basis with the exception of Net charges Pension Fund which has been accounted as per actuarial figures submitted by SICOM according to IPSAS 39.

Value Added Tax

All expenses and assets are recognized inclusive of Value Added Tax. Council is considered as an end customer and cannot claim refund for VAT paid.

Property, Plant and Equipment

All Fixed Assets were valued at Fair Value as at 31 December 2013, thereafter all Fixed Assets are valued at cost and are stated net of accumulated depreciation. Depreciation is calculated on a straight-line method over the remaining useful life less estimated residual value at the rate below:

Type of Fixed Assets	Rate
Freehold Land	0%
Leasehold Land	0%
Building	2%
Machinery and Equipment	5% to 25%
Vehicles	12.5%
Computer and IT Equipment (< 5 years)	25%
Public Infrastructure	2% to 10%
Leased Asset	5% to 25%
Furniture, Fittings & Fixtures	10%
Intangible Asset	12.5%

Inventory

Stock is recognized at weighted average price, when deployed for utilisation in the normal activity of the council it is accounted as an expense.

Work in Progress

These are projects which are in the course of construction and carried out at cost. Cost includes professional fee and related costs.

Cash and Cash Equivalent

Cash and Cash Equivalent comprise of Cash in Hand and Cash at Bank in current and savings accounts used for the daily transactions of the Council.

Pension and Gratuities

Pension & Gratuities are paid at council level for pensioners who retired prior to July 2008. However, from July 2008 onwards a defined benefit pension scheme is managed by SICOM and payment of pension and gratuities are effectively made by that company whereas council has to contribute a share of the pension for the period the retirees were in employment prior to July 2008. Moreover, a contribution pension scheme is also being managed by SICOM for employees who have joined service as from July 2013.

Contingent Liabilities

Currently the Council does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources is remote.

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023 MUR	2022-2021 MUR
Revenue From Non-Exchange Transaction			
<i>Fees, fines and penalties</i>	3	13,381,348	13,668,958
These include Trade fees, Scavenging fees and Advertisement fees			
<i>Trade Fees</i>	3.1		
Receipts		10,408,000	9,987,625
Less Prepayments(Receipts)		(831,000)	
Less for other LA		(753,250)	(241,250)
Less for previous years		(443,000)	(431,250)
Due		1,043,375	271,750
<i>Total</i>		<u>9,424,125</u>	<u>9,586,875</u>
<i>Scavenging fees</i>	3.2		
Receipts		1,005,800	1,701,850
Less for previous years		(342,000)	(613,450)
Amount Due		1,084,140	787,920
<i>Total</i>		<u>1,747,940</u>	<u>1,876,320</u>
The Trade fees due could not be reached with reasonable certainty following Trade Fees being collected at CBRD.			
<i>Advertisement & Publicity Fees</i>	3.3		
Receipts		1,802,766	2,532,635
Less for previous years		-	(326,873)
Due		406,517	-
<i>Total</i>		<u>2,209,283</u>	<u>2,205,763</u>
Total Fees, fines and penalties		<u>13,381,348</u>	<u>13,668,958</u>
<i>Government Grant</i>	4	384,990,817	286,241,138
Related Party trasactions			
Government has provided the following Grants to Council for its operational transactions and for implementing projects.			
<i>Capital Grants</i>	4.1		
NEF		5,058,626	16,774,953
Local Development Projects/ERP		162,410,596	75,546,067
Grants from ERP		2,226,492	-
<i>Total</i>		<u>169,695,713</u>	<u>92,321,020</u>

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023 MUR	2021-2022 MUR
<i>Grant in Aid</i>	4.2		
Grant in Aid		215,295,104	193,920,118
<i>Total</i>		215,295,104	193,920,118
Total Government Grant		384,990,817	286,241,138
<i>Other Transfers</i>	5		
Obstruction of roads, Duplicate , etc		2,249,182	1,889,594
Unspent Balance From Village Councils		-	3,447,921
Other Balance		-	8,990
<i>Total</i>		2,249,182	5,346,504
Revenue From Exchange Transactions			
<i>Building and Land Use Permit Fees</i>	6		
Receipts		3,946,880	5,254,738
<i>Total</i>		3,946,880	5,254,738
<i>Rent and Royalties</i>	7	2,660,894	4,751,489
<i>Rental</i>	7.1		
Receipts		-	51,900
Less for previous years		-	(27,000)
Amount Due		-	50,000
<i>Total</i>		-	74,900
<i>Market & Fair Fees</i>	7.2		
Receipts		3,241,132	2,700,837
Less for previous years		(2,035,605)	(1,662,641)
Add Prepayment		-	165,615
Less Advance Income		-	-
Due		1,455,367	3,472,778
<i>Total</i>		2,660,894	4,676,589
Total Rent and Royalties		2,660,894	4,751,489

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023 MUR	2021-2022 MUR
<i>Finance Income</i>	8		
Interest Received		63,414	58,210
Interest Received out of salary		84,077	63,186
Less for previous year		(3,454)	(1,037)
Amount Due		4,979	3,454
<i>Total</i>		149,015	123,813
Interest relates to interest receivable during the accounting period on car loan			
<i>Other Revenue</i>	9	1,687,650	1,245,850
These include Bus Toll and Burial Fees receivable during the accounting period			
<i>Bus Toll</i>	9.1		
Receipts		965,100	1,003,950
Add Prepayment in 2020/2021		121,500	101,100
Less for previous years		-	(20,250)
Less for prepayment 2022//2023		(97,400)	(121,500)
Due 2022/2023		45,000	33,000
<i>Total</i>		1,034,200	996,300
<i>Burial Fees</i>	9.2		
Receipts		653,450	249,550
Total		1,687,650	1,245,850

Notes to the Financial Statements For Year Ended 30.06.2023

Other codes under each expenditure heading were incurred for the corresponding nature of expenditure out of additional grant provided for different purposes such as cleaning of drains, Divali and Mahashivaratree

	Notes	2022-2023 MUR	2021-2022 MUR
Compensation Of Employees	10		
Basic Salary		83,383,513	79,550,657
Salary Compensation		3,108,661	2,582,873
Acting Allowances		517,185	391,408
Uniform and other protective		2,098,526	2,079,496
Other Allowances		3,013,257	3,638,597
End of Year Bonus		7,096,055	7,254,351
Interim Allowance icw PRB			1,193,494
Travelling and Transport		11,699,525	9,461,502
Overtime		10,457,064	7,114,582
Staff Welfare		49,630	5,136
Local Training, Subscription & CPD		76,188	62,869
Passage Benefits		2,741,306	4,109,839
Contribution Social Generalise		3,351,387	3,952,952
Contribution to NPF & NSF		1,744,959	1,734,169
Contribution to FPS		1,602,715	1,655,747
Contribution to Pension Fund		3,023,749	8,140,183
Cash in lieu of sick leave		529,803	3,075,773
Net charges Pension Fund		25,262,640	19,348,644
Other Codes		5,695,129	3,487,595
Total		165,451,292	158,839,866

Contribution to Pension Fund consists of:

Defined Benefit Scheme Employee contribution	6,820,647	3,676,555
Defined Contribution Scheme Employee and Employer Contribution	3,023,749	4,463,628
Total	9,844,396	8,140,183

Refund of car loans amounting to Rs 512,955 and Rs808,583 for financial years 2021/2022 and 2022/2023 respectively have been deducted from salaries and invested in car loan bank account.

Related Party transactions 10.1

Council has not undertaken any non-arm's length transaction with key Management staff.

Remuneration and allowances paid to Key Management Staff which have been included under compensation of employees are as follows:

Chief Executive	2,126,768	2,205,780
Deputy Chief Executive	1,662,353	1,410,892
Financial Controller	1,693,007	1,829,540
Acting Head, Public Infrastructure Department		949,163
Head, Land Use and Planning Department	1,690,017	1,147,101
Chief Health Inspector	1,311,198	1,234,443
Principal Welfare Officer	549,797	873,629
Total	9,033,141	9,650,548

Notes to the Financial Statements For Year Ended 30.06.2023

Subsidies	11		
Cultural Activities		394,000	229,000
Education Activities		12,000	10,000
Social Activities		102,000	39,500
Sports Activities		26,200	3,000
Other Codes		57,000	-
Total		591,200	281,500

Grants	12		
Grants to Village Council		2,385,745	2,050,520
Sports Organisation		9,000	77,500
Educational		99,200	5,000
Total		2,493,945	2,133,020

Above represent grants to all village Councils and financial assistance to socio and cultural organisations and social aid

		2022-2023	2021-2022
		MUR	MUR
Social Benefits	13		
Pension and Gratuities		287,133	249,808
Social Aid		52,500	20,000
Total		339,633	269,808

Operating expenses	14		
Supplies		30,897,853	8,567,880
Utilities Cost		15,074,916	13,944,557
Motor Vehicle Expenses		11,040,563	9,645,874
Repairs And Maintenance		1,207,802	4,636,821
Cleaning and Security Services and other related costs		8,693,043	13,598,423
Hosting of events running costs		257,559	-
Professional And Legal Fees		939,820	1,714,052
Opening stock		1,365,952	1,686,225
Less Closing stock		(928,630)	(1,365,952)
		68,548,879	52,427,880

Notes to the Financial Statements For Year Ended 30.06.2023

Supplies

14.1

Maintenance Furniture ,Fixtures,Fittings	6,635	10,165
Maintenance of Buildings	98,401	97,471
Maintenance Other Structures	65,492	64,646
Maintenance Plant & Equipment	56,984	43,294
Maintenance and Repairs of Vehicles	210,059	345,197
Maintenance IT Equipment	1,243,613	119,738
Maintenance Grounds		92,967
Maintenance - Rivers/Canals		16,875
Maintenance - NDU & Other Assets handed over to council	12,536	19,293
Small Plants & Tools	38,053	36,591
Maintenance Cemeteries & Cremation Ground	248,891	186,612
Maintenance - Street Lighting	1,976,587	1,351,575
Maintenance - Roads	2,895,269	412,691
Grant to vc	49,371	-
Name Plates and Signs	-	7,338
Office & IT Equipment	5,203	120,485
Office Furniture & Fittings	20,600	24,730
Postages	315,778	368,741
Twinning Activities	20,125	-
Cleaning Materials	64,184	68,394
Entertainment	208,202	35,570
Cultural Activities	120,325	21,000
Education Activities	101,612	50,593
Social Activities	354,279	217,916
Sports Activities	479,520	346,305
Educational	27,078	18,085
Social Aid		4,886
Women's Association/Promotion of Gender	19,498	24,957
Office Sundries/Office Incidentals	15,221	6,441
Printing and Stationery	386,264	323,069
Periodicals	12,900	19,527
Committee Expenses	96,374	50,252
Sports Organisation		-
Hired and Contracted Services	633,941	704,755
Traffic Centres		-
Miscellaneous - Bank Charges	15,000	135,637
Other Codes	21,099,859	3,222,086
Total	30,897,853	8,567,880

Utilities Cost

14.2

Electricity and Gas charges	13,298,371	11,384,954
Maintenance - NDU & Other Assets handed over to council	168,359	960,202
Telephone	1,127,351	1,103,613
Water charges	480,835	495,788
Total	15,074,916	13,944,557

Motor Vehicle Expenses

14.3

Maintenance Plant & Equipment	19,951	25,210
Maintenance and Repairs of Vehicles	3,192,250	2,962,926
Fuel and oil -Vehicles	7,828,362	6,654,913
Other Codes		2,825
Total	11,040,563	9,645,874

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023	2021-2022
		MUR	MUR
<i>Repairs And Maintenance</i>	14.4		
Maintenance of Buildings		170,558	78,559
Maintenance Other Structures		178,969	116,547
Maintenance Plant & Equipment		159,374	85,890
Office and IT Equipment		546,699	340,737
Maintenance IT Equipment retained MOLG			-
Maintenance IT Equipment		36,205	1,746,465
Maintenance Furniture ,Fixtures,Fittings		8,135	18,750
Hired and Contracted Services			46,204
Traffic Centres			-
Maintenance Grounds		86,867	-
Maintenance - Rivers/Canals			875
Small Plants & Tools		20,995	8,533
Maintenance - Roads			2,194,263
Other Codes			-
<i>Total</i>		1,207,802	4,636,821
<i>Cleaning and Security Services and other related costs</i>	14.5		
Hired and Contracted Services		5,629,053	4,206,678
Traffic Centres		1,907,946	1,663,075
Maintenance - NDU & Other Assets handed over to council		917,524	683,600
Maintenance Grounds			-
Cleaning Services - Refuse collection / scavenging		99,850	56,000
Cleaning of bareland			50,000
Embellishment & Environment		17,000	13,199
Other Codes		121,670	6,925,871
<i>Total</i>		8,693,043	13,598,423
<i>Hosting of events running costs</i>	14.6		
Sports Activities		257,559	-
<i>Professional And Legal Fees</i>	14.7		
Legal & Consultancy fee		124,820	157,160
Hired and Contracted Services		102,450	-
Legal Fees		342,850	284,450
Audit Fees		300,000	250,000
Other Codes		69,700	1,022,442
<i>Total</i>		939,820	1,714,052
<i>Opening stock</i>	14.8	1,365,952	1,686,225
<i>Closing stock</i>		928,630	1,365,952

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023 MUR	2021-2022 MUR
Depreciation and Amortisation	15		
Land and Building		2,321,407	2,226,334
Public Infrastructure		27,345,471	39,061,111
Computer and Equipment		1,505,784	1,125,970
Motor Vehicles		4,612,011	4,106,820
Furniture and Fittings		588,922	515,053
Intangible Assets		-	1,324
<i>Total</i>		36,373,595	47,036,612

Refer to note 2.1 with respect to rate of depreciation being charged for property, plant and equipment

Other Expenses	16		
Public Notices		36,986	73,795
Insurance - General & Motor		756,743	529,674
Rent		540,000	518,875
Chairman function - refreshment etc		-	71,011
Sports Activities		-	-
Publications / Annual Report		75,000	75,000
Mission Expenses-Subsistence allowance		160,161	-
Legal & Consultancy fee		-	50,000
Electoral Roll Expenses		38,750	-
Contribution to ADC, CLGF and others		173,327	150,000
Hired and Contracted Services		2,933	-
Office Sundries/Office Incidentals		-	-
Miscellaneous		136,494	4,809
Allowance to Councillors		14,516,837	13,523,433
Other Codes		-	-
<i>Total</i>		16,437,230	14,996,596

Remuneration of Councillors 16.1

Related Party transactions

Council has not undertaken any non-arm's length transaction with Councillors.

Allowances and travelling paid to Councillors have been included under

Remuneration of Councillors and are as follows:

Chairman DC	875,299	777,005
Vice Chairman DC	406,312	368,010
Other District Councillors	3,839,848	3,581,965
Village Councillors	9,395,378	8,796,453
<i>Total</i>	14,516,837	13,523,433

Employee Benefit Liability 17

Sick leave < 1 year	4,118,399	4,436,611
Vacation leave < 1 year	510,918	705,313
Sick leave > 1 year	420,741	2,231,468
Vacation leave > 1 year	1,095,402	4,085,008
<i>Total</i>	6,145,460	11,458,400

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023 MUR	2021-2022 MUR
<i>Net charges Pension Fund(As per IPSAS 39)</i>	10.2		
Current service cost		11,810,371	10,646,035
(Employee contributions)		(3,410,927)	(3,695,214)
Fund Expenses		204,631	222,746
Net Interest expense/(revenue)		16,658,565	12,175,077
Charge to Statement of Financial Performance		25,262,640	19,348,644

Actuarial figures submitted by SICOM as per the requirements of IPSAS 39
(Refer to attached Actuarial Report)

<i>Loss/Profit on derecognition of Property, Plant & Equipment</i>	18		
Profit on Sale of IT Equipment		-	-
(Loss)/Profit on Motor Vehicle & Equipment		-	(224,900)
<i>Total</i>		-	(224,900)

Loss has been realised on disposal of Plant and Equipment and Motor Vehicles in 2021-2022

<i>Liability gain/loss and assets gain/loss - Pension Fund(IPSAS 39)</i>	20		
Liability (gain)/loss		25,627,750	81,241,143
Assets (gain)/loss		874,529	7,324,924
<i>Net Assets/Equity (To Equity)</i>		26,502,279	88,566,067

Actuarial figures submitted by SICOM as per the requirements of IPSAS 39
(Refer to attached Actuarial Report)

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes	2022-2023 MUR	2021-2022 MUR
Cash and Cash Equivalents	21	<u>(1,538,271)</u>	<u>(4,090,052)</u>
Receivables From Exchange Transactions	22		
INTEREST RECEIVABLE		4,979	3,454
DEBTORS Receivable from Exchange Transactions		9,053,095	9,535,572
<i>Total</i>		<u>9,058,074</u>	<u>9,539,025</u>
These include debtors for Market/Fair Fees, Rental and Bus Toll as at respective year end accounting period			
Debtors due < I year		1,553,128	3,559,231
Debtors due > I year		7,504,946	5,979,794
<i>Total</i>		<u>9,058,074</u>	<u>9,539,025</u>
Receivables From Non-Exchange Transactions	23	5,054,295	3,305,263
These include debtors for Trade fees, Scavenging Fees and Advertisement Fees as at respective year end accounting period			
The debtors figures for Trade Fees could not be reached with reasonable certainty following the collection of fees at the CBRD			
Debtors due < I year		2,534,032	1,059,670
Debtors due > I year		2,520,263	2,245,593
<i>Total</i>		<u>5,054,295</u>	<u>3,305,263</u>
Loans and Advances	24	<u>5,159,596</u>	<u>3,777,655</u>
Loans and Advances represent Balance as at respective year end accounting period for Car Loan granted by Council to eligible Officers as per PRB Reports for Local Authorities			
Inventories refer to note 2.1 on inventory	25	<u>928,630</u>	<u>1,365,952</u>
Investments	26		
INVESTMENT PASSAGE FUND		2,178,456	2,178,456
INVESTMENT CAR LOAN		3,544,619	4,144,075
INVESTMENT GENERAL FUND		69,331	68,446
<i>Total</i>		<u>5,792,406</u>	<u>6,390,977</u>
Work In Progress	27		
Balance at Start		38,663,289	43,265,575
Additions		53,430,343	30,380,371
Transfer to Property, Plant and Equipment		(8,203,381)	(34,982,658)
Balance at End		<u>83,890,252</u>	<u>38,663,289</u>
Refer to note 2.1 on Work in Progress			
Property, Plant And Equipment	28	<u>496,079,537</u>	<u>418,899,614</u>

Property , Plant and Equipment has been accounted per IPSAS 17 . Refer to summary in note 28.1

Notes to the Financial Statements For Year Ended 30.06.2023

	Notes		
<i>Payables from Exchange transactions</i>	29		
Balance at Start		10,028,896	9,767,260
Adjustments for creditors			-
Payments		(7,061,622)	(8,177,461)
Transfer to Creditors >1 year		(1,636,577)	(259,103)
Additions		6,989,821	8,698,200
Balance at End		<u>8,320,517</u>	<u>10,028,896</u>

Represent creditors due less than one year

<i>Deposits</i>	30		
Balance at Start		10,923,204	10,772,361
Increase/(Decrease) in Deposits		2,468,202	150,843
Balance at End		<u>13,391,405</u>	<u>10,923,204</u>

Deposits are Refundable deposits from customers

<i>Employee Benefit Obligations</i>	31		
Balance at Start		10,993,413	11,485,034
Adjustments			-
Payments		(5,061,916)	(5,633,545)
Additions		4,629,316	5,141,924
Balance at End		<u>10,560,813</u>	<u>10,993,413</u>

Represent sick leave payable to employees and vacation leave payable to retirees. Refer to note 17

<i>Other liabilities Advance Receipts</i>	32	<u>2,440,156</u>	<u>1,633,256</u>
--	-----------	------------------	------------------

Advance receipts on bus toll and Market and Fair fees

<i>Payables from Exchange transactions</i>	33		
Balance at Start		5,447,672	5,188,569
Payments		(373,464)	
Transfer from Creditors < 1 year		1,636,577	259,103
Balance at End		<u>6,710,785</u>	<u>5,447,672</u>

Represent Creditors due more than one year

Notes to the Financial Statements For Year Ended 30.06.2023

Employee Benefit Obligations	Notes		
	34		
Current service cost		11,810,371	10,646,035
(Employee contributions)		(3,410,927)	(3,695,214)
Fund Expenses		204,631	222,746
Net Interest expense/(revenue)		16,658,565	12,175,077
To Movement in Liability		25,262,640	19,348,644
Contributions paid by employer		(6,820,647)	(7,351,944)
Direct benefits paid by Employer		(15,091,543)	(12,308,294)
Amount recognised in NAE		26,502,279	88,565,067
Movement in Liability		29,852,729	88,253,473
At Start of year		332,916,264	244,662,791
At End of year		362,768,993	332,916,264
Refer to IPSAS 39 Statements From SICOM			
Funded		144,046,163	126,512,321
UnFunded		218,722,830	206,403,943
Total		362,768,993	332,916,264
Actuarial figures submitted by SICOM as per the requirements of IPSAS 39			
Contribution paid by Employer represent 12% contribution in respect of Defined Benefit Scheme			
Direct benefits paid by Employer consists of:			
Pension & Gratuity LA Share		13,020,654	10,311,202
Pensioners paid directly by Council		2,427,722	1,997,092
Total		15,448,376	12,308,294
Employee Benefit Obligations	34.1		
Sick leave		30,425,082	26,804,340
Vacation leave		31,912,754	30,817,352
Total		62,337,836	57,621,693
Total Employee Benefit Obligations		425,106,829	390,537,957
Contributed Capital	35		
At Start of year		505,464,797	383,566,612
Less Adjustment for Land Vested with Council by Government			
Capital Receipts			
Transfers from other accounts		817,856	1,048,568
Addition		4,336,966	
Land vested with council from MOLG			120,849,617
At End of year		510,619,619	505,464,797
Reserves	36		
PASSAGE FUND		9,594,077	9,594,077
CAR LOAN FUND		3,544,619	4,144,074
GENERAL FUND Re: PENSION		69,331	68,446
OTHER BALANCES		1,285,713	1,906,480
Total		14,493,740	15,713,078
Accumulated surplus/(deficit)	37		
At Start of year		(472,890,547)	(422,279,858)
Add Adjustment		(1,200,000)	(16,338)
Less Transfer to/from Car Loan Fund		598,051	917,942
Transfer to General fund		(1,000)	950,000
Transfer to/from Passage Fund/ Other balance		(345,226)	6,000,000
From Accruals		437,104	1,138,865
Surplus/(Deficit)		112,684,552	28,963,908
Less Allowance for Expected Loss Amnesty			
Liability gain/loss and assets gain/loss - Pension Fund(Note 23)		(26,502,279)	(88,565,067)
At End of year		(387,219,346)	(472,890,547)
Contingent Liability	38		

There is a case at the Intermediate Court namely New India Assurance and Anor against the Council. The claim in dispute amounting to Rs 286,347.

Council is being sued for damages in the case of Minor William Ian Laval Frederick Pierre v/s The District Council of Savanne. The claim amount to some Rs 1.2 M

Notes to the Financial Statements For Year Ended 30.06.2023

Note 28.1: Property, Plant and Equipment

Property, Plant and Equipment (PPE) have been accounted as per IPSAS 17 and the rates of depreciation were charged as per note 2.1. The different classes of PPE are as summarised in the table below.

	Land	Building	Infrastructure	Computer and Equipment	Motor Vehicles	Furniture and Fittings	Intangible Assets	Total
Value	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
At 01.07.2022	120,849,617	130,801,009	603,489,456	9,290,541	50,681,148	7,159,192	20,600	922,291,563
Additions	4,336,966	5,130,762	96,682,659	2,036,206	4,311,779	1,055,146		113,553,518
Derecognition								-
At 30.06.2023	125,186,583	135,931,771	700,172,115	11,326,747	54,992,927	8,214,338	20,600	1,035,845,081
Depreciation								
At 01.07.2022	-	16,403,072	447,144,520	6,794,423	27,818,244	5,211,090	20,600	503,391,950
Depreciation for the year	-	2,321,407	27,345,471	1,505,784	4,612,011	588,922		36,373,595
Accumulated depreciation on assets derecognised	-							-
At 30.06.2023	-	18,724,479	474,489,991	8,300,207	32,430,255	5,800,012	20,600	539,765,545
Net Book Value 30.06.2022	120,849,617	114,397,937	156,344,936	2,496,119	22,862,904	1,948,101	-	418,899,614
Net Book Value 30.06.2023	125,186,583	117,207,291	225,682,123	3,026,541	22,562,672	2,414,326	-	496,079,537

THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023
(Classification of Expenses by Function)

	Notes	2022-2023 MUR	2021-2022 MUR
Revenue From Non-Exchange Transaction			
Taxes			
Fees, fines and penalties	3	13,381,348	13,668,958
Government Grant	4	384,990,817	286,241,138
Other Revenue	5	2,249,182	5,346,504
Total revenue from Non-Exchange Transactions		400,621,347	305,256,600
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	6	3,946,880	5,254,738
Rent and Royalties	7	2,660,894	4,751,489
Financial Income	8	149,015	123,813
Other Revenue	9	1,687,650	1,245,850
Total revenue from Exchange Transactions		8,444,439	11,375,889
Total Revenue		409,065,786	316,632,489
Provision and management of public infrastructure facilities		79,494,230	93,273,118
Promotion of Public Health		154,794,578	125,473,605
Planning and development strategy and regulation		15,039,098	13,741,944
Promotion of Sport Cultural and Religious activities		10,679,733	7,918,403
Depreciation and Amortisation expenses	15	36,373,595	47,036,612
Total Expenditure		296,381,234	287,443,681
Other Gains /(Losses)			
Gain on foreign exchanges transactions			
Unrealised gain on fair value of investment			
Gain/(Loss) on derecognition of PPE	18	-	(224,900)
Impairment of property, plant & Equipment			
Surplus/(Deficit)		112,684,552	28,963,908

**FIGURES FOR IPSAS 39 ADOPTION FOR
Discript council of Savanne - Funded
For year ending 30 June 2023**

Amounts recognised in balance sheet at end of period:

Defined benefit obligation

Fair value of plan assets

Liability recognised in

balance sheet at end of period

Amounts recognised in income statement:

Service cost:

Current service cost

Past service cost

(Employee contributions)

Fund Expenses

Net Interest expense/(revenue)

P&L Charge

Remeasurement

Liability (gain)/loss

Assets (gain)/loss

Net Assets/Equity (NAE)

Total

Movements in liability recognised in balance sheet:

At start of year

Amount recognised in P&L

(Employer Contributions)

Amount recognised in NAE

At end of period

Year ending 30 June 2023 Rs	Year ending 30 June 2022 Rs
294,332,031	267,653,286
(150,285,868)	(141,140,965)
144,046,163	126,512,321
11,810,371	10,646,035
0	0
(3,410,927)	(3,695,214)
204,631	222,746
6,317,940	2,749,571
14,922,015	9,923,138
8,557,944	60,463,526
874,529	7,324,924
9,432,473	67,788,450
24,354,489	77,711,588
126,512,321	56,152,677
14,922,015	9,923,138
(6,820,647)	(7,351,944)
9,432,473	67,788,450
144,046,163	126,512,321

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

**FIGURES FOR IPSAS 39 ADOPTION FOR
Discript council of Savanne - Funded
For year ending 30 June 2023**

	Year ending 30 June 2023	Year ending 30 June 2022
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	Rs
Present value of obligation at start of period	267,653,286	195,281,540
Current service cost	11,810,371	10,646,035
Interest cost	13,725,187	9,764,077
(Benefits paid)	(7,414,758)	(8,501,893)
Liability (gain)/loss	8,557,944	60,463,526
Present value of obligation at end of period	294,332,030	267,653,286
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	141,140,965	139,128,863
Expected return on plan assets	7,407,247	7,014,506
Employer contributions	6,820,647	7,351,944
Employee Contributions	3,410,927	3,695,214
Fund Expenses	0	0
(Benefits paid + other outgo)	(7,619,389)	(8,724,638)
Asset gain/(loss)	(874,529)	(7,324,924)
Fair value of plan assets at end of period	150,285,868	141,140,965
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of period</i>	June 2023	June 2022
Fixed-Interest securities and cash	53.9%	58.0%
Loans	2.8%	2.9%
Local equities	14.0%	13.6%
Overseas bonds and equities	28.8%	25.0%
Property	0.5%	0.5%
Total	100%	100%
<i>Additional disclosure on assets issued or used by the reporting entity</i>		
<i>Percentage of assets at end of year</i>	June 2023	June 2022
	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
<i>Components of the amount recognised in NAE</i>		
Year	June 2023	June 2022
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(874,529)	(7,324,924)
Liability experience gain/(loss) during the period	(8,557,944)	(60,463,526)
	(9,432,473)	(67,788,450)
<i>Year</i>	2023-2024	
Expected employer contributions	7,180,040	
(Estimate to be reviewed by Discript council of Savanne - Funded)		
Weighted average duration of the defined benefit obligation	16 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

FIGURES FOR IPSAS 39 ADOPTION FOR Discript council of Savanne - Funded For year ending 30 June 2023

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

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

	Year ending 30 June 2023	Year ending 30 June 2022
Discount rate	6.00%	5.20%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
	Nil	Nil
Mortality before retirement		
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years
Retirement age	65 Years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 42.1 million (increase by Rs 53.4 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 23.5 million (decrease by Rs 20.2 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 8.3 million (decrease by Rs 8.2 million) if all assumptions were held unchanged.

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

**FIGURES FOR IPSAS 39 ADOPTION FOR
Discript council of Savanne - Unfunded
For year ending 30 June 2023**

	Year ending 30 June 2023 Rs	Year ending 30 June 2022 Rs
Amounts recognised in balance sheet at end of period:		
Defined benefit obligation	218,722,830	206,403,943
Fair value of plan assets	0	0
Liability recognised in balance sheet at end of period	218,722,830	206,403,943
Amounts recognised in income statement:		
Service cost:		
Current service cost	0	0
Past service cost	0	0
(Employee contributions)	0	0
Fund Expenses	0	0
Net Interest expense/ (revenue)	10,340,625	9,425,506
P&L Charge	10,340,625	9,425,506
Remeasurement		
Liability (gain)/loss	17,069,806	20,776,617
Assets (gain)/loss	0	0
Net Assets/Equity (NAE)	17,069,806	20,776,617
Total	27,410,431	30,202,123
Movements in liability recognised in balance sheet:		
At start of year	206,403,943	188,510,114
Amount recognised in P&L	10,340,625	9,425,506
(Actuarial reserves transferred in)	0	0
(Employer Contributions)	0	0
(Direct Benefits paid by Employer)	(15,091,543)	(12,308,294)
Amount recognised in NAE	17,069,806	20,776,617
At end of period	218,722,830	206,403,943

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

FIGURES FOR IPSAS 39 ADOPTION FOR
Discript council of Savanne - Unfunded
For year ending 30 June 2023

	Year ending 30 June 2023	Year ending 30 June 2022
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	Rs
Present value of obligation at start of period	206,403,943	188,510,114
Current service cost	0	0
Interest cost	10,340,625	9,425,506
(Benefits paid)	(15,091,543)	(12,308,294)
Liability (gain)/loss	17,069,806	20,776,617
Present value of obligation at end of period	218,722,830	206,403,943
<i>Components of the amount recognised in NAE</i>		
Year	June 2023	June 2022
Currency	Rs	Rs
Liability experience gain/ (loss) during the period	(17,069,806)	(20,776,617)

Weighted average duration of the defined benefit obligation 12 years

FIGURES FOR IPSAS 39 ADOPTION FOR Discript council of Savanne - Unfunded For year ending 30 June 2023

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

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

	Year ending 30 June 2023	Year ending 30 June 2022
Discount rate	6.00%	5.20%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
	Nil	Nil
Mortality before retirement		
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years
Retirement age	65 Years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 23.6 million (increase by Rs 28.8 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 9.4 million (decrease by Rs 8.4 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 7.2 million (decrease by Rs 7.1 million) if all assumptions were held unchanged.

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

Corporate Governance Report for Financial Year – 01.07.2022 to 30.06.2023

1. Governance structure

The District Council of Savanne is led by a committed and unitary Council which is collectively accountable and responsible for the promotion of social, economic and social wellbeing of the inhabitants within its administrative area. The Council, management and its members of staff are committed to best practices of business integrity, transparency, and professionalism.

The District Council of Savanne is committed to high standards of corporate governance being accountable to the government and the people of the local community within its administrative area. The Council recognises that the National Code of Corporate Governance for Mauritius - 2016 (the "Code") is regarded as best practice and therefore endeavours to ensure compliance with the corporate governance structure and provisions of the Code.

The District Council of Savanne, being a local authority as defined by the Local Government Act 2011 as subsequently amended, has established a corporate governance framework comprising of Committees, Management and Auditors as well as other authorities, policies and procedures. This ensures that the business and affairs of the District Council of Savanne are managed according to high standards of corporate governance and in the best interest of all its stakeholders.

The Council assumes responsibility for leading and controlling the organisation and meeting all legal and regulatory requirements.

Holding structure

The District Council of Savanne is wholly owned by the government.

The District Council of Savanne is responsible for overseeing the administration of the following 17 villages which fall within its administrative area as per section 7(3) of the Local Government Act 2011 as subsequently amended:

- Baie du Cap
- Bel Ombre
- Bénaires
- Bois Chéri
- Britannia
- Camp Diable
- Chamouny
- Chemin Grenier
- Grand Bois
- L'Escalier
- La Flora
- Rivière des Anguilles
- Rivière du Poste
- Saint Aubin
- Souillac
- Surinam and
- Tyack

Key roles and responsibilities

The roles and responsibilities of the Chairperson, Chief Executive and non-executive Councillors have been clearly defined in the Local Government Act. The role of the Chairperson is distinct and separate from that of the Chief Executive and there is a clear division of responsibilities with the Chairperson leading the Council and the Chief Executive managing the business on a day-to-day basis. Their respective responsibilities include the following:

Chairperson	Councillors	Chief Executive
<ul style="list-style-type: none"> providing overall leadership to the Council 	<ul style="list-style-type: none"> Contribute to the overall decision-making process 	<ul style="list-style-type: none"> managing the day-to-day operations
<ul style="list-style-type: none"> ensuring that the Council is effective in its duties of setting out and implementing the District council's strategy 	<ul style="list-style-type: none"> Participates in creating the community's vision and strategic direction 	<ul style="list-style-type: none"> developing and executing the plans and strategy of the Council in line with the policies set by the Council
<ul style="list-style-type: none"> ensuring that committees are properly structured with appropriate terms of reference 	<ul style="list-style-type: none"> maintain highest standard of conduct in their interactions with members of staff 	<ul style="list-style-type: none"> consulting regularly with the Chairperson and Council on matters which may have a material impact on the District Council
<ul style="list-style-type: none"> presiding over Council, Executive Committee and Permits and Business Monitoring Committee meetings 	<ul style="list-style-type: none"> must be seen to be and should be honest, impartial and act in a professional manner at all times 	<ul style="list-style-type: none"> acting as a liaison between Management and the council
<ul style="list-style-type: none"> participating in the selection of committees 		<ul style="list-style-type: none"> providing leadership and direction to senior management
<ul style="list-style-type: none"> Maintaining sound relations with councillors 		

Code of Ethics

The District Council of Savanne has adopted the Code of ethics which broadly sets out the following minimum ethical principles that must be complied by all those who work for, and act on behalf of or represent the District council:

- Always act with honesty and integrity.
- Private interests should not interfere with The Council's interests.
- Protect the reputation of the Council by adhering to good governance practices and honouring confidentiality.
- Value the rights and dignity of others.
- Use the resources of the Council responsibly and effectively.
- Treat all clients, partners, suppliers and competitors fairly and appropriately.

The District Council of Savanne has a policy which articulates the standards of being honest, ethical and law-abiding at all times.

The District Council of Savanne encourages anyone to report any fraud via email, telephone or postal services while assuring confidentiality of information and anonymity of the reporter.

2. Structure of the Council and its Committees

The Council is responsible for all decision making on all matters in accordance with the Local Government Act and any other legislation relating to its activities or as may be relevant.

The Council has established five Committees to carry out its duties and responsibilities. A reporting mechanism is in place to ensure that matters affecting the affairs of the Council are escalated to the Council through the Chief Executive.

Composition

The roles of the Chairperson and Chief Executive are distinct. The Chairperson leads the Council and ensures that each councillor is able to make an effective contribution to the decision-making process of the Council.

The Chief Executive is responsible for the overall management of the Council while ensuring that the decisions, strategies, and policies agreed by the Council are duly implemented.

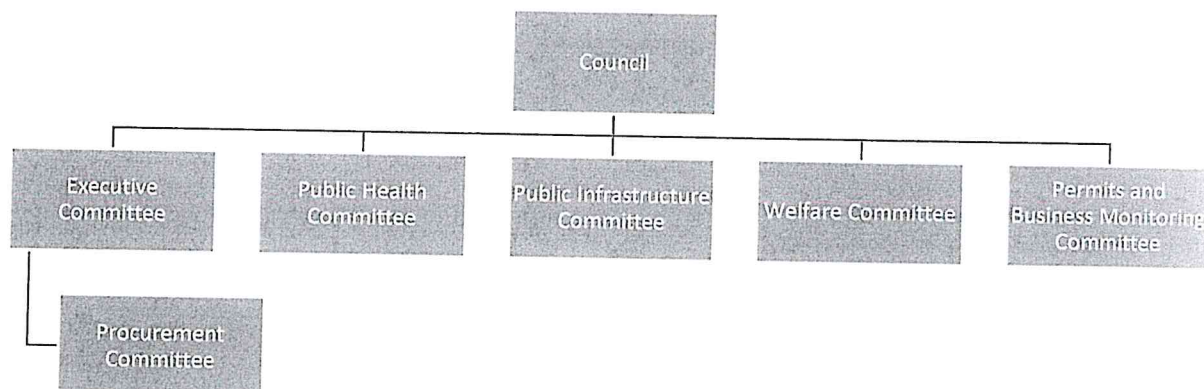
The Council consists of 19 Councillors and details with respect of the Chairperson and Vice Chairperson for the reporting period were as follows:

<i>Committee</i>	<i>Period</i>	<i>Chairperson</i>	<i>Vice-Chairperson</i>
Council	01.07.2022 to 27.12.2022 Members: D.A Ram D. Cartan G. Dhurmah K.Durbarry K. Gajadur K. Jailall K. Boyragee S. Jugurnauth L. M. Lecordier R. K. Luchmun M.S.Mahamoodally P. Gooransing M.R. Sarvar A.S.Perumal S. Surjoo R. B. E. Toulouse S. Unnuth	N. Seeneevassen	K. Sola
	29.12.2022- 30.06.2023 Members: R. Bajah D. Cartan G. Dhurmah K.Durbarry K. Gajadur K. Jailall K. Jimla L. M. Lecordier S. Mungur	S. Jugurnauth	R K Luchmun

	R. Potanah N. Seeneevassen R. Sewsagur K. Sola L.Subramanyen S. Surjoo R. B. E. Toulouse S. Unnuth		
--	---	--	--

Role of Committees

The different committees facilitate the discharge of the Council's responsibilities and provide in-depth focus on specific areas as follows:



The Council has also established the following sub committees:

- Audit Committee
- Ethics Committee
- Health and Safety Committee
- Finance Committee
- Performance Review Committee

Committees of the Council

The Council is supported by its committees which provide in-depth focus on specific areas and take appropriate decisions and refer same to the Council for its final deliberations.

The duties, composition and focus areas covered during the period by the six Committees namely, Executive Committee, Procurement Committee, Public Health Committee, Public Infrastructure Committee, Welfare Committee and Permits and Business Monitoring Committee are set out hereafter.

Executive Committee

The District Council of Savanne has an Executive Committee, comprising the Chairperson, Vice-Chairperson, and 5 other members of the Council. The Executive Committee approves procurement of goods and services exceeding MUR 100,000. For the period under review, the Committee consisted of the members below:

<i>Sn</i>	<i>Names</i>	<i>Designation</i>
	01.07.2022- 27.12.2022	
i	Mr. SEENEEVASSEN Narainasamy	Chairperson District Council
ii	Mr. SOLA Khousraj	Vice Chairperson District Council
iii	Mr. GAJADUR Kamalsaw	Member
iv	Mr. UNNUTH Soorendraduth	“”

v	Mr. LUCHMUN Rajiv Kumar	“”
vi	Mr. DURBARRY Karamchund	“”
vii	Mr. MAHAMOODALLY Mamode Said	“”
	29.12.2022- 30.06.2023	
i	Mr Shridhur JUGURNAUTH	Chairperson District Council
ii	Mr. Rajiv Kumar LUCHMUN	Vice Chairperson District Council
iii	Mr. Oumesh Kumar BAJAH	Member
iv	Mr. Goonah DHURMAH	“”
v	Mr. Karamchund DURBARRY	“”
vi	Mr. Kamalsaw GAJADUR	“”
vii	Mr. Soorendraduth UNNUTH (MSK)	“”

Procurement Committee

The Procurement Committee is responsible for the procurement of goods and services and is composed of the Chief Executive or her deputy, the Financial Controller or his deputy and one senior officer in charge of a department other than that of the Chief Executive or the Financial Controller.

Public Health Committee

<i>Sn</i>	<i>Name</i>	<i>Designation</i>
	01.07.2022- 27.12.2022	
1	Mr. SEENEEVASSEN Narainasamy	Chairperson District Council
2	Mr. SOLA Khousraj	Vice Chairperson District Council
3	Mr. LUCHMUN Rajiv Kumar	Member
4	Mr. SURJOO Satianun	“”
5	Mr. UNNUTH Soorendraduth	“”
6	Mr. LECORDIER Jean Michel	“”
7	Mr. CARTAN Darlmarajen	“”
	29.12.2022- 30.06.2023	
1	Mr Shridhur JUGURNAUTH	Chairperson District Council
2	Mr. Rajiv Kumar LUCHMUN	Vice Chairperson District Council
3	Mr. Oumesh Kumar BAJAH	Member
4	Mr. Krishnadev JIMLA	“”
5	Mr. Ravindra Parsad SEWSAGAR	“”

6	Mr. Brunel Eliser Robert TOULOUSE	“”
7	Mr. Soorendraduth UNNUTH (MSK)	“”

Public Infrastructure Committee

Sn	Name	Designation
	01.07.2022- 27.12.2022	
1	Mr. SEENEEVASSEN Narainasamy	Chairperson District Council
2	Mr. SOLA Khousraj	Vice Chairperson District Council
3	Mr. GAJADUR Kamalsaw	Member
4	Mr. DURBARRY Karamchund	“”
5	Mr. PERUMAL Andy Steven	“”
6	Mr. DHURMAH Goonah	“”
7	Mr. MAHAMOODALLY Mamode Said	“”
	29.12.2022- 30.06.2023	
1	Mr Shridhur JUGURNAUTH	Chairperson District Council
2	Mr. Rajiv Kumar LUCHMUN	Vice Chairperson District Council
3	Mr. Oumesh Kumar BAJAH	Member
4	Mr. Goonah DHURMAH	“”
5	Mr. Karamchund DURBARRY	“”
6	Mr. Kamal JAILALL	“”
7	Mr. Soorendraduth UNNUTH (MSK)	“”

Welfare Committee

Sn	Name	Designation
	01.07.2022- 27.12.2022	
1	Mr. SEENEEVASSEN Narainasamy	Chairperson District Council
2	Mr. SOLA Khousraj	Vice Chairperson District Council
3	Mr. PERUMAL Andy Steven	Member
4	Mr. LECORDIER Jean Michel	“”
5	Mr. TOULOUSE Robert Brunel Eliser	“”
6	Mr. CARTAN Darlmarajen	“”
7	Mr. MAHAMOODALLY Mamode Said	“”

	29.12.2022- 30.06.2023	
1	Mr Shridhur JUGURNAUTH	Chairperson District Council
2	Mr. Rajiv Kumar LUCHMUN	Vice Chairperson District Council
3	Mr. Oumesh Kumar BAJAH	Member
4	Mr. Krishnadev JIMLA	“”
5	Mr. Jean Michel LECORDIER	“”
6	Mr. Ravindra Parsad SEWSAGAR	“”
7	Mr. Satianun SURJOO	“”

Permits and Business Monitoring Committee

The Permits and Business Monitoring Committee (PBMC) consists of the Chairperson District Council or Vice Chairperson District Council, 4 Councillors, the Chief Executive, and the Heads of the Land Use and Planning, Public Infrastructure and Public Health Departments of the Council in processing of every application for an Outline Planning Permission or a Building and Land Use Permit. For the period under review, the Committee consisted of the following members:

	01.07.2022- 27.12.2022
i	Mr. GAJADUR Kamalsaw
ii	Mr. MAHAMOODALLY Mamode Said
iii	Mr. DURBARRY Karamchund
iv	Mr. LUCHMUN Rajiv Kumar
	29.12.2022- 30.06.2023
ii	Mr Karamchund DURBARRY
iii	Mr. Kamalsaw GAJADUR
iv	Mr. Ravindra Parsad SEWSAGAR
v	Mr. Satianun SURJOO

Audit Committee

The Members of Audit Committee were appointed by the Chief Executive as per directives issued by the Ministry of Local Government and Disaster Risk Management and comprised of a Chairperson and 2 members.

The Audit Committee focuses on:

- the reliability and accuracy of the financial information provided by management to the Council and the National Audit office.
- the functioning of the internal control and the risk management systems.
- compliance with the legal and regulatory requirements with regard to financial matters.

Ethics Committee

The members of the Ethics Committee were appointed by the Chairperson of the Council comprising 5 members as follows:

<i>Sn</i>	<i>Name</i>	<i>Designation</i>
	01.07.2022- 27.12.2022	
1	Mr. SEENEEVASSEN Narainasamy	Chairperson District Council
2	Mr. SOLA Khoustraj	Vice Chairperson District Council
3	Mr. DHURMAH Goonah	Member
4	Mr. UNNUTH Soorendraduth	“”
5	Mr. CARTAN Darlmarajen	“”
	29.12.2022- 30.06.2023	
1	Mr Shridhur JUGURNAUTH	Chairperson District Council
2	Mr. Rajiv Kumar LUCHMUN	Vice Chairperson District Council
3	Mr. Darlmarajen CARTAN	Member
4	Mr. Krishnadev JIMLA	“”
5	Mr. Satianun SURJOO	“”

The terms of reference for the said Committee are as mentioned below:

- 1. To promote and disseminate the values of the Code of Conduct for Councillors.*
- 2. To review the overall progress in the implementation of the Code of Conduct for Councillors.*
- 3. To monitor and evaluate the internalization of ethical behaviors among Councillors.*
- 4. To provide guidance to Councillors on ethical issues.*
- 5. To consider types of complaints made against Councillors and address the ethical issues*

3. Councillors' appointment procedures

In accordance with section 13 of the Local Government Act 2011 as subsequently amended, District Councillors are elected from among the Councillors of every Village Council falling within its administrative area.

4. Councillors' duties, remuneration and performance

The Councillors are mandated to act with reasonable care and diligence in the performance and discharge of their official duties.

5. Conflicts of interest

All necessary measures are taken to ensure there is no conflict of interest during the reporting period. Whenever an official or councillor has an interest in a subject matter, he/she is bound to disclose same and does not take part or interfere in decision making.

6. Risk Governance and Internal Control

The Council takes necessary care and diligence to avoid entering into any risky transactions and activities during the reporting period. Moreover, Council takes different insurance covers with a view to mitigating its risk exposure.

7. Reporting with integrity

The Financial Performance and Position of the Council as at 30 June 2023 have been fairly reported in the Financial Statements in accordance with International Public Sector Accounting Standards (IPSAS).

8. Collaboration with Government and Other Key Stakeholders

Stakeholder engagement and collaboration are deeply entrenched into the business of the Council and guide the decision-making towards achieving Council's goals and creating transformational change.

Council is engaged into providing sound and sustained services to the local community. It is committed to nurturing fair, transparent, inclusive, impactful and lasting relationships with internal and external stakeholders towards achieving maximised benefits over the short and longer runs.

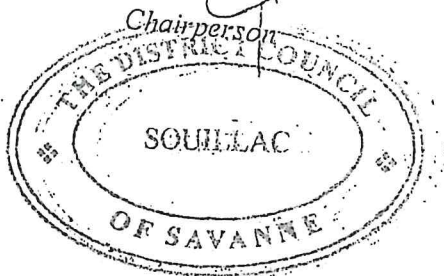
The main stakeholders of the Council are as follows:

1. Government, primarily the Ministry of Local Government & Disaster Risk Management
2. Village Councils
3. Essential service operators
4. Economic Operators and other clients
5. The Local Community

The Council strives to improve relationships with its stakeholders by positively responding to their reasonable expectations and requests.

N. SEENEVASSEN

Chair person



Mrs. S. COONJAN - JUGROOP

Chief Executive

