

THE DISTRICT COUNCIL OF SAVANNE



--- Annual Report for Financial Year --- 2021 – 2022 ---

Financial Year

Lady Barkly Street Souillac,
60806

Tel: 6037930 / 625 6710

Fax: 625 5750

Email: dcsavanne@la.govmu.org

Website: <https://www.dcsavanne.mu/>

PERFORMANCE REPORT FOR PERIOD JULY 2021 TO JUNE 2022

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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.

1.3 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 2021/22. 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 the Hon Vice Prime Minister and Minister of Local Government and Disaster Risk Management, his Senior Chief Executive and the outgoing Chairpersons for their support and advice during 2021/22.

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

MR. 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 2021/22 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 2021/22, 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 2021/22, 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 of the District Council of Savanne, who as a team are doing their best to provide quality services to the inhabitants of Savanne.

Thank you.

T.D. RAMKISSOON MUNGOOSING (MRS)
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. T. D. Ramkissoo Mungoosing
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. D. Ramawatar Boodoo
Civil Engineer	Mr. M. S. Chadee
Human Resource Management Officer	Miss B. Dussaram
Local Disaster Management Coordinator	Miss R. Khedan
Ag IT Officer/Systems Administrator	Mr. V. K. Heerea
Ag Assistant Chief Executive	Mrs. R. Nathoo

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
7. Health & Safety

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 2022, The District Council of Savanne had 288 employees including manual grades and part-time employees.

ADMINISTRATION DEPARTMENT	FUNDED POSTS	IN POST AS AT 30.06.2022
Chief Executive	1	1
Deputy Chief Executive	1	1
IT Officer/Systems Administrator	1	0
Human Resource Management Officer	1	1
Assistant Chief Executive	3	2
Local Disaster Management Coordinator	1	1
Principal Internal Control Officer	1	0
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
Human Resource Officer/ Senior Human Resource Officer/	1	0

Confidential Secretary	2	2
Office Management Assistant	3	3
Committee Clerk	2	2
Senior Word Processing Operator	1	1
Management Support Officer	5	5
Clerical Officer	4	3
Library Clerk/ Senior Library Clerk	2	2
Word Processing Operator	1	2
Receptionist/Telephonist	1	1
Head Attendant	1	1
Attendant/Senior Attendant	19	18
Relief Attendant/Senior Attendant	1	0
Security Guard	4	1
FINANCE DEPARTMENT	FUNDED POSTS	IN POST AS AT 30.06.2022
Financial Controller	1	1
Principal Accountant	0	0
Accountant/Senior Accountant	1	1
Principal Financial Operations Officer	1	1
Principal Procurement & Supply Officer	1	1
Financial Operations Officer/Senior Financial Operations Officer	3	3
Procurement & Supply Officer/Senior Procurement Supply Officer	2	0
PUBLIC INFRASTRUCTURE DEPARTMENT	FUNDED POSTS	IN POST AS AT 30.06.2022
Head, Public Infrastructure Department	1	0
Civil Engineer	1	1
Chief Inspector of Works	1	1
Senior Inspector of Works	1	1
Inspector of Works	2	1
Assistant Inspector of Works	1	1
Foreman	1	0
Chief Tradesman (Electrician)	1	1
Field Supervisor, Road Works (Personal)	1	0
Electrician	2	1
Mason	2	2
Mechanic	1	1
Painter	1	1
Plumber& Pipe Fitter	1	1
Carpenter	1	1
Welder	1	1
Plant & Equipment Operator	2	2
Gardener	2	1

Handy Worker (Special Class)	17	15
Tradesman Assistant (Mason)	1	1
Tradesman Assistant (Electrician)	2	2
Tradesman Assistant Mechanic	1	1
Handy Worker	19	18
Driver (Heavy Mechanical Unit) (Roster)	4	2
Driver (Roster)	9	9
Driver (Heavy Mechanical Unit) (Personal)	2	1
Driver (Personal)	1	1
LAND USE AND PLANNING DEPARTMENT	FUNDED POSTS	IN POST AS AT 30.06.2022
Head, Land Use & Planning Dept	1	1
Planning& Development Officer	1	1
Planning& Development Inspector	2	2
Senior Building Inspector	0	
Building Inspector	3	3
Planning& Development Assistant	7	7
Assistant Building Inspector	2	2
PUBLIC HEALTH DEPARTMENT	FUNDED POSTS	IN POST AS AT 30.06.2022
Chief Health Inspector	1	1
Principal Health Inspector	1	0
Senior Health Inspector	2	2
Health Inspector	7	7
Field Supervisor (Scavenging) (Roster)	8	7
Incinerator	6	0
Burial Ground Attendant (Roster)	17	16
Refuse Collector (Roster)	98	88
Lorry Loader (Personal)	3	3
WELFARE DEPARTMENT	FUNDED POSTS	IN POST AS AT 30.06.2022
Principal Welfare Officer	1	0
Senior Welfare Officer	0	1
Welfare Officer	2	2
Infant School Teacher	3	3
PART TIME WORKERS	FUNDED POSTS	IN POST AS AT 30.06.2022
Village Hall/TV Attendant	14	14
Sewing Teacher	4	3

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

APPOINTMENT/PROMOTION FOR YEAR ENDING 30 JUNE 2022

Post	No of person	Male	Female
Principal Financial Officer	1	1	
Principal Procurement and Supply Officer	1	1	
Chief Tradesman (Electrician)	1	1	
Field Supervisor (Scavenging) (Roster)	2	2	
Painter	1	1	
Tradesman's Assistant (Mason)	1	1	

RETIREMENT FOR YEAR ENDING 30 JUNE 2022

Post	No of persons	Male	Female
Principal Financial Officer	1		1
Principal Health Inspector	1	1	
Senior Health Inspector	1	1	
Foreman	1	1	
Field Supervisor, Road Works (Personal)	1	1	
Field Supervisor (Scavenging) (Roster)	1	1	
Driver Heavy Mechanical Unit (Roster)	1	1	
Driver, Heavy Mechanical Unit (Personal)	1	1	
Attendant/Senior Attendant	1	1	
Security Guard	1	1	
Handy Worker (Special Class)	1	1	
Refuse Collector (Roster)	1	1	
Gardener	1	1	

DECEASED DURING YEAR ENDING 30 JUNE 2022

Post	No of persons	Male	Female
Attendant/ Senior Attendant	1	1	
Part Time Sewing Teacher	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	ORGANISED BY
Civil Engineer	Workshop on Coastal Defense Techniques & Measures	Institution of Engineers
Human Resource Management Officer	Training – Prosecution duties	Ministry of Local Government and Disaster Risk Management
Assistant Chief Executive	Online training course (China): “Seminaire pour les responsables des collectivites locales des pays francophones d’Afrique”	Ministry of Local Government and Disaster Risk Management
Inspectorate Cadres	Training – Prosecution duties	Ministry of Local Government and Disaster Risk Management

2 Office Management Assistant	Advanced Course in Effective Management and Supervision	The Civil Service College Mauritius
Local Disaster Management Coordinator	Online training course (China): Seminar on Flood Prevention, Mitigation and management for Developing Countries	Ministry of Commerce/Powerchina Zhongnan Engineering Corporation Ltd
	Knowledge sharing on mainstreaming Disaster Risk Reduction	Ministry of Local Government and Disaster Risk Management
	KASpaces Regional Forum on Sustainable Cities and Resilient Communities	Local Governments for Sustainability, South Asia
	Capacity Building Workshop	United Nations Mauritius
1 Driver Heavy Mechanical Unit (Roster)	Operator Training Course for Excavator/Backhoe Loader	Mauritius Institute of Training and Development
Gardener	Training for Gardeners/Nursery Attendant	Food and Agricultural research and Extension Institute

1.5.1.2 COMMITTEE SECTION

The Committee Section is responsible for the recording of decisions of Council 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 an Acting 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.

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

1.5.1.6 THE PROCUREMENT SECTION

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.

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, he 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.

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 (PBMC). 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 BLUP applications considered as from 01 July 2021 - 30 June 2022

Status	Commercial	Industrial	Residential	Services	Sui Generis	Grand Total
Application Cancelled	1		16		2	19
Application Set Aside	15	5	260	3	11	294
Awaiting Clearances			16		1	17
Awaiting Committee Decision			1			1

Awaiting Permit Fee Payment			1			1
Awaiting Verification	4		4	1		9
Awaiting Vet of Committee Decision			3			3
Completed	61	10	866	11	21	969
Rejected	39	11	437	6	9	502
Withdraw of Application	6	1	58	5	4	74
Grand Total	126	27	1662	26	48	1,889

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 80,000. There are approximately 24,000 households, and 5,300 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

1.6.4 THE WELFARE DEPARTMENT

The Welfare Department is responsible for the management of welfare activities and organization of Social, Cultural, Civic and Sports activities within the District Council area for the benefit of the inhabitants.

Welfare comprises of several pertinent issues relating to the wellbeing of the inhabitants within Council's area. Its effort is generally geared towards their physical, social and healthy development.

Welfare activities at the Council are mainly focused on the organisation of social, cultural, sports, civic activities and maintenance of playfields to ensure the welfare of its inhabitants.

Moreover, despite a limited budget the Welfare Department successfully managed to implement Council's decisions pertaining to the Welfare Department.

2 PART II- ACHIEVEMENTS AND CHALLENGES

2.1 MAJOR ACHIEVEMENTS FOR FISCAL YEAR 2021/2022

- 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 barelands
- Composting of Market/Fair and other green waste
- Supply and commissioning of 3 crematoria at Grand Bois, Souillac and Chamouny
- 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 at Britannia
- Construction of Petanque court at Camp Diable
- Construction of emergency staircase at St Aubin Village Hall
- Acquisition of electronic equipment for implementation of i-Council
- Procurement of "Roll on Roll off Lorry" for scavenging services
- Procurement of Bins for eventual distribution in all Villages of the Council
- Construction of Village Halls at Chamouny, L'Escalier & Tyack
- Provision of bus shelters at La Flora
- Construction of bleachers at Rivière des Anguilles football ground
- Provision of main gate & ancillary works at Rivière des Anguilles Village Hall yard
- Phase 1 – Leisure Park at Morcellement Rountree, Rivière des Anguilles
- Fencing of Baie du Cap and Bel Ombre football grounds
- Supply and commissioning of children play equipment at Bel Ombre, Bois Cheri, Britannia, Camp Diable, L'Escalier, St Aubin, Souillac, Surinam and Tyack
- Supply and fixing of Fire Alarm at Riviere Des Anguilles market fair, Grand Bois and Chamouny incinerators
- Servicing and maintenance of fire extinguishers for all Council's Buildings.
- Pest Control in all Council's Buildings
- Implementation of a time attendance system which provide an innovative way for managing time and attendance, supports verification through face, fingerprint, password, and combinations of the above.
- Two internet connections have been integrated from two different ISPs namely Mauritius Telecom Ltd and Emtel Ltd.
- The LDRRMC carry out 3 simulation exercises per year with the collaboration of other stakeholders.
- Trainings have been conducted for inhabitants vulnerable to flooding.

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 an Ag 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 of a Chairperson and two 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 215,120,194 out of its recurrent budget for financial year 2021/2022.

REVENUE

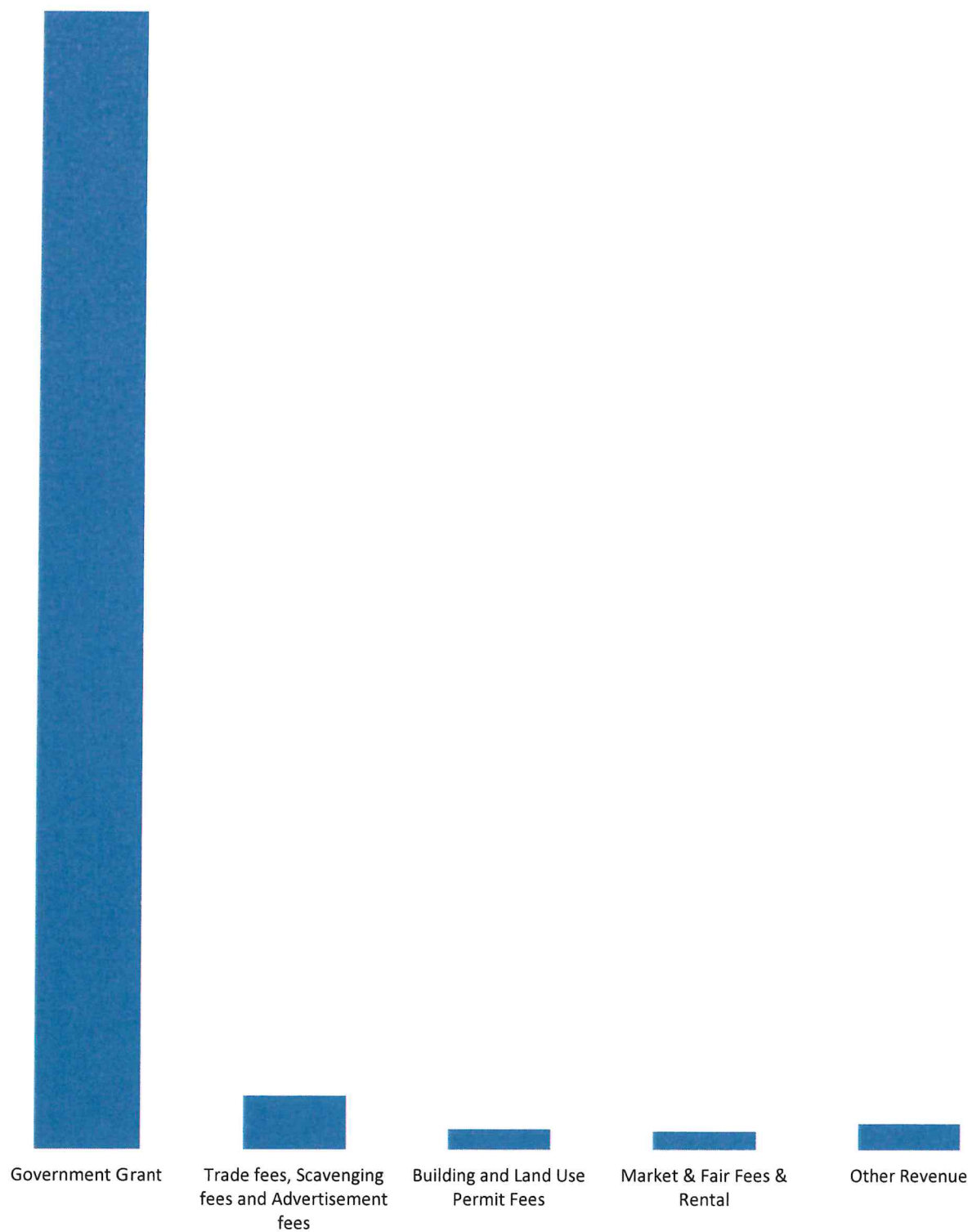
The major sources of revenue of the Council are Grants from the Government of Mauritius. Moreover Council derives its own revenue as empowered by the Local Government Act 2011 to discharge its functions mainly in the form of Trade fees from economic operators, Market/Fair fees from stall holders, Building 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 2021/2022

The following bar chart illustrates the income generated during financial year 2021/2022. The total Income for 2021/2022 was Rs 316,632,489 including capital revenue.

It is observed that 90.40% of revenue is from Government Grants inclusive of Capital Grants, 4.32% from Trade fees, scavenging fees and Advertisement fees, 1.66% from Building and Land Use Permit fees, 1.50% from Market/Fair fees and 2.12% from other Revenue (including Bus Toll & Burial fees).

Analysis of Revenue For Financial Year 2021/2022 (Million MUR)



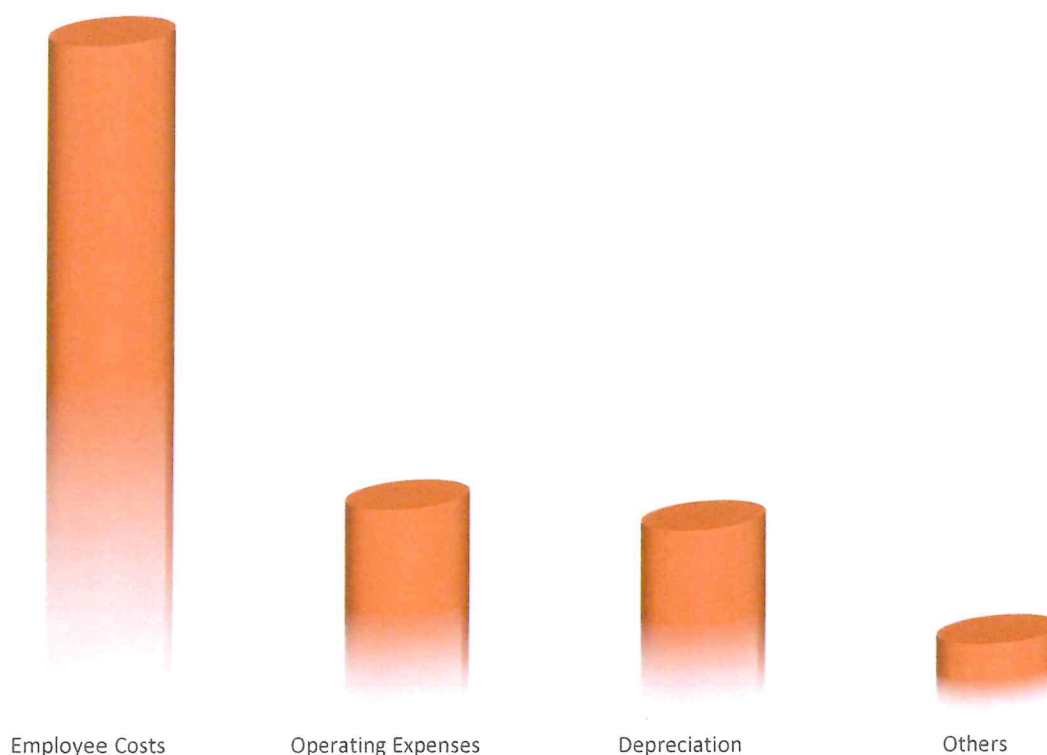
Revenue	MUR	PERCENTAGE
Government Grant	286,241,138	90.40
Trade fees, Scavenging fees and Advertisement fees	13,668,958	4.32
Building and Land Use Permit Fees	5,254,738	1.66
Market and Fair Fees	4,751,489	1.50
Other Revenue	6,716,166	2.12
Total	316,632,489	100.00

EXPENDITURE

Analysis of Expenditure for the Financial Year 2021/2022

The chart below shows the expenditure incurred during the financial year 2021/2022 for different expenditure items.

ANALYSIS OF EXPENDITURE FOR FINANCIAL YEAR 2021/2022 (MUR MILLION)



Total expenditure for year 2021/2022 amounted to Rs 287,443,681. 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	170,298,266	59.20
Operating Expenses	52,427,880	18.22
Depreciation and Amortisation expenses	47,036,612	16.35
Others	17,905,823	6.23
Total	287,668,581	100.00

In 2021/22 the Council had made a surplus of Rs 28,963,908 inclusive of Capital Grant from Government.

3.2 STATEMENT OF COMPARISON OF ACTUAL WITH BUDGET 2021/2022

STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2022				
Revenue		Final Budget 2021-2022	Actual 2021-2022	Performance Difference (Actual- Budget)
		MUR	MUR	MUR
Revenue from Non-Exchange transactions				
	Trade Fees	9,800,000	9,987,625	187,625
	Scavenging Fees	1,800,000	1,701,850	(98,150)
	Advertising and Publicity Fees	2,200,000	2,532,635	332,635
	Government Grant	178,400,000	193,920,118	15,520,118
	Other income	900,000	181,800	(718,200)
Total Revenue from Non-Exchange transactions		193,100,000	208,324,028	15,224,028
Revenue from Exchange Transactions				
	Building and Land Use Permit Fees	5,400,000	5,265,015	(134,985)
	Bus Toll Fees	954,000	1,003,950	49,950
	Rental Income	175,740	43,500	(132,240)
	Market/Fair Fees	3,600,000	2,709,237	(890,764)
	Burial &Incineration Fees	825,000	249,550	(575,450)
Total Revenue from Exchange Transactions		10,954,740	9,271,252	(1,683,488)
TOTAL REVENUE		204,054,740	217,595,280	13,540,540

	EXPENDITURE	Final Budget estimates 2021-2022	Actual	Performance Difference (Votes 1 & 2)
		MUR	MUR	MUR
Compensation of employees		154,537,453	159,302,335	(4,764,882)
	Personal Emoluments	90,150,691	91,168,042	(1,017,351)
	Other Staff Cost	50,550,467	50,331,939	218,528
	Contributions	13,836,295	17,802,354	(3,966,059)
Goods and Services		45,942,850	43,426,818	2,516,032
	Cost of Utilities	13,169,000	12,942,508	226,492
	Fuel and Oil	6,445,000	6,654,913	(209,913)
	Rental	585,000	518,875	66,125
	Office Equipment and furniture	868,000	594,893	273,107
	Office Expenses	377,000	380,082	(3,082)
	Maintenance	13,727,500	12,299,111	1,428,389
	Cleaning Services	230,000	174,394	55,606
	Publication and Stationery	532,000	491,390	40,610
	Fees	952,350	741,610	210,740
	Other Goods and Services	9,057,000	8,629,041	427,959
	Grants	2,262,275	2,050,520	211,755
	Employer social benefits	13,194,008	12,558,102	635,906
	Contributions & subscription	150,000	150,000	-
	Other Expenses	25,000	24,957	43
TOTAL EXPENSES		216,111,586	217,512,731	(1,401,145)
Surplus / (Deficit) for the period			82,549	

3.3 FINANCIAL POSITION STATEMENT ANALYSIS

Summary of Financial Position	MUR	MUR
Assets		
Current Assets		
Current Assets excluding Inventories	49,360,772	
Inventories	1,365,952	50,726,724
Non-current Assets		
Property, Plant and Equipment	418,899,614	
Long term Receivables	8,225,387	427,125,001
Total Assets		477,851,725
Liabilities		
Current Liabilities	33,578,770	
Non-current Liabilities	395,985,629	
Total Liabilities		429,564,399
Net Assets		48,287,326
Contribution to Capital	505,464,796	
Reserves & Accumulated Surplus	(457,177,470)	
Total Net Assets/Equity		48,287,326

Based on above summarized financial position the Council had a working capital ratio of 1.51:1 and a Quick Acid ratio of 1.47:1. These ratios clearly indicate Council's liquidity position in 2021/2022 and its financial capability to pay its creditors and had not tied money in stock. However, Council's 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 8.20:1 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.

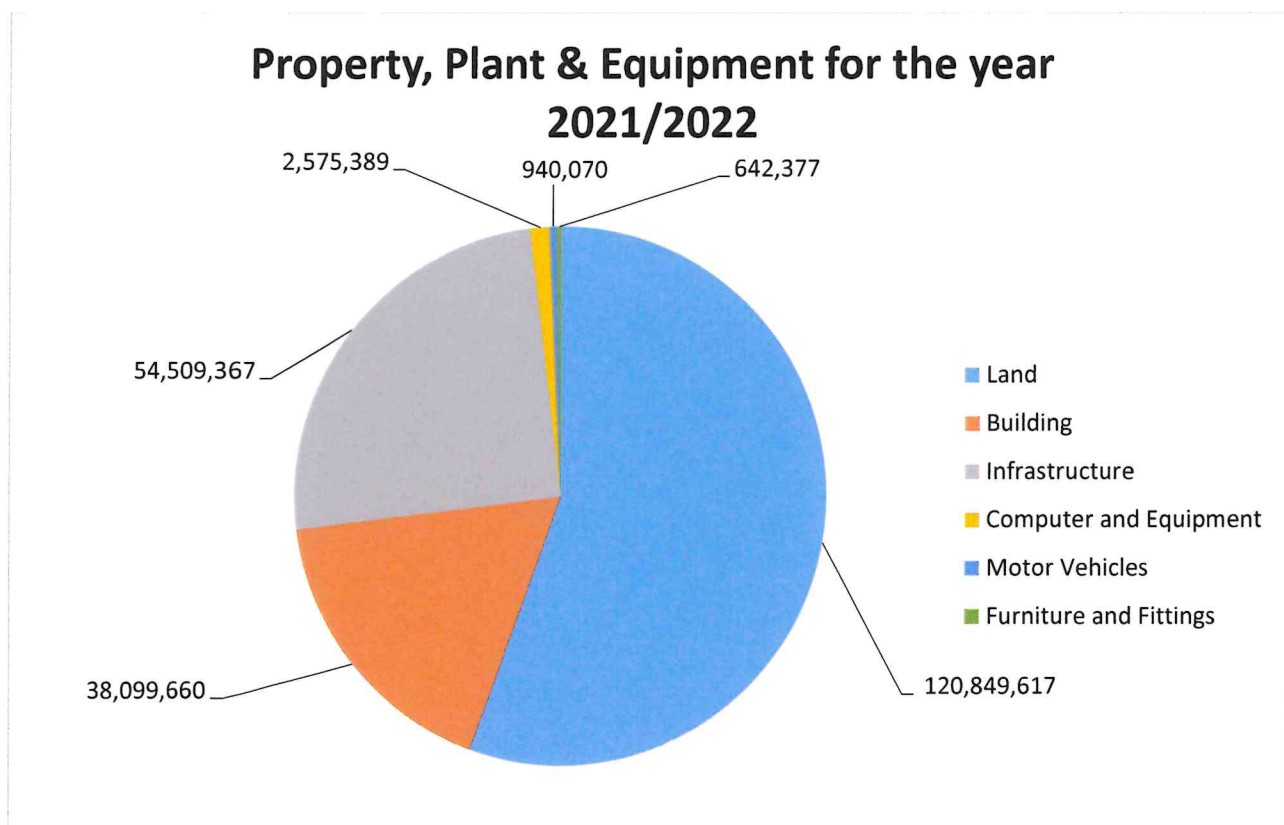
3.4 NON-CURRENT ASSETS

The Council had incurred an amount of MUR 96.8M on Property, Plant and Equipment inclusive of Public Infrastructure for the financial year 2021/2022. Moreover, Council had valued the Land for which title deeds were duly drawn in the name of Council for a total sum of MUR 120.8 M. These are categorised as follows:

Property, Plant & Equipment	MUR
Land	120,849,617
Building	38,099,660
Infrastructure	54,509,367
Computer and Equipment	2,575,389
Motor Vehicles	940,070
Furniture and Fittings	642,377
Total	217,616,480

Infrastructure consisted of Construction and Resurfacing of Roads, Drains, Bridges, Street Lighting network, Sport Infrastructures among others.

Below is a pie chart illustrating the proportion of the different items of Property, Plant and Equipment for year 2021/2022



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 30,000 square metres of road and 3,600 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 street lighting lorries for more effective maintenance and improvement of street lighting
- 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
- Construction of a Head Office at Souillac.
- 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

THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	2021-2022 MUR	2020-2021 MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	21	(4,090,052)	(1,381,725)
Receivables From Exchange Transactions	22	3,559,232	1,179,290
Receivables From Non-Exchange Transactions	23	1,059,670	1,665,933
Loans and Advances	24	3,777,655	3,478,317
Inventories	25	1,365,952	1,686,225
Investments	26	6,390,977	13,965,480
Work In Progress	27	38,663,289	43,265,575
Total Current Assets		50,726,724	63,859,095
Non - Current Assets			
Property, Plant And Equipment	28	418,899,614	248,769,746
Receivable from Exchange transactions	22	5,979,794	6,511,432
Receivable from non-exchange transactions	23	2,245,593	1,951,233
Total Non - Current Assets		427,125,001	257,232,411
TOTAL ASSETS		477,851,725	321,091,506
Current Liabilities			
Payables from Exchange transactions	29	10,028,896	9,767,260
Deposits	30	10,923,204	10,772,361
Employee Benefit Obligations	31	10,993,413	11,485,034
Other liabilities Advance Receipts	32	1,633,256	1,778,471
Total Current Liabilities		33,578,770	33,803,126
Non - Current Liabilities			
Payables from Exchange transactions	33	5,447,672	5,188,569
Employee Benefit Obligations	34	390,537,957	295,968,008
Total Non - Current Liabilities		395,985,629	301,156,577
TOTAL LIABILITIES		429,564,398	334,959,703
NET ASSETS		48,287,326	(13,868,197)
NET ASSETS/EQUITY			
Contributed Capital	35	505,464,796	383,566,611
Reserves	36	15,713,078	24,845,050
Accumulated surplus/(deficit)	37	(472,890,548)	(422,279,858)
Total Net Assets/Equity		48,287,326	(13,868,197)

Approved in Council Meeting held on 29th September 2022

.....
N.Seeneevassen
Chairperson

.....
T.D.Ramkissoo Mungoosing(Mrs)
Chief Executive

.....
M.N.Rungasamy
Financial Controller

THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

(Classification of Expenses by Nature)

	Notes	2021-2022 MUR	2020-2021 MUR
Revenue From Non-Exchange Transaction			
Taxation		-	-
Fees, fines, penalties and forfeits	3	13,668,958	12,533,910
Grants and aid	4	286,241,138	201,604,115
Other transfers	5	5,346,504	1,788,115
Total revenue from Non-Exchange Transactions		305,256,600	215,926,140
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	6	5,254,738	4,608,172
Rent and Royalties	7	4,751,489	1,900,215
Finance Income	8	123,813	131,532
Other Revenue	9	1,245,850	1,357,450
Total revenue from Exchange Transactions		11,375,889	7,997,369
Total Revenue		316,632,489	223,923,509
Expenses			
Employee Costs	10	158,839,866	135,170,167
Subsidies	11	281,500	563,500
Grants	12	2,133,020	2,417,275
Social benefits	13	269,808	972,093
Operating Expenses	14	52,427,880	41,780,084
Depreciation and Amortisation expenses	15	47,036,612	61,942,358
Other Expenses	16	14,996,596	34,916,794
Employee Benefit Liability	17	11,458,400	(501,934)
Total Expenditure		287,443,681	277,260,337
Other Gains /(Losses)			
Gain/(Loss) on derecognition of PPE	18	(224,900)	249,914
Surplus/(Deficit)		28,963,908	(53,086,914)

THE DISTRICT COUNCIL OF SAVANNE
CASH FLOW STATEMENT AS AT 30 JUNE 2022

CASH FLOW FROM OPERATING ACTIVITIES	2021-2022	2020-2021
Receipts	MUR	MUR
Fees, Fines and Penalties:		
Trade Fees	9,746,375	9,115,500
Scavenging Fees	1,701,850	912,900
Advertisement Fees	2,532,635	2,206,648
Government Grants	286,241,138	201,604,115
Building and Land Use Permit	5,254,738	4,608,172
Finance Income Interest on car loan	58,210	16,494
Rental Income:		
Rental of Shops	51,900	178,318
Market/Fair Fees	2,684,499	1,286,221
Bus Toll	1,003,950	957,800
Burial and Incineration Fees	249,550	203,050
Other revenue	5,337,514	2,640,772
Total receipts	314,862,359	223,729,989
Payments		
Compensation Of Employees	140,282,108	115,565,600
Remuneration of Councillors	13,523,433	12,468,191
Repairs and Maintenance	4,589,067	3,447,272
Grants And Subsidies	2,397,520	3,040,775
Pension and Gratuities	12,558,102	14,117,834
Supplies and Consumables	7,242,944	5,223,522
Contribution to Pension fund	10,417,639	13,440,042
Utilities Cost	12,962,669	12,889,186
Motor Vehicle Expenses	6,509,745	7,556,193
Cleaning and Security Services and other related costs	13,514,809	7,069,553
Hosting of events running costs	-	-
Professional And Legal Fees	1,430,680	683,585
Other Expenses	939,821	21,518,763
Other Payments	7,674,625	8,501,381
Total payments	234,043,161	225,521,898
NET FLOW FROM OPERATING ACTIVITIES	80,819,198	(1,791,908)

THE DISTRICT COUNCIL OF SAVANNE

Cash Flows From Investing Activities		
Purchase of Property, Plant and Equipment	(61,291,006)	(23,994,387)
Proceeds from sales of Property, Plant & Equipment	225,100	340,000
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	(1,260,000)	(568,575)
Repayments of Car Loan	510,893	116,429
Increase/Decrease In Deposits	582,530	1,256,412
Work in Progress	(30,380,371)	(14,351,622)
(Increase)/Decrease of Investments	8,085,328	(1,179,901)
Decrease In Investment other than Investment property		
TOTAL CASH FLOWS/(USED IN) FROM INVESTING ACTIVITIES	(83,527,525)	(38,381,646)
CASH FLOW FROM FINANCING ACTIVITIES	-	-
Borrowing	-	-
Increase in accumulated capital	-	-
TOTAL CASH FLOW FROM FINANCING ACTIVITIES	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(2,708,327)	(40,173,554)
Cash And Cash Equivalents as at 01 July 2021	(1,381,725)	
Bank Balance current account and savings account		(4,091,052)
Bank Balance current account		
Petty Cash		1,000
TOTAL CASH AND CASH EQUIVALENTS AT 30 JUNE 2021		(4,090,052)
Cash and Cash Equivalents as at 30 JUNE 2022	(4,090,052)	

THE DISTRICT COUNCIL OF SAVANNE
STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2022

DESCRIPTION	CAPITAL	RESERVES	ACCUMULATED SURPLUS	TOTAL
	MUR	MUR	MUR	MUR
Balance as at 01.07.2021	383,566,611	24,845,050	(422,279,858)	(13,868,197)
Liability gain/loss and assets gain/loss - Pension Fund(Note 20)			(88,565,067)	(88,565,067)
Contribution	120,849,617			120,849,617
Transfers	1,048,568	(9,129,842)	9,006,808	925,534
Recognised Expenses		(2,130)		(2,130)
Adjustments			(16,338)	(16,338)
Net changes recognised in Net Assets/Equity	121,898,185	(9,131,972)	(79,574,597)	33,191,615
Surplus/(Deficit) for the period	-	-	28,963,908	28,963,908
Total changes recognised in Net Assets/Equity	121,898,185	(9,131,972)	(50,610,689)	62,155,523
Balance as at 30.06.2022	505,464,796	15,713,078	(472,890,548)	48,287,326

THE DISTRICT COUNCIL OF SAVANNE
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2022

	Notes	Approved Budget 2021-2022	Final Budget 2021-2022	Actual	Performance Difference
		MUR	MUR	MUR	MUR
Revenue from Non-Exchange transactions					
Trade Fees	1	9,800,000	9,800,000	9,987,625	187,625
Advertising And Publicity Fees	2	2,200,000	2,200,000	2,532,635	332,635
Scavenging Fees	3	1,800,000	1,800,000	1,701,850	(98,150)
Government Grants	4	168,000,000	178,400,000	193,920,118	15,520,118
Other income	5	900,000	900,000	181,800	(718,200)
Total Revenue from Non-Exchange transactions					
		182,700,000	193,100,000	208,324,028	15,224,028
Revenue from Exchange Transactions					
Building and Land Use Permit Fees	6	5,400,000	5,400,000	5,265,015	(134,985)
Bus Toll Fees	7	954,000	954,000	1,003,950	49,950
Market stall fee	8	3,600,000	3,600,000	2,709,237	(890,764)
Rental Income	9	175,740	175,740	43,500	(132,240)
Financial Income	10	-	-	-	-
Burial And Incineration Fees	11	825,000	825,000	249,550	(575,450)
		10,954,740	10,954,740	9,271,252	(1,683,488)
TOTAL REVENUE		193,654,740	204,054,740	217,595,280	13,540,540

THE DISTRICT COUNCIL OF SAVANNE
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2022

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
		MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Compensation of employees		46,819,048	91,561,405	48,822,311	105,715,142	50,175,910	109,126,425	(1,353,599)	(3,411,283)
Personal Emoluments	12	21,679,020	57,617,071	23,199,020	66,951,671	23,427,073	67,740,968	(228,053)	(789,297)
Other Staff Cost	13	21,725,365	24,871,737	22,058,278	28,492,189	21,771,278	28,560,661	287,000	(68,472)
Contributions	14	3,414,663	9,072,597	3,565,013	10,271,282	4,977,559	12,824,795	(1,412,546)	(2,553,513)
Goods and Services		7,214,000	35,185,850	7,507,000	38,435,850	6,280,175	37,146,643	1,226,825	1,289,207
Cost of Utilities	15	1,755,000	11,403,000	1,766,000	11,403,000	1,702,256	11,240,252	63,744	162,748
Fuel and Oil	16	70,000	4,075,000	220,000	6,225,000	132,234	6,522,679	87,766	(297,679)
Rental	17	-	585,000	-	585,000	-	518,875	-	66,125
Office Equipment and furniture	18	537,500	330,500	537,500	330,500	379,057	215,836	158,443	114,664
Office Expenses	19	365,000	12,000	365,000	12,000	372,367	7,715	(7,367)	4,285
Maintenance	20	2,790,000	9,967,500	2,890,000	10,837,500	2,190,064	10,109,047	699,936	728,453
Cleaning Services	21	60,000	170,000	60,000	170,000	49,112	125,282	10,888	44,718
Publication and Stationery	22	433,000	99,000	433,000	99,000	406,967	84,423	26,033	14,577
Overseas Travel	23	-	-	-	-	-	-	-	-
Repairs	24	561,000	391,350	561,000	391,350	429,700	311,910	131,300	79,440
Other Goods and Services	25	642,500	8,152,500	674,500	8,382,500	618,418	8,010,624	56,082	371,876
Other Expenditure		15,606,283	25,000	15,606,283	25,000	14,758,621	24,957	847,662	43
Grants	26	2,262,275	-	2,262,275	-	2,050,520	-	211,755	-
Employer social benefits	27	13,194,008	-	13,194,008	-	12,558,102	-	635,906	-
Contributions & subscription	28	150,000	-	150,000	-	150,000	-	-	-
Other Expenses	29	-	25,000	-	25,000	-	24,957	-	43
Advance car loan to employees	30	-	-	-	-	-	-	-	-
TOTAL EXPENSES		69,639,331	126,772,255	71,935,594	144,175,992	71,214,706	146,298,025	720,888	(2,122,033)
Surplus/(Deficit) for the period			(2,756,846)		(12,056,846)		82,549		

THE DISTRICT COUNCIL OF SAVANNE

JUSTIFICATION IN PERFORMANCE DIFFERENCE FOR FINANCIAL YEAR 2021/2022

Notes	REVENUE	
1	Trade Fees	There was a slight increase in trade fees collected by CBRD and subsequently remitted to the Council in FY 2021-2022.
2	Advertising And Publicity Fees	Constant reminders were sent to Advertising agencies for payment whereby positive response was received
3	Scavenging Fees	During financial year 2021-2022 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 for implementation of PRB Report 2021 and Contribution Sociale Generalisee which have not been initially budgeted. Moreover, additional grants for capital projects and for other specific purposes have been provided to the Council during the year.
5	Other income	There has been a decrease in other income as compared with expected amount receivable
6	Building and Land Use Permit Fees	Lesser successful building and land use permits applications were received than expected
7	Bus Toll Fees	Some advance payments have been received during the year
8	Market/Fair Fees	Many stall holders did not operate during part of the year due to sanitary constraints. There are many debtors for market fees and reminders are being sent for same.
9	Rental Income	Tuck shops were vacant during year 2021-2022. Expression of interest have been launched but some tuck shops are still vacant.
10	Financial Income	No interests were received on Council's Bank Accounts
11	Burial And Incineration Fees	Incinerators were not yet fully operational during the whole of FY 2021-2022.
Notes	EXPENDITURE	
12	Personal Emoluments	Insufficient provision made as compared to actual expenditure especially due to payment of PRB allowance
13	Other Staff Cost	Provision made was more as compared to actual expenditure
14	Contributions	Insufficient provision made as compared to actual expenditure
15	Cost of Utilities	Electricity charges were slightly lower 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	Better control was exercised over cleaning costs.
22	Publication and Stationery	There was a decrease due to better control of resources.
23	Overseas Travel	No provision and no payment was made for this item
24	Fees	Provision made was more than legal fees actually paid.
25	Other Goods and Services	Additional grants were made available by the Ministry for the purpose of Cleaning & Rehabilitation of Drains, Rivers & Canals thus resulting in saving under this expenditure code namely for vote 2.
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	No performance difference as actual and budgeted amount were the same
29	Other Expenses	Other expenses were more or less the same as expected
30	Advance car loan to employees	No provision and no payment were made for this item

THE DISTRICT COUNCIL OF SAVANNE

Notes to the Financial Statements for Year Ended 30 June 2021

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 2022.

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 29.09.2022.

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 2021 to 30th June 2022.

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 is 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 Liabilites. .

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 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
Revenue From Non-Exchange Transaction			
<i>Fees, fines and penalties</i>	3	13,668,958	12,533,910
These include Trade fees, Scavenging fees and Advertisement fees			
<i>Trade Fees</i>	3.1		
Receipts		9,987,625	9,676,750
Less for other LA		(241,250)	(561,250)
Less for previous years		(431,250)	(466,875)
Due		271,750	170,500
<i>Total</i>		<u>9,586,875</u>	<u>8,819,125</u>
<i>Scavenging fees</i>	3.2		
Receipts		1,701,850	912,900
Less for previous years		(613,450)	(76,200)
Amount Due		787,920	1,168,560
<i>Total</i>		<u>1,876,320</u>	<u>2,005,260</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		2,532,635	2,206,648
Less for previous years		(326,873)	(823,996)
Due		-	326,873
<i>Total</i>		<u>2,205,763</u>	<u>1,709,525</u>
Total Fees, fines and penalties		<u>13,668,958</u>	<u>12,533,910</u>
<i>Government Grant</i>	4	286,241,138	201,604,115
Related Party transactions			
Government has provided the following Grants to Council for its operational transactions and for implementing projects.			
<i>Capital Grants</i>	4.1		
NEF		16,774,953	7,202,953
Local Development Projects		75,546,067	16,859,259
Grants from NDU		-	6,905,488
<i>Total</i>		<u>92,321,020</u>	<u>30,967,700</u>

Notes to the Financial Statements For Year Ended 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
<i>Grant in Aid</i>	4.2		
Grant in Aid		193,920,118	170,636,415
<i>Total</i>		<u>193,920,118</u>	<u>170,636,415</u>
Total Government Grant		<u>286,241,138</u>	<u>201,604,115</u>
<i>Other Transfers</i>	5		
Obstruction of roads, Duplicate , etc		1,889,594	1,601,802
Unspent Balance From Village Councils		3,447,921	186,313
Other Balance		8,990	
<i>Total</i>		<u>5,346,504</u>	<u>1,788,115</u>
Revenue From Exchange Transactions			
<i>Building and Land Use Permit Fees</i>	6		
Receipts		5,254,738	4,608,172
<i>Total</i>		<u>5,254,738</u>	<u>4,608,172</u>
<i>Rent and Royalties</i>	7	4,751,489	1,900,215
<i>Rental</i>	7.1		
Receipts		51,900	178,318
Less for previous years		(27,000)	(19,918)
Amount Due		50,000	23,868
<i>Total</i>		<u>74,900</u>	<u>182,268</u>
<i>Market & Fair Fees</i>	7.2		
Receipts		2,700,837	1,286,221
Less for previous years		(1,662,641)	(670,756)
Add Prepayment in 2020-2021		165,615	156,812
Less Advance Income		-	(165,615)
Due		3,472,778	1,111,285
<i>Total</i>		<u>4,676,589</u>	<u>1,717,947</u>
Total Rent and Royalties		<u>4,751,489</u>	<u>1,900,215</u>

Notes to the Financial Statements For Year Ended 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
<i>Finance Income</i>	8		
Interest Received		58,210	16,494
Interest Received out of salary		63,186	115,038
Less for previous year		(1,037)	(1,037)
Amount Due		3,454	1,037
<i>Total</i>		<u>123,813</u>	<u>131,532</u>
Interest relates to interest receivable during the accounting period on car loan			
<i>Other Revenue</i>	9	1,245,850	1,357,450
These include Bus Toll and Burial Fees receivable during the accounting period			
<i>Bus Toll</i>	9.1		
Receipts		1,003,950	957,800
Add Prepayment in 2020/2021		101,100	254,600
Less for previous years		(20,250)	-
Less for prepayment 2021/2022		(121,500)	(101,100)
Due 2021/2022		33,000	43,100
<i>Total</i>		<u>996,300</u>	<u>1,154,400</u>
<i>Burial Fees</i>	9.2		
Receipts		<u>249,550</u>	<u>203,050</u>
Total		<u>1,245,850</u>	<u>1,357,450</u>

Notes to the Financial Statements For Year Ended 30.06.2022

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	2021-2022 MUR	2020-2021 MUR
<i>Compensation Of Employees</i>	10		
Basic Salary		79,550,657	68,693,993
Salary Compensation		2,582,873	5,389,391
Acting Allowances		391,408	363,267
Uniform and other protective		2,079,496	2,188,938
Other Allowances		3,638,597	2,728,184
End of Year Bonus		7,254,351	6,570,564
Interim Allowance icw PRB		1,193,494	3,647,452
Travelling and Transport		9,461,502	8,275,588
Overtime		7,114,582	6,492,343
Staff Welfare		5,136	-
Local Training, Subscription & CPD		62,869	14,288
Passage Benefits		4,109,839	1,304,431
Contribution Social Generalise		3,952,952	3,188,700
Contribution to NPF & NSF		1,734,169	1,662,337
Contribution to FPS		1,655,747	1,503,170
Contribution to Pension Fund		8,140,183	6,846,140
Cash in lieu of sick leave		3,075,773	-
Net charges Pension Fund		19,348,644	13,240,290
Other Codes		3,487,595	3,061,091
<i>Total</i>		158,839,866	135,170,167

Contribution to Pension Fund consists of:

Defined Benefit Scheme Employee contribution	3,676,555	3,268,712
Defined Contribution Scheme Employee and Employer Contribution	4,463,628	3,577,462
Total	8,140,183	6,846,174

Refund of car loans amounting to Rs 927,076 and Rs 512,955 for financial years 2020/2021 and 2021/2022 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	2,205,780	1,908,733
Deputy Chief Executive	1,410,892	1,156,774
Financial Controller	1,829,540	1,548,790
Acting Head, Public Infrastructure Department	949,163	801,184
Head, Land Use and Planning Department	1,147,101	982,055
Chief Health Inspector	1,234,443	954,540
Principal Welfare Officer	873,629	543,339
Total	9,650,548	7,895,416

Notes to the Financial Statements For Year Ended 30.06.2022

<i>Subsidies</i>	11		
Cultural Activities		229,000	322,500
Education Activities		10,000	-
Social Activities		39,500	104,000
Sports Activities		3,000	107,000
Other Codes		-	30,000
<i>Total</i>		281,500	563,500

<i>Grants</i>	12		
Grants to Village Council		2,050,520	2,367,275
Sports Organisation		77,500	50,000
Educational		5,000	-
<i>Total</i>		2,133,020	2,417,275

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

		2021-2022	2020-2021
		MUR	MUR
<i>Social Benefits</i>	13		
Pension and Gratuities		249,808	902,093
Social Aid		20,000	70,000
<i>Total</i>		269,808	972,093
<i>Operating expenses</i>	14		
Supplies		8,567,880	6,275,650
Utilities Cost		13,944,557	14,175,689
Motor Vehicle Expenses		9,645,874	8,413,388
Repairs And Maintenance		4,636,821	4,601,746
Cleaning and Security Services and other related costs		13,598,423	7,594,150
Hosting of events running costs		-	-
Professional And Legal Fees		1,714,052	1,066,685
Opening stock		1,686,225	1,339,000
Less Closing stock		(1,365,952)	(1,686,225)
		52,427,880	41,780,084

Notes to the Financial Statements For Year Ended 30.06.2022

Supplies	14.1		
Maintenance Furniture ,Fixtures,Fittings	10,165	44,990	
Maintenance of Buildings	97,471	-	
Maintenance Other Structures	64,646	-	
Maintenance Plant & Equipment	43,294	-	
Maintenance and Repairs of Vehicles	345,197	-	
Maintenance IT Equipment	119,738	391,201	
Maintenance Grounds	92,967	4,425	
Maintenance - Rivers/Canals	16,875		
Maintenance - NDU & Other Assets handed over to council	19,293	149,793	
Small Plants & Tools	36,591	83,490	
Maintenance Cemeteries & Cremation Ground	186,612	146,001	
Maintenance - Street Lighting	1,351,575	1,508,417	
Maintenance - Roads	412,691	-	
Grant to vc	-	-	
Name Plates and Signs	7,338	-	
Office & IT Equipment	120,485	140,913	
Office Furniture & Fittings	24,730	90,987	
Postages	368,741	211,751	
Twinning Activities	-	-	
Cleaning Materials	68,394	71,158	
Entertainment	35,570	41,121	
Cultural Activities	21,000	75,776	
Education Activities	50,593	69,697	
Social Activities	217,916	207,180	
Sports Activities	346,305	560,249	
Educational	18,085	26,678	
Social Aid	4,886	500	
Women's Association/Promotion of Gender	24,957	2,550	
Office Sundries/Office Incidentals	6,441	10,537	
Printing and Stationery	323,069	392,747	
Periodicals	19,527	14,535	
Committee Expenses	50,252	79,625	
Sports Organisation	-	119,000	
Hired and Contracted Services	704,755	217,069	
Traffic Centres	-	50,000	
Miscellaneous - Bank Charges	135,637	1,935	
Other Codes	3,222,086	1,563,326	
Total	8,567,880	6,275,650	

Utilities Cost	14.2		
Electricity and Gas charges	11,384,954	12,400,259	
Maintenance - NDU & Other Assets handed over to council	960,202	86,647	
Telephone	1,103,613	1,081,407	
Water charges	495,788	607,375	
Total	13,944,557	14,175,689	

Motor Vehicle Expenses	14.3		
Maintenance Plant & Equipment	25,210	134,748	
Maintenance and Repairs of Vehicles	2,962,926	3,236,738	
Fuel and oil -Vehicles	6,654,913	4,355,501	
Other Codes	2,825	686,401	
Total	9,645,874	8,413,388	

Notes to the Financial Statements For Year Ended 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
<i>Repairs And Maintenance</i>	14.4		
Maintenance of Buildings		78,559	437,412
Maintenance Other Structures		116,547	261,488
Maintenance Plant & Equipment		85,890	59,786
Office and IT Equipment		340,737	131,009
Maintenance IT Equipment retained MOLG		-	
Maintenance IT Equipment		1,746,465	1,079,276
Maintenance Furniture ,Fixtures,Fittings		18,750	90,270
Hired and Contracted Services		46,204	-
Traffic Centres		-	30,720
Maintenance Grounds		-	121,163
Maintenance - Rivers/Canals		875	21,800
Small Plants & Tools		8,533	-
Maintenance - Roads		2,194,263	2,322,277
Other Codes		-	46,546
<i>Total</i>		4,636,821	4,601,746
<i>Cleaning and Security Services and other related costs</i>	14.5		
Hired and Contracted Services		4,206,678	3,934,465
Traffic Centres		1,663,075	1,713,016
Maintenance - NDU & Other Assets handed over to council		683,600	606,000
Maintenance Grounds		-	58,500
Cleaning Services - Refuse collection / scavenging		56,000	257,648
Cleaning of bareland		50,000	78,810
Embellishment & Environment		13,199	162,935
Other Codes		6,925,871	782,777
<i>Total</i>		13,598,423	7,594,150
<i>Hosting of events running costs</i>	14.6		
Sports Activities		-	-
<i>Professional And Legal Fees</i>	14.7		
Legal & Consultancy fee		157,160	166,535
Hired and Contracted Services		-	127,200
Legal Fees		284,450	472,950
Audit Fees		250,000	300,000
Other Codes		1,022,442	-
<i>Total</i>		1,714,052	1,066,685
<i>Opening stock</i>	14.8	1,686,225	1,339,000
<i>Closing stock</i>		1,365,952	1,686,225

Notes to the Financial Statements For Year Ended 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
<i>Depreciation and Amortisation</i>	15		
Land and Building		2,226,334	1,535,920
Public Infrastructure		39,061,111	54,020,250
Computer and Equipment		1,125,970	667,014
Motor Vehicles		4,106,820	5,176,068
Furniture and Fittings		515,053	540,457
Intangible Assets		1,324	2,649
<i>Total</i>		47,036,612	61,942,358

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

<i>Other Expenses</i>	16		
Public Notices		73,795	74,804
Insurance - General & Motor		529,674	650,000
Rent		518,875	529,625
Chairman function - refreshment etc		71,011	70,405
Sports Activities		-	-
Publications / Annual Report		75,000	102,090
Mission Expenses-Subsistence allowance		-	-
Legal & Consultancy fee		50,000	-
Electoral Roll Expenses		-	10,000
Contribution to ADC, CLGF and others		150,000	200,000
Hired and Contracted Services		-	-
Office Sundries/Office Incidentals		-	12,301
Miscellaneous		4,809	98,000
Allowance to Councillors		13,523,433	12,508,942
Other Codes		-	20,660,628
<i>Total</i>		14,996,596	34,916,794

The amount of Rs20,660,628 transferred to the Consolidated Fund of the Government had been expensed in 2020/2021

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	777,005	790,848
Vice Chairman DC	368,010	331,663
Other District Councillors	3,581,965	3,223,983
Village Councillors	8,796,453	8,162,448
<i>Total</i>	13,523,433	12,508,942

Employee Benefit Liability

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Sick leave<1 year	2,231,468	(2,013,423)
Vacation leave< 1 year	4,085,008	(365,147)
Sick leave> 1 year	4,436,611	844,486
Vacation leave>1 year	705,313	1,032,150
<i>Total</i>	11,458,400	(501,934)

Notes to the Financial Statements For Year Ended 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
<i>Net charges Pension Fund(As per IPSAS 39)</i>	18		
Current service cost		10,646,035	8,908,311
(Employee contributions)		(3,695,214)	(3,268,678)
Fund Expenses		222,746	196,100
Net Interest expense/(revenue)		12,175,077	7,404,591
Charge to Statement of Financial Performance		<u>19,348,644</u>	<u>13,240,324</u>

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>	19		
Profit on Sale of IT Equipment		-	-
(Loss)/Profit on Motor Vehicle & Equipment		(224,900)	249,914
<i>Total</i>		<u>(224,900)</u>	<u>249,914</u>

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		81,241,143	46,315,578
Assets (gain)/loss		7,324,924	(3,377,510)
Net Assets/Equity (To Statement of Financial Performance)		<u>88,566,067</u>	<u>42,938,068</u>

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 30.06.2022

	Notes	2021-2022 MUR	2020-2021 MUR
Cash and Cash Equivalents	21	<u>(4,090,052)</u>	<u>(1,381,725)</u>
Receivables From Exchange Transactions	22		
INTEREST RECEIVABLE		3,454	1,037
DEBTORS Receivable from Exchange Transactions		9,535,572	7,689,685
<i>Total</i>		<u>9,539,025</u>	<u>7,690,722</u>
These include debtors for Market/Fair Fees, Rental and Bus Toll as at respective year end accounting period			
Debtors due < I year		3,559,231	1,179,290
Debtors due > I year		5,979,794	6,511,432
<i>Total</i>		<u>9,539,025</u>	<u>7,690,722</u>
Receivables From Non-Exchange Transactions	23	3,305,263	3,617,166
These include debtors for Trade fees, Scavenging Fees and Advertisement Fees as at respective year end accounting period			
The Debtors on trade fees will have to be revised following the grant of amnesty by Government on trade fees and related penalties and interests that were due before 1st January 2020			
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		1,059,670	1,665,933
Debtors due > I year		2,245,593	1,951,234
<i>Total</i>		<u>3,305,263</u>	<u>3,617,167</u>
Loans and Advances	24	<u>3,777,655</u>	<u>3,478,317</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>1,365,952</u>	<u>1,686,225</u>
Investments	26		
INVESTMENT PASSAGE FUND		2,178,456	7,883,447
INVESTMENT CAR LOAN		4,144,075	5,063,447
INVESTMENT GENERAL FUND		68,446	1,018,586
<i>Total</i>		<u>6,390,977</u>	<u>13,965,480</u>
Work In Progress	27		
Balance at Start		43,265,575	35,540,975
Additions		30,380,371	13,874,107
Transfer to Property, Plant and Equipment		(34,982,658)	(6,149,507)
Balance at End		<u>38,663,289</u>	<u>43,265,575</u>
Refer to note 2.1 on Work in Progress			
Property, Plant And Equipment	28	<u>418,899,614</u>	<u>248,769,746</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 30.06.2022

	Notes		
<i>Payables from Exchange transactions</i>	29		
Balance at Start		9,767,260	11,539,748
Adjustments for creditors		-	(760,487)
Payments		(8,177,461)	(8,131,054)
Transfer to Creditors >1year		(259,103)	(1,317,509)
Additions		8,698,200	8,436,564
Balance at End		<u>10,028,896</u>	<u>9,767,260</u>

Represent creditors due less than one year

<i>Deposits</i>	30		
Balance at Start		10,772,361	9,601,332
Increase/(Decrease) in Deposits		150,843	1,171,029
Balance at End		<u>10,923,204</u>	<u>10,772,361</u>

Deposits are Refundable deposits from customers

<i>Employee Benefit Obligations</i>	31		
Balance at Start		11,485,034	23,211,364
Adjustments		-	(9,631,472)
Payments		(5,633,545)	(3,971,494)
Additions		5,141,924	1,876,636
Balance at End		<u>10,993,413</u>	<u>11,485,034</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>1,633,256</u>	<u>1,778,471</u>
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Advance receipts on bus toll and Market and Fair fees

<i>Payables from Exchange transactions</i>	33		
Balance at Start		5,188,569	3,871,060
Payments			
Transfer from Creditors < 1 year		259,103	1,317,509
Balance at End		<u>5,447,672</u>	<u>5,188,569</u>

Represent Creditors due more than one year

Notes to the Financial Statements For Year Ended 30.06.2022

	Notes		
Employee Benefit Obligations	34		
Current service cost		10,646,035	8,908,311
(Employee contributions)		(3,695,214)	(3,268,712)
Fund Expenses		222,746	196,100
Net Interest expense/(revenue)		12,175,077	7,404,591
To Movement in Liability		<u>19,348,644</u>	<u>13,240,290</u>
Contributions paid by employer		(7,351,944)	(6,536,268)
Direct benefits paid by Employer		(12,308,294)	(12,318,040)
Amount recognised in NAE		<u>88,565,067</u>	<u>42,938,068</u>
Movement in Liability		<u>88,253,473</u>	<u>37,324,050</u>
At Start of year		244,662,791	207,338,741
At End of year		<u>332,916,264</u>	<u>244,662,791</u>
Refer to IPSAS 39 Statements From SICOM			
Funded		126,512,321	56,152,677
UnFunded		206,403,943	188,510,114
Total		<u>332,916,264</u>	<u>244,662,791</u>
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		10,311,202	10,247,212
Pensioners paid directly by Council		<u>1,997,092</u>	<u>2,070,828</u>
Total		<u>12,308,294</u>	<u>12,318,040</u>
Employee Benefit Obligations	34.1		
Sick leave		26,804,340	24,572,873
Vacation leave		<u>30,817,352</u>	<u>26,732,344</u>
Total		<u>57,621,693</u>	<u>51,305,217</u>
Total Employee Benefit Obligations		<u>390,537,957</u>	<u>295,968,008</u>
Contributed Capital	35		
At Start of year		383,566,612	376,671,031
Less Adjustment for Land Vested with Council by Government			
Capital Receipts			
Transfers from other accounts		1,048,568	1,008,231
Addition			5,887,350
Land vested with council from MOLG		<u>120,849,617</u>	
At End of year		<u>505,464,797</u>	<u>383,566,612</u>
Reserves	36		
PASSAGE FUND		9,594,077	15,594,637
CAR LOAN FUND		4,144,074	5,063,447
GENERAL FUND Re: PENSION		68,446	1,018,586
OTHER BALANCES		<u>1,906,480</u>	<u>3,168,379</u>
Total		<u>15,713,078</u>	<u>24,845,050</u>
Accumulated surplus/(deficit)	37		
At Start of year		(422,279,858)	(317,525,853)
Add Adjustment		(16,338)	4,456,055
Less Transfer to Car Loan Fund		917,942	(1,386,031)
Transfer to General fund		950,000	
Transfer to Passage Fund		6,000,000	
From Accrual 2020-2021		1,138,865	657,343
Surplus/(Deficit)		<u>28,963,908</u>	<u>(53,086,914)</u>
Less Allowance for Expected Loss Amnesty			(12,456,390)
Liability gain/loss and assets gain/loss - Pension Fund(Note 23)		<u>(88,565,067)</u>	<u>(42,938,068)</u>
At End of year		<u>(472,890,547)</u>	<u>(422,279,858)</u>
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 District Council of Savanne. The claim amount to some Rs 1.2 M

Notes to the Financial Statements For Year Ended 30.06.2022

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 01.07.2021	-	92,701,349	548,980,089	6,715,153	50,966,078	6,516,815	20,600	705,900,084
Additions	120,849,617	38,099,660	54,509,367	2,575,389	940,070	642,377	-	217,616,480
Derecognition	-	-	-	-	(1,225,000)	-	-	(1,225,000)
At 30.06.2022	120,849,617	130,801,009	603,489,456	9,290,541	50,681,148	7,159,192	20,600	922,291,563
Depreciation								
At 01.07.2021	-	14,176,738	408,083,409	5,668,453	24,486,424	4,696,037	19,276	457,130,338
Depreciation for the year	-	2,226,334	39,061,111	1,125,970	4,106,820	515,053	1,324	47,036,612
Accumulated depreciation on assets derecognised	-	-	-	-	(775,000)	-	-	(775,000)
At 30.06.2022	-	16,403,072	447,144,520	6,794,423	27,818,244	5,211,090	20,600	503,391,950
Net Book Value 30.06.2021	-	78,524,610	140,896,680	1,046,700	26,479,654	1,820,777	1,324	248,769,746
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

THE DISTRICT COUNCIL OF SAVANNE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022 (Classification of Expenses by Function)

	Notes	2021-2022 MUR	2020-2021 MUR
Revenue From Non-Exchange Transaction			
Taxes			
Fees, fines and penalties	3	13,668,958	12,533,910
Government Grant	4	286,241,138	201,604,115
Other Revenue	5	5,346,504	1,788,115
Total revenue from Non-Exchange Transactions		305,256,600	215,926,140
Revenue From Exchange Transactions			
Building and Land Use Permit Fees	6	5,254,738	4,608,172
Rent and Royalties	7	4,751,489	1,900,215
Financial Income	8	123,813	131,532
Other Revenue	9	1,245,850	1,357,450
Total revenue from Exchange Transactions		11,375,889	7,997,369
Total Revenue		316,632,489	223,923,509
Provision and management of public infrastructure facilities		93,273,118	72,290,914
Promotion of Public Health		125,473,605	120,063,367
Planning and development strategy and regulation		13,741,944	13,959,369
Promotion of Sport Cultural and Religious activities		7,918,403	9,004,328
Depreciation and Amortisation expenses	15	47,036,612	61,942,358
Total Expenditure		287,443,681	277,260,337
Other Gains /(Losses)			
Gain on foreign exchanges transactions			
Unrealised gain on fair value of investment			
Gain/(Loss) on derecognition of PPE	18	(224,900)	249,914
Impairment of property, plant & Equipment			
Surplus/(Deficit)		28,963,908	(53,086,914)

**FIGURES FOR IPSAS 39 ADOPTION FOR
District Council of Savanne - Funded
For year ending 30 June 2022**

	Year ending 30 June 2022 Rs	Year ending 30 June 2021 Rs
Amounts recognised in balance sheet at end of period:		
Defined benefit obligation	267,653,286	195,281,540
Fair value of plan assets	(141,140,965)	(139,128,863)
Liability recognised in balance sheet at end of period	126,512,321	56,152,677
Amounts recognised in income statement:		
Service cost:		
Current service cost	10,646,035	8,908,311
Past service cost	-	0
(Employee contributions)	(3,695,214)	(3,268,712)
Fund Expenses	222,746	196,100
Net Interest expense/(revenue)	2,749,571	1,413,681
P&L Charge	9,923,138	7,249,380
Remeasurement		
Liability (gain)/loss	60,463,526	17,892,518
Assets (gain)/loss	7,324,924	(3,377,510)
Net Assets/Equity (NAE)	67,788,450	14,515,008
Total	77,711,588	21,764,388
Movements in liability recognised in balance sheet:		
At start of year	56,152,677	40,924,557
Amount recognised in P&L	9,923,138	7,249,380
(Employer Contributions)	(7,351,944)	(6,536,268)
(Direct Benefits paid by Employer)	0	0
Amount recognised in NAE	67,788,450	14,515,008
At end of period	126,512,321	56,152,677

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
District Council of Savanne - Funded
For year ending 30 June 2022**

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	195,281,540	168,704,914
Current service cost	10,646,035	8,908,311
Interest cost	9,764,077	6,073,377
(Benefits paid)	(8,501,893)	(6,297,580)
Liability (gain)/loss	60,463,526	17,892,518
Present value of obligation at end of period	267,653,286	195,281,540
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	139,128,863	127,780,357
Expected return on plan assets	7,014,506	4,659,696
Employer contributions	7,351,944	6,536,268
Employee Contributions	3,695,214	3,268,712
Fund Expenses	-	-
(Benefits paid + other outgo)	(8,724,638)	(6,493,680)
Asset gain/(loss)	(7,324,924)	3,377,510
Fair value of plan assets at end of period	141,140,965	139,128,863
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of period</i>	June 2022	June 2021
Fixed-Interest securities and cash	58.0%	54.8%
Loans	2.9%	2.8%
Local equities	13.6%	11.8%
Overseas bonds and equities	25.0%	30.1%
Property	0.5%	0.5%
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 2022	June 2021
	(%)	(%)
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 2022	June 2021
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(7,324,924)	3,377,510
Liability experience gain/(loss) during the period	(60,463,526)	(17,892,518)
	(67,788,450)	(14,515,008)
Year	2022-2023	
Expected employer contributions	6,957,386	
(Estimate to be reviewed by District 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 District Council of Savanne - Funded For year ending 30 June 2022

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

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

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

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 38.4 million (increase by Rs 48.7 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 20.0 million (decrease by Rs 17.2 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 7.3 million (decrease by Rs 7.3 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
District Council of Savanne - Unfunded
For year ending 30 June 2022**

	Year ending 30 June 2022 Rs	Year ending 30 June 2021 Rs
Amounts recognised in balance sheet at end of period:		
Defined benefit obligation	206,403,943	188,510,114
Fair value of plan assets	0	0
Liability recognised in balance sheet at end of period	206,403,943	188,510,114
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)	9,425,506	5,990,911
P&L Charge	9,425,506	5,990,911
Remeasurement		
Liability (gain)/loss	20,776,617	28,423,059
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	20,776,617	28,423,059
Total	30,202,123	34,413,970
Movements in liability recognised in balance sheet:		
At start of year	188,510,114	166,414,184
Amount recognised in P&L	9,425,506	5,990,911
(Actuarial reserves transferred in)	0	0
(Employer Contributions)	0	0
(Direct Benefits paid by Employer)	(12,308,294)	(12,318,040)
Amount recognised in NAE	20,776,617	28,423,059
At end of period	206,403,943	188,510,114

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

**FIGURES FOR IPSAS 39 ADOPTION FOR
District Council of Savanne - Unfunded
For year ending 30 June 2022**

	Year ending 30 June 2022	Year ending 30 June 2021
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	Rs
Present value of obligation at start of period	188,510,114	166,414,184
Current service cost	-	-
Interest cost	9,425,506	5,990,911
(Benefits paid)	(12,308,294)	(12,318,040)
Liability (gain)/loss	20,776,617	28,423,059
Present value of obligation at end of period	206,403,943	188,510,114
<i>Components of the amount recognised in NAE</i>		
Year	June 2022	June 2021
Currency	Rs	Rs
Liability experience gain/(loss) during the period	(20,776,617)	(28,423,059)
Weighted average duration of the defined benefit obligation	12 years	

FIGURES FOR IPSAS 39 ADOPTION FOR District Council of Savanne - Unfunded For year ending 30 June 2022

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

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

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

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 22.3 million (increase by Rs 27.0 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 8.9 million (decrease by Rs 8.0 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.5 million (decrease by Rs 6.5 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 – 01.07.2021 to 30.06.2022

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 villages falling within its administrative area as per section 7(3) of the Local Government Act 2011 as subsequently amended:

- Baie du Cap
- Bel Ombre
- Bénarès
- 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.

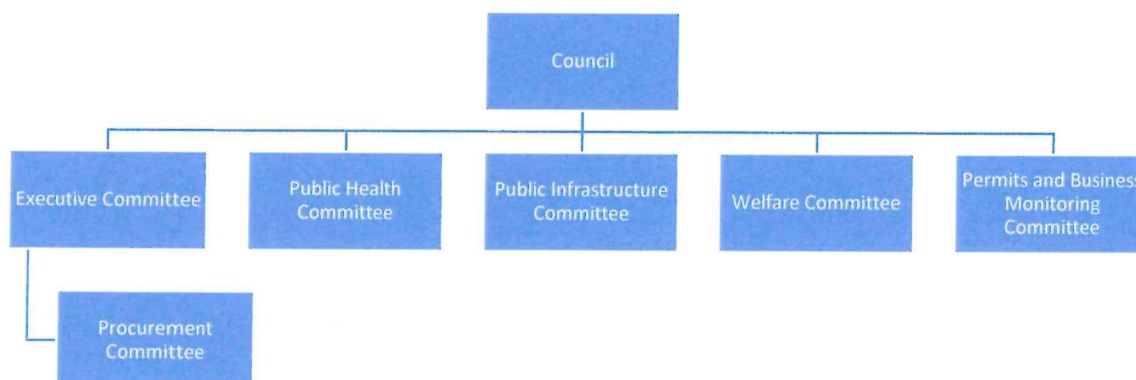
The Chief Executive is responsible for the overall management of the Council while ensuring that the decisions, strategies, and policies agreed by the Council are duly implemented.

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>	<i>Nomination</i>	<i>No. of Committees</i>
Council Meeting	01.07.2021 to 30.06.2022 Members: K. Boyragee D. Cartan G. Dhurmah K. Durbarry K. Gajadur P. Gooransing K. Jailall S. Jugurnauth L. M. Lecordier R. K. Luchmun M. S. Mahamoodally R. Muhamad Sarvar A. S. Perumal D. A. Ram S. Surjoo R. B. E. Toulouse S. Unnuth	N. Seeneevassen	K. Sola	02.12.2020	12
	Total				12

Role of Committees

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



Moreover, the Council had established Audit and Ethics Committees.

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 of 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:

Committee	Period	Chairperson	Vice-Chairperson	Nomination	No. of Committees
Executive Committee	01.07.2021 to 30.06.2022 Members: K. Durbarry K. Gajadur R. K. Luchmun M. S. Mahamoodally S. Unnuth (MSK)	N. Seeneevassen	K. Sola	02.12.2020	23
	Total				23

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

Committee	Period	Chairperson	Vice-Chairperson	Nomination	No. of Committees
Public Health Committee	01 Jul 21- 30 June 22 Members N. Seeneevassen K. Sola J. M. Lecordier R. K. Luchmun S. Surjoo	D. Cartan	S. Unnuth, (MSK)	19 January 2021	11

Public Infrastructure Committee

Committee	Period	Chairperson	Vice-Chairperson	Nomination	No. of Committees
	01 Jul 2021 to 30 June 2022 Members: N. Seeneevassen K. Sola K. Durbarry M. S. Mahamoodally A. S. Perumal	K. Gajadur	G. Dhurmah	15 January 2021	11

Welfare Committee

Committee	Period	Chairperson	Vice-Chairperson	Nomination	No. of Committees
	01 Jul 2021 to 30 June 2022 Members : N.Seeneevassen K.Sola D.Cartan M.S. Mahamoodally R.B.E.Toulouse	A.S. Perumal	J. M.Lecordier	13 January 2021	8

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 members following:

Committee	Period	Chairperson	Vice-Chairperson	Nomination	No. of Committees
Permits & Business Monitoring Committee	01.07.2021 to 30.06.2022 Members: K. Durbarry K. Gajadur R. K. Luchmun M. S. Mahamoodally	N. Seeneevassen	K. Sola	02 December 2020	48
Total					48

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 focused 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 of 5 members as follows:

- N.Seeneevassen
- K.Sola
- D.Cartan
- G.Dhurmah
- S.Unnuth (MSK)

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 had been elected from among the Councillors of every Village Council falling within its administrative area.

4. Councillors' duties, remuneration and performance

The Councillors acted with reasonable care and diligence in the performance and discharge of their official duties. Furthermore, the Councillors had not made improper use of information acquired by virtue of their position as Councillors.

5. Related party transactions and conflicts of interest

All necessary measures were taken to ensure there were no conflict of interest during the reporting period. Whenever an official or councillor had a conflict of interest, they had duly disclosed same and did not take part and interfere in decision makings of the Council and other committees. There were no related party transactions with the exception that the government had been providing the Council grants to undertake its activities. In addition, the Council had been providing grants to several Village Councils as disclosed in the notes to the financial statements.

6. Risk Governance and Internal Control

The Council had taken all care and diligence of not entering into any risky transactions and activities during the reporting period. Moreover, Council had taken different insurance cover with a view of mitigating its risk exposure.

7. Reporting with integrity

The Financial Performance and Position of the Council as at 30 June 2022 had been fairly reported in the Financial Statements in accordance with International Public Sector Accounting Standards (IPSAS).

8. Relations with Government and Other Key Stakeholders

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

Council had provided sound and sustained services to the local community. It is committed to nurturing fair, transparent, impactful and lasting relationships with internal and external stakeholders towards delivering mutual 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. Management and members of staff
3. Economic Operators and other clients
4. Village Councils
5. The Local Community

Reports have been submitted in a timely manner to the Ministry of Local Government and Disaster Risk Management and to the National Audit Office. Transparent and open relationships have been forged with the Parent Ministry to promote adequate monitoring of our activities and pave the way for informed discussions about relevant issues and matters.

The Council places the local community at the centre of everything that it does.

The Council is satisfied that it has met its objectives of being successful in its relationship with its stakeholders through positively responding to their reasonable expectations and interests.

.....
N. Seeneevassen
Chairperson

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T. D. Ramkissoon Mungoosing (Mrs)
Chief Executive