

**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Town and Country Planning Board
for the year ended 30 June 2023**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE TOWN AND COUNTRY PLANNING BOARD

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Town and Country Planning Board, which comprise the statement of financial position as at 30 June 2023 and the statement of financial performance, statement of changes in net asset/equity, cash flow statement and statement of comparison of budget and actual amount for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Town and Country Planning Board as at 30 June 2023, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Town and Country Planning Board in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Town and Country Planning Board, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town and Country Planning Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town and Country Planning Board's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town and Country Planning Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Town and Country Planning Board's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Town and Country Planning Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Town and Country Planning Board's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;

- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Town and Country Planning Board has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

As far as it could be ascertained from my examination of the relevant records:

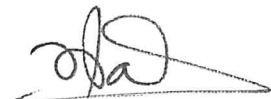
- (a) the Town and Country Planning Board has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to the Town and Country Planning Board.

Based on my examination of the records of Town and Country Planning Board, nothing has come to my attention that causes me to believe that:

- (a) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Board has not applied its resources and carried out its operations economically, efficiently and effectively.

Public Procurement Act

In my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.



DR D. PALIGADU
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

29 April 2024

TOWN AND COUNTRY PLANNING BOARD

Annual Report for the Financial Year ended 30 June 2023

**REGISTERED OFFICE
LEVEL 1, EBENE TOWER, EBENE
REPUBLIC OF MAURITIUS**

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1 TRANSMITTAL NOTE

The **Town and Country Planning Board (TCPB)** is pleased to submit its **Annual Report (Report)** for the financial year ended **30 June 2023**, as per the requirements of **Section 6A** of the **Statutory Bodies (Accounts & Audit) Act 1972**, as subsequently amended.

The Report consists of a statement on the **activities** of the Town and Country Planning Board, a **Corporate Governance Report** in accordance with the National Code of Corporate Governance 2016 and the **Financial Statement** for the period 01 July 2022 to 30 June 2023, prepared in compliance with the **International Public Sector Accounting Standard (IPSAS)**.

2 CONSTITUTION

The **Town and Country Planning Board (TCPB)**, established under the **Town and Country Planning Act 1954**, is a **statutory body** operating under the aegis of the **Ministry of Housing and Land Use Planning**.

As at **1st July 2022**, the statute laws governing the subject of town and country planning are the **Town and Country Planning Act, 1954**, as subsequently amended, and the **Planning and Development Act, 2004** (proclaimed sections).

The main function of the TCPB, under the Town and Country Planning Act, is the preparation of **Outline Schemes** for the Local Authorities (Municipal City Council, Municipal Town Councils and District Councils).

COMPOSITION OF THE BOARD

Section 3 of the Town and Country Planning Act provides for the establishment and composition of the Board. **Mr Mohummad Shamad AYOOB SAAB**, the **Permanent Secretary** of the Ministry of Housing and Land Use Planning is the **Chairperson**. The members are **ex-officio members** from various Ministries and Organisations as listed below:

- (i) One member to represent the Prime Minister's Office.
- (ii) One member to represent the Ministry responsible for the subject matter of lands.
- (iii) One member to represent the Ministry of Finance
- (iv) One member to represent the Ministry of Health
- (v) One member to represent the Ministry of Public Infrastructure
- (vi) One member to represent the Ministry of Local Government
- (vii) One member to represent the Ministry of Agriculture
- (viii) One member to represent the Ministry of Environment
- (ix) One member to represent the Association of Urban Authorities
- (x) One member to represent the Association of District Councils
- (xi) One member to represent the general public

The composition of the Board of the TCPB for the period **01 July 2022 to 30 June 2023** is given in **Table 1** below.

TABLE 1: COMPOSITION OF BOARD MEMBERS
(1ST JULY 2022 – 30 JUNE 2023)

NAME	TITLE	MINISTRY	APPOINTMENT
Chairperson Mr M S Ayooob Saab	Permanent Secretary	Ministry of Housing and Land Use Planning	23.12.2020

MEMBERS/SECRETARY

Mrs G Rosunee	Chief Town and Country Planning Officer	Representative of the Ministry of Housing and Land Use Planning	23.04.2021
Ms K Kautick	Deputy Permanent Secretary	Representative of the Prime Minister's Office	06.02.2019 – 20.04.2023
Mrs S Domun	Ag Deputy Permanent Secretary	Representative of the Prime Minister's Office	21.04.2023
Mr P K Benee	Lead Analyst	Representative of the Ministry of Finance, Economic Planning and Development	22.01.2015
Mr S Subratty	Ag Deputy Director Engineering Unit	Representative of the Environment Health Engineering Unit, Ministry of Health and Wellness	28.07.2020
Mrs T B Codadeen	Deputy Permanent Secretary	Representative of the Ministry of National Infrastructure and Community Development	16.03.2021
Miss R N Jhowry	Assistant Permanent Secretary	Representative of the Ministry of Local Government and Disaster Risk Management	10.03.2022

Mr K A S Khalil Tulloo (replacing Dr L E O Felicité)	Assistant Permanent Secretary	Representative of the Ministry of Agro Industry and Food Security	29.09.2021
Mr R Beedassy (Replacing Mr Y Pathel)	Ag Deputy Director of Environment	Representative of the Ministry of Environment, Solid Waste Management and Climate Change	15.12.2021
Mr J D D Utile	Mayor, Municipal Council of Beau Bassin - Rose Hill	Representative of the Association of Urban Authorities	20.08.2021 to 16.08.2022
Mr P K Ramburn	Mayor, Municipal Council of Vacoas - Phoenix		17.08.2022
Mr R Jugoo	Chairperson District Council of Flacq	Representative of the Association of District Councils	26.05.2022 - 08.06.2023
Mr K K Jeewoath	Chairperson District Council of Flacq		09.06.2023
Mr M Narayen	Social Worker	Representative of General Public	01.10.2018
Mr G Hauradhun	Ag Administrative Manager	Secretary	24.02.2021

STAFFING

The staffing position of the TCPB as at 30th June 2023 was as per Table 2.

TABLE 2: STAFFING POSITION (JUNE 2023)

	GRADE	NUMBER OF ESTABLISHED POST	NUMBER OF OFFICERS IN POST	REMARKS
1	Administrative Manager	1	-	Vacant
2	Planning Officer/Senior Planning Officer	1		Vacant
3	Chief Planning Inspector	1	1	Assigned the duties of Administrative Manager since 24.02.21.
4	Senior Planning Inspector	3	1	Assigned the duties of Planning Officer/Senior Planning Officer since 15 June 2023 2 vacant
5	Planning Inspector	8	0	Vacant
6	Confidential Secretary	1	1	
7	Higher Executive Officer	1	1	
8	Executive Officer	1	0	Evanescent
9	Clerical Officer	2	0	Vacant
10	Management Support Officer	1	1	
11	Word Processing Officer	2	0	Vacant
12	Driver	1	0	Vacant
13	Office Attendant	2	1	1 vacant
	Total	25	6	

There are **25 posts** on the establishment of the TCPB. The number of officers in post have been decreasing over the years due to Board's decision not to fill vacancies in view of the likelihood of the replacement of the Board by a **Planning Commission**. Consequently, the staff list now comprises of **six** employees as per **Table 2**.

Furthermore, following the coming into operation of the **Environment and Land Use Appeal Tribunal (ELUAT)** in **October 2012**, which has taken over the **appellate** function of the TCPB, the services of some staff (3) of the Board were since **January 2013** made available to the Ministry of Housing and Land Use Planning on a part time basis. The Senior Planning Inspector has been posted to the ELUAT since **January 2013** and has recently been assigned the duties of **Planning Officer/Senior Planning Officer**.

The **Chief Planning Inspector** has been assigned the duties of **Administrative Manager**. He is responsible for the day to day running of the office and also acts as **Secretary** to the Board.

SERVICES

The services of the TCPB relate to the **revision** and **modification** of Outline Planning Schemes as and when required. The Outline Schemes are available for consultation and hard copies are on sale at **Rs 5,000** per Scheme at the office of the TCPB.

LINK SERVICES

The Outline Scheme is the main planning instrument that guides and controls the use and development of land for the area it covers. The TCPB replies to queries from members of the general public, public/private organisations, and local authorities on issues pertaining to the Outline Schemes. The TCPB is also summoned to attend **Courts** and the **Environment and Land Use Appeal Tribunal**.

FINANCE

The TCPB operates on Grant obtained from Government through the Ministry of Housing and Land Use Planning. Funds are released on a **monthly basis** by the Ministry of Housing and Land Use Planning to enable the TCPB to meet its costs, expenses and charges incidental to the exercise of its duties under the Town and Country Planning Act.

The grant approved for the TCPB in the budget for the **FY 2022 - 2023** was **Rs 8,000,000**.

Revenue collected from sale of Outline Schemes and other income (interest on motorcar loan) amounted to **Rs 162,488**. The total revenue therefore, amounted to **Rs 7,359,311**.

Total operating expenses incurred for the **FY 2022 - 2023** were **Rs 8,855,917**. The **main item** of expenditure was staff salary and benefits amounting to **Rs 7,970,089** and included some **Rs 1.06 million** incurred in respect of one officer whose service has been made available to the Environment and Land Use Appeal Tribunal.

The details are provided in the Financial Statements.

AUDITOR

The **Director of Audit, National Audit Office**, is the appointed auditor of the TCPB. For the purpose of accountability and transparency all financial and non-financial information is disclosed in the Annual Report in compliance with the relevant legislations.

LEGAL ADVISER

The **Solicitor-General** is the legal adviser of the TCPB.

Representatives of the **Attorney General's Office** assist the TCPB in Court cases where the TCPB is a party.

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State Bank Tower
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Port Louis

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4 VISION, MISSION AND MAIN OBJECTIVES

The Vision, Mission and main Objectives of the TCPB are as follows:

VISION : To improve the overall quality of life of the citizens through sustainable development growth and goals.

MISSION : To ensure that the Outline Schemes continue to promote a sound basis for development and be able to respond to new challenges in a timely manner.

MAIN OBJECTIVES : The main objectives of the TCPB are:

- i. To prepare Outline Scheme for each Local Authority so as to efficiently control the use of land and to allow for progressive development in their respective administrative jurisdiction.
- ii. To keep under constant review the Outline Schemes so as to respond to new challenges and changing government policies with respect to economic development, environmental sustainability and social equity.

5 STATEMENT FROM CHAIRPERSON

Following the **Privy Council** judgement delivered on 22 January 2018 in the case of **Beau Songes Development Ltd v/s United Basalt Products Ltd & Anor**, the Privy Council has highlighted the inconsistencies in the statutory planning instruments and the interaction between the Town and Country Planning Act 1954 and the Planning and Development Act 2004.

A new **Planning and Development Bill** is under preparation to review and consolidate all planning legislations into a single legislation. The bill provides for the setting up of a **National Planning Commission** as provided for in the Planning and Development Act 2004 to replace the Town and Country Planning Board.

Government has, in August 2020, following funding received from the European Union embarked on an ambitious project with a view to improving the **Business and Investment Climate** in Mauritius. The project is being undertaken by Consultants and spearheaded by the **Economic Development Board**. It concerns four sectors of the economy namely: -

- (i) Land Use and Construction
- (ii) Trade & Logistics
- (iii) Tourism
- (iv) Healthcare and Lifesciences

The main aim of the project is to review the existing **regulatory and institutional framework** so as to eliminate unwarranted, ineffective, bulky administrative and operational obstacles. This Ministry is principally concerned with the **Land Use and Construction Sector**.

The EU experts have already submitted their recommendations which are being examined by an inter-Ministerial Committee for a policy decision prior to its implementation.

In line with the recommendations of the inter-Ministerial Committee, the Planning and Development Bill will further be consolidated to provide a solid basis for long term physical development which supports the **NDS** and **integrate social, economic and environmental sustainability**.

The Town and Country Planning Board, with the support of the Board members, the staff, and in collaboration with the Ministry of Housing and Land Use Planning continues to deliver its services in line with its vision, mission and objectives.



Mr MOHUMMAD SHAMAD AYOOB SAAB
(Chairperson)

6 GOAL AND THREE-YEAR STRATEGIC PLAN

The goal of the TCPB is to provide each Local Authority with an **updated** Outline Scheme to ensure that development takes place in a planned, progressive and orderly manner.

STRATEGIC PLAN 2023 - 2026

The main objective under the **strategic plan 2023 - 2026**, is the **review** of the existing Outline Schemes.

The four rural and five urban Schemes were approved in **2006** and **2015** respectively. The time frame covering the development period of the Schemes were extended in December 2020, December 2022 and January 2023 to be in continued operation up to **December 2023**.

The Outline Schemes were prepared based on the **National Development Strategy (NDS)** adopted by Government in **2005**. The NDS is being reviewed and is expected to be completed and adopted by Government in **2024**. The revised NDS would then form the basis for the formulation of new Outline Schemes.

The preparation of **12 Outline Schemes** (5 Urban and 7 Rural) in line with the **Local Government Act 2011** will be carried out by consultants after invitation for bids and award of Contract. It is expected that submission of the **first Draft** Outline Schemes would be in **2025 - 2026** and the Schemes be **operational** by **2026**.

The existing Outline Schemes would be **further** extended to be in continued operation post December 2023.

The strategic plan 2023 – 2026, is as hereunder.

Table 3: Strategic Plan 2023 – 2026

	Year 2023 - 2024	Year 2024 - 2025	Year 2025 - 2026
<p>5 Municipal Council Outline Schemes (Approved 2015). Extended to December 2023.</p>	<p>1. Extension of time frame of existing Outline Schemes to cover development period post December 2023.</p> <p>2. The revised NDS expected to be completed and adopted by Government in 2024.</p>	<p>1. Preparation of Terms of Reference and Request for Proposal for open bidding for the preparation of 12 Outline Schemes.</p> <p>2. Advertise Request for Proposal.</p> <p>3. Evaluation of bids/Award of contract.</p>	<p>1. Start consultancy (Surveys, collection of Data, Analysis, Inception Report, etc.)</p> <p>2. 1st Draft of Outline Schemes.</p> <p>3. Public consultation.</p> <p>4. Approval of Outline Schemes.</p>
<p>7 District Councils Outline Schemes (Approved 2006 & modified 2011). Extended to December 2023.</p>			

N. B *The projected plan to be undertaken by the Ministry of Housing and Land Use Planning and the Town and Country Planning Board.*

OUTLINE SCHEMES

The Town and Country Planning Act confers an obligation on the TCPB to prepare an Outline Scheme for a declared planning area, generally the area under the administrative jurisdiction of a local authority. The Outline Scheme translates the strategic development principles and policy framework of the National Development Strategy (NDS) to the local planning areas. The NDS was adopted in **June 2005** under the Planning and Development Act 2004, to cover development period up to year **2020**, and was extended to December 2023. The NDS is being reviewed and expected to be adopted by Government in **2024**.

THE DISTRICT COUNCIL OUTLINE SCHEMES

The **four** operational Outline Schemes for the district council areas came into operation in **2006** and were modified in **2011**. The time frame covering the development period of the Schemes was extended in **March 2016**, **December 2020** and **December 2022** and would be operational until **December 2023** pending their full review on the basis of the new NDS being prepared.

In line with the provisions of the **Local Government Act 2011** which has divided **three** District Council areas into **six**, there is a legal and planning obligation to prepare **seven** rural Outline Schemes instead of **four**.

URBAN OUTLINE SCHEMES

The **five** urban areas, namely the City Council Area of **Port Louis**, the Municipal Council Area of **Beau Bassin - Rose Hill**, the Municipal Council Area of **Quatre Bornes**, the Municipal Council Area of **Vacoas - Phoenix** and the Municipal Council Area of **Curepipe** are covered by **approved** Outline Schemes operational since **2015** and were concerned with development up to year 2020. Pending the review of the Outline Schemes on the basis of the new NDS, the operative date of the Outline Schemes was extended to **December 2023**.

As no revised/new Schemes will be made operational in the near future, the existing Schemes (rural and urban) will be extended to cover development post December 2023.

CLAIM FOR COMPENSATION

In 2013, an applicant entered a case before the Supreme Court for a claim of compensation of Rs 50 million jointly against the TCPB and other authorities for injurious affection as a result of the modification brought in March 2013 to the **Pamplemousses - Rivière du Rempart Outline Scheme** with respect to the **Proposed Northern Tourism Zone Coastal Distributor Road**. In June 2016 the applicant put out of cause the TCPB in the matter. The matter is under consideration before the Supreme Court with the *'State of Mauritius'* as the only Defendant. However, in the amended plaint with summons, Plaintiff in his prayer for the payment of compensation has included the Town and Country Planning Board as one of the *"Maitre et Commettant"*.

APPEALS

Section 25 of the Town and Country Planning Act provides for a person aggrieved by a decision of a Committee to the effect that a building or work contravenes an Outline or Detail Scheme, may appeal to the TCPB for the decision of the Committee to be set aside or modified. There has been no appeal made under Sec (25) of TCP Act to the TCPB during the period under review.

APPEAL CASES BEFORE COURT

A judgement is being awaited at the level of the **Judge in Chambers** in respect of an appeal made under **Section 7(6)** of the then TCP Act. Hearing in the matter was completed in 2014.

The Statutory Bodies (Accounts and Audit) Act provides that the Annual Report shall consist of, *inter alia*, a **corporate governance report** in accordance with the **National Code of Corporate Governance**.

The TCPB is committed to ensuring that the policies and practices in the critical area of financial reporting and corporate governance comply with the relevant legal and regulatory provisions and with the Code of Corporate Governance for Mauritius.

This part of the Report discloses the extent of compliance of the TCPB with the Code of Corporate Governance.

PRINCIPLE 1: GOVERNANCE STRUCTURE

The governance structure of the TCPB is the Board, the Board Committee/s, (as and when set up) and the management of the TCPB.

RESPONSIBILITIES OF THE BOARD

The role and responsibilities of the Board are laid down in the **Board Charter**. The Board Charter was approved by the Board in **July 2017** and is posted on the website of the Ministry of Housing and Land Use Planning. The **key responsibilities** of the Board are as follows:

- (a) to develop, renew and monitor the strategic objectives of the TCPB and provide strategic direction to management personnel;
- (b) to approve the annual estimates;
- (c) to ensure appropriate organisational structures are in place to achieve the mission and vision of the TCPB;
- (d) to select and appoint the staff in accordance with their respective Scheme of Service;
- (e) to review and approve the TCPB's financial statements and other reports;

- (f) to establish Committees, as and when required, to assist the Board in exercising its functions and authorities;
- (g) to monitor and manage potential conflicts of interest of Board members; and
- (h) to monitor compliance with legal, regulatory requirements and ethical standards.

COMMITTEES OF THE BOARD

The Town and Country Planning Act, 1954 provides for the creation of Board Committees to assist the Board in carrying out its functions. This is also set out in the Board Charter. Considering the scope of the TCPB's operations, there was no Committee appointed by the Board for the period under review.

MANAGEMENT

Office management and day to day operations of the TCPB are undertaken by the Administrative Manager, subject to specified delegation of authority as may be approved by the Board.

The Administrative Manager, acts as **Secretary** to the Board. The responsibilities of the Secretary are set out in the Board Charter. The Secretary sees to it that the Board follows correct procedures and complies with the obligations under the law. He assists the Chairperson in organising the Board's activities including, providing information, preparing agenda, reporting of meetings, evaluation and training programs, whenever required.

PRINCIPLE 2: THE STRUCTURE OF THE BOARD AND ITS COMMITTEES

THE SIZE AND COMPOSITION OF THE BOARD

Section 3 of the Town and Country Planning Act 1954, provides for the composition of the Board. The Board considers that collectively, the members have the appropriate skills, experience and expertise to allow the TCPB to meet its objectives. The composition and profile of the Board for the period **July 2022 - June 2023** is at **Table 1**.

AUDIT AND RISK COMMITTEE AND CORPORATE GOVERNANCE COMMITTEE

The National Code of Corporate Governance 2016, for Mauritius recommends that, at a minimum, the Board should consider the establishment of an **Audit and Risk Committee** and a **Corporate Governance Committee**.

The function of an Audit and Risk Committee is to assist the Board to discharge its oversight responsibilities of the integrity of the financial statements, risk management and internal control arrangements as well as compliance with legal and regulatory requirements. Given the considerable decrease and limited activity of the Board no specific committee was set up for internal control and risk management.

The Board has developed its corporate governance rules and are set out in its '*Code of Business Conduct and Ethics*'. The Board is committed to ethical practices in the conduct of its business such as an '*engaged culture*', integrity, honesty and fairness in its dealings.

The **Code of Business, Conduct and Ethics** is posted on the website of the Ministry of Housing and Land Use Planning. All Board members and the employees should pledge commitment to the Code.

PRINCIPLE 3: APPOINTMENT PROCEDURE

The procedures for the appointment of the Chairperson and members of the Board are set out in **Section 3** of the Town and Country Planning Act and are also included in the Board Charter. The Chairperson is appointed by the **Minister of Housing and Land Use Planning** and shall not be below the rank of Deputy Permanent Secretary. The actual Chairperson is the Permanent Secretary of the Ministry of Housing and Land Use Planning. Other Ex-Officio members are nominated by their respective Ministries and the Association of Urban Authorities. The Minister of Housing and Land Use Planning also appoints one member to represent the interests of the general public and one member to represent the Association of District Councils on recommendation from the Association. The Board members, as a group, possess the knowledge, ability and expert experiences required to perform the Board's duties. In the absence of the Chairperson during a Board meeting, the Board elects one of its members to act as Chairperson for that sitting.

PRINCIPLE 4: CHAIRPERSON DUTIES, REMUNERATION AND BOARD MEETINGS

DUTIES OF THE CHAIRPERSON

The duties of the Chairperson are set out in the Board Charter. **Mr Mohummad Shamad Ayooob Saab** is the **Chairperson** of the Board, and is principally responsible for the activities of the Board. In discharging this function, he ensures the integrity and effectiveness of the Board. He provides overall leadership to the Board, without limiting the principle of collective responsibility for Board's decision through constructive contribution by other members.

REMUNERATION

Following the **2021 PRB Report** which has recommended the classification of Statutory Boards and Committees into three categories, the TCPB was classified under **category B**. The **monthly** fees payable to the Chairperson is Rs 32,000/- and the fees for Board Members is Rs 2,000/- **per sitting** and where applicable a commuted travelling allowance of Rs 375 or Rs 75 by car or bus respectively. **Table 5** shows the fees and travelling allowance paid to the Chairperson and the Board Members for the **FY 2022 – 2023**.

Table 6 shows adjustment of fees and travelling paid to the Chairperson and Board Members following the reclassification of Statutory Boards and Committees and Circular Note **24/2022** on new fees payable issued by the Ministry of Public Service, Administrative and Institutional Reforms effective as from **1st January 2021**.

BOARD MEETINGS

Board meetings are held as often as is necessary. During the period under review **three** Board meetings were held. The Acting Administrative Manager was responsible for sending the agenda, together with the relevant supporting documents for all meetings and were available for clarification or amplifications when necessary. The minutes of the Board meetings were recorded and kept by the Ag. Administrative Manager.

**TABLE 5: BOARD MEETINGS, FEES AND TRAVELLING (JULY 2022 – JUNE 2023)
& DURATION OF OFFICE**

CHAIRPERSON/ BOARD MEMBERS	NUMBER OF MEETINGS ATTENDED	BOARD FEES AND TRAVELLING ALLOWANCE RS	DATE OF LAST APPOINTMENT	DURATION OF OFFICE (YEARS)
CHAIRPERSON Mr M S Ayoob Saab	3	293,000	23.12.2020	2.6
Mrs G Rosunee	2	2890	23.04.2021	2.2
Mr S Soborun	1	2000		
MEMBERS Ms K Kautick	2	2890	06.02.2019 – 20.4.2023	4.2
Mrs S Domun	1	2375	21.04.2023	
Mr P K Benee	2	3495	22.01.2015	8.5
Mr S Subratty	3	5870	28.07.2020	3
Mrs T B Codadeen	3	5495	16.03.2021	2.3
Ms R N Jhowry	3	5870	10.03.2022	1.3
Mr K A S Khalil Tulloo	2	3495	29.09.21	1.75
Mr R Beedassy (Replacing Mr Y Pathel)	3	5870	15.12.21	1.5
Mr P K Ramburn	1	1120	17.08.2022	1
Mr K Jeewoath	1	2375	09.06.2023	0.08
Mr N Narayan	2	3495	01.10.2018	4.7

**TABLE 6: ADJUSTMENT OF FEES AND TRAVELLING FOLLOWING
CIRCULAR NOTE 24/2022 FROM MINISTRY OF PUBLIC SERVICE,
ADMINISTRATIVE & INSTITUTIONAL REFORMS
EFFECTIVE AS FROM 01.01.2021**

CHAIRPERSON/BOARD MEMBERS	ADJUSTMENT OF FEES & TRAVELLING ALLOWANCES (Rs)
Mr M S Ayoob Saab	325,000
Mrs G Rosunee	5,550
Miss K Kautick	3,330
Mr P K Binee	7,385
Mr M S Subratty	7,385
Mrs T Codadeen	8,640
Miss R N Jhowry	2,510
Mr K Tulloo	2,510
Mr R Beedassy	5,020
Mr P K Ramburn	1,255
Mr M Narayen	4,875
Mrs S Suntah	3,330
Mr L E O Felicité	1,255
Mr J D David Utile	2,510
Mr D K Raghoo	3,765
Mr R Jugoo	1,255

PRINCIPLE 5: INTERNAL CONTROL

INTERNAL CONTROL;

Internal control is implemented at different levels by the Board, the Chairperson, the Ag Administrative Manager and the staff.

The TCPB complies with the requirements of the **Financial Management Manual** of the Ministry of Finance, Economic Planning and Development. The financial statements have been prepared in compliance with International Public Sector Accounting Standards (IPSAS). The Board reviews and approves the financial statements, interim reports and other regulated financial reports.

RISK GOVERNANCE;

(i) RISK OF FUNDING AND LIQUIDITY

The TCPB is not exposed to financial risks. Funds are released on a monthly schedule by the Ministry of Housing and Land Use Planning from the amount voted as grant to the TCPB in the Ministry's budget.

(ii) INTEREST RATE RISK

The TCPB is not exposed to any interest rate risk.

(iii) RISK OF CORRUPTION

In the context of the implementation of the public sector anti-corruption framework, the Ministry of Housing and Land Use Planning has set up an **Anti-Corruption Committee** to develop a corruption risk management process which would help identify corruption risk and the likelihood of its occurrence and bring measures to eradicate or mitigate risk' in the various departments/sections. The Ag Administrative Manager is a member of the Committee and is responsible for the corruption risk management at the TCPB.

(iv) HEALTH AND SAFETY

The office of the TCPB is located in the building occupied by the Ministry of Housing and Land Use Planning. Most of the logistics and facilities are met by the Ministry.

The Ministry of Housing and Land Use Planning monitors and evaluates health and safety compliance in its offices and in the TCPB's office on a regular basis.

(v) **PROCUREMENT**

Procurement of goods and equipment are made in compliance with the procurement legislation and principles.

PRINCIPLE 6: REPORTING WITH INTEGRITY

The TCPB has consistently discharged its statutory obligations for timely preparation and submission of its Annual Report comprising, *inter alia*, its Financial Statements both to the National Audit Office and to the National Assembly.

The Financial Statements as at **30 June 2023** in this Report comprise the statement of the Financial Position, the statement of the Financial Performance, the Cash Flow statement, the statement of the changes in Net Assets/Equity and the notes to the Financial Statements which include a summary of significant accounting policies and other explanatory notes.

PRINCIPLE 7: AUDIT

The Board considers the findings and recommendations of the Director of Audit through its **Management Letter** and implements to the extent possible the recommendations.

PRINCIPLE 8: RELATIONS WITH STAKEHOLDERS

The Planning Division of the Ministry of Housing and Land Use Planning is a key stakeholder and works in close collaboration with the TCPB in the preparation/modifications of Outline Schemes under the supervision of the Chief Town and Country Planning Officer.

STATEMENT OF COMPLIANCE

We, the Chairperson and Board Member, confirm that, to the best of our knowledge, the Town and Country Planning Board has complied with all its obligations and requirements under the Code of Corporate Governance.



.....
Mr M S AYOOB SAAB
Chairperson



.....
Mrs T B CODADEEN
Board Member

DATE: 24 April 2024

FINANCIAL STATEMENTS

FOR

FINANCIAL PERIOD

01 JULY 2022 - 30 JUNE 2023

TOWN AND COUNTRY PLANNING BOARD

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		Year ended 30 June 2023	Year ended 30 June 2022
		Rs	Rs
Assets:			
<u>Current assets</u>			
Cash and Cash Equivalents		1,372,499	957,864
Short Term loan receivables	3.0	270,250	319,560
Inventories		-	10,000
Total Current Assets		1,642,749	1,287,424
<u>Non-current assets</u>			
Long Term loan receivables	3.0	42,908	313,158
Property, Plant and Equipment	4.0	14,741	21,782
Total Non-Current Assets		57,649	334,940
TOTAL ASSETS		1,700,398	1,622,364
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Trade And Other Payables	5.0	210,372	223,527
Employee Benefits Obligations (short term)	6.0	200,000	216,474
Total Current Liabilities		410,372	440,001
<u>Non-current Liabilities</u>			
Employee Benefits Obligations	6.0	3,052,380	3,823,995
Retirement Benefit Obligations	7.0	53,748,766	53,055,438
Total Non-current Liabilities		56,801,146	56,879,433
TOTAL LIABILITIES		57,211,518	57,319,434
NET ASSETS		(55,511,120)	(55,697,070)
EQUITY			
General Fund		(55,554,020)	(55,739,970)
Revaluation Reserve		42,900	42,900
Total Equity		(55,511,120)	(55,697,070)

The Financial Statement (as amended) was approved by the Board on 24.04.2024.



 T B Codadeen (Board Member)



 M S Ayob Saab (Chairperson)

The accounting policies and the notes to the accounts from page 34 to 47 form an integral part of the Financial Statements.

TOWN AND COUNTRY PLANNING BOARD
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Year ended 30 June 2023	Year ended 30 June 2022
<u>Revenue from Non Exchange Transaction</u>		Rs	Rs
Government Grant		7,135,339	6,695,014
Overtime Allowance Received		61,484	
<u>Revenue from Exchange Transaction</u>			
Other Revenue	8.0	162,488	138,535
TOTAL REVENUE		7,359,311	6,833,549
EXPENSES			
Staff Costs	9.0	7,970,089	8,351,640
Office and Administrative expenses	10.0	878,787	443,994
Depreciation		7,040	23,826
TOTAL EXPENSES		8,855,917	8,819,460
(Deficit) for the year		(1,496,605)	(1,985,911)

TOWN AND COUNTRY PLANNING BOARD

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

	General Fund	Revaluation Reserve	Year ended 30 June 2023
	Rs	Rs	Rs
Balance as at 1 July 2021	(46,339,350)	42,900	(46,296,450)
(Deficit) for the period	(1,985,911)		(1,985,911)
Remeasurement Loss on Retirement Benefits	(7,414,709)		(7,414,709)
Balance as at 30 June 2022	(55,739,970)	42,900	(55,697,070)
Balance as at 1 July 2022	(55,739,970)	42,900	(55,697,070)
(Deficit) for the period	(1,496,605)		(1,486,605)
Remeasurement loss on Retirement Benefits	412,785		412,785
Past service liability contribution	1,269,770		1,269,770
Balance as at 30 June 2022	(55,554,020)	42,900	(55,511,120)

TOWN AND COUNTRY PLANNING BOARD

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Year ended 30 June 2023	Year ended 30 June 2022
		Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES			
Operating (Deficit) for the year		(1,496,605)	(1,985,911)
Adjustment			
Depreciation	4	7,040	23,826
Provision for Employee benefits Obligation		-	(176,339)
Retirement Benefits Obligation		2,474,502	2,094,118
Operating Deficit before Working capital changes		984,937	(44,306)
WORKING CAPITAL CHANGES			
(Increase)/decrease in Accounts receivable		220,942	337,416
(Increase)/decrease in Inventory		10,000	-
Increase/(decrease) in Accounts Payable		(13,155)	(181,355)
Increase/(decrease) in Employee Benefits Obligation		(788,089)	2,910
NET CASH FLOW FROM OPERATING ACTIVITIES		414,634	114,665
NET DECREASE IN CASH AND CASH EQUIVALENTS		414,634	114,665
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		957,865	843,200
CASH & CASH EQUIVALENTS FOR THE YEAR ENDED		1,372,499	957,865

The cash flow statement was prepared under the Indirect method

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2023				
	Original Estimates	Actual Amount	Variance	Remarks
	Rs	Rs	Rs	
Revenue				
Revenue Grant	7,196,823			
Other receipt				
Total Revenue				
Expenses				
Personal Emoluments	3,860,000	3,395,868	464,132	
Acting Allowance	150,000	94,096	55,904	
Pension Contribution (19%)	750,000	636,081	113,919	
National Savings Fund	60,000	44,164	15,836	
Contribution Sociale Generalisee	275,000	232,687	42,313	
Travelling	400,000	342,844	57,156	
Stationery	50,000	11,385	38,615	
Incidentals (Imprest, etc.)	75,000	46,996	28,004	
Fees to Chairman & Members	450,000	725,815	(275,815)	PRB adjustment
Audit Fee	80,000	60,000	20,000	
Legal Adviser's Fee	75,000	-	75,000	
Legal Fees	100,000	-	100,000	
Office Furniture & Equipment	100,000	-	100,000	
Office Rent & Common Expenses	10	-	10	
Statutory Bodies Family Protection Fund (2%)	90,000	66,967	23,033	
Telephone	10	-	10	
Uniform Allowance	25,000	15,370	9,630	
Outline Scheme	100,000	-	100,000	
Passages	400,000	143,104	256,896	
Loan Motorcar	10	-	10	
Compensation (Under TCP Act)	10	-	10	
End of Year Bonus	330,000	316,506	13,494	
Electricity	10	-	10	

**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2023
(CONTINUED)**

Payment of Sick Leave	400,000	369,186	30,814
Staff Training	50,000	-	50,000
Seminars	10	-	10
Staff Welfare	10	-	10
Mission	10	-	10
New Posts	10	-	10
Vacation Leave	175,000	137,280	37,720
Total Expenses	7,995,090	6,638,349	1,356,741

While the Financial Statements are prepared on accrual basis, note 11.0 provide the reconciliation Statement of Actual Amounts with Financial Statements amount.

NOTES TO THE FINANCIAL STATEMENTS AT 30 JUNE 2023

1.0 GENERAL INFORMATION

The Town and Country Planning Board is administered and managed by the Ag Administrative Manager. The registered office is found at the Ministry of Housing and Land Use Planning, 1st Floor, Ebene Tower, Ebene.

1.1 REPORTING ENTITY

Section 3 of the **Town and Country Planning Act 1954** provides for the establishment of the Town and Country Planning Board. The Town and Country Planning Board is a body corporate under the aegis of the Ministry of Housing and Land Use Planning with the main duty to prepare Outline Scheme for each Local Authority with a view to ensuring that development occur in a planned and orderly manner.

The Financial Statements of the Town and Country Planning Board have been prepared in a spirit of adherence to the good governance principles of accountability and transparency.

The Planning and Development Act provides for the dissolution of Town and Country Planning Board and the taking over of the functions of the Town and Country Planning Board by a National Planning and Development Commission.

The National Planning and Development Commission has not yet been given statutory force and once Section (6) of the PDA 2004 is proclaimed and so long as the Commission would not have been constituted, the Town and Country Planning Board would continue to be in existence and would exercise, as and when required, the powers and functions of the Commission.

2.0 STATEMENT OF ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION

The Financial Statements have been prepared in accordance with **International Public Sector Accounting Standards (IPSAS)** issued by **IFAC**. Management has assumed the *“Going Concern Principle”* in the preparation of the Accounts.

IPSAS NOT YET EFFECTIVE

The following IPSAS have been issued but not yet effective:

IPSAS	Title	Date Issued	Effective Date
IPSAS 41	Financial Instrument	Aug 2018	1 Jan 2023
IPSAS 42	Social Benefits	Jan 2019	1 Jan 2023
IPSAS 43	Leases	Jan 2022	1 Jan 2025
IPSAS 44	Non-Current Assets Held for sale and Discontinued Operations	May 2022	1 Jan 2025
IPSAS 45	Property, Plant and Equipment	May 2023	1 Jan 2025
IPSAS 46	Measurement	May 2023	1 Jan 2025
IPSAS 47	Revenue	May 2023	1 Jan 2026
IPSAS 48	Transfer Expenses	May 2023	1 Jan 2026

IPSAS 41 and IPSAS 42 shall be applied on annual periods beginning on or after January 1, 2023.

Presentation currency

The Financial Statements are presented in Mauritian rupees, which is TCPB's measurement currency.

2.2 REVENUE RECOGNITION

Revenue recognitions are based on exchange and non-exchange transactions and recognized on an accrual basis.

Exchange Transactions

IPSAS 9 – Revenue from Exchange Transactions

Revenue under exchange transaction are those arising from rendering of services, the sales of goods or interest receivable assets. Revenue is recognised to the extent that it is probable that the economic benefit or service potential associated with transactions will flow to the TCPB and that the revenue can be reliably measured. It includes among others sale of Outline Schemes, interest from loan receivables.

Non-Exchange Transactions

IPSAS 23 – Revenue from Non Exchange Transactions

Assets and revenue arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23 – Revenue from Non-Exchange Transactions (Taxes and Transfers). It includes mainly government grants.

2.3 RISK MANAGEMENT POLICIES

(i) RISK OF FUNDING AND LIQUIDITY

The TCPB is not much exposed to financial risks. Funds are released on a monthly scheduled basis by the Ministry of Housing and Land Use Planning from the amount voted as grant to the TCPB in the Ministry's budget.

(ii) INTEREST RATE RISK

The TCPB is not exposed to any interest rate risk.

(iii) RISK OF CORRUPTION

In the context of the implementation of the public sector anti-corruption framework, the Ministry of Housing and Land Use Planning has set up an Anti-Corruption Committee with a view to developing a corruption risk management process which would help identify corruption risk and the likelihood of its occurrence and bring measures to eradicate or mitigate the risk in the different departments/organisations. The Ag Administrative Manager is a member of the Committee and is responsible for the corruption risk management of the TCPB.

2.4 FINANCIAL INSTRUMENTS

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the fund becomes party to the contractual provisions of the financial instruments.

2.5 TRADE RECEIVABLES

Trade receivables are stated at their carrying amount. Bad debts are written off during the period in which they are approved by the Board.

2.6 TRADE PAYABLES

Trade payables are stated at their nominal value.

2.7 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash on hand and demand deposits, and other short term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

2.8 PROPERTY, PLANT AND EQUIPMENT

Property, Plant and Equipment are recorded at cost less depreciation. Depreciation is calculated so as to write off the Property, Plant and Equipment over their estimated useful economic lives as follows:

Office furniture	10 years
Equipment	5 years
Computer	5 years

Depreciation is charged on a pro-rata basis in the year of purchase.

Gain or Losses arising on disposal of an item of Property, Plant and Equipment is determined as the difference between the sale proceeds and carrying amount of the asset.

It is recognised in the Statement of Financial Performance.

2.9 EMPLOYEE BENEFITS

(i) Defined Benefits Pension Plan

The Board operates a Defined Benefits Pension Plan, the assets of which are held with and managed by State Insurance Company of Mauritius. The costs of providing benefits are actuarially determined using the projected unit credit method.

Contribution paid into the pension plan during the year is recognised in the Financial Statements. Contribution is set at the rate of 25% of gross salary, at the rate of 19% by the employer and 6% by the employee.

(ii) **Other Benefits**

(a) **Long term benefits**

Employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days in a sick leave bank. The balance of bank sick leave is valued at the end of the financial year is recognised as long term payables.

(b) **Short term benefits**

Beyond this ceiling of 110 days, officers are refunded part of the annual leave entitlement of sick leaves not taken and is expensed to the Statement of Financial Performance in the year it is accrued.

(iii) **Vacation leave**

Provisions have been made for the estimated liability of vacation leave.

2.10 **INVENTORIES**

Inventories, consisting mainly of Outline Schemes are valued at the lower cost and net realizable value.

The cost of inventories comprises of all costs in bringing the inventories to their location and condition, that is, purchase costs plus other costs.

The preparation of an Outline Scheme comprises *interalia* professional and technical expertise, logistics and stationery. Accordingly, it would be difficult to estimate the cost of production of an Outline Scheme. Therefore, the inventories of Outline Schemes have been valued at selling price.

The Ministry of Housing and Land Use Planning prepares the Outline Schemes on behalf of the Board. The exercise for the preparation of the 5 urban Outline Schemes was commissioned to consultants and who, according to the terms of contract, submitted 100 copies of each of the 5 Outline Schemes to the Ministry. 85 copies of the Outline Schemes, which were in excess, after circulation to stakeholders, were

remitted to the Board for sale. Out of the 85 copies, 56 copies were sold and 17 copies issued for free and remaining 12 copies could no longer be sold.

2.11 RELATED PARTIES TRANSACTIONS

Key Management Personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the reporting entity, both executive and non-executive directors. This includes Chairperson, Board Members and the Acting Administrative Manager of the Town and Country Planning Board. Remuneration paid to the key personnel during the year 2022/2023 amounted to Rs 1,993,197 as detailed below:

Chairperson;	618,000
Board Members;	107,815
Ag Administrative Manager;	<u>1,267,382</u>
	<u>1,993,197</u>

2.12 PROVISION AND CONTINGENCIES

Pending Litigations

There is, as at date, one case pending before the Court. The case was entered in 2011 by the appellants before the Supreme Court for the judicial review of the decision of the Town and Country Planning Board in an appeal heard by the Board. Hearing was completed in 2014, and judgment is still being awaited.

3.0 LOAN RECEIVABLES	Year ended 30 June 2023 Rs	Year ended 30 June 2022 Rs
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These are car loan balances previously granted to staff.

Amount recoverable within a year	270,250	319,560
Amount recoverable after a year	42,908	313,158
	313,158	632,718

4.0 PROPERTY, PLANT, AND EQUIPMENT				
Cost /Valuation	OFFICE FURNITURE Rs	EQUIPMENT Rs	COMPUTER Rs	TOTAL Rs

As at 30 June 2022	124,675	220,283	405,256	750,214
As at 30 June 2023	124,675	220,283	405,256	750,214

ACCUMULATED DEPRECIATION				
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As at 30 June 2022	113,895	218,682	395,855	728,432
charge for the year	1,540	800	4,700	7,040
As at 30 June 2023	115,435	219,482	400,555	735,472
Net Book Value as at 30 June 2023	9,240	801	4,700	14,741
Net Book Value as at 30 June 2022	10,780	1,601	9,401	21,782

5.0 Trade and other payables

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs	Rs
Overtime	-	1,257
Audit fee	60,000	60,000
End of Year Bonus	130,372	162,270
Provision for Accountant fee	20,000	-
	<u>210,372</u>	<u>223,527</u>

6.0 Employee Benefits

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs	Rs
Less than one Year		
Provision for passages	100,000	100,000
Provision for Sick leave	100,000	116,474
	<u>200,000</u>	<u>216,474</u>
	Year ended 30 June 2023	Year ended 30 June 2022
	Rs	Rs
More than one Year		
Provision for sick leave	1,376,777	1,831,576
Provision for Passages	314,052	302,365
Provision for Vacation Leave	1,361,550	1,690,054
	<u>3,052,380</u>	<u>3,823,995</u>
Grand Total	<u>3,252,380</u>	<u>4,040,469</u>

7.0 FIGURES FOR IPSAS 39 ADOPTION FOR: Town and Country Planning Board for year ending 30 June 2023

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

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

	Year ending 30 June 2023	Year ending 30 June 2022
Discount rate	5.82%	4.95%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years
Retirement age	65 years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 5.8 million (increase by Rs 6.9 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 1.8 million (decrease by Rs 1.5 million) if all assumptions were held unchanged.
- If the life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 2.2 million (decrease by Rs 2.1 million) if all other assumptions were held unchanged.

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

**7.0 FIGURES FOR IPSAS 39 ADOPTION FOR:
Town and Country Planning Board for year ending 30 June 2023**

	Year ending 30 June 2023	Year ending 30 June 2022
<i>Reconciliation of the present value of defined benefit obligation</i>		
	Rs	Rs
Present value of obligation at start of period	62,574,865	56,076,820
Current service cost	598,173	937,738
Interest cost	2,984,090	2,607,572
(Benefits paid)	(4,580,445)	(4,056,924)
Liability (gain)/loss	(660,981)	7,009,659
Present value of obligation at end of period	<u>60,915,702</u>	<u>62,574,865</u>
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	9,519,426	12,530,209
Expected return on plan assets	409,007	510,209
Employer contributions	636,081	742,007
Employee contributions	200,868	234,318
Past service liability contribution	1,269,770	-
(Benefits paid and other outgo)	(4,620,021)	(4,092,267)
Asset gain/(loss)	(248,196)	(405,050)
Estimated fair value of plan assets at end of period	<u>7,166,935</u>	<u>9,519,426</u>
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>		
	30 June 2023	30 June 2022
Fixed interest securities and deposits	53.9%	58.0%
Loans	2.8%	2.9%
Local equities	14.0%	13.6%
Overseas bonds and equities	28.8%	25.0%
Property	0.5%	0.5%
Total	<u>100%</u>	<u>100%</u>
<i>Additional disclosure on assets issued or used by the reporting entity</i>		
<i>Percentage of assets at end of year</i>		
	30 June 2023	30 June 2022
	%	%
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
<i>Components of the amount recognised in NAE</i>		
Year	30 June 2023	30 June 2022
	Rs	Rs
Asset experience gain/(loss) during the period	(248,196)	(405,050)
Liability experience gain/(loss) during the period	660,981	(7,009,659)
	<u>412,785</u>	<u>(7,414,709)</u>
Year	2023/2024	
Expected employer contributions (Estimate to be reviewed by Town and Country Planning Board)	614,353	
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	10 years	

**7.0 FIGURES FOR IPSAS 39 ADOPTION FOR:
Town and Country Planning Board for period ending 30 June 2023**

	Year ending 30 June 2023	Year ending 30 June 2022
	Rs	Rs
Amounts recognised in balance sheet at end of year:		
Defined benefit obligation	60,915,702	62,574,865
Fair value of plan assets	(7,166,935)	(9,519,426)
Liability recognised in balance sheet at end of year	53,748,767	53,055,439
Amounts recognised in income statement:		
Service cost:		
Current service cost	598,173	937,738
Past service cost	-	-
(Employee contributions)	(200,868)	(234,318)
Fund Expenses	39,576	35,343
Net Interest expense/(income)	2,575,083	2,097,363
P&L Charge	3,011,964	2,836,126
Remeasurement		
Liability(gain)/loss	(660,981)	7,009,659
Assets (gain)/loss	248,196	405,050
Net Assets/Equity (NAE)	(412,785)	7,414,709
Total	2,599,179	10,250,835
Movements in liability recognised in balance sheet:		
At start of year	53,055,439	43,546,611
Amount recognised in P&L	3,011,964	2,836,126
(Past service liability contribution)	(1,269,770)	-
(Contributions paid by employer)	(636,081)	(742,007)
Amount recognised in NAE	(412,785)	7,414,709
At end of year	53,748,767	53,055,439

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

8.0 Other Income

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs	Rs
Interest on Loan Motorcar	32,488	35,018
Sales of Outline Scheme	70,000	100,000
Stale cheque	60,000	3,517
	<u>162,488</u>	<u>138,535</u>

9.0 Staff Costs

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs	Rs
Personal Emoluments	4,605,253	3,715,607
Allowances	152,877	132,663
End of year Bonus	284,607	339,560
Pension fund SICOM	3,011,964	2,836,126
National Savings Fund	44,164	50,832
Contribution Social Generale	232,687	237,476
Travelling	344,290	379,832
Uniform Allowance	15,370	20,530
Passages	11,687	178,734
Statutory Bodies FPF	66,967	79,866
Sick Leave Scheme	(471,273)	298,798
Vacation leave	(328,504)	81,596
	<u>7,970,089</u>	<u>8,351,620</u>

9.1 The services of one staff of the Town and Country Planning Board have been made available to the Environment and Land Use Appeal Tribunal on a temporary basis, since 2013.

The staff costs of the one staff, including salaries, is being paid by the Town and Country Planning Board.

For the year ended June 2023, the staff costs incurred for the officer amounted to Rs 1.06 million out of Rs 7.9 million of the total staff costs.

10.0 <u>Office and Administrative Expenses</u>	Year ended 30 June 2023 Rs	Year ended 30 June 2022 Rs
Fees to Chairman & Members	725,815	259,338
Incidentals	46,995	48,175
Stationery	21,385	12,177
Bank charges	4,592	4,304
Professional fees	60,000	120,000
Accountant fee	20,000	
	<u>878,787</u>	<u>443,994</u>

11.0 Statement Showing Reconciliation of Actual Amounts with Financial Statements
for year ended 30 June 2023

	Rs
Actual Expenditure as per Statement of comparison of Budgets and Actual Amount	6,625,064
	<hr/>
	6,625,064
	<hr/>
Non-cash Items:	
Increase in pension cost as per IPSAS 39	3,011,964
Provision & Reconciliation for passage benefits	11,688
Depreciation	7,040
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	3,030,692
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Accounting Adjustments:	
Opening and closing accruals Sick Leave	(369,187)
Opening and closing accruals Vacation Leave	(137,280)
Increase/Decrease in Payables	(303,372)
	<hr/>
	(809,839)
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Expenditure as per Statement of Financial Performance	8,845,917
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