

TOWN AND COUNTRY PLANNING BOARD

Annual Report for the Financial Year ended 30 June 2022

**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, as per the requirements of **Section 6A of the Statutory Bodies (Accounts & Audit) Act 1972**, as subsequently amended, submit its annual Report (Report) for the financial year ending **30 June 2022**.

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 statements for the period **01 July 2021 to 30 June 2022**, prepared in compliance with the **International Public Sector Accounting Standard (IPSAS)**.

2 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 the Outline Scheme for each Local Authority so as to efficiently control the use and to allow the progressive development of land in their 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.

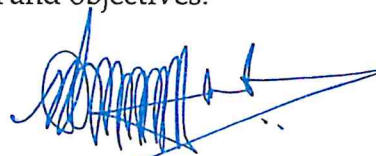
3 STATEMENT FROM CHAIRPERSON

The Planning and Development Act 2004, purports to repeal the Town and Country Planning Act, 1954. The Act when fully proclaimed, provides for the replacement of the Town and Country Planning Board by a **National Planning and Development Commission**.

The Planning and Development Act is partly in operation and the National Planning and Development Commission has not yet been established. The Town and Country Planning Board retains all its functions under the Town and Country Planning Act; and also exercises the functions of the National Planning and Development Commission as and when required.

A new Planning and Development Bill is being finalised. The Bill, when enacted will repeal the Planning and Development Act 2004 and the Town and Country Planning Act 1954. The Bill, like the Planning and Development Act, 2004, provides for the establishment of a **National Land Planning Commission** with other additional responsibilities.

The Town and Country Planning Board, with the support of the Board members and the staff, work closely with the Ministry of Housing and Land Use Planning in delivering services in line with its vision, mission and objectives.



Mr MOHUMMAD SHAMAD AYOOB SAAB
(Chairperson)

4 CONSTITUTION

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

As at **1st July 2021**, 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).

5 CORPORATE INFORMATION

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 2021 to 30 June 2022** is given in **Table 1** below.

TABLE 1: COMPOSITION OF BOARD MEMBERS
(1ST JULY 2021 – 30 JUNE 2022)

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

MEMBERS/SECRETARY

Mrs G Rosunee	Chief Town and Country Planning Officer	Representative of the Ministry of Housing and Land Use Planning	From 23.04.2021
Ms K Kautick	Deputy Permanent Secretary	Representative of the Prime Minister's Office	From 06.02.2019
Mr P K Benee	Lead Analyst	Representative of the Ministry of Finance, Economic Planning and Development	From 22.01.2015
Mr S Subratty	Ag Deputy Director Engineering Unit	Representative of the Environment Health Engineering Unit, Ministry of Health and Wellness	From 28.07.2020
Mrs T B Codadeen	Deputy Permanent Secretary	Representative of the Ministry of National Infrastructure and Community Development	From 16.03.2021
Mr D Raghoo	Assistant Permanent Secretary	Representative of the Ministry of Local Government and Disaster Risk Management	From 01.02.2020 to February 2022
Miss R N Jhowry	Assistant Permanent Secretary		From 10.03.2022
Mr K A S Khalil Tulloo (In replacement of Dr L E O Felicité)	Assistant Permanent Secretary	Representative of the Ministry of Agro Industry and Food Security	From 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	From 15.12.2021
Mr N Mootoosamy	Mayor, Municipal Council of Quatre Bornes		05.08.2019 to 19.08.2021
Mr J D D Utile	Mayor, Municipal Council of Beau Bassin – Rose Hill	Representative of the Association of Urban Authorities	From 20.08.2021 to August 2022
Mr P K Ramburn	Mayor, Municipal Council of Vacoas - Phoenix		From 17.08.2022
Mr R Jugoo	Chairperson District Council of Central Flacq	Representative of the Association of District Councils	From 26.05.2022
Mr M Narayen	Social Worker	Representative of General Public	From 01.10.2018
Mr G Hauradhun	Ag Administrative Manager	Secretary	From 24.02.2021

STAFFING

There are 25 posts on the establishment of the TCPB. The staffing position as at June 2022 is as per Table 2.

TABLE 2: STAFFING POSITION (JUNE 2022)

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

In view of proposals to replace the TCPB by a Commission, through the TCP Bill 1990 and the TCP Act 1995, vacancies on the establishment list have not been filled, except, where justified, in the promotional grades from within the officers in service. Consequently, the staff list now comprise of 8 staff instead of 25 as on the establishment list.

The appellate function of the TCPB which was to hear appeals from persons aggrieved by the decision of local authorities in regard to applications for Building and Land Use Permit, was taken over since **October 2012** by the **Environment and Land Use Appeal Tribunal (ELUAT)**, thus decreasing considerably the activity of the Board.

Subsequently, the services of the staff of the Board were since **January 2013** made available to the Ministry of Housing and Land Use Planning on a part time basis.

The Chief Planning Inspector, has been assigned the duties of Administrative Manager and the Senior Planning Inspector has been temporarily "posted" to the ELUAT on a full time basis.

OUR SERVICES

Our services relate to the revisions and modifications of Outline 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 institutions, and the local authorities on issues pertaining to the provisions of the Outline Schemes. The TCPB may also be summoned to attend Court(s) and the Environment and Land Use Appeal Tribunal.

FINANCE

The TCPB operates on Government Grant through the Ministry of Housing and Land Use Planning. The TCPB prepares an estimate of the income and expenditure in respect of each financial year. Funds are released on a **monthly basis** by the Ministry of Housing and Land Use Planning to enable the TCPB to meet all its costs, expenses and charges incidental in the exercise of its duties under the Town and Country Planning Act.

The estimates approved by the Board on 26th February 2021 was Rs 8,220,100 and the grant approved for the TCPB in the budget for the financial year 2021 – 2022 was Rs 7,700,000.

The total amount of grant disbursed by the Ministry of Housing and Land Use Planning to the TCPB for the financial year was, however, Rs 6,695,014. Revenue collected from sale of Outline Schemes and other income (such as, interest on motorcar loan) amounted to Rs 138,535. The total revenue therefore, amounted to Rs 6,833,549.

Total operating expenses incurred for the financial year 2021 - 2022 were Rs 8,819,460. The main item of expenditure was staff cost amounting to Rs 8,351,640 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.

The Annual Report for year ending **June 2022** is to be submitted to the Director of Audit, at latest **31 October 2022**.

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.

BANKER **State Bank of Mauritius Ltd**
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Port Louis

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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 2022 – 2025

The main objective under the **strategic plan 2022 – 2025**, is the review of the existing Outline Schemes.

The Outline Schemes were prepared based on the **National Development Strategy (NDS)** adopted by Government in 2005. The NDS is being reviewed by a team of consultants and is scheduled to be completed and adopted by Government in **December 2022**. The revised NDS would then form the basis for the formulation of the revised Outline Schemes.

The rural (4) and urban (5) Schemes were approved in 2006 and 2015 respectively. The time frame covering the development period of the Schemes were extended up to **December 2022**.

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 **February 2025** and the Schemes be operational by **mid-2025**.

The existing Outline Schemes would thus have to be further extended for a period of 3 years.

The strategic plan 2022 – 2025, is as hereunder.

Table 3: Strategic Plan 2022 – 2025

	Year 2022 - 2023	Year 2023 - 2024	Year 2024 - 2025
5 Municipal Council Outline Schemes (Approved 2015). Extended to December 2022.	1. Extension of time frame of existing Outline Schemes to cover development period post December 2022.	1. Advertise Request for Proposal.	1. 1 st Draft of Outline Schemes.
7 District Councils Outline Schemes (Approved 2006). Extended to December 2022.	2. The revised NDS expected to be completed and adopted by Government in December 2022. 3. Undertake consultations and finalise Terms of Reference and Request for Proposal for open bidding of international Consultancy Services for the preparation of 12 Outline Schemes.	2. Evaluation of bids/ Award of contract. 3. Start consultancy (Surveys, collection of Data, Analysis, Inception Report, etc.)	2. Public consultation. 3. Approval of Outline Schemes.

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

7 ACTIVITIES AND PERFORMANCE

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) specific to the respective local authority area. The NDS which was adopted in **June 2005** under the Planning and Development Act 2004, and covered the period up to year **2020** was extended to year 2022. The NDS is being reviewed and expected to be adopted by Government in December 2022.

THE DISTRICT COUNCIL OUTLINE SCHEMES

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

In line with the provisions of the Local Government Act 2011, there is a legal and planning obligation to prepare seven Outline Schemes in respect of each District Council Area instead of four District Council Outline Schemes.

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 that 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 have been extended up to year 2022.

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*". The matter is still before Court.

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

For the period under review, 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.

8 CORPORATE GOVERNANCE

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 personnel 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

The 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 2021 – June 2022 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. The Board, having regard to its size, budget, nature of operations, and that funds are disbursed on a monthly basis by the Ministry of Housing and Land Use Planning and considering the overall risk profile, does not have an **Audit and Risk Committee**.

The function of a Corporate Governance Committee is to assist the Board to develop a set of corporate governance rules, including a code of conduct and ethics. The Board has developed its own specific 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 and honesty in the dealings. The Board has also aligned itself with the code of conduct of the public service of ethical behaviour of its employees such as objectivity, integrity, honesty, fairness, accountability, professionalism and confidentiality.

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 in consultation with 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 PERFORMANCE

DUTIES OF THE CHAIRPERSON

The duties of the Chairperson are set out in the Board Charter. **Mr Mohummad Shamad Ayoob 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 publication and recommendations of the **PRB Report 2021 on Statutory Boards and Committees**, a **Statutory Committee** under the Chairmanship of the Ministry of Public Service, Administrative and Institutional Reforms and comprising of representatives of the Prime Minister's Office, Ministry of Finance, Economic Planning and Development and Pay Research Bureau should categorise all Statutory Boards and Committees and submit same to the High Powered Committee for approval and pending the implementation of the categorisation of Statutory Boards and Committees, Chairpersons and members be granted an interim increase of 5% on the rate recommended in the 2016 PRB Report.

No adjustments were made to the fees paid to the Chairperson and members upon agreement that the fees be adjusted once the categorisation be finalised.

The fees payable to the Chairperson and members are as set out in the Pay Research Bureau Report, 2016. The monthly fee paid to the Chairperson is Rs 19,000/ and fees paid to the members were Rs 890 per sitting and, where applicable, a commuted travelling allowance of Rs 230 or Rs 60 for those travelling to and from the TCPB office by car or bus, respectively. **Table 5** shows the fees and travelling allowance paid to the Chairperson and the Board members during the period under review.

BOARD MEETINGS

Board meetings are held as often as is necessary. During the period under review **four** Board meetings were held. All meetings were convened with appropriate notice,

whereby the Acting Administrative Manager was responsible for sending the agenda, together with the relevant supporting documents for all meetings at least 7 days prior to those meetings. All Board members received timely information and also had access to the Acting Administrative Manager for clarification or amplification, where necessary. Professional and legal advices were available to the Board in appropriate circumstances. The minutes of the Board meetings were recorded and maintained by the Ag. Administrative Manager.

**TABLE 5: BOARD MEETINGS, FEES AND TRAVELLING (JULY 2021 – JUNE 2022)
& DURATION OF APPOINTMENT**

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	2	228,000	Dec 2020	1.6
MEMBERS Ms K Kautick	1	890	06.02.2019	3.4
Mr P K Benee	3	3360	22.01.2015	7.5
Mr D Raghoo	2	2240	01.02.2020	2.5
Mr N Narayen	1	1120	01.10.2018	3.7
Mr David Utile	2	2240	20.08.2021 – June 2022	1
Mr K A S Khalil Tulloo (In replacement of Dr L E O Felicité)	1	1120		
Mr R Jugoo	1	1120	26.05.2022	

Ms R N Jhowry	1	1120	10.03.2022	
Mr R Beedassy (Replacing Mr Y Pathel)	3	3360		
Mrs G Rosunee	4	5288	23.04.2021	1.2
Mr S Subratty	2	2240	28.07.2020	2
Mrs T B Codadeen	4	4480	16.03.2021	1.3

BOARD'S PERFORMANCE

The Board conducts an evaluation of its performance and working methods using an internal self-assessment practice to determine whether it is functioning effectively.

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

The objective of internal control and risk management is to ensure that an organisation operates efficiently, information contained in financial reports are reliable and the legislative and operating principles are observed. The objective is also to identify, evaluate and follow-up the risks related to the business.

Given the size of the TCPB, the budget and the fact that the grant is being disbursed on monthly basis through the Finance Section of the Ministry of Housing and Land Use Planning, the Board did not find the need to have a specific Committee for internal control and risk management.

INTERNAL CONTROL

The internal control procedure is built into the operating system. Internal control is implemented at different levels by the Board, the Chairperson, the Ag Administrative Manager and the personnel 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 much 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 of 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, *interalia*, its Financial Statements both to the National Audit Office and to the National Assembly.

The Financial Statements as at 30 June 2022 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.

With regard to the Financial Statements for the period ending 30 June 2022, the Ag Administrative Manager shall, by latest 30 September 2022, submit the Annual Report to the Board for approval. After approval by the Board, the Ag Administrative Manager must, not later than 31 October 2022, submit the Annual Report, including the Financial Statements, to the National Audit Office. After having audited the Statements, the Director of Audit, must within 6 months of the date of receipt of the Annual Report, submit the Annual Report and the Audit Report to the TCPB. On receipt of the Annual Report including the audited Financial Statements and the Audit Report, the Board shall, not later than one month from the date of receipt, furnish to the Minister of Housing and Land Use Planning the Reports and Financial Statements. The Minister shall, at the earliest available opportunity, lay a copy of the Annual Report and audited accounts before the National Assembly.

PRINCIPLE 7: AUDIT

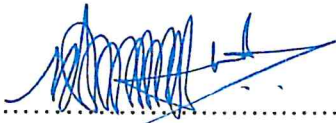
The Board considers the findings and recommendations made by the Director of Audit through its **Management Letter** and implements to the extent possible the recommendations.

PRINCIPLE 8: RELATIONS WITH SHAREHOLDER AND OTHER KEY STAKEHOLDERS

The Ministry of Housing and Land Use Planning is a related party. The TCPB operates on Government Grant through the Ministry of Housing and Land Use Planning.

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



Mr P K BENEE
Board Member

DATE: 2nd March 2023

FINANCIAL STATEMENTS

FOR

FINANCIAL PERIOD

01 JULY 2021 - 30 JUNE 2022

TOWN AND COUNTRY PLANNING BOARD

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		Year ended 30 June 2022	Year ended 30 June 2021
Assets:			
<u>Current assets</u>		Rs	Rs
Cash and Cash Equivalents		957,864	843,200
Short Term loan receivables	3.0	319,560	337,417
Inventories		10,000	10,000
Total Current Assets		1,287,424	1,190,617
<u>Non-current assets</u>			
Long Term loan receivables	3.0	313,158	632,717
Property, Plant and Equipment	4.0	21,782	45,608
Total Non-Current Assets		334,940	678,325
TOTAL ASSETS		1,622,364	1,868,942
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Trade And Other Payables	5.0	223,527	404,882
Employee Benefits Obligations (short term)	6.0	216,474	213,564
Total Current Liabilities		440,001	618,446
<u>Non-current Liabilities</u>			
Employee Benefits Obligations	6.1	3,823,995	4,000,335
Retirement Benefit Obligations	7.0	53,055,438	43,546,611
Total Non-current Liabilities		56,879,433	47,546,946
TOTAL LIABILITIES		57,319,434	48,165,392
NET ASSETS		(55,697,070)	(46,296,450)
NET ASSETS/EQUITY			
General Fund		(55,739,970)	(46,339,350)
Revaluation Reserve		42,900	42,900
TOTAL NET ASSETS/EQUITY		(55,697,070)	(46,296,450)

The amended Financial Statements were approved by the Board on 02.03.2023.

.....
P K Bence (Board Member)

.....
M S Ayoob-Saab (Chairperson)

The accounting policies and the notes to the accounts from page 33 to 46 form an integral part of the Financial Statements.

TOWN AND COUNTRY PLANNING BOARD
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Year ended 30 June 2022	Year ended 30 June 2021
<u>Revenue from Non Exchange Transaction</u>		Rs	Rs
Government Grant		6,695,014	6,432,722
<u>Revenue from Exchange Transaction</u>			
Other Revenue	8.0	138,535	249,404
TOTAL REVENUE		6,833,549	6,682,126
EXPENSES			
Staff Costs	9.0	8,351,640	8,092,109
Outline Scheme		-	15,000
Office and Administrative expenses	10.0	443,994	412,916
Depreciation		23,826	24,812
TOTAL EXPENSES		8,819,460	8,544,837
(Deficit) for the year		(1,985,911)	(1,862,711)

TOWN AND COUNTRY PLANNING BOARD

STATEMENT IN CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	General Fund	Revaluation Reserve	Year ended 30 June 2022
	Rs	Rs	Rs
Balance as at 1 July 2020	(37,049,971)	42,900	(37,007,071)
(Deficit) for the year	(1,862,711)		(1,862,711)
Remeasurement Loss on Retirement Benefits	(7,426,668)		(7,426,668)
Net Revenue recognised directly in net assets/equity			
Net (deficit) for the period			
Balance as at 30 June 2021	(46,339,350)	42,900	(46,296,450)
Balance as at 1 July 2021	(46,339,350)	42,900	(46,296,450)
(Deficit) for the year	(1,985,911)		(1,985,911)
Remeasurement loss on Retirement Benefits	(7,414,709)		(7,414,709)
Net Revenue recognised directly in net assets/equity			
Net (Deficit) for the year			
Balance as at 30 June 2022	(55,739,970)	42,900	(55,697,070)

TOWN AND COUNTRY PLANNING BOARD

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Year ended 30 June 2022	Year ended 30 June 2021
CASH FLOW FROM OPERATING ACTIVITIES		Rs	Rs
Operating (Deficit) for the year		(1,985,911)	(1,862,711)
Adjustment			
Depreciation	4	23,826	24,812
Provision for Employee benefits Obligation		(176,339)	3,944
Retirement Benefits Obligation	7	2,094,118	1,139,583
Operating Deficit before Working capital changes		<u>(44,307)</u>	<u>(694,372)</u>
WORKING CAPITAL CHANGES			
(Increase)/decrease in Accounts receivable		337,416	362,418
Increase/(decrease) in Accounts Payable		(181,355)	164,687
(Increase)/decrease in Inventories		-	15,000
Increase/(decrease) in Employee Benefits Obligation		2,910	(9,724)
NET CASH FLOW FROM OPERATING ACTIVITIES		<u>114,664</u>	<u>(161,991)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS		114,664	(161,991)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		<u>843,200</u>	<u>1,005,191</u>
CASH & CASH EQUIVALENTS FOR THE YEAR ENDED		<u>957,864</u>	<u>843,200</u>

The cash flow statement was prepared under the Direct method

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2022				
	Original Estimates	Actual Amount	Variance	Remarks
	Rs	Rs	Rs	
Revenue				
Revenue Grant	6,700,060			
Other receipt				
Total Revenue				
Expenses				
Personal Emoluments	3,920,000	3,914,942	5,058	
Acting Allowance	250,000	139,507	110,493	Decrease in allowance as a result of appointment of Confidential Secretary.
Pension Contribution (19%)	750,000	742,006	7,994	
National Savings Fund	70,000	50,852	19,148	
Contribution Sociale Generalisee	275,000	237,476	37,524	
Travelling	500,000	379,832	120,168	
Stationery	75,000	12,176	62,824	
Incidentals (Imprest, etc.)	75,000	48,194	26,806	
Fees to Chairman & Members	500,000	259,338	240,662	Few Board meetings due to decrease in workload.
Audit Fee	75,000	60,000	15,000	
Legal Adviser's Fee	75,000	60,000	15,000	
Legal Fees	100,000	-	100,000	No claim from legal adviser.
Office Furniture & Equipment	100,000	-	100,000	No equipment purchased.
Office Rent & Common Expenses	10	-	10	
Statutory Bodies Family Protection Fund (2%)	90,000	79,866	10,134	
Telephone	15,000	-	15,000	
Uniform Allowance	30,000	20,530	9,470	
Outline Scheme	100,000	-	100,000	
Passages	500,000	443,862	56,138	
Loan Motorcar	10	-	10	
Compensation (Under TCP Act)	10	-	10	
End of Year Bonus	350,000	319,781	30,219	
Electricity	10	-	10	
Maintenance & Insurance of Vehicle	10	-	10	

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2022 (CONTINUED)				
Payment of Sick Leave	320,000	250,088	69,912	
Staff Training	50,000	-	50,000	
Seminars	10	-	10	
Staff Welfare	10	-	10	
Mission	10	-	10	
New Posts	10	-	10	
Vacation Leave	10	38,608	(38,598)	
Total Expenses	8,220,100	7,057,058	1,163,042	

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 2022

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 is, as yet, not been established, 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 under the historical cost convention, and 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.

The Financial Statements for the year ended 30 June 2020 were prepared in accordance with Financial Reporting Framework and Standards issued by the Financial Reporting Council. With amendments in Statutory Bodies (*Accounts and*

Audit) Act, all Statutory Bodies should prepare Financial Statements in accordance with IPSAS.

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 ADOPTION OF INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS (IPSASs)

IPSAS not yet effective

At the date of preparation of these Financial Statements, the following standards, amendments to existing standards and interpretations were in issue but not yet effective. They are mandatory for accounting periods beginning on the specified dates, but the TCPB has not yet adopted them.

IPSAS 41 – Financial Instrument (Effective 1 January 2023)

- (i) **IPSAS 41:** Financial Instrument will be effective for annual period starting in January 2023. The objective of the new IPSAS is to establish new requirements for measuring and recognising financial instrument in replacement of IPSAS 29. The Town and Country Planning Board has not applied the standard in the Financial Statements.

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.

The accounting policies in respect of the main financial instruments are set out below:

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.

Trade Payables

Trade payables are stated at their nominal value.

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.

(ii) IPSAS 42 – Social Benefits (Effective 1 January 2023)

IPSAS 42: Social Benefits will be effective as from 1 January 2023 and the objective is to help users of financial statements to assess the nature of social benefits provided by an entity, the features of the operation of social benefit scheme and the impact of social benefits on the entity's financial performance, financial position and cash flows. The Town and Country Planning Board has not applied the standard in the Financial Statements.

2.5 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.

2.6 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.

2.7 **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. 56 copies has been sold to date.

2.8 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 2021/2022 amounted to Rs 1,463,235 as detailed below:

Chairperson;	228,000
Board Members;	28,578
Ag Administrative Manager;	<u>1,206,657</u>
	<u>1,463,235</u>

2.9 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 2022 Rs	Year ended 30 June 2021 Rs
----------------------------------	----------------------------------

These are car loan balances previously granted to staff.

Amount recoverable within a year	319,560	337,417
Amount recoverable after a year	313,158	632,717
	<u>632,718</u>	<u>970,134</u>

4.0 PROPERTY, PLANT, AND EQUIPMENT

Cost/Valuation	OFFICE FURNITURE Rs	EQUIPMENT Rs	COMPUTER Rs	TOTAL Rs
As at 30 June 2021	124,675	220,283	405,256	750,214
As at 30 June 2022	<u>124,675</u>	<u>220,283</u>	<u>405,256</u>	<u>750,214</u>

ACCUMULATED DEPRECIATION

As at 30 June 2021	112,355	215,051	377,200	704,606
charge for the year	1,540	3,631	18,655	23,826
As at 30 June 2022	<u>113,895</u>	<u>218,682</u>	<u>395,855</u>	<u>728,432</u>
Net Book Value as at 30 June 2022	10,780	1,601	9,401	21,782
Net Book Value as at 30 June 2021	12,320	5,232	28,056	45,608

5.0 Trade and other payables

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Personal Emoluments	-	199,335
Overtime	1,257	3,057
Audit fee	60,000	60,000
End of Year Bonus	162,270	142,490
	<u>223,527</u>	<u>404,882</u>

6.0 Employee benefits Obligations falling under one year

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Provision for passages - short term	100,000	100,000
Sick leave payment	116,474	113,564
	<u>216,474</u>	<u>213,564</u>

6.1 Employee Benefits Obligations

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Provision for sick leave	1,831,576	1,785,777
Provision for Passages	302,365	567,493
Provision for Vacation Leave	1,690,054	1,647,065
	<u>3,823,995</u>	<u>4,000,335</u>

7.0 FIGURES FOR IPSAS 39 ADOPTION FOR:

Town and Country Planning Board 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 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 2022	Year ending 30 June 2021
Discount rate	4.95%	4.65%
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	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 6.6 million (increase by Rs 8 million) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 2.5 million (decrease by Rs 2.3 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 2.2 million (decrease by Rs 2.2 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both 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 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	56,076,820	51,296,408
Current service cost	937,738	792,880
Interest cost	2,607,572	1,769,726
(Benefits paid)	(4,056,924)	(5,131,120)
Liability (gain)/loss	7,009,659	7,348,926
Present value of obligation at end of period	<u>62,574,865</u>	<u>56,076,820</u>
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	12,530,209	16,316,048
Expected return on plan assets	510,209	490,478
Employer contributions	742,007	738,670
Employee contributions	234,318	233,264
(Benefits paid + other outgo)	(4,092,267)	(5,170,509)
Asset gain/(loss)	(405,050)	(77,742)
Fair value of plan assets at end of period	<u>9,519,426</u>	<u>12,530,209</u>
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>	30 June 2022	30 June 2021
Government 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	<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 2022	30 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>		
<i>Year</i>	30 June 2022	30 June 2021
<i>Currency</i>	Rs	Rs
Asset experience gain/(loss) during the period	(405,050)	(77,742)
Liability experience gain/(loss) during the period	<u>(7,009,659)</u>	<u>(7,348,926)</u>
	<u>(7,414,709)</u>	<u>(7,426,668)</u>
<i>Year</i>	2022/2023	
Expected employer contributions (Estimate to be reviewed by Town and Country Planning Board)	755,844	
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	12 years	

7.0 FIGURES FOR IPSAS 39 ADOPTION FOR:

Town and Country Planning Board for period ending 30 June 2022

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
Amounts recognised in balance sheet at end of year:		
Defined benefit obligation	62,574,865	56,076,820
Fair value of plan assets	(9,519,426)	(12,530,209)
Liability recognised in balance sheet at end of year	53,055,439	43,546,611
Amounts recognised in income statement:		
Service cost:		
Current service cost	937,738	792,880
Past service cost	0	0
(Employee contributions)	(234,318)	(233,264)
Fund Expenses	35,343	39,389
Net Interest expense/(income)	2,097,363	1,279,248
P&L Charge	2,836,126	1,878,253
Remeasurement		
Liability(gain)/loss	7,009,659	7,348,926
Assets (gain)/loss	405,050	77,742
Net Assets/Equity (NAE)	7,414,709	7,426,668
Total	10,250,835	9,304,921
Movements in liability recognised in balance sheet:		
At start of year	43,546,611	34,980,360
Amount recognised in P&L	2,836,126	1,878,253
(Contributions paid by employer)	(742,007)	(738,670)
Amount recognised in NAE	7,414,709	7,426,668
At end of year	53,055,439	43,546,611

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 2022	Year ended 30 June 2021
	Rs	Rs
Interest on Loan Motorcar	35,018	38,560
Sales of Outline Scheme	100,000	195,000
Other income		14,100
Stale cheque	3,517	1,744
	<u>138,535</u>	<u>249,404</u>

9.0 Staff Costs

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs	Rs
Personal Emoluments	3,715,607	4,162,724
Allowances	132,663	121,089
End of year Bonus	339,560	323,091
Pension fund SICOM	2,836,126	1,878,253
National Savings Fund	50,852	51,579
Contribution Social Generale	237,476	183,220
Travelling	379,832	435,414
Uniform Allowance	20,530	11,820
Passages	178,734	185,337
Statutory Bodies FPF	79,866	77,818
Sick Leave Scheme	298,798	514,608
Vacation leave	81,596	147,155
	<u>8,351,640</u>	<u>8,092,109</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 costs of the officer, including salary, is being paid by the Town and Country Planning Board.

For the year ended June 2022, the staff costs incurred for the officer amounted to Rs 1.06 million out of Rs 8.35 million of the total staff costs.

10.0 <u>Office and Administrative Expenses</u>	Year ended 30 June 2022 Rs	Year ended 30 June 2021 Rs
Fees to Chairman & Members	259,338	260,034
Incidentals	48,175	27,292
Stationery	12,177	-
Bank charges	4,304	5,590
Professional fees	120,000	120,000
	<u>443,994</u>	<u>412,916</u>

11.0 Statement Showing Reconciliation of Actual Amounts with Financial Statements
for year ended 30 June 2022

	Rs
Actual Expenditure as per Statement of Comparison of Budgets and Actual Amounts	7,022,738
	<u>7,022,738</u>
Non-cash Items:	
Increase in pension cost as per IPSAS 39	2,094,119
Provision for passage benefits	(265,129)
Provision for sick leave	48,710
Provision for vacation leave	81,596
Depreciation	23,826
Outline Scheme	-
	<u>1,983,122</u>
Accounting Adjustments:	
Opening and closing accruals	(6,846)
Opening and closing accruals	19,779
Opening and closing accruals	-
Opening and closing accruals	-
Bank charges	-
PRB adjustment	(199,335)
	<u>(186,402)</u>
Expenditure as per Statement of Financial Performance	<u><u>8,819,460</u></u>