THE DISTRICT COUNCIL OF RIVIERE DU REMPART

ANNUAL REPORT

FOR PERIOD

JULY 2016 TO JUNE 2017

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Mr. Prembhoodas ELLAYAH

Chairperson - THE DISTRICT COUNCIL OF RIVIERE DU REMPART

Government's Budget for 2016-2017 had laid emphasis on a new strategy for developing further our country.

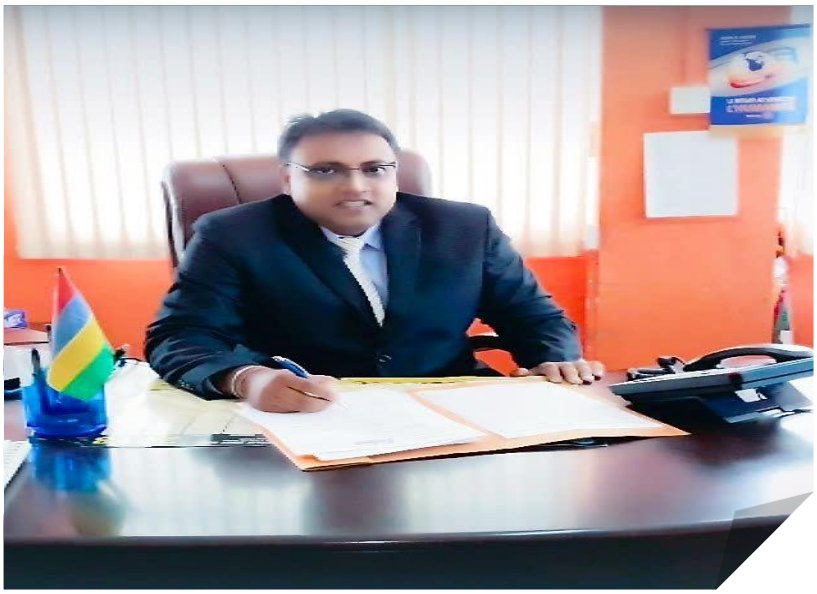
Infrastructural development and social upliftment were among the key elements for the new strategic direction. It was therefore Council's responsibility to ensure that development planning for the whole area under its jurisdiction went along the national vision for the rejuvenation process of our country aiming at an overall smart Mauritius.

For financial year 2016-2017, Council had, among its priorities, the upgrading of its existing social amenities and road infrastructure. There is also the construction of new village halls in Mapou, Piton, Petit Rafffray, The Vale and Roches Noires as well as a multi-purpose complex at Petit Raffray and a social complex at Roches Noires which has been completed.

Council had also continued monitoring the procedures for implementing the project of construction of a new market fair and traffic centre at Goodlands which would be a landmark project.

It is worth mentioning that there are locations within the Riviere du Rempart District with prime tourist resorts and residential units and the Council had ensured the delivery of appropriate services thus contributing to tourism development.

The Chief Executive's Statement



Mr. Dheeraj GOPAUL

Chief Executive – THE DISTRICT COUNCIL OF RIVIERE DU REMPART

The preceding Financial Year of July 2016 to June 2017 was a very big change for the administration of the affairs of the Council. Activities and measures/actions were therefore planned accordingly.

Changes bring along apprehensions and challenges. The Council, being itself a local authority established only a few years back, had to cope with this new financial situation. However, even with limited resources, administrative heads and their staff had managed to meet targets whether for routine works or for specific projects.

Heads of Departments and their staff were committed to their responsibilities of providing the necessary services as provided by Law to the inhabitants of the District and will continue to do so.

VISION/MISSION/PURPOSE & VALUES

As a Local Authority, we have the responsibility to establish and protect the purpose as well as the core values and principles which govern our activities and which promote social, economic and cultural well-being of our local community.

OUR MISSION

Efficient and effective services to meet customer expectation for the continual improvement of the quality of life in our region.

OUR VISION

We aim at:

- making our organization stronger through use of all existing resources for the improvement of services and showcasing our commitment to the welfare of our local community;
- the recognition of our region where there is a peaceful, sustainable, progressive and prosperous society;
- developing our region where ancestral heritage and modernity blend harmoniously.

OUR PURPOSE & VALUES

Our purpose is to:

- establish the necessary environment for high standards in the delivery of services;
- encourage the culture of teamwork and community participation;
- identify ways and means to increase our resources to achieve sustainable development goals.
- encourage partnership with various sectors for a common goal: prosperous future for the region.

OUR VALUES

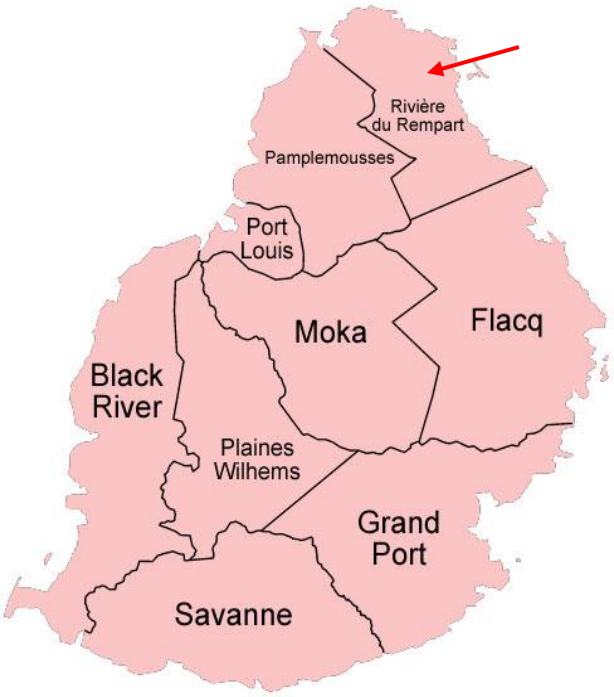
Our purpose is founded on the values of :

- service to the community
- integrity
- transparency
- fairness
- courtesy
- excellence

The District Council of Riviere du Rempart

HISTORY & PROFILE

Located in the north-east part of Mauritius, the District of Rivière du Rempart has an area of 147.6 km² (57.0 sqm).



Besides a large extent of agricultural land, the district has some of the most attractive tourist facilities, specially in the coastal villages of Grand Baie, Cap Malheureux and Grand Gaube.

The District of Rivière du Rempart is administered by the District Council of Rivière du Rempart.

The Districts of Rivière du Rempart and Pamplemousses were under the jurisdiction of one corporate body since December 1951: the Pamplemousses/ Rivière du Rempart District Council. The Local Government Act 2011 made provision for each district in Mauritius to be administered by a Local Authority. Hence the establishment of the District Council of Rivière du Rempart.

Rivière du Rempart District has a population of some 108,000 (population density of 730/km^2) and is sub-divided into 19 Villages as listed below:

S.N	VILLAGES	S.N	VILLAGES
1	AMAURY	11	PETIT RAFFRAY
2	AMITIE/GOKHOOLA	12	PITON
3	BELLE VUE MAUREL	13	PLAINE DES ROCHES
4	CAP MALHEUREUX	14	POUDRE D'OR HAMLET
5	COTTAGE	15	POUDRE D'OR VILLAGE
6	ESPERANCE TREBUCHET	16	RIVIERE DU REMPART
7	GOODLANDS	17	ROCHES NOIRES
8	GRAND BAIE	18	ROCHE TERRE
9	GRAND GAUBE	19	THE VALE
10	MAPOU		

There are some assets of the national heritage of Mauritius which are found within this district:

- ***Monument commemorating the wreck of Le Saint Géran (located in Poudre D'Or Village)***
- ***Old Windmill (Petit Paquet Village)***
- ***Transit of the Planet Venus Pillar (St Antoine)***
- ***Windmill Tower of Belle Rive (Cap Malheureux)***
- ***The Surviving Stone Structures of the Sugar Factory and Chimney of Antoinette Sugar Estate (Phooliyar)***
- ***La Cave Madame also known as Grande Cave de Roches Noires***

MEMBERSHIP OF DISTRICT COUNCIL

The District Councillors holding Office for period

01 July 2016 to 09 December 2016			
SN	**NAME**	**POSITION**	**REPRESENTING**
1	Neethalia K. (Mrs)	District Councillor	Amaury Village Council
2	Asyrigadoo R	District Councillor	Amitie/Gookoola Village Council
3	Seetah.N.B	District Councillor	Belle Vue Maurel Village Council
4	Christophe J J	District Councillor	Cap Malhereux Village Council
5	Chengappa-Naidu A	District Councillor	Cottage Village Council
6	Poonith V	District Councillor	Esperance Trebuchet V. Council
7	Bahadoor O, MSK	District Councillor	Goodlands Village Council
	Koobarawa D	District Councillor	
8	Goorye B	District Councillor	Grand Baie Village Council
	Mogun D	District Councillor	
9	Fanfan J J	District Councillor	Grand Gaube Village Council
10	Mohes B	District Councillor	Mapou Village Council
11	**G. Chuckun**	**Chairperson**	Petit Raffray Village Council
12	Bhurdool D(Mrs)	District Councillor	Piton Village Council
13	Ramsurn D	District Councillor	Plaines Des Roches Village Council
14	Ahotar G	District Councillor	Poudre D'or Hamlet Village Council
15	Peeroo N	District Councillor	Poudre D'or Village Village Council
16	Appadu A R	District Councillor	Riviere Du Rempart Village Council
	Bhogun-Ramnarain V(Mrs)	District Councillor	
17	**Arjoon B**	**Vice-Chairperson**	Roches Noires Village Council
18	Virapin G	District Councillor	Roche Terre Village Council
19	Bugloo N	District ouncillor	The Vale Village Council

10 December 2016 to 27 December 2016			
SN	**NAME**	**POSITION**	**REPRESENTING**
1	Neethalia K. (Mrs)	District Councillor	Amaury Village Council
2	Asyrigadoo R	District Councillor	Amitie/Gookoola Village Council
3	Seetah.N.B	District Councillor	Belle Vue Maurel Village Council
4	Christophe J J	District Councillor	Cap Malhereux Village Council
5	Chengappa-Naidu A	District Councillor	Cottage Village Council
6	Poonith V – up to 26.12.2016 – (Seat was declared vacant)	District Councillor	Esperance Trebuchet V. Council
7	Bahadoor O, MSK	District Councillor	Goodlands Village Council
	Koobarawa D	District Councillor	
8	Goorye B	District Councillor	Grand Baie Village Council
	Mogun D	District Councillor	
9	Fanfan J J	District Councillor	Grand Gaube Village Council
10	**Mohes B**	**Vice-Chairperson**	Mapou Village Council
11	**G. Chuckun**	**Chairperson**	Petit Raffray Village Council
12	Bhurdool D(Mrs)	District Councillor	Piton Village Council
13	Ramsurn D	District Councillor	Plaines Des Roches Village Council
14	Ahotar G	District Councillor	Poudre D'or Hamlet Village Council
15	Peeroo N	District Councillor	Poudre D'or Village Village Council
16	Appadu A R	District Councillor	Riviere Du Rempart Village Council
	Bhogun-Ramnarain V(Mrs)	District Councillor	
17	Arjoon B	District Councillor	Roches Noires Village Council
18	Virapin G	District Councillor	Roche Terre Village Council
19	Bugloo N	District Councillor	The Vale Village Council

27 December 2016 to 06 June 2017			
SN	**NAME**	**POSITION**	**REPRESENTING**
1	Neethalia K. (Mrs)	District Councillor	Amaury Village Council
2	Asyrigadoo R	District Councillor	Amitie/Gookoola Village Council
3	Seetah.N.B	District Councillor	Belle Vue Maurel Village Council
4	Christophe J J	District Councillor	Cap Malhereux Village Council
5	Chengappa-Naidu A –up to 09.01.2017, Mr. Ellayah as from 19.01.17	District Councillor	Cottage Village Council
6	Mr. Sohun as from 05.01.17	District Councillor	Esperance Trebuchet V. Council
7	Bahadoor O, MSK – up to 12.01.17 - Mr. Kanhye as from 24.01.17	District Councillor	Goodlands Village Council
	Koobarawa D	**Vice-Chairperson**	
8	Goorye B	District Councillor	Grand Baie Village Council
	Mogun D	District Councillor	
9	Fanfan J J	District Councillor	Grand Gaube Village Council
10	**Mohes B**	**Chairperson**	Mapou Village Council
11	G. Chuckun	District Councillor	Petit Raffray Village Council
12	Bhurdool D(Mrs) – up to 09.01.2017 – Mr. K. Ragnuth as from 20.01.17	District Councillor	Piton Village Council
13	Ramsurn D	District Councillor	Plaines Des Roches Village Council
14	Ahotar G	District Councillor	Poudre D'or Hamlet Village Council
15	Peeroo N up to 13.01.17 – Mr. Ramduth as from 26.01.17	District Councillor	Poudre D'or Village Village Council
16	Appadu A R	District Councillor	Riviere Du Rempart Village Council
	Bhogun-Ramnarain V(Mrs) up to 27.12.16 – Mr. Boyramboli as from 09.01.17	District Councillor	
17	Arjoon B	District Councillor	Roches Noires Village Council
18	Virapin G	District Councillor	Roche Terre Village Council
19	Bugloo N	District Councillor	The Vale Village Council

07 June 2017 to 31 July 2017			
SN	**NAME**	**POSITION**	**REPRESENTING**
1	Neethalia K. (Mrs)	District Councillor	Amaury Village Council
2	Asyrigadoo R	District Councillor	Amitie/Gookoola Village Council
3	Seetah.N.B	District Councillor	Belle Vue Maurel Village Council
4	Christophe J J	District Councillor	Cap Malhereux Village Council
5	Ellayah P	**Chairperson**	Cottage Village Council
6	Sohun R K	District Councillor	Esperance Trebuchet V. Council
7	Kanhye S (Mrs.)	District Councillor	Goodlands Village Council
	Koobarawa D	**Vice-Chairperson**	
8	Goorye B	District Councillor	Grand Baie Village Council
	Mogun D	District Councillor	
9	Fanfan J J	District Councillor	Grand Gaube Village Council
10	Mohes B	District Councillor	Mapou Village Council
11	G. Chuckun	District Councillor	Petit Raffray Village Council
12	Ragnuth K	District Councillor	Piton Village Council
13	Ramsurn D	District Councillor	Plaines Des Roches Village Council
14	Ahotar G	District Councillor	Poudre D'or Hamlet Village Council
15	Ramduth J	District Councillor	Poudre D'or Village Village Council
16	Appadu A R	District Councillor	Riviere Du Rempart Village Council
	Boyrambolli . T	District Councillor	
17	Arjoon B	District Councillor	Roches Noires Village Council
18	Virapin G	District Councillor	Roche Terre Village Council
19	Bugloo N	District Councillor	The Vale Village Council

MEMBERSHIP OF COMMITTEES

FOR

PERIOD JULY 2016 TO JUNE 2017

- **Membership of Public Infrastructure Committee – July 2016**

Name	Position
Mr. N. Bugloo	Chairperson, Committee
Mr. G. Chuckun	Chairperson, District Council
Mr. B. Arjoon	Vice-Chairperson, District Council
Mr. G. Ahotar	District Councillor
Mr. O. Bahadoor, MSK	District Councillor
Mr. A. Chengappa-Naidu	District Councillor
Mr. D. Mogun	District Councillor
Mrs. V. Bhogun-Ramnarain	District Councillor
Mr. J.J. Christophe	District Councillor
Mrs. K. Neethalia	District Councillor
Mr. N.B. Seetah	District Councillor

- **Membership of Public Infrastructure Committee – June 2017**

Name	Position
Mr. B. Arjoon	District Councillor, in the chair
Mr. P. Ellayah	Chairperson, District Council
Mr. A.R. Appadu	District Councillor
Mr. N. Bugloo	District Councillor
Mr. D. Mogun	District Councillor
Mr. B. Mohes	District Councillor
Mr. K. R. Ragnuth	District Councillor
Mr. D. Ramsurn	District Councillor
Mr. D. Koobarawa	Vice-Chairperson, District Council
Mr. G. Ahotar	District Councillor
Mr. R. Asyrigadoo	District Councillor

- **Membership of Public Health Committee – July 2016**

Name	Position
Mr. G. Chuckun	Chairperson, District Council
Mr. B. Arjoon	Vice-Chairperson, District Council
Mr. N. Bugloo	District Councillor
Mr. R. Asyrigadoo	District Councillor
Mr. J.J Fanfan	District Councillor
Mr. N.B. Seetah	District Councillor
Mr. G. Virapin	District Councillor
Mr. B. Mohes	District Councillor
Mr. A. Chengappa-Naidu	District Councillor
Mr. B. Goorye	District Councillor
Mr. A.R. Appadu	District Councillor

- **Membership of Public Health Committee – June 2017**

Name	Position
Mr. P. Ellayah	Chairperson, District Council
Mr. D. Koobarawa	Vice-Chairperson, District Council
Mr. B. Mohes	District Councillor
Mr. B. Arjoon	District Councillor
Mrs. S. Kanhye	District Councillor
Mr. D. Ramsurn	District Councillor
Mr. T. Boyramboli	District Councillor
Mr. R. Asyrigadoo	District Councillor
Mr. N. Bugloo	District Councillor

- **Membership of Welfare Committee – July 2016**

Name	Position
Mr. B. Goorye	District Councillor, In the Chair
Mr. G. Chuckun	Chairperson, District Council
Mr. N. Bugloo	District Councillor
Mr. A. Chengappa-Naidu	District Councillor
Mr. N. Peeroo	District Councillor
Mr. D. Ramsurn	District Councillor

- **Membership of Welfare Committee – June 2017**

Name	Position
Mr. J. Ramduth	District Councillor, In Chair
Mr. D. Koobarawa	District Councillor
Mr. G. Ahotar	District Councillor
Mr. P. Ellayah	District Councillor
Mr. B. Mohes	District Councillor
Mr. A.R. Appadu	District Councillor
Mr. N. Bugloo	District Councillor
Mrs. S. Kanhye	District Councillor
Mrs. K. Neethalia	District Councillor
Mr. R. Asyrigadoo	District Councillor

- **Membership of Executive Committee – July 2016**

Name	Position
Mr. G. Chuckun	Chairperson, District Council
Mr. B. Arjoon	Vice-Chairperson, District Council
Mr. O. Bahadoor, MSK	District Councillor
Mrs. V. Bhogun-Ramnarain	District Councillor
Mr. A. Chengappa-Naidu	District Councillor
Mr. J.J. Christophe	District Councillor
Mr. N.B. Seetah	District Councillor

- **Membership of Executive Committee – July 2017**

Name	Position
Mr. B. Mohes	Chairperson, District Council
Mr. D. Koobarawa	Vice-Chairperson, District Council
Mr. N. Bugloo	District Councillor
Mr. B. Arjoon	District Councillor
Mr. J.J. Fanfan	District Councillor
Mr. R. Asyrigadoo	District Councillor
Mrs. K. Neethalia	District Councillor

- **Membership of Permits & Business Monitoring Committee – as from 19 September 2016**

Name	Position
Mr. G. Chuckun	Chairperson, District Council
Mr. A. Chengappa-Naidu	District Councillor
Mr. J.J. Christophe	District Councillor
Mr. B. Goorye	District Councillor
Mr. N.B. Seetah	District Councillor
Mr. D. Gopaul	Chief Executive
Mr. Y. Hosenally	Head, Land Use & Planning Department
Mr. N. Langur	Chief Health Inspector
Mr. P. Balloo	Head, Public Infrastructure Department

- **Membership of Permits & Business Monitoring Committee – as from January 2017**

Name	Position
Mr. B. Mohes	Chairperson, District Council
Mr. A. R. Appadu	District Councillor
Mr. B. Arjoon	District Councillor
Mr. N. Bugloo	District Councillor
Mr. D. Ramsurn	District Councillor
Mr. D. Gopaul	Chief Executive
Mr. Y. Hosenally	Head, Land Use & Planning Department
Mr. N. Langur	Chief Health Inspector
Mr. P. Balloo	Head, Public Infrastructure Department

- **Membership of Permits & Business Monitoring Committee – as from June 2017**

Name	Position
Mr. P. Ellayah	Chairperson, District Council
Mr. A. R. Appadu	District Councillor
Mr. B. Arjoon	District Councillor
Mr. N. Bugloo	District Councillor
Mr. D. Ramsurn	District Councillor
Mr. D. Gopaul	Chief Executive
Mr. Y. Hosenally	Head, Land Use & Planning Department
Mr. N. Langur	Chief Health Inspector
Mr. P. Balloo	Head, Public Infrastructure Department

ADMINISTRATIVE TEAM

For Period July 2016 to June 2017

Administration Department	
The Chief Executive	Mr Dheeraj GOPAUL
Deputy Chief Executive	Mr Radhamohun BEEHARRY
Assistant Chief Executive	Mr Shardhanand BEEHUSPOTEEA
Human Resource Management Officer	Mrs Anita CHUMROO
IT Officer/Systems Administrator	Mr Irfaan HUSSEIN BHUGALOO
Safety & Health Officer /Senior Safety & Health Officer	Mrs Vidya KARUPUDAYYAN
Finance Department	
Financial Controller	Mr Randipsingh BULDEWO
Accountant /Senior Accountant	Mrs Meenakshi BOOKAURAM SEEBUNDHUN
Public Infrastructure Department	
Head, Public Infrastructure Department	Mr Parvesh BALLOO
Chief Inspector of Works	Mr. S. PADDIA
Land Use & Planning Department	
Head, Land Use And Planning Department	Mr Yassim HOSENALLY
Planning and Development Officer	Mrs Dayawantee SIBURUTH
Public Health Department	
Chief Health Inspector	Mr Navindranath LANGUR
Principal Health Inspector	Mr Ravichand MADHUB
Welfare Department	
Senior Welfare Officer	Mrs Sonia Devi PADAYACHY-COOPAMAH

ROLES & FUNCTIONS OF COMMITTEES

The Local Government Act 2011 provides for the District of Rivière du Rempart to be administered by an elected District Council.

During the above mentioned period, the Council had held its meeting every month, as required by law.

For period July 2016 to June 2017, Council met on 17 occasions, namely for **11** monthly ordinary meetings and **06** special meetings.

The following other statutory committees were set up and meetings thereof were held as stipulated by law:

These are the:

- Executive Committee
- Procurement Committee
- Permits and Business Monitoring Committee
- Safety and Health Committee

• Executive Committee

The Executive Committee is constituted of:

- the Chairman
- the Vice Chairman
- 5 other Council Members, appointed by the Chairman

The Executive Committee is chaired by the District Council's Chairperson.

Following amendments brought to the Finance Act and subsequently to the Local Government Act 2011, as from September 2016, the Executive Committee had responsibility to consider only .procurement issues.

The Executive Committee met for **18 sittings** during period July 2016 to June 2017.

- **Procurement Committee**

Procurement of goods and services was effected by the Council in accordance with provisions of the Public Procurement Act.

The Procurement Committee determines all issues pertaining to the procurement of goods and services and, as required by law, is constituted of:

- The Chief Executive or the Deputy Chief Executive as the Chairperson of the Committee
- The Financial Controller or his deputy
- One other Head of Department

Where the total value of the procurement exceeds Rs 100, 000, the Procurement Committee sends its recommendation to the Executive Committee for approval.

The Procurement Committee met for **32** meetings during period July 2016 to June 2017.

- **Permits and Business Monitoring Committee (PBMC)**

With amendments brought to the Local Government Act 2011 in September 2016, the membership of the PBMC was constituted anew as prescribed by law:

- Chairperson of the Council (in the Chair)
- Four Council members appointed by the Chairperson of the District Council
- Chief Executive
- Head, Land Use and Planning Department
- Chief Health Inspector and
- Head, Public Infrastructure Department

The Chief Executive and the Heads of Department, in their absence, were represented by an officer formally delegated for the purpose.

For period July 2016 to September 2016, the Executive Committee, following recommendations of the PBMC, had approved or rejected applications for BLUPs or OPPs. Where the decisions reached by the Executive Committee were in contradiction with the views submitted by the PBMC, the particular applications were referred to the Honourable Minister of Local Government & Outer Islands.

As from September 2016, the PBMC was responsible to determine applications without having to seek approval of the Executive Committee.

The Permits and Business Monitoring Committee met for **52** sittings during period July 2016 to June 2017. Amongst these 11 meetings were held prior to amendments brought to the Finance Act and subsequently to the Local Government Act 2011. **41** meetings were held as from 19.09.16.

- **Safety and Health Committee**

The Safety and Health Committees are held during normal working hours at least once every 2 months to be in accordance with Section 21 of the Occupational Safety and Health Act, 2005.

For the year 2016/2017, the Safety and Health Committee on **9** occasions.

- **Other Committees**

The Council is empowered by the Local Government Act 2011, to set up working committees with a view to monitor the smooth running of matters pertaining to its different departments.

The Council had thus set up these Committees:

1. Welfare Committee
2. Public Health Committee &
3. Public Infrastructure Committee

These committees do not have delegated powers and their recommendations were submitted to the Council for approval.

During period July 2016 to June 2017, the above three committees had a membership of **eleven** councillors.

- **Welfare Committee**

Submitted recommendations regarding the following issues:

a. Public libraries, technical courses, pre-primary schools, sewing and handicraft classes
b. Maintenance of sport infrastructures, equipment, gardens and public places.
c. Organization of sports, social, cultural and welfare activities as well as national competitions.

d. Any other matter pertaining to the Welfare Department.

The Welfare Committee had **10** meetings during the mentioned period.

- **Public Health Committee**

Submitted recommendations regarding the following issues:

(i) Scavenging programme for the District Council area; labour/equipment and identification of dumping grounds;
(ii) Upkeep of cemeteries and cremation grounds
(iii) Management of markets, fairs, hawkers, public toilets and places of public entertainment;
(iv) Any other matter pertaining to the Public Health Department.

The Public Health Committee had **10** meetings during the mentioned period.

- **Public Infrastructure Committee**

Submitted recommendations regarding the following issues:

(a) General maintenance programme - buildings, kiosks, bus-shelters, roads, bridges, drains, street and village name plates, benches etc.
(b) Programme of maintenance of councils' plants and equipments - vehicles.
(c) Provision and maintenance of street lighting.
(d) Provision and maintenance of public fountains, septic tank, absorption pits etc.
(e) Any other matter concerning Public Infrastructure Department.

The Public Infrastructure Committee had **10** meetings during the mentioned period.

REMUNERATION / ALLOWANCES OF COUNCILLORS

Remuneration/Allowance, as per the Local Government (Remuneration of Councillor) (Amendment) Regulation 2016, were paid as follows:

SN	FUNCTION	MONTHLY REMUNERATION	MONTHLY CELLULAR ALLOWANCE	MONTHLY TRANSPORT MILEAGE
1.	Chairperson of District Council	Rs. 39,575/-	Rs. 2,000	Rs. 10.30 Rate/KM
2.	Vice-Chairperson of District Council	Rs. 21,475/-	Rs. 1,500	
3.	District Councillor	Rs. 11,970/-	Rs. 500	
4.	Member of Executive Committee	Rs.14,050/-	Rs. 1,000	
5.	Chairperson of Village Council	Rs. 11,970/-		
6.	Vice-Chairperson of Village Council	Rs.6,195/-		
7.	Village Councillor	Rs. 2,695/-		

CORPORATE GOVERNANCE

In managing the area under its jurisdiction for July 2016 – June 2017, the Council had acted in accordance with the basic principles of corporate governance:

- observance of the legal framework
- equity and inclusiveness
- accountability
- effectiveness and efficiency
- participation
- innovation
- sustainability and long term oriented projects /initiatives
- sound financial management

Necessary procedures had been followed, namely:

- requests, works, projects referred to Council for examination and decisions.
- decisions of the Council were in conformity with appropriate legislations.
- funds allocated in line with provisions of the performance based budget.
- internal audit control for implementation of Council's decisions.
- ex-post control for Building and Land Use permit issued by Council.

For the sake of transparency, all the meetings of the Council during the above mentioned period were public. Press representatives were also invited. The provisions of the Local Government Act were strictly adhered to with regards to Council's meetings procedures.

TRENDS & CHALLENGES

The trend, as from the new financial period of July 2016 – June 2017, has been an overall development for the entire country.

Budgetary measures announced for financial year 2016 – 2017 were targeted, among others at building infrastructure which would meet future needs.

In consideration of climate changes and its environmental/social impact, priority was given to the construction of drains/ absorptions drains and roads. Another priority was social amenities which are most necessary for the welfare of the district's inhabitants.

Implementation of projects and organization of activities were done with existing limited resources which represented in itself a major challenge. However Council managed to rise to the challenges.

OPERATIONAL & SERVICE DELIVERY PLAN

OPERATIONAL & SERVICE DELIVERY PLAN

There following six departments were involved in the efficient discharge of the Council's duties:

- **The Administration**
- **Finance Section**
- **The Land Use and Planning Department**
- **The Public Infrastructure Department**
- **The Public Health Department**
- **The Welfare Department**

The Village Councils, being under the Administration Department, were also actively involved in the provision of services to the villagers.

For proper planning, organising, control, monitoring and communication of activities, both the District Council and the Village Councils had to operate within the provision of Budget 2016/2017.

THE ADMINISTRATION

- Internal Audit Section
- IT Section
- Occupational Health and Safety Section
- Procurement Section

❖ INTERNAL AUDIT SECTION

This unit had exercised control on the Council's services/activities to ensure that procedures were followed to achieve the objectives set, with a view of preventing fraud, malpractice, extravagance and waste.

During 2016, despite the limited resources, it is worth mentioning that the overall objectives of this Section were achieved.

As per Audit planned programme for 2016, it can be said that adequate control was exercised as follows:-

		Year 2016
1.	**Payment Vouchers Checked** District Council Village Councils (19)	100 % 100 %
2.	**Payroll Transactions Checked** (i) Overtime – (average per month) (ii) Mileage Allowance (monthly) (iii) Appointment / retirement / leave without pay /unauthorized leave / assignment of duties / transfers (average per month) (iv) Bus Fare (average per month)	100% monthly
3.	**Passage Benefits** No. of Computation Total amount paid	100%
4.	**Payment of Sick Leave** Check Computation of Bank Sick leave to employees	100%
6.	**Store's Materials Receipt Register** Audit checks on Ebiz System prior to processing payment certificates	100 %
7.	**Daily Cash / Cheque Collections and Banking** Audit checks on cash collected with Summary Report and their banking	100%
8.	**Vetting of Agreement and Letter of Award** Vetting of Bid Evaluation Report, Agreement and Letter of award	100%

❖ IT SECTION

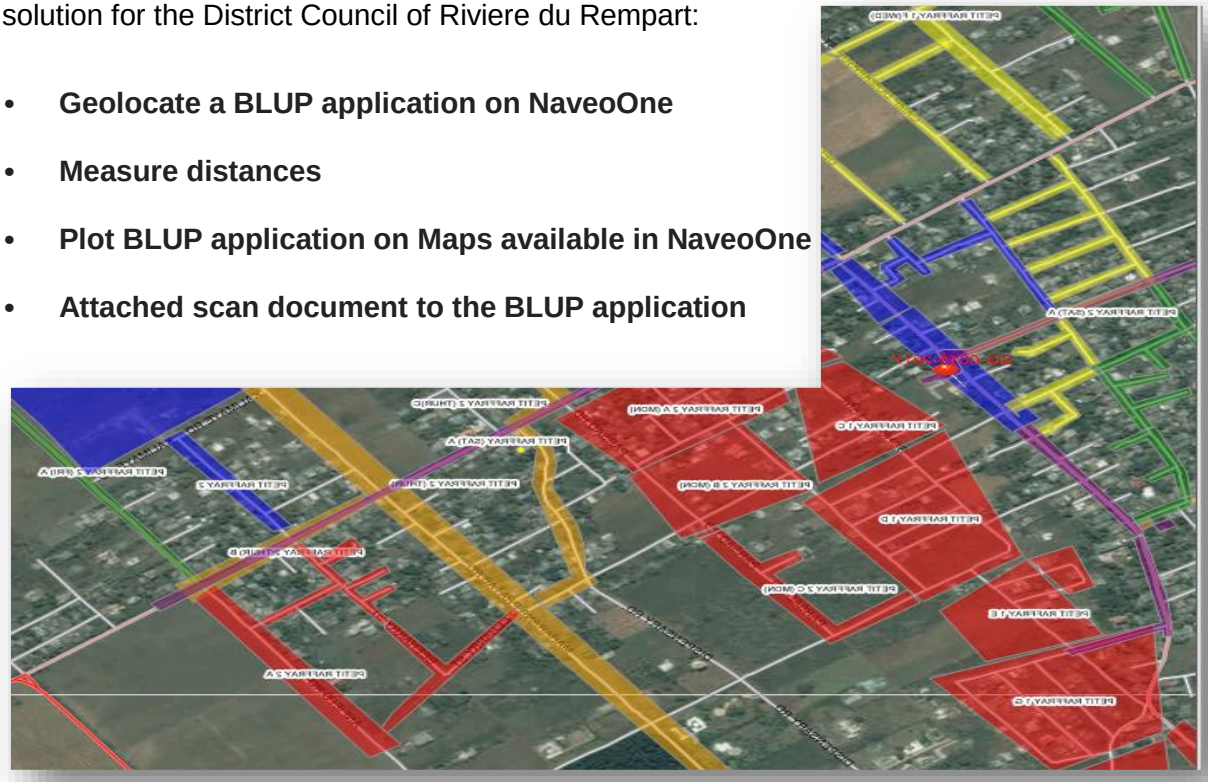
In line with the E-Governance vision of the government, the Online Application for Building and Land Use Permit, online complaints submission as well as the e-Payment for Trade Fees were introduced to offer fast, effective and efficient service delivery to the public and business community at large.

The GPS and GIS had enabled the Council to improve service delivery and provide enhanced control mechanisms. These features have been outlined below for the related department:

- **PLANNING DEPARTMENT**

The GIS provided a visual identification of the types of development which had been allowed or rejected within a particular area as well as previous recommendations for any particular development site. The system allowed for the retrieval of information and documents rapidly.

The GIS components, available in Naveo One, provided the following key elements of the solution for the District Council of Riviere du Rempart:



- **Geolocate a BLUP application on NaveoOne**
- **Measure distances**
- **Plot BLUP application on Maps available in NaveoOne**
- **Attached scan document to the BLUP application**

While evaluating authorizations for building and land use permits, the Council had been able to analyse vital points like canals, overhead irrigation, scavenging points, stone crusher points etc. and also see why other application/permits has been rejected or approved previously at one click.

- **HEALTH AND WORKS DEPARTMENT**

- **Live Map**

  Council was able, at any time, to view exact location of the vehicles

Moreover IT equipment i.e. PCs, laptops were upgraded to the latest technology to perform efficiently on a daily basis for the staff members.

The website of the District Council had also been updated with the latest web platform and design.

❖ OCCUPATIONAL HEALTH AND SAFETY

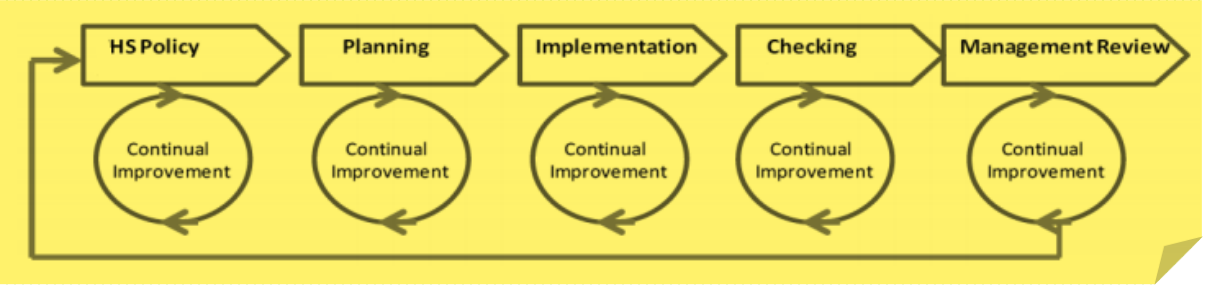
ACHIEVEMENTS FOR THE YEAR 2016/2017

1. Safety and Health Policy

The Safety and Health Policy was duly updated and necessary changes made, so as to be in line with the Mission, Vision and Values of the Council. The Employees Union was consulted as well before finalising the said Policy.

2. Implementation of Safety and Health Plan

The plan is consistent with both OHSAS 18001 Management Systems, ILO Standards as well the Occupational Safety and Health Act, 2005 and includes the following stages:



3. Safety and Health Committees

The Safety and Health Committee meetings are held during normal working hours at least once every 2 months to be in accordance with Section 21 of the Occupational Safety and Health Act, 2005.

The Committee consists of

- ❖ A Chairperson, being a senior member of the Management;
- ❖ A Vice-Chairperson, designated by the employees;
- ❖ A secretary , the Registered Safety and Health Officer; and
- ❖ 8 Members, equally represented by Management and Employees.

- The function of a Safety & Health Committee is to promote cooperation between the Council and its employees so as to achieve and maintain safe and healthy working condition

- For the year 2016/2017, the Safety and Health Committees have been held on a monthly basis instead of once every two months and there was a noticeable improvement in promoting co-operation between the District Council Management and the employees, in achieving and maintaining safe and healthy working conditions.

- There were 9 meetings of this Committee during the above-.mentioned period.

4. Updating of Procedures and Safe Systems of Work

Various Procedures/Safe Systems of work were introduced namely:

- ❖ Use of Incinerator;
- ❖ Performing Hot Work;
- ❖ Safe Storage in materials in the Store Department;
- ❖ Road Asphalting;
- ❖ Lorry Mounted Elevator;
- ❖ Operation of a Vehicle Mounted Bucket;

5. Preventing Workplace Injuries and Illnesses

The injury and illness prevention strategy begins with the identification of risks and measures to control or eliminate these risks. Some of the controls which have been implemented are:

- ❖ Equipment and tools are reviewed for HS compliance before operation and routinely after installation.
- ❖ Employees are trained on the hazards specific to their job prior to exposure.
- ❖ Department inspections are conducted routinely for early identification and correction of hazards.
- ❖ Formal accident investigation and review is actively implemented.
- ❖ Ergonomic assessments and proper workstation set-up are examples of some of the programs implemented to address ergonomic considerations.

6. Occupational Accidents

For the period July 2016 to June 2017, no accidents were recorded. Consequently, there has been no man days loss due to injury sustained at work.

7. Vaccination Campaigns

Vaccination campaigns were organised with regards to injection of Hepatitis B vaccines in 3 doses, for employees of grade Refuse Collectors, Burial Ground Attendant, Handy Worker (Special Class), Chemical Sprayer Operator, Groundsman and Road Menders.

• Some 160 employees attended the vaccination sessions held during that period.

Vaccination Sessions

8. Management Approach

In the DCRR Management approach to S&H, all employees are encouraged to speaking up if they sense a concern, and supervisors are directly accountable for providing safe work spaces, proper equipment and effective on job training for their employees.

Safety and Health hazards are reviewed and prioritized, and from this review, goals are established to measure our progress towards a positive impact in reducing the risk of injuries. Results of activities to meet these goals were monitored and communicated to Management throughout the year via the Health and Safety Committees.

Health and Safety Notice Boards were introduced for effective communication related to HS issues and information.

9. Introduction of a grievance structure

As part of HS policy, any employee may present a grievance related to Safety and Health practices through grievance forms which are available. Along with the grievance, a remedial action can be proposed as well by the grievant. Corrective Action/Preventive Action is taken as necessary and the grievant informed of the progress of work.

10. Fire Certificate

Following fresh application and inspection by the Mauritius Fire and Rescue Service, the DCRR building is now holder of:

- Valid Fire Clearance for operating a filling station with an underground diesel storage tank (as from 21 December 2016)

11. Training

Training sessions were organised on various occasions, namely:

- General Occupational Safety and Health;
- Lecture/Training on Fire Safety Awareness conducted by the Senior Station Officer, Piton Fire Station;

First Aid Training Sessions

- Training in basic First Aid conducted in May 2017, whereby 24 employees have been awarded a Basic First Aider Certificate, valid for 3 years;

- Lecture/Training on Manual Handling conducted by an Officer from the Ministry of Labour, Industrial Relations, Employment and Training.

Lecture on Manual Handling

- Training session were conducted on procedures to follow in case of Torrential Rain, based on the protocols that have been drafted and established.

12. Government Inspections

Government inspections indicate if the operations by the Council are meeting their compliance obligations as per OSHA 2005. Typically, our location was inspected for compliance requirements. The outcome of government inspections is reported to the Chief Executive and monitored and tracked for the effective closure if necessary.

• Two (2) Government inspections were successfully carried out in January 2017 and June 2017.

13. Internal HS Inspections

More frequent Safety and Health assessments were conducted and a photographic reporting system were introduced. These include various departments of the Head Office, Village Councils, Markets and Fairs, Cemeteries and Incinerators etc.

Results of our site inspections and Safety and Health aspects and hazard assessments drive our HS strategy and help develop core objectives which are communicated to, and adopted by, appropriate Management.

It is also ensured that all inspection records on machinery, fire alarm system, RCD etc. were properly maintained in a readily available log book by the respective Departments.

14. Risk Assessment

Risk assessment exercises were carried out for the following activities and have been documented. Same have been verified during inspection carried out by officer of the Ministry of Labour, Industrial Relations, Employment and Training during the month of January 2017 and June 2017. The Employees Union was consulted as well before finalising the said Policy. These include risk assessments for:

- Refuse Collection;
- Road Asphalting;
- Lorry Mounted Elevator;
- Mechanical Workshop and Garage;
- Offices of various Departments;
- Electricians at Work;
- Brush Cutting and operation of strimmer;
- Sustainable Safety in Cemeteries

15. Replenishment of First Aid Kits

First Aid Kits were replenished throughout the DCRR building and travelling kits have been introduced as well in all vehicles. Appropriate procedures have been set up regarding the travelling kits and the responsibility of managing same.

16. Examination of Equipment

The following Equipment were successfully examined by a Registered Machinery Inspector:

- Compactors and other scavenging vehicles;
- Electric operated wire rope hoist;
- Hydraulic operated sky elevator, mounted on lorry;
- JCB Backhoe loader;
- Manually Operated chain block hoist;
- Manually Operated trolley Jack.

17. Personal Protective Equipment

Where effective control of the risk to health and safety of workers cannot be achieved through any other measures then, the latter is being provided with Personal Protective Equipment and Clothing in addition with other control measures. The protective equipment are suitable and appropriate to the hazard to which they confer certain protection.

Additional PPE have been introduced for the year 2016/2017 example welder shoes as well as leather aprons, for the benefit of employees in the welding section.

❖ PROCUREMENT SECTION

Recommendations for procurement of goods and services and works were made in the procurement committee, then were approved in the Executive Committee. Afterwards, purchase orders were drawn by procurement section and service orders were drawn by departments. After receipts of goods and certification of original invoice, the claims were audited and then despatched to the finance section for payments.

The table below is an overview of the contracts awarded for period July 2016 to June 2017:-

CONTRACT AWARDED FOR 2016/2017

SN	PROJECT	CONTRACT VALUE (Rs)
1.	Completion of Funeral Hall at Pointe Des Lascars	596,575.00
2.	Construction of Village Hall at Piton	2,062,500.00
3.	Upgrading of Toilet Block & Yard at Petit Raffray	Upgrading of Yard 686,200.00 Toilet Block – 381,500.00
4.	Multipurpose Complex at Petit Raffray	17,020,000.00
5.	Multipurpose Complex at Roches Noires	2,925,000.00
6.	Construction of Drains	Rate Basis

7.	Supply & Laying of Asphaltic Concrete	Rate Basis
8.	Construction of Village Hall at Mapou	1,872,000.00
9.	Upgrading of Cemeteries	Cottage – 252,500.00 (i) Cap Malheureux – 1,542,250.00 (ii) Belmont – 181,512.50 (iii) Petit Raffray – 380,175.00
10.	Lighting of football ground at Belle Vue & Roches Noires	2,430,000.00 each

SN	PROJECT	CONTRACT VALUE (Rs)
11.	Geotechnical Investigation Report	851,598.00
12.	Construction of New Roads	Rate Basis
13.	Lighting of Football Ground at Piton	2,472,000.00
14.	Cleaning of Drains/Canals, Rivers/Rivulets	Rate Basis
15.	Lighting of Football Ground (Roches Noires)	2,472,000.00
16.	Renovation Works at Grand Gaube Village Hall	110,000.00

17.	Additional Works at Pointe Des Lascars Cemetery	359,950.00
18.	Renovation Works at Cap Malheureux	185,000.00
19.	Provision of overhang at incinerators	(i) Petit Raffray (ii) Piton
20.	Painting works in cremation grounds	46,000.00 229,504.50
21.	Renovation works in cremation grounds	(i) Cap Malheureux – 45,000.00 (ii) Goodlands – 76,000.00 (iii) Daruty -79,900.00 (v) Esp. Trebuchet – 120,000.00 (vi)
22.	Upgrading of Yard at Piton Village Hall	330,000.00
23.	Supply & Fixing of Aluminium Openings at Roches Noires Village Hall	96,000.00
24.	Partitioning Works at CE Office	34,100.00
25.	Cleaning services at Goodlands Traffic Centre and Toilet Block	Month to month basis – Rs 28,280.00/month
26	Repairs work in cloakroom at the Vale	Rs 312,337.65
27.	Office Partitioning	(i) 30,000.00 (Committee Section) (ii) 70,610.00 (PI Section)

THE PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department had, during financial period 2016-2017 fulfilled its responsibility with regards to provision and maintenance of infrastructure and amenities as listed hereunder:

- **construction/maintenance of roads (non-classified)**
- **construction and maintenance of drains**
- **installation/maintenance of street lighting points**
- **maintenance of infrastructural assets**
- **implementation of development projects**

ABSORPTION DRAINS

SN	SITE	DIMENSION	FUNDS ALLOCATED
1	Amitie Palmier Road	74.5m	1,8 M
2	Poudre D'Or Village	30m	
3	Goodlands Toorabally Road	28m	
4	Pte Aux Cannoniers Nr Dr Bourdet St	20m	1,019,084.00 M
5	Petit Raffray Village Council Road	10m	
6	Grand Gaube (i) Flamboyant St (ii) Kashmir Road	10m 10m	
7	Goodlands Morc St Antoine Comoran St Nr Toorabally House	15m	
8	Piton – Mahatma Gandhi St Nr Padarath House	15m	
9	Roche Noires – Branch Road Nr Seetanah House	10m	
10	Riviere Du Rempart – Maurel Road Nr Noordally Family	16m	
11	Mapou (i) Sunflower Road (ii) Lotus Road	15m 25m	1,955,647.50 M
12	Cottage (i) Birla Road (ii) NHDC	25m 15m	
14	Poudre D'or Village Nr Shivala	15m	
15	Goodlands Family Road	20m	
16	Piton (i) Farjan Road (ii) Independence Road	15m 15m	
17	Amaury – Morc Beau Climat (i) Nr Football Ground (ii) Nr Tobacco Shop	15m 15m	

LIGHTING OF FOOTBALL GROUNDS

SN	SITE	TOTAL (M)
1	Lighting of Football Ground at The Vale	4,860,000.00
2	Lighting of Football Ground at Belle Vue Maurel	

NEW ROADS

SN	SITE	DIMENSION	FUNDS ALLOCATED
1	Marigold St Piton	92 X 3.6	385,950.90
2	Orchid Lane Riviere Du Rempart	56.4 X 4	223,069.90
3	Lateral Maurel Rempart Riviere Du Rempart	105 X 2.5	268,272.90
4	Madhub Lane Roche Noires	102 X 3.3	513,754.00
5	Laporte St Poudre D'Or Hamlet	114.3 X 408	663,077.00
6	Trochetia St Amitie	124.6 X 3	419,977.00
7	Shivala Road Plaine Des Roches	68.3 X 3.6	468,000.00

PAINTING WORKS IN CREMATION GROUNDS

SN	SITE	FUNDS ALLOCATED
1	Amitie /Gokhoola	24,437.50
2	Amaury	17,595.00
3	Cap Malheureux	22,482.50
4	Cottage	34,212.50
5	Petit Raffray – (i) Daruty (ii) Nr Football Ground	39,100.00 18,572.50
6	Piton	17,106.25
7	Plaine Des Roches	29,325.00
8	Poudre D'OR Village	28,836.25
9	Riviere Du Rempart – Haute Rive	25,219.50
10	Roche Noires	34,212.50

RENOVATION WORKS AT CREMATION GROUNDS

SN	SITE	FUNDS ALLOCATED
1	Cap Malheureux (Anse La Raie)	45,000
2	Goodlands (Bois Rouge)	76,000
3	Petit Raffray (Daruty)	79,900
4	L'Esperance Trebuchet	120,000
5	Painting works in L'Esperance Trebuchet Cremation Ground	46,000
6	Additional works at Pointe Des Lascars Prayer Hall	359,950

RENOVATION WORKS AT VILLAGE HALLS

SN	SITE	FUNDS ALLOCATED
1	Renovation works at Grand Gaube Village Hall	127,000
2	Construction of Blockwall at Piton Village Hall	330,000
3	Metal Openings replaced by Aluminium Opening at Ground Floor only at Poudre D'Or Hamlet Village Hall	295,000
4	Supply and Fixing of Burglar Proof at First Floor at Goodlands Village Hall	80,000
5	Metal Openings replaced by Aluminium Opening at Plaine Des Roches	96,000

UPGRADING OF CEMETRIES AND CREMATION GROUNDS

SN	SITE	FUNDS ALLOCATED
1	Construction of Blockwall at Cap Malheureux Cemetery	1,542,250
2	Construction of enclosure wall at Cottage Cemetery	245,525.00
3	Repairs of Roofs of Office block at Belmont Cemetery	151,513.00
4	Repairs of Roof of Office block at Cap Malheureux Cemetery	185,000.00
5	Tarring of yard of Petit Raffray Cremation Ground	430,963.00

CONSTRUCTION OF VILLAGE HALLS

SN	SITE	TOTAL (M)
1	Construction of Village Hall at Mapou	1,872,000.50
2	Construction of Village Hall at Piton	2,062,500.00
3	Construction of Village Hall at Petit Raffray	2,702,500.00
4	Construction of Day Care Centre at Roche Noires	2,925,000.00
5	Construction of Multi-Purpose at Petit Raffray	17,020,000.00
6	Construction of Village Hall at the Vale	2,690,000.00

PURCHASE OF VEHICLES AND EQUIPMENT

Council had purchased, on 14 September 2016, the following car for official use by the Chairperson of the District Council:

Make	Cost
Jaguar XF 2.0R Sport	Rs 3.6 Million

THE LAND USE AND PLANNING DEPARTMENT

Functions of Land Use and Planning Department

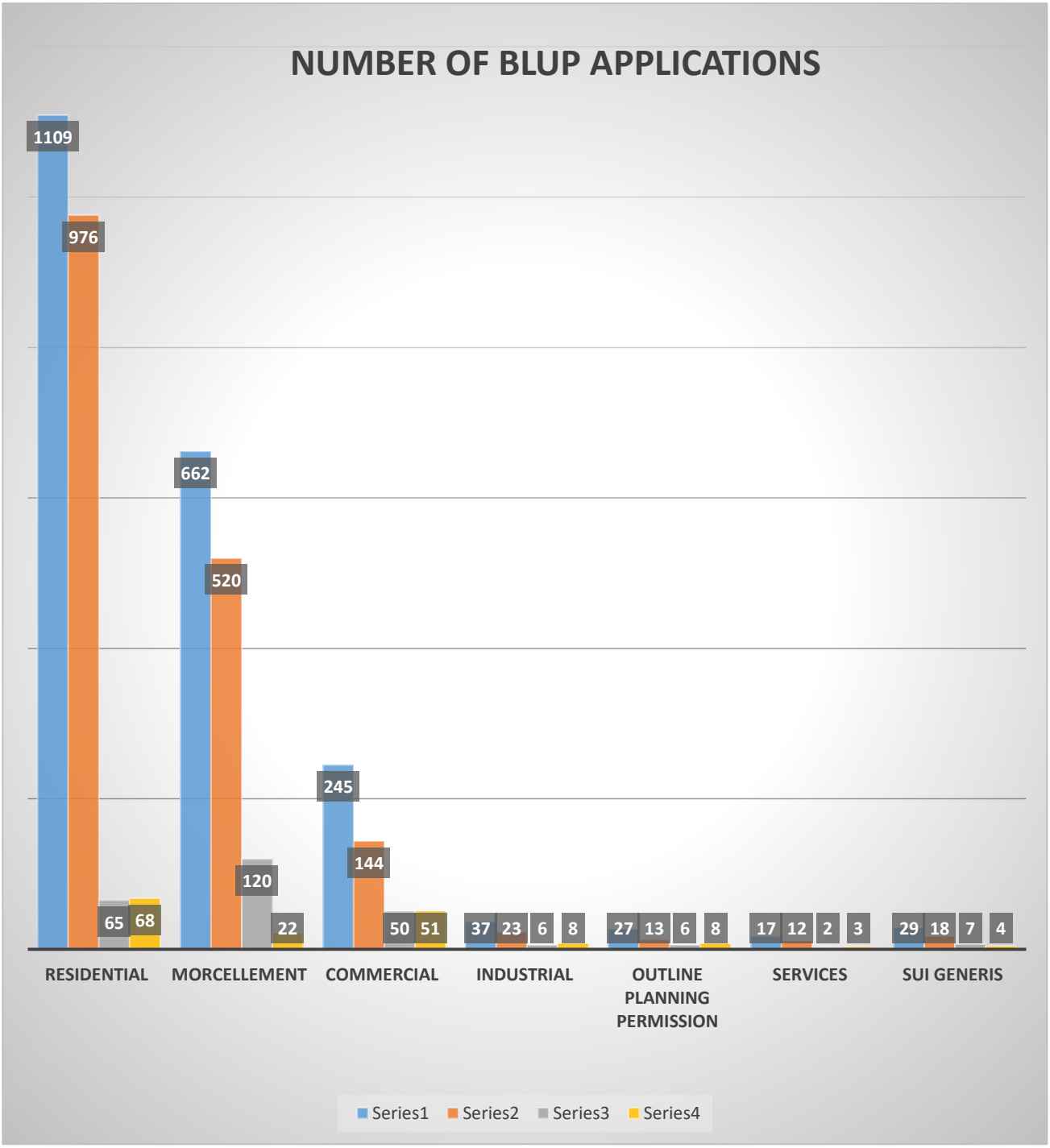
The department ensures the development control within the districts area through the

- issue of Building and Land Use Permits and regular ex-post control
- dissemination of guidelines relating to issue of permits

DEVELOPMENT CONTROL

FOR THE FINANCIAL YEAR 01 JULY 2016 TO 30 JUNE 2017

PERMIT TYPE	APPLICATIONS RECEIVED	ISSUED	REFUSED	IN ABEYANCE
RESIDENTIAL	1109	976	65	68
MORCELLEMENT	662	520	120	22
COMMERCIAL	245	144	50	51
INDUSTRIAL	37	23	6	8
OUTLINE PLANNING PERMISSION	27	13	6	8
SERVICES	17	12	2	3
SUI GENERIS	29	18	7	4


NUMBER OF BLUP APPLICATIONS
1109
976
65
68
662
520
120
22
245
144
50
51
37
23
6
8
27
13
6
8
17
12
2
3
29
18
7
4
RESIDENTIAL
MORCELLEMENT
COMMERCIAL
INDUSTRIAL
OUTLINE PLANNING PERMISSION
SERVICES
SUI GENERIS
Series1
Series2
Series3
Series4

THE PUBLIC HEALTH DEPARTMENT

The Public Health Department had assumed its overall responsibility for sound and healthy conditions within the district, namely

- collection and disposal of refuse
- cleansing of public places (roads, drains, gardens, riverbanks, greenspaces)
- rodent and pest control
- cleaning campaigns

A. Scavenging Services

Among others, the main responsibilities of this Department include supervision of scavenging services, control of markets, cemeteries, economic operators as well as abatement of nuisances as per notices from other Ministries.

Out of nineteen (19) villages, four (4) of them have outsourced services namely at Goodlands and Riviere du Rempart by Council whereas for Grand Baie and Cap Malheureux by MOLG.

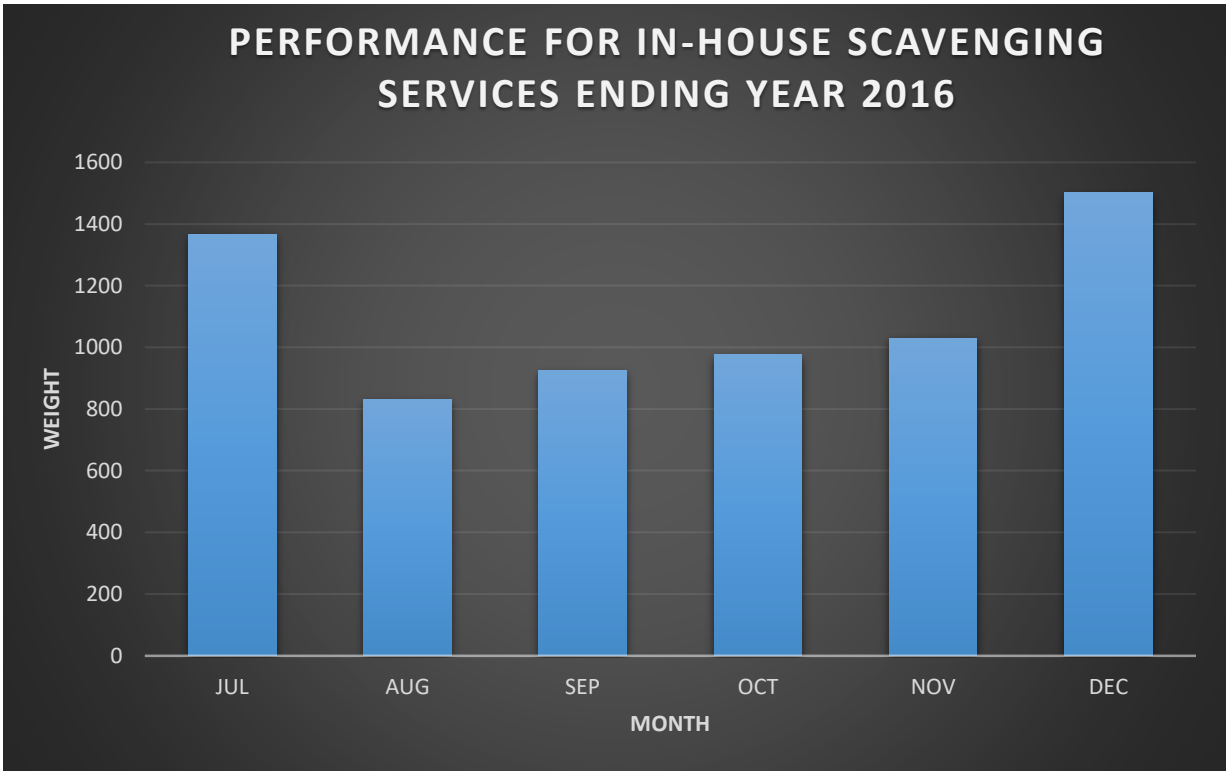
In order to optimize use of inhouse resources for refuse collection, the Council area is divided into 15 sites covering 15 villages – Petit Raffray having two teams, Poudre D'or Hamlet and Esperance Trebuchet have been merged as well as Amitie/Gokhoola/Mapou and part of Bois Rouge and one site created at St Francois/Calodine. Each site comprises of a team of one driver, one Field Supervisor, and 5 – 6 Refuse Collectors. Each team services about **1100** households/commercial premises per week. Nine (9) tipper lorries and (7) compactors are in use with 133 Refuse Collectors, 10 Field Supervisors, 11 Drivers and 4 Handymen. However, an average of four hours of work are performed per site for collection and one hour for sweeping of roads/green spaces and cleaning of barelands and cremation grounds. Scavenging Services are provided as per established programme of work. Furthermore, herbicide spraying has been carried out in all villages.

- **Waste collection data financial year 2016/2017 (In-house)**

All records of data were entered in a sheet of specific format jointly prepared by the Ministry of Local Government.

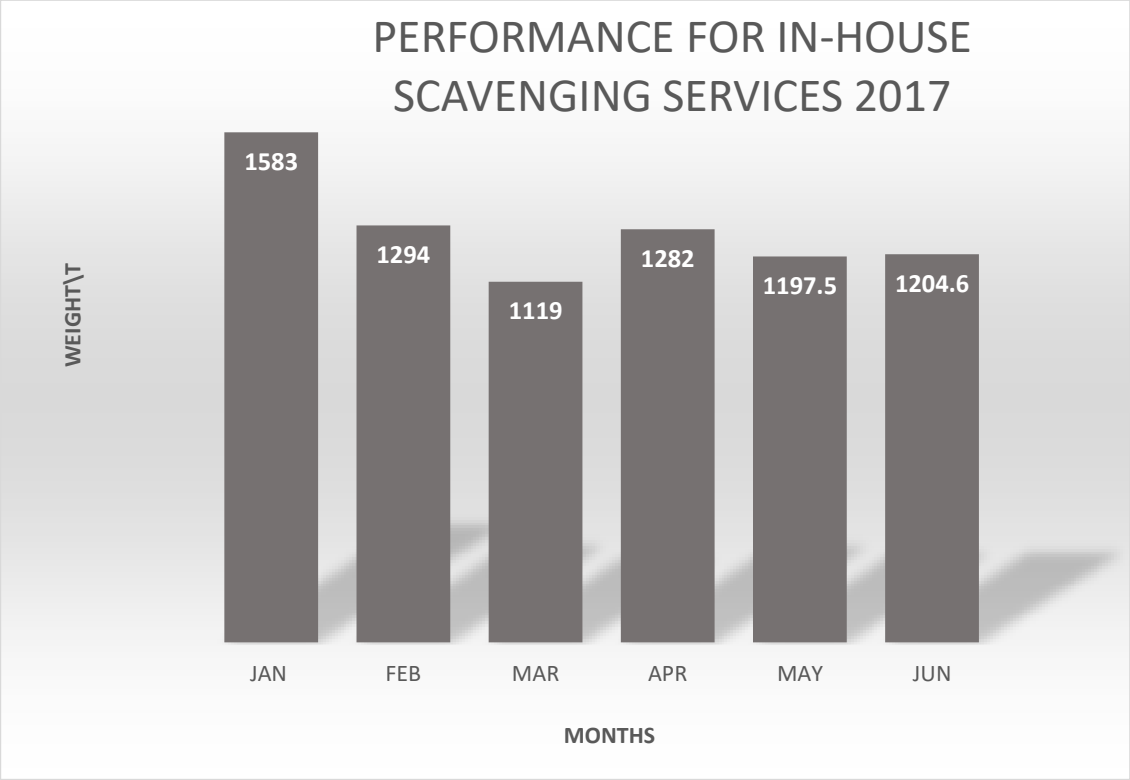
Number of trips of wastes collected and conveyed to Transfer Station of Poudre D'Or were around 4430. The amount of waste collected is shown below:

PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2016						
MONTHS	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**
WEIGHT/T	1365	832.24	924	975.35	1030	1502.1
TOTAL WEIGHT/T	**6628.68**					



Performance for In-House Scavenging Services – 2017

PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2017						
MONTHS	JAN	FEB	MAR	APR	MAY	JUN
WEIGHT/T	1583	1294	1119	1282	1197.5	1204.6
TOTAL WEIGHT/T	**7680.1**					



- **Herbiciding**

  Herbicide spraying was effected as per established programme.

- **Lopping of branches/felling of trees**

  It has been done by contracted out service upon authorisation from Conservator of Forest.

- **Cleaning of barelands**

  A team of 4 Refuse Collectors headed by 1 Field Supervisor performed cleaning of barelands in all the 19 villages. Recent survey has revealed that there were about 1,925 plots of barelands within the residential areas. It was noted that most of them were of unknown owners.

  Notices were served as per Section 60(7) of Local Government Act 2011 at regular intervals upon known owners of private properties requiring them to clean and maintain their respective plots of land keeping them free from waste, undergrowth or noisome vegetation at all times.

- **Clean-up Campaigns**

  They are normally performed upon availability of special funds from Ministry of Local Government.

  - **Bulky Waste Campaign**
    It was carried in March 2017 and April 2017.
  - **Rodent Control**
    Funds were provided by the Ministry of Local Government. All nineteen villages were covered.
  - **Embellishment Campaigns**
    These are effected upon availability of plants from the Ministry of Environment and private nurseries. 500 plants were received from the Ministry of Environment and cultivated in various villages

B. Management of Market/Fairs

The two (2) markets found at Goodlands and Riviere du Rempart were managed, including their maintenance as well as control of illegal hawkers in the vicinity and verification of arrears due of stall holders. Furthermore, Expression of Interest was launched for Rivière du Rempart so as to fill in vacant stalls. As regards to Goodlands new market necessary procedures had been activated. Issues regarding the plot of land had been cleared with the St Antoine Sugar Estate. Thus, it was expected that construction works would start in 2018/2019.

C.

Cemetery/Cremation Grounds

All six (6) cemeteries and seventeen (17) cremation grounds were cleaned to the satisfaction of the Council. Cemeteries were maintained by eleven (11) Burial Ground Attendants. As regards to Gas Incinerators, two incinerator operators operate the 3 incinerators and it was expected to recruit at least four (4) such operators who would be trained.

The operation of incinerators are in line with sustainable environment as less pollution is caused as compared to traditional pyre.

D. Cleaning of Drains and Rivers

(a) Open Drain (Funds were provided by MOLG : Rs 1,000,000)

They were cleaned by in-house labour for period February 2016 to May 2016 and September 2017 to December 2017 at Goodlands by-pass, Belle Vue Maurel, Amaury, Amitie, Mapou/Bois Rouge, Poudre D'or and Hermitage, Petit Raffray (Morc. Gowreesungkur) and extent was around 15,467 meters for both periods.

(b) Covered Drains (Funds were provided by MOLG)

Such works were contracted out and cleaning were performed under the supervision of Public Health Department and Public Infrastructure Department.

The length of drain cleaned is 14, 28.50 meters.

(c) Rivers

Such works were contracted out and cleaning were performed under the supervision of Public Health Department and Public Infrastructure Department.

The length of rivers cleaned is 500 meters.

THE WELFARE DEPARTMENT

- **Organisation of Cultural and Social Activities as well as sports activities**
- **Support to sports and other clubs affiliated to the Council**
- **Pre-primary Schools**
- **Library Facilities**

The above falls within the sphere of responsibilities of this department.

SN	LIST OF ACTIVITIES ORGANISED BY THE WELFARE DEPARTMENT DURING PERIOD JULY 2016 TO JUNE 2017
1.	Jeux du Nord was organized from 17 July 2016 to 17 August 2016 with the following disciplines; Football, Volleyball, Petanque, Cross Country, Cycle, Race, Badminton, Table Tennis, Karateh, Judo , Swimming and Boat Race… Around 1,500 athletes participated.
2.	Two cultural programmes were organized in the context of Divali one at Piton and the 28th October 2016 and the other one at Petit Raffray was held in collaboration with Radio Plus on 30th October 2016.
3.	Cheque remittance ceremony was held for Cavadee, Ougadi and Mahashivratree
4.	Clean up campaign was held for the cleaning up of Greenspace, barelands, children Playgrounds and rivers during the months April, May and June 2017
5.	On the 26th May 2017, Torch Bearing Ceremony was held with a rally from Pamplemousses followed by a march in Mapou. Then the inauguration of Mapou Village hall was held during which the HSC Laureate Miss Vidoushee Jogarah was awarded.
6.	In December , Council proceeded to inaugurations of Petit Raffray and the Vale Village Halls.

ACTIVITIES ORGANISED BY WELFARE DEPARTMENT

DURING PERIOD

JULY 2016 & JUNE 2017

Jeux du Nord July 2016 to August 2016

Tennis at Rivière du Rempart Youth Centre

Football tournaments

Prize Giving

Petanque Tournaments

Eid celebrations 2017

Divali at Petit Raffray with Radio Plus

FINANCIAL POSITION &

OVERVIEW

Budget Estimate 2016/17

Recurrent Budget

The budget estimates for the year 2016-17 was approved by the Ministry of Local Government with a surplus of Rs 0.2 M, total revenue of Rs 258.4 M and total authorized expenditure of Rs 258.2 M.

During the financial year 2016-17 the parent ministry approved a revised budget estimates with a deficit of Rs 25.6 M, total revenue of Rs 258.4 M and total authorized expenditure of Rs 284 M.

Capital Budget

Capital grant of Rs 10 M was provided under the Local Development Project for the year 2016-17 for the construction of village halls and resurfacing of roads.

Three village halls were constructed at Mapou (Rs 2M), Piton (Rs 2.4M) and The vale (Rs 2.7M) and Rs 2.9 M was used for the resurfacing of existing public roads.

Special Capital Grant of Rs 72 Million

Development projects under the above grant was nearly completed with the exception of the construction of the Multipurpose Complex at Petit Reffray (Project Value Rs 18 M) and the Dare Care/Multipurpose Complex at Roches Noires (Project Value Rs 3.8 M). These two projects was projected to be completed and operational by the end of June 2018.

FINANCIAL HIGHLIGHTS

Change in Financial Year End

In 2016, following amendments made to the Local Government Act 2011, the Council changed its financial year end from 31 December to 30 June. For transition purposes, the financial statements for 2016 was therefore prepared for 6 months (1 January 2016 to 30 June 2016) whilst the current financial year 2016/2017 is for a normal 12 months (1 July 2016 to 30 June 2017).

To ensure comparability in this annual report, the previous year figures (2016) relating to the statement for financial performance have been annualized.

Revenue

The Council's revenue comprised of grant received from the Central Government and its own internally generated revenue as set out in Chart 1.

The grant received from the Central Government comprised of Grant- In- Aid (Rs 178M) meant for financing recurrent expenses and grants for capital projects(Rs 59). Moreover, the council generated its own revenue through stall fees, trade fees, building and land use, advertising fee and other occasional fees amounting to

Chart 1

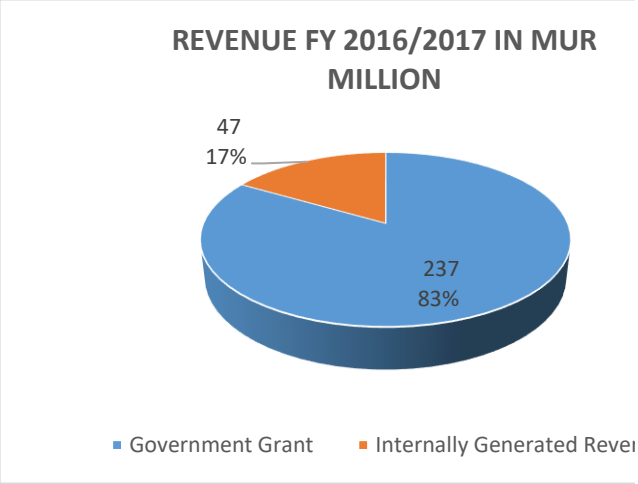
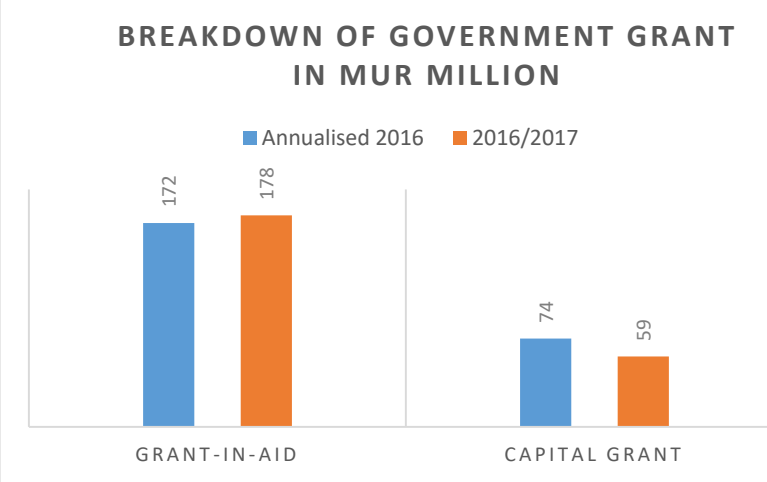


Chart 2



The Council's internally generated revenue was as per Chart 3 and Chart 4.

Chart 3

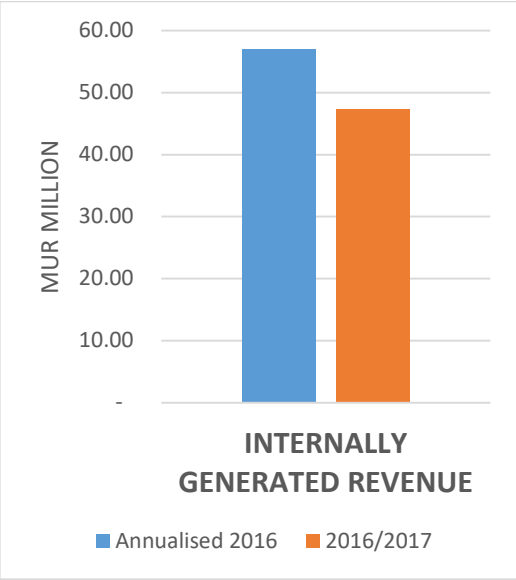
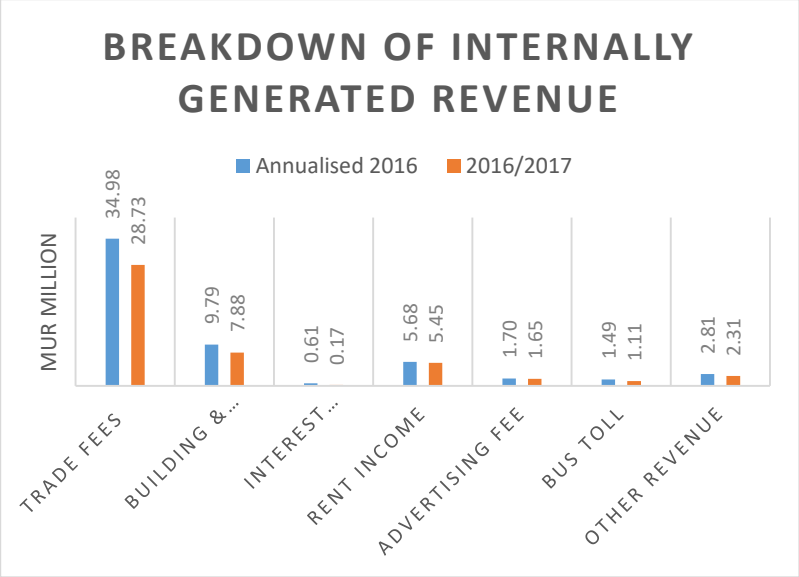


Chart 4

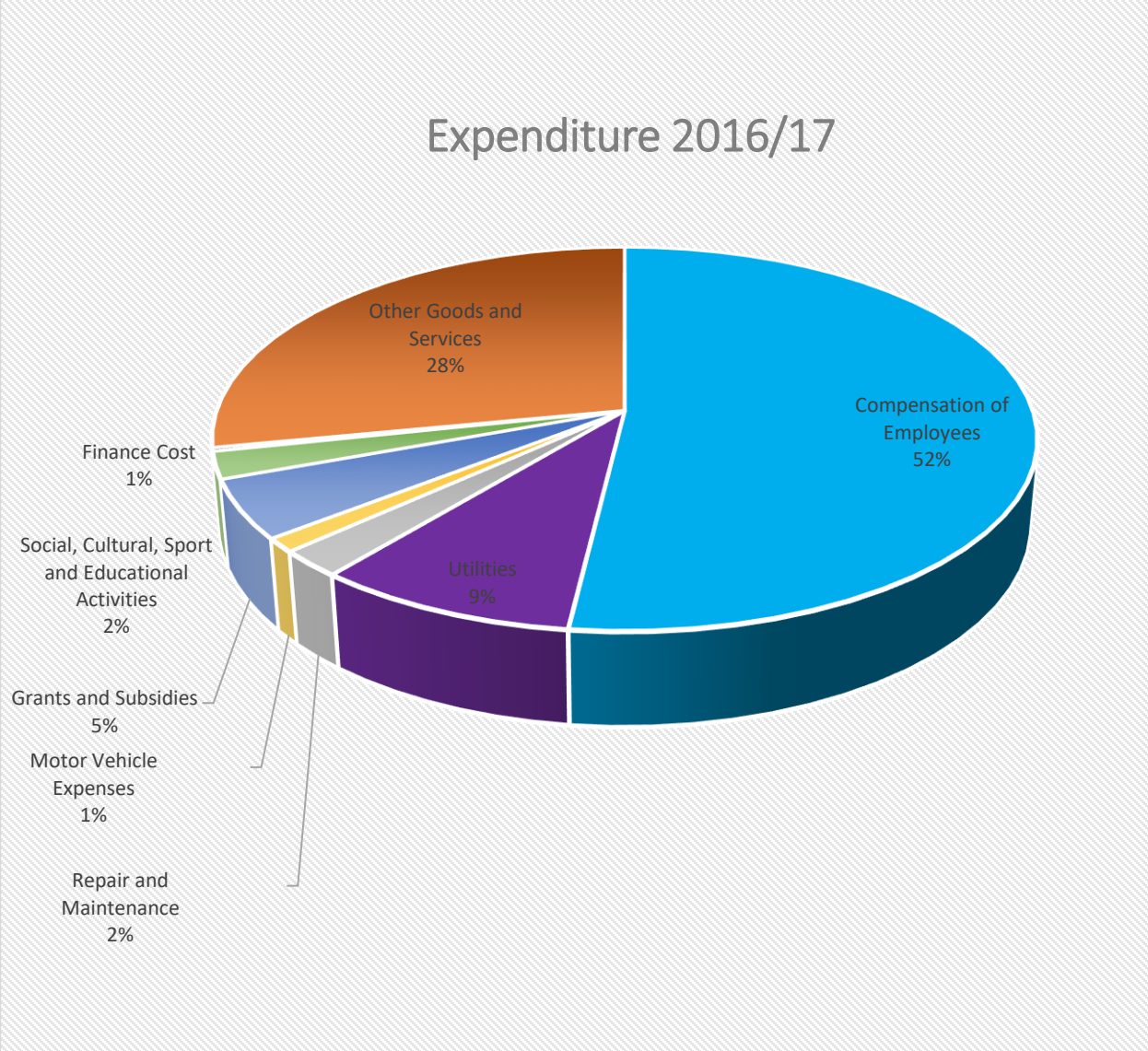


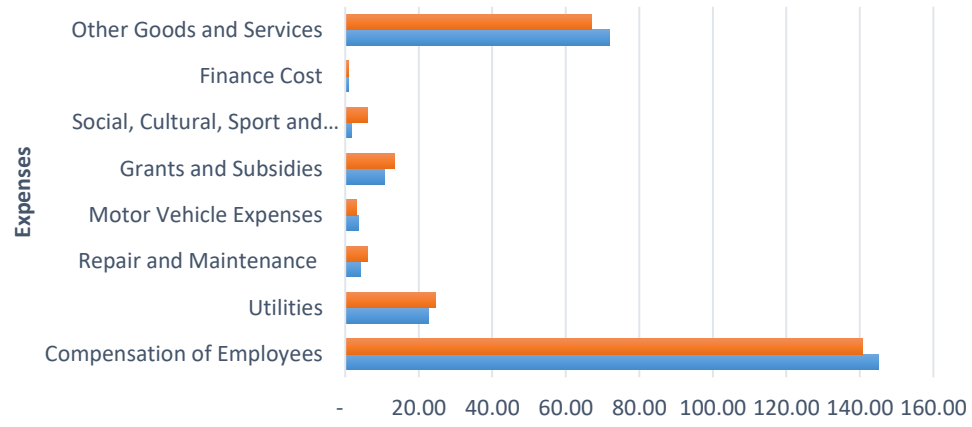
A drop of 17% (MUR 9.7 Million) in internally generated revenue was noted from FY 2016 (annualized) to FY 2016/2017. This was mainly due to amendments made to the Local Government Act 2011, whereby economic operators carrying out trade activities and having annual trade fee not exceeding 5,000 rupees as at 30 June 2016 were exempted from payment of trade fee for a period of 3 years as from 1 January 2017. No significant change was noted in the other sources of revenue.

EXPENDITURE

The overall expenditure of the Council for financial year 2016/17 was Rs 227.4 M compared to Rs 271 M for the annualized year 2016. In Year 2016, the expenditure was significantly high due to the award of payment plus interest in favour of Alphamix Ltd in the on-going arbitration case in dispute in connection with the construction of the Riviere du Rempart market fair. A total of Rs 94 M was accounted as interest payment.

The Figure below illustrates expenditure in year 2016/17





Rs (Million)	Compensation of Employees	Utilities	Repair and Maintenance	Motor Vehicle Expenses	Grants and Subsidies	Social, Cultural, Sport and Educational Activities	Finance Cost	Other Goods and Services
2016/2017	140.84	24.54	6.17	3.20	13.51	6.18	0.81	67.02
Annualised 2016	145.17	22.68	4.28	3.49	10.64	1.67	0.86	71.89

The trend shows that expenditure is rising and it is expected to follow the same trend due to the recruitment of additional employees and maintenance will vary with additional public amenities added to the council administration.

Financial Targets

The council envisage to increase its internally generated revenue by reviewing the Regulations of the Building and Land Use and Trade fees. The council also look forward to raise revenue collected as market fee by increasing the number of stalls in the new market of Goodlands. We also aim at claiming for admission charges in future.

APPENDICES

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017

	NOTES	30 June 2017	30 June 2016 Restated
ASSETS			
NON-CURRENT ASSETS			
Public Infrastructure, Plant and Equipment	4	99,785,397	91,796,90
Land	6	48,242,289	48,242,28
Intangible Assets	5	162,352	263,08
Investments	15	732,252	-
Receivables	8	2,351,873	1,046,87
		151,274,164	141,349,15
CURRENT ASSETS			
Inventories	7	3,654,886	3,519,36
Receivables	8	26,693,254	25,013,26
V k-in-Progress	30	14,827,042	1,948,29(
Cash and Cash Equivalent	9	46,941,440	80,458,69
		92,116,621	110,939,61
CURRENT LIABILITIES			
Payables	10	119,527,103	142,154,42
Borrowings	11	924,000	2,874,00(
Employee Benefits	12	12,064,222	13,218,91
Provision		9,148,726	10,862,92(
		141,664,051	169,110,262
NET CURRENT ASSETS / (LIABILITIES)		(49,547,429)	(58,170,647
LESS: NON-CURRENT LIABILITIES			
Borrowings	11	12,474,000	13,398,000
Employee Benefits	12	59,713,072	54,419,348
E loyee Retirement Benefit Obligation	13	242,049,735	231,585,465
		314,236,807	299,402,813
NET ASSETS		(212,510,073)	(216,224,309)
RESERVES			
Accumulated Deficit		(222,315,326)	(235,630,458)
Reserves	16	9,805,253	19,406,148
TOTAL NET ASSETS / EQUITY		(212,510,073)	(216,224,309)

Approved by Council at the meeting of 27 October 2017

Prembhoodas Ellayah
CHAIRMAN

Dheeraj Gopaul
CHIEF EXECUTIVE

The notes 1 to 33 are an integral part of the financial statements.

1

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2017

	Notes		Year Ended 30 June 2017	Six Months Ended 30 June 2016
			RS	RS
Revenue				
Trade Fees			28,733,300	17,488,400
Government Grant	14		237,468,263	123,111,698
Building & Land Use Permit Fee			7,879,584	4,895,078
Interest Income			172,834	304,511
Rent Income	17		5,445,510	2,840,955
Other Revenue	17		5,079,611	2,994,405
Total Revenue			284,779,101	151,635,046
Expenses by Nature:				
Compensation of Employees	18		119,535,282	60,625,140
Utilities	19		24,538,992	11,341,446
Repair and Maintenance	20		6,167,937	2,139,444
Motor Vehicle Expenses	21		3,199,284	1,746,051
Employee Retirement Benefit Obligation	13		352,384	304,792
Employee Benefits	27		20,956,436	11,656,246
Audit and Legal fees	22		11,437,025	550,207
Grants and Subsidies	23		13,505,951	5,320,661
Other Goods and Services	24		33,583,616	100,701,256
Finance Cost	26		808,900	11,611,828
Depreciation of Fixed Assets and Intangible Assets		4, 5	37,378,164	19,386,653
Total Expenses			271,463,970	225,383,723
Surplus / (Deficit) for the year/period			**13,315,132**	**(73,748,678)**
Other Comprehensive Income				
Items that will not be reclassified subsequently to profit or loss				
Passage Fund			510,991	167,599
Employee Retirement Benefit Obligation	13		(10,111,886)	(12,061,484)
Land revaluation			-	-
Total Comprehensive Surplus / (Deficit)			**3,714,236**	**(85,642,562)**

The notes 1 to 33 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

STATEMENT OF CHANGES IN NET ASSETS / EQUITY

FOR THE YEAR ENDED 30 JUNE 2017

	Passage Fund	Retirement Benefit Obligation Reserve	Land Revaluation Reserve	Accumulated Deficit	Total
	RS	RS	RS	RS	RS
Balance At 01 January 2016	2,323,656	(19,562,639)	48,242,289	(162,681,040)	(131,677,734)
Add: Restatements	-	296,727	-	799,260	1,095,987
Balance At 01 January 2016 (restated)	**2,323,656**	**(19,265,912)**	**48,242,289**	**(161,881,780)**	**(130,581,747)**
Surplus for the period	-	-	-	(73,748,678)	(73,748,678)
Other Comprehensive Income for the period	167,599	(12,061,484)	-	-	(11,893,885)
Land revaluation	-	-	-	-	-
Balance At 30 June 2016	**2,491,255**	**(31,327,396)**	**48,242,289**	**(235,630,458)**	**(216,224,310)**
Balance At 01 July 2016	2,491,255	(31,327,396)	48,242,289	(235,630,458)	(216,224,310)
Surplus for the period	-	-	-	13,315,132	13,315,132
Other Comprehensive Income for the period	510,991	(10,111,886)	-	-	(9,600,895)
Land revaluation	-	-	-	-	-
Balance At 30 June 2017	**3,002,246**	**(41,439,282)**	**48,242,289**	**(222,315,326)**	**(212,510,074)**

The notes 1 to 33 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 30 JUNE 2017

	Notes	Year Ended 30 June 2017	Six Months Ended 30 June 2016
		RS	RS
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus / (Deficit) for the year		13,315,132	(73,748,678)
Adjustments for:			
Finance Charge		808,900	11,611,828
Provision for Employee Retirement Benefit Obligation		352,384	304,792
Depreciation of Fixed Assets and Intangible Assets	4	37,378,164	19,386,653
Movement in land revaluation reserve		-	-
		51,854,579	(42,445,404)
Movement in Working Capital:			
(Increase)/Decrease in Inventories		(135,521)	(1,769,002)
Increase/(Decrease) in Payables		(22,627,320)	114,418,519
Increase/(Decrease) in Deferred Income	14	0	373,318
Increase/(Decrease) in Capital Grant		(1,714,194)	715,758
(Increase)/Decrease in Receivables		(2,984,990)	(17,257,918)
(Increase)/Decrease in Work-In-Progress		(12,878,752)	(50,887)
Increase/(Decrease) in Employee Benefits		4,139,027	3,918,829
Net Cash flows from operating activities		**15,652,829**	**57,903,212**
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Fixed Assets	4	(45,265,925)	(30,727,534)
Acquisition of Intangible Assets	4	0	(45,000)
Vesting of land		-	0
Additions in Investments		(732,252)	732,252
Investment income		510,991	167,599
Net Cash Flows from investing activities		**(45,487,187)**	**(29,872,683)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Borrowings		(2,874,000)	(12,800,539)
Finance Charge		(808,900)	(11,611,828)
Net Cash Flows from financing activities		**(3,682,900)**	**(24,412,367)**

Net Increase/(decrease) in Cash and Cash Equivalents			**(33,517,257)**		**3,618,162**
Cash and Cash Equivalents at beginning of year			**80,458,697**		**76,840,535**
Cash and Cash Equivalents at end of year			**46,941,440**		**80,458,697**

The notes 1 to 33 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED

1. GENERAL INFORMATION

The District Council of Riviere du Rempart is a corporate body established under the Local Government Act 2011, Part II Section 3 and 7. The place of management is at Royal Road, Mapou.

The District Council is responsible for overviewing the administration of the Riviere du Rempart District area and its 19 villages.

2. APPLICATION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS AND SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below.

A. Basis of Preparation and Statement of Compliance

The financial statements have been prepared in accordance with Section 133 of the Local Government Act 2011, the International Financial Reporting Standards and the International Accounting Standards.

The financial statements have been prepared under the historical cost convention, except as disclosed in the accounting policies below.

B. Application of new and revised International Financial Reporting Standards

In current year, the Council has adopted all of the new and amended Standards and Interpretations issued by the International Accounting Standards Board (the "IASB") and the International Financial Reporting Interpretations Committee (the "IFRIC") of the IASB that are relevant to its operations and mandatory for application for the financial year. The adoption of these new or amended IFRS and interpretations has not resulted in substantial changes to the accounting policies of the Council and have had no material effect on the amounts reported for the current or prior financial years.

At the date of authorization of these financial statements, the following Standards and Interpretations have already been issued but not effective:

Description	Issue Date	Effective Date Annual periods commencing on
IFRS 1 First-time Adoption of International Financial Reporting Standards (Amendments resulting from Annual Improvements 2014–2016 Cycle (removing short-term exemptions)	December 2016	Annual periods beginning on or after 1 January 2018
IFRS 2 Share-based Payment	June 2016	Annual periods beginning on or after 1 January 2018

(Amendments to clarify the classification and measurement of share-based payment transactions)		
IFRS 4 Insurance Contracts Amendments regarding the interaction of IFRS 4 and IFRS 9	September 2016	An entity choosing to apply the overlay approach retrospectively to qualifying financial assets does so when it first applies IFRS 9. An entity choosing to apply the deferral approach does so for annual periods beginning on or after 1 January 2018.
IFRS 15 Revenue from Contracts with Customers	September 2015	Annual periods beginning on or after 1 January 2018
IFRS 16 Leases	January 2016	Annual periods beginning on or after 1 January 2019
IAS 28 Investments in Associates and Joint Ventures Amendments resulting from Annual Improvements 2014–2016 Cycle (clarifying certain fair value measurements)	December 2016	Annual periods beginning on or after 1 January 2018
IAS 40 Investment Property Amendments to clarify transfers or property to, or from, investment property)	December 2016	Annual periods beginning on or after 1 January 2018

IFRS 16 leases

The Council currently leases a hall for one of its village council. Under the IFRS 16 lease, the Council will have to account for right-of-use asset and a corresponding liability in its statement of financial position.

The Council anticipates that the adoption of the remaining standards in the future periods will have no material effect on the financial statements.

C. Significant Accounting Policies

(a) Revenue Recognition

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

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

(i) School fees, advertising fees and bus toll are accounted for as income on an accrual basis unless collectability is in doubt.

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

(iii) Building and land use permit fee, burial and incinerator fees are recognized on and actual basis, that is the amount actually received and/or collected.

(iv) Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated by the Local Government Act 2011 Section 122 (2). It is an offence to carry out such trade without the payment of the appropriate fees. However, there is a high risk that a trader is not operating his trade and has failed to complete the procedure for cessation and thus the probability of payment of outstanding trade fee in the following years is low. Hence, as the collectability of trade fee receivable is not reasonably assured, in accordance with IAS 18 revenue, the District Council has not recognized trade fee on an accrual basis. Trade fee has instead been accounted on an actual basis.

(v) Interest income arising from investments of the Passage Fund is not accounted in the statement of profit or loss but is instead accounted as equity in the statement of financial position.

(b) Government Grants

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

Government grant-in-aid that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs are recognized in the statement of financial performance in the period in which they become receivable.

(c) Public Infrastructure, Plant and Equipment, Land and Intangible Assets

(i) Buildings

Buildings held for use in the supply of services and for administrative purposes are stated in the financial statements at cost or transfer value, being the fair value at the date of transfer of ownership less any subsequent accumulated depreciation and/or accumulated impairment losses. No revaluation is carried out unless required.

(ii) Land is maintained at cost and is not depreciated.

Land vested by Morcellement promoters to the Council are in principle transferred to the Council at the token amount of MUR 1 per plot and the contract of the deed of sale clearly stipulates that the plot of land shall be used only for the purpose for which it has been vested to the Council under the Morcellement Act. The land shall be used only as green space or for social purpose without the right to dispose. These land have been capitalized.

Land vested to the Council by the Ministry of Housing and Lands are in fact vested to the Ministry of Local Government. These land are for community use for the inhabitants of that particular region where the development actually took place, however its maintenance and up-lifting is handed over to Council. The Council has no right to sell it or use for any other purpose. These land have been disclosed in the notes to the Financial Statements.

(iii) Construction of drains and roads, accommodation of playground and green space, and street lighting costs and resurfacing of existing roads are capitalized under public

infrastructure. On the other hand, cost of patching of roads, cost of traffic signs and names plates, maintenance and repairs of public infrastructures are charged to the income statement as expenses in the year they are incurred.

(iv) Computer and Equipment, Furniture, Fixtures, Fittings, Motor Vehicles, Intangibles are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at its carrying value.

Depreciation is charged so as to write off the cost of fixed assets less the residual value at the annual estimated rates over their useful lives, using the straight line method. The estimated useful lives, residual value and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the statement of performance.

The annual rates are used in the calculation of depreciation:

Building	5%
Public Infrastructure	20%
Computer and Equipment	25%
Furniture, Fixtures and Fittings	10%
Motor Vehicles	20%
Intangible Assets	25%

(d) Inventories

Inventories are carried at the lower of cost and net realisable value. Inventories are stated at weighted average value or weighted average price of lots of items where balance of the lot is greater than zero. Value for the item of stock is the cost charged by supplier. The Council practices the first in first out basis (FIFO) for the issue of stock items.

FINANCIAL ASSETS

Financial assets are classified as financial assets at fair value through surplus/deficit, loans and receivables, held to maturity investments, and the Council determines the classification of its financial assets at initial recognition.

(e) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank, cash in hand and short term deposits with financial institutions. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

(f) Receivables and Impairment

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are presented as current assets, except for those expected to be realised later than 12 months after the balance sheet date which are presented as non-current assets.

Receivables are recognized initially at fair value and subsequently measured at carrying value after adjusting for impairment loss. Impairment loss is charged to the statement of comprehensive income.

A provision for impairment of fees is established when there is objective evidence that the Council will not be able to collect all the amounts according to the original terms of receivables.

(g) Held-to-Maturity Financial Assets

Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the District Council has the positive intention and ability to hold to maturity. If the District Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. They are presented as non-current assets, except for those maturing within 12 months after the balance sheet date which are presented as current assets.

FINANCIAL LIABILITIES

Financial liabilities are classified as financial liabilities at their value through surplus or deficit or loans and borrowings, as appropriate and the classification is determined at the initial recognition date. They are recognized at fair value and in the case of loans and borrowings, plus directly attributable transaction costs.

The Council's financial liabilities include borrowings, trade and other payables.

Financial liability is de-recognised when the obligation under the liability is discharged or cancelled or expires.

Financial liabilities and financial assets are offset and the net amount if any is either settled or realize the assets.

(h) Trade and Other Payables

Trade and other payables are stated at their nominal value. All known trade payables are recognized at its cost. They are classified as current liabilities if payment is due within one year. Otherwise, they are presented as non-current liabilities.

(i) Provisions

Provisions are recognized when the District Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the

obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties required to settle the present obligation. When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

(j) Contingent liabilities

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

(k) Retirement Benefit Costs

(i) State Plan

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

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

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

(ii) Defined Contribution Plan

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

(iii) Retirement Pension To Retirees Before 1 July 2008

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

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

(iv) Compassionate Allowance

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

(v) Defined Benefit Plan

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

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

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

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

Past service costs are recognised immediately in profit or loss.

(vi) Bank of Sick Leave

Employee entitlements to bank sick leave as defined in the PRB report are recognized as and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave.

(vii) Unutilized Vacation Leave

Employee entitlements to vacation leave as defined in the PRB report are recognized as and when they accrue to employees. An accrual is made for the estimated liability for unutilized vacation leave.

(l) Nature and Purpose of Reserves

The Council creates and maintains reserves in terms of specific requirements.

Passage Fund

Enacted under Section 81 of the Local Government Act 2011, a passage fund has been created by the Council to finance the payment of passage benefit to officers transferred from other Local Authorities, from the public service, from a statutory body or from any other institution.

Income derived from investment of the unutilized passage benefit payable to employees of the Council is transferred to equity under the item passage fund.

(m) Borrowing Costs

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

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

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

D. Critical Accounting Estimates, Assumption and Judgements in Applying Accounting Policies and Estimates

The preparation of the financial statements in conformity with IFRS requires the District Council to make certain accounting estimates and judgements that have an impact on the policies and the amounts reported in the financial statements. Estimates and judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that

are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates.

The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

(i) Provision for Bad Debts

Provision is made when there is objective evidence that the District Council will not be able to collect certain debts. This is made based on detailed analysis and historical experience.

(ii) Defined Benefit Obligations

The present value of the post-employment pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions such as discount rate, expected salary increase and mortality. Any change in these assumptions will impact the carrying amount of pension obligations.

3. FINANCIAL MANAGEMENT RISK

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

Credit risk

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

Liquidity risk

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

4 PUBLIC INFRASTRUCTURE, PLANT AND EQUIPMENT

	Building	Public Infrastructure	Computer & Equipment	Furniture, Fixtures & Fittings	Motor Vehicles	Total
	RS	RS	RS	RS	RS	RS
RATE	**5%**	**20%**	**25%**	**20%**	**20%**	
COST:						
As at 01 January 2016	18,140,765	26,989,574	13,158,432	1,897,984	22,982,408	83,169,163
Additions	-	30,172,696	483,048	71,790	-	30,727,534
As at 30 June 2016	18,140,765	57,162,270	13,641,480	1,969,774	22,982,408	113,896,698
As at 01 July 2016	18,140,765	57,162,270	13,641,480	1,969,774	22,982,408	113,896,698
Additions	9,352,711	30,590,167	1,021,264	725,605	3,576,180	45,265,925
As at 30 June 2017	27,493,476	87,752,437	14,662,744	2,695,379	26,558,587	159,162,623
ACCUMULATED DEPRECIATION:						
As at 01 January 2016	1,031,429	10,804,575	3,982,229	738,594	11,548,331	28,105,157
Charge for the year	453,519	5,716,227	1,705,185	196,977	2,298,241	10,370,149

Disposal	-	-	-	-	-	-
As at 30 June 2016	1,484,948	16,520,802	5,687,414	935,571	13,846,571	38,475,306
As at 01 July 2016	1,484,948	16,520,802	5,687,414	935,571	13,846,571	38,475,306
Charge for the year	1,374,674	17,550,487	3,665,686	540,036	5,311,717	28,442,600
Disposal	-	-	-	-	-	-
As at 30 June 2017	2,859,622	34,071,289	9,353,100	1,475,607	19,158,289	66,917,906
Carrying Value						
As at 30 June 2017	24,633,854	53,681,147	5,309,644	1,219,772	7,400,299	92,244,716
As at 30 June 2016	16,655,817	40,641,468	7,954,066	1,034,203	9,135,836	75,421,391

Note:
The net book value of the fixed assets approximate their fair values and / the carrying amount.
All the fixed assets were acquired out of government grant.

4 PUBLIC INFRASTRUCTURE, PLANT AND EQUIPMENT (Continued)

FOR FIXED ASSETS ACQUIRED AFTER JULY 2008 AND BEFORE 31 DECEMBER 2012

Capital Outlay of Ex-PRDC (Fixed Assets)

	Building	Public Infrastructure	Computer & Equipment	Furniture, Fixtures & Fittings	Motor Vehicles	Other	Total
	RS	RS	RS	RS	RS	RS	RS
RATE	**5%**	**20%**	**25%**	**20%**	**20%**	**20%**	
COST:							
As at 01 January 2012	23,674,377	51,690,260	5,199,434	2,370,143	17,419,905	369,213,865	469,567,984
Additions	4,931,025	26,278,131	1,011,511	1,827,930	10,095,100	3,474,258	47,617,955
Disposal	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
As at 31 December 2012	28,605,402	77,968,391	6,210,945	4,198,073	27,515,005	372,688,123	517,185,939

DEPRECIATION:							
As at 01 January 2012	2,320,894	21,993,173	3,607,758	1,137,709	6,085,862	364,843,638	399,989,034
Charge for the year	1,430,270	15,593,678	1,552,736	839,615	5,503,001	2,034,749	26,954,049
Disposal		-	-	-	-	-	-
As at 31 December 2012	3,751,164	37,586,851	5,160,494	1,977,324	11,588,863	366,878,387	426,943,083
NET BOOK VALUE							
As at 31 December 2012	24,854,238	40,381,540	1,050,451	2,220,749	15,926,142	5,809,736	90,242,856

	Building	**Public Infrastructure**	**Computer & Equipment**	**Furniture, Fixtures & Fittings**	**Motor Vehicles**	**Other**	**Total**
COST							
Net Book Value Allocated to Council	12,427,119	20,190,770	525,225	1,110,375	7,963,071	2,904,868	45,121,428
Depreciation 31 December 2013	621,356	4,038,154	131,306	222,075	1,592,614	580,974	7,186,479
Net Book Value as at 31 December 2013	11,805,763	16,152,616	393,919	888,300	6,370,457	2,323,894	37,934,949
Depreciation charged	621,356	4,038,154	131,306	222,075	1,592,614	580,974	7,186,479
Net Book Value as at 31 December 2014	11,184,407	12,114,462	262,613	666,225	4,777,843	1,742,920	30,748,470

Additions LD released on Market	3,559,313						3,559,313
Depreciation on LD	1,779,657						1,779,657
Depreciation charged	621,356	4,038,154	131,306	222,075	1,592,614	580,974	7,186,479
Net Book Value as at 31 December 2015	12,342,707	8,076,308	131,307	444,150	3,185,229	1,161,946	25,341,647
Additions	-	-	-	-	-	-	-
Depreciation charged	2,401,013	4,038,154	131,307	222,075	1,592,614	580,974	8,966,137
Net Book Value as at 30 June 2016	9,941,694	4,038,154	-	222,075	1,592,615	580,972	16,375,510
Additions							-
Depreciation charged	**2,401,013**	**4,038,154**	**-**	**222,075**	**1,592,615**	**580,972**	8,834,829
Net Book Value as at 30 June 2017	**7,540,681**	**-**	**-**	**-**	**-**	**-**	**7,540,681**

Capital Outlay and its corresponding Capital Grant Applied of the Ex-Pamplemousses/Riviere du Rempart District Council was distributed equally.

5	INTANGIBLE ASSETS - SOFTWARE	2017	2016
	Cost	RS	RS
	As at 01 January	402,938	357,938
	Addition	-	45,000
	As at 31 December	402,938	402,938
	Depreciation	-	-
	As at 01 January	139,851	89,484
	Charge for the year	100,734	50,367
	As at 31 December	240,586	139,851
	Carrying Value	**162,352**	**263,086**

6	LAND	2017	2016
	Land transferred to Council	RS	RS
	As at 01 January	48,242,289	48,242,289
	Vested	-	-
	Revaluation	-	-
	As at 31 December	**48,242,289**	**48,242,289**

Land Vested to Council for maintenance and administration

Land belonging to Ministry of Housing and Lands and the Ministry of Local Government which have been handed to the Council for maintenance purpose only are as disclosed below. These land have not been capitalised.

	Area/m^2
Land for Cremation Grounds and Cemetries	9,857
Land for Village Halls	15,233
Land for Recreational Activities	88,880
Land for Green Space	11,783
Land for Markets	12,060
Land of Traffic Centres	22,350
	160,163

7 INVENTORIES

	2017 RS	2016 RS
Street Lanterns with Brackets	516,045	1,563,100
Spart Parts, Stationery, Materials, Gas and Other Office Consumables	3,138,840	1,956,264
	3,654,886	3,519,364

8 RECEIVABLES

	2017 RS	2016 RS
Market Fee	4,076,289	3,662,689
Bus Toll	1,912,925	2,027,325
Advertising Fee	102,150	90,050
Advance to Employees	2,956,155	1,452,452
Government Grant	19,723,015	18,262,524
Other Receivables	274,595	565,098
	29,045,128	26,060,138
Non-Current Receivables	2,351,873	1,046,873
Current Receivables	26,693,254	25,013,264

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

9 CASH AND CASH EQUIVALENT

	2017 RS	2016 RS
Cash in Hand	5,000	1,210
Cash at Bank	46,936,440	69,725,235
Short Term Deposits	-	10,732,252
	46,941,440	80,458,697

The short term deposits in 2016 pertaining to fixed deposits held with financial institutions have matured during the year.

10 PAYABLES

	2017 RS	2016 RS
Accounts Payables to Suppliers	19,466,735	31,385,006
Accruals and Retention Money on Contracts	6,508,661	5,941,697
Prepayment and Other Payables	1,225,023	1,177,057
Deposits	5,985,439	5,667,489
Wayleaves	2,481,440	2,941,440
Provisions	83,859,806	95,041,734
	119,527,103	142,154,423

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

11 BORROWINGS

	2017	2016 Restated
	RS	RS
Balance at Start	16,272,000	29,072,539
Reimbursement	(2,874,000)	(12,800,539)
Balance at Close	13,398,000	16,272,000
Payable as follows:		
Current - Before One Year	924,000	2,874,000
After One Year and Before Five Years	3,696,000	3,696,000
After Five Years	8,778,000	9,702,000
Non-Current	12,474,000	13,398,000

The borrowing comprising of loan and advance from the Government is unsecured. The loan is repayable in instalments by 30 June 2032 whilst the advance has been fully repaid during the financial year.

Interest is fixed at 5%.

12 EMPLOYEE BENEFITS

	2017	2016
	RS	RS
Provision for Unutilised Sick Leave Pay	842,954	3,248,765
Provision for Passage Benefit	9,687,099	9,397,730
Provision for Retirement Benefit	61,247,241	54,991,772
	71,777,294	67,638,267

Current Liabilities	12,064,222	13,218,919
Non-Current Liabilities	59,713,072	54,419,348

Provision for retirement benefit includes provision for unutilised vacation, provision for bank of sick leave and provision for compassionate allowance payable on retirement to eligible employees.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

13 EMPLOYEE RETIREMENT BENEFIT OBLIGATION

	2017 RS	2016 Rested RS
Amounts recognised in balance sheet at end of period/year:		
Defined benefit obligation	328,781,243	303,088, 258
Fair value of plan assets	(86,731,509)	(71,502,794)
Liability recognised in statement of financial position at end of period/year	242,049,734	231,585,
Amounts recognised in income statement:		
Service cost:		
Current service cost	8,418,882	3,989,750
Past service cost	0	0
(Employee contributions)	(3,667,237)	(1,879,027)
Fund Expenses	224,701	130,199
Net Interest expense/(income)	14,752,256	7,583,062
Profit Loss Charge	**19,728,602**	**9,823,984**
Remeasurement:		
Liability (gain)/loss	11,136,751	11,939,818
Assets (gain)/loss	(1,024,865)	1,042,825
Total Other Comprehensive Income (OCI) recognised	10,111,886	12,982,643
Total	**29,840,488**	**22,806,627**
Movements in liability recognised in balance sheet:		
At start of period/ year	231,585,464	219,219,188
Amount recognised in P&L	19,728,602	9,823,984
(Actuarial Reserves transferred in)	0	(921,159)
(Employer Contributions)	(7,333,153)	(3,756,896)
(Direct benefits paid by Employer)	(12,043,065)	(5,762,296)
Amount recognised in OCI	10,111,886	12,982,643
At end of period/year	242,049,734	231,585,464
Actual return on plan assets:	**5,738,673**	**449,803**

The plan is a defined benefit arrangement for the employees and it is only funded for pensionable service as from 1 Jul 2008. The assets of the funded plan are held independently and administered by the State Insurance Company of M Mau Ltd.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

		2017	2016
13	**EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED**	**RS**	**RS**
	Reconciliation of the present value of defined benefit obligation		
	Present value of obligation at start of period/year	303,088,258	284,277,564
	Current service cost	8,418,882	3,989,750
	Interest cost	19,700,737	9,949,715
	(Benefits paid)	(13,563,385)	(7,068,589)
	Liability (gain)/loss	11,136,751	11,939,818
	Present value of obligation at end of period/year	328,781,243	303,088,258
	Reconciliation of fair value of plan assets		
	Fair value of plan assets at start of period/year	71,502,794	65,058,376
	Expected return on plan assets	4,948,481	2,366,653
	Employer contributions	7,333,153	3,756,896
	Employee contributions	3,667,237	1,879,027
	Actuarial Reserves transferred in	0	921,159
	(Benefits paid, Assurance, Fees and Other Outgoings)	(1,745,021)	(1,436,492)
	Asset gain/(loss)	1,024,865	(1,042,825)
	Fair value of plan assets at end of period/year	86,731,509	71,502,794

Distribution of plan assets at end of period/year

	2017	2016
Percentage of assets at end of year		
Fixed Interest Securities and cash	56.60%	58.40%
Loans	4.40%	4.50%
Local equities	15.80%	14.60%
Overseas bonds and equities	22.60%	21.80%
Property	0.60%	0.70%
Total	100%	100%

Additional disclosure on assets issued or used by the Council

Percentage of assets at end of period/year	2017 (%)	2016 (%)
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-

13 EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED

Components of the amount recognised in OCI

	2017 RS	2016 RS
Asset experience gain/(loss) during the period/year	1,024,865	(1,042,825)
Liability experience gain/(loss) during the period/year	(9,704,794)	(10,241,724)
	(8,679,929)	(11,284,549)

Year	2017
Expected employer contributions (RS)	7,664717
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	15

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 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:

	2017 RS	2016 RS
Discount rate	6.50%	7.00%
Future salary increases	4.00%	5.00%
Future pension increases	3.00%	3.00%
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	As per Second Schedule of Statutory Bodies Pension Funds Act	

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 occuring 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 39.4 M (increase by Rs 48.7 M) if all other assumptions were held unchanged.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

13 EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED

- If the expected salary growth would increase (decrease) by 100 basis points , the defined benefit obligation would increase by Rs 20.3 M (decrease by Rs 17.8 M) if all assumptions were held unchanged. assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 9.1 M (decrease by Rs 9.1 M) 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

14 GOVERNMENT GRANT

	2017	2016 Restated
	Rs	Rs
Grant-in-Aid	178,118,260	85,870,803
Project Related Grant and Capital Grant	59,350,003	37,240,895
	237,468,263	123,111,698

The Council has changed its accounting policy in relation to government grant. Government grant comprises of gross inflows of economic benefits received and receivable, both of recurrent and capital nature. A liability has also been recognised in respect of the condition attached to the grant and related revenue will be recognised in the period the condition is satisfied.

15 INVESTMENTS

	2017	2016
	RS	RS
Long term investments	732,252	-

It relates to fixed deposits held with financial institutions presently having floating interest rate of 2.3%. The maturity date is 27 February 2020.

16 RESERVES

	2017	2016
	RS	RS
Balance at Start	19,406,148	31,300,033
Land Revaluation Reserve	0	-
Employees Retirement Reserve	(10,111,886)	(12,061,484)

Passage Fund	510,991	167,599
Balance at Close	9,805,253	19,406,148

17 RENTAL INCOME AND OTHER REVENUE

	2017 RS	2016 RS
Other Revenue		
Occassional Trade Fee	46,500	-
Advertising Fee	1,654,425	848,725
School Fee	100,800	61,600
Bus Toll	1,113,800	742,850
Burial & Incineration Fee	697,000	258,200
Donation to the Council	150,000	755,000
Other	1,317,086	328,030
	5,079,611	2,994,405
Rent Income		
Market Stall Fee	5,038,800	2,637,600
Rental Income	406,710	203,355
	5,445,510	2,840,955

18 COMPENSATION OF EMPLOYEES

	2017 RS	2016 RS
Salaries and Wages	74,155,386	36,192,945
Overtime and Allowances	6,501,369	3,682,655
Uniform and Protective Equipment	1,931,759	958,386

Councillor's Allowance	4,311,880	1,663,876
Retirement and Social Contributions	11,596,185	5,515,522
Provision for Passage Benefit	3,471,654	1,324,180
Travelling and Transport	9,716,754	4,839,741
Training Cost	57,522	85,796
Provision for Unutilised Sick pay	1,387,985	3,294,696
End of Year Gratuity	6,255,018	3,032,042
Staff Welfare	149,770	35,300
	119,535,282	60,625,140

19 UTILITIES

	2017	**2016**
	RS	**RS**
Electricity	22,339,948	9,802,631
Water	579,268	304,872
Gas	945,266	803,055
Telephone	674,510	430,888
	24,538,992	11,341,446

20 REPAIR AND MAINTENANCE

	2017	**2016**
Furniture, Fittings and Equipment	1,020,137	137,936
Roads and Traffic Sign	1,439,099	789,613
Street Lighting	1,094,776	193,318
Playground, Play Equipment and Green Space	-	-
Public Infrastructure and Buildings	1,414,633	364,152

Cemetry, Incinerator and Cremation Ground	455,966	404,556
Other	743,327	249,870
	6,167,937	2,139,444

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

21 MOTOR VEHICLE EXPENSES

	2017	2016
	RS	RS
Fuel and Oil	1,717,151	961,408
Repairs and Maintenance	1,482,132	784,643
	3,199,284	1,746,051

22 AUDIT AND LEGAL FEES

	2017	2016
	RS	RS
Audit fee	101,500	100,000
Legal and Professional fees	11,335,525	450,207
	11,437,025	550,207

Rs 9,200,000 representing legal and consultancy fees refunded to Alphamix Ltd following an interim award by the arbitrator on 23 September 2016.

23 GRANT AND SUBSIDIES

	2017	2016
	RS	RS
Grant to Village Council	13,355,951	5,245,661
Contribution to Association of District Councils	150,000	75,000

	13,505,951	5,320,661

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

24 OTHER GOODS AND SERVICES

		2017	2016
		RS	RS
Printing, Postage & Stationery		1,230,668	349,344
Notice and Publications		148,711	106,008
Books and Periodicals		234,179	123,333
Committee expenses		207,742	55,629
Entertainment		98,701	3,525
Bank charges and fee		65,034	18,205
Security services		1,326,240	635,957
Hired Scavenging Service		21,361,769	8,446,020
Other Hired Service		40,000	-
Cleaning and Waste Disposal		1,489,173	4,422,436
Insurance		933,359	1,402,263
Rent		119,500	29,500
Social, Cultural, Sport and Educational Activities	***Note 25***	6,176,186	835,312
Overseas Travelling and Allowances		149,461	-
Sundries		2,893	175,717
Provision for bad debts		-	238,200
Compensation on damages ***(Arbitration Case)***		-	83,859,806

	33,583,616	100,701,256

25 ACTIVITIES AND PROJECTS

	2017	2016
	RS	RS
Social Activity (including grant to NGO)	821,355	464,096
Cultural Activity	645,793	257,508
Sport Activity (including grant to NGO)	3,825,992	110,697
Twinning Activity	31,932	-
Educational Activity	30,054	3,012
Environmental Activity	821,060	-
	6,176,186	835,312

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2017

26 FINANCE COST

	2017	2016
	RS	RS
Loan Interest	808,900	429,900
Other Interest - ***(Arbitration Case)***	-	11,181,928
	808,900	11,611,828

Compound Interest of Rs 11,181,928 for the year 2016 relates to payable on Liquidated damages of Rs 3,075,000 at 15.33% under the contract for construction of Riviere du Rempart Market. (Arbitration Case)

27 EMPLOYEE BENEFITS

	2017	2016

	RS	RS
Provision for Unutilised Vacation Payment on Retirement	1,901,768	1,923,930
Provision for Bank of Sick Leave Pay on Retirement	4,276,630	2,880,780
Provision for Compassionate Allowance	77,072	(81,114)
Provision for Passage Benefit	289,370	(439,214)
Provision for Unutilised Sick Leave Pay	-	-
Pension and Gratuities	14,411,597	7,371,864
	20,956,436	11,656,246

28 HUMAN RESOURCE

	2017	2016
Permanent and Pensionable employees	313	278
Part-time Employees	22	20
	335	298
Female Employees	49	47
Male Employees	286	251
	335	298
Vacant Funded Posts	26	54
Vacant Unfunded Posts	1	8
	362	360

29 COMMITMENTS

	2017	2016

	RS	RS
Capital Commitments		
Authorised but not yet contracted:		
Public Infrastructure	299,000,000	5,000,000
Approved and Contracted		
Public Infrastructure	18,427,500	54,572,500
Total Capital Commitments	317,427,500	59,572,500

A special grant of Rs 72 Million was approved by the Ministry of Finance and Economic Development for the uplifting of public amenities and Rs 10 Million was also approved for minor capital projects. The construction of Goodlands market and traffic centre funded from the line of credit offered by the Government of India.

30 WORK-IN-PROGRESS

The work in progress of as at 30 June 2017 relates to construction multipurpose complex at Roches Noires/Day Care
Centre and a multipurpose complex at Petit Raffray.

31 CONTINGENCIES

The Council is a defendant in several legal actions involving the non-issue of building and land use permit, cases on illegal construction and the arbitration case between the contractor, Alphamix Ltd and the District Council of Riviere du Rempart

There are two claims from Alphamix Ltd for the sum of Rs 400 M as compound interest on Rs 72.9 M and a second claim of Rs 43.7 M as damages.

32 POST BALANCE SHEET EVENT

As at the date of approval of the financial statements no such post balance sheet even was known which may materially effect the financial reporting and the fair and true view of the financial position with the exception of the above contingencies.

33 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the full Council and authorised for its issue at its meeting of 27 October 2017.