



# **THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

## **ANNUAL REPORT**

**2014**

24 September 2015

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## **CHAIRPERSON'S STATEMENT**

I am pleased to present the Annual Report for the District Council of Riviere du Rempart for the year 2014, during which my predecessor, Mr O. Bahadoor, MSK was the Chairperson.

The Report highlights some of the major achievements of 2014.

Although there is a general perception that the District Councils are slack and inactive, I am pleased to point out that we have been able to provide the basic services to the Northerners, by making judicious use of funds put at our disposal.

Only for Road Works over 5000 m<sup>2</sup> have been resurfaced and around 4900 m<sup>2</sup> have been constructed. Several villages have been provided with children play equipment, while extension works have been undertaken at Goodlands and Cottage Village Halls. Construction of a Conference Room at the District Council Head Quarters is also noteworthy. Over 600 new Lanterns have been fixed. In fact the list is long.

Budget constraint is a major obstacle for enhanced performance. However, I am sure that the District Council will fulfil its duties to the maximum with the support of Central Government.

Mr Goorooduth CHUCKUN  
**Chairperson**



September 2015

**REPORT FROM THE AG.CHIEF EXECUTIVE**

The Local Government Act 2011 provides for the preparation and adoption of an Annual Report on or before 30 September in every year. I am pleased to present the Report for 2014 from the District Council of Riviere du Rempart.

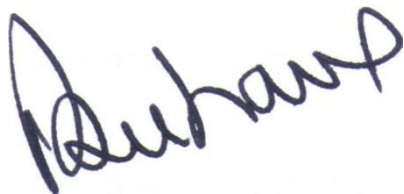
Although I have joined the District Council of Riviere du Rempart only in May this year, I am aware that 2014 has been challenging for my predecessor, Mr R. Paupiah in many ways. I know how difficult it is to reconcile “Lack of Funds” with “Public exigencies”.

The District Council of Riviere du Rempart has however managed to fulfil its statutory duties to the maximum with the support of the Chairman, the Head of Departments and other supporting staff.

I look forward for continued support from one and all.

Mr Radhamohun BEEHARRY

**Ag.Chief Executive**



September 2015

**CORPORATE PROFILE OF THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

Following the splitting of the former Pamplemousses/Riviere du Rempart District Council, in the wake of the Local Government Act 2011, the District Council of Riviere du Rempart is now constituted of 22 Councillors coming from 19 villages. In December 2012, Mr O. Bahadoor, MSK was elected as the first Chairman of the District Council of Riviere du Rempart for a two year term ending December 2014.

The District Council of Riviere du Rempart includes some very famous localities and villages. A few being world famous. While Grand Baie, Pereybere are world-wide famous tourist resorts, Goodlands is one among the largest villages of the island. Antoinette/Phoolyar is known to have been the locality where the first group of Indian Immigrants resided.

**Contact Details of the District Council of Riviere du Rempart**

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**Web Site** : <http://www.dcrempart.mu>

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## **OUR MISSION AND VISION**

The District Council of Riviere du Rempart is committed to promote Social, Economic, Environmental and Cultural well-being of the residents, while making optimum use of all our managerial and operational skills at all levels.

## **OUR CORE VALUES**

### **An Endeavour to Serve**

As a service provider, the District Council of Riviere du Rempart spares no effort to provide adequate, equitable and efficient services, to satisfy all citizens.

### **Integrity & Transparency**

The Council upholds the application of good governance, fairness, honesty and transparency in the day to day activities. We are committed to comply with the Local Government Act 2011 and other relevant legislations. In so doing, we are also committed to work as a team, moving towards a common goal.

**THE CHAIRPERSON IN YEAR 2014****Mr Anand O. BAHADOOR, MSK**

Mr Anand O. BAHADOOR MSK was elected Chairperson of the District Council of Riviere du Rempart in December 2012, becoming the first Chairman of the newly created District Council after the splitting of the former Pamplemousses/Riviere du Rempart District Council in the wake of the Local Government Act 2011.

Residing at Goodlands, Mr Anand O. Bahadoor MSK is a well known social worker of the region. He has been serving the Village Council of Goodlands for more than 25 years now. He still has many miles to go.

**THE AG.CHIEF EXECUTIVE IN YEAR 2014****Mr Rajen PAUPIAH**

Mr R. Paupiah has been the Ag.Chief Executive since 2009 and is from May this year posted at the District Council of Pamplemousses.

Mr R. Paupiah has wide experience in the Local Government Sector, having worked in many other Councils, Urban as well as Rural.

**The Actual Chairperson**

Mr Goorooduth CHUCKUN, affectionately called “Brother” has also been associated with Local Government for more than 25 years. He is the representative from Petit Raffray.

Like his predecessor, Mr G. Chuckun is also a well known figure of the region. Executive member of the Cooperative of Bus Owners, he has been associated with the MSM Party.



**THE DISTRICT COUNCIL OF RIVIERE DU REMPART IN YEAR 2014****District Councillors**

The District Councillors holding office in year 2014 were:-

<b>Name</b>	<b>Position</b>	<b>Represent</b>
Bahadoor O.	Chairperson	Goodlands Village Council
Mooneeswamy G.	Vice-Chairperson	Amaury Village Council
Ahotar G.	Councillor	Poudre D'or Hamlet
Asyrigadoo R.	Councillor	Amitie/Gokhoolah (12.05.14 to present)
Awootar B.R.K.S	Councillor	Esperance Trebuchet
Baulah S.	Councillor	Mapou
Boyramboli T.	Councillor	Riviere du Rempart
Bucha S.D (Mrs)	Councillor	Roche Terre
Bugloo N.	Councillor	The Vale
Chengappa-Naidu A.	Councillor	Cottage
Chinniah R.	Councillor	Piton
Christophe J.J.	Councillor	Cap Malheureux
Chuckun G.	Councillor	Petit Raffray
Doorga V.	Councillor	Amitie/Gokhool (01.01.14 to 11.05.14)
Mangatha D.	Councillor	Riviere du Rempart
Moodoosoodun J.	Councillor	Poudre D'or Village
Nujjoo F. H	Councillor	Grand Bay
Ramkissoon T.	Councillor	Grand Gaube
Seeburuth A.	Councillor	Grand Bay
Seetah N. B.	Councillor	Belle Vue Maurel
Shibchurn T.	Councillor	Plaines des Roches
Torabally S. B.	Councillor	Goodlands
Yarroo T. K.	Councillor	Roches Noires

The Council met on 25 occasions. 24 were ordinary meetings with a special one in December for the election of a new Chairperson and a Vice Chairperson.

## **THE COMMITTEES**

In pursuance of the Local Government Act 2011 and provisions made under the standing orders the following Committees have been set up.

<b>SN</b>	<b>COMMITTEES</b>	<b>NO. OF MEMBERS</b>	<b>SITTINGS IN</b>
1	Executive Committee	7	51
2	Public Infrastructure Committee	12	12
3	Public Health Committee	12	12
4	Welfare Committee	12	12

## **THE EXECUTIVE COMMITTEE IN YEAR 2014**

The Executive Committee which is appointed by the Chairman was constituted of the following:

<b>Name</b>	<b>Position</b>	<b>Representing</b>
Bahadoor O.	Chairperson	Goodlands Village Council
Mooneswamy G.	Vice-Chairperson	Amaury Village Council
Bugloo N.	Member	The Vale
Chuckun G.	Member	Petit Raffray
Seetah N.B	Member	Belle Vue Maurel
Chengappa-Naidu A.	Member	Cottage
Bucha S. D. (Mrs)	Member	Roche Terre

## **OTHER COMMITTEES**

In addition to the above mentioned Committees, the existing legislations provide for the setting up of the:

1. Permits and Business Monitoring Committee
2. The Procurement Committee
3. Bid Evaluation Committee
4. Health and Safety Committee
5. The Local Disaster and Risk Reduction Committee

These Committees are however constituted of officers in general.

**DEPARTMENTS OF THE COUNCILS**

The wide range of functions as spelt out in section 50 of the Local Government Act 2011 are undertaken by the following departments:-

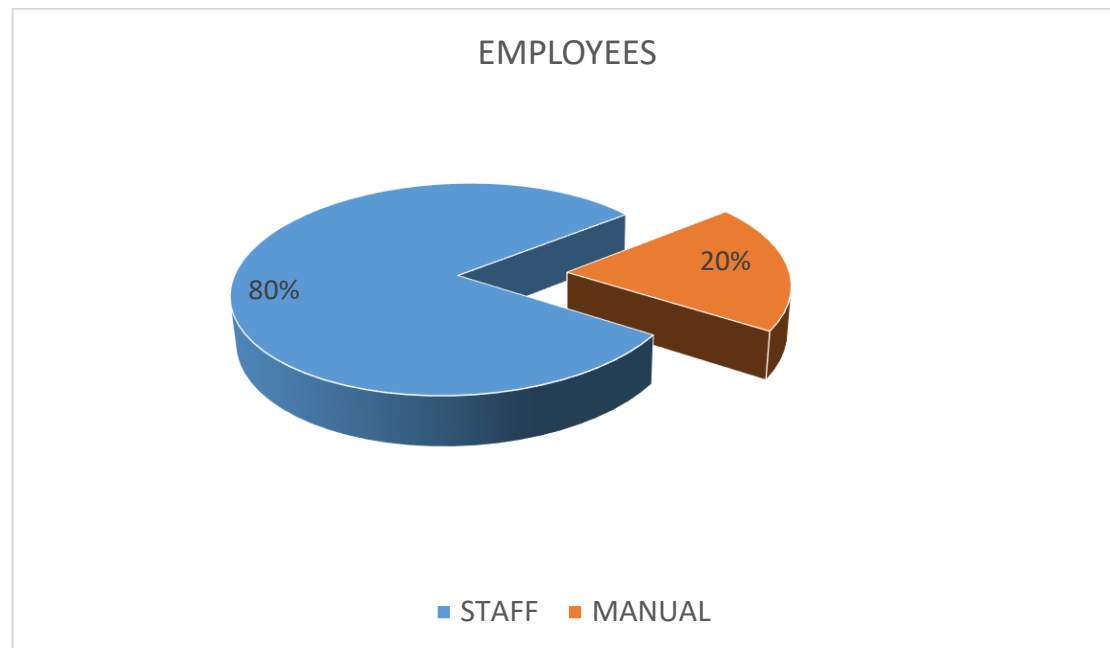
<b>Sn</b>	<b>Department</b>	<b>Head of Department</b>
1	Administration	Chief Executive
2	Finance	Financial Controller
3	Land Use and Planning	Head of Land Use and Planning Department
4	Public Infrastructure	Head Public Infrastructure Department
5	Public Health	Chief Health Inspector
6	Welfare	Senior Welfare Officer

**SENIOR MANAGEMENT IN YEAR 2014**

Ag.Chief Executive	Mr R. Paupiah
Ag.Deputy Chief Executive	Mr D. Reechaye
Financial Controller	Mr R. Buldewo
Head Public Infrastructure Department	Mr S. Jeetun
Chief Health Inspector	Mr N. Langur
Head Land Use and Planning Department	Mr Y. Hosenally
Assistant Chief Executive	Mr R. Nursing
Human Resource Management Officer	Mrs A. Chumroo

## **REPORT ON HUMAN RESOURCES MANAGEMENT**

The total human resource for year 2014 was 298, of which, 40 was female employees and 258 male employees. These 298 employees consisted of manual grade and staff.



### **Training and Overseas Mission**

Our employees were given the opportunity for training and be part delegation for overseas mission.

International Training program on cluster development executives (CDE) which was held in India, Ahmedabad was attended by Mr Reechaye.D, Assistant Chief Executive.

Mrs Siburuth D, Planning and Development officer, was given the opportunity to train in India under the ITEC/SCAAP program for period 04<sup>th</sup> to 31<sup>st</sup> August 2014.

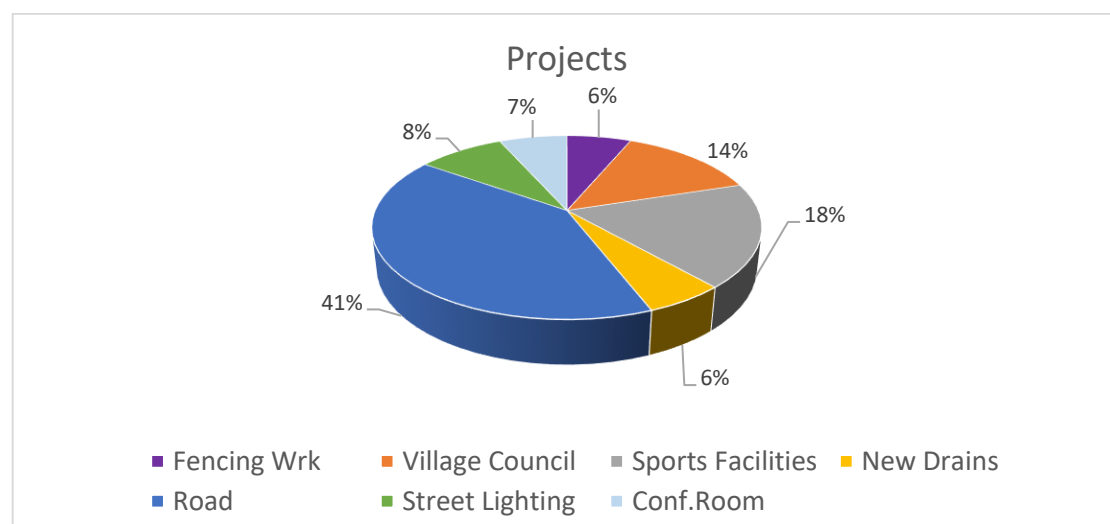
A gender link summit based on Gender Violence, Women's rights, 50/50 campaign, Media Content, Print Media, Centre of Excellence urban/rural, Leadership, Entrepreneurship was attended by Miss Mahadeo A, welfare officer from 26<sup>th</sup> to 28<sup>th</sup> May 2014.

## **ACHIEVEMENTS IN 2014**

### **Public Infrastructure Projects**

The department had carried out various maintenance works viz. street lighting network, road marking and patching, cleaning of drains and construction of buildings. The Public Infrastructure Department has over and above routine maintenance works, undertaken and supervised major capital projects to the tune of Rs 20.9m from various sources of funding. The following works/projects were funded under the Local Infrastructure Fund and Capital Grant from the central government during the financial year 2013-14.

S/N	Public Infrastructure	Quantity	Rs
1	Fencing of playground		1,326,533
2	Construction of Village Halls		2,873,513
3	Construction of Sports Infrastructures		3,812,245
4	Construction of new Drains	92 m	1,176,000
5	Extension of Public Road network	11,324 m2	8,486,000
6	Extension of Street Lighting Network		1,785,375
7	Construction of Conference Room		1,400,000
<b>Total</b>			<b>20,859,666</b>



## **THE PUBLIC HEALTH DEPARTMENT**

### **Scavenging Services**

To optimize use of resources for refuse collection, the Council area was 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/Calodyne. 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 four (4) compactors were in use. On the other hand four villages have contracted out services. However, an average of four hours of work was performed per site for collection and one hour for sweeping/cleaning of barelands and cremation grounds. Furthermore, herbicide spraying has been carried out in all villages.

### **Lopping of branches/Cleaning of barelands**

A team of 5 – 6 Refuse Collectors headed by 1 Field Supervisor performed such works along internal roads. Recent survey has revealed that there were about 2,000 plots of barelands within the residential areas. It is to be 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.

### **Bulky Waste Campaign**

In year 2014 bulky waste campaigns were carried out thrice in all villages. Pamphlets were distributed to every household for information.

## Management of fairs and cemeteries

Expressions of interest were launched for Riviere du Rempart fair and drawing of lots effected accordingly. As regards to cemeteries cleaning works were carried out as required.

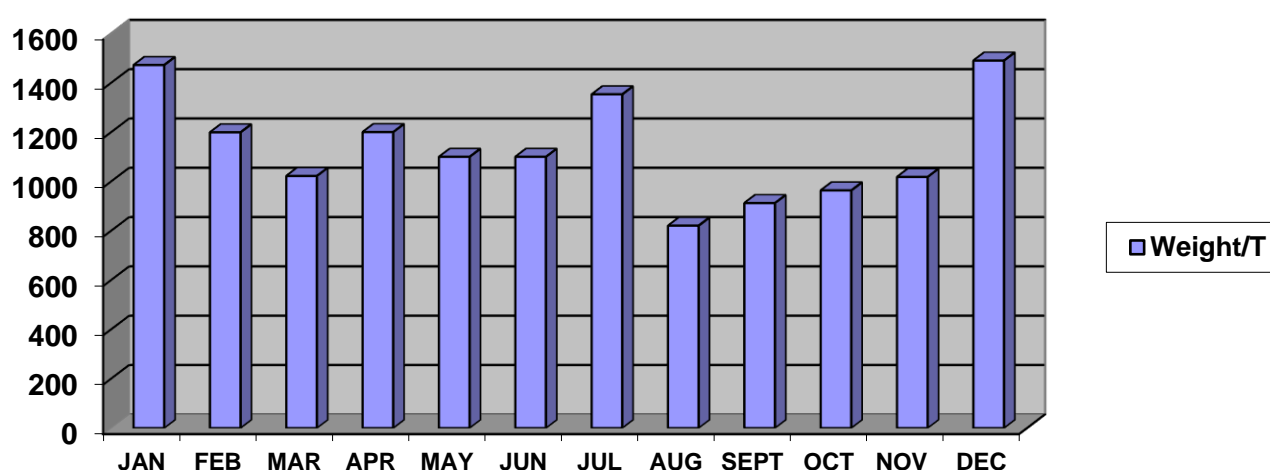
## Waste collection data 2014 (Inhouse)

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 are around 4,560. The amount of waste collected is shown below:

### **PERFORMANCE FOR IN-HOUSE SCAVENGING SERVICES – 2014**

Months	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC
Weight/T	1473	1200	1023	1201	1100.5	1100.6	1354	821.24	913	964.35	1019	1491.1
Total Weight/T	<b>13661.37</b>											



Volume of Waste generated was **13661.37 (in-house only) tons/year that is 37.43 tons/day or 0.58 Kg/person/day.**

## Clean-up Campaigns

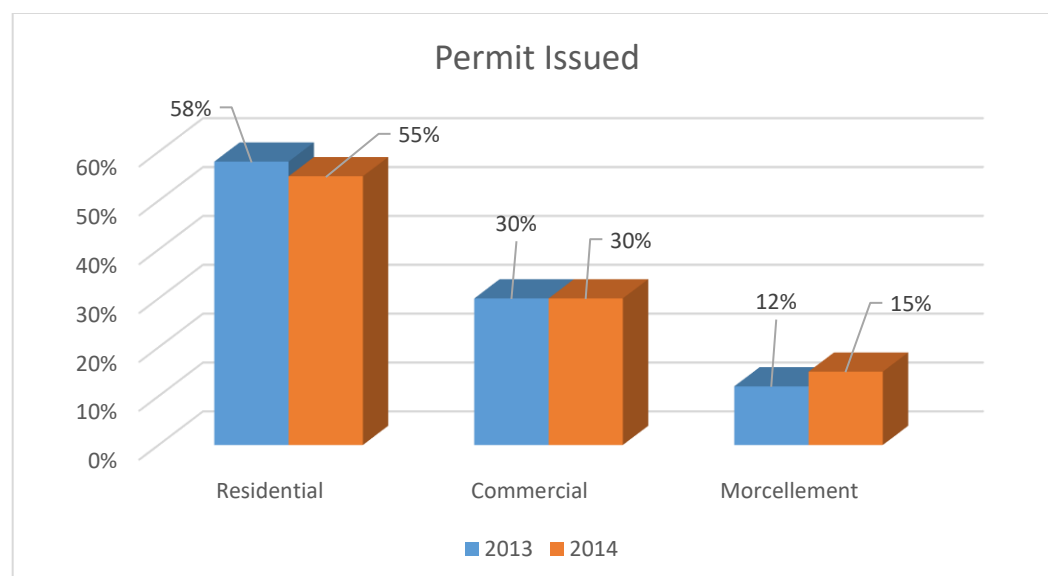
They were performed upon availability of special funds like for Clean up the World to the tune of Rs 2.5m by Ministry of Local Government and for Rodent Control the amount was Rs950,000. Embellishments of green spaces were also done whereby plants were provided by the Ministry of Environment. Bulky waste campaign was also included in the campaign. Open drains around 5 km were also cleaned at Poudre D'or, Barlow and Amitie.

All rivulets, canals and open drains within the Council were cleaned upon availability of funds. For the year 2013-2014 funds to the tune of Rs 4.4m was provided by National Development Unit and Council contracted out cleaning of covered drains.

## THE LAND USE AND PLANNING DEPARTMENT

### BLP APPLICATIONS RECEIVED AND PROCESSED FOR THE YEAR 2014

	<b>Permit</b>	<b>% Permit</b>	<b>Permit</b>	<b>% Permit</b>
<b>Residential</b>	912	58%	770	55%
<b>Morcellement</b>	469	30%	430	30%
<b>Commercial</b>	184	12%	211	15%
<b>Total</b>	<b>1565</b>	<b>100%</b>	<b>1411</b>	<b>100%</b>





## **WELFARE ACTIVITIES**

### **Social Activities**

Several activities were organised in the year 2014. These Social activities were as follows:

- Food and beverages were distributed to pilgrims of Maha Shivaratri and Pere Laval
- A lunch was organised for the inmate of the Gandhi Breedh Ashram at Petit Raffray.
- Eid was celebrated at village council level in Goodlands, Amaury and Grand Baie.
- Music day was celebrated at Council with the participation of students from Mapou Government School.
- Other major activities such as National Day Celebration, Ougadi, Thaipoosam Cavadee Holi and Christ mass were also organized with the collaboration of local stakeholders.
- Divali was celebrated at Domaine Du Moulin, Goodlands and River Side Riviere du Rempart.
- A honourary Freeman ceremony was organized at Plateau Plateau, Goodlands.

### **Sports Activities**

We also had sports events held:

- Jeux des Villages
  - Petanque Tournament
  - Volleyball Tournament
  - Football Tournament
- Inter District football competition

## **Finance Performance**

### **General Fund**

The General Fund, comprising of the accumulated deficit and the Capital Grant accumulated representing the cost of capital assets acquired and which is gradually reduced to match the cost of the assets acquired during the economic useful life of the respective asset. The accumulated deficit is the cumulative deficit over the past operating years.

	<b>2014</b>	<b>2013</b>
	<b>Rs</b>	<b>Rs</b>
Capital Grant Deferred	69,551,074	67,070,699
Accumulated deficit	21,225,956	55,574,051
Surplus / (Deficit) for the year	34,348,095	(42,165,647)

### **Revenue**

The major source of revenue was from the grant-in-aid received from the central government, secondly trade fees collected from the economic operators excluding those involve in the tourism enterprise and advertising on structures, thirdly from the licence fee on the building and land use permit, and lastly from other minor sources like burial fee, incineration fee, rental fee, bus toll fee and advertising fee.

### **Government Grant**

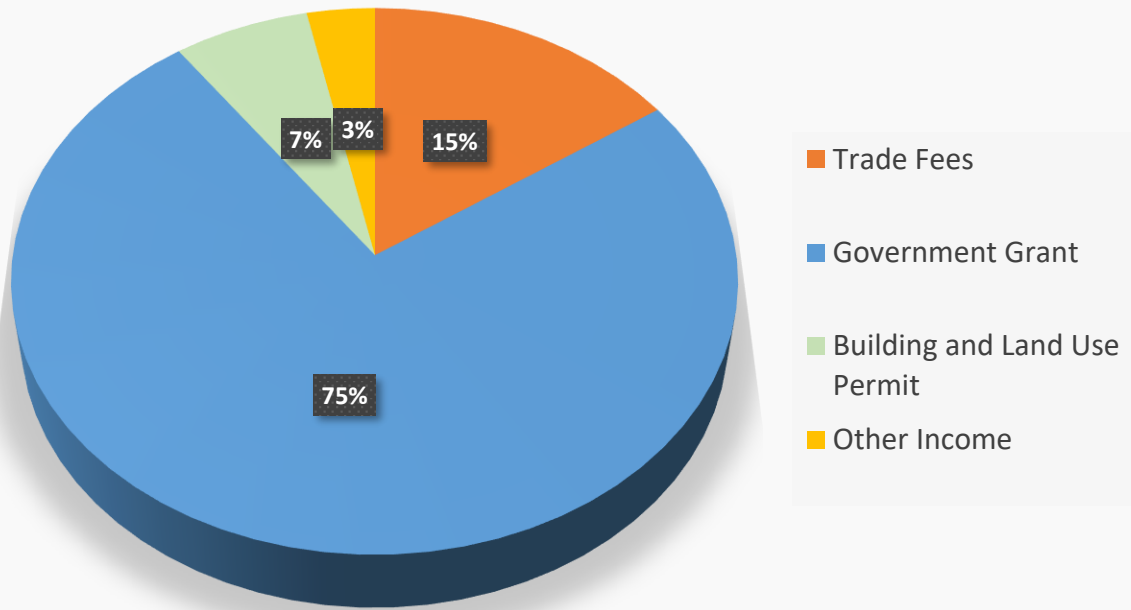
	<b>2014</b>	<b>2013</b>
	<b>Rs</b>	<b>Rs</b>
Recurrent Grant	162,298,048	120,216,463
Capital Grant	18,958,487	34,271,947

### **Internally Generated Revenue**

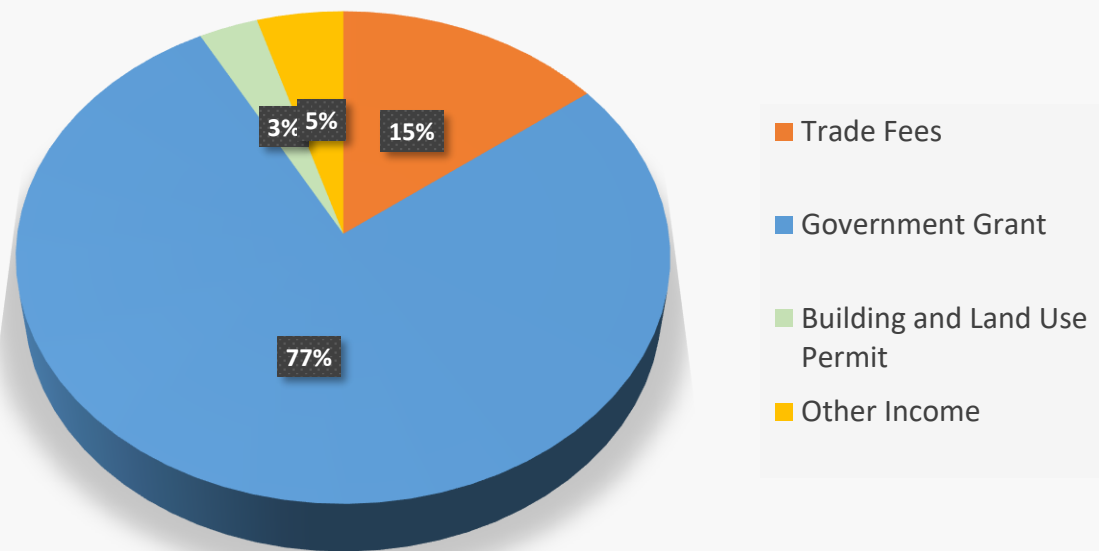
	<b>2013</b>	<b>2014</b>
	<b>Rs</b>	<b>Rs</b>
Trade fees	24,682,970	36,957,380
Building and Land Use Permit	5,443,049	15,833,837
Rental Income	5,492,117	5,309,354
Other	2,424,260	2,623,392

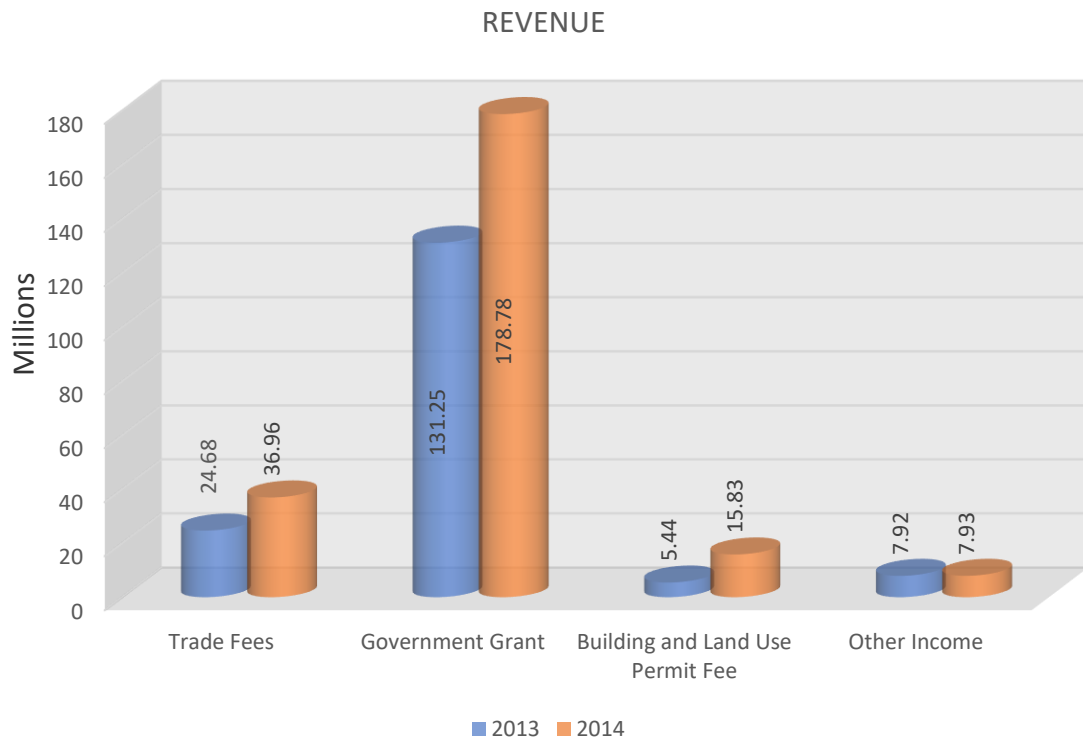
## REVENUE

2014



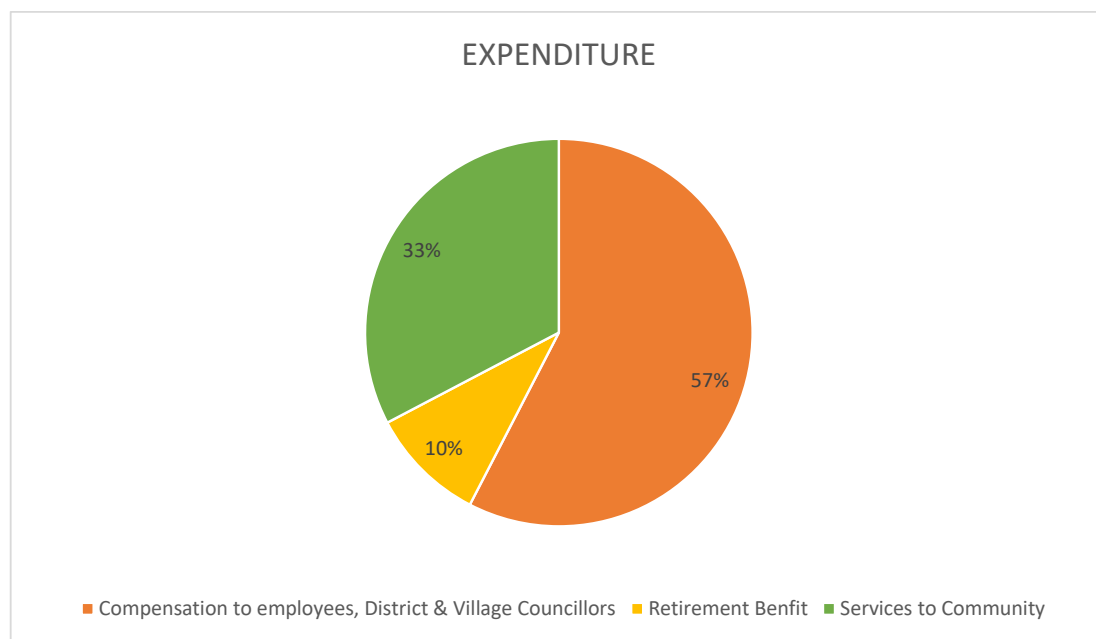
2013



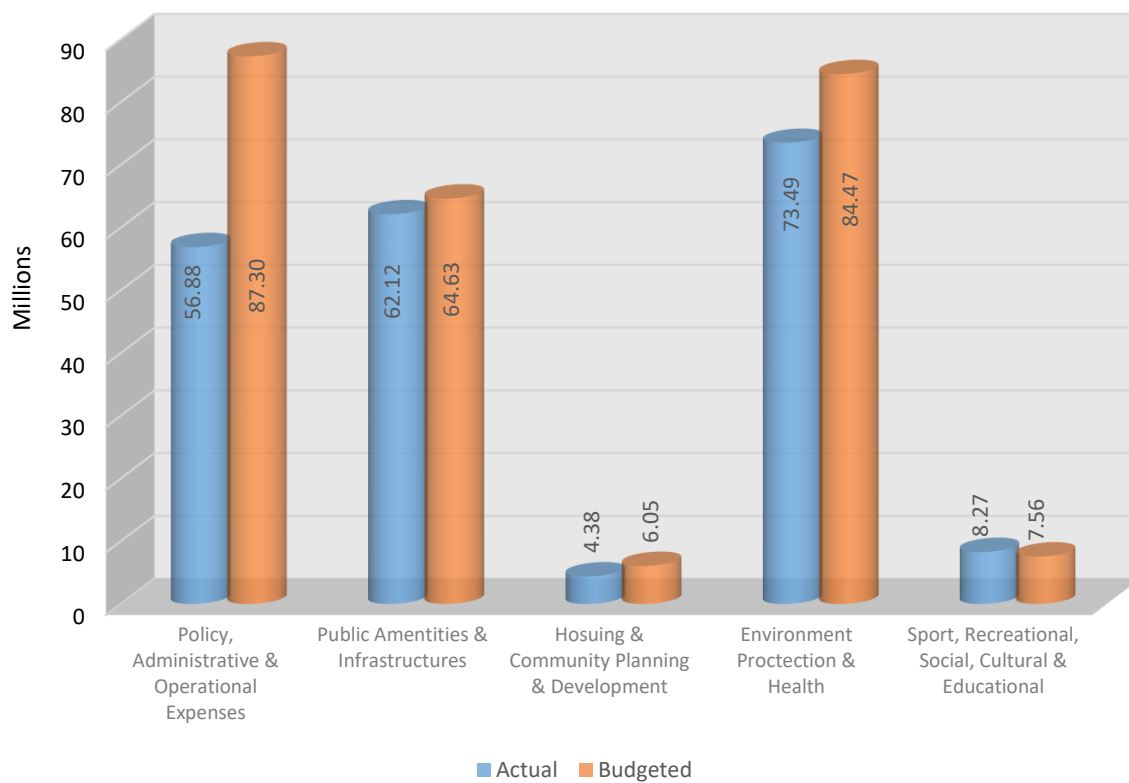


### **Expenditure**

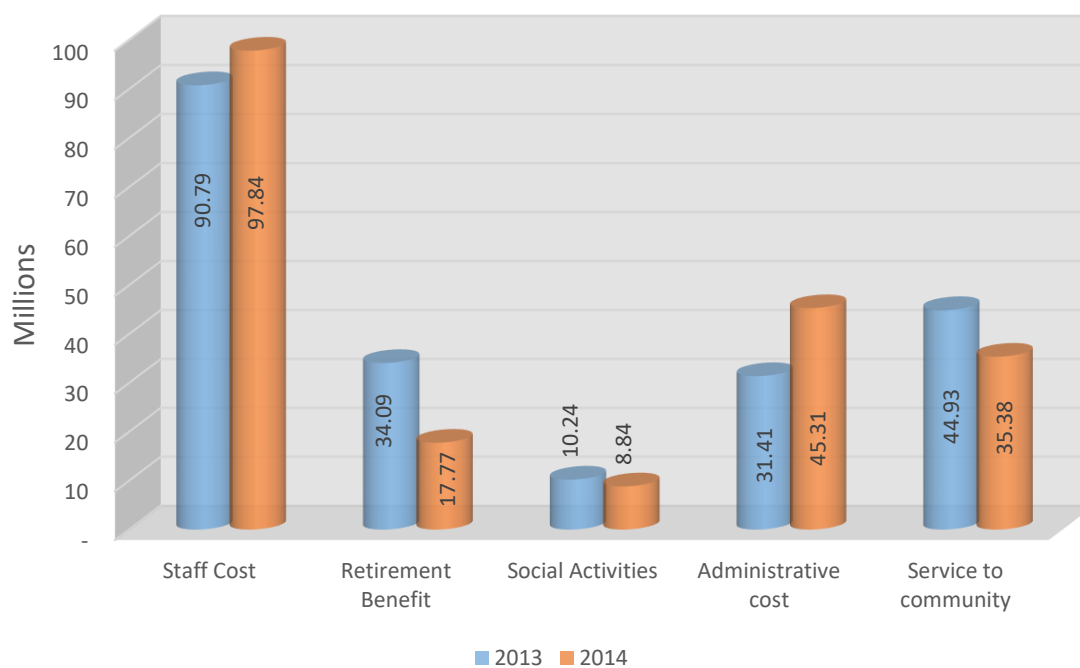
The overall expenditure of the Council for the year was RS 188.7 M compared to RS 200.4 M for the previous year. The total expenditure for 2014 included an amount of RS 105 M as compensation to employees and District and Village Councillors, RS 17.7 M for the payment of employee retirement benefit and pension, and RS 59.6 went in the provision of services to community.



## Expenses by Function/Programme

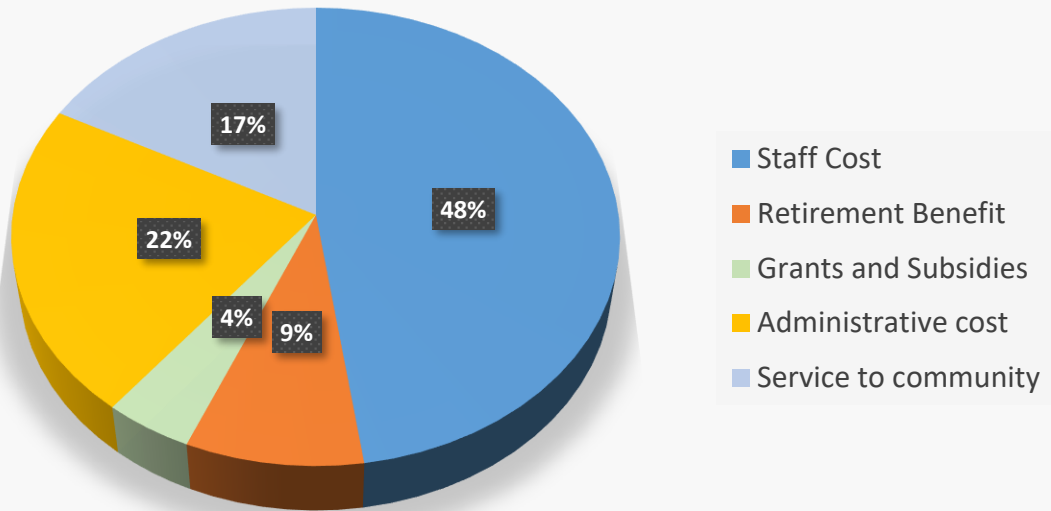


## Expenses by Nature

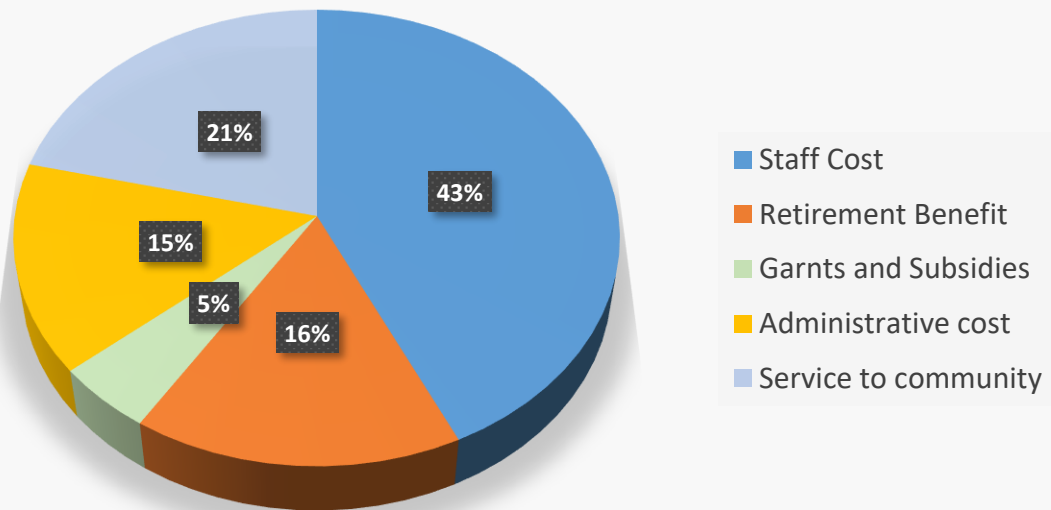


## EXPENDITURE

2014



2013



## **Debt and Debt Servicing**

Borrowing from the government to finance the construction of the market fair of Riviere du Rempart had a bearing impact on the overall operation of the council. Around Rs 3.2 M was disbursed to pay back the capital and interest of 4 % per annum.

## **Assets and Liabilities**

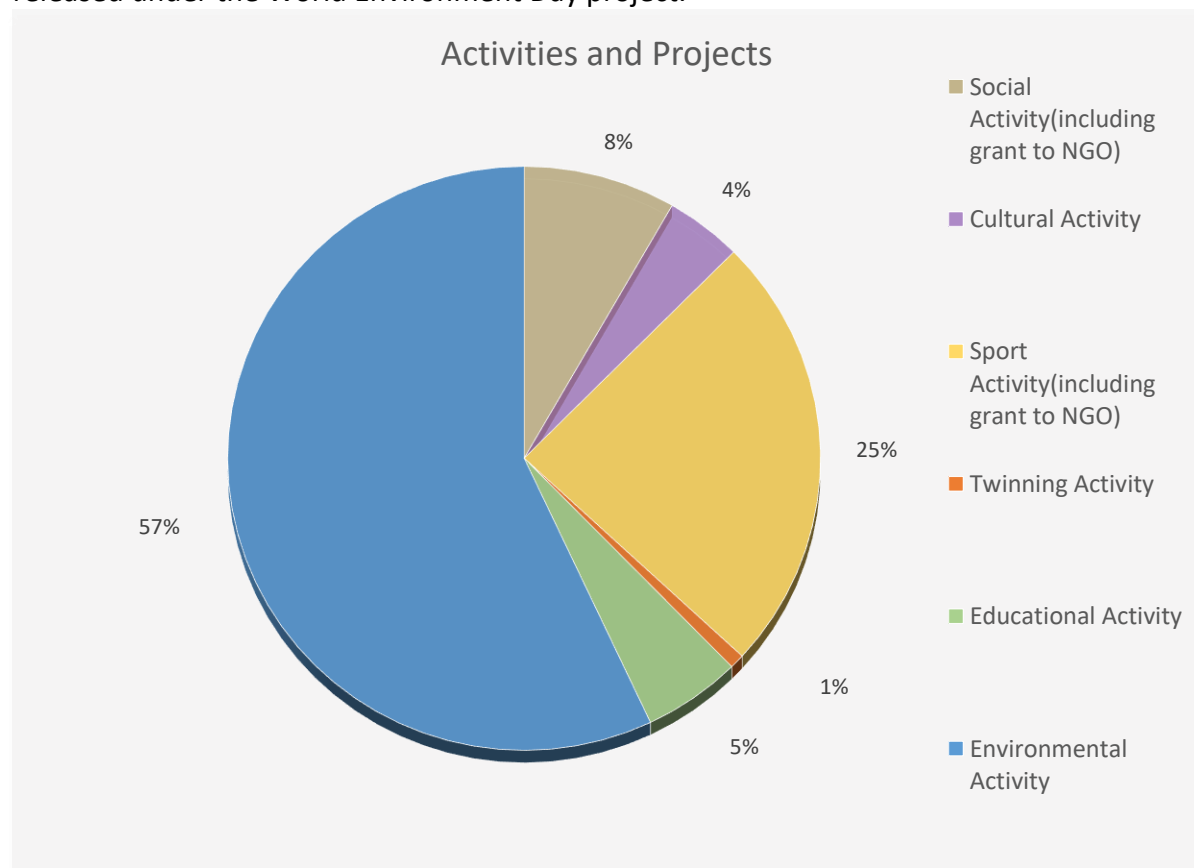
Total assets under Council's management amount to RS 130.9 M as at 31 December 2014 compared to RS 116.5 M as at 31 December 2013, that is a positive increase of 12%. Short term liability of RS 72.1 M in 2013 (RS 52.1 in 2014) was the result of the additional grant of RS 60.1 M from the government, resulting in an increase in the total net assets of RS 48.3 M (RS 11.5 M in 2013).

## **Land and Property**

As at 31 December 2014 some 8,243.60 sqm of residential land was vested by land promoters to council at the nominal price of Rs 10 per sqm which represent 12 plots of land.

## **Social, Welfare and Sports Activity**

In the year 2014, 57% of the budget allocated to activity was used for environmental activities. The expenditure was mainly funded by a special grant of Rs 2.5 million released under the World Environment Day project.



**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2014**

	NOTES	2014 RS	2013 RS
ASSETS			
NON-CURRENT ASSETS			
Public Infrastructure, Plant and Equipment	4	65,809,293.08	53,842,871.00
Land and Property	6	82,436.00	-
Receivables	8	1,248,493.00	1,785,498.00
		<u>67,140,222.08</u>	<u>55,628,369.00</u>
CURRENT ASSETS			
Inventories	7	2,393,406.00	1,274,665.00
Receivables	8	7,008,945.00	8,217,698.00
Work-in-Progress	28	1,768,309.00	-
Cash and Cash Equivalent	9	52,599,292.00	51,384,342.00
		<u>63,769,952.00</u>	<u>60,876,705.00</u>
CURRENT LIABILITIES			
Payables	10	28,004,441.00	27,263,228.00
Borrowings	11	2,224,000.00	25,824,000.00
Employee Benefits	12	21,893,981.00	19,026,402.00
		<u>52,122,422.00</u>	<u>72,113,630.00</u>
NET CURRENT ASSETS / ( LIABILITY )		11,647,530.00	(11,236,925.00)
LESS: NON-CURRENT LIABILITIES			
Borrowings	11	16,734,000.00	18,958,000.00
Employee Benefit	12	13,728,635.00	13,936,796.00
Employee Retirement Obligation	13	-	-
		<u>30,462,635.00</u>	<u>32,894,796.00</u>
NET ASSETS		<u>48,325,117.08</u>	<u>11,496,648.00</u>
CAPITAL AND RESERVES			
Capital Grant	14	69,551,073.08	67,070,699.00
Accumulated Deficit		( 21,225,956.18)	(55,574,051.00)
TOTAL NET ASSETS / EQUITY		<u>48,325,116.90</u>	<u>11,496,648.00</u>

Approved by Council at its meeting of 22 May 2015.



**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>Notes</u>	<b>2014</b> RS	<b>2013</b> RS
<b>Revenue</b>			
Trade Fees		36,957,830	24,682,970
Government Grant	14	178,776,161	131,249,161
Building & Land Use Permit Fee		15,833,837	5,443,049
Interest Income		150,643	127,346
Rental Income		5,309,354	5,492,117
Other revenue	15	2,472,749	2,296,914
Total Revenue		<u>239,500,574</u>	<u>169,291,557</u>
<b>Expenses by Nature:</b>			
Compensation of Employees	16	97,840,581	90,790,581
Utilities	17	23,589,094	22,443,165
Repair and Maintenance	18	7,555,027	18,456,598
Motor Vehicle expenses	19	4,240,465	4,028,539
Retirement Benefit	20	17,774,290	34,087,985
Audit and Legal fee	21	2,285,201	1,594,985
Grants and subsidies	22	8,838,965	10,236,643
Other goods and services	24	25,479,931	17,603,085
Finance cost	25	1,070,812	1,182,925
Consumption of Fixed Assets	4	16,478,113	11,032,698
Total Expenses		<u>205,152,479</u>	<u>211,457,204</u>
<b>Surplus / ( Deficit ) for the year</b>		<u><b>34,348,095</b></u>	<u><b>( 42,165,647 )</b></u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**CLASSIFICATION OF FUNCTION / PROGRAMME OF COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>Notes</u>	<u>Actual</u>	<u>Budgeted</u>	<u>Variance</u>
		<u>RS</u>	<u>RS</u>	<u>RS</u>
<b><u>Revenue</u></b>				
Trade fees		36,957,830.00	40,000,000.00	( 3,042,170.00 )
Government grant		162,298,048.08	93,537,000.00	68,761,048.08
Building & Land Use Permit fee		15,833,837.00	6,000,000.00	9,833,837.00
Rent Income		5,309,354.00	4,539,600.00	769,754.00
Interest Income		150,643.00	-	150,643.00
Other revenue		2,472,749.00	1,045,000.00	1,427,749.00
Deferred Income		16,478,112.92	16,478,113.00	(0.08)
Total Revenue		<u>239,500,574.00</u>	<u>161,599,713.00</u>	<u>77,900,861.00</u>
<b><u>Expenses by Function / Programme</u></b>				
Policy, Administrative & Operational Expenses	27(a)	29,344,764.00	41,779,213.00	12,434,449.00
Public Amenities & Infrastructures	27(b)	45,646,240.00	48,153,556.00	2,507,316.00
Housing and Community Planning & Development	27(C.)	4,384,067.00	6,054,408.00	1,670,341.00
Environment Protection and Health	27(d)	73,491,324.00	84,465,267.00	10,973,943.00
Sport, Recreational, Social, Cultural and Educational	27(e)	8,274,067.00	7,555,689.00	( 718,378.00 )
Grant to Village Councils		8,688,965.00	8,688,965.00	-
Retirement Pension and Gratuity		17,774,289.00	13,230,000.00	( 4,544,289.00 )
Loan Interest	25	1,070,650.00	23,600,000.00	22,529,350.00
Consumption of Fixed Assets	4	16,478,112.92	16,478,113.00	0.08
Total Expenses		<u>205,152,478.92</u>	<u>250,005,211.00</u>	<u>44,852,732.08</u>
<b>Surplus / ( deficit ) for the year</b>		<u><b>34,348,095.08</b></u>	<u><b>(88,405,498.00)</b></u>	<u><b>33,048,128.92</b></u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART****CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>Notes</u>	<u>2014</u> <u>RS</u>	<u>2013</u> <u>RS</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus / ( Deficit ) for the year before finance charge		35,418,907	( 40,982,722 )
Prior year adjustments		-	( 2,895,821 )
Deferred grant	14	( 16,478,113 )	( 11,032,698 )
Depreciation	4	16,478,113	11,032,698
		<u>35,418,907</u>	<u>( 43,878,543 )</u>
<b><u>Movement in Working Capital:</u></b>			
(Increase)/Decrease in Inventories		( 1,118,741 )	( 102,681 )
Increase/(Decrease) in Payables		3,400,631	( 24,842,588 )
(Increase)/Decrease in Receivables		1,745,758	11,048,677
Increase/(Decrease) in Work-in-progress		<u>( 1,768,309 )</u>	<u>-</u>
<b>Net Cash flows from operating activities</b>		<b><u>37,678,246</u></b>	<b><u>( 57,775,135 )</u></b>
<b>Return of Investment and Servicing of finance</b>			
Finance charge	25	( 1,070,812 )	( 1,182,925 )
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Land and property	6	0	0
Acquisition of fixed assets	4	( 28,526,971 )	( 19,754,142 )
<b>Net Cash Flows from investing activities</b>		<b><u>( 28,526,971 )</u></b>	<b><u>( 19,754,142 )</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Capital Grant received		18,958,487	34,271,947
Borrowing		-	23,600,000
Repayment of borrowings		( 25,824,000 )	( 2,224,000 )
<b>Net Cash Flows from financing activities</b>		<b><u>( 6,865,513 )</u></b>	<b><u>55,647,947</u></b>
<b>Net Increase/(decrease) in Cash and Cash Equivalents</b>		<b>1,214,950</b>	<b>( 23,064,255 )</b>
<b>Cash and Cash Equivalents at beginning of year</b>		<b><u>51,384,342</u></b>	<b><u>74,448,597</u></b>
<b>Cash and Cash Equivalents at end of year</b>		<b><u>52,599,292</u></b>	<b><u>51,384,342</u></b>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF CHANGES IN NET ASSETS / EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>Capital Grant</u>	<u>Accumulated</u>	<u>Total</u>
	<u>RS</u>	<u>Deficit</u>	<u>RS</u>
Balance at 01 January 2012	43,831,450	( 10,512,583 )	33,318,867
Surplus on revaluation of land and property	-	-	-
Deficit on revaluation of land	-	-	-
Capital Grant Received	34,271,947	-	34,271,947
Grant Deferred	( 11,032,698 )	-	( 11,032,698 )
Deficit for the year	-	( 42,165,647 )	( 42,165,647 )
<u>Net gains and losses not recognised in the statement of financial performance ( 2012 ):</u>			
Grant Receivable from Government	-	( 12,987,621 )	( 12,987,621 )
Renewal fund	-	12,300,837	12,300,837
Contingency	-	7,711	7,711
Uncollectible trade fees disrecognised as receivable	-	( 2,216,748 )	( 2,216,748 )
<b>Balance at 31 December 2013</b>	<b>67,070,699</b>	<b>( 55,574,051 )</b>	<b>11,496,648</b>
Balance at 01 January 2014	67,070,699	( 55,574,051 )	11,496,648
Surplus on revaluation of land and property	-	-	-
Deficit on revaluation of land	-	-	-
Capital Grant Received	18,958,487	-	18,958,487
Grant Deferred	(16,478,113)	-	(16,478,113)
Surplus for the year	-	34,348,095	34,348,095
<b>Balance at 31 December 2014</b>	<b>69,551,073</b>	<b>( 21,225,956 )</b>	<b>48,325,117</b>

## THE DISTRICT COUNCIL OF RIVIERE DU REMPART

## NOTE 4 : PROPERTY, PLANT AND EQUIPMENT

## FOR THE YEAR ENDED 31 DECEMBER 2014

	<u>Building</u>	<u>Public Infrastructure</u>	<u>Computer &amp; Equipment</u>	<u>Furniture, Fixtures &amp; Fittings</u>	<u>Motor Vehicles</u>	<u>Total</u>
	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>
<b><u>RATE</u></b>	5%	20%	25%	20%	20%	
<b><u>COST:</u></b>						
As at 01 January 2014	864,281	6,442,353	500,664	170,010	11,776,834	19,754,142
Additions	2,022,465	11,932,395	1,829,136	1,454,965	11,205,574	28,444,535
Disposal	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
<b>As at 31 December 2014</b>	<u>2,886,746</u>	<u>18,374,748</u>	<u>2,329,800</u>	<u>1,624,975</u>	<u>22,982,408</u>	<u>48,198,677</u>
<b><u>DEPRECIATION:</u></b>						
As at 01 January 2014	43,214	1,288,471	125,166	34,002	2,355,367	3,846,220
Charge for the year	112,757	3,674,950	582,450	324,995	4,596,482	9,291,634
Disposal	-	-	-	-	-	-
<b>As at 31 December 2014</b>	<u>155,971</u>	<u>4,963,421</u>	<u>707,616</u>	<u>358,997</u>	<u>6,951,849</u>	<u>13,137,854</u>
<b><u>Carrying Value</u></b>						
As at 31 December 2014	<u>2,730,775</u>	<u>13,411,327</u>	<u>1,622,184</u>	<u>1,265,978</u>	<u>16,030,559</u>	<u>35,060,823</u>
As at 31 December 2013	<u>821,067</u>	<u>5,153,882</u>	<u>375,498</u>	<u>136,008</u>	<u>9,421,467</u>	<u>15,907,922</u>

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.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**PROPERTY, PLANT AND EQUIPMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

**Note 5**

**Capital Outlay of Ex-PRDC ( Fixed Assets )**

Fixed Assets ( capital Outlay ) as at 01 January 2013 with book value of Rs 517,185,939 was shared equally between the two new District Council of Riviere du Rempart and Pamplemousses with the exception of Rs 20 Millions which represent the cost of the two multi-purpose complex of Terre Rouge and Pamplemousses . The net book value of the fixed assets as at 01 January 2013 was valued after deducting for depreciation. Expenditure prior to the year 2008 was estimated to have been completely consumed and charged as depreciation and an the equivalent was deferred revenue out of capital grant applied.

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

Net Book Value as at 01 January 2013	12,427,119	23,095,638	525,225	1,110,375	7,963,071	45,121,428
Depreciation charged	621,356	4,619,128	131,306	222,075	1,592,614	7,186,479
<b>Net Book Value as at 31 December 2013</b>	<b>11,805,763</b>	<b>18,476,510</b>	<b>393,919</b>	<b>888,300</b>	<b>6,370,457</b>	<b>37,934,949</b>
Net Book Value as at 01 January 2014	11,805,763	18,476,510	393,919	888,300	6,370,457	37,934,949
Depreciation for the year	621,356	4,619,128	131,306	222,075	1,592,614	7,186,479
<b>Net Book Value as at 31 December 2014</b>	<b>11,184,407</b>	<b>13,857,382</b>	<b>262,613</b>	<b>666,225</b>	<b>4,777,843</b>	<b>30,748,470</b>

**Note 6 - LAND AND PROPERTY**

	<b>2013</b>	<b>2012</b>
As at 01 January 2014	81,540	-
Acquisition	-	-
Vested	896	-
As at 31 Dec ember 2014	<u>82,436</u>	<u>-</u>

Land vested to Council either belong to the Ministry of Land and Housing and Council has the right to administer and maintained.

Land are sold to Council at the token amount of Rs 1 per plot and the contract of the deed of sale clearly stipulate that the plot of land shall be used only for the purpose for which it has been agrred under the Morcellement Act. The land shall be used only as green space or for social purpose without the right to dispose. As at 31 December 2014, 8,243.60 SqM of land ( 12 plots ) vested to the Council and for accounting purpose their value was stated at Rs 10 per Sqm.

**FOR THE YEAR ENDED 31 DECEMBER 2014****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 was at Royal Road, Mapou.

**2. SIGNIFICANT ACCOUNTING POLICIES**

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

**Statement of Compliance**

The financial statements have been prepared in accordance with Section 133 of the Local Government Act 2011 and comply with the International Financial Reporting Standards (IFRS).

**Basis of Preparation**

The financial statements have been prepared on the historical cost basis except for the revaluation of certain non-current assets. The preparation of the financial statements in conformity with IFRS requires the use of accounting estimates and it also requires management to exercise judgement in the process of applying the Council's accounting policies.

**Critical accounting estimation, assumption and judgements in applying accounting policies and estimation**

The Council makes estimates and assumptions concerning future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

**Revenue Recognition**

The general policy of the Council is to recognize revenue on an accrual basis with the substance of the relevant agreement. Rental income, school fee, advertising fees and bus toll are recognized on the accrual and time basis, while trade fee, building & land use permit fee, burial and incinerator fees are recognized on the actual basis that is the amount actually received and/or collected.

**FOR THE YEAR ENDED 31 DECEMBER 2014****Provisions**

Provisions are recognized when the Council has a present legal and 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.

**Retirement Benefit Obligations**

Contributions to the defined contribution retirement benefit plans are recognized as an expenditure when employees have rendered service entitling them to the contributions. The retirement benefit obligation recognized in the financial statements represents the present value of the benefit as adjusted for unrecognized actuarial gains and losses, and unrecognized past service. Any change in the assumption used to determine the pension cost will impact the carrying amount of the pension obligations.

The Council operates a defined benefit plan, administered by and invested with the State Investment Company of Mauritius Limited (SICOM LTD). The pension plan is funded by payment of contribution to the fund taking account of the recommendations of the Pay Research Bureau (PRB) report.

Where employees are not covered under the SICOM pension plan and especially for the services rendered to Council prior to the coming up of the PRB Report 2008, the retirement benefit payable as per the pension act and the PRB recommendations is met by Council and charge as an expense in the year it is actually paid. No provision is made for any other fund for such retirement benefit obligation for service prior to 1 July 2008.



**FOR THE YEAR ENDED 31 DECEMBER 2014****Government Grants**

Government grants are not recognized until there is reasonable assurance that the Council will comply with the conditions attaching to them and that the grants will be received.

Government grants whose primary condition is that the Council should purchase, construct or otherwise acquire non-current assets are recognized as deferred income in the statement of financial position and transferred to the statement of financial performance on a systematic and rational basis over the useful economic lives of the related assets.

Other government grants are recognized as income over the periods necessary to match them with the costs for which they are intended to compensate, on a systematic basis. 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.

**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.

**Property, Plant and Equipment**

Land and 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.

Land is maintained at cost and is not depreciated. Land vested to Council by land and residential property promoters, Ministry of Housing and Land and other governmental and non-governmental bodies are not capitalized. These land and property is for community use for the inhabitants of that particular community where the development actually took place, however its maintenance and up-lifting is handed over to Council. Plant, machineries, fixtures, fittings, furniture, vehicles and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at its carrying value.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2014**

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%
Plant and Equipment	20%
IT Equipment	25%
Furniture, fixtures & Fittings	10%
Motor Vehicles	20%
Electrical Installation & Lighting Network	10%
Children Play Equipment	20%

Expenses incurred for the maintenance, up-grading and repairs of public Infrastructures are charged to the statement of income in the year they are incurred. Construction of drains and roads, resurfacing of roads, accommodation of playground and green space, and cost of traffic sign and names plates are charged to the income statement as expenses in the year they are incurred.

### **Inventories**

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.

### **Receivables and Impairment**

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 trade fee 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. Trade fee is payable whenever an economic operator or any person carry 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.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2014**

The significant difficulties of accruing unpaid trade fee as receivable when the probability that the debtors are not operating his trade is high, the payment of trade fee in the following years is remote and when there is high risk that the debtor will fail to complete the procedure for cessation. The non-operation and non-payment of the trade are considered as clear indicators that the trade receivable is impaired and adjustment is made accordingly to reflect the actual amount receivable. When a trade fee receivable is uncollectible, it is written off against the allowance account of trade receivables. Subsequently recoveries previously written off are credited in the statement of comprehensive income.

#### **Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank, term deposit, in hand and bank overdraft. 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.

#### **Trade and other payables**

Trade and other payables are stated at their nominal value. All known trade payables are recognized at its cost.

### **3. FINANCIAL MANAGEMENT RISK**

The Council exposes to financial, credit and liquidity risks. The overall risk management of the 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.

#### **Interest risk**

Interest rate risk primarily results from exposures to the volatility of interest rates on variable interest borrowings. The income and operating cash flows are substantially independent of changes in market interest rates and therefore any changes have insignificant impact on the financial status and net assets of the Council.

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

#### **Credit risk**

Credit risk arises from cash and cash equivalents as well as 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.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

**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.

**Fair value estimation**

The carrying amounts of receivables, payables, borrowings, cash and cash equivalent approximate their fair values.

**Statements Based on Programme**

The statement of financial performance is prepared based on the five functions or programme of the Council both for financial and non-financial performance.

The five basic functions/programme of the Council are:

Programme 1 - Policy, management and financial administration

Programme 2 - Provision and maintenance of community based infrastructure and amenities

Programme 3 - Managing development and planning

Programme 4 - Maintenance and promotion of healthy sanitary conditions to local citizen.

Programme 5 - Promotion of sports, welfare, social, educational and cultural development to local citizen

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<b><u>2014</u></b>	<b><u>2013</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
<b>7 INVENTORIES</b>		
Spart Part and Lubricants	232,231	739,735
Stationery	116,965	211,783
Tools, Protective Equipment & other Consumables	255,208	158,657
Construction and street lighting materials	506,177	164,490
Stree Lanterns	1,282,825	-
	<u>2,393,406</u>	<u>1,274,665</u>
<b>8 RECEIVABLES</b>		
Market fee	4,401,750	2,691,650
Advance to employees	1,769,381	2,575,636
Government Grant	750,813	4,370,343
Other receivables	<u>1,335,494</u>	<u>365,567</u>
	<u>8,257,438</u>	<u>10,003,196</u>
Non-Current Receivables	<u>1,248,493</u>	<u>1,785,498</u>
Current Receivables	<u>7,008,945</u>	<u>8,217,698</u>
<i>Trade fee was recognised on the actual basis and no accruals have been made for trade fee not paid by economictrade operators and as per the LGA 2011 they should have ceased, in not in operation</i>		
<b>9 CASH AND CASH EQUIVALENT</b>		
Cash in Hand	326	1,279
Cash at Bank	52,598,966	51,383,063
	<u>52,599,292</u>	<u>51,384,342</u>
<b>10 PAYABLES</b>		
Accounts Payables to Suppliers	13,631,417	17,810,134
Accruals and retention money on contracts	3,440,502	1,375,315
Prepayment and Other payables	1,452,093	-
Deposits	<u>9,480,429</u>	<u>8,077,779</u>
	<u>28,004,441</u>	<u>27,263,228</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>2014</u>	<u>2013</u>
	<u>RS</u>	<u>RS</u>
<b>11 BORROWINGS</b>		
Balance at start	44,782,000	23,406,000
New Borrowing	-	23,600,000
Reimbursement	( 25,824,000 )	(2,224,000)
Balance at close	<u>18,958,000</u>	<u>44,782,000</u>
<u>Payable as follows:</u>		
<b>Current</b> - Before one year	<u>2,224,000</u>	<u>25,824,000</u>
After one year and before five years	<u>7,870,000</u>	<u>7,870,000</u>
After five years	<u>8,864,000</u>	<u>11,088,000</u>
<b>Non-current</b>	<u>16,734,000</u>	<u>18,958,000</u>

*Interest bearing ( 4% ) Government Loan of Rs 55 Millions - Council share : Rs 23,868,000 ( 2013 )  
The loan was met for the construction of market fair and the payback period was 20 years up to  
30 June 2017 ( Rs 6.5 Millions loan) and 30 June 2032 ( Rs 21 Millions loan ).*

**12 EMPLOYEE BENEFIT**

Unutilised Sick Leave Pay	2,593,404	2,443,604
Provision for Passage Benefit	9,717,780	9,670,078
Retirement Benefit	20 -	20,849,516
	<u>12,311,184</u>	<u>32,963,198</u>
Current Liabilities	<u>0</u>	<u>13,936,796</u>
Non-Current Liabilities	<u>12,311,184</u>	<u>19,026,402</u>

*Employee entitlement to bank sick leave as defined in the Pay Research Bureau reports 2013 are recognised as and when they accrue to employees. An accrual is made for the estimated liability for bank of sick leave as non-current liability. However, payment of unutilised vacation leave on retirement was recognised only for the following year given that such liability is optional and the amount payable are known only on the day the employee opt for retirement on the day retirement take effect.  
Therefore, provision for such payment is made only for the coming year.  
Furthermore, bank balance for vacation leave is not static and as such the value may change from time to time.*

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>2014</u>	<u>2013</u>
	<u>RS</u>	<u>RS</u>
<b>13 EMPLOYEE RETIREMENT OBLIGATION</b>		
Balance at start	-	35,498,813
<b>Add: Contribution for the year</b>	6,992,479	6,646,974
<b>Less: Payment</b>	( 6,992,479 )	( 42,145,787 )
Balance at Close	<u>-</u>	<u>-</u>

*The defined benefit retirement pension fund is managed by the State Investment Company of Mauritius Ltd (SICOM). As at the balance sheet date the fund manager has not yet completed the separation of the pension fund for the two Councils and the actuarial valuations in accordance with the IAS 19 are still being awaited for disclosure in the accounts.*

<b>14 GOVERNMENT GRANT</b>		
Balance at start	41,053,110	10,627,382
Grant-in-aid	153,164,195	103,352,509
Project related Grant	23,832,354	51,135,901
	<u>218,049,659</u>	<u>165,115,792</u>
<b>Less: Revenue Government Grant</b>	162,298,048	120,216,463
Capital Grant	55,751,610	44,899,329
<b>Less: Deferred revenue</b>	( 9,291,634 )	( 3,846,219 )
Balance at close	<u>46,459,976</u>	<u>41,053,110</u>
 <b>Ex-PRDC Government Grant ( Capital Grant Applied )</b>		
Balance of at Start	26,017,589	33,204,068
Deferred grant - Note 4	( 7,186,479 )	( 7,186,479 )
Balance of at Close	<u>18,831,110</u>	<u>26,017,589</u>

*Capital grants related to fixed assets are presented in the statement of financial position and are released to the statement of performance as deferred revenue in a systematic way to match the consumption of fixed assets.*

*Capital Grant Applied as at 01 January 2012 was allocated to the two Councils in equal proportion as the capital outlay is the cumulative figure of all capital asset acquired since the creation of the Council in the year 1954. Given the complexity, impracticality and the cost involved to identify each and every fixed asset, current asset and liability it was agreed between the two new Councils and the parent Ministry to apportion all assets, liabilities and general fund equally with the exception of passage credit balance, deposit account and stock which can be identified separately. Capital grant has been presented in the statement of financial position net of depreciated amount and the depreciated value was recognised as deferred revenue in the statement of financial performance.*

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>2014</u>	<u>2013</u>
	<u>RS</u>	<u>RS</u>
<b>15 OTHER REVENUE</b>		
Occassional trade fee	62,000	83,500
Advertsing fee	18,510	26,705
School fee	130,000	143,700
Bus Toll	658,150	1,095,150
Burial & Incineration fee	613,650	535,075
Other	990,439	412,784
	<u>2,472,749</u>	<u>2,296,914</u>
<b>Rent Income</b>		
Market Stall fee	5,191,350	5,182,000
Rental Income	118,004	310,117
	<u>5,309,354</u>	<u>5,492,117</u>
<b>16 COMPENSATION OF EMPLOYEES</b>		
Salaries & Wages	60,405,489	53,917,115
Overtime and Allowances	4,338,677	5,999,034
Uniform and Protective equipment	1,169,968	1,141,308
Councillor's Allowance	3,292,095	3,393,302
Retirement & Social Contributions	9,325,980	8,999,897
Provision for Passage Benefit	2,177,290	2,455,086
Travelling & Transport	8,720,628	7,850,104
Training cost	53,944	79,656
Provision for Unutilised Sick pay	2,598,782	2,443,604
End of Year Gratuity	5,757,728	4,511,475
	<u>97,840,581</u>	<u>90,790,581</u>
<b>17 UTILITIES</b>		
Electricity	20,857,802	20,246,960
Water	582,992	660,243
Gas	1,554,092	961,822
Telephone	594,208	574,140
	<u>23,589,094</u>	<u>22,443,165</u>



**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<b><u>2014</u></b>	<b><u>2013</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
<b>18 REPAIRS AND MAINTENANCE</b>		
Furniture, fittings and equipment	655,374	508,588
Roads and Traffic Sign	4,658,904	13,745,914
Street Lighting	1,182,131	894,556
Playground, Play equipment and Green Space	128,131	521,245
Public Infrastructure and Buildings	296,293	1,916,469
Cemetery, incinerator and Cremation Ground	232,518	241,406
Other	401,676	628,420
	<u>7,555,027</u>	<u>18,456,598</u>
<b>19 MOTOR VEHICLE EXPENSES</b>		
Fuel and Oil	2,558,551	2,741,698
Repairs and Maintenance	1,681,914	1,286,841
	<u>4,240,465</u>	<u>4,028,539</u>
<b>20 RETIREMENT BENEFIT</b>		
Provision for Unutilised Vacation payment on retiremer	-	302,436
Provision for bank of sick leave pay on retirement	2,769,820	19,337,072
Pension and Gratuity	15,004,470	14,448,477
	<u>17,774,290</u>	<u>34,087,985</u>
<i>Provision for the payment of unutilised vacation leave on retirement, provision for the Council share of retirement gratuity payable to those who were in employment before the 1 July 2008 ( PRB 2008 ), and who have opted to retire in 2014 on the day they ought to retire. Provision has also been made for the payment of bank of sick leave.</i>		
<b>21 AUDIT AND LEGAL FEE</b>		
Audit fee	612,500	200,000
Legal and Professional fees	1,672,701	1,394,985
	<u>2,285,201</u>	<u>1,594,985</u>
<b>22 GRANT AND CONTRIBUTION</b>		
Grant to Village Council	8,688,965	10,086,643
Contribution to Association of District Councils	150,000	150,000
	<u>8,838,965</u>	<u>10,236,643</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>2014</u>	<u>2013</u>
	<u>RS</u>	<u>RS</u>
<b>23 ACTIVITIES AND PROJECTS</b>		
Social Activity ( including grant to NGO )	413,163	1,076,588
Cultural Activity	207,588	133,864
Sport Activity ( including grant to NGO )	1,208,826	151,284
Twinning Activity	39,768	-
Educational Activity	265,081	22,888
Environmental Activity	2,830,277	140,960
	<u>4,964,703</u>	<u>1,525,584</u>

*During the year major sport activities ( Jeux de Village ) were organised with the participation of all Village Councils falling under the jurisdiction of the District Council. To that end a special grant of Rs 1.5 M was made available by the government. In the context of World Environmental Day several clean-up campaign was carried out and the activity was funded by a special grant of Rs 2.5 Millions. Educational and training facilities was implemented in collaboration with the National Empowered Foundation ( NEF ). Several minor projects were carried out such as the construction of a mini-incubator at Cite CIM. Riviere de Rempartn, construction of drains and resurfacing non-classified roads. The Council has twinning agreement with the District of Beau Valon, Seychelles.*

<b>24 OTHER GOODS AND SERVICES</b>		
Printing, Postage & Stationery	792,653	704,011
Notice and Publications	209,117	103,926
Books and Periodicals	129,460	175,773
Committee expenses	183,913	111,722
Chairman function	51,404	41,930
Bank chargers and fee	28,236	26,711
Security services	706,106	1,536,760
Hired Scavenging Service	16,942,959	12,549,700
Cleaning and Waste disposal	29,111	77,831
Insurance	1,232,034	688,692
Social, Cultural, Sport and Educational activities <b>Note 23</b>	4,964,703	1,525,584
Overseas travelling and allowances	155,637	-
Sundries	54,598	60,445
	<u>25,479,931</u>	<u>17,603,085</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2014**

	<u>2014</u>	<u>2013</u>
	<u>RS</u>	<u>RS</u>
<b>25 FINANCE COST</b>		
Loan Interest	1,070,650	1,181,850
Bank Interest	162	1,075
	<u>1,070,812</u>	<u>1,182,925</u>
<b>26 HUMAN RESOURCE</b>		
Permanent and Pensionable employees	279	246
Part-time employees	20	21
	<u>299</u>	<u>267</u>
Female Employees	40	41
Male Employees	259	226
	<u>299</u>	<u>267</u>
Vacant posts	42	22
	<u>341</u>	<u>289</u>

**27 PROGRAMME / FUNCTION BASED EXPENDITURE:**

**a POLICY AND ADMINISTRATION**

It includes the Chief Executive, Administration, Human Resource, Internal Audit, Village Council, Store and the Finance Departments

**b COMMUNITY BASED INFRASTRUCTURE AND AMENITIES**

It includes the road section, the street lighting section and the general public maintenance unit.

**c MANAGING DEVELOPMENT AND PLANNING**

It includes the building and land use unit and the county planning unit.

**d PUBLIC HEALTH AND SANITARY**

This department includes the refuse collection unit, burial and incinerator unit, post control unit and the trade and market fair section.

**e SOCIAL, WELFARE, CULTURAL, EDUCATIONAL AND SPORT**

This department manage the educational unit, sport and welfare unit.

**28 WORK-IN-PROGRESS**

The extension to the second floor of the administrative building was under construction by in-house labour. The building was met for the use as a mini conference and social hall for the Council. As at 31 December 2014 it was still under construction and its completion was expected to be by the end of June 2015 as such it has been classified as current asset.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART****NOTES TO FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 DECEMBER 2014**

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**29** The Council is a defendant in several legal action 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 ex-Pamplemousses/Riviere du Rempart District Council. Council believed, based on the legal advice, that the claim for Rs 110 million as financial damage can be successfully defended and therefore no liability will be incurred.

**30 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.

**31 APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by the full council and authorised for its issue at its meeting of 22 May 2015.

*Note: The Financial Statement 2013 has already been audited, while that of 2014 was sent for auditing but not yet audited. The National Audit office report on the financial statement of 2013 is been awaited.*