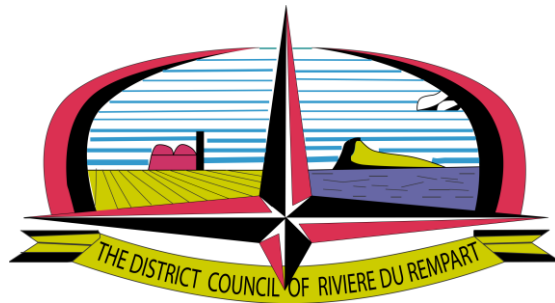


*THE DISTRICT COUNCIL
OF
RIVIERE DU REMPART*

ANNUAL REPORT



31 DECEMBER 2015

FROM THE CHAIRPERSON

I am pleased to present the Annual Report for the District Council of Riviere du Rempart for the year ending 2015.

This report highlights some of the major achievements during my first year in office, which saw three Chief Executives in action. The year 2015 has been very eventful. Among the main realisations are the infrastructural works of over Rs13m which have been completed, inaugurations of a Village Hall at Amitie/Gokhoola and two gas incinerators at Daruty Petit Raffray and Piton.

For the first time in its history, the Council benefitted, in September 2015, a very special grant of Rs72m from the Central Government. This allowed the start of major capital projects, which once completed, will positively affect living conditions of all residents of the district.

We have, all along, continued to offer the usual services as prescribed in law, and I am on the whole satisfied that the year 2015 has been a good year, which could have been better still without the frequent movements of the administrative staff.

Chairman's Office
Mapou

Mr Goorooduth CHUCKUN
Chairperson

September 2016

Words from the Chief Executive

I am pleased to present the first annual report of the District Council of Riviere du Rempart as Chief Executive. I served the Council as Assistant Chief Executive for about six years after which I was transferred to the Moka/Flacq District Council.

The Council has embarked on a major investment in Public Infrastructure for the benefit/welfare of the inhabitants of the Riviere du Rempart District. The investment caters for construction of new roads, drains/absorption drains, resurfacing of roads and construction of new village halls amongst others.

Moreover, I would like to stress upon our core values which are the guiding principles in our endeavour to serve the citizens of the north. We are committed to uphold the good governance principles in the Management of the affairs of the Council. As at present, the ICAC through its prevention department is conducting a system audit of our contract management/procurement systems. The recommendations proposed would be implemented with a view to improve good governance principles.

Furthermore, the Anti-corruption committee would be re-organised so that systems and procedures are made corruption-resistant. The overall objectives of these measures would help to create a corruption free organisation and sustain a positive image of the Council.

There is a general perception that the year 2015 has been good for the District Council of Riviere du Rempart. I have no doubt that, with the continued commitment of Councillors and staff members 2016 will be better.

Mr Dheeraj GOPAUL
Chief Executive

September 2016

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

CORPORATE PROFILE

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. Mr Goorooduth Chuckun assumed office as Chairperson in January 2015.

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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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

Mr Goorooduth CHUCKUN

Mr Goorooduth CHUCKUN from Petit Raffray assumed office as Chairperson of the District Council on 1st January 2015.

Mr Chuckun has a long association with Village and District Councils. He was first elected Village Councillor in 1989 for the Petit Raffray Village Council.

He has also served as Chairperson of the Petit Raffray Village Council for a few years.

Self employed, he is also involved in social and political work at the level of his village.



THE CHIEF EXECUTIVES IN YEAR 2015

1. Mr Rajen PAUPIAH (up to 25 May 2015)

Mr R. Paupiah has been the Ag.Chief Executive since 2009.

He was transferred to the District Council of Pamplemousses in May 2015.

Mr Paupiah has served in various district and Municipal Councils.

2. Mr Radhamohun BEEHARRY (26 May to 3rd November 2015)

Mr Beeharry, who was Ag.Chief Executive at the District Council of Pamplemousses since its creation in 2012 took over at Riviere du Rempart District Council in May 2015.

He remained in office as Ag.Chief Executive until 3rd November 2015.

Mr Beeharry has previously served the Municipal Council of Vacoas/Phoenix and the City Council of Port Louis.

3. Mr Vineshsing SEEPARSAD (As from 3rd November 2015)

Mr Seeparsad was appointed Chief Executive and took office on 3rd November 2015.

He was previously Ag.Chief Executive at the Municipal Council of Curepipe.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART IN YEAR 2015

The District Councillors holding office in year 2015 were:-

Name	Position	Represent
Chuckun G.	Chairperson	Petit Raffray Village Council
Arjoon B.	Vice-Chairperson	Roches Noires Village Council
Neethalia K. (Mrs)	Councillor	Amaury
Asyrigadoo R.	Councillor	Amitie/Gokhoola
Seetah N. B	Councillor	Belle Vue Maurel
Christophe J. J.	Councillor	Cap Malheureux
Chengappa-Naidu A.	Councillor	Cottage
Poonith V.	Councillor	Esperance Trebuchet
Bahadoor Oodaye <small>MSK</small>	Councillor	Goodlands
Koobarawa D.	Councillor	Goodlands
Nujjoo F. H.	Councillor	Grand Baie
Seburuth A.	Councillor	Grand Baie
Fanfan J. J.	Councillor	Grand Gaube
Mohes B.	Councillor	Mapou
Bhurdool D. (Mrs)	Councillor	Piton
Ramsurn D.	Councillor	Plaine des Roches
Peeroo N.	Councillor	Poudre D'or
Ahotar G.	Councillor	Poudre D'or Hamlet
Bhogun Ramnarain V. (Mrs)	Councillor	Riviere du Rempart
Mangatha D.	Councillor	Riviere du Rempart
Virapin G.	Councillor	Roche Terre
Bugloo N.	Councillor	The Vale

The Council met on 16 occasions.

THE COMMITTEES

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

SN	COMMITTEES	NO. OF MEMBERS	SITTINGS IN 2015
1	Executive Committee	7	51
2	Public Infrastructure Committee	12	10
3	Public Health Committee	12	10
4	Welfare Committee	12	10

THE EXECUTIVE COMMITTEE IN YEAR 2015

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

Name	Position	Representing
Chuckun G.	Chairperson	Petit Raffray Village Council
Arjoon B.	Vice-Chairperson	Roche Noires Village Council
Bahadoor O. MSK	Member	Goodlands Village Council
Seetah N.B	Member	Belle Vue Maurel Village Council
Chengappa-Naidu A.	Member	Cottage Village Council
Christophe J. J.	Member	Cap Malheureux Village Council
Bhogun Ramnarain V (Mrs)	Member	Riviere du Rempart Village Council

The Executive Committee met on 51 occasions in 2015.

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:-

Sn	Department	Head of Department
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 2015

Ag.Chief Executive	Mr R. Paupiah up to 25 May 2015 Mr R. Beeharry – 26 May to 02 November 2015 Mr V. Seeparsad – as from 03 November 2015
Ag.Deputy Chief Executive	Mr D. Reechaye up to August 2015
Financial Controller	Mr R. Buldewo
Head Public Infrastructure Department	Mr S. Jeetun up to 25 May 2015 Mr P. Balloo as from 26 May 2015
Chief Health Inspector	Mr N. Langur
Head Land Use and Planning Department	Mr Y. Hosenally
Assistant Chief Executive	Mrs A. Tarolah – as from September 2015 Mrs S. Coonjan-Jugroop – September/October
Human Resource Management Officer	Mrs A. Chumroo

THE YEAR 2015 – A RETROSPECTIVE

The Human Resource Management Section

The year 2015 has been very eventful as far as mobility of staff is concerned. Some of the major changes are listed below:

1. Administration Department

- (a) The Ag.Chief Executive Mr Paupiah was transferred to Pamplémousses as from 25 May 2015.
- (b) Mr R. Beeharry – until then Ag. Chief Executive at the District Council of Pamplémousses took over as from 25 May 2015.
- (c) Mr V. Seeparsad was appointed Chief Executive and joined the District Council of Rivière du Rempart as from 03 November 2015.
- (d) Mrs Boodhun, Committee Clerk was transferred to District Council of Pamplémousses with effect from 04 March 2015.
- (e) Mr D. Reechaye was appointed as Deputy Chief Executive to the District Council of Flacq as from 24 August 2015.
- (f) Mr R. Nursing was appointed as Deputy Chief Executive to the City Council of Port Louis as from 24 August 2015.

2. Finance Department

Mrs Meenakshi Devi Bookauram-Seebundhun was appointed as Accountant in a temporary capacity with effect from 01 December 2015.

3. Public Infrastructure Department

Mr Sobhanand Jeetun, Head Public Infrastructure Department was transferred to the Municipal Council of Curepipe as from 25 May and was replaced at the District Council of Riviere du Rempart by Mr Parvesh Balloo – previously working at the District Council of Black River.

4. Public Health Department

Mr Ravichand MADHUB was appointed as Principal Health Inspector in a temporary capacity with effect from 10 December 2015.

5. Land Use and Planning Department

Mr Pariksit Kumar Sitaram was appointed as Planning and Development Assistant in a temporary capacity with effect from 22 October 2015.

6. Welfare Department

Mrs Sonia Devi Padayachy-Coopamah has been appointed as Senior Welfare Officer with effect from 10 September 2015.

Activities held at the level of Village Councils

The District Council has under its umbrella 19 Village Councils as follows:

1. Amaury
2. Amitie/Gokhoola
3. Belle Vue Maurel
4. Cottage
5. Cap Malheureux
6. Esperance Trebuchet
7. Goodlands
8. Grand Baie
9. Grand Gaube
10. Mapou
11. Petit Raffray
12. Piton
13. Plaine des Roches
14. Poudre D'or Hamlet
15. Poudre D'or Village
16. Riviere du Rempart
17. Roche Noires
18. Roche Terre
19. The Vale

Each Village Council is headed by its Chairperson. The Village Councils are responsible for the organisation of sports, leisure and cultural activities to promote the well being of the inhabitants.

With a view to allow Village Councils to fulfil its duties, a sum of Rs 1.5 M was allocated to the 19 Village Councils.

This sum was used for the organisation of:-

- (a) Religious activities such as Mahashivaratree, Cavadee, Divali, Eid and Pere Laval Pilgrimage
- (b) Sports activities (Football, Volleyball, Petanque and various indoor games)
- (c) Socio and cultural activities such as Senior Citizen lunch, Salon du Culinaire, Christmas Celebrations and End of Year gathering.

Over and above these activities, several village councils have devoted part of their budget in the purchase of furniture and other materials such as tarpaulins, plastic chairs, aluminium bier and indoor sports equipment.

The Village Councils had also organised cleaning campaigns, sensitisation programme to sensitize the youth about the ills of the Society and Community Policy to fight against the rising level of criminalities.

PUBLIC INFRASTRUCTURE DEPARTMENT

The Public Infrastructure Department of the Council is responsible inter – alia, for the construction, care, maintenance, improvement and lighting of all public roads (except classified roads which fall under the responsibility of the Road Development Authority), the management and improvement of public places and buildings and also assets belonging to the Council as morefully described below.

(a) Construction/Maintenance of Roads (Unclassified)

- (1) Patching, upgrading, reshaping and construction of roads.
- (2) Provision and maintenance of traffic signs and road humps.

(b) Drains (along/across non classified roads)

- (1) Repair of drains generally following torrential rain
- (2) Repair of broken slabs and metal gratings
- (3) Construction of new drains
- (4) Covering of existing open drains

(c) Street Lighting

- (a) Repair of burnt out lamps and fixing of new street lanterns
- (b) Lighting of Council buildings and public gardens
- (c) Lighting of Volleyball pitches, football and other grounds

(d) Street Name Plates – Fixing of new plates and maintenance

(e) Responsible for the maintenance of traffic centres, market fairs, public toilets, bus shelters, District Council buildings, Cremation grounds and crematorium etc.

The Public Infrastructure Department is also involved in:

- (i) The implementation of major capital projects.
- (ii) Submitting views and recommendation to Permits and Business Monitoring Committee regarding structural aspects of buildings and civil infrastructure, road infrastructure including street lighting for Morcellement and Permits.
- (iii) Processing and granting wayleaves to service providers like Central Electricity Board, Central Water Authority, Mauritius Telecom, in connection with excavation works in roads falling under the purview of the Council.

The objective of the Public Infrastructure Department under the jurisdiction of the District Council of Riviere du Rempart is to provide its public better services and it has grouped its human resources in teams to carry out works within the District Council Area.

Works completed by the Department in 2015 are as follows:-

Annual Report for 2015- Public Infrastructure Department

The works/projects undertaken by the Public Infrastructure Department for the year 2015 are as follows:

SN	Description of work/project	Project Value(Rs)
1	Addition of first floor to Belle Vue Maurel Village hall	1,346,075
2	Upgrading of volleyball pitch at Belle Vue Maurel	345,000
3	Upgrading of lighting system at Cottage volleyball pitch	486,795
4	Fixing of files- Piton Pre-Primary school	25,000
5	Construction of absorption drain at Schoenfeld Road(near Bogun Rd and Village hall Rd)	253,000
6	Upgrading of volleyball pitch - Riviere Du Rempart	634,500
7	Upgrading of toilet block- Roches Noires village hall	50,000
8	Upgrading of volleyball pitch- Roches Noires	110,000
9	Renovation of cloakroom at Roches Noires football ground	151,900
10	Painting of village hall and District Council premises	1,100,000
11	Repair of lighting system at Mapou Leclezio football ground- Goodlands	372,600
12	Fencing of volleyball pitch Grand Gaube	560,690
13	Upgrading of volleyball pitch at Petit Raffray	356,500
14	Fixing of aluminium openings at ground floor of village hall- Poudre D'or Hamlet	21,000
15	Marking of volleyball pitch with Tennis Court paint	61,360
16	Renovation Chairman's office	100,000
17	Road marking within RRDC area	50,000
18	Fencing of Vale football ground	60,000
19	Profile sheet workshop	45,000
20	Resurfacing of Roads(4,390m ²)	3,000,000.00
21	Patching works & minor repair works	700,000
22	Fixing of street Lanterns(283 + Led)	1,103,000
23	Fixing of Name Plates	145,000
24	Ground floor at Petit Raffray	2,000,000
25	Supply and Fixing of children play equipment- football ground, Roches Noires	109,250
	TOTAL	13,186,670

THE PUBLIC HEALTH DEPARTMENT

A. Scavenging Services

The Public Health Department is headed by the Chief Health Inspector with one Principal Health Inspector, one Senior Health Inspector and nine Health Inspectors. Among others, the main responsibilities of this Department include supervision of scavenging services, control of markets, cemeteries as well as abatement of nuisances as per notices from other Ministries.

Out of nineteen (19) villages, four (4) have outsourced services namely at Goodlands, Riviere du Rempart, Grand Baie and Cap Malheureux,

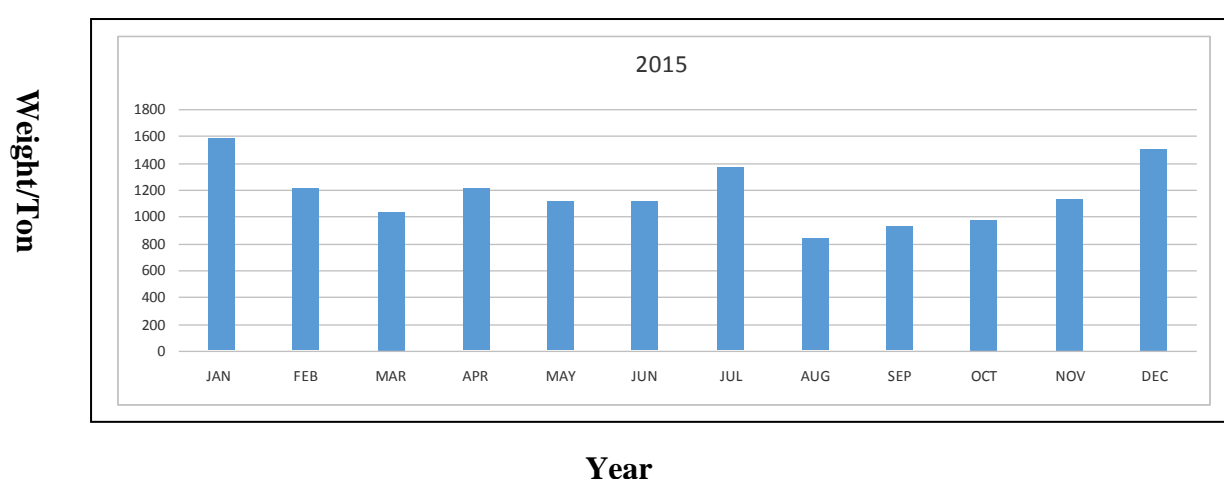
In order to optimize use of inhouse resources for refuse collection, the Council area was divided into 15 sites covering 15 villages – Petit Raffray having two teams, Poudre D'or Hamlet and Esperance Trebuchet have been merged as well as Amitie/Gokhoola/Mapou and part of Bois Rouge and one site created 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 with 117 Refuse Collectors, 12 Field Supervisors, 11 Drivers and 4 Handymen. However, an average of four hours of work was performed per site for collection and one hour for sweeping of roads/green spaces and cleaning of barelands and cremation grounds. Scavenging Services were provided as per established programme of work. Furthermore, herbicide spraying has been carried out in all villages.

Waste collection data 2015 (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 of Poudre D'Or were around 4610. The amount of waste collected is shown below:

PERFORMANCE FOR IN-HOUSE SCAVENGING SERVICES – 2015



PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2015

MONTHS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
WEIGHT/T	1585	1211	1034	1212	1151.5	1183.6	1384	832.24	952	975.35	1130	1502.1
TOTAL WEIGHT/T	14,152.79											

The quantity of Waste **(in-house only)** generated was around **14,152.79 tons/year that is 38.77 tons/day or 0.6 Kg/person/day.**

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 1,900 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 were performed upon availability of special funds from Ministry of Local Government.

- Bulky Waste Campaign – It was carried out twice during the year.
- E-Waste Campaign – Around 27,700 pamphlets were distributed among all nineteen (19) villages. The total number of items collected was around 2732. It was done under supervision of the Ministry of Local Government and the cost incurred was Rs 268,400.
- Rodent Control : funds to a tune of Rs 950,000 were provided by the Ministry of Local Government. All nineteen villages were covered.
- Cleaning of Drains – Around 4 km of drains were cleaned by inhouse labour mainly at Poudre D'Or, Barlow and Gokhoolah.

- Embellishment Programme – Council participated in the competition which was organised by the Ministry of Environment and Sustainable Development. Five sites were chosen namely Petit Raffray, Grand Gaube, Cap Malheureux, Mapou and Cottage. The said green spaces were cleaned and decorative plants were put. It was expected that sites at Mapou and Cottage be selected.

B. Management of Market/Fairs

The two (2) markets found at Goodlands and Riviere du Rempart were managed including their maintenance, control of illegal hawkers in the vicinity and verification of arrears of stall holders. Furthermore, Expression of Interest was launched for Riviere du Rempart so as to fill in vacant stalls. As regards to Goodlands market necessary procedures have been undertaken for construction of a modern one with around 1000 stalls at Belmont. Issues regarding the plot of land had been cleared with the St Antoine Sugar Estate. Thus it was expected that works be completed by end of the year 2016.

C. Cemetery/Cremation Grounds

All six (6) cemeteries and seventeen (17) cremation grounds had been cleaned to the satisfaction of the Council. Cemeteries were maintained by nine (9) Burial Ground Attendants. As regards to Gas Incinerators, apart from the existing one at Belmont, two (2) new ones have been provided by the Central Government at Petit Raffray (Daruty) and at Piton. Two incinerator operators operated the 3 incinerators and it was expected to recruit at least four (4) such operators.

The cost of the project was around Rs 7 M each. Such projects were inline with sustainable environment as less pollution is caused as compared to traditional pyre.

The Land Use and Planning Department

The Land Use and Planning Department, has processed a total of 1925 applications for Building and Land Use Permit in 2015.

Among the major developments authorised there are: -

- Haute Rive Holding Ltd & Haute Rive IRS Co. Ltd

Haute Rive Holdings Ltd has developed an integrated Village known as Azuri Village at Haute Rive consisting of:

1. An IRS residential development of 301 units (169 units completed in phase 1 and 132 units under construction in phase 2), luxury boutique, hotel and a leisure centre under the integrated resort scheme.
2. A local residential development of 103 units.
3. Provision of Coastal amenities.

The site earmarked for the project – 77.598 m².

- Compagnie de Mont Choisy Limitee

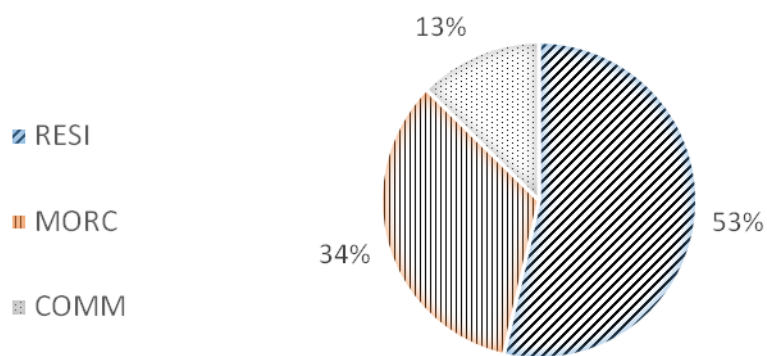
Campagnie de Mont Choisy Limitee has developed 218 villas, 132 townhouses, 184 apartments and 18 hole golf course and leisure amenities under the integrated resort scheme at Mont Choisy.

The site earmarked for the project – 99.7442 (236A31p) and the construction of the golf course is under process.

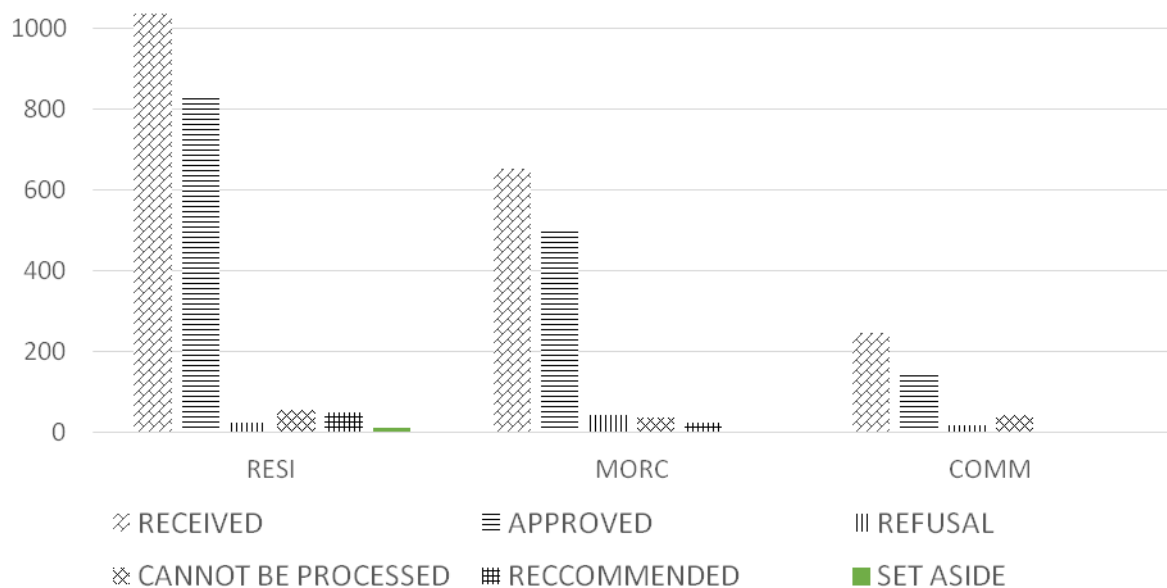
BLP Applications received and processed for January 2015 to December 2015

	NUMBER OF APPLICATION RECEIVED	APPROVED	REFUSAL	CANNOT BE PROCESSED	NOT COLLECTED	SET ASSIDE
<i>RESI</i>	1034	834	24	57	48	12
<i>MORC</i>	651	497	43	35	25	0
<i>COMM</i>	244	145	18	43	5	0
	1929	1476	85	135	78	12

NUMBER OF APPLICATION RECEIVED



BLP APPLICATIONS FOR THE YEAR 2015



The Welfare Department

The Welfare Department, inspite of a very limited staff (2 officers only) spared no effort to put the Council in the limelight during 2015.

In addition to the usual Socio Cultural activities mostly organised with the Collaboration of Village Councils and other organisations, the major events for 2015 have been:-

- (a) An intervillage sports tournament lasting for over 3 months.
- (b) A cultural programme in the context of Eid UL Fitr – at the Beau Plateau Palace
- (c) A Sports award function when prizes were given to all the winners from the intervillage tournament.

The Council also honoured over 20 Sportsmen/women from the district who obtained medals at the IOIG held in Reunion Island.

- (d) A cultural programme on the occasion of the inauguration of a Village Hall at Amitie/Gokhoola.
- (e) Inaugural functions for gas incinerators at Petit Raffray and Piton.
- (f) A cultural programme in the context of Divali held at Petit Raffray.

The Council, through the Welfare Department provided assistance to several NGOs and private individuals affected by mishaps....

Finance Department

FINANCIAL STATEMENTS

STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2015

	Notes	2015 Rs	2014 (Restated) Rs
ASSETS			
NON-CURRENT ASSETS			
Public Infrastructure, Plant and Equipment	4	80,405,653	67,582,250
Land	6	48,242,289	19,529,969
Intangible Assets	5	268,454	-
Investments	15	732,252	732,252
Receivables	8	1,236,124	1,247,558
		130,884,772	89,092,029
CURRENT ASSETS			
Inventories	7	1,750,362	2,393,406
Receivables	8	7,564,277	5,116,979
Work-in-Progress	30	1,897,403	1,278,309
Cash and Cash Equivalent	9	76,840,535	70,149,490
		88,052,577	78,938,184
CURRENT LIABILITIES			
Payables	10	39,876,828	34,128,673
Borrowings	11	14,562,539	2,224,000
Employee Benefits	12	13,357,843	10,656,362
		67,797,210	47,009,035
NET CURRENT ASSETS / (LIABILITIES)		20,255,368	31,929,148
LESS: NON-CURRENT LIABILITIES			
Borrowings	11	2,171,461	16,734,000
Deferred Income	14	79,947,969	63,827,800
Employee Benefits	12	50,361,595	46,054,455
Employee Retirement Benefit Obligation	13	139,993,888	115,793,093
		272,474,913	242,409,347
NET ASSETS		(121,334,774)	(121,388,170)
CAPITAL AND RESERVES			
Capital Grant	14	10,147,162	17,480,173
Accumulated Deficit		(162,485,242)	(160,448,444)
Reserve- Passage Fund	16	2,323,656	2,050,133
Reserve- Retirement Benefit Obligation		(19,562,639)	-
Reserve- Land		48,242,289	19,529,969
Reserves	16	31,003,306	21,580,102
TOTAL NET ASSETS / EQUITY		(121,334,774)	(121,388,170)

Approved by Council at its meeting of 31 March 2016

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

STATEMENTS OF COMPREHENSIVE INCOME

	Notes	2015 Rs	2014 (Restated) Rs
Revenue			
Trade Fees		33,385,700	36,957,830
Government Grant	14	159,679,294	174,917,963
Building & Land Use Permit Fee		7,851,727	15,833,338
Interest Income		848,075	829,491
Rent Income	17	5,605,760	5,309,354
Other Revenue	17	7,609,694	2,470,149
Total Revenue		214,980,251	236,318,126
Expenses by Nature			
Compensation of Employees	18	100,929,630	97,840,783
Utilities	19	22,965,156	23,589,094
Repair and Maintenance	20	7,909,588	5,338,832
Motor Vehicle Expenses	21	4,178,406	4,240,465
Employee Retirement Benefit Obligation	13	4,638,156	3,828,995
Employee Benefits	27	16,980,940	18,708,445
Audit and Legal fees	22	2,279,709	2,285,201
Grants and Subsidies	23	8,746,175	8,838,965
Other Goods and Services	24	23,850,155	25,476,750
Finance Cost	26	959,450	1,070,812
Depreciation of Fixed Assets and Intangible Assets	4	23,579,684	16,921,352
Total Expenses		217,017,048	208,139,695
Surplus / (Deficit) for the year		(2,036,798)	28,178,432
Other Comprehensive Income			
Passage Fund		273,523	2,050,133
Employee Retirement Benefit Obligation	13	(19,562,639)	-
Total Comprehensive Surplus / (Deficit)		(21,325,913)	30,228,564

STATEMENTS OF COMPREHENSIVE INCOME

	Original Budget	Adjustment	Final Budget	Actual	Performance Difference
	Rs	Rs	Rs	Rs	Rs
Revenue					
Trade Fees	31,550,000	1,450,000	33,000,000	33,385,700	385,700
Government Grant	146,112,000	(8,900,000)	137,212,000	159,679,294	22,467,294
Building & Land Use Permit Fee	6,000,000	6,000,000	12,000,000	7,851,727	(4,148,273)
Interest Income	100,000	-	100,000	1,121,599	1,021,599
Rent Income	4,727,500	500,000	5,227,500	5,605,760	378,260
Other Revenue	1,863,000	675,000	2,538,000	7,609,694	5,071,694
Total Income	190,352,500	(275,000)	190,077,500	215,253,774	25,176,274
Expenses					
Compensation of Employees	118,238,455	(4,505,005)	113,733,450	100,929,630	12,803,820
Utilities	27,330,000	(359,000)	26,971,000	22,965,156	4,005,844
Repair and Maintenance	8,990,000	(2,746,000)	6,244,000	7,909,588	(1,665,588)
Motor Vehicle Expenses	3,875,000	(255,000)	3,620,000	4,178,406	(558,406)
Employee Retirement Benefit Obligation	-	-	-	4,638,156	(4,638,156)
Employee Benefits	-	-	-	16,980,940	(16,980,940)
Audit and Legal fees	2,000,000	500,000	2,500,000	2,279,709	220,291
Grants and Subsidies	10,550,000	(1,490,050)	9,059,950	8,746,175	313,775
Other Goods and Services	50,317,269	(7,116,000)	43,201,269	23,850,155	19,351,114
Finance Cost	1,159,450	(100,000)	1,059,450	959,450	100,000
Depreciation of Fixed Assets and Intangible Assets	-	-	-	23,579,684	(23,579,684)
Employee Retirement Benefit Obligation	-	-	-	(19,562,639)	19,562,639
Total Expenses	222,460,174	(16,071,055)	206,389,119	236,579,687	(30,190,568)
Surplus / (Deficit) for the year	(32,107,674)	15,796,055	(16,311,619)	(21,325,913)	55,366,842

STATEMENTS OF CASHFLOWS

	Notes	2015 Rs	2014 Rs
CASH FLOWS FROM OPERATING ACTIVITIES			
Surplus / (Deficit) for the year		(2,036,798)	28,178,432
Adjustments for:			
Prior year adjustments		-	
Finance Charge		959,450	1,070,812
Provision for Employee Retirement Benefit Obligation		24,200,795	3,828,995
Depreciation of Fixed Assets and Intangible Assets	4	23,579,684	16,921,352
Surplus on revaluation of Land	6	(28,712,320)	(19,529,969)
		17,990,811	30,469,622
<u>Movement in Working Capital:</u>			
(Increase)/Decrease in Inventories		643,044	(1,118,741)
Increase/(Decrease) in Payables		5,748,154	6,865,445
Increase/(Decrease) in Deferred Income	14	16,120,169	63,827,800
Increase/(Decrease) in Capital Grant		(7,333,010)	(49,590,526)
(Increase)/Decrease in Receivables		(2,435,864)	3,638,659
(Increase)/Decrease in Work-In-Progress		(619,094)	(1,278,309)
Increase/(Decrease) in Employee Benefits		7,008,622	1,543,644
Net Cash flows from operating activities		37,122,832	54,357,593
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of Fixed Assets	4	(36,313,604)	(30,660,730)
Acquisition of Intangible Assets	4	(357,938)	0
Additions in Investments		0	(732,252)
Addition to land		9,423,204	21,580,102
Net Cash Flows from investing activities		(27,248,337)	(9,812,880)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Borrowings		(2,224,000)	(25,824,000)
Finance Charge		(959,450)	(1,070,812)
Net Cash Flows from financing activities		(3,183,450)	(26,894,812)
Net Increase/(Decrease) in Cash and Cash Equivalents		6,691,045	17,649,901
Cash and Cash Equivalents at beginning of year		70,149,490	52,499,589
Cash and Cash Equivalents at end of year		76,840,535	70,149,490

STATEMENTS OF CHANGES IN NET ASSETS / EQUITY

	Capital Grant	Passage Fund	Retirement Benefit Obligation Reserve	Land Revaluation Reserve	Accumulated Deficit	Total
	Rs	Rs	Rs	Rs	Rs	Rs
Balance as at 01 January 2014 (Re-stated 2013)	67,070,699	-	-	-	(188,626,877)	(121,556,178)
Surplus for the year		-	-	-	28,178,432	28,178,432
Other Comprehensive Income for the year		2,050,133	-	-	-	2,050,133
Land revaluation			-	19,529,969	-	19,529,969
Capital Grant Received	30,715,387					30,715,387
Grant Deferred	(16,478,113)					(16,478,113)
Deferred Income	(63,827,800)					(63,827,800)
Balance as at 31 December 2014	17,480,173	2,050,133	0	19,529,969	(160,448,444)	(121,388,170)
Balance as at 31 December 2014	17,480,173	2,050,133	0	19,529,969	(160,448,444)	(121,388,170)
Surplus for the year		-	-	-	(2,036,798)	(2,036,798)
Other Comprehensive Income for the year		273,523	(19,562,639)	-	-	(19,289,116)
Land revaluation		-	-	28,712,320	-	28,712,320
Capital Grant Received for the year	23,040,361					23,040,361
Transfer to Deferred Income	(30,373,372)					(30,373,372)
Balance as at 31 December 2015	10,147,162	2,323,656	(19,562,639)	48,242,289	(162,485,242)	(121,334,774)

NOTES TO FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The District Council of Rivière 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.

ii. 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).

iii. 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.

iv. 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.

- **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.

- **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.

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.

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.

- **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

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 2015	2,886,746	20,590,943	2,329,800	1,624,976	22,982,408	50,414,873
Additions	15,254,019	6,398,630	10,828,632	273,009	-	32,754,291
Disposal	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
As at 31 December 2015	18,140,765	26,989,574	13,158,432	1,897,984	22,982,408	83,169,163
DEPRECIATION:						
As at 01 January 2015	155,971	5,406,660	707,616	358,997	6,951,849	13,581,093
Charge for the year	875,458	5,397,915	3,274,613	379,597	4,596,482	14,524,064
Disposal	-	-	-	-	-	-
As at 31 December 2015	1,031,429	10,804,575	3,982,229	738,594	11,548,331	28,105,157
Carrying Value						
As at 31 December 2015	17,109,337	16,184,999	9,176,203	1,159,390	11,434,077	55,064,006
As at 31 December 2014	2,730,775	15,184,283	1,622,184	1,265,979	16,030,559	36,833,780

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.

PUBLIC INFRASTRUCTURE, PLANT AND EQUIPMENT (Continued)

	Building Rs	Public Infrastructure Rs	Computer & Equipment Rs	Furniture, Fixtures & Fittings Rs	Motor Vehicles Rs	Other Rs	Total Rs
<u>COST</u>							
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

Capital Outlay of Ex-PRDC (Fixed Assets)

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

5. INTANGIBLE ASSETS - SOFTWARE

	2015 Rs	2014 Rs
Cost		
As at 01 January	-	-
Addition	357,938	-
As at 31 December	357,938	-
Depreciation		
As at 01 January	-	-
Charge for the year	89,484	-
As at 31 December	89,484	-
Carrying Value	268,454	-

6. LAND

Land transferred to Council

	2015 Rs	2014 (Restated) Rs
As at 01 January	19,529,969	-
Vested	28,712,320	19,529,969
As at 31 December	48,242,289	19,529,969

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 capitalized.

	2015 Area/m ²	2014 Area/m ²
Land for Cremation Grounds and Cemeteries	9,857	9,857
Land for Village Halls	15,233	15,233
Land for Recreational Activities	88,880	88,880
Land for Green Space	11,783	11,783
Land for Markets	12,060	12,060
Land of Traffic Centres	22,350	22,350
	160,163	160,163

7. INVENTORIES

	2015 Rs	2014 Rs
Spare Part and Lubricants	222,293	232,231
Stationery	121,167	116,965
Tools, Protective Equipment & Other Consumables	249,772	255,208
Construction and Street Lighting Materials	503,911	506,177
Street Lanterns	653,220	1,282,825
	1,750,362	2,393,406

8. RECEIVABLES

	2015	2014 (Restated)
	Rs	Rs
Market Fee	3,715,900	3,138,700
Bus Toll	1,961,475	-
Advertising Fee	22,500	-
Advance to Employees	1,677,769	1,769,381
Government Grant	966,304	486,795
Other Receivables	456,453	969,661
	8,800,401	6,364,537
Non-Current Receivables	1,236,124	1,247,558
Current Receivables	7,069,473	5,116,979

The District Council has restated the 2014 figures for Market Fee from Rs 4,401,750 to 3,138,700, Government Grant from Rs 750,813 to Rs 486,795 and Other Receivables from Rs 1,335,494 to Rs 969,661. These are due to amendment made in the figures for the year ended 2014.

9. CASH AND CASH EQUIVALENT

	2015	2014 (Restated)
	Rs	Rs
Cash in Hand	243,823	326
Cash at Bank	66,590,927	70,149,164
Short Term Deposits	10,000,000	-
	76,834,750	70,149,490

The short term deposits pertain to fixed deposits held with financial institution having fixed interest rate of 5%. The maturity date is 31 August 2016.

The District Council has restated the 2014 figures from Rs 52,599,292 to Rs 68,370,161. This is due to prior year error and the reclassification of Rs 732, 252 from cash at bank to long term investments.

10. PAYABLES

	2015	2014 (Restated)
	Rs	Rs
Accounts Payables to Suppliers	14,792,164	13,786,847
Provisions and Retention Money on Contracts	2,806,248	9,409,304
Prepayment and Other Payables	560,323	1,452,093
Deposits	6,438,114	6,538,989
Wayleaves	2,941,440	2,941,440
	27,538,289	34,128,673

The figures for the year ended 2014 have been restated. Accounts Payables to Suppliers from Rs 13, 631,417 to Rs 13,786,847 and Accruals and Retention Money on Contracts from Rs 3,440,502 to Rs 9,409,304. This is due to the reclassification of provisions from Grant to Payable and accrual.

11. BORROWINGS

	2015 Rs	2014 Rs
Balance at Start	18,958,000	44,782,000
New Borrowing	12,338,539	-
Reimbursement	(14,562,539)	(25,824,000)
Balance at Close	16,734,000	18,958,000
<u>Payable as follows:</u>		
Current - Before One Year	14,562,539	2,224,000
After One Year and Before Five Years	4,850,000	7,870,000
After Five Years	(2,678,539)	8,864,000
Non-Current	2,171,461	16,734,000

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 by 30 June 2017.

Interest is fixed at 4%.

12. EMPLOYEE BENEFITS

	2015 Rs	2014 (Restated) Rs
Provision for Unutilized Sick Leave Pay	2,885,252	2,593,607
Provision for Passage Benefit	9,836,944	7,667,647
Provision for Retirement Benefit	50,997,243	46,449,563
	63,719,438	56,710,817
Current Liabilities	13,357,843	10,656,362
Non-Current Liabilities	50,361,595	46,054,455

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

The figures for the year ended 2014 have been re-stated. Provision for Unutilized Sick Leave pay from Rs 2,593,404 to Rs 2,593,607 in the financial statements. Restatement of provision for passage benefit, provision for unutilized vacation payable on retirement and provision for compassionate allowance payable in order to be in line with the recommendations of the Pay Research Bureau 2013. Provision for passage benefit has been restated from Rs 9,717,780 whilst the provision for retirement benefit from Rs 23,311,432 to Rs 7,667,647 and Rs 46,449,563 respectively.

13. EMPLOYEE RETIREMENT BENEFIT OBLIGATION

	2015 Rs	2014 (Restated) Rs
Amounts recognised in the balance sheet at end of year:		
Defined benefit obligation	205,052,264	181,120,769
(Fair value of plan assets)	(65,058,376)	(65,327,676)
Liability recognised in statement of financial position at end of year	139,993,888	115,793,093
Amounts recognised in the income statement:		
Service cost:		
Current service cost	8,029,977	7,360,706
Past service cost	-	-
(Employee contributions)	(3,409,142)	(3,467,210)
Fund Expenses	180,874	214,172
Net Interest expense/(income)	8,347,775	8,061,804
Profit Loss Charge	13,149,484	12,169,472
Re-measurement:		
Liability (gain)/loss	5,157,686	1,308,037
Assets (gain)/loss	14,484,422	-1,308,037
Total Other Comprehensive Income (OCI) recognised	19,642,108	-
Total	32,791,592	12,169,472
Movements in liability recognised in balance sheet:		
At start of year	115,793,093	111,964,098
Amount recognised in P&L	13,149,484	12,169,472
(Actuarial Reserves transferred in)	(79,469)	-
(Employer Contributions)	(6,815,495)	(6,934,480)
(Direct benefits paid by Employer)	(1,695,833)	(1,405,997)
Amount recognised in OCI	19,642,108	-
At end of year	139,993,888	115,793,093
Actual return on plan assets:	1,431,113	5,155,519

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

EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED

	2015	2014 (Restated)
	Rs	Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	181,120,769	162,882,588
Current service cost	8,029,977	7,360,706
Interest cost	13,584,057	12,216,194
(Benefits paid)	(2,840,225)	(2,646,756)
Liability (gain)/loss	5,157,686	1,308,037
Present value of obligation at end of period	<u>205,052,264</u>	<u>181,120,769</u>

Reconciliation of fair value of plan assets

Fair value of plan assets at start of period	65,327,676	50,918,490
Expected return on plan assets	5,236,282	4,154,390
Employer contributions	6,815,495	6,934,480
Employee contributions	3,409,142	3,467,210
Actuarial Reserves transferred in	79,469	-
(Benefits paid + other outgo)	(1,325,266)	(1,454,931)
Asset gain/(loss)	<u>(14,484,422)</u>	<u>1,308,037</u>
Fair value of plan assets at end of period	<u>65,058,376</u>	<u>65,327,676</u>

Distribution of plan assets at end of period

	2015	2014 (Restated)
Percentage of assets at end of year		
Fixed Interest Securities and cash	58.10%	57.10%
Loans	4.30%	4.10%
Local equities	15.90%	21.10%
Overseas bonds and equities	21.00%	17.00%
Property	0.70%	0.70%
Total	<u>100%</u>	<u>100%</u>

Additional disclosure on assets issued or used by the Council

	2015 (%)	2014 (Restated) (%)
Percentage of assets at end of year		
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-

EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED

	2015	2014 (Restated)
	Rs	Rs
Components of the amount recognised in OCI		
Asset experience gain/(loss) during the period	(14,484,422)	1,308,037
Liability experience gain/(loss) during the period	(5,157,686)	(1,308,037)
	(19,642,108)	-

Year	2016
Expected employer contributions	7,340,823
Weighted average duration of the defined benefit obligation	18 years

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

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

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

	2015	2014 (Restated)
	Rs	Rs
Discount rate	7.50%	7.50%
Expected rate of return on plan assets	7.50%	7.50%
Future salary increases	5.00%	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 occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 29.4 M (increase by Rs 36.9 M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 20.2 M (decrease by Rs 17.5 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 4.5 M (decrease by Rs 4.5 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 extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

The District Council has restated retirement benefit obligation in order to comply with the requirements of IAS 19- Employee Benefits. In previous years, no sufficient disclosure and provision were made for retirement benefit obligation.

RETIREMENT BENEFITS OTHER THAN RETIREMENT BENEFIT OBLIGATION

	2015	2014 (Restated)
	Rs	Rs
Provision for Unutilized Vacation Payment on Retirement	4,176,930	1,079,333
Provision for Bank of Sick leave Pay on Retirement	427,841	2,769,820
Provision for Compassionate Allowance	(57,091)	15,199,514
	4,547,680	19,048,667

The Council has restated the provision for unutilized vacation payment on retirement and provision for compassionate allowance to eligible employees in order to be in line with the recommendations of the Pay Research Bureau 2013.

14. GOVERNMENT GRANT

	2015	2014
	Rs	Rs
Grant-in-Aid	149,745,539	153,622,279
Project Related Grant	30,529,801	29,195,104
	180,275,340	182,817,383
Less: Capital Grant	(32,331,995)	(24,377,533)
	147,943,345	158,439,850
Add: Deferred Income charged to Income Statement	23,579,684	16,478,113
Recurrent Revenue	171,523,029	174,917,963

DEFERRED GRANT

Deferred Grant	79,947,969	63,827,800
Capital Grant	10,147,162	17,480,173
Total Government Grant	90,095,131	81,307,972

15. INVESTMENTS

	2015	2014 (Restated)
	Rs	Rs
Long term investments	732,252	732,252

These relate to fixed deposits held with financial institutions having floating interest rate of 4% being 0.75% over SBM Savings Rate. The maturity date is 27 January 2017.

The Council has restated the 2014 figures by reclassifying amount relating to long term investments of Rs 732, 252 from cash at bank to long term investments.

16. RESERVES

	2015 Rs	2014 (Restated) Rs
Balance at Start	21,580,102	-
Land Revaluation Reserve	28,712,320	19,529,969
Employees Retirement Reserve	(19,562,639)	0
Passage Fund	273,523	2,050,133
Balance at Close	31,003,306	21,580,102

Interest income earned from cash held for payment of passage benefit has been re-classified from Accumulated Deficit to Passage Fund in order to comply with S81 (5) (b) of the Local Government Act 2011.

17. RENTAL INCOME AND OTHER REVENUE

	2015 Rs	2014 (Restated) Rs
Other Revenue		
Occasional Trade Fee	102,750	62,000
Advertising Fee	1,593,950	18,510
School Fee	104,000	127,400
Bus Toll	4,057,700	658,150
Burial & Incineration Fee	659,150	613,650
Other	1,092,144	990,439
	7,609,694	2,470,149
Rent Income		
Market Stall Fee	5,182,000	5,191,350
Rental Income	423,760	118,004
	5,605,760	5,309,354

The District Council has restated the 2014 figure for school fee from Rs 130,000 to Rs 127,400 due to over provision of school fee in the financial statements.

18. COMPENSATION OF EMPLOYEES

	2015	2014 (Restated)
	Rs	Rs
Salaries and Wages	63,958,526	60,405,489
Overtime and Allowances	4,209,136	4,338,677
Uniform and Protective Equipment	1,079,495	1,169,968
Councilor's Allowance	2,634,132	3,292,095
Retirement and Social Contributions	8,676,070	9,325,980
Provision for Passage Benefit	3,490,114	2,177,289
Travelling and Transport	8,516,637	8,720,628
Training Cost	19,155	53,944
Provision for Unutilized Sick pay	2,999,755	2,598,985
End of Year Gratuity	5,346,610	5,757,728
	100,929,630	97,840,783

19. UTILITIES

	2015 Rs	2014 Rs
Electricity	21,347,652	20,857,802
Water	655,691	582,992
Gas	347,938	1,554,092
Telephone	613,874	594,208
	22,965,156	23,589,094

20. REPAIR AND MAINTENANCE

	2015 Rs	2014 Rs
Furniture, Fittings and Equipment	194,429	655,374
Roads and Traffic Sign	4,033,136	2,442,709
Street Lighting	568,260	1,182,131
Playground, Play Equipment and Green Space	172,106	128,132
Public Infrastructure and Buildings	1,863,053	296,293
Cemetery, Incinerator and Cremation Ground	587,305	232,518
Other	491,298	401,676
	7,909,588	5,338,832

The figure for roads and traffic sign has been re-stated from Rs 4,658,904 to Rs 2,442,709 by capitalizing resurfacing of roads instead of expensing it off as maintenance.

21. MOTOR VEHICLE EXPENSES

	2015 Rs	2014 Rs
Fuel and Oil	2,781,969	2,558,551
Repairs and Maintenance	1,396,437	1,681,914
	4,178,406	4,240,465

22. AUDIT AND LEGAL FEES

	2015 Rs	2014 Rs
Audit fee	200,000	612,500
Legal and Professional fees	2,079,709	1,672,701
	2,279,709	2,285,201

23. GRANT AND SUBSIDIES

	2015 Rs	2014 Rs
Grant to Village Council	8,596,175	8,688,965
Contribution to Association of District Councils	150,000	150,000
	8,746,175	8,838,965

24. OTHER GOODS AND SERVICES

	2015 Rs	2014 (Restated) Rs
Printing, Postage & Stationery	854,857	792,653
Notice and Publications	161,566	209,117
Books and Periodicals	222,125	129,460
Committee expenses	84,911	183,914
Entertainment	168,945	51,404
Bank charges and fee	33,891	28,236
Security services	1,792,712	706,106
Hired Scavenging Service	15,977,355	16,942,959
Cleaning and Waste Disposal	585,588	29,111
Insurance	1,502,591	1,232,034
Rent	75,000	-
Social, Cultural, Sport and Educational Activities	2,249,304	4,964,351
Overseas Travelling and Allowances	-	155,637
Sundries	141,309	51,767
	23,850,155	25,476,750

The District Council has restated the 2014 figure for Social, Cultural, Sport and Educational Activities from Rs 4,964,703 to Rs 4,964,351 being over provision.

25. ACTIVITIES AND PROJECTS

	2015 Rs	2014 Rs
Social Activity (including grant to NGO)	706,648	413,163
Cultural Activity	164,707	207,588
Sport Activity (including grant to NGO)	707,255	1,208,826
Twinning Activity	-	39,768
Educational Activity	18,480	265,081
Environmental Activity	652,214	2,829,925
	2,249,304	4,964,351

The District Council has restated the 2014 figure for Environmental Activity from Rs 2,830,277 to Rs 2,829,925 due to over provision in the financial statement.

During the year, major sport activities (Jeux de Village) which started in prior year, successfully came to an end.

The Council also organized E-Waste Campaign which was funded by the Ministry of Environment to the tune of MUR 266,305.

26. FINANCE COST

	2015 Rs	2014 Rs
Loan Interest	959,450	1,070,650
Bank Interest	-	162
	959,450	1,070,812

27. EMPLOYEE BENEFITS

	2015 Rs	2014 (Restated) Rs
Provision for Unutilized Vacation Payment on Retirement	4,176,930	1,079,333
Provision for Bank of Sick Leave Pay on Retirement	427,841	3,080,490
Provision for Compassionate Allowance	(57,091)	1,059,362
Provision for Passage Benefit	2,169,297	(2,002,431)
Provision for Unutilized Sick Leave Pay	291,645	150,003
Pension and Gratuities	9,972,318	15,341,687
	16,980,940	18,708,445

The District Council has restated 2014 figures for all of the above from Rs 17,774,290 to Rs 18,708,445 in order to be in line with the recommendations of the Pay Research Bureau 2013 as well as due to under provision in the financial statement.

28. HUMAN RESOURCE

	2015	2014
Permanent and Pensionable employees	286	279
Part-time Employees	20	20
	306	299
Female Employees	47	40
Male Employees	259	259
	306	299
Vacant Posts	43	42
	349	341

29. COMMITMENTS

	2015	2014
Capital Commitments		
<i>Authorised but not yet contracted:</i>		
Public Infrastructure	84,249,456	4,423,035
<i>Approved and Contracted</i>		
Public Infrastructure	858,287	19,423,545
Total Capital Commitments	85,107,743	23,846,580

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 12 Million was also approved for capital projects but not yet contracted at balance sheet date.

30. WORK-IN-PROGRESS

"As at 31 December 2014, the extension to the second floor of the administrative building which was meant to be used as a mini conference and social hall for the Council was under construction by in-house labour and was therefore classified as current asset.

As at 31 December 2015, the extension has been completed and the building has been re-classified to property, plant and equipment. The work in progress of around Rs 1.9 million as at 31 December 2015 relates to construction of Village Complex / Hall at Petit Raffray. The total estimated cost of construction is around Rs 3.6 Million."

31. CONTINGENCIES

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/Rivière du Rempart District Council. A revised claim to the tune of Rs 75,997,887 excluding of Value Added Tax, Compound Interest there on and reimbursement of professional fee incurred by the claimant is before the Arbitrator.

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 affect the financial reporting and the fair and true view of the financial position.

33. APPROVAL OF THE FINANCIAL STATEMENTS

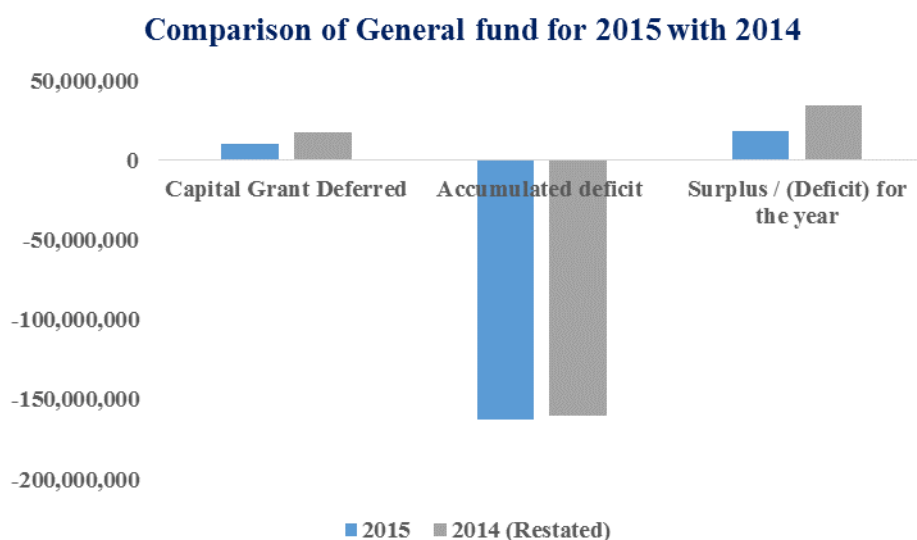
The financial statements were approved by the full council and authorised for its issue at its meeting of 31 March 2016.

FINANCIAL PERFORMANCE REVIEW

General Fund

The General Fund, comprising of the accumulated deficit and the Capital Grant deferred 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. The table below shows the following for the year 2015 and 2014.

	2015 Rs	2014 (Restated) Rs
Capital Grant Deferred	10,147,162	17,480,173
Accumulated deficit	(162,485,242)	(160,448,444)
Surplus / (Deficit) for the year	17,799,365	34,348,095



Moreover, while analyzing the above diagram, it can be observed that there are slight changes in the general fund for the year 2015, comparing to 2014.

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. The 2 tables below classify the revenue into two sections namely government grant and internally generated revenue.

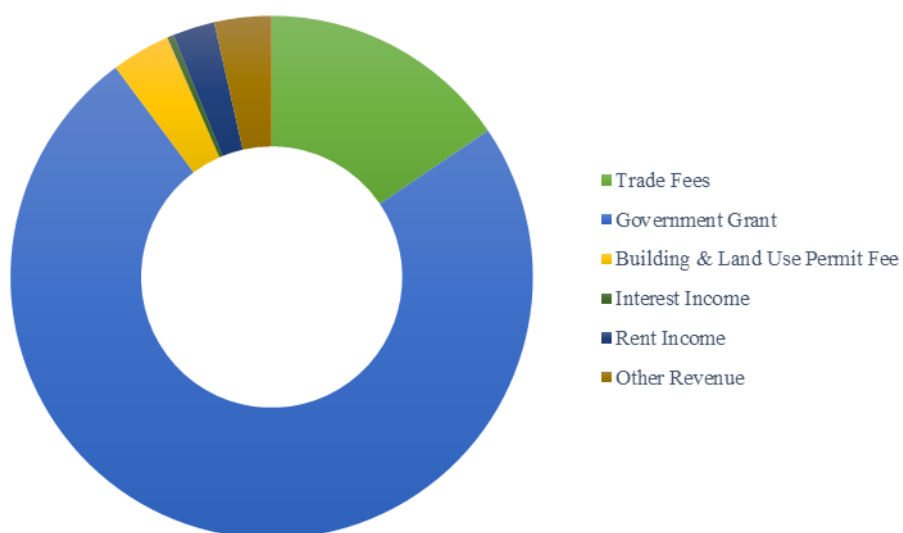
Government Grant

	2015 Rs	2014 (Restated) Rs
Recurrent Revenue	171,523,029	174,917,963
Capital Grant	10,147,162	17,480,173

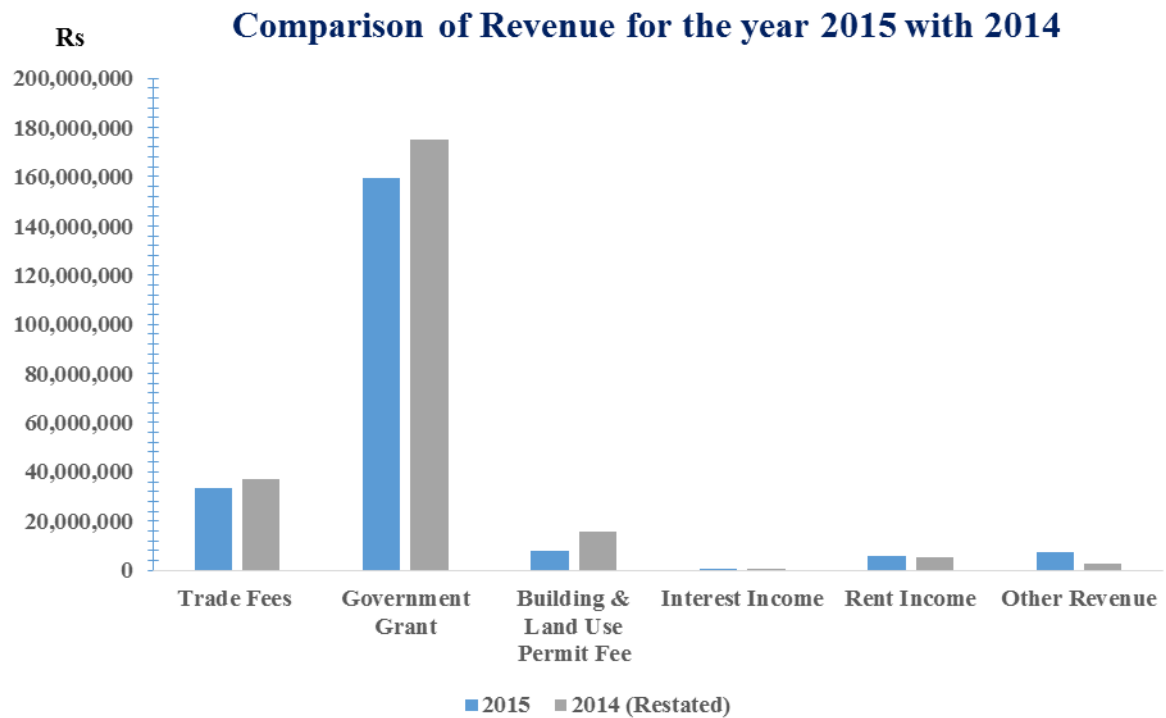
Internally Generated Revenue

	2015 Rs	2014 (Restated) Rs
Trade fees	33,385,700	36,957,830
Building and Land Use Permit Fee	7,851,727	15,833,338
Rental Income	5,605,760	5,309,354
Other	7,609,694	2,470,149

Revenue for the year 2015



As observed from the above diagram, government grant has a bigger portion of the revenue for the year 2015 comparing to others.



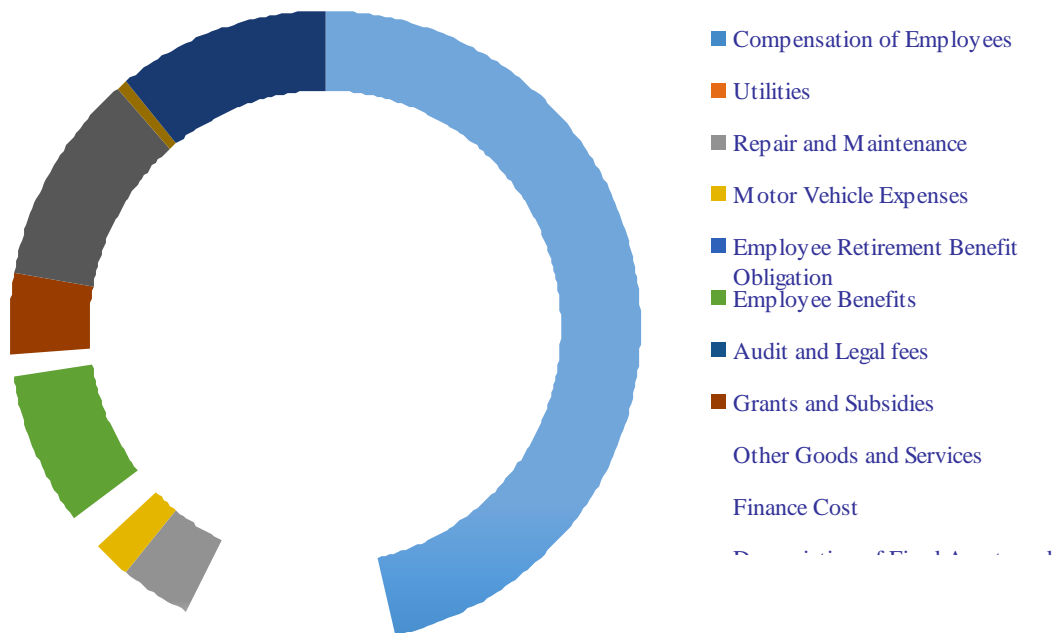
The comparison from the above diagram demonstrates that for the year 2015, the revenue gained, has fallen comparing to 2014 for most of the components.

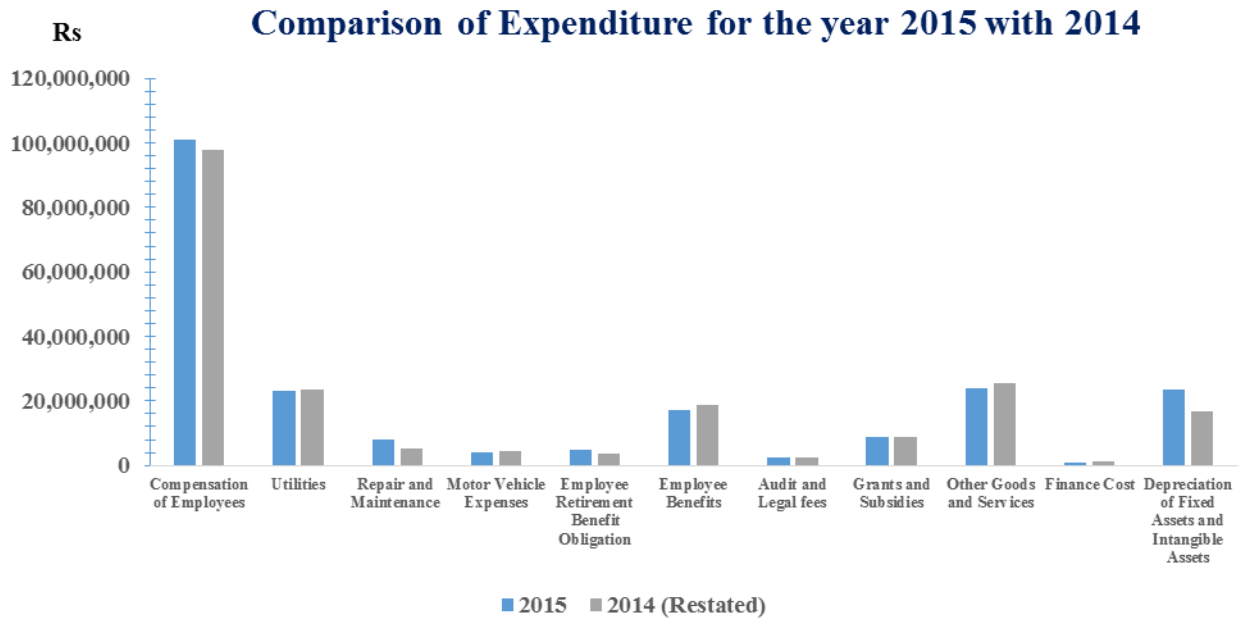
Expenditure

The overall expenditure of the Council for the year 2015 was approximately Rs 217 M compared to 208.1 M for 2014. The diagram below illustrates a more detailed view of the expenses for the different categories.

The total expenditure for 2015 included an amount of approximately Rs 100.9 M as compensation to employees and the considerable amount of approximately Rs 22.9 was spent for utilities.

Expenditure for the year 2015





The comparison from the following diagram demonstrates that for the year 2015, the expenditure for compensation of employees which have a greater impact, has fallen comparing to 2014. The other components also show some slight changes, which has a significant impact on the expenditure.

Debt and Debt Servicing

Borrowing from the government to finance the construction of the market fair of Rivière du Rempart had a bearing impact on the overall operation of the council. Around Rs 14.5 M was disbursed to pay back the capital and interest of 4 % per annum in 2015.

Assets and Liabilities

Total assets under Council's management amount to approximately Rs 218.9 M as at 31 December 2015 compared to the restated amount of approximately Rs 168 M as at 31 December 2014, that is a positive increase of 30%. Short term liability of approximately Rs 67.8 M, was the result of the additional grant of Rs 8.7 M from the government, but not enough that could influence the total net assets, resulting in a decrease of Rs 53,396.

Land and Property

As at 31 December 2015, a total of 160,163 m² of residential land was vested by land promoters to council at the nominal price of Rs 10 per m² which represent 12 plots of land.

Social, Welfare and Sports Activity

In the year 2015, 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.

Social , Welfare and Sports Activities for 2015

