



# THE DISTRICT COUNCIL OF RIVIERE DU REMPART



## ANNUAL REPORT

JULY 2020 TO JUNE 2021

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## **THE CHAIRPERSON'S STATEMENT**



It is my pleasure and privilege to once more have the opportunity to address my statement in the annual report for the financial year 2020-2021, as Chairperson of the District Council of Riviere du Rempart. As Chairperson, I have been fully dedicated to this Council to provide our citizens with the best services to the best of our capacity with the limited available.

This annual report gives an overview of our achievements during the financial year 2020-2021 in terms of, environmental, sports, social and cultural projects that have been undertaken with the aim to enhance the standard of living of our local citizens.

I also wish to highlight that a second outbreak of Covid 19 pandemic in Mauritius leading to a lock down in March 2021, severely impacted the activities and business continuity of the Council. Several measures had to be adopted to provide the essential services during lockdown period so as to maintain a proper living environment. Covid 19 caused the Council to face many challenges and strive to achieve its objectives.

We are thankful to the Government for the provision of 94 million rupees under Covid 19 funds out of which 11.5 million had already been spend for construction of new roads and resurfacing of roads and about 8 million for other infrastructural projects. About 12 million has also been spend under Local



Development Projects for implementation of several infrastructural projects such as roads, street lighting, upgrading of cemeteries and cremation grounds among others. An incinerator is also being provided at Belmont Cemetery which will be operational in financial year 2021-2022.

In order to prevent flooding, 8 absorption drains were construction for about 1.8 million from National Environment fund. More absorption drains would be construction during financial year 2021-2022 to alleviate the problem of flooding and water accumulation in the region.

I also seize this opportunity to thank my colleagues Councillors and staff of the Council for their support and commitment in realization of all the projects of the Council.

I would not miss this opportunity to thank all the local citizens, NGO's. Social-Cultural associations and all stakeholders of the Council for their input in all activities of the Council and their confidence and trust in me and my Council.

**Prembhoodass ELLAYAH**  
**Chairperson District Council**

## **THE CHIEF EXECUTIVE'S STATEMENT**



The financial year 2020/2021 was yet another period whereby council had to operate under sanitary protocols while ensuring the continuous smooth running of services being provided. I am thankful to all staff who have contributed and participated during this time towards the achievement of council objectives. Council has continued to provide the main services in terms of cleaning, scavenging, lighting, issuing of BLUPs and capital projects.

The last financial year can also be considered as an exceptional year since an amount of Rs 94 Million was provided under the Economic Recovery Programme for community development projects by the Ministry of Finance Planning and Economic Development. Council has also undertaken major drain works in various villages following approval from Land Drainage Authority.

The publication of this annual report will provide an insight of the different projects, works and activities organized during this term. It will also provide information relating to the financial statements and financial performance for the council.

I hope the financial year 2021/2022 will be better in terms of services and facilities provided to the villages and also improve the welfare of the inhabitants. I thank once again all employees and council for their support towards achievement of the council's goal.

**NURSING Rishi Kumar**  
**Chief Executive**

## **MISSION/PURPOSE, VISION & VALUES**

The District Council of Rivière du Rempart is a body corporate established under the laws of Mauritius. According to the Local Government Act 2011, a District shall, for the purposes of local government, be administered by a local authority which shall be known as a District Council. Each District Council shall be responsible for overseeing the administration of the villages respectively assigned to it in Part A of the Fourth Schedule of the LGA 2011 and thus the District Council of Rivière du Rempart has under its jurisdiction 19 villages.

### **MISSION/PURPOSE**

Efficient and effective service delivery and schemes/projects to meet customer expectation for continuous development in the region under the Council's jurisdiction and for improvement of the quality of life of its inhabitants.

### **VISION**

The Council aims at:

- making the institution that it represents stronger day by day through the use of all existing resources for the improvement of services and showcasing its commitment to the welfare of the local community;
- the recognition of the District of Rivière du Rempart as a peaceful, sustainable, progressive and prosperous.
- this development of the district as a region where ancestral heritage and modernity blend harmoniously.
- improving the work environment for high standards in the delivery of services;
- encouraging the culture of teamwork and community participation;
- identifying ways and means to increase its resources to achieve sustainable development goals.
- exploring partnership avenues with various sectors for a common goal: *a prosperous future for the region.*

### **VALUES**

The Council's mission/purpose is founded on the values of :

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

## **HISTORY & PROFILE**

The District Council of Riviere du Rempart was created as a separate body corporate under the LGA 2011, but officially established in 2013 following the split of the then District Council of Pamplemousses/ Rivière du Rempart.

The Riviere du Rempart district is located in the north-east part of Mauritius, covering an area of 147.6 km<sup>2</sup> (57.0 sqm) with a population of more than 108,000.

The nineteen villages under the jurisdiction of the Riviere du Rempart district are:

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

As a corporate body, the District Council of Rivière du Rempart has contributed to the social and economic development of its administrative area. Construction of necessary infrastructure, provision of services/amenities, among which business facilitation through the processing and issue of relevant permits/licences, have helped the expansion of many luxury residences and also commercial sectors, in the villages such as Piton, Grand Baie, Goodlands, Rivière du Rempart, among others.

There has been the development of tourism in the coastal villages namely Grand Baie, Pereybere, Cap Malheureux, Grand Gaube which have developed into prime tourist villages with many five star hotels and luxury residential complexes (IRS, RES, PDS).

There are some assets within the District Council area, as listed below, which are on the list of national heritage of Mauritius:

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



## **Membership of Council for period July 2020 to June 2021**

- ❖ As per provision made under Section 7(1) of the Local Government Act 2011, the District Council of Rivière du Rempart is set up to administer the said district for the purposes of local government.

The District Council of Rivière du Rempart thus has under its purview **19** Villages Councils and each Village Council has one representative at the District Council except for Goodlands, Rivière du Rempart and Grand Baie which have two representatives. These representatives are known as **District Councillors** and the District Council therefore has 22 Councillors.

- ❖ Following the signing of the Writ of Elections by the President of the Republic in October 2020, elections of the Village Councils were held on **22 November 2020** entailing the necessity for the District Council to set up a new team of District Councillors. Related elections were held at the Council's office on **25** and **26 November 2020** to elect representatives from the 19 Village Councils.
- ❖ The 22 Members who constituted the Council for period July 2020 to November 2020, that is, before the Village Councils' elections, are as follows:

S/N	VILLAGE COUNCIL OF:	DISTRICT COUNCILLOR	REMARKS
1	AMAURY	NEETHALIA Kaveetah (Mrs)	
2	AMITIE/GOKHOOLA	ASYRIGADOO Ramoortee	
3	BELLE VUE MAUREL	SEETAH Niteen Bose	
4	CAP MALHEUREUX	CHRISTOPHE Joseph Jims	
5	COTTAGE	<b>ELLAYAH Prembhoodas</b>	<b>Chairman D/C</b>
6	ESPERANCE TREBUCHET	AWOOTAR Baboo Roopesh Kumarsingh	
7	GOODLANDS	<b>(i) KOOBARAWA Deokumar</b>	<b>Vice Chairman D/C</b>
		(ii) TOORABALLY Sheik Bashir	
8	GRAND BAIE	(i) GOORYE Basant	
		(ii) MOGUN Dharmendra	
9	GRAND GAUBE	FANFAN James Jacques	
10	MAPOU	MOHES Bizlall	
11	PETIT RAFFRAY	CHUCKUN Goorooduth	
12	PITON	RAGNUTH Kevin Ragoonath	
13	PLAINES des ROCHES	RAMSURN Doopen	
14	POUDRE d'OR VILLAGE	RAMDUTH Jasveer	
15	POUDRE d'OR HAMLET	AHOTAR Geeanlall	
16	RIVIERE du REMPART	(i) BOYRAMBOLI Teeruthrajsingh	
		(ii) APPADU Ashish Rao	
17	ROCHE TERRE	FULLEE Somdath	
18	ROCHES NOIRES	ARJOON Bhooneshwarsing	
19	The VALE	BUGLOO Nizam	

The constitution of the Council thereafter for period **November 2020 to June 2021** is as follows:

S/N	VILLAGE COUNCIL OF:	DISTRICT COUNCILLOR	REMARKS
1	AMAURY	BAHADOOR Shayat	
2	AMITIE/GOKHOOLA	THUMADOO Cadress	
3	BELLE VUE MAUREL	RAMHOTA Chetanand	
4	CAP MALHEUREUX	PERMALL Reebouraden	
5	COTTAGE	<b>ELLAYAH Prembhoodas</b>	<b>Chairman D/C</b>
6	ESPERANCE TREBUCHET	RANJAYA Ajay	
7	GOODLANDS	<b>(i) KOOBARAWA Deokumar</b>	<b>Vice Chairman D/C</b>
		(ii) JEEBUN Sobnath	
8	GRAND BAIE	(i) MAMODE Imteyaaz	
		(ii) SAWMYNADEN Velayudaam	
9	GRAND GAUBE	RAMKISSOON Teerthraj Sharma	
10	MAPOU	RAJCOOMAR Vinaye	
11	PETIT RAFFRAY	MOOROTEEA Coomdeo	
12	PITON	RAGNUTH Kevin Ragoonath	
13	PLAINES des ROCHES	SEERUTTUN Mohunlall	
14	POUDRE d'OR VILLAGE	PEEROO Navin	
15	POUDRE d'OR HAMLET	KUNNIAH Nemraj	
16	RIVIERE du REMPART	(i) BHOGUN Leckraj Vinay	
		(ii) FOOLCHAND Vedanand	
17	ROCHE TERRE	DABY Beedeeanand	
18	ROCHES NOIRES	AUKHAJAN Lenine	
19	The VALE	MAUDARBOCUS Henayat Nusrullah	

Eventually a new Chairperson and Vice Chairperson of the District Council were elected amongst the 22 District Councillors on **02 December 2020** as follows:

**Chairperson - ELLAYAH Prembhoodas**

**Vice Chairperson - KOOBARAWA Deokumar**

- ❖ Ordinary meetings of the Council are held at least once monthly in compliance with provisions of the Local Government Act 2011 and special meetings are scheduled in case required to consider a particular matter.

For period **July 2020 to June 2021**, **10** sittings of the Council were held instead of 12 as per the LGA's provision. No meeting was held in November 2020 because of the Village Councils' elections held in that same month. Also, the meeting of March 2021 could not be held because of the sanitary lockdown which was then announced.

One special meeting of the Council was convened on 02.12.20 with the single item on the order paper to be the ***election of a Chairperson and a Vice Chairperson of the Council.***

- ❖ The Council manages its operations through different statutory and working committees. Those which are mandated by the Local Government Act 2011 are the:
  - **Executive Committee**
  - **Permits and Business Monitoring Committee**
  - **Procurement Committee and the**
  - **Safety and Health Committee**
  - **Audit Committee**

## **Membership of Committees for July 2020 to June 2021**

### **(i) Executive Committee**

Section 47 of the Local Government Act 2011 provides for the setting up of an Executive Committee constituted of:

- the Chairman of the District Council as Chairperson;
- the Vice Chairman of the District Council as Member and
- five other District Councillors as Members appointed by the Chairman.

The Executive Committee is essentially responsible to consider and approve the procurement of goods and services for amounts exceeding Rs 100,000.

The constitution of the Executive Committee for **period July 2020 to June 2021** was as follows:

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**From July 2020 to November 2020**

<b>Sn</b>	<b>Member</b>
1	Mr P. Ellayah – Chairman D/C
2	Mr D. Koobarawa - Vice Chairman D/C
3	Mr Asyrigadoo R
4	Mr Bugloo N
5	Mr Fanfan J J
6	Mrs Neethalia K
7	Mr Ragnuth K

**From December 2020 to June 2021**

<b>Sn</b>	<b>Member</b>	
1	Mr P. Ellayah – Chairman D/C	
2	Mr D. Koobarawa - Vice Chairman D/C	
3	Mr Daby B	
4	Mr Mooroteea C	
5	Mr Ragnuth K R	
6	Mr Ramhota C	
7	Mr Thumadoo C	Replaced by Councillor Maudarbocus H N as from <b>04.05.21</b> .

The Executive Committee met on **15** occasions during the period July 2020 to June 2021.

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

The examination and determination of applications made for Building and Land Use Permits and for Outline Planning Permissions, constitute the main responsibilities of the PBMC.

As empowered under Section 115 (3) of the Local Government Act 2011, the PBMC decides on the frequency of holding meetings and usually schedules its sittings on a once-weekly basis.

Apart from the regular committee meetings, hearings are convened for the PBMC to look into objections which might be raised to proposed developments.

The PBMC is constituted of nine Members, that is,

- the Chairperson District Council
- four Councillors as appointed by the Chairman,
- the Chief Executive or his representative and



- three Heads of Department, namely the Head, Land Use and Planning Department, Head, Public Infrastructure Department and the Chief Health Inspector. The Heads of Department may be represented by an alternate Member.

**Constitution of the PBMC from July 2020 to November 2020**

Sn	Member	
1	Mr P. Ellayah – Chairman D/C	
2	Mr Appadu A R	
3	Mr Bugloo N	
4	Mr Ramduth J	Replaced by <b>Councillor B. Arjoon</b> as from 06.07.20.
5	Mr Ramsurn D	
6	Chief Executive	
7	Head, Land Use and Planning Department	
8	Head, Public Infrastructure Department	
9	Chief Health Inspector	

**From December 2020 to June 2021**

Sn	Member	
1	Mr P. Ellayah – Chairman D/C	
2	Mr Jeebun S	
3	Mr Maudarbocus H N	Replaced by Councillor C. Thumadoo as from 04.05.21
4	Mr Ragnuth K R	
5	Mr Ranjaya A	
6	Chief Executive	
7	Head, Land Use and Planning Department	
8	Head, Public Infrastructure Department	
9	Chief Health Inspector	

The PBMC met on **49** occasions during the period July 2020 to June 2021.

**(iii) Procurement Committee**

The Public Procurement Act mandates for the setting up of the Procurement Committee with the main function to determine all matters relating to the procurement of goods and services.

The Procurement Committee comprises of:

- the Chief Executive or the Deputy Chief Executive as **Chairperson**;
- the Financial Controller or his deputy;
- one Head of Department.

The Procurement Committee decides on the procurement of goods and services for an amount not exceeding Rs 100,000. Above that threshold, the Procurement Committee makes recommendations for endorsement by the Executive Committee. The Procurement Committee met at **49** sittings during period July 2020 to June 2021.

**(iv) Safety and Health Committee**

In accordance with Section 21 of the Occupational Safety and Health Act 2005, the District Council of Rivière du Rempart has set up its Safety and Health Committee constituted of **5** representatives of the Management and **5** representatives of employees.

Scheduling its meetings generally on a bi-monthly basis, the Safety and Health Committee met on **05** occasions during period July 2020 to June 2021.

**(v) Audit Committee**

The Ministry of Local Government, Disaster and Risk Management has established common guidelines for the setting up of an Audit Committee at all local authorities. The Audit Committee of the District Council of Rivière du Rempart was set up with the following Members:

- Assistant Chief Executive, Mr T. Sookun as Chairperson
- Principal Internal Control Officer, Mrs D. Nepaul as Member (Replaced by Principal Health Inspector Mr R. Madhub)
- Local Disaster Management Coordinator, Mr V. Heerah.

The Committee held its first meeting on 20.08.20 whereat the relevant Term of Reference was approved. Members have signed the Audit Committee Agreement and also approved the Audit Charter and Audit Plan on basis of which it henceforth carried out its operations.

One main objective of the Audit Committee is to ensure that remarks and recommendations made by the National Audit Office are settled by the concerned department(s) as soon as possible so as to avoid recurring remarks from the National Audit Office.

The Minutes of Proceedings of each meeting are regularly copied to the Senior Chief Executive of the Ministry of Local Government and Disaster Risk Management for records purpose.

The Audit Committee held **08** meetings during period July 2020 to June 2021. It has fulfilled the requirement of holding at least six meetings during one calendar year.

- ❖ Apart from statutory committees, the Council has the authority to set up working committees with view to monitor its day to day operations. Hence, the setting up of the following committees:  
**Welfare Committee; Public Health Committee & Public Infrastructure Committee.**

As applied for committees in general, the working committees equally are headed by a Chairperson and a Vice Chairperson. The meetings are usually scheduled on a monthly basis but not rigidly.

The constitution of these working committees is approved by the Council and therefore any amendment to the list of respective Members is to be considered by the Council only. Each of these committees have a specific Term of Reference but they do not have delegated powers so that they can reach decisions as such. That is why recommendations of the working committees have to be brought before the Council for approval. That is also why the Council could afford to disrupt the monthly schedule of the working

committees as a precautionary measure against the proliferation of the COVID-19 pandemic by reducing Council's frequency to gather for meetings.

**(i) Welfare Committee**

On basis of the established Term of Reference, the Welfare Committee considers and makes recommendations on the following related matters for approval by the Council:

- Organisation of sports, social, cultural and welfare activities as well as national competitions.
- Public libraries and pre-primary schools
- Maintenance of sport infrastructure, equipment, gardens and public places – (mowing mainly)

The Members comprising the Welfare Committee were as listed hereunder:

**For period July 2020 to November 2020**

<b>Sn</b>	<b>Member</b>	<b>Remarks</b>
1	Mr P. Ellayah	Chairman D/C
2	Mr D. Koobarawa	Vice Chairman D/C
3	Mr A. R. Appadu	Chairman of Committee
4	Mr J. Ramduth	Vice Chairman of Committee
5	Mr G. Ahotar	District Councillor
6	Mr B. Arjoon	District Councillor
7	Mr R Asyrigadoo	District Councillor
8	Mr N Bugloo	District Councillor
9	Mrs K Neethalia	District Councillor
10	Mr K Ragnuth	District Councillor
11	Mr D. Ramsurn	District Councillor

**For period December 2020 to June 2021**

<b>Sn</b>	<b>Member</b>	<b>Remarks</b>
1	Mr P. Ellayah	Chairman D/C
2	Mr D. Koobarawa	Vice Chairman D/C
3	Mr S. Bahadoor	Chairman of Committee
4	Mr M. Seeruttun	Vice Chairman of Committee
5	Mr B. Daby	District Councillor
6	Mr N. Kunniah	District Councillor
7	Mr I. Mamode	District Councillor
8	Mr C. Ramhota	District Councillor
9	Mr K. R. Ragnuth	District Councillor
10	Mr A. Ranjaya	District Councillor
11	Mr V. Sawmynaden	District Councillor
12	Mr C. Thumadoo	District Councillor

**Total number of sittings held between July 2020 and June 2021: 03**

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**(ii) Public Health Committee**

The Term of reference established for this committee includes the making of recommendations on the following matters:

- scavenging programme for the District Council area; labour/equipments and identification of dumping grounds.
- upkeep of cemeteries, incinerators and cremation grounds.
- management of markets, fairs, hawkers, public toilets, traffic centres and places of public entertainment.

Two markets/fairs operate under the purview of the Council, namely those found at the villages of Rivière du Rempart and Goodlands.

It is to be noted that works for the construction of a new market/fair at Belmont, Goodlands, had started as a major project for the Council. Though works on site were somewhat disrupted mainly because of the COVID-19 proliferation and its implications, it is yet expected that the project would be completed during the course of year 2021.

The following members constituted the Public Health Committee.

**For period July 2020 to November 2020**

<b>Sn</b>	<b>Member</b>	<b>Remarks</b>
1	Mr P. Ellayah	Chairman D/C
2	Mr D. Koobarawa	Vice Chairman D/C
3	Mr J. Ramduth	Chairman of Committee
4	Mr T. Boyramboli	Vice Chairman of Committee
5	Mr Appadu A R	District Councillor
6	Mr Arjoon B	District Councillor
7	Mr Fullee S	District Councillor
8	Mr Mohes B	District Councillor
9	Mrs Neethalia K	District Councillor
10	Mr Ramsurn D	District Councillor
11	Mr Torabally S B	District Councillor

**For period December 2020 to June 2021**

<b>Sn</b>	<b>Member</b>	<b>Remarks</b>
1	Mr P. Ellayah	Chairman D/C
2	Mr D. Koobarawa	Vice Chairman D/C
3	Mr I. Mamode	Chairman of Committee
4	Mr C. Ramhota	Vice Chairman of Committee
5	Mr S. Bahadoor	District Councillor
6	Mr S. Jeebun	District Councillor
7	Mr H. N. Maudarbocus	District Councillor
8	Mr C. Mooroteea	District Councillor
9	Mr R. Permall	District Councillor
10	Mr V. Sawmynaden	District Councillor
11	Mr M. Seeruttun	District Councillor
12	Mr C. Thumadoo	District Councillor

**Total number of sittings held between July 2020 and June 2021: 08**

**(iii) Public Infrastructure Committee**

The Public Infrastructure Committee is responsible to make recommendations for Council's approval on related matters including:

- general maintenance programme - buildings, kiosks, roads, bridges, drains, street and village name plates, benches etc.
- programme of maintenance of councils' plants and equipments - vehicles.
- provision and maintenance of street lighting.
- provision and maintenance of septic tank, absorption pits and other road infrastructure.

The Committee comprised of the following Members

**For period July 2020 to November 2020**

<b>Sn</b>	<b>Member</b>	<b>Remarks</b>
1	Mr P. Ellayah	Chairman D/C
2	Mr D. Koobarawa	Vice Chairman D/C
3	Mr B. Arjoon	Chairman of Committee
4	Mr K Ragnuth	Vice Chairman of Committee
5	Mr G. Ahotar	District Councillor
6	Mr A. R. Appadu	District Councillor
7	Mr R Asyrigadoo	District Councillor
8	Mr N Bugloo	District Councillor
9	Mr D. Mogun	District Councillor
10	Mr J. Ramduth	District Councillor
11	Mr D. Ramsurn	District Councillor



**For period December 2020 to June 2021**

<b>Sn</b>	<b>Member</b>	<b>Remarks</b>
1	Mr P. Ellayah	Chairman D/C
2	Mr D. Koobarawa	Vice Chairman D/C
3	Mr K. R. Ragnuth	Chairman of Committee
4	Mr V. Sawmynaden	Vice Chairman of Committee
5	Mr Bahadoor S	District Councillor
6	Mr Daby B	District Councillor
7	Mr Jeebun S	District Councillor
8	Mr Kunniah N	District Councillor
9	Mr Maudarbocus H N	District Councillor
10	Mr Mooroteea C	District Councillor
11	Mr Permall R	District Councillor
12	Mr Ranjaya A	District Councillor

**Number of meetings held from July 2020 to June 2021: 08**

## **Membership of Village Councils**

### **The Village Council of Amaury**

<b>SN</b>	<b>MEMBERS</b>
1	SUBDAR Mohammad Musin ( <b>Chairperson</b> )
2	RUGHOOBUR Ajay Kumar ( <b>Vice Chairperson</b> )
3	NEETHALIA Kaveetah ( <b>District Councillor</b> )
4	BAHADOOR Shayat
5	BUNDHUN Rajeewoo Kumar
6	KANHYE Lutchmeeduth
7	HUMATH Krishnanand
8	PENGWAH Hazrat Osman
9	CURPEN Payendee

### **The Village Council of Vale**

<b>SN</b>	<b>MEMBERS</b>
1	Damree Alladeen ( <b>Chairperson</b> )
2	BHUGWON Kiran (Mrs) ( <b>Vice Chairperson</b> )
3	BUGLOO Nizam ( <b>District Councillor</b> )
4	BUKUS Amjad
5	GENGADU Satishraj
6	MODARBACCUS Bahim
7	MURTHEN Danonvedee (Mrs)
8	SEETHAMAH Faizal
9	SOOBEDAR-KAUDEER Samirah (Mrs)

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### **The Village Council of Amitie/Gokhoola**

<b>SN</b>	<b>MEMBERS</b>
1	CONHYE Uma Devi <b>(Chairperson)</b>
2	HYDER Ratan <b>(Vice Chairperson)</b>
3	ASYRIGADOO Ramoortee <b>(District Councillor)</b>
4	DOORGA Seenath
5	DOORGAH Sunilduth
6	JEEBUN Dharmaraj
7	POLOODOO Tyagarajah
8	SHAMLALL Kreshnaduth
9	THUMADOO Cadress

### **The Village Council of Belle Vue Maurel**

<b>SN</b>	<b>MEMBERS</b>
1	VEERANAH Prabhakar <b>(Chairperson)</b>
2	BOYGAH Devinasingh (Mrs) <b>(Vice Chairperson)</b>
3	SEETAH Niteen Bose <b>(District Councillor)</b>
4	BISSESSUR Aswanvir
5	GUNGADIN Aarti (Mrs)
6	HOSANEE Reshad
7	MUTTY Abhinash
8	SEETHIAH Sommanah
9	VURDAPEN Satiaven

### **The Village Council of Cottage**

<b>SN</b>	<b>MEMBERS</b>
1	MUNGUR Sunil Dutt ( <b>Chairperson</b> )
2	SABABADY Pillay Adarsh Varma ( <b>Vice-Chairperson</b> )
3	ELLAYAH Prembhoodas ( <b>District Councillor</b> )
4	CHENGAPPA-NAIDU Anandasamy
5	JUMEEA Rajeev
6	KOMAR Iswaraj
7	MUNGUR Swattantranand
8	RAMKISSEN Iswarlall
9	MURUGUPPA Govinden

### **The Village Council of Esperance Trebuchet**

<b>SN</b>	<b>MEMBERS</b>
1	RANJAYA Ajay ( <b>Chairperson</b> )
2	BANCHARAM Sattiajeet ( <b>Vice-Chairperson</b> )
3	AWOOTAR Baboo Roopesh Kumarsingh ( <b>District Councillor</b> )
4	GOUR Maudoo
5	MUNGROO Kavita (Mrs)
6	POONITH Soorash
7	POONITH Vishal
8	DODEE Anand
9	CHUMMUN Pradeep Kumar

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## **The Village Council of Mapou**

<b>SN</b>	<b>MEMBERS</b>
1	PROSPER Jean Mark Laval ( <b>Chairperson</b> )
2	VEERARAGHOVEN Kovilan ( <b>Vice Chairperson</b> )
3	MOHES Bizlall ( <b>District Councillor</b> )
4	BANDOO Oumesh
5	BAULAH Sooriaduth
6	CATHERINE Marie Antoinette Melinda
7	CHOOLLUM Hurrychand
8	DORO Marie Therese
9	SAKALDEEP Aanjoo

## **The Village Council of Piton**

<b>SN</b>	<b>MEMBERS</b>
1	RAMKURRUN Ravi ( <b>Chairperson</b> )
2	DOWLUT Cassamjee ( <b>Vice Chairperson</b> )
3	RAGNUTH Kevin Ragoonath ( <b>District Councillor</b> )
4	NAIKEN Suchita(Mrs)
5	SALLICK Suttiawun
6	BANDOO Sanjiv
7	OTHENDEE Magalutchmee (Mrs)
8	SHAMLAUL Oodesh
9	NOBAB Ajay



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### **The Village Council of Poudre D'or Hamlet**

<b>SN</b>	<b>MEMBERS</b>
1	RAMTOHUL Gaytree <b>(Chairperson)</b>
2	RUGHOO Indradeo <b>(Vice Chairperson)</b>
3	AHOTAR Geeanlall <b>(District Councillor)</b>
4	JHAURRY Nundraj
5	BALLIAH Rahnee
6	APPADOO Vishnoo
7	RAMPARE Sadhna
8	SOHATEE Praveen
9	Ravindranathsing BEEHARRY

### **The Village Council of Riviere du Rempart**

<b>SN</b>	<b>MEMBERS</b>
1	GONOWREE Vikash <b>(Chairperson)</b>
2	KHANDHAI Deoduth <b>(Vice Chairperson)</b>
3	APPADU Ashish Rao <b>(District Councillor)</b>
4	BOYRAMBOLI Teeruthrajsingh <b>(District Councillor)</b>
5	BHOGUN Leckraj Vinay
6	GOBIN Dhanjaysing
7	JAITOO Sati Savitree (Mrs)
8	SEETOHUL Ravindra
9	AMOORDEN Louis Alan Richard

### **The Village Council of Poudre D'or**

<b>SN</b>	<b>MEMBERS</b>
1	PEEROO Navin ( <b>Chairperson</b> )
2	MOODOOSOODUN Jayshree ( <b>Vice-Chairperson</b> )
3	RAMDUTH Jasveer ( <b>District Councillor</b> )
4	BEERBUL Deenoo
5	DOYAL Kalowtee
6	NUNKOO Radha
7	BOYJOONAUTH Pravinduth -
8	NOBIN Khemraj
9	BHANTOOA Lutchmee Devi

### **The Village Council of Goodlands**

<b>SN</b>	<b>MEMBERS</b>
1	POONITH Ramchurn ( <b>Chairperson</b> )
2	ELLAPEN Soomeshwaree ( <b>Vice-Chairperson</b> )
3	KOOBARAWA Deokumar ( <b>District Councillor</b> )
4	TORABALLY Sheik Bashir ( <b>District Councillor</b> )
5	DAMRI Rampersad
6	LAFRANCE Louis Andre
7	BAHADOOR Oodaye, MSK
8	SALLICK Sunwantee
9	BAHADOOR Nandrajanand

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## **The Village Council of Grand Baie**

<b>SN</b>	<b>MEMBERS</b>
1	Boojhawoonah Nasser <b>(Chairperson)</b>
2	Nujjoo Mohammad Ally <b>(vice-Chairperson)</b>
3	Goorye Basant <b>(District Councillor)</b>
4	Mogun Dharmendra <b>(District Councillor)</b>
5	Nujjoo Fahrad Hassam
6	Brasse Yves
7	Seburuth Ajaysingh
8	Mooruth Mokchada Ramdowar
9	Mudhoo Marie Liseby

## **The Village Council of Roches Noires**

<b>SN</b>	<b>MEMBERS</b>
1	Yarloo Twaleboodeen Khan <b>(Chairperson)</b>
2	Santuck Prithiviraj <b>(vice-Chairperson)</b>
3	Bhooneshwarsing Arjoon <b>(District Councillor)</b>
4	Aukhajan Koosmowtee
5	Sookeera Ajay
6	Fokeera Beesamsing
7	Lall Gita
8	Sunyasi Latchanah
9	Preetyveeraz SEETHANNA

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### **The Village Council of Petit Raffray**

<b>SN</b>	<b>MEMBERS</b>
1	GOBIND Sookraz <b>(Chairperson)</b>
2	BHOLAH Moonesh <b>(Vice-Chairperson)</b>
3	CHUCKUN Goorooduth <b>(District Councillor)</b>
4	BEEHARRY Sattiajeet
5	HEERAH Sunil
6	DOOKARUN Rani
7	JEEWOOTH Chandrakumar
8	MUTTY Dipchand

### **The Village Council of Plaine des Roches**

<b>SN</b>	<b>MEMBERS</b>
1	MEEAJUN Taleyboodeen <b>(Chairperson)</b>
2	SHIBCHURN Tarkessowar <b>(Vice-Chairperson)</b>
3	RAMSURN Doopen <b>(District Councillor)</b>
4	SOOKNAH Bijay
5	RAMCHURN Narendra Sharma
6	BANCHARAM Kaviraj
7	BACHOO Priamvada
8	SAUHOBBOO Noorannee
9	BHOYROO Purshottam

## The Village Council of Roche Terre

SN	MEMBERS
1	BOUDEUSE Louis John <b>(Chairperson)</b>
2	GREEDARY Hoimesh Kumar <b>(Vice-Chairperson)</b>
3	FULLEE Somdath <b>(District Councillor)</b>
4	BOODHOO Jaynarain
5	BOOJHAWON Kavita
6	BUCHA Sarita Devi
7	DOOKHIT Kajal
8	Daby Beedeeanand
9	VIRAPIN Goinsamy

## The Village Council of Grand Gaube

SN	MEMBERS
1	MARIE Marie Georgette Sylvaine <b>(Chairperson)</b>
2	DAVID Louis Pariche Even <b>(Vice-Chairperson)</b>
3	FANFAN James Jacques <b>(District Councillor)</b>
4	GUIRANDELLE Daniella
5	BOODHUN Bagmaneea
6	MARIE Curdy
7	RAMKISSOON Teerthraj
8	RATNA Michel
9	SUNNIA Lavinsingh



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## **The Village Council of Cap Malheureux**

<b>SN</b>	<b>MEMBERS</b>
1	NURSIMLOO Hegambaram <b>(Chairperson)</b>
2	MALEPA Marie Jenna Geraldine <b>(Vice-Chairperson)</b>
3	CHRISTOPHE Joseph Jims <b>(District Councillor)</b>
4	DAVID Louis Gervais Claudio
5	BUNDHOO Premduth
6	RAMACHUNDREN Vishnu
7	MOORUT Rajput
8	BAUKEER Nazeer
9	THAGALEE Bijaylall

## **ADMINISTRATIVE TEAM**

### **For Period July 2020 to June 2021**

<b>Administration Department</b>	
The Chief Executive	Mr. Dheeraj GOPAUL (up to 15 December 2020) Mr. Vinaye THAKOOR (with effect from 16 December 2020)
Deputy Chief Executive	Mrs Shamanta DOMUN-FAGOONEE (03 August 2020 to 30 December 2020)
Assistant Chief Executive	Mr Thigupta SOOKUN Mr Sunjeev UBHEE (up to 29 December 2020) Mr. Shardhanand BEEHUSPOTEEA (with effect from 30 December 2020)
Local Disaster Management Coordinator	Mr Vipin HEERAH
Human Resource Management Officer	Mrs Zeenat UL Firdaus JAUFURALLY KURMALLY
IT Officer/Systems Administrator	Mr Irfaan HUSSEIN BHUGALOO
Safety & Health Officer /Senior Safety & Health Officer	Mrs Vidya KARUPUDAYYAN
Human Resource Officer/Senior Human Resource Officer	Miss Luxmi Devi KUREEMUN
<b>Finance Department</b>	
Financial Controller	Mr Randipsingh BULDEWO
Principal Accountant	Mr Deepack RAMSURUN
<b>Public Infrastructure Department</b>	
Head, Public Infrastructure Department	Mr. Sobhanand JEETUN with effect from 16 December 2020
Civil Engineer	Mr Tarachand JUGGOO
Chief Inspector of Works	Mr. Rajkumar DEENOO
<b>Land Use &amp; Planning Department</b>	
Head, Land Use And Planning Department	Mr Yassim HOSENALLY
Planning and Development Officer	Mrs Dayawantee SIBURUTH
<b>Public Health Department</b>	
Chief Health Inspector	Mr Navindranath LANGUR
Principal Health Inspector	Mr Ravichand MADHUB
<b>Welfare Department</b>	
Senior Welfare Officer	Mrs Sonia Devi PADAYACHY- COOPAMAH

## **ROLES & FUNCTIONS OF COMMITTEES**

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

For period July 2020 to June 2021, the Council had held its meeting at least every month, as required by law. Council met on **10** occasions for ordinary meetings.

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

These committees are as follows:

- [Executive Committee](#)
- [Procurement Committee](#)
- [Permits and Business Monitoring Committee](#)
- [Safety and Health Committee](#)

- **[Executive Committee](#)**

The Executive Committee is constituted of:

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

The Executive Committee, chaired by the District Council's Chairperson, had the responsibility for approval of procurement of goods and services above Rs100,000.

The Executive Committee met for **15 sittings** from July 2020 to June 2021.

- **[Procurement Committee](#)**

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

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

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

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

The Procurement Committee met for **49** sittings from July 2020 to June 2021.

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

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

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

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

The Permits and Business Monitoring Committee met for **49** sittings and also met on **25** occasions for Hearing from July 2020 to June 2021.

- **Safety and Health Committee**

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

For the year 2020/2021, the Safety and Health Committee met on **5** occasions.

- **Other Committees**

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

The Council had thus set up these Committees as follows:

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

As these committees do not have delegated powers, their recommendations were submitted to the Council for approval.

From July 2020 to June 2021, the above three committees had a membership of **twelve** councillors.

- **Welfare Committee**

**Submitted recommendations regarding the following issues:**

- a. Public libraries, technical courses, pre-primary schools, sewing and handicraft classes
- b. Maintenance of sport infrastructures, equipment, gardens and public places.
- c. Organization of sports, social, cultural and welfare activities as well as national competitions.
- d. Any other matter pertaining to the Welfare Department.

The Welfare Committee had **3** meetings during the mentioned period.

- **Public Health Committee**

**Submitted recommendations regarding the following issues:**

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

The Public Health Committee had **8** meetings during the mentioned period.

- **Public Infrastructure Committee**

**Submitted recommendations regarding the following issues:**

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

The Public Infrastructure Committee had **8** meetings during the mentioned period.

## REMUNERATION / ALLOWANCES OF COUNCILLORS

SN	FUNCTION	MONTHLY REMUNERATION (INCLUDING COMPENSATION)		MONTHLY CELLULAR ALLOWANCE	MONTHLY TRANSPORT MILEAGE
1	Chairperson of District Council	Rs 41,135		Rs 2,000	Rs 13,000 petrol allowance
2	Vice-Chairperson of District Council	Rs 23,035		Rs 1,500	Rs 10.30 per km
3	District Councillor	Rs 13,605		Rs 500	
4	Member of Executive Committee	Rs 15,685		Rs 1,000	
5	Permits and Business Monitoring Committee: Chairperson  Member	<b>Before January 2021</b>  Rs 1,995 per sitting  Rs 890 per sitting	<b>January 2021 onwards</b>  Rs 2,550 per sitting (Max 4 sittings) Rs 1,015 per sitting (Max 4 sittings)		
6	Chairperson of Village Council	Rs 13,605			
7	Vice-Chairperson of Village Council	Rs 7,257			
8	Village Councillor	Rs 3,157			

## **OPERATIONAL & SERVICE DELIVERY PLAN**

Local Authorities have an organizational structure which enables them to fulfill their various roles. The organization is divided into various departments which enable a local authority to provide effectively and efficiently, the services for which it is accountable and responsible. Each local authority is divided into five departments:

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

Each Department has a Head of Department who is responsible for the department. Decisions are taken by the Council and the departments and implemented by the respective departments under the supervision of the Chief Executive who is the Responsible Officer of the Council.

However, implementation of decisions depends on the financial capability of the Council as both the District Council and the Village Councils had to operate within the budgetary provision made for 2020/2021.

## **THE ADMINISTRATION DEPARTMENT**

The Administrative Department is headed by the Chief Executive who is also the Responsible officer of the Council. This department also acts as a coordinating department, liaising with all other departments which report through their Heads of Departments to the Chief Executive. The Administrative Department has several sections namely:

- ❖ ***Internal Audit Section***
- ❖ ***Library Service***
- ❖ ***Occupational Health and Safety Section***
- ❖ ***IT Section***
- ❖ ***Local Disaster & Management Unit***
- ❖ ***Central Registry***
- ❖ ***Complaint Management***
- ❖ ***Human Resource Section***
- ❖ ***Procurement Section***



## **Internal Audit Section**

Audit works have been completed as per the audit program for the year 2020/2021. The internal control system has been assessed and risk analysis performed. Amongst others the following areas have been audited:

### **Revenue**

- IT control on market fees as per the Local Government Act 2011 and the Regulations gazetted by the Council.
- Payment of Building and Land Use Permit fees as per client's application, issue of permit and floor area.
- Online payments (on a sample basis).
- Daily Cash and Cheque collection and deposit to bank.

### **Expenditure**

- Audit of retiring benefits as per the Pay Research Bureau 2016 and the Pension Act.
- Payroll transactions – Audit of payment of overtime, travelling by bus, mileage, allowances, refund of annual sick leave and bonus, new appointment, transfer, resignations and assignment of duties as per PRB 2016 and HRMM - 100% auditing performed.
- Auditing of all Payment Vouchers pertaining to the District and Village Councils as per FMMLA and the Financial Manual of the Council.

### **Others**

- Spot check based on the daily program of works and service provided to the Council.
- Carry out investigations and report to the Chief Executive on discrepancies.
- Reports on the Internal Control System and Corruption Risk Assessment.
- End of year inventory for serviceable as well as unserviceable items, Village Councils' assets and office equipment.
- Audit of Cash books and bank reconciliations for all Village Councils.
- Variance analysis – payroll
- Controls on IT Systems (EBIZ, MOLG, NELS)
- Daily physical verification of odometer readings of all Officers claiming mileage.

## **Library**

In accordance with the Section 55 of the LGA, the residents are entitled to join the library free of charge.

The basic objective of the Abraham Lincoln Public Library is to provide information to the General Public to satisfy their informative, educative and recreational needs and also to provide support in research, consultancy and resource linkage for students & faculty of the educational institution.

### **Main Services:**

- Loans of books and magazines (issues, return, renewals by Phone & reservations also).
- Junior Section
- Adult Section
- Reference Section
- On Spot Consultation
- Reading Room (Local Newspapers)

The library has dedicated services for each category of people as detailed below:

- “Junior Section” which has an estimated stock of 7150 books mainly in English and French for children from 4 to 14 years old.
- Reference Service consists of non-fiction books, Dictionaries, Encyclopedias and critical studies on English & French Literature for secondary school students.
- On spot Consultation (Books on specific subjects such as Management, Law, Business, Accounting).
- Reading Room (Local Newspapers & Foreign magazines)

### **Some achievements of the Council's Library during the year under review**

1.

	<b><u>YEAR JUL 2019-JUN 2020</u></b>	<b><u>YEAR JUL 2020-JUN 2021</u></b>
<b><u>New Subscribers</u></b>	<b>92</b>	<b>104</b>
<b><u>No. of users visiting the Library (Monthly)</u></b>	<b>522</b>	<b>575</b>

2. Latest foreign and Local magazines were put on shelves on a fortnightly basis.

3. The Library has already set up a section meant for books & reading materials in relation to tertiary education.

4. The Library has also already set up a law section. Foreign & Local Books are available for reference purpose only.

## **Occupational Health and Safety Section**

### **1.0 Introduction**

The District Council of Rivière Du Rempart is an organisation which has effective policies, procedures and a safety management system in place to ensure the continued health, safety, welfare and development of its staff.

This annual report details what has been accomplished in terms of responsibilities assigned in the field of health and safety management system.

### **2.0 Policy**

The aim of the Council is to set and maintain sensible and proportionate standards of health and safety management to ensure the wellbeing of the staff and others who may be affected by its activities, and to minimise the losses including financial, time, resources as well as reputational losses, which the Council might incur from ill health and injury. This aim has been achieved for the concerned period.

### **3.0 Organisation**

The Safety and Health Officer oversees the overall direction of health and safety, and performance is improved through monitoring progress with the annual plan on a monthly basis and advice from the Safety and Health Committee.

### **4.0 Safety and Health Committee**

The Safety and Health Committee is the principal consultation forum which provides staff with the opportunity to discuss and resolve health and safety concerns. The committee has met 5 times for the financial year 2020/2021 and was chaired by a senior representative of Management. Membership consisted of at least an equal number of Management and Trade Union representatives, and the Health and Safety Officer, as per Section 21 of the Occupational Safety and Health Act, 2005.

### **5.0 Training**

Health and safety training was provided to staff on a needs basis. For the financial year 2020/2021, the following training was conducted as part of preventive approach to Health & Safety management system.

1. **Basic First Aid.**



Date	14 <sup>th</sup> , 16 <sup>th</sup> , 20 <sup>th</sup> and 27 <sup>th</sup> of July, 2020.
Target Group	All DCRR Staff.
No. of participants	25
Facilitator	Mr Elaheebocus – HSE Consultant Ltd.

## **6.0 Promoting Health Awareness at work**

### **1. Medical Health Surveillance at the SSRN Hospital**

Date	02 <sup>nd</sup> June, 2021 – 29 <sup>th</sup> September, 2021
Target Group	Public Health Department Field Workers Public Infrastructure Field Workers Welfare Department Field Workers
No. of respondents	171
Facilitator	SSRN Hospital, Pamplemousses

### **2. Noise Assessment Survey**



### **3.0 Cholinesterase test**

Date	January 2021
Target Group	Public Health Department Field Workers.
No. of participants	3
Facilitator	Biosanté Ltée.



#### **4.0 Recall doses for vaccination against Hepatitis B.**

This is carried out as required, upon recruitment of the concerned grades.

#### **5.0 Covid 19 screening at the DCRR.**



Date	July 2020
Target Group	All DCRR Workers.
No. of participants	127
Facilitator	Nursing staff - Ministry of Health and Wellness.

## **7.0 Fire Safety**

Under the Economic Recovery Programme, the implementation of the fire safety project in all DCRR premises was carried out as follows:

Date	July 2021
Locations concerned	Village Halls, Rohit Boolakee Stadium, Rivière Du Rempart market, Head Office new floor.
No. of applications	21
No. of Fire Certificates obtained	3
Facilitator	The Mauritius Fire and Rescue Service
No. of applications under process by MFRS	18

## **8.0 HS inspections**

In addition to seeking evidence from the Safety and Health Committee to demonstrate implementation of the actions, regular inspections were carried out on site.

Date	June 2020 – July 2021
Target Locations	All DCRR premises and sites.
No. of visits effected	57
Nature of visits	Reporting HS practices on site and preventive maintenance of fixed assets.

## **9.0 Injury reports**

During 2020/21, 7 incidents were reported, none of which required notification to the Ministry of Labour, Human Resource Development and Training as per Section 85 of the OSHA, 2005. All of the incidents reported were minor in nature and resulted in injuries such as bruising, grazes, temporary discomfort, soft tissue injury and cuts.

**Table 1 shows the total number of accidents, incidents and ill health reports for the period**

<b>Incident category / Report year</b>	<b>2020/2021</b>
Reportable accidents	0
Minor accidents	7
Reportable incidents	0
Reportable ill health	0

## **10.0 Summary**

The majority of planned milestones has been delivered in improving health and safety performance across the Council for the Year 2020/2021. There was a strong emphasis on working with others to provide an effective management and control of risk and reduce the likelihood of low frequency, high-impact incidents. The activities this year have included the following highlights:

- Using an approach to interventions targeted at communications, training, information and proactive inspection.
- Taking appropriate enforcement action to reduce risk in around the workplaces inspected and undertaking investigations when incidents occur.
- Lead and engage with others to improve workplace health and safety.
- Provide guidance and advice that meets the needs of users and encourages proportionate risk management.

## **11.0 Conclusion**

The District Council of Rivière du Rempart attaches great importance to ensuring the continued health, safety, welfare and development of its workforce and to minimise the distress and disruption caused by any injuries or work related illnesses which may occur.



## **IT section**

The IT section is headed by the IT/Officer/Systems Administrator and assisted by the Assistant IT Officer. It has three major areas of concern, which include governance of the company's technological systems, maintenance of the infrastructure, and functionality of the systems overall. The IT section evaluates and install the proper hardware and software necessary to keep the network functioning properly.

This Council's productivity and efficiency depend on more than capable, hardworking employees and high-functioning equipment like computers, printers, and scanners, amongst others. The IT Section oversees the installation and maintenance of computer network systems within the Council and has upgraded its network infrastructure to improve its robustness and security.

A Document Management System (DMS) has also been introduced by the IT section to encourage less paper usage. The DMS provided several benefits such as:

- Reduced Storage Space
- Enhanced Security
- Easier Retrieval
- Better Collaboration
- Better Backup and Disaster Recovery
- Time/cost Efficiency

During the lock down period, the IT section played a crucial role by facilitating communication of all stakeholders at the Council and take decision via digital platforms. Furthermore, new systems such as E-Procurement and National Electronic Licensing System have been implemented successfully at the Council. Training and support have been provided to enable the smooth running of these systems.

## **Local Disaster Management Unit**

The issues of the impact of climate change are social, political, environmental and economical.

Considering the consequences of climate change, local authorities in particular are therefore among the main stakeholders to initiate climate change actions. AGENDA 21 had described local government as *“the level of government closest to the people”* with a *“key role to play in making sustainable development happen.”* Local authorities therefore have to assume full responsibility and review/reshape development strategies and policies as well as create public awareness about climate change and sustainable development issues within their respective administrative areas.

In virtue of the National Disaster Risk Reduction and Management Act 2016 and the National Disasters Scheme, each local authority has to set up a Local Disaster Risk Reduction and Management Committee, chaired by the Mayor for City/Town Council or the Chairperson of the District Council. The above-mentioned committee has the responsibility of coordinating all activities related to disaster risk reduction and management, the officer responsible for monitoring these activities being the Local Disaster Management Coordinator.

Local authorities, have the responsibility of organizing every year simulation exercises in their respective administrative areas for each of the following disasters: Tsunami/High Waves, Torrential Rain and Landslide.

As per the provisions of law, the District Council of Rivière du Rempart has constituted the Local Disaster Risk Reduction and Management Committee (LDRPMC) which is chaired by the Chairperson of the District Council. The mission of the LDRPMC is making a disaster resilient society within the district of Rivière du Rempart by developing and promoting a culture of prevention and preparedness at all levels.

With the support of the National Disaster Risk Reduction and Management Centre (NDRPMC), the Local Disaster Risk Reduction & Management Committee (LDRPMC) at the level of the District Council was engaged, in 2020/2021, in disaster management activities in order to mitigate and respond to the identified threats of natural disasters.

**(i) Activation of Local Emergency Operation Command (LEOC) during crisis situations.**

As indicated hereunder, the LEOC was activated for the purpose of coordinating all disaster management activities with the assistance of the first responders (Police, Mauritius Fire and Rescue Services, National Coast Guard, Special Mobile Force): -

Date	Activities
28th,29th,30th April & 01 <sup>st</sup> May 2021	Heavy Rainfall

**(ii) Drill, Table top and Simulation Exercise**

One simulation exercise was planned, prepared and conducted at the level of the District Council, under the aegis of the NDRRMC, in order to enhance effective preparedness of agencies and the local community against natural as well as man-induced disasters.

Date	Event
13 Oct 2021	Table Top Simulation Exercise (Flood) at L`Amitie/Gokhoola

**(iii) Contingency Plan**

One of the main priorities for the Council's LDRRMC is preparedness for specific disasters. A Soil Erosion Contingency/Emergency plan for the village of *Riviere du Rempart, Cashmere Road* was prepared by the Council with the collaboration with the NDRRMC.

**(iv) Ongoing Sensitization Campaign**

People of different age groups were given first-hand knowledge about precautionary measures to be taken *before, during and after* the event of a hazard/disaster with a view to make them aware of the dangers occurring from the different types of disasters in Mauritius. Amongst the flood prone villages, L`amitie/Gokhoola and Cottage have been sensitized on the preparedness and precautionary measures for multi-hazards through the distribution of flyers.

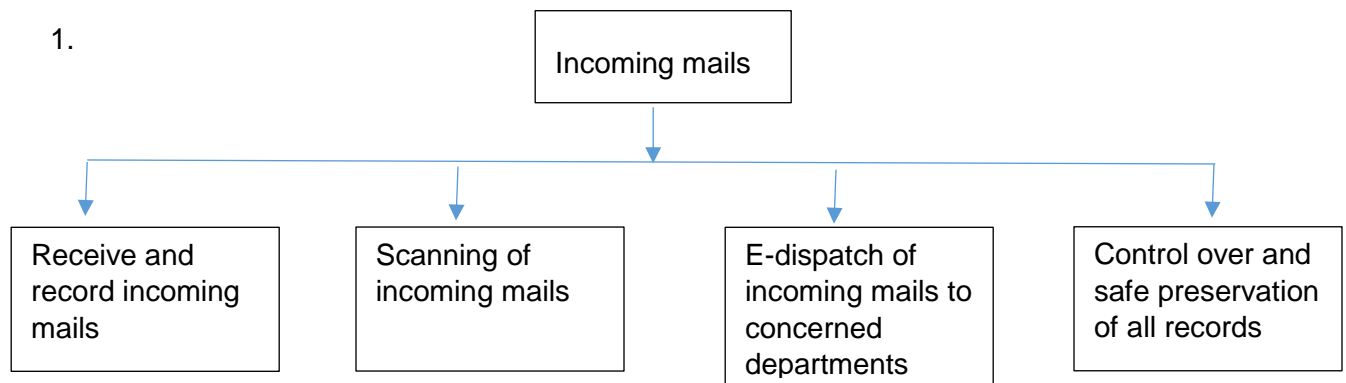
## Central Registry

The aim of Registry is to assist officials in the department in performing their daily activities correctly.

Registry is the nerve centre of any Local Authority. No department can function effectively unless the registry is functioning effectively.

The Central Registry comprises of one Office Management Assistant and one Management Support Officer.

Registry functions:-



2. Opening, storage, movement and maintenance of files.
3. Index of files.
4. Review and dispose of all inactive files.
5. Location of files and information retrieval
6. Reference services for outgoing mails.
7. Record and dispatch of outgoing mails.
8. Franking of letters.
9. Use of 'bring-up' (BU) system.
10. Managing electronic mail.
11. Flimsy files are circulated.
12. Cross-referencing from files.
13. Disposal of files.

Some figures for the activities of the Central Registry for year 2020/2021 are found below:

<b>Details</b>	<b>Approx. (No.)</b>
Incoming Correspondence	10,300
Outgoing Correspondence	1300
Existing files	425
New files created	7
No. of letters franked	14,600

## **Complaint Management – Citizen Support Portal**

The Citizen Support portal (CSP) was launched on 28 April 2017. It is a user friendly online platform setup at the Prime Minister's Office to provide a better service to address complaints and queries of citizens. It is accessible on a 24/7 basis. A citizen can register his complaint and do a follow-up with regard to the status of the complaint. At the District Council of Rivière du Rempart, the CSU Portal is managed by an Assistant Chief Executive and assisted by the agents in the different departments for the CSU Portal.

For period 01<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021, this Council attended 874 complaints and these tickets were closed whereas 49 tickets were opened.

Most complaints received were related to street lighting and illegal construction issues. Other major complaints on the CSP were about bareland and illegal dumping. In the absence of a proper cadastre section, the Health Department has been requested to liaise with the Land, Use and Planning Department to trace the owners of bareland at the registrar. Notices were served upon known owners whilst the Council proceeded with part of cleaning of bareland whose owners were unknown.

Due to restrictive measures with Covid-19, Task Force Committee for Constituency No.6 and 7 has not been held as in the past but the focal point was providing feedback on a regular basis to CAB officers on management of complaints.

Complaints reach this Council via e-mail or letters and are forwarded to the respective departments for necessary action.

## **Human Resource Section**

The presence of a Human Resource (HR) Section is an essential component of our Council, regardless of its size. An HR Section is tasked with maximizing employee productivity and protecting Council from any issues that may arise within the workforce.

Human Resource activities fall under the following five core functions: staffing, development, compensation, safety and health, and employee and labour relations. Within each of these core functions, HR conducts a wide variety of activities. These activities are all linked by a concern for employee well-being and ensuring organizations treat employees in a way that provides mutual benefit for both the employee and the organization.

The HR Section is headed by the Human Resource Management Officer, the Human Resource Officer and assisted by 1 Office Management Assistant, 1 Management Support Officer and 1 Clerical Officer.

The HR Section is responsible for managing the employee life cycle which consists of the following functions and duties:

- Recruitment, appointment, training, promotion, discipline, retirement and administering employee benefits
- Training and Development – The HR Section works in conjunction with heads of departments and supervisors to determine the training needs of employees
- HR Planning – filling of vacancies and HR budgeting
- Employee performance evaluation – yearly appraisal of employees' performance
- Managing salaries, benefits and allowances, keeping and updating personnel records such as absences, computation of leaves, time-off tracking, lateness, passage benefits, salary deduction
- Disciplinary measures - employee rights with unions, management, and stakeholders, coordinating with unions, and mediating disagreements and ensuring safe working environment

This section has the responsibility of managing the work force of the Council which was constituted of 101 staff members and 262 manual workers from July 2020 to June 2021.

Department	Adminis tration	Finance	Public Infrastructure	Land Use & Planning	Public Health	Welfare	Part time Workers	Total
Recruitment	-	-		-			-	-
Appointment	2		-					2
Promotion		1						1
Retirement	1		1		1		2	5
Dismissal					-			-

### **Training and Workshop Programmes**

Training and Development in HRM is defined as a system used by an organization to improve the skills and performance of the employees.

The purpose of the training programmes organised at the District Council of Riviere Du Rempart is to facilitate learning and development, expedite acquisition of the knowledge, skills, and abilities required for effective job performance of employees.

Thus, training in the fields of First Aid Course, Citizen Support Portal, I-Council, Anti-Corruption in collaboration with ICAC, among others were organised during the year 2020/2021.



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## Procurement Section

The Procurement process and methods is an essential exercise which all public bodies have to go through for the purpose of good governance, transparency, accountability, fairness and value for money.

The District Council has conducted its procurement activities for goods/services in line with the provisions of the Public Procurement Act 2006 (Amended 2008).

Procurement activities consisted of the invitation for bids through the following methods:

- Request for Sealed Quotations (RFQ)
- Request for Proposals (RFP)
- Open Advertised Bidding (OAB)
- Direct Procurement
- Informal Quotations (for low value items)

In line with relevant procedures, recommendation for procurement of goods, services and works were made by the Procurement Committee.

Bids were launched in line with Section 15 of the Public Procurement Act (PPA) to select the choice of the procurement methods and evaluation of the bids were properly carried out both by officers of this Council and from other Councils as well as shown in the table below:

Methods of Bidding	Number
Request for sealed quotations	Fifty Six (works/goods/services)
Open Advertised Bidding (OAB)	Two (works)
Quotations for low value items	Three Hundred and Forty One (goods and services)
Emergency procurement	Nil

During the Covid period, three Procurement Committees were held to acquire only those items which were required for the Covid 19.

However, for all goods and services exceeding Rs100,000.00 the recommendations of the Procurement Committee were referred to the Executive Committees for approval.

The table below shows a list of all major projects which were approved by the Executive Committee for year 2020/2021.

**CONTRACT AWARDED PERIOD JULY 2020-JUNE 2021**

<b>SN</b>	<b>REFERENCE</b>	<b>PROJECT</b>	<b>CONTRACT VALUE (RS)</b>
1.	RFQ 03/20-21	Supply of Led Bulbs	Rate Basis
2.	RFQ 13/20-21	Upgrading works at Esperance Trebuchet Cremation Ground	150,000.00
3.	RFQ 21/20-21	Lighting of Plaine Des Roches Football Ground	2,850,000.00
4.	RFQ 22/20-21	Construction of Mini Soccer Pitch at Poudre D'Or Hamlet	1,400,000.00
5.	RFQ 23/20-21	Waterproofing at Riviere Du Rempart Market	1,300,000.00
6.	RFQ 25/20-21	Fencing of Amaury Football Ground	3,434,000.00
7.	RFQ 30/20-21	Fencing of Health Track at Mapou	1,425,000.00
8.	RFQ 31/20-21	Painting of Village Halls	Rate/Village Hall
9.	RFQ 33/20-21	Parking at Cap Malheureux	1,490,000.00
10.	RFQ 37/20-21	Upgrading of Riviere Du Rempart Market	3,300,000.00
11.	RFQ 38/20-21	Upgrading & Modernization of Bus Shelters	Rate Basis
12.	RFQ 42/20-21	Construction of shelters at Poudre D'Or Village Hall	649,875.00
13.	RFQ 47/20-21	Lighting of Belin football ground Mapou Leclezio	1,444,000.00
14.	RFQ 50/20-21	Conversion of a volleyball pitch into a mini soccer pitch at Riviere du Rempart	1,460,000.00
15.	RFQ 51/20-21	Construction of a footpath – Supply & fixing of handrails at Cottage	Rate Basis
16.	RFQ 52/20-21	Construction of a Jogging Track at Cottage	1,197,000.00
17.	RFQ 53/20-21	Upgrading of Grand Gaube Cemetery	1,209,780.00

## **THE WELFARE DEPARTMENT**

The Welfare Department, headed by the Senior Welfare Officer, is one of the main departments of the Council. It works in collaboration with Governmental and Non-Governmental Organisations and the public at large for the holistic wellbeing of the citizen. It is responsible, amongst other things, for:

- The organisation of socio-cultural, youth, sporting, athletic and recreational activities.
- The running of two pre-primary schools, two multipurpose complexes and several sports infrastructures.
- The enhancement of literacy amongst the youth by organising educational activities as quiz competitions, painting competitions, elocutions and Naat Khan.
- The upgrading and maintenance of playgrounds; football grounds, children playgrounds, green spaces, petanque courts, volleyball pitches, futsal, mini soccer pitches and the MUGA complex.

Throughout financial year 2020-2021, the department has been able to implement all decisions taken at welfare committee, with the help of its staff comprising of one Welfare officer, one MSO, four Infant School teachers, two Grounds men, one Gardener and eight Handy Workers.

Unfortunately, as the preceding year, various major activities have been put on hold due to another outbreak of covid-19 in Mauritius. However, with a restricted number of invitees as per Covid 19 protocols, the following activities were organized during the financial year 2020-2021:

SN	Date	Event
1	31.07.20	Regional Task Force Committee for Ganesh Chaturthi & Venkateshwara Pooja
2	02.10.20	Commemorative Ceremony of 151 <sup>st</sup> Birth Anniversary of Mahatma Gandhi / Wreath Laying Ceremony at Gandhi Square Riv. Du Rempart
3	26.11.20	Christmas Celebrations/End of Year Gathering at PPS Cap Malheureux
4	28.11.20	Inauguration of MUGA Goodlands in collaboration with the Mauritius Telecom Foundation
5	30.12.20	End of Year Gathering for Manual Grade Employees
6	13.01.21	Regional Task Force Committee for Cavadee Festival
	09.02.21	Regional Task Force Committee for Maha Shivaratri / Cheque Remittance
7	22.01.21	Sensitization Campaign on Drug Abuse
8	28.05.21	Mother's Day - Lunch and Distribution of Gifts to lady staff of DC
9	21.06.21	Music Day Celebrations for Staff of DC



## **PPS Cap Malheureux End of Year / Christmas Celebrations**





## **Cheque Remittance for Maha Shivaratree**



## Inauguration of MUGA Goodlands





## **THE LAND USE AND PLANNING DEPARTMENT**

The Land Use and Planning Department is responsible for the following:

1. Monitoring Development and Land Use within the jurisdiction of the District Council of Riviere du Rempart.
2. Processing of application for Building and Land Use Permit electronically and manually as the case maybe and forwarding same for determination by the Permits and Business Monitoring Committee.
3. Providing information to public in connection with application for Building and Land Use Permit
4. Attending to complaints through the CSU portal and at Front desk with respect to unlawful development, issuing notice as the case maybe and initiating legal action whereby required.
5. Submitting views for applications to the:
  - a. Morcellement Board for Morcellement Permits
  - b. The Ministry of Agro Industry and Food Security for Land Conversion Permit
  - c. The Ministry of Environment for EIA/PER Licences
  - d. Economic Development Board

### **Brief on Land Use and Planning Department**

For the financial year 2020-2021, the Land Use & Planning Department processed a total of 3393 applications for both Building and Land Use Permits and Occupation Certificates.

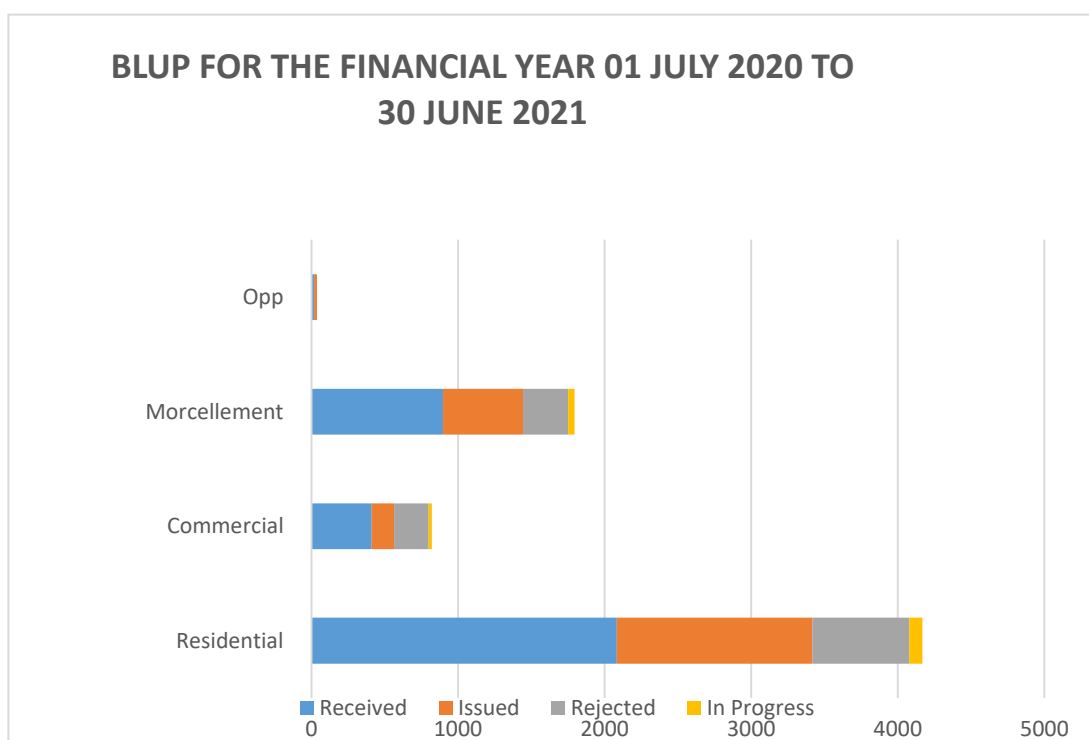
All applications received electronically are processed within 8 days as from date of receipt. The Staff of the land Use & Planning Department endeavours to meet the deadline set despite being short of technical staff.

The Processing fee for all applications of Building and land Use Permits have been waived.

All applications for Building and Land Use Permit and Outline Planning Permission (OPP) are processed and forwarded to the Permits and Business Monitoring Committee for determination.

## **BUILDING AND LAND USE PERMITS FOR THE FINANCIAL YEAR 01 JULY 2020 TO 30 JUNE 2021**

<b>PERMIT TYPE</b>	<b>Received</b>	<b>Issued</b>	<b>Rejected</b>	<b>In Progress</b>
Residential	2084	1334	660	90
Commercial	411	153	235	23
Morcellement	898	545	309	44
Opp	19	19	0	0
<b>TOTAL</b>	<b>3393</b>	<b>2032</b>	<b>1204</b>	<b>157</b>





## **THE PUBLIC INFRASTRUCTURE DEPARTMENT**

The Public Infrastructure Department is responsible for the construction, management and maintenance of all public infrastructure assets of the Council. It has a dedicated team to ensure the proper running of the department.

### **Local Development Projects**

The Public Infrastructure Department is responsible for the implementation of capital projects funded under the Local Development Projects Scheme. For year 2020/2021 the following projects were undertaken as shown in the table below:

	<b>Budgeted Rs</b>	<b>Actual Rs</b>
New roads and Resurfacing	2,000,000	1,745,837
Street Lighting Network	3,000,000	2,927,760
Acquisition of Street Lanterns	4,000,000	4,000,000
Upgrading of Cemeteries & Cremation Grounds	2,850,000	921,603
Battery of Generator at Petit Raffray Multipurpose Hall	100,000	0
Upgrading of DC Premises	1,000,000	516,250
<b>Total</b>	<b>12,950,000</b>	<b>10,111,450</b>

### **Projects funded under the National Environment Fund**

<b>Projects</b>	<b>Budget</b>	<b>Actual</b>
	<b>Rs</b>	<b>Rs</b>
Construction of Absorption Drains	8,333,333	1,766,000
Cleaning of drains and rivers/rivulets	2,000,000	1,478,072
Collection of Bulky and E-Waste & Cleaning of Bareland	1,500,000	982,072
World Clean-up Day	200,000	184,828
Embellishment Activities	1,300,000	289,400

<b>Emergency Recovery Projects</b>	<b>FY 2020-21</b>
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<b>Projects</b>	<b>Rs</b>	<b>Rs</b>
	<b>Budgeted</b>	<b>Actual</b>
New roads and Resurfacing	19,100,000	11,534,573
Construction of Shelter at Petit Raffray Multipurpose Hall	3,000,000	1,388,004
Contribution for MUGA project at Riviere du Rempart	18,000,000	0
Construction of Parking at Cap Malheureux Cemetery	2,000,000	1,761,500
Upgrading of Cemeteries & Cremation Grounds	3,000,000	1,548,247
Lighting of Football Ground at Plaine des Roches	3,500,000	0
Fencing and Lighting of Mapou Health Track	3,000,000	1,638,750
Fencing of Amaury Football Ground	4,000,000	0
Upgrading of District Council Premises	5,000,000	0
Construction of Mini Soccer at Poudre D'Or Hamlet	1,800,000	1,629,500
Upgrading and Renovation of Riviere du Rempart Market	8,500,000	5,098,870
Extension of Footpath and Handrails at Cottage	3,000,000	0
Construction of Jogging Track at Cottage	1,500,000	0
Construction of Shelter at Roches Noire Village Council	1,500,000	0
Construction of Mini Soccer at Riviere du Rempart	1,500,000	0
Fire Safety Measures for the DC and VC buildings	4,000,000	0
Upgrading of Public Sites and Buildings	3,500,000	0
Provision of Modernise Bus Shelters and Decorative Lights	2,700,000	0
Construction of Shelter at Poudre D'Or Village and Painting of DC & VC Buildings & Benches at Bus Stop	2,700,000	747,356
Painting of DC and VC buildings, renovation of markets, Embellishment of Open Gyms & Upgrading of Village Halls with bricks	2,700,000	2,451,701
<b>Total</b>	<b>94,000,000</b>	<b>27,798,501</b>

All the above projects are in progress and it is expected that they will be completed during the financial year 2021-22.

## **Key Public Infrastructures**

The construction of the new market and traffic centre at Goodlands is 60% completed and it is expected to be completed by the end of year 2021-2022. The project was delayed due to the COVID 19 pandemic. The expected cost of the project is around Rs 317.4 M.

The construction of a multipurpose hall at Riviere du Rempart is also under progress. The designing works is being carried out. The estimated cost of the project is around Rs 120 M. The project is expected to be completed by the end of next year.

<b>Projects</b>	<b>Budget</b>	<b>% Completed</b>	<b>Expenditure As at 30 June 2021</b>
Construction of Market & Traffic Centre at Goodlands	317,400,000	38	120,703,624
Construction of Multipurpose at R du Rempart	50,000,000	8.5	4,267,500

The construction of the Goodlands new market and traffic centre was delayed due to the COVID 19 pandemic and its consequential lockdown.

The design works for the construction of the multipurpose at Riviere du Rempart has already been completed and approved by council which could cost around Rs 130 M. Approval for additional funding from the parent Ministry has already been sought.

## THE PUBLIC HEALTH DEPARTMENT

The Public Health Department is headed by the Chief Health Inspector who is assisted by a Principal Health Inspector, a Senior Health Inspector, and eight Health Inspectors. Among others, the main responsibilities of this Department include supervision of scavenging services, control of markets, cemeteries, economic operators as well as abatement of nuisances as per notices from other Ministries. Furthermore, clean-up campaigns and embellishment works are carried out as well as bulky and e-waste collections are organised. The aim of the Department is to continually improve services that are provided to the inhabitants of the District thus ensuring that no part of the Council area is unattended.

### A. Scavenging Services

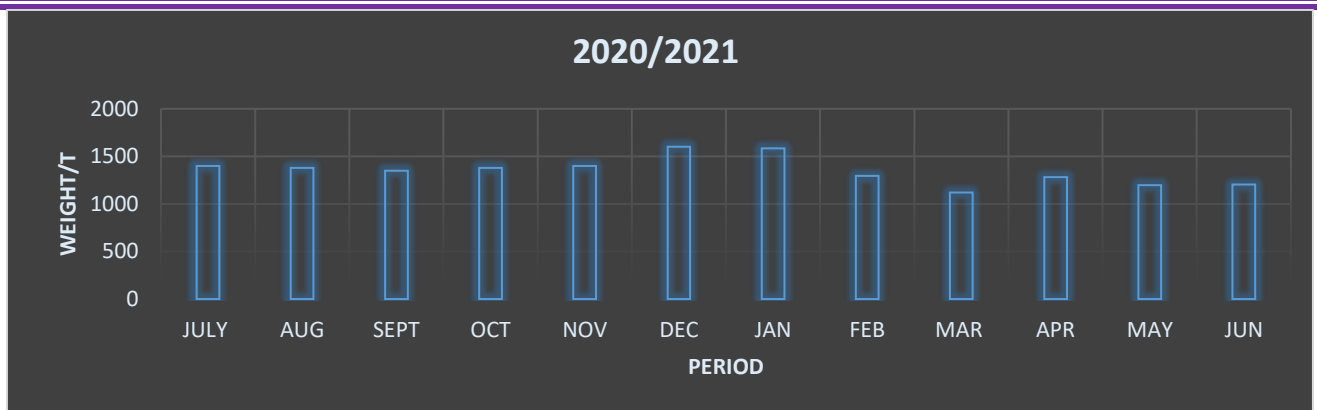
Out of nineteen (19) villages, four (4) of them have outsourced services namely at Goodlands, Riviere du Rempart, Grand Baie, and Cap Malheureux.

In order to optimize the use of in-house resources for refuse collection, the Council area is divided into 15 sites covering 15 villages – Petit Raffray having two teams, Poudre D'or Hamlet and Esperance Trebuchet have been merged as well as Amitie/Gokhoola/Mapou and part of Bois Rouge. Each site comprised of a team of one driver, one Field Supervisor, and 6 – 7 Refuse Collectors. Each team services about **1150** households/commercial premises per week. Four (4) tipper lorries and six (6) compactors were in use with 129 Refuse Collectors, 11 Field Supervisors, 11 Drivers, and 5 Handymen. However, an average of four hours of work were performed per site for collection and one hour for sweeping of roads/green spaces and cleaning of barelands and cremation grounds daily. Scavenging Services were provided as per the established programme of work. Furthermore, herbicide spraying was carried out in all villages on a regular basis to maintain the village clean.

#### ○ Waste collection data 2020/2021 (In-house)

During the financial year 2020-2021 the number of trips of wastes collected and conveyed to Transfer Station of Poudre D'Or was around 7042. The amount of waste collected by in-house labour is shown below:

PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2020/2021												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
WEIGHT/T	1523	1503	1473	1503	1523	1723	1710	1417	1242	1405	1320	1327
TOTAL WEIGHT/T	17669											



Furthermore, special collection of solid waste and cleaning were effected as per request of task force as regards to different festivals like Cavadee, Maha Shivratri, Shab-e-barat, Ganga Asnan among others. For Eid-ul Adha festival, special arrangements were made for collection of 15 trips of offals

#### ○ **Herbicide spraying**

Herbicide spraying was effected by three (3) sprayermen as per the established programme in all 15 villages served by in-house labour. Needful was done for purchase of equipment so as to offer motorised spraying which started as from the month of April 2020. Spraying works were effected as per scheduled programme.



**Motorised herbicide spraying**

- **Lopping of branches**

The respective team of scavenging service was provided with a pole pruner, under the supervision of its Field Supervisor to perform such works along non-classified roads of villages.



**Felling of tree**



**Lopping of branches**



- **Cleaning of Barelands**

Surveys revealed that there were about 1,541 plots of barelands within the residential areas. It was noted that the owners of most of these lands were unknown.

However, 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 hence keeping them free from waste, undergrowth, or noisome vegetation at all times. The number of plots cleaned was 73. As regards to unknown owners such plots are partly sheared and cleaned.

Furthermore, a press notice was issued to sensitize owners of barelands.



**Cleaning of Bareland**

- **Clean-up Campaigns**

In the budget speech of 2019-2020, the Prime Minister announced the setting up of a Centralised Cleaning Coordination (3C) Committee to coordinate all cleaning activities in the Council Area. A meeting was also convened with all stakeholders and private sectors as well as inhabitants of villages concerned. The main aim was to clean and embellish the District Area. Special cleanups were carried out at Grand Baie, Esperance Trebuchet, Mapou, Cottage, Melville beach and Rivière du Rempart in collaboration with private stakeholders. These were effected upon the availability of plants from the Ministry of Environment and private nurseries.

However, all activities were performed upon provision of special funds from the parent Ministry.



**Clean up at Melville beach**



**Embellishment at Esperance Trebuchet**





- **Bulky Waste collection campaign**

Bulky Waste collection was effected in October and November 2020 and May and June 2021. All 19 villages were covered and funds were provided by the Ministry of Local Government and Disaster Management. A total of 258 tons of bulky waste were collected.



**Bulky waste collection**

- **Fixing of “NO DUMPING” plate**

Twelve such plates were fixed at strategic places to sensitize the public to keep their environment clean.

- **Pest Control**

Bids were launched for the provision of pest control services. All Council’s buildings were provided with such services.

## **B. Cleaning of Drains/Rivers**

Another growing problem is that of flash flood. The Public Health Department always ensures that all drain network consisting of covered and open drains are kept clean at all times. Furthermore, a team was dedicated to the upkeep of the said network by cyclic maintenance at three (3) months intervals or on an as and when required basis, both by in-house and contract out services.

### *(a) Covered Drains*

Funds were provided by Ministry of Local Government and Disaster Management. Such works were contracted out and cleaning was performed under the supervision of the Public Health Department. The cost incurred for cleaning works amounted to Rs 1,439,995.

The extent covered was around 4965 meters.





**Cleaning of Covered drains**

*(b) Open Drain*

Cleaning was effected by in-house labour at Goodlands by-pass, Belle Vue Maurel, Amaury, Amitié, Mapou/Bois Rouge, Poudre D'or, and Panchavati during normal working hours. The extent cleaned was around 12.5 Km.



**Cleaning of open drain manually**





**Mechanical Cleaning of open drain after heavy rain at Amitie**

(c) Cleaning of rivers.

This work was carried out by in house team covering an extent of 950 m. Same was done during normal working hours.

### **C. Cemetery/Cremation Grounds**

All six (6) cemeteries and seventeen (17) cremation grounds were cleaned to the satisfaction of the Council. Cemeteries were maintained by ten (10) Burial Ground Attendants. The Department is also responsible for the operation of the three (3) gas incinerators. The operation of incinerators is in line with a sustainable environment as less pollution is caused as compared to the traditional pyre. Since the life span of the Belmont Incinerator lapsed after nineteen years, needful was done for its replacement. It was expected to complete the project by end of the year 2021. The services provided to the public were as follows:

<b>SN</b>	<b>SERVICES</b>	<b>NUMBER</b>
1	INCINERATIONS	214
2	CREMATIONS	185
3	BURIALS	295

It was ensured that graves were always available for burials and late night burials were effected as and when required.

#### **D. Management of Market/Fairs**

The two (2) markets found at Goodlands and Rivière du Rempart were managed including their maintenance, cleanliness, control of illegal hawkers in the vicinity, and verification of arrears due by stallholders

As regards to Goodlands market, necessary bids were launched for the construction of a modern one with around 600 stalls at Belmont. It was expected that construction works would end by October 2021. Unfortunately, due to covid-19, the project could not end.

Market Regulations were enforced and 15 persons were prosecuted for illegal trading in the vicinity of markets.

#### **E. Covid-19 – Confinement period March to April 2021**

- **Scavenging**

During the curfew period, services were provided in all villages as per the scheduled program including those villages which were contracted out.

Services were provided during the months of March and April 2021. As from mid-May other works like lopping, mowing works were carried out. The normal situation was reached by mid-June 2021.

All scavengers were fully equipped with protective equipment like masks, and gloves as well as sanitizers. Furthermore, arrangements were made with the Ministry of Health and Wellness for Covid test for all refuse collectors and Inspectors.

- **Market**

Markets were closed during the confinement period but re-opened on 31 May 2021 at Riviere du Rempart Market and on Wednesday 03 June 2021 at Goodlands Market onwards. It is to be noted that disinfection/sanitisation and pest control were effected prior to the opening of the markets.



#### **Disinfection/sanitization of stalls**

Provisions of temperature control and hand sanitizer were made available to all customers and it was ensured that all traders wear masks and gloves before entering the market premises as well as observing social distancing. Same was maintained until mid-June 2021. The Government exempted stall holders from paying fees during the confinement period.

- **Traffic Center and bus stops**

Following instructions from the Parent Ministry, disinfection of Traffic centers and Bus stops were effected by in-house labour as well as by contracted out services.

- **Cemeteries**

All six (6) cemeteries were operated normally by adhering to all sanitary protocols like social distancing and control of the number of people attending funerals.

#### **F. Advertising panel**

Surveys were carried out and fees regarding advertising panels were collected. A sum of Rs 2,659,728 was collected for the said financial year.

#### **G. Bus Toll**

Nine cases were prosecuted to recoup arrears.

#### **H. Maurifacilities Management Co Ltd**

15 employees were put at the disposal of the Council by the Company in order to carry out embellishment, mowing, and cleaning works. The workers fully collaborated in clean-up campaigns. Their protective equipment and tools were provided by the company.

#### **I. Enforcement**

The following Acts and Regulations were enforced:

- **Local Government Act 2011 (as amended)**
- **Environment Protection Act 2002 (as amended)**
- **Market/Fairs Regulations 2020 (GN 261/2020)**
- **Collection and Disposal of Waste Regulations 2021 (GN 85/2021)**
- **Cemetery/ Crematorium Regulations 2021 (GN 86 2021)**

## **VILLAGE COUNCILS**

### **Introduction**

The 19 Villages within our jurisdiction are administered by a local authority known as the District Council of Rivière du Rempart. Each Village Council is allotted a yearly budget from the annual grant of the District Council, to manage its own affairs as per Table 1.

A Village Council consist of nine elected members among which a Chairperson, Vice-Chairperson and District Councillor are elected. However, for villages with more than 10,000 inhabitants like Goodlands Village Council, Riviere du Rempart Village Council and Grand Baie, two representatives are elected as District Councillors. The Councillors work at the grass root level as they have a close relationship with inhabitants of their respective villages. This relationship helps to identify the requirements of the villagers, which are implemented for the well-being of the inhabitants.

### **Activities**

In order to promote the well-being of inhabitants the Village Councils are empowered to organize sports, social and cultural activities such as Divali Night Celebrations, Christmas Celebrations, Senior Citizens Lunch and distribution of school materials.

Village Council meetings are conducted on a monthly basis where all the activities to be organised are approved as well as recording of complaints regarding any issue in the Villages which are ultimately forwarded to the respective Authorities / Departments for necessary actions (Table 2).

Village Councils also care about the environment and therefore regular clean up campaigns are organized in collaboration with the District Council to keep the villages green and clean.



## **Expenses**

Find below the amount spent for each Village Councils under the different codes:-

**Table 1**

SN	Village Councils	Grant for Social, Cultural and Sports Activities for financial year 2020-2021	Amount spent on Code Social, Cultural and Sports Activities	Utilities
1	AMAURY	75,000	107,968	0
2	AMITIE/GOKHoola	70,000	79,162	2,724
3	BELLE VUE MAUREL	100,000	99,700	4,793
4	CAP MALHEUREUX	100,000	71,387	4,099
5	COTTAGE	85,937	85,350	7,584
6	ESPERANCE TREBUCHET	75,000	81,332.50	6,561
7	GOODLANDS	220,000	219,256.50	0
8	GRAND BAIE	200,000	195,267.50	3,844
9	GRAND GAUBE	125,000	114,935.50	4,976
10	MAPOU	70,000	67,955	15,561
11	PETIT RAFFRAY	175,000	174,102.40	7,881
12	PITON	100,000	99,567	12,081
13	PLAINE DES ROCHES	75,000	74,959	8,913
14	POUDRE DOR HAMLET	75,000	108,697.90	9,070
15	POUDRE DOR VILLAGE	85,000	84,101	3,823
16	RIVIERE DU REMPART	200,000	198,408	12,132
17	ROCHE NOIRE	100,000	95,012	17,892.20
18	ROCHE TERRE	75,000	74,112	1,920
19	THE VALE	75,000	74,830	18,464

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**NUMBER OF MEETINGS HELD DURING PERIOD 01 July 2020 to 30 June 2021**

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**Election of Chairperson and Vice Chairperson**

During the year four elections were held whereby new Chairpersons and Vice-Chairpersons were elected to serve their respective villages.

**TABLE 2**

<b>SN</b>	<b>Village Councils</b>	<b>VC meeting</b>	<b>Special meeting</b>	<b>Total</b>
1	AMAURY	7	0	7
2	AMITIE/GOKHoola	9	0	9
3	BELLE VUE MAUREL	7	0	7
4	CAP MALHEUREUX	10	0	10
5	COTTAGE	7	0	7
6	ESPERANCE TREBUCHET	7	0	7
7	GRAND BAIE	11	0	11
8	GRAND GAUBE	10	0	10
9	GOODLANDS	9	0	9
10	MAPOU	9	0	9
11	PETIT RAFFRAY	10	0	10
12	PITON	8	1	9
13	POUDRE DOR HAMLET	7	0	7
14	POUDRE DOR VILLAGE	9	1	10
15	PLAINE DES ROCHES	10	0	10
16	RIVIERE DU REMPART	8	0	8
17	ROCHE TERRE	10	0	10
18	ROCHES NOIRES	9	1	10
19	THE VALE	9	1	10

The figures shown represents the sum allocated partly for Social, Cultural and Sports activities. Part of the Grant is retained at the level of the District Council to meet utility bills and the monthly allowances of Village Councillors.

It is noted from the above Table that 4 villages have overspent their annual grant; which was consequently met by the District Council.

### **Major Achievements**

The National Audit Office in its letter dated 1<sup>st</sup> July 2020 submitted the Audit Report of the 19 Village Councils under the jurisdiction of the District Council of Riviere du Rempart for the year ended 30<sup>th</sup> June 2018. The opinion tendered by the NAO was that the Statement of Receipts and Payments submitted for each Village Councils gave a true and fair view of the receipts and payments of each Village Councils in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act 2011 as subsequently amended.

# THE FINANCE DEPARTMENT

## FINANCIAL PERFORMANCE

### 1. FINANCIAL HIGHLIGHTS

#### General Fund and Reserves

Fund and Reserves was made up of the following:

	2019-20	2020-21
General Fund and Reserves	Rs	Rs
Accumulated Deficit	2,352,029	(1,831,869)
Passage Fund	3,727,535	3,807,365
Land Revaluation Reserve	293,198,886	293,198,886
Fair Value Reserve	3,941,253	3,941,253
<b>Total</b>	<b>299,278,450</b>	<b>299,115,635</b>

Land transferred to Council at nominal value have been revalued by the finance department to its near market value.

The land revaluation and fair value reserves are non-cash items which are not available for financing Council's expenditure.

#### Recurrent Revenue

The activities of the Council are financed mainly from the grant-in-aid received from the Central Government and partly from Council's own sources of revenue. The amount of revenue grant received from the Central Government was Rs 283,702,474 excluding capital grant and Council own revenue was Rs 54,346,559.

#### Recurrent Expenditure

The total recurrent expenditure for the financial year 2020-21 before depreciation charge was Rs 339,880,902.

#### Surplus / Deficit for the year

The effective recurrent deficit for the year was Rs 1,831,869. The Accumulated surplus as at 30 June 2020 was Rs 2,352,029 including actuarial provision for pension payable on retirement.

## **Capital Grant for the Construction of Community Assets**

The main source of revenue for the implementation of key infrastructural and other capital projects was from the Local Development Fund, the National Development Unit and National Environment Fund.

### **Public Contributions**

Land promoters have contributed Rs 203,295 (FY2020-21) and Rs 669,295 (FY2019-20) for the extension of street lighting network in newly developed housing estates.

## **2. FINANCIAL PERFORMANCE**

Under the Performance Based Budget, resources are allocated to two main sub-heads namely; Administration & Finance and Provision of Statutory Services. Services are provided by four departments: - Public Infrastructure, Public Health, Land Use & Planning Department and Welfare. Performance of each of the departments has been analysed separately in Section 8.

The overall performance difference between the approved budget and actual figures for the financial year 2020-21 is detailed in the following table:

	<b>Budgeted (Rs)</b>	<b>Actual (Rs)</b>	<b>Performance Difference (Rs)</b>
<b>Revenue</b>			
Trade fees	27,867,375	29,107,750	1,240,375
Building and Land Use Permit Fee	11,920,538	11,699,619	(220,919)
Government Grant	280,000,000	283,702,474	3,702,474
Rendering of services	14,146,515	5,440,235	(8,706,280)
Finance Income	191,164	143,192	(47,972)
Rental Income	4,842,435	5,436,548	594,113
Other Income	250,000	2,519,215	2,269,215
	<b>302,364,297</b>	<b>314,279,184</b>	<b>11,914,887</b>
<b>Expenses</b>			
Compensation to employees	163,485,749	167,437,512	(3,951,763)
Remuneration of Councillors	4,902,582	4,867,500	35,082
Cleaning Services	101,051,392	103,150,986	(2,099,594)
Utilities	30,546,053	29,688,205	857,848
Grants and Subsidies	11,900,065	12,373,195	(473,130)
Repairs and Maintenance	7,826,955	8,407,525	(580,570)
Motor Vehicles Expenses	7,307,204	5,381,260	1,925,944
Professional and Legal Fees	1,365,613	738,607	627,006
Goods and Services	8,661,238	7,386,892	1,274,346
Finance Cost	554,400	449,220	105,180
	<b>337,601,251</b>	<b>339,880,902</b>	<b>(2,279,651)</b>
<b>Approved Budgeted (Deficit)/ Surplus</b>	<b>1,616,776</b>	<b>(1,831,869)</b>	

### **Explanatory Notes on performance:**

- During the year, several special grants were provided by the central government for the organisation of World Day cleaning-up campaign, cleaning of drain and rivers/rivulets, bulky and e-waste collection, maintenance of building and public amenities, for the organisation of cultural activities and employment of young graduate for which no provisions were made.
- The differences in revenues and expenses were due to over and under provision in the final approved revised estimates by the Ministry.
- There has been a slight increase in Council's own revenue due to measures taken to recoup advertising fee and arrear on bus toll.
- Building and land use permit fee has increase due to major development in the Council's area and increase in application of BLUP through the E-Commerce.
- With the up-coming of Contribution Sociale Generalisée, the new labour right regulation and increase in general prices due to the impact of COVID-19, the operating expenses and cost of services provided to the inhabitants of the Council have increased remarkably.

### **ASSETS AND LIABILITIES**

<b>Financial Statement</b>	<b>2020/2021 (Rs)</b>	<b>2019/2020 (Rs)</b>
Non Current Assets	762,966,023	704,491,385
Current Assets	85,113,895	52,055,550
Total Assets	848,079,918	756,546,935
Non Current Liabilities	406,015,379	352,533,858
Current Liabilities	631,157,884	541,927,930
Reserves (Non-Cash)	300,947,504	300,867,674
Accumulated Deficit	(490,040,849)	(438,782,527)
Total Liabilities	1,037,173,263	894,461,788

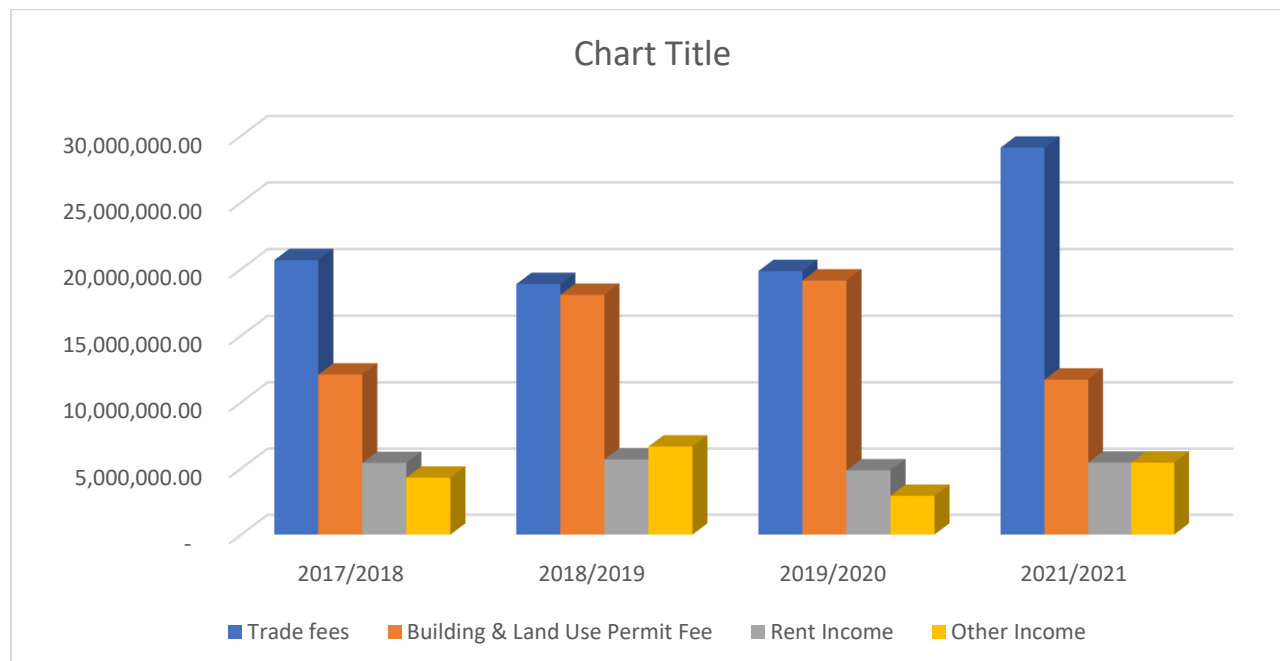
Inventory	3,036,497	1,961,156
Average Accounts Receivable	25,452,897	9,516,330
Total Revenue	419,754,955	373,802,838
Debt	9,085,259	10,102,889

### **Ratio Analysis and Performance:**

	<b>2020/2021</b>	<b>2019/2020</b>
Working Capital Ratio	0.13 : 1	0.10 : 1
Quick Ratio	0.13 : 1	0.09 : 1

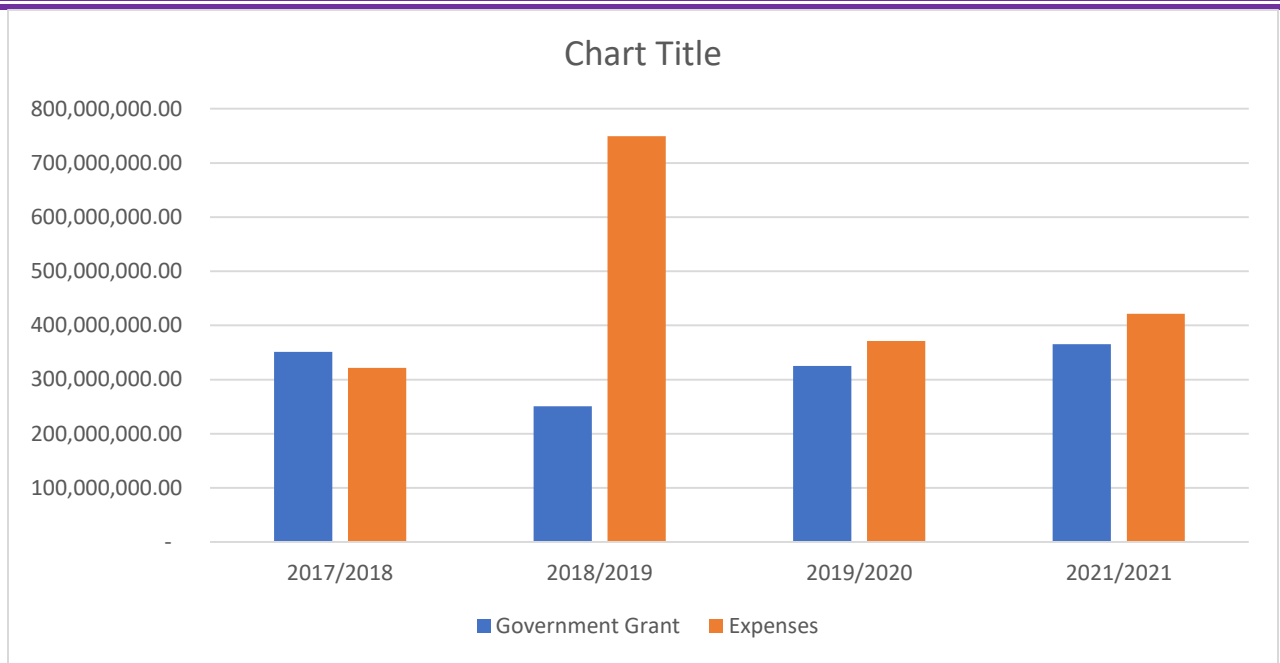
Debtors Ratio	22.13 %	9.29 %
Leverage Ratio	1.07 %	1.34 %

### ANALYSIS OF MAJOR CHANGES IN INCOME AND EXPENDITURE



The above chart shows the trend in revenue collected over the past four years. As can be noted, trade fees and building and land use permit fees generate the bigger share of revenue for the Council.

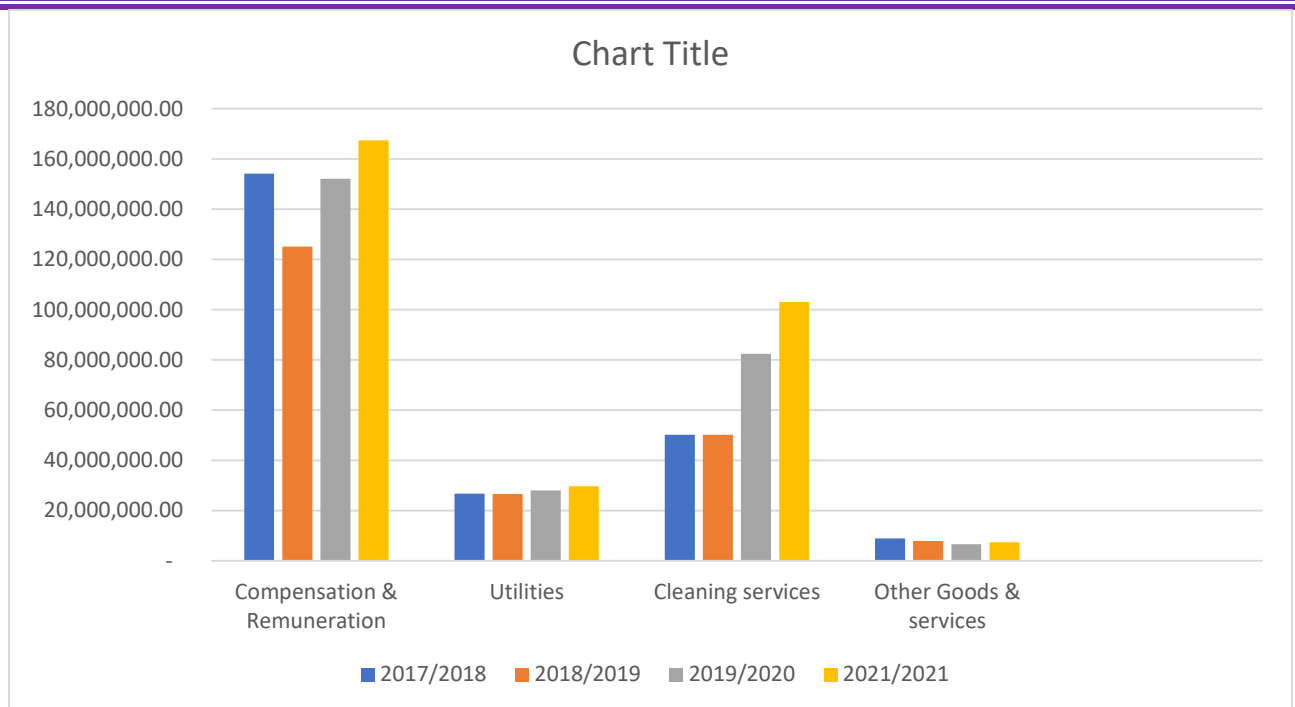
Other source of revenue which are now being collected by the Central Government and other Government Organisation such as Gambling Regulatory Authority, Tourism Authority and the Mauritius Revenue Authority. The revenue forgone has direct impact on the functioning, law enforcement capacity, day to day operation and service providing capacity of the Council.



The above chart shows the trend in revenue collected during the past four years.

- Trade fees has increased with the collection of arrears.
- Building and land use permit fee has increased due to the Central Government decision to exempt BLIP application fee.
- Expenses was high in the year 2018-19 due to the provision made for payment of interest following the final award in the arbitration case.





The above chart compares expenditure for the past four years.

- Cleaning has risen due to additional services including high cost of hired scavenging services by contractors and cleaning of bare-land, cleaning of drains/rivers/canals and refuse collection including e-waste and bulky waste.
- The trend shows that expenditure is rising and maintenance costs varied with additional public amenities added to the Council Administration. Employee costs followed the same trend due to the recruitment of additional employees and payment of salary compensation and Interim PRB allowance.
- Compensation of employees and Remuneration of Councillors is expected to further increase owing to the publication of the PRB report 2021 and the Contribution Social Generalisée introduced by the Government.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2021**

	<u>NOTES</u>	<u>30 June 2021</u>	<u>30 June 2020</u>
		<u>RS</u>	<u>RS</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalent	9	31,171,604	31,601,734
Receivables from non-exchange transactions	10	45,694,975	12,396,599
Receivables from exchange transactions	10	5,210,819	6,096,061
Inventories	11	3,036,497	1,961,156
<b>Total Current Assets</b>		<b>85,113,895</b>	<b>52,055,550</b>
<b>NON-CURRENT ASSETS</b>			
Property, Plant and Equipment	6	739,442,046	679,903,372
Investment Property	7	19,855,592	21,022,304
Intangible assets	8	10,058	20,116
Receivables from non-exchange transactions	10	3,658,327	3,545,593
<b>Total Non-Current Assets</b>		<b>762,966,023</b>	<b>704,491,385</b>
<b>TOTAL ASSETS</b>		<b>848,079,918</b>	<b>756,546,935</b>
<b>CURRENT LIABILITIES</b>			
Trade payables from exchange transactions	12 (i),(ii)	48,978,149	31,045,737
Payables from non-exchange transactions	12 (iii)	260,000	260,000
Prepayments	12 (iv)	634,700	428,800
Borrowings	13	368,370	368,370
Non-exchange deferred Income	15	562,932,600	497,367,033
Employee retirement benefit obligation	16	17,984,065	12,457,990
<b>Total Current Liabilities</b>		<b>631,157,884</b>	<b>541,927,930</b>
<b>NET CURRENT LIABILITIES</b>		<b>(546,043,989)</b>	<b>(489,872,380)</b>
<b>LESS: NON-CURRENT LIABILITIES</b>			
Borrowings	13	9,085,259	10,102,889
Employee retirement benefit obligation	16	396,930,120	342,430,969
<b>Total Non-Current Liabilities</b>		<b>406,015,379</b>	<b>352,533,858</b>
<b>TOTAL LIABILITIES</b>		<b>1,037,173,263</b>	<b>894,461,788</b>
<b>NET (LIABILITIES)/ASSETS</b>		<b>( 189,093,345 )</b>	<b>(137,914,853)</b>
Accumulated deficit		(490,040,849)	( 438,782,527 )
Reserves	17	300,947,504	300,867,674
<b>TOTAL NET EQUITY</b>		<b>(189,093,345)</b>	<b>(137,914,853)</b>

Approved by Council at its meeting of 29 September 2021

  
 Prembhoodas Ellayah  
 CHAIRMAN

  
 Vinaye Thakoor  
 CHIEF EXECUTIVE

The notes 1 to 44 are an integral part of the financial statements.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<u>Notes</u>	<u>2020-21</u> <u>RS</u>	<u>2019-20</u> <u>RS</u>
<b>Revenue from Non-Exchange Transactions</b>			
Trade Fees	18	29,107,750	19,845,875
Government Grant	21	365,408,396	325,235,331
Fines, Penalties and Levies	19	2,519,215	1,176,400
Other revenue	22	3,309,551	797,724
		<u>400,344,912</u>	<u>347,055,330</u>
<b>Revenue from Exchange Transactions</b>			
Building & Land Use Permit Fee		11,699,619	19,134,202
Rent Income	23	5,436,548	4,853,905
Interest Income	24	143,192	629,578
Other Revenue	25	2,130,684	2,129,823
		<u>19,410,043</u>	<u>26,747,508</u>
<b>Total Revenue</b>		<b><u>419,754,955</u></b>	<b><u>373,802,838</u></b>
<b>Expenses</b>			
Compensation of Employees	27	167,437,512	152,121,953
Remuneration of Councillors		4,867,500	5,000,637
Utilities	28	29,688,205	27,971,677
Motor Vehicle Expenses	29	5,381,260	4,364,200
Repairs and Maintenance	30	8,407,525	7,964,357
Cleaning Services	31	103,150,986	82,482,311
Grants and Subsidies	32	12,373,195	15,922,104
Professional and legal fees	33	738,607	1,363,643
Finance Cost	34	449,220	907,587
Other Goods and Services	35	7,386,892	6,619,152
Depreciation and Amortisation charges	6 & 8	81,705,922	66,733,188
Total Expenses		<u>421,586,824</u>	<u>371,450,809</u>
<b>Deficit/(surplus</b>		<b><u>(1,831,869)</u></b>	<b><u>2,352,029</u></b>
<b>Other Gains / ( Losses ):</b>			
Gain on sale of assets	26	946,254	-
		<u>-</u>	<u>-</u>
<b>(Deficit)/ surplus for the year</b>		<b><u>(885,615)</u></b>	<b><u>2,352,029</u></b>

The notes 1 to 44 are an integral part of the financial statements.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF CHANGES IN NET ASSETS / EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Passage Fund	Fair Value Reserve	Land Revaluation Reserve	Accumulated Deficit	Total
	R\$	R\$	R\$	R\$	R\$
Balance At 01 July 2019	3,471,477	3,941,253	293,198,886	( 390,087,760 )	(89,476,144)
Deficit for the year	-	-	-	2,352,029	2,352,029
Re-measurement of net defined benefit liability	-	-	-	(50,790,738)	(50,790,738)
Transfer from accumulated surplus	256,058	-	-	( 256,058 )	-
<b>Balance At 30 June 2020</b>	<b>3,727,535</b>	<b>3,941,253</b>	<b>293,198,886</b>	<b>(438,782,527)</b>	<b>(137,914,853)</b>
Balance At 01 July 2020	3,727,535	3,941,253	293,198,886	( 438,782,527 )	( 137,914,853 )
Deficit for the year	-	-	-	(885,615)	(885,615)
Re-measurement of net defined benefit liability	-	-	-	(50,292,877)	(50,292,877)
Transfer from accumulated surplus	79,830	-	-	( 79,830 )	-
<b>Balance At 30 June 2021</b>	<b>3,807,365</b>	<b>3,941,253</b>	<b>293,198,886</b>	<b>(490,040,849)</b>	<b>(189,093,345)</b>

The notes 1 to 44 are an integral part of the financial statements.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**CASH FLOW STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2020-21 RS	2019-20 RS
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Licences and permits		11,369,151	18,585,424
Finance income		232,987	792,781
Government Grant		370,298,236	343,094,596
Other income		14,597,785	8,455,396
Trade Fees		28,496,375	18,392,500
<b>TOTAL</b>		<b>424,994,534</b>	<b>389,320,697</b>
<b>Payments</b>			
Compensation of employees		(133,386,059)	(135,037,911)
Goods and services		(143,652,748)	(184,339,463)
Grants and Subsidies		(1,091,567)	(2,020,000)
Rent paid		(95,000)	(114,000)
Other payments		(32,199,858)	(5,378,020)
<b>TOTAL</b>		<b>(310,425,232)</b>	<b>(326,889,394)</b>
Cash flow from operating activities		114,569,302	62,431,303
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipments	37	(114,381,927)	(76,046,519)
Proceeds from disposal of investment		-	732,252
<b>Net cash flow used in investing activities</b>		<b>(114,381,927)</b>	<b>(75,314,267)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Repayments of borrowings		(924,000)	(924,000)
Increase in deposits		306,495	926,700
<b>Net cash flow (used in)/from financing activities</b>		<b>(617,505)</b>	<b>2,700</b>
Net decrease in cash and cash equivalents		(430,130)	(12,880,264)
Cash and cash equivalents at beginning of year		31,601,734	44,481,998
Cash and cash equivalents at end of year		31,171,604	31,601,734

The notes 1 to 44 are an integral part of the financial statements.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	Original Budget RS	Revised Budget RS	Actual RS	Performance Difference RS
<b>REVENUE</b>				
Trade Fees	20,000,000	27,867,375	29,107,750	1,240,375
Building And Land Use Permit Fee	19,800,000	11,920,538	11,699,619	( 220,919 )
Grant-in-Aid	242,000,000	280,000,000	283,702,474	3,702,474
Rendering Of Services	4,515,788	14,146,515	5,440,235	( 8,706,280 )
Finance Income	140,000	191,164	143,192	( 47,972 )
Rental Income	6,420,000	4,842,435	5,436,548	594,113
Fines, Penalties And Levies	310,000	250,000	2,519,215	2,269,215
<b>TOTAL INCOME</b>	<b>293,185,788</b>	<b>339,218,027</b>	<b>338,049,033</b>	<b>(1,168,994)</b>
<b>EXPENSES</b>				
Compensation Of Employees	149,805,339	163,485,749	167,437,512	( 3,951,763 )
Remuneration of Councillors	5,200,000	4,902,582	4,867,500	35,082
Cleaning Services	102,568,520	101,051,392	103,150,986	( 2,099,594 )
Utilities	27,499,950	30,546,053	29,688,205	857,848
Grants and Subsidies	13,380,000	11,900,065	12,373,195	( 473,130 )
Repairs and Maintenance	10,994,296	7,826,955	8,407,525	( 580,570 )
Motor Vehicles Expenses	5,045,000	7,307,204	5,381,260	1,925,944
Professional and Legal Fees	1,080,000	1,365,613	738,607	627,006
Goods and Services	8,783,900	8,661,238	7,386,892	1,274,346
Finance Cost	542,850	554,400	449,220	105,180
<b>TOTAL EXPENDITURE</b>	<b>324,899,855</b>	<b>337,601,251</b>	<b>339,880,902</b>	<b>( 2,279,651 )</b>
<b>Approved (Deficit)/Surplus</b>	<b>( 31,714,067 )</b>	<b>1,616,776</b>	<b>( 1,831,869 )</b>	
<b>NON-RECURRENT EXPENDITURE</b>				
Advance Car loan to Employees	5,373,775	1,537,287	1,537,287	-
Government Loan Reimbursed	924,000	924,000	924,000	-
Property, plant and equipment	940,000	1,071,405	1,071,405	-
	<b>7,237,775</b>	<b>3,532,692</b>	<b>3,532,692</b>	
<b>Approved Shortage of Fund</b>	<b>( 38,951,842 )</b>	<b>( 1,915,916 )</b>	<b>( 5,364,561 )</b>	<b>-</b>

**Explanatory notes to the Statement of Comparison of Budget v/s Actual**

- 1 Extra budgetary provision was made available to Council under the Emergency Recovery Programme (ERP) in the context of COVID 19 economic recovery action plan.
- 2 During the year, several special grants were approved for the organisation of cleaning campaign, cultural activities and employment of young graduate for which no provision were made.
- 3 The differences in revenues and expenses were due to overprovision and under provision in the final approved estimates by the Central Government.
- 4 Major capital projects were carried out under the Local Development Fund, National Development Unit and the ERP.

The notes 1 to 44 are an integral part of the financial statements.

## **NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2021**

### **1. GENERAL INFORMATION**

#### **Reporting Entity**

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

#### **Activities of the Local Authority**

The Council's principal activities are the provision of sound public infrastructure, community assets and facilities for local community; collection of household waste collection; issuing of building & land development permit; promotion of sport development and maintenance of public infrastructures as stipulated under Section 50 of the Local Government Act 2011.

#### **Reporting Date**

The financial reporting period of the Council was for the twelve months ended 30 June 2021.

### **2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

The financial statements of the District Council of Riviere du Rempart have been prepared under the historic cost convention, unless stated otherwise, and in compliance with the Local Government Act 2011 and the International Public Sector Accounting Standards (IPSAS).

The Financial statements are presented in Mauritian Rupees (RS) which is the functional currency of the Council and all values are rounded to the nearest rupee. The accounting policies have been consistently applied to all the years presented. The cash flow statement is prepared using the direct method and the financial statements are prepared on the accruals basis.

#### **Summary of Amendments to IPSASs**

The tables below set out the recent newly pronounced standards which have been adopted in the preparation of these financial statements 2020-21.

<b>Standards</b>	<b>Pronouncement</b>	<b>Effective date</b>	<b>Comply as from</b>
IPSAS 41	Financial Instruments	1 January 2022	FY 2018-19
IPSAS 42	Social Benefits	1 January 2022	FY 2018-19



### **3. SIGNIFICANT ACCOUNTING POLICIES**

#### **(a) CONSOLIDATION OF FINANCIAL STATEMENTS**

##### **Controlled Entity**

Controlled entity is an entity which is controlled by another entity, called the controlling entity where the latter has the power to govern the operating, financial and non-financial policies of controller entity. The controlled entity is fully consolidated from the date on which control is transferred up to the date it ceases to be an associate. Upon loss of significant influence over the associate, the controlling entity ceased to consolidate the financial statements of the controlled entity and any remaining investment is recognized at its carrying amount.

Control is also assessed by protective rights, delegated power, de facto control and de facto agency arrangements. When a controlling entity-controlled entity relationship exists, consolidated financial statements are required.

Such relationship to not exist between the 19 Village Councils under the jurisdiction of the District Council while the above relationship exists between the Central Government and the local authorities. The latter can issue directives, instructions, approve Council's budget estimates and amend the Local Government Act.

#### **(b) REVENUE RECOGNITION**

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

The general policy of the Council is to recognize revenue on an accrual basis with the substance of the relevant agreement except to those specified below. Revenue is recognized as deferred income when there is a related condition attached that would give rise to a liability to repay the amount and/or where the income is deferred to match revenue against expenditure.

Financial reporting of revenue arising from exchange transactions when one entity receives asset or services, or has liabilities exchanged, and directly gives approximately equal value in the form of cash, goods, services or use of assets to another entity in exchange. Non-exchange transactions are those transactions where there is no exchange of approximate direct benefits or value between receiving and giving entities.

### **3        SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(b)       REVENUE RECOGNITION – CONTINUED**

##### **Revenue from Exchange Transactions**

##### **(i)       Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line and accrual basis over the lease terms, and it is included in revenue in the statement of performance due to its operating nature.

##### **(ii)      Building and Land Use Permit (BLUP) fee**

Building and land use permit fee is generally recognized on the accrual basis, however it is accounted on the amount actually received when a development permit is issued by the Council.

In practice, before a permit for development is issued the officers of the local authority is required to carry out site visit to determine the application of a BLUP, and afterward ex-post control is undertaken to ensure that the construction and development was not against approved plan.

Under the Section 120 of Local Government Act 2011 ( Amended ) BLUP issuing local authority has to carried out inspections regularly to ascertain whether the conditions of the permit is being complied and an occupation certificate is issued after the erection of the building.

##### **(iii)     Interest Income**

Interest income is accrued using a time proportion basis based in accordance with the relevant agreement and prevailing rate of interest.

Interest income generated from investment of the Passage Liability is credited to the Passage Fund Reserve in equity in compliance with Section 81 (5)(b) of the Local Government Act 2011.

Interest on car loan at the concessional rate of 4% is computed using the effective market rate of interest and it is recognized as revenue in the Statement of Financial Performance.

### **3        SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(b)       REVENUE RECOGNITION – CONTINUED**

##### **Revenue from Exchange Transactions - continued**

##### **(iv)     Other Revenue**

Burial and incinerator fees are recognized on the accrual basis that is the amount actually received and service provided.

School fee and bus toll are recognized on the accrual basis, unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefit will flow to the Council where the fair value of the asset can be measured reliably.

Fee payable for duplicate receipt for loss of building and land use permit (BLP) and trade fee receipts are accounted for as income.

Bus toll fee is payable in advance, else a 50% surcharge is levied on the fee due.

Surcharge on bus toll is recognized separately under fines, penalties and levies in the statement of performance.

##### **Revenue from Non-Exchange Transactions**

##### **(i)     Trade fee**

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated by the Local Government Act 2011 Section 122 (2). It is an offence to carry out such trade without the payment of the appropriate fees. However, there is a high risk that a trader failed to complete the procedure for cessation of business and thus the probability of receiving payment of trade fee is remote.

Thus, revenue from non-exchange transaction, trade fee, is recognized when the income is measured at fair value, is reliable and collectible. As the collectability of trade fee receivable is not reasonably assured, trade fee receivable and received is recognized on accrual basis with provision for receivable for fee collected after the reporting date.

A surcharge of 50% shall be levied on any amount not paid within the period specified in Section 122 (4) of the Local Government Act 2011.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(b)      REVENUE RECOGNITION – CONTINUED**

##### **Revenue from Non-Exchange Transactions - continued**

Following amendment made to the Local Government Act 2011, as from 1<sup>st</sup> January 2020, trade fee is being collected by the Corporate and Business Registration Department (CBRD) of the Registrar of Company. The CBRD is also responsible for cessation and debtors monitoring.

The Central Government has extended the exemption on trade fee not exceeding Rs 5,000 for an additional five years.

The Central Government has granted an amnesty on trade fees and surcharges due before 1<sup>st</sup> January 2020 ( Budget Speech 2021 Paragraph 255(c.).

##### **(ii)      Advertising fee**

Advertising fee is recognized as other revenue on the accrual basis unless collectability is in doubt and cannot be recognized when it is uncertain that future economic benefit will flow to the Council, and the fair value of the asset can be measured reliably.

##### **(iii)      Government Capital Grants**

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

Grant received for the acquisition of property, plant and equipment (PPE) are approved by the central government on the conditions that Council will operate, repair and maintain the assets up to the date of expiry of their respective economic useful life or up to the date they are scrapped or replaced or retired from service. Such grant is deferred over the useful economic life of the asset and released to the statement of performance to match the annual depreciation/amortization charge.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(b)      REVENUE RECOGNITION – CONTINUED**

##### **Revenue from Non-Exchange Transactions – continued**

##### **(iv)      Government Grant-in-aid**

Grant-in- aid is received from the Central government as compensation to meet expenses or losses already incurred or for the purpose of giving immediate financial support to the Council with no future related costs. They are recognized in the statement of financial performance in the period in which they become receivable. Grant-in-aid used for acquisition of fixed asset is deferred and released to revenue over the useful economic life of the assets acquired.

##### **(v)      Transfer from other government entities**

Revenue from non-exchange transactions with other government entities are measured at fair value (deemed cost) and are recognized in the financial statements on obtaining control of the asset; the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council, and it can be measured reliably.

##### **(vi)      Donations and Bequests**

Donated and bequeathed financial assets are recognized as revenue. A liability is recognized if there are substantive use or return conditions. The liability is released to revenue in the statement of performance as the conditions are met.

##### **(vii)      Donated Physical Assets**

Assets received for free of charge or nominal value are recognized at its fair value ( Market Value or deemed cost ) when the Council obtains control of the asset. The fair value of the asset is recognized as revenue, unless there is a substantial use condition attached to it.

##### **(viii)      Donated Services**

Volunteer services received during world clean-up campaign and embellishment of villages are not recognized as revenue or expenses by the local authority.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(c)    TAXES**

Local Authorities are exempted from payment of taxes on revenue as per the Audit and Finance Act.

##### Value Added Tax

Value added tax and excise duties paid on the procurement of goods and services are not recoverable from the Mauritius Revenue Authority and therefore the tax paid is recognised as part of the cost of acquisition of the goods and services.

##### Tax Deduction at Source

Professional and service providers undertake contractual services for local authorities under an exchange transaction. Therefore, under the prevailing Income Tax Act, Local authorities are required to retain a percentage of tax levied on the service cost (depending upon the service provision like consultancy, rental service, etc) and remit same to Mauritius Revenue Authority (MRA) on behalf of the service provider. This retention during the cut off period should be treated as financial liability.

#### **(d)    INVESTMENT PROPERTY**

Investment property is land or buildings, or part of a building, or both held to earn rentals or capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purpose or for sale in the ordinary course of business. Investment property is initially recognized at cost including all directly attributable expenses such as borrowing cost, legal fee and duties. It is recognized as an asset when it is likely that future economic benefits or service potential that are associated with the investment will flow to the Council and the cost or fair value of the investment property can be measured reliably.

Investment property acquired through a non-exchange transaction at no cost or for nominal value and if it is recognized for the first time, the asset is measured at deemed cost as at the date of acquisition and thereafter depreciated during the economic useful life of the investment asset using the cost model. The cost or deemed cost is recognized as deferred liability and is discharged to surplus to match the depreciation cost during the economic useful life of the investment asset.

Subsequent to initial recognition, investment property is valued at cost minus accumulated depreciation and any accumulated impairment loss identified using the cost model.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(d) INVESTMENT PROPERTY – CONTINUED**

Markets have been recognized in the Property, Plant and Equipment since the stall fee charged is below the market rate (Subsidised) and it is met to promote small and medium entrepreneurship.

The main objective of constructing market fairs by the government is to provide services and facilities for the well-being of the local community. Furthermore, the markets at Goodlands and Riviere du Rempart do not operate on a regular basis and most of the time they remain closed which imply that the main purpose of these infrastructure is not generate profit.

##### De-recognition of Investment Property

Investment property is de-recognised either when it is disposed or when it is permanently withdrawn from use or when there is a change in use and it is re-classified in the financial statements as property, plant and equipment. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

#### **(e) PROPERTY, PLANTS AND EQUIPMENT**

##### **Measurement on Initial Recognition**

Property, plants and equipment (PPE) are recognized as assets if it is probable that future economic benefit or service potential associated with the assets will flow to the Council, and the cost or fair value of the item can be measured reliably. PPE is initially recognized at cost using the cost model which includes any expense that is directly attributed to its construction or manufacture or acquisition to get the asset ready for its intended use, excluding borrowing cost.

PPE acquired free of charge or for nominal value is recognized at its fair value or deemed cost as at the date of acquisition. When significant parts of the PPE are required to be replaced or renewed at intervals, Council recognized such parts as individual additional assets with a distinct useful life and depreciates them accordingly. While all other repairs and maintenance costs of PPE are expensed to surplus.



### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(e)      PROPERTY, PLANTS AND EQUIPMENT – CONTINUED**

##### **Fair Value**

Fixed assets acquired in a non-exchange transaction at a nominal cost or free of charge are initially recognized at its deemed cost which is its fair value. The fair value gain is accounted in the surplus or in deferred liability when the title of the property is legally transferred by the transferor to the transferee or when control is transferred to the transferee.

##### **Vested Property**

Land vested to Council for maintenance purpose and where the title need remains with the transferor is not recognized in the financial statements of the Council.

##### **Class of Assets:**

#### **(i)      Buildings**

Buildings held for use in the supply of services and for administrative purposes are recognized 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 to reflect the fair value.

#### **(ii)      Land Transferred / Sold to Council**

Land acquired by Council is initially valued at cost of acquisition and thereafter revaluated at regular interval. No depreciation is applicable.

Land transferred by real estate promoters are in principle transferred to the Council at the token amount of MUR 1 per plot or nominal amount. These land are transferred with conditions to the deed of sale which clearly stipulates constraints on its disposal or use. Land transferred is initially recognized in the statement of financial position at deemed cost which equate its market value and subsequently revalued at regular intervals. The difference between the fair and nominal value is credited to the land revaluation reserve in the statement of Net Assets / Equity.

Land is subject to revaluation to determine the fair value on a rolling basis once every five years.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(e) PROPERTY, PLANTS AND EQUIPMENT – CONTINUED**

##### **(iii) Public Infrastructure**

Construction and acquisition of community assets such as drains, roads, resurfacing of existing roads, street lighting network with lantern, sport facilities with lighting, children playground, play equipment, hand rail and other community infrastructures are recognized under the public infrastructure and are depreciated during their economic useful life. Patching of roads, fixing of traffic signs and names plates are charged to the statement of financial performance as expenses in the year they are incurred. However, revamping of community assets are capitalized.

##### **(iv) Other Class of tangible fixed assets**

IT equipment, office equipment, plants, machineries, furniture, fixtures, fittings and motor vehicles are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at its carrying value.

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or transfer of the asset. Any replacement of a significant part of an existing fixed asset is disclosed as individual assets with a specific economic useful live and depreciated accordingly. The replacement cost includes major cost of inspection and capitalized to the total cost. Any sub-subsequent cost such as repairs and maintenance are recognized in surplus or deficit as they are incurred.

##### **(ix) Depreciation of Assets**

Depreciation is charged so as to write off the cost of fixed assets less the residual value at the annual estimated rates over their economical useful lives, using the straight-line method. The estimated economical 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.

##### **(v) De-recognition of Assets**

Property, plant and equipment and/or any significant part of an asset are de-recognized upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising upon de-recognition 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 surplus or deficit in the statement of financial performance.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(e)      PROPERTY, PLANTS AND EQUIPMENT – CONTINUED**

##### **(vi)      Assets Under Construction**

Assets in the course of construction are carried out at cost less any recognized impairment loss. Cost includes professional fees and any related cost but excluding borrowing costs which is charged to surplus.

Depreciation is chargeable as from the date the asset is classified to Property, Plants and Equipment for its intended use and the asset start generating economic benefit or service provision.

##### **(vii)      Depreciation Rates**

The annual rates are used in the calculation of depreciation:

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

#### **(f)      LEASES**

Lease is classified as finance lease when all the risks and benefits incidental to ownership of an asset is transferred to the Council. Though the title is not transferred to the lessee, the asset under

Finance lease is recognized as asset and liability at the lower of the present value of minimum lease payments and the fair value of the property determined at the inception of the lease. The discount rate used is the incremental borrowing rate or the interest rate implicit in the lease. The land and building element of a lease is considered separately for the purpose of lease classification.

In an operating lease all risks and rewards incidental to ownership of the asset do not substantially transferred to the Council.

Land lease from sugar estates for the purpose of cremation grounds and cemeteries are held for 10 years for free of charge or for a nominal value of Rs 1,000 per year.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(f) LEASES – CONTINUED**

The lease payment is recognized as expenses in the surplus or deficit on a straight-line basis over the lease term.

Rent received/receivable from an operating lease agreement is recognised as income on a straight-line basis over the lease term under the revenue from exchange transaction in the statement of financial performance.

Asset held under operating lease is disclosed in Council's statement of financial position according to its nature. Any initial direct cost incurred in finalizing an operating lease agreement is capitalized in the carrying amount of the leased asset and recognized them as expense over the lease term on the same basis as the lease revenue.

#### **(g) INTANGIBLE ASSETS**

Intangible assets are recognized if it is probable that future benefits or services potential that are attributable to the asset will flow to the Council, and the cost or fair value of the asset can be measured reliably. Internally generated intangible assets are not recognized. An intangible item that does not meet both the recognition and definition criteria is expensed in statement of financial performance when incurred.

Following the initial recognition as an intangible asset, it is accounted for using the cost model less any accumulated depreciation and impairment losses, except for an intangible asset acquired through a non-exchange transaction where it is measured at deemed cost or fair value at the date of acquisition. The economic useful life of an intangible asset is assessed as finite or infinite.

Application software is classified as an intangible asset while operating software is recognized as property, plant and equipment as software cannot be separated from the hardware. The cost of intangible is amortized over its useful economic life. Impairment test is carried out whenever there is indication that the asset may be impaired.

Operating Software (Office) and software licenses	4 years (25%)
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The amortization period and the amortization method for an intangible asset with a finite life are reviewed at the end of each reporting year. Any changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(g)    INTANGIBLE ASSETS - CONTINUED**

modify the amortization period and/or method as appropriate, and are treated as changes in accounting estimates. Amortisation expense is recognized in surplus or deficit under the amortization cost of intangible assets.

Gains or losses arising from de-recognition of an intangible assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the surplus or deficit when the asset is de-recognized.

#### **(h)    IMPAIRMENT OF ASSETS**

At each reporting date, Council assesses whether there is an indication that an asset may be impaired. If any such indication exists, or when annual impairment testing for an asset is required, Council makes an estimate of the asset recoverable amount.

A cash generating asset is an asset that is held with the primary objective of generating a commercial return whereas a non-cash generating asset is one from which Council do not intend to realize commercial return. Impairment test is carried out for intangible asset with an indefinite useful life or an intangible asset not yet available for use by comparing it's carrying amount with its recoverable amount.

##### **Impairment of Cash Generating Assets**

An asset's recoverable amount is the higher of an asset's or cash generating unit's fair value less cost to sell and its value in use, and it is determined for an individual asset, unless does not generate cash inflows that are largely independent of those from other assets or groups of assets.

The District Council does not hold any cash-generating assets with the primary objective to generate a commercial return.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(h)      IMPAIRMENT OF ASSETS - CONTINUED**

##### **Impairment of Non-cash Generating Assets**

Non- Cash generating Assets such as property, plant, equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment loss whenever there are events or changes in circumstances which indicate that the carrying value of an asset may not be recoverable. An impairment loss is recognized for the amount by which the asset's carrying value exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use of a non-cash generating asset is the present value of the asset's remaining service potential and is determined using any one of the following three approaches, depending on the availability of information and the nature of the impairment:- Depreciated Replacement Cost Approach, a Restoration Cost Approach or a Service Units Approach.

If the asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying value is written down to its recoverable service amount.

The total impairment loss is recognized in the surplus or deficit. Similarly, reversal of an impairment loss is recognized in the surplus or deficit.

Most of the assets of local authorities are public infrastructures, community assets, plant and equipment. Due to their nature, there is no active market for them and consequently the recoverable amount of these assets is the value in use

For the motor vehicles, land and buildings there are resale value based on the trade-in or resale value in the open market. The fair value less cost to sell is based on the values attainable from the disposal of these assets in the open market. However, the value takes into consideration the age, condition of the existing assets and cost of replacement of similar assets.

Basically, the depreciated replacement cost approach has been adopted by Council, where the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(h) IMPAIRMENT OF ASSETS - CONTINUED**

##### **Impairment of Non-cash Generating Assets - continued**

The fair value less cost to sell is the market value/price less cost of disposal based on the best available information. An individual assessment of asset is carried out at each reporting date to identify any indication that previously impairment loss may no longer exist or may have decreased. An estimation of the asset's recoverable service amount is carried out. A previously recognized impairment loss is reversed only when there has been a change in the assumptions used to determine the asset's service amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount does not exceed its recoverable service amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior year. The reversal is recognized in the statement of financial performance under other gain/loss.

#### **(i) FINANCIAL INSTRUMENTS**

All financial instruments are initially measured at fair value plus or minus and in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability. Certain short-term receivables and payables are measured at the original invoice amount at initial recognition, if the effect of discounting is immaterial.

#### **(i) Financial Assets**

Financial assets are recognized on the date that Council is committed to purchase or sell the asset and/or date on which the assets are transferred or delivered. The Council's financial assets include: cash and cash equivalent; term deposits; trade and other receivables; loans and other receivable; and inventories.



### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(i) FINANCIAL INSTRUMENTS – CONTINUED**

##### **(i) Financial Assets - continued**

Financial assets are classified as:

- Subsequently measured at amortised cost,
  - Fair value through net assets/equity or
  - Fair value through surplus or deficit on the basis of both the management model for financial assets and the contractual cash flow characteristics of the financial asset.
- (a) A financial asset is measured at amortized cost if the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
- (b) A financial asset is measured at fair value through net assets/equity if the financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
- (c) A financial asset is measured at fair value through surplus or deficit unless it is measured at amortized cost in accordance with Para (a) above or at fair value through net assets/equity in accordance with Para (b).

Financial assets or part of it is derecognized: firstly, when the right to receive cash flows from the asset have expired or is waived. Secondly, when Council has transferred the right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full to a third party. Thirdly, when Council has transferred substantially all the risks and rewards of the assets and/or Council has transferred control of the asset.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the consideration received is recognized in surplus or deficit.

On disposal, the cumulative gain/loss previously recognized in net assets/equity is transferred to surplus or deficit together with the net difference between the carrying amount and consideration received.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(i) FINANCIAL INSTRUMENTS – CONTINUED**

**The Council's financial assets include the following:**

##### **Loans to Employees**

Loans to employees are provided to purchase motor car/motor cycle in line with the Pay Research Bureau recommendations. Loans are repayable in 84/72/18/15 monthly installments and an equal amount of interest is payable at the rate of 4% per annum during the loan period. After its initial measurement such assets are subsequently measured at amortised cost using the effective interest method less any impairment loss. For concessionary loans, the difference between the fair value and the loan is recognized as expenditure. However, if a present obligation exists, an asset is recognized and as the present obligation is satisfied, the liability is systematically reduced by an equal amount recognized as expense.

##### **Impairment of financial assets**

Loss allowance is measured at an amount equal to lifetime expected credit losses for Receivables that result from exchange and non-exchange transactions and lease Receivables.

An impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized, is recognised in surplus or deficit

#### **(ii) Financial Liabilities**

A financial liability is recognised in the Statement of Financial Position when, and only when, the Council becomes party to the contractual provisions of the instrument. Except for short-term payables, at initial recognition, a financial liability is measured at its fair value plus or minus, in the case of a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial liability.

After initial recognition, a financial liability is measured at amortized cost or irrevocably designated a financial liability as measured through surplus or deficit.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(i)      FINANCIAL INSTRUMENTS – CONTINUED**

**The Council's financial liabilities include the following:**

##### **(a)      Interest Bearing Loans and Borrowings**

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus/deficit when the liabilities are derecognized as well as through the amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

Interest-bearing loans and borrowings that are expected to be settled within 12 months after the reporting are classified as current liabilities.

##### **(b)      Concessionary Loans**

Concessionary loans are granted to or received by the Council at below market terms. Below market terms result from interest concessions. Examples: loans from Government

As concessionary loans are granted or received at below market terms, the transaction price on initial recognition of the loan may not be its fair value. At initial recognition, the Council therefore analyses the substance of the loan granted or received into its component parts, and accounts for those components.

The Council assesses whether the transaction price represents the fair value of the loan on initial recognition by determining the fair value of the loan. Where an entity cannot determine fair value by reference to an active market, it uses a valuation technique. Fair value using a valuation technique is determined by discounting all future cash receipts using a market-related rate of interest for a similar loan.

***Any difference between the fair value of the loan and the transaction price is treated as follows:***

- Where the loan is received by the Council, the difference is accounted for in accordance with IPSAS 23
- Where the loan is granted by the Council, the difference is treated as an expense in surplus or deficit at initial recognition.

**3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**(i) FINANCIAL INSTRUMENTS – CONTINUED**

**(ii) Financial Liabilities - Continued**

**(c) De-recognition of financial liabilities**

A financial liability (or a part of a financial liability) is de-recognised (removed from the Statement of Financial Position) when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged, waived, cancelled or expires.

The difference between the carrying amount of a financial liability extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in surplus or deficit.

If part of a financial liability is repurchased, the previous carrying amount of the financial liability is allocated between the part that continues to be recognized and the part that is derecognized based on the relative fair values of those parts on the date of the repurchase. The difference between (a) the carrying amount allocated to the part derecognized and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognized is be recognized in surplus or deficit.

**(j) TRADE AND OTHER PAYABLES UNDER EXCHANGE TRANSACTION**

All known trade payables are recognized at cost value. They are classified as current liabilities if payment is due within one year. Otherwise, they are presented as non-current liabilities. Short term payables may be measured at the original invoice amount if the effect of discounting is immaterial.

**(k) PREPAYMENTS**

Prepayments are recognized as financial liabilities when payment for goods or services has been made advance by clients or suppliers in of obtaining a right to access those goods or services.

The Council recognizes prepayments in relation to the following: rent, Market fee and bus toll.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(l) PUBLIC CONTRIBUTIONS**

Private land and housing estates promoters contributes in the general fund of the council to provide street lighting in morcellement. The contribution is capitalized under the PPE and the contribution is deferred over the economic life of the street lanterns acquired.

#### **(m) REFUNDABLE DEPOSITS FROM CUSTOMERS**

Deposit by clients and the general public are released after the clients terminate the contract or undertakings within the term of the agreement, otherwise if the clauses of agreement are defaulted and/or infringed then the deposit is confiscated to make good the impact of the defaults clause.

#### **(n) SERVICE CONCESSION ARRANGEMENT ASSETS AND LIABILITIES**

Service concession assets are assets that are operated by third party against payment under Service Concession Arrangement. The Council has adopted IPSAS 32 “Service Concession Arrangement Assets” and as at the reporting date there is no such asset in its property, plants and equipment which needs reclassification in line with the Standards.

#### **(o) PROVISIONS**

Provision is recognized if, as a result of a past event, the Council has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the reporting 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.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement, for example under an insurance contract.

#### **(p) LOANS AND BORROWINGS**

Borrowings are recognized initially at fair value, net of transaction costs incurred. Interest bearing loans and borrowings are subsequently stated at amortized cost using the effective interest method. Any gain or loss derived from the difference between the proceeds and the redemption

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(p)      LOANS AND BORROWINGS - CONTINUED**

value is recognized in the surplus or deficit in the statement of financial performance over the period of the borrowings. Borrowing from government bearing concessionary rate of interest is subsequently measured at amortised cost using the effective interest method and the concessionary interest payment is recognized as a deferred revenue and released to the surplus/deficit in the statement of financial performance systematically.

#### **(q)      INVENTORIES**

Inventories are measured at cost upon initial recognition. Inventory received free or at nominal cost in a non-exchange transaction is recognized at fair value or deemed cost at the date of acquisition.

Work-in-progress and finished goods are accounted at cost of direct materials plus labour cost and a proportion of overheads based on the normal operating capacity, but excluding borrowing cost.

After initial recognition, inventory is measured at the lower of cost and net realisable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price or the market price less the estimated costs of completion of the sale, exchange or distribution.

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 values inventories at weighted average cost since all the items are interchangeable between departments. The Council practices the first in first out basis (FIFO) for the issue of stock items and stock items are replenished when the balance reaches nearly zero and as such the weighted average value equate the replacement cost (Fair value). Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council. Inventories written-off is recognised as an expense.

#### **(r)      CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise cash at bank net of overdraft, cash in hand, short term deposits held at call with banks and other short-term highly liquid investment with a maturity period of not exceeding three months which is readily convertible into cash and is not subject to significant risk of change in value.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(s) RECEIVABLES FROM EXCHANGE TRANSACTION AND NON-EXCHANGE TRANSACTIONS**

Receivables from exchange transactions are recognized initially at their face value less provision for impairment or at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivable is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables.

A receivable is considered impaired when there is evidence that the council will not be able to collect the amount due. The amount of impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Receivables from non-exchange transactions comprises: trade fees, grant-in-aid, advertising fees, any penalties associated with these activities and as well as any other benefit receivables that do not arise out of a contract. These receivables are initially recognized at the amount normally receivable that reflect the trade and advertising fees. Subsequently, the amount receivables are adjusted for surcharge and adjusted for impairment.

#### **(t) CONTINGENT LIABILITIES**

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

#### **(u) CONTINGENT ASSETS**

The Council does not recognize a contingent asset, but discloses details of any possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council in the notes to the financial statements.

#### **(v) EMPLOYEE BENEFITS**

##### **(i) Contribution Sociale Generalisée**

A new contribution to pension scheme has been enacted and applied as from 01 September 2020 and the cost is expensed to the surplus / deficit.

Employer contribute 3% for basic salary below Rs 50,000 and 6% for basic salary above Rs 50,000



### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(v)      EMPLOYEE BENEFITS – CONTINUED**

##### **(ii)      National Pension Fund and the National Savings Fund**

The Council contributes 6 % of the gross emoluments of part-time employees and employees who are not on a permanent and pensionable establishment to the National Pension Fund. The Council also contributes 2.5% of the gross emoluments of all employees to the National Savings Fund. These contributions are directly expensed in the surplus/deficit in the statement of financial performance in the year they are due.

##### **(iii)      Defined Contribution Plan**

Defined contribution plans are post-employment benefit plans under which the District Council pays a fixed contributions of 12% of the gross emoluments into another entity, the State Investment Company of Mauritius Limited (“SICOM Ltd”), for new full-time employees who joined the local government service as from 1 January 2013.

The District Council has no further payment obligations once the contributions have been paid. These contributions are expensed in the surplus/deficit in the statement of financial performance in the year they are due.

##### **(iv)      Retirement Pension to Retirees Before 1 July 2008**

The Council pays retirement pension to those employees who retired before 1 July 2008. However, the total pension liabilities should be recognized in the statement of Financial Position even for those before June 2008, where there was no contribution by employee and employers to meet the foreseeable liabilities of the employee. The obligation has been calculated by independent actuaries from SICOM Ltd and the accounting policy is as per the defined benefit plan.

The pension is expensed in the surplus / deficit in the statement of financial performance in the year they are due.

##### **(v)      Compassionate Allowance**

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

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(v) EMPLOYEE BENEFITS – CONTINUED**

##### **(vi) Defined Benefit Plan**

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. Council pays 12% and employees pay 6% of gross the emoluments into the fund each month, taking account of the recommendations of the Pay Research Bureau (PRB) report.

Defined benefit plans are post-employment benefit pension plans for employees who joined service before 01 January 2013. Defined benefit plans typically define the amount of benefit that an employee will receive on or after retirement, dependent on factors such as years of service, compensation and the last gross salary.

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

Actuarial gains and losses arising from changes in actuarial assumptions are credited/charged to equity in the statement of changes in equity in the period when they arise.

Past service costs are recognised immediately in the statement of financial performance.

##### **(vii) Compensation for Unutilised Sick Leaves**

Employee entitlements to sick leave as defined in the PRB report are recognized as and when they accrue to the employees. An accrual is made for the estimated liability for unutilized bank of sick leave to a maximum of 126 days per employee. Bank of sick leave are expensed in the period the employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

##### **(viii) Compensation for Unutilized Vacation Leave**

Employee entitlements to vacation leave as defined in the PRB report are recognized as and when they accrue to employees. An accrual is made for the estimated liability for unutilized vacation leave to a maximum 210 days per employee. Vacation leaves are expensed in the period the

**3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

**(v) EMPLOYEE BENEFITS – CONTINUED**

**(ix) Compensation for Unutilized Vacation Leave - Continued**

employee renders the service and a liability is recognized in respect of amount not paid at the end of the financial year.

**(x) Termination Benefits**

Termination benefit is recognized as a liability and an expense when the Council is demonstrably committed to terminate the employment of one or more employees before the normal retirement date.

The difference between the benefit provided for termination of employment at the request of the employee and a higher benefit provided at the request of the entity is a termination benefit.

A liability in relation to termination benefits are recognized at the earlier of: when the entity can no longer withdraw the offer of those benefits and when the entity recognizes costs for a restructuring that is within the scope of IPSAS 19 and involves the payment of termination benefits.

Termination benefits are measured on initial recognition and subsequent changes are recognized in accordance with the nature of employee benefit, provided that, in cases where the termination benefits are an enhancement to post-employee benefits, the requirements for post-employment benefits are applied. Termination benefits settled within 12 months are reported at the amount expected to be paid, otherwise they are reported as the present value of the estimated future cash outflows.

**(w) SOCIAL BENEFITS**

Social benefits are cash transfers provided to specific individuals or household who meet eligibility criteria to mitigate the effect of social risks. Such benefits may cover an unemployment benefits, child benefits, medical aid, social aid and financial aid not covered under the employees retirement benefit.

**(x) NATURE AND PURPOSE OF RESERVES**

The Council creates and maintains reserves in terms of specific requirements and purpose such as for payment of passage credit and to recognized assets and liabilities at fair value.

### **3 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(x) NATURE AND PURPOSE OF RESERVES - CONTINUED**

##### **Passage Fund**

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

In compliance with the Section 81(5) of the LGA 2011, all income derived from investment of the unutilized passage benefit payable to employees of the Council is transferred to equity under the item passage fund reserve in the statement of change in net assets/equity.

##### **Fair Value Reserve**

The gain or loss on re-measurement of investment property at each subsequent reporting date being a non-realizable and non-distributable surplus, it is disclosed under a fair value reserve in the statement of changes in assets and equity of the financial statements. Any recognition or de-recognition of such reserve is accounted through the fair value reserve in the statement of equity/Net assets.

##### **Land Revaluation Reserve**

The first-time recognition at fair value of land in a non-exchange transaction from the private entities in the context of the development of housing estates. Under the Morcellement Act for each 20 plots of residential land the promoter shall donate on plot free of charge the local authority where the development takes place. Land is also donated to Council for major project of public interest.

These are land are disclosed in the financial statement at deemed cost and the fair value is recognized to revaluation reserve in the statement of changes in assets / equity separately to the general fund for a fair and true presentation of the financial statements. Any recognition or de-recognition of such land transferred to Council is accounted through the land revaluation reserve in the Statement of Net Asset / Equity.

#### **(y) 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

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(y)      BORROWING COSTS - CONTINUED**

intended use are added to the cost of those fixed assets, until such time as the assets are substantially ready for their intended use.

Investment income earned on the temporary investment of the specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization.

Otherwise all other borrowing costs are recognized in the statement of financial performance in the period in which they are incurred.

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

#### **(z)      SEGMENT REPORTING**

A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial performance to evaluate past performance in achieving objectives and in making decisions about future allocation of resources.

Segments are reported in a manner consistent with the budget and monitoring reported to the parent Ministry and board of Councillors. The Ministry and Council are responsible for allocating financial and non-financial resources and assessing performance of the operating segments.

Administrative and provision of services are reported separately as two different segments in line with the budget approved by the government.

#### **(aa)      RELATED PARTIES**

##### **Central Government**

Related parties are entities that control or have significant influence over the reporting entity and parties that are controlled or significantly influenced by the reporting entity. The Central Government through the Ministry of Finance and Economic Development and the Ministry of Local Government, Disaster and Risk Management have significant influence in local authority policy decisions making and functioning.

The amount of government grant, projects development, nature of projects and human resource requirement are determined by the Central Government via the parent ministry.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(aa)      RELATED PARTIES - CONTINUED**

##### **Key Management**

Members of key management are regarded as related parties having influence in the day to day operation of the Council which comprise of the Chairperson and Vice-Chairperson of Council, District Councillors, Chief Executive, Deputy Chief Executive, Head of Departments and Officer-in-charge of Departments.

##### **Village Councils**

Village Councils are separate legal entities as stipulate in the local Government Act 2011. All operating decisions are influenced by the village councilors. The Chief Executive and the Financial Controller of the District Council are responsible for overseeing the administration and management of funds of the village councils. The District Council and its officers have no significant influence over the decision-making process of the Village Councils. The expenditure of Village Councils are disclosed under grant and subsidies in the statement of performance.

#### **(bb)      EVENTS AFTER THE REPORTING DATE**

Events after the reporting date are those events that occurs between the reporting date and the date the audited financial statements are authorized for issue. Adjusting events are those that provide evidence of conditions that existed at the reporting date which require adjustment to the financial statements. Non-adjusting events are those that are indicative of conditions that arose after the reporting date which do not require adjustment of financial statements

#### **(cc)      BUDGET INFORMATION**

Budget information of local authorities are required to be made readily available for public inspection under section 85(e) of the Local Government Act 2011.

The annual budget is prepared on the cash basis, that is, all planned costs and income are presented in a single statement to determine the needs of the Council. As a result of the difference in the basis of preparation of the budget and the financial statements, a reconciliation between the actual comparable amounts and the amount presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

### **3      SIGNIFICANT ACCOUNTING POLICIES – CONTINUED**

#### **(cc)    BUDGET INFORMATION - CONTINUED**

The Minister of the parent ministry approves the budget estimates with or without amendment in compliance with Section 85 of the LGA 2011 in consultation with the Local Authorities Governance Unit of the Ministry of Finance and Economic Development.

During the financial year, the Council carried out monthly budget monitoring exercise to identify the need for any additional funding and a final revised budget estimates is submitted to the Ministry with revised expenditure and revenue.

Any difference between revised and actual expenditure and income is provided in the notes to the financial statements. The explanation gives the reasons for overall growth or decline in the budget and detail information of overspending and/or underspending on line items.

### **4      CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES**

The preparation of the financial statements in conformity with IPSAS requires the District Council to make certain accounting estimates and judgements that have an impact on the policies and the amounts reported in the financial statements. Estimates and judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates.

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

#### **(i)      Going Concern**

Local authorities are financially and economically dependent on the Central Government for its operation and service provision to the citizen. All the policy decision and all enactments under the Local Government are influenced by the Central Government, management is of the view and opinion that the Central Government will continue to support the District Council financially in the future through grant-in-aid appropriated by the National Assembly.



**4 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES - CONTINUED**

**(ii) Provisions, Contingent liability and Contingent Asset**

Provisions are measured at the management's best estimation of the potential financial obligation based on past event and available information at the reporting date. Contingency liability arises when there is a possible obligation to be confirmed by a future event that is outside the control of the Council, and it is disclosed in the notes to financial statements.

**(iii) Provision for Bad Debts**

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

**(iv) Useful Economic Life and Residual Values**

The economic useful life and its residual value is assessed based on the nature of the asset, its susceptibility and adaptability to changes in technology and process; the environment where the asset is deployed; expert advice; financial capacity to replace the asset; and change in the market in relation to the asset.

**(v) Fair Value Estimation**

Financial assets and financial liabilities recognized in the statement of financial position are derived from the active market based on the market price. In the absence of an active market the fair value is determined using valuation techniques such as discounted cash flow model. The inputs to the models are obtained from the market, otherwise judgment is required in establishing fair value. Judgement includes the consideration of inputs like liquidity risk, credit risk and volatility. Any change in assumptions may affect the fair value of the assets and liabilities.

**(vi) Defined Benefit Obligations**

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

#### **4 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES - CONTINUED**

##### **(vii) Revaluation of Assets**

The significant assumptions and estimates applied in determining the fair value of assets acquired in non-exchange transaction that have a significant risk of causing a material adjustment to the carrying value of the assets and liabilities within the next financial year.

##### **(viii) Employee Benefits**

The exposure in relation to the estimation and uncertainties surrounding accumulated vacation and sick leave pay, passage benefit, death gratuity and retirement gratuity.

##### **(ix) Lease Classification**

Management has to exercise critical judgements in determining whether a lease agreement is finance or operating lease, and whether the agreement transfers substantially all the risks and rewards of ownership to the Council.

##### **(x) Change in Accounting Policies**

Any effect of change in accounting policies is applied retrospectively. The effect of changes in accounting policy are applied prospectively if retrospective application is impractical.

#### **5 FINANCIAL RISK MANAGEMENT**

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

##### **(i) Financial Risk**

The only financial assets that Council may have are cash, cash equivalents and short-term bank deposit while the financial liability, other than its supplier liabilities, is its bank overdraft.

##### **(ii) Interest Risk**

Council does not have assets and liabilities that are materially exposed to any change in interest rate.

## **5 FINANCIAL RISK MANAGEMENT - CONTINUED**

### **(iii) Credit Risk**

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

### **(iv) Liquidity risk**

Liquidity risk is the risk of the Council not being able to meet its obligations as they fall due. Council's approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without affecting service provision to citizen. Prudent liquidity risk management implies maintaining sufficient cash on demand to meet expected operating expenses through a good monitoring of credit facilities from suppliers, the use of cash flow forecast and monthly budget monitoring.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
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**6 PROPERTY, PLANT AND EQUIPMENT**

	<u>Land</u>	<u>Building</u>	<u>Asset under construction</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>	<u>RS</u>	<u>RS</u>
<b><u>COST</u></b>								
As at 01 July 2019	307,439,697	172,735,800	4,403,879	234,104,076	18,629,523	6,620,127	42,602,465	786,535,567
Additions	-	-	60,850,036	35,752,870	1,874,848	305,366	15,011,546	113,794,666
Scrap / Retired	-	-	-	( 3,264,069 )	( 146,143 )	-	-	(3,410,212)
As at 30 June 2020	307,439,697	172,735,800	65,253,915	266,592,877	20,358,228	6,925,493	57,614,011	896,920,021
As at 01 July 2020	307,439,697	172,735,800	65,253,915	266,592,877	20,358,228	6,925,493	57,614,011	896,920,021
Additions	-	2,859,107	59,847,229	72,656,852	1,751,936	1,298,222	1,701,000	140,114,346
Scrap / Retired	-	-	-	-	( 1,156,286 )	-	-	(1,156,286)
Transfer	-	4,403,879	(4,403,879)	-	-	-	-	-
As at 30 June 2021	307,439,697	179,998,786	120,697,265	339,249,729	20,953,878	8,223,715	59,315,011	1,035,878,081
<b><u>ACCUMULATED DEPRECIATION</u></b>								
<b><u>Depreciation Rate</u></b>	0%	5%	0%	20%	25%	20%	20%	
As at 01 July 2019	-	22,423,168	-	87,367,995	16,158,306	3,792,734	25,128,115	154,870,318
Charge for the year	-	8,636,472	-	47,091,412	1,836,485	1,060,103	6,926,321	65,550,793
Scrap / Retired	-	-	-	( 3,264,069 )	( 140,393 )	-	-	(3,404,462)
As at 30 June 2020	-	31,059,640	-	131,195,338	17,854,398	4,852,837	32,054,436	217,016,649
As at 01 July 2020	-	31,059,640	-	131,195,338	17,854,398	4,852,837	32,054,436	217,016,649
Charge for the year	-	8,636,154	-	60,343,056	3,018,275	1,265,146	7,266,521	80,529,152
Scrap / Retired	-	-	-	-	( 1,109,766 )	-	-	(1,109,766)
As at 30 June 2021	-	39,695,794	-	191,538,394	19,762,907	6,117,983	39,320,957	296,436,035
<b><u>CARRYING VALUE</u></b>								
As at 30 June 2021	307,439,697	140,302,992	120,697,265	147,711,335	1,190,971	2,105,732	19,994,054	739,442,046
As at 30 June 2020	307,439,697	141,676,160	65,253,915	135,397,539	2,503,830	2,072,656	25,559,575	679,903,372

**Note:**

The carrying amount of the fixed assets approximate their fair values.

All the fixed assets were acquired out of non-exchange government grant with conditions that Council will maintain, repair and operate the assets until the end of the economic and / Or social useful life of the assets

Property, Plants and Equipment acquired free of charge and at nominal value have been recognised at deemed cost which equate the market / fair value of the assets at the date of acquisition.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
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<b>7 INVESTMENT PROPERTY</b>	<b>2020-21</b>	<b>2019-20</b>
	<b>RS</b>	<b>RS</b>
<b>COST</b>		
As at 01 July	23,334,244	22,904,559
Additions	-	429,685
<b>As at 30 June</b>	<b>23,334,244</b>	<b>23,334,244</b>
<b>DEPRECIATION</b>		
As at 01 July	2,311,940	1,145,228
Charge for the year	1,166,712	1,166,712
<b>As at 30 June</b>	<b>3,478,652</b>	<b>2,311,940</b>
<b>CARRYING VALUE</b>		
As at 01 July	21,022,304	21,759,331
<b>As at 30 June</b>	<b>19,855,592</b>	<b>21,022,304</b>

Existing buildings have been recognised for the first time at its deemed cost which is the fair value at the reporting date which equate the market value for similar property and or the replacement cost for similar property. The gain on initial recognition is credited to the deferred liabilities and released to the surplus to match

(i) Rental revenue from the investment properties have been recognised in surplus or deficit and are as follows:

	<b>2020-21</b>	<b>2019-20</b>
	<b>RS</b>	<b>RS</b>
Petit Raffray Multipurpose Complex	930,000	576,000
Cafeteria Building	400,000	200,000
Commercial Building - Riviere du Rempart	12,000	12,000
	<b>1,342,000</b>	<b>788,000</b>

(ii) Direct operating expenses (including repairs and maintenance) arising from investment property during the period amounted to Rs 822,000

The deemed cost / fair value of the investment property has been arrived at on the basis of a valuation carried out by the officers of the Public Infrastructure Department of the Council.

The valuation was based on the market cost for the construction of similar building and properties. The construction cost of the Mapou Village Hall was used as base.

The cost model for accounting investment property has been adopted and the property is measured at depreciated cost less any impairment losses. However, the fair value of the investment property has been disclosed for information purpose only.

The investment properties have not been re-measured at the close of the financial year 2020-21.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

8 INTANGIBLE ASSETS	2020-21	2019-20
	RS	RS
<b>COST</b>		
As at 01 July and 30 June	443,168	443,168
<b>AMORTISATION</b>		
As at 01 July	423,052	407,369
Charge for the year	10,058	15,683
As at 30 June	433,110	423,052
<b>CARRYING VALUE</b>	<b>10,058</b>	<b>20,116</b>

Intangibles includes depreciated cost of application and office software, and office licenses.

9 CASH AND CASH EQUIVALENT	2020-21	2019-20
	RS	RS
Cash in hand	2,276	5,009
Cash at bank	31,169,328	31,596,725
	<b>31,171,604</b>	<b>31,601,734</b>

Cash at bank earn interest at floating rate based on daily bank rate fixed by The Bank of Mauritius.

*Amount of significant cash and cash equivalent held by the Council that are not available for use by the Council are:*

Deposits from public including private entities.	10,011,184	9,958,812
Retention monies held for payment to contractors	16,685,326	9,704,799
Passage Fund	16,668,027	13,792,854
	<b>43,364,537</b>	<b>33,456,465</b>
Shortage of fund	<b>(12,192,933)</b>	<b>(1,854,731)</b>

10 RECEIVABLES	2020-21	2019-20
	RS	RS
<b>( i ) RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>		
Market Fee	3,377,494	5,754,644
Bus Toll	3,089,250	2,408,101
Rent	608,000	160,000
Other receivables and prepayments	277,725	76,966
	<b>7,352,469</b>	<b>8,399,711</b>
Allowance for impairment	<b>(2,141,650)</b>	<b>(2,303,650)</b>
Net receivables from exchange transactions	<b>5,210,819</b>	<b>6,096,061</b>

Allowance for impairment includes provision for impairment on market fee debtors amounting to Rs 1,628,050 and bus toll debtors amounting to Rs 183,600

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10 RECEIVABLES - CONTINUED**

**( ii ) RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS**

Advertising Fee	753,294	703,050
Advance to Employees	4,883,738	4,562,304
Government Grant	39,385,781	5,829,098
Trade fees	3,169,375	1,791,870
Other receivables	1,429,314	3,162,070
	<u>49,621,502</u>	<u>16,048,392</u>
Provision for bad debts	<u>(268,200)</u>	<u>(106,200)</u>
Net receivables from non-exchange transactions	<u>49,353,302</u>	<u>15,942,192</u>
Non-Current Receivables	<u>3,658,327</u>	<u>3,545,593</u>
Current Receivables	<u>45,694,975</u>	<u>12,396,599</u>

<b>Advance to employees</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Balance at Start	4,562,304	2,995,314
Fair value adjustment (refer to Note below)	257,224	232,700
New Borrowing	1,532,525	2,377,167
Amount repaid	( 1,298,259 )	( 1,018,634 )
Amount repayable	( 170,056 )	(24,243)
Balance at Close	<u>4,883,738</u>	<u>4,562,304</u>
Receivable of Capital Loan at Cost	<u>5,083,474</u>	<u>4,589,406</u>
Current Portion- Before One Year	<u>1,221,522</u>	<u>1,040,954</u>
Non-current Portion - After One Year	<u>3,861,952</u>	<u>3,548,452</u>

Advance to Employees refers to car loan granted to employees fair valued using an effective rate of ( 2019-20: 7.66% and 2020-21: 4.64% )



THE DISTRICT COUNCIL OF RIVIERE DU REMPART  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

10 RECEIVABLES - CONTINUED

	<u>Total</u>	<u>Neither past due nor impaired</u>	<u>Past due but not impaired</u>		
			<u>&lt;30 days</u>	<u>30-60 days</u>	<u>&gt;60 days</u>
	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>
<b>( i ) RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>					
<b>30 June 2021</b>					
Market Fee	3,377,494	-	-	-	3,377,494
Bus Toll	3,089,250	-	-	136,259	2,952,991
Rent	608,000	-	-	8,000	600,000
Other receivables	277,725	56,223	-	-	221,502
	<u>7,352,469</u>	<u>56,223</u>	<u>-</u>	<u>144,259</u>	<u>7,151,987</u>
<b>30 June 2020</b>					
Market Fee	5,754,644	-	-	-	5,754,644
Bus Toll	2,408,101	-	-	-	2,408,101
Rent	160,000	-	-	-	160,000
Other receivables	76,966	-	-	7,442	69,524
	<u>8,399,711</u>	<u>-</u>	<u>-</u>	<u>7,442</u>	<u>8,392,269</u>
<b>( ii ) RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS</b>					
<b>30 June 2021</b>					
Advertising Fee	753,294	753,294	-	-	-
Advance to Employees	4,883,738	4,883,738	-	-	-
Government Grant	39,385,781	39,385,781	-	-	-
Trade fees	3,169,375	3,169,375	-	-	-
Other receivables	1,429,314	27,694	-	-	1,401,620
<b>Total</b>	<u>49,621,502</u>	<u>12,914,021</u>	<u>-</u>	<u>-</u>	<u>3,134,376</u>
<b>30 June 2020</b>					
Advertising Fee	703,050	703,050	-	-	-
Advance to Employees	4,562,304	4,562,304	-	-	-
Government Grant	5,829,098	5,829,098	-	-	-
Trade fees	1,791,870	1,791,875	-	-	-
Other receivables	3,162,070	27,694	-	-	3,134,376
<b>Total</b>	<u>16,048,392</u>	<u>12,914,021</u>	<u>-</u>	<u>-</u>	<u>3,134,376</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

<b>11 INVENTORIES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Spart Parts, Stationery, Materials, Gas and Other	2,242,681	1,245,314
Office Consumables		
Street Lanterns with Brackets	1,358,425	1,358,425
Gas	377,507	299,533
Provision for write-off of obsolete items	( 942,116 )	( 942,116 )
	<u>3,036,497</u>	<u>1,961,156</u>

Inventories recognised as an expense during the year ended 30 June 2021 amounted to Rs.12,408,767 (2020 - Rs.13,933,095).

No item of the inventories has been pledged as security during the year.

The amount of provision for write-down of inventories has been recognised as an expense in goods and services.

<b>12 PAYABLES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
<b>EXCHANGE TRANSACTIONS</b>		
<b>(i) Trade payables from exchange transactions</b>	<b><u>RS</u></b>	<b><u>RS</u></b>
Trade payables	15,668,110	5,793,341
Retention money payable	16,685,326	7,734,262
Accrued expenses	6,294,529	7,608,695
Prepayments	278,500	211,000
Other payables	45,000	45,000
	<u>38,971,465</u>	<u>21,392,298</u>

**(ii) Deposits and Guarantee**

Short term refundable deposit	10,006,684	9,653,439
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<b>TOTAL PAYABLE FROM EXCHANGE TRANSACTIONS</b>	<u><u>48,978,149</u></u>	<u><u>31,045,737</u></u>
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**NON EXCHANGE TRANSACTIONS**

**(iii) Payables from non-exchange transactions**

Exempt trade fee refundable	260,000	260,000
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**(iv) Prepayment**

Rent and bus toll paid in advance	634,700	428,800
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<b>TOTAL PAYABLE FROM NON EXCHANGE TRANSACTIONS</b>	<u><u>894,700</u></u>	<u><u>688,800</u></u>
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The ageing analysis of payables (excluding prepayment) is as follows:

On demand	16,990,326	8,039,262
< 6 months	21,962,639	13,402,036
6 - 12 months	10,006,684	9,653,439
	<u><u>48,959,649</u></u>	<u><u>31,094,737</u></u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

13 BORROWINGS	2020-21	2019-20
	RS	RS
Balance at Start	10,471,259	10,905,431
Reimbursement	(924,000)	(924,000)
	9,547,259	9,981,431
Fair value adjustment (refer to Note below)	-	588,899
Increase in discounted amount during the period	(93,630)	(99,071)
Balance at Close	9,453,629	10,471,259
<u>Payable as follows:</u>		
Current - Before One Year	368,370	368,370
Between one and five years	2,990,985	3,344,876
After Five Years	6,094,274	6,758,013
Non-Current	9,085,259	10,102,889
 Nominal value of loan	 10,164,000	 11,088,000
<u>Payable as follows:</u>		
Current - Before One Year	924,000	924,000
Between one and five years	3,696,000	3,696,000
After Five Years	5,544,000	6,468,000
Non-Current	9,240,000	10,164,000
The borrowing comprising of loan from the central government is unsecured. The loan is repayable in instalments by 30 June 2032. Interest is fixed at 5%. The Government loan balance as at 01 July 2018 has been fair valued using an effective market rate of 6.26% bases on the market average rate of interest.		
The ageing analysis of borrowings is as follows:		
3 - 12 months	368,370	368,370
1 - 5 years	2,990,985	3,344,876
> 5 years	6,094,274	6,758,013
	9,453,629	10,471,259

14 IMPAIRMENT OF ASSETS

A survey of all fixed assets was carried out by the Public Infrastructure Department and there was no such report indicating that the assets of the Council have suffered impairment loss. As part of the annual assessment of assets for indication of impairment loss, it was noted that there was no such assets which required greater than anticipated repairs and maintenance for the uplifting of their performance.

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

<b>15 DEFERRED INCOME</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Opening balance	497,367,033	451,300,932
Additional Government Grant	146,165,974	110,814,139
Transfer to Revenue	(80,600,407)	(64,881,323)
Public Contribution and donation deferred	-	133,285
Closing balance	<u>562,932,600</u>	<u>497,367,033</u>

A liability has been recognised in respect of the condition attached to the grant and contribution. The related revenue will be recognised in surplus or deficit in the period the condition is satisfied.

<b>16 EMPLOYEE BENEFIT OBLIGATION</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Provision for Unutilised Sick Leave Pay	35,014,852	30,151,469
Provision for vacation leave pay	36,547,760	33,104,401
Passage benefit	16,668,027	12,396,286
Compassionate allowance	565,208	998,230
Provision for Retirement pension and gratuity	<u>326,118,338</u>	<u>278,238,573</u>
	<u>414,914,185</u>	<u>354,888,959</u>
Current Liabilities	<u>17,984,065</u>	<u>12,457,990</u>
Non-Current Liabilities	<u>396,930,120</u>	<u>342,430,969</u>

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

<b>16 EMPLOYEE RETIREMENT BENEFIT OBLIGATION</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
<b>Amounts recognised in statement of financial position at end of the reporting period:</b>		
Defined benefit obligation	478,795,513	415,601,014
Fair value of plan assets	<u>(152,677,175)</u>	<u>(137,362,441)</u>
Liability recognised in statement of financial position at end of reporting	<u>326,118,338</u>	<u>278,238,573</u>
<b>Amounts recognised in statement of financial performance:</b>		
<b>Service cost:</b>		
Current service cost	11,917,318	11,204,146
Past service cost	-	-
Employee contributions	(3,910,722)	(3,795,232)
Fund Expenses	618,001	227,692
Net Interest expense	<u>9,769,665</u>	<u>7,929,875</u>
Profit Loss Charge	<u>18,394,262</u>	<u>15,566,481</u>
<b>Re-measurement:</b>		
Liability loss	54,549,933	62,946,292
Assets gain	<u>(4,257,056)</u>	<u>(7,385,189)</u>
Total Other Comprehensive Income (OCI) recognised	<u>50,292,877</u>	<u>55,561,103</u>
<b>Total</b>	<b><u>68,687,139</u></b>	<b><u>71,127,584</u></b>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

16 EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED	2020-21 RS	2019-20 RS
<b>Movements in liability recognised in the statement of financial position:</b>		
At start of reporting period	278,238,573	227,447,835
Amount recognised in statement of financial performance	18,394,262	15,566,481
Employer Contributions	(7,820,219)	(7,589,362)
Direct benefits paid by Employer	(12,987,155)	(12,747,484)
Amount recognised in OCI	50,292,877	55,561,103
At end of reporting period	326,118,338	278,238,573
Actual return on plan assets:	9,241,227	11,701,624
The plan is a defined benefit arrangement for the employees and it is funded only for pensionable service as from 1 July 2008. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.		
<b>Reconciliation of the present value of defined benefit obligation</b>		
Present value of obligation at start of reporting period	415,601,014	344,966,476
Current service cost	11,917,318	11,204,146
Interest cost	14,753,856	12,246,310
Benefits paid	(18,026,588)	(15,762,210)
Liability loss	54,549,933	62,946,292
Present value of obligation at end of reporting period	478,795,533	415,601,014
<b>Reconciliation of fair value of plan assets</b>		
Fair value of plan assets at start of reporting period	137,362,441	117,518,641
Expected return on plan assets	4,984,171	4,316,435
Employer contributions	7,820,219	7,589,362
Employee contributions	3,910,722	3,795,232
Benefits paid, Assurance, Fees and Other Outgoings	(5,657,434)	(3,242,418)
Asset gain	4,257,056	7,385,189
Fair value of plan assets at end of reporting period	152,677,175	137,362,441
<b>Distribution of plan assets at end of reporting period</b>		
<b>Percentage of assets at end of reporting period</b>	<b>2020-21</b>	<b>2019-20</b>
Fixed Interest Securities and cash	54.80%	61.70%
Loans	2.80%	3.00%
Local equities	11.80%	10.10%
Overseas bonds and equities	30.10%	24.60%
Property	0.50%	0.60%
Total	100%	100%
<b>Additional disclosure on assets issued or used by the Council</b>		
<b>Percentage of assets at end of reporting period</b>	<b>(%)</b>	<b>(%)</b>
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-



THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

16 EMPLOYEE RETIREMENT BENEFIT OBLIGATION - CONTINUED

Components of the amount recognised in net assets/equity	2020-21 RS	2019-20 RS
Asset experience gain during the year	4,257,056	7,385,189
Liability experience loss during the year	(54,549,933)	(62,949,292)
	(50,292,877)	(55,564,103)

Year	2020-21
Expected employer contributions (Rs)	8,077,297

Weighted average duration of the defined benefit obligation 14 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:

	2020-21	2019-20
Discount rate	5.00%	3.55%
Future salary increases	3.00%	2.40%
Future pension increases	2.00%	1.40%
Mortality before retirement	Nil	A 6770 Ultimate Table
Mortality in retirement	PA (90) Tables rated down by	PA (90) Tables
Retirement age	65 years	65 years

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 58.7 M (increase by Rs 72.9 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 31.9 M (decrease by Rs 27.8 M) if all assumptions were held unchanged. Assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 13.9 M (decrease by Rs 13.8 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 OF RIVIERE DU REMPART

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

17 RESERVES	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
As at 01 July	300,867,674	300,611,616
Passage Fund	79,830	256,058
As at 30 June	<u>300,947,504</u>	<u>300,867,674</u>

Reserves on the above items will not be re-classified subsequently to Surplus Or Deficit and they will be used for specific purpose.

18 TRADE FEES	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Trade fees collected by The Central Business and Registration Department.	29,089,750	19,828,875
Occasional trade fee	18,000	17,000
	<u>29,107,750</u>	<u>19,845,875</u>

19 FINES, PENALTIES AND LEVIES	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Surcharge on late payment of trade fee	1,615,125	500,500
Surcharge on bus toll	483,300	375,900
Surcharge on market stall fees	170,790	-
Building and Land Use Permit (BLUP) fines	250,000	300,000
	<u>2,519,215</u>	<u>1,176,400</u>

Under Section 127 A(5)(a) of the Local Government Act 2011 ( amended ) a fine of Rs 50,000 is payable for a construction without an appropriate Building and Land Use Permit or construction contrary to an approved permit and plans. Upon payment of the fine a permit is issued for construction already started.

20 PUBLIC CONTRIBUTIONS AND DONATIONS	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Street Lanterns Network	203,295	509,000
Sponsorship and donations in Kind	-	160,685
	<u>203,295</u>	<u>669,685</u>
Unspent balance at beginning of year	2,701,927	4,640,177
Current year receipts	203,295	669,685
Conditions met - Transferred to Revenue	(755,850)	( 2,607,935 )
Conditions to be met - Deferred Revenue ( Liabilities )	<u>2,149,372</u>	<u>2,701,927</u>

21 GOVERNMENT GRANT	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Grant-in-aid	280,600,000	257,268,000
Project Related Revenue Grant	36,062,301	7,744,819
Project Related Capital Grant	81,375,581	68,110,781
Grant in Kind	<u>25,732,418</u>	<u>38,177,832</u>
	423,770,300	371,301,432
Transfer from deferred grant for condition met	80,596,156	64,881,323
Conditions attached to grant not met - Deferred Liabilities	-	(133,285)
Transferred to Deferred Income liabilities	<u>(138,958,060)</u>	<u>(110,814,139)</u>
Grant recognised as revenue in (deficit)/surplus	<u>365,408,396</u>	<u>325,235,331</u>



**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**21 GOVERNMENT GRANT - CONTINUED**

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

<b>22 OTHER NON-EXCHANGE REVENUE</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Advertising Fee	3,201,551	323,150
Road obstruction fee	108,000	157,000
Other Income	-	317,574
	<b><u>3,309,551</u></b>	<b><u>797,724</u></b>

<b>23 RENT INCOME</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Market Stall Fee	3,861,210	3,864,905
Rental Income	1,575,338	989,000
	<b><u>5,436,548</u></b>	<b><u>4,853,905</u></b>

<b>24 INTEREST INCOME</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Investment income	143,142	428,343
Interest on advance car loan to staff	50	201,235
	<b><u>143,192</u></b>	<b><u>629,578</u></b>

Interest generated from investment of passage fund amounting to Rs 79,830 (2020- Rs.256,058) was transferred to passage reserve fund in equity in compliance with Section 81 of the Local Government Act 2011.

Return on employee retirement plan benefit managed by SICOM Ltd has been recognised as finance income in the statement of financial performance in compliance with IPSAS 39.

<b>25 OTHER EXCHANGE REVENUE</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
School Fee	89,200	79,400
Bus Toll	1,022,900	1,158,100
Burial & Incineration Fee	725,300	792,800
Other revenue	293,284	99,523
	<b><u>2,130,684</u></b>	<b><u>2,129,823</u></b>

<b>26 GAIN ON SALE OF ASSETS</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Fully depreciated motor vehicles	864,999	-
Other plant and equipment	81,255	-
	<b><u>946,254</u></b>	<b><u>-</u></b>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

<b>27</b>	<b>COMPENSATION OF EMPLOYEES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
		<b><u>RS</u></b>	<b><u>RS</u></b>
	Basic Salary	87,533,010	86,690,656
	Salary Compensation	6,057,969	4,679,283
	Interim Allowance Pay Research Bureau	4,153,120	2,099,000
	Overtime	2,585,550	6,523,836
	Allowances & Extra Remuneration	1,973,215	2,118,890
	Uniform and Protective Equipment	1,729,487	2,058,013
	Contribution to Pension Fund	3,009,481	3,096,685
	Contribution to NPF, NSF, FPS and Levy	3,852,071	3,839,379
	Contribution Social Généralisée	3,695,897	-
	Travelling and Transport	9,298,417	10,909,155
	Training Cost	80,164	42,464
	End of Year Gratuity	5,924,006	7,654,565
	Staff Welfare	130,730	239,808
	Passage benefit	5,355,786	8,533,713
	Decrease in provision for compassionate allowance	(433,022)	-
	Unutilised vacation leave payable	3,443,359	1,508,815
	Sick leave payments	5,776,407	780,998
	Employee retirement on defined benefit plan	23,271,865	11,346,693
		<u>167,437,512</u>	<u>152,121,953</u>
<b>28</b>	<b>UTILITIES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
		<b><u>RS</u></b>	<b><u>RS</u></b>
	Electricity	27,294,930	25,096,853
	Water	655,748	675,131
	Gas	764,068	1,227,245
	Telephone	973,459	972,448
		<u>29,688,205</u>	<u>27,971,677</u>
<b>29</b>	<b>MOTOR VEHICLE EXPENSES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
		<b><u>RS</u></b>	<b><u>RS</u></b>
	Fuel and Oil	2,620,615	2,650,224
	Repairs and Maintenance	1,930,717	1,235,460
	Road tax and Insurance	829,928	478,516
		<u>5,381,260</u>	<u>4,364,200</u>
<b>30</b>	<b>REPAIRS AND MAINTENANCE</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
		<b><u>RS</u></b>	<b><u>RS</u></b>
	Building, Village Halls and other Structure	497,160	444,280
	Furniture, Fittings and Equipment	3,373,201	2,547,699
	Roads and Traffic Sign	1,866,569	1,681,681
	Street Lighting Networks	1,766,598	2,332,559
	Sport and leisure facilities	142,303	150,914
	Public Infrastructure and Community Assets	77,305	68,099
	Cemeteries, Incinerators and Cremation Grounds	343,788	332,874
	Other repair and maintenance	340,601	406,251
		<u>8,407,525</u>	<u>7,964,357</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

<b>31 CLEANING SERVICES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Scavenging Services	99,334,211	73,875,099
Hire of Cleaning Equipment	44,705	403,250
Cleaning of Public Toilets	968,714	727,700
Cleaning of Drains, Rivers and Bare land	1,478,072	2,512,093
E-Waste and Bulky Waste Collection	899,272	374,303
Refuse bins	-	3,978,253
Cleaning materials and other	426,012	611,613
	<u>103,150,986</u>	<u>82,482,311</u>
<b>32 GRANTS AND SUBSIDIES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Grant to Village Councils	11,837,395	12,890,171
Grant to NGO's and Socio-Cultural Groups	380,000	252,000
Grant to Sport Organisations	-	50,000
Financial and Social Aid	55,800	112,630
Contribution to Association of District Councils	100,000	265,000
Rehabilitation of Damaged Private Property	-	2,352,303
	<u>12,373,195</u>	<u>15,922,104</u>
Rehabilitation work was carried out in 2019-20 in the village of Cottage following flash flood of April 2019 implemented under the Central Government Emergency Board Rehabilitation Programme. Boundary wall for the value of Rs 2,352,303 was constructed by the District Council for private property damaged by floods.		
<b>33 PROFESSIONAL AND LEGAL FEES</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Audit fee	300,000	200,000
Legal fee	372,640	577,186
Professional and Consultancy fee	65,967	586,457
	<u>738,607</u>	<u>1,363,643</u>
<b>34 FINANCE COSTS</b>	<b><u>2020-21</u></b>	<b><u>2019-20</u></b>
	<b><u>RS</u></b>	<b><u>RS</u></b>
Loan Interest	449,220	597,495
Fair value adjustment on concessionary loan	-	310,092
	<u>449,220</u>	<u>907,587</u>

A long term loan of Rs 42 M contracted from a commercial bank were purchased back by the Central Government and Council is required to pay back the capital together with the interest computed at the rate of 5% per annum. The loan will be fully paid by 25 June 2032.

Loans and receivables have been remeasured using the effective interest method based on the interest rate obtained from the Central Bank of Mauritius as at 01 July 2020 discounted to 4.64%

At the date of close of financial year, there was no internal or external indication that the liability has suffered impairment.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

<b>35 OTHER GOODS AND SERVICES</b>	<b>2020-21</b>	<b>2019-20</b>
	<b>RS</b>	<b>RS</b>
Printing, Postage & Stationery	1,128,891	1,181,369
Press Notice and Publications	123,409	387,695
Books and Periodicals	39,780	224,947
Committee expenses	155,369	156,932
Entertainment Expense	89,715	98,831
Bank charges and fee	165,168	105,731
Security services	4,615,760	1,521,143
General Insurance	246,634	836,754
Rent payable	100,000	120,000
Organisation of Activities <i>Note 36</i>	581,057	1,465,037
Sundry Expenses	49,624	136,286
Other Office Incidentals	91,485	30,420
Assets written-off/scrapped	-	354,007
	<u>7,386,892</u>	<u>6,619,152</u>
<b>36 ORGANISATION OF ACTIVITIES</b>	<b>2020-21</b>	<b>2019-20</b>
	<b>RS</b>	<b>RS</b>
Organisation of Social and Welfare Activities	514,720	297,323
Organisation of Cultural and National Activities	30,709	806,851
Organisation of Sport and Leisure Activities	-	278,854
Educational Activity	35,628	82,009
	<u>581,057</u>	<u>1,465,037</u>
<b>37 NOTES TO CASH FLOW STATEMENTS</b>	<b>2020-21</b>	<b>2019-20</b>
	<b>RS</b>	<b>RS</b>
Reconciliation of net cash flow from operating activities to deficit (Deficit)/ surplus for the year	(885,615)	2,352,029
Adjustments for:		
Grant in kind	(25,732,418)	(38,177,832)
Fair Value adjustment for interest as per IPSAS 29	(180,798)	281,371
Scrapped assets	46,520	5,750
Provision for Employee Retirement Benefit Obligation	9,732,349	1,054,751
Depreciation of Fixed Assets, Investment Property and Amortisation of Intangible Assets	<u>81,705,922</u>	<u>66,733,188</u>
	64,685,960	32,249,257
Changes in Working Capital	<b>RS</b>	<b>RS</b>
(Increase)/Decrease in Inventories	(1,075,341)	473,759
Increase/(Decrease) in Payables	17,831,816	(24,794,387)
Increase in Deferred liabilities	65,565,567	49,065,240
(Increase)/Decrease in Receivables	<u>(32,438,700)</u>	<u>5,437,436</u>
Net cash flow from operating activities	<u>114,569,302</u>	<u>62,431,305</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**38 RELATED PARTY DISCLOSURES**

- (a) The Central Government has significant influence over local authorities in the decision making, funding, policy and financial decisions.
- (b) Related party disclosures have not been made for transactions with central government bodies within a normal supplier or client relationship.
- (c) The Central Government has the power to amend the existing local government act or to enact a new local government act through the national assembly.

**(d) Key Management Personnel Compensation**

The key management personnel are the members of Council or Board of Councillors, who together constitute the governing body of the District Council and any other persons having the authority and responsibility for planning, directing and controlling the activities of the Council.

The Chairperson is provided with a chauffeur-driven car, office and secretarial supports to deliver his duties.

	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Emoluments		
Chairperson, Vice-Chairperson and District Councillors	4,867,500	5,000,637
Key Management Personnel	6,538,053	5,826,346
Total	<u>11,405,553</u>	<u>10,826,983</u>

**(f) Loan advances to Key Management Personnel**

	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Opening balance	1,211,346	582,167
New loans	882,525	945,000
Repayments / Transfers	( 858,446 )	( 315,821 )
Closing balance	<u>1,235,425</u>	<u>1,211,346</u>

**(g) Transactions with the Central Government**

	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Ministry of Health	-	1,820
Ministry of Land Use & Planning	8,600	-
Government Printing - Audit Report	33,000	218,940
Road Tax - National Transport Authority	225,300	165,500
Fire Certificate - Fire Services	17,000	7,700
Audit fees - National Audit Office	100,000	400,000
Police assistance	-	42,750
Registration fees Data Protection Office	9,380	31,500
Renewal of Government Gazette	4,000	4,000
	<u>397,280</u>	<u>872,210</u>

**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**

**NOTES TO FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

**39 COMMITMENTS**

**(i) Preferential loan from the Central Government**

Government loan of Rs 43 M was granted payable over 20 years semi-annually starting on 25 December 2012 in equal instalments, together with 5% interest per annum payable as from 26 June 2009 semi-annually until 30 June 2032. Payment is deducted at source, i.e., at the Accountant-General Office.

	<u>2020-21</u>	<u>2019-20</u>
	<u>RS</u>	<u>RS</u>
Payment due within one year	1,420,650	1,519,151
Payment due within two to five years	5,220,600	5,612,676
Payment due later than five years	6,444,900	8,033,957
	<u>13,086,150</u>	<u>15,165,784</u>

**(ii) Council as lessor**

Future minimum lease income under non-cancellable operating leases

Due within one year	708,000	636,000
Due within two and three years	1,416,000	1,356,000
	<u>2,124,000</u>	<u>1,992,000</u>

**(iii) Capital Commitments**

**Approved but not yet contracted:**

Public Infrastructure	50,000,000	120,000,000
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**Approved and Contracted**

Public Infrastructure	261,925,459	323,214,000
<b>Total Capital Commitments</b>	<u>311,925,459</u>	<u>443,214,000</u>

A special grant of Rs.94m was approved by the Central Government for the implementation of community assets and infrastructural works in the wake of Covid-19 recovery programme. The construction of the Goodlands market is in progress and 60% of the project has already been completed.

The Government has approved a budget of Rs.50m for the construction of a multipurpose complex in the village of Riviere du Rempart. The architectural and design works have already been started and it is expected that the contract will be awarded in mid February 2022.

**40 CONTINGENCIES**

The Council is a defendant in several legal actions involving the non-issue of building and land use permit, cases on illegal construction, for the non-payment of bus toll and market stall fees. Council's legal officers were of the view that there was no significant financial implication.

	<u>2020-21</u>	<u>2019-20</u>
	<u>Rs.</u>	<u>Rs.</u>
Alphamix Limited	<u>474,611,319</u>	<u>459,654,957</u>



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**THE DISTRICT COUNCIL OF RIVIERE DU REMPART**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

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**40 CONTINGENCIES - CONTINUED**

A claim for interest payment was instituted against the District Council of Riviere du Rempart in the case of Alphamix Limited v/s Pamplémousses/Riviere du Rempart District Council in the year 2009.

The arbitrator has pronounced in the favour of Alphamix Limited on this matter and the council has to pay compound interest at the rate of 15.33 % on the capital of Rs.72.9m up to the date of payment and simple interest at the rate of 3.5% up to the date of final settlement.

However, the District Council of Riviere du Rempart has lodged a case at the Supreme Court for a "Recours en Annulation" against the final award issued on 03 January 2019 and the ruling is due.

Council is of the view that the judges may give a ruling in its favour. Therefore, the full amount has been disclosed as a contingent liability.

**41 SEGMENT REPORTING**

For management purposes, the Council is broadly organised into business and operation programme based on the nature of the duties and works performed namely:

- (a) Administration and Finance
- (b) Provision of Service

Provision of Services is further divided into four department for efficient and effective operation and service delivery to the public:

- (i) Public Infrastructure Department - Cater for the provision and maintenance of public infrastructures.
- (ii) Land Use & Planning Department - Cater for the determination and issue of BLUP and OPP.
- (iii) Public Health Department - Cater for the provision and maintenance of sanitary facilities and market fairs.
- (iv) Welfare Department - Cater for the organisation of educational, social, cultural, welfare and sport activities

Statutory and Non-Statutory Committees have been set up by Council to monitor the operation, for the purpose of decision making and performance assessment of these departments. The departmental performance is measured and evaluated based on non-financial metrics such as the Km of road tarred, tons of waste collected, number of BLUP issued and activities organised.

All revenue and expenses are reported in the Council's financial statements, the reporting entity.

**42 EVENTS AFTER REPORTING DATE**

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

**43 COMPARATIVE INFORMATION**

Certain comparative figures and numbers were re-classified to conform to the current year presentation.

**44 APPROVAL OF THE FINANCIAL STATEMENTS**

The financial statements were approved by the full Council and authorised for its issue at its meeting of 29 September 2021.