

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

ANNUAL REPORT



JULY 2021 TO JUNE 2022

TABLE OF CONTENTS

	PAGE
<i>The Chairman's Statement</i>	2
<i>The Chief Executive's Statement</i>	3
<i>PART I - Mission/Purpose, Vision and Values</i>	4 - 5
<i>History & Profile</i>	6 - 7
<i>Composition of Council and Standing Committees</i>	8 - 18
<i>Human Resources</i>	19 - 21
<i>Senior Management Team</i>	22 - 23
<i>Departments</i>	24
<i>PART II - Corporate Governance Report</i>	25 - 27
<i>PART III - Major Achievements</i>	28
<ul style="list-style-type: none"> <i>The Administration Department</i> 	28 - 44
<ul style="list-style-type: none"> <i>The Welfare Department</i> 	45 - 46
<ul style="list-style-type: none"> <i>The Land Use and Planning Department</i> 	47 - 48
<ul style="list-style-type: none"> <i>The Public Infrastructure Department</i> 	49 - 50
<ul style="list-style-type: none"> <i>The Public Health Department</i> 	51 - 64
<i>Village Councils</i>	65 - 67
<i>PART IV - Strategic Direction</i>	68
<i>PART V - Financial Statements for 2021 - 2022</i>	69 - 132
<i>APPENDIX 1 - Membership of Village Councils</i>	i - x

THE CHAIRPERSON'S STATEMENT



In accordance with Section 134 A of the local Government Act 2011 as amended, it is with renewed pleasure that I present the Annual Report of the District Council of Riviere du Rempart for the Financial Year 2021-2022.

The annual report gives us the opportunity to look back and be thankful for all that has been achieved. The financial year was marked by the adverse impact of the Covid-19 pandemic, owing to which our Council was unable to organize certain activities. On top of that, on 2 February 2022, intense tropical cyclone Batsirai made its landfall on our island causing severe environmental damages. However, despite the challenges involved, we have demonstrated our resilience and we have done everything we could to ensure the safety of the inhabitants.

As we reflect on our achievements, we see some positive performances at the District Council of Riviere du Rempart. The highlights are as follows:

- Successful implementation of several projects
- Operation of Belmont incinerator
- Purchase and distribution of 7,060 bins to residents of Grand Baie and Petit Raffray

As we forge ahead to a new financial year, we have anticipated projects coming up, which will be financially supported by the Government.

Our success comes from our staff's commitment and I seize this opportunity to extend my heartfelt appreciation to all of them for their unwavering support and dedication.

Prembhoodass ELLAYAH
Chairperson District Council

THE CHIEF EXECUTIVE'S STATEMENT



I have the pleasure to present the Annual Report for 2021/2022 for the District Council of Riviere du Rempart.

The Financial year 2021/2022 had been transitional period after the strict lock down of 2020/2021.

Council has embarked in several projects consisting mainly in building of new infrastructures, sports amenities, upgrading of existing infrastructures, led street lanterns, resurfacing and construction of New Roads financed under the Economic Recovery Programme of the Ministry of Finance, Economic Planning and Development. The achievements of these projects will undoubtedly improve the welfare and service provided by the District Council, to the residents of the district of Riviere du Rempart.

I would also like to thank the Chairman of the District Council and all staff for the support and collaboration for their contribution in realizing the goals and objectives of the Council.

NURSING Rishi Kumar
Chief Executive

PART I

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 Riviere 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 km² (57.0 sqm) with a population of more than 108,000 inhabitants.

The nineteen villages under the jurisdiction of the District Council of Riviere du Rempart 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 been contributing 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 development of tourism in the coastal villages namely Grand Baie, Pereybere, Cap Malheureux, Grand Gaube which have turned into prime tourist villages with many five star hotels and luxury residential complexes (IRS, RES, PDS).

There are some monuments 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*

The **District Council of Riv re du Rempart** has been accordingly set up to administer the district of Riv re du Rempart consisting of **19** villages and for the purpose of local government, each of these villages are managed by its respective authority namely the Village Council constituted of **9** democratically elected members known as **Village Councillors**. List of Village Councillors as per appendix 1.

COMPOSITION OF COUNCIL AND STANDING COMMITTEES

(i) Council

- ❖ The Local Government Act 2011 provides, under Section 7(1), for every district to be administered by a local authority which is to be called a *District Council*.

The Law also provides for one or two representatives from each of the Village Councils to sit on the District Council as **District Councillors**. Out of the 19 villages, 16 are represented each by one Village Councillor, while major villages namely Goodlands, Grand Baie and Rivière du Rempart, have two representatives. The District Council therefore has a total of **22** Councillors representing 19 villages..

Pursuant to Section 33 of the Local Government Act 2011, the Council elects, from amongst its District Councillors, a Chairperson and a Vice Chairperson of the District Council. The latter remain in their respective office for a mandate of at least two years except if otherwise warranted by a situation.

The last elections of a Chairperson and a Vice Chairperson of the District Council of Rivière du Rempart were held in December 2020 and the following elects still hold office at the end of financial year 2021-2022.

Chairperson - Mr Prembhoodas ELLAYAH

Vice Chairperson - Mr Deokumar KOOBARAWA

- ❖ The 22 Members who constituted the Council for period July 2021 to June 2022 were 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	ELLAYAH Prembhoodas	Chairman D/C
6	ESPERANCE TREBUCHET	RANJAYA Ajay	
7	GOODLANDS	(i) KOOBARAWA Deokumar	Vice Chairman D/C
		(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	PEEROO Navin (up to 25.05.22) BEERBUL Deenoo (as from 08.06.22)	
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	

- ❖ Ordinary meetings of the Council are scheduled on a monthly basis whereas a Special Meeting of the Council is normally convened to discuss a matter of specific urgency and importance.

For period **July 2021 to June 2022**, 12 sittings of the Council were held as prescribed and also **01** Special Meeting was held on 11.04.22 with a view mainly to discuss an urgent matter regarding an on-going Court issue involving the Alphamix Co Ltd.

Apart from the above, the Council has convened a meeting of the Village Council of Poudre d'Or on 08.06.22 for the sole purpose to elect a District Councillor following the seat of the former District Councillor, Mr N. Peeroo, being declared vacant in virtue of Section 38(b) of the Local Government Act 2011.

(ii) Standing Committee

- ❖ The Council manages its operations through different statutory and working committees. Those which are mandated by the Local Government Act 2011 are:

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

(i) Executive Committee

The Executive Committee is set up pursuant to Section 47 of the Local Government Act 2011 and is made up as follows:

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

The fundamental purpose of the Executive Committee is to consider and approve the procurement of goods and services, the value of which exceeds Rs 100,000.

The Executive Committee which met on 11 occasions during **period July 2021 to June 2022** was constituted as follows:

Sn	Member
1	Mr P. Ellayah – Chairperson District Council as Chairperson
2	Mr D. Koobarawa - Vice Chairman D/C
3	Mr Daby B.
4	Mr Maudarbocus H N
5	Mr Mooroteea C
6	Mr Ragnuth R K
7	Mr Ramhota C

(ii) Permits and Business Monitoring Committee (PBMC)

The Permits and Business Monitoring Committee (PBMC) is set up as per provisions made under Section 115 of the Local Government Act 2011 as subsequently amended. Its main responsibility is to examine and determine applications made for Building and Land Use Permits and for Outline Planning Permissions.

As prescribed by the Law, the PBMC is constituted of **09** members as follows:

- the Chairperson of the District Council
- four District 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.

The PBMC regulates the frequency of its meetings which are generally held on a weekly basis to determine applications for Building and Land Use Permits. Hearings are also scheduled in case of objection for any application to give opportunity to both the applicant and the complainant to provide their arguments and justifications.

The PBMC met at **54** sittings during period July 2021 to June 2022 and the constitution of the Committee for the same period was as follows:

Sn	Member
1	Mr P. Ellayah – Chairman District Council as Chairperson
2	Mr Jeebun S
3	Mr Ragnuth K R
4	Mr Ranjaya A
5	Mr Thumadoo C
6	Chief Executive
7	Head, Land Use and Planning Department
8	Head, Public Infrastructure Department
9	Chief Health Inspector

(iii) Procurement Committee

The Procurement Committee is set up as prescribed by the Public Procurement Act, essentially for the purpose of determining all matters pertaining to the procurement of goods and services for value not exceeding Rs 100,000.00. Where the value of the item or service exceeds the threshold, the Procurement Committee makes recommendations and submit same to the Executive Committee for approval.

The composition of the Procurement Committee is as follows:

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

The Committee met at **53** sittings during period July 2021 to June 2022.

The Procurement Act also provides for the setting up of a Performance Review Committee (PRC) which comprised of the following officers at the District Council of Rivière du Rempart:

- the Financial Controller as **Chairperson**,
- the two Assistant Chief Executive as Members.

The frequency for holding that Committee's meetings has not been stipulated in the Law, yet the PRC met on 04 occasions during period July 2021 to June 2022.

The main functions of the PRC include the monitoring of the performance of contractors particularly to ensure the completion of Council's projects in time and that necessary action is taken against contractors for non-compliance of conditions

(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 6 occasions during period July 2021 to June 2022.

(v) Audit Committee

With a main view to ensure appropriate action on observations and recommendations following audit exercises made by the National Audit Office in its Management Letters issued to local authorities, the Ministry of Local Government and Disaster Risk Management has decided to establish an Audit Committee at each local authority. The objective of such establishment is to avoid recurrence of the observations and remarks made by the National Audit Office so that clear reports are issued to local authorities.

The Audit Committee has been set up on basis of common guidelines which had to be adopted by all local authorities as required by the Ministry of Local Government and Disaster Risk Management.

The Audit Committee of the District Council of Rivière du Rempart is constituted, as at present date, by the following Members:

- Assistant Chief Executive, Mr T. Sookun as Chairperson
- Principal Health Inspector, Mr R. Madhub as Member
- Local Disaster Management Coordinator, Mr V. Heerah as Member

The Term of Reference as well as the Performance Agreement of the Audit Committee have been duly signed by all Members.

Provisions have been made for at least 06 meetings to be held during one financial year and for half-yearly reports to be regularly submitted to the Ministry of Local Government and Disaster Risk Management. The signed minutes of meetings should also be submitted to the latter for record purpose.

Complying with the above-mentioned requirements the Audit Committee of the District Council of Rivière du Rempart met on **07** occasions during period July 2021 to June 2022. Half-yearly reports as well as copy of the signed minutes of meetings have been duly submitted.

Delivering on its responsibilities, the Audit Committee has relatively looked into the Risk Assessment Areas as established in its Term of Reference which gives the committee specific authority, for instance, to investigate a relevant activity and effect site visits as necessary.

The Audit Committee also has the authority to consult any employee or department for pertinent information it may require while performing its responsibilities.

Amongst other Risk Assessment Areas, the Audit Committee has made recommendations with regards to:

(i) Management Letters.

The Management Letters issued by the National Audit Office contained observations and remarks on Council's different operations, based on which, the Audit Committee made recommendations on relevant remedial measures in order to avoid recurrence of same in the subsequent Management Letter.

(ii) checks on claims for mileage made by eligible officers.

On basis of a report from the Principal Internal Control Officer and following further investigation, the Audit Committee noted some shortcomings in claims submitted for mileage by eligible officers.

In order to overcome these shortcomings and to be in line with the requirements of the Pay Research Bureau, the Audit Committee made several recommendations which included:

- the recording of odometer readings for all vehicles going for site visits.
- inputs to be made on a newly designed format
- claims to be made with reference to established routes reflecting the most economical itinerary to relevant sites.

(iii) annual stock-taking

The Audit Committee also provided its recommendation on stock taking issues so that no discrepancy be found between physical stock and records on computerized system.

Working Committee

Apart from statutory committees, the Council is empowered to establish working committees with view to better monitor its day-to-day operations. Hence, the setting up of the following committees:

- **Welfare Committee**
- **Public Health Committee**
- **Public Infrastructure Committee.**

These three working committees have a membership of **12** Councillors including the Chairperson and Vice Chairperson of the District Council. Without any obligation, the committees are expected to schedule meetings on a monthly basis as far as possible.

Each committee is constituted on basis of its respective Term of Reference as the Council may decide without however having any delegated power conferred upon it. The committees only make recommendations which are considered and decided upon by the Council at its regular meetings.

The minutes of proceedings of the working committees' meetings held in a particular month, are generally laid before the Council for approval at the ensuing Council's meeting during the same month.

(i) Welfare Committee

The Term of Reference established for the Welfare Committee requires for the latter to consider among others, recommendations regarding:

- 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)
- Managing operations of the multipurpose halls of Petit Raffray and Roches Noires. The one at Petit Raffray is essentially let to the users against payment of a fee and subject to prevailing norms and conditions. The operation of the multipurpose hall at Petit Raffray entails a significant revenue to the Council.

The Council has not been able to organize major events between July 2021 to June 2022, mainly due to the situation which prevailed since the outbreak of the COVID-19 pandemic and also because of financial constraints.

The few Welfare events which have nevertheless been organized under sanitary conditions during the said period included:

- the inaugural ceremony of a mini-soccer pitch at La Clémence and Rivière du Rempart and of a parking space near the cemetery at Cap Malheureux.
- inaugural of a new office block at the District Council headquarters and also
- a reward function to HSC Laureates 2022.

Requests for regular items were recommended as usual especially in the context of festivals and important socio-cultural celebrations.

The following Members constituted the Welfare Committee for the period July 2021 to June 2022:

Sn	Member	Remarks
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 2021 and June 2022: 06

(ii) Public Health Committee

The main responsibilities of the Public Health Committee include making 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. The District Council of Rivière du Rempart manages the two market/fairs operating within its jurisdiction, namely at Goodlands and at Rivière du Rempart. It is to be noted that a new market fair along with a traffic centre are being put up at Belmont, Goodlands.

The Public Health Committee which comprised of the following members during period July 2021 to June 2022, met at **8** sittings for the same period.

Sn	Member	Remarks
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

(iii) Public Infrastructure Committee

The Public Infrastructure Committee has as main responsibility to make recommendations on the following matters, among others, to the Council for approval:

- 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 infrastructure.
- Implementation of infrastructural projects
- Any other matter related to Public Infrastructure Department

The Committee comprised of the following Members:

Sn	Member	Remarks
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 Kuniah 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 2021 to June 2022: 11

HUMAN RESOURCES

The Human Resources of the Council are all the employees of the Council who further the goals of the Council. The staffing position of these employees are as below:

STAFFING POSITION AS AT 30 JUNE 2022					
LOCAL AUTHORITY: THE DISTRICT COUNCIL OF RIVIERE DU REMPART					
	Position Titles	Establishe d post 2021/2022	Funded Post 2021/2022	In post as at 30.06.2022	Funded Vacancie s
	<u>Administration Department</u>				
1	Chief Executive	1	1	1	0
2	Deputy Chief Executive	1	1	1	0
3	Barrister	1	0	0	0
4	Attorney	1	0	0	0
5	IT Officer/System Administrator	1	1	1	0
6	Internal Auditor	0	0	0	0
7	Human Resource Management Officer	1	1	1	0
8	Assistant Chief Executive	2	2	2	0
9	Local Disaster Management Coordinator (New Grade)	1	1	1	0
10	Senior Human Resource Officer	0	0	0	0
11	Office Superintendent	0	0	0	0
12	Principal Internal Control Officer	1	1	1	0
13	Internal Control Officer/ Senior Internal Control Officer	1	1	0	1
14	Assistant IT Officer	1	1	1	0
15	Safety and Health Officer/ Senior Safety and Health Officer	1	1	1	0
16	Senior Committee Clerk	1	1	0	1
17	Human Resource Officer / Senior Human Resource Officer (<i>restyled as per PRB 2021</i>)	1	1	1	0
18	Confidential Secretary	2	2	2	0
19	Office Management Assistant	6	6	5	1
20	Committee Clerk	1	1	1	0
21	Senior Library Clerk	1	1	0	1
22	Usher/Prosecutor/Senior Usher/Prosecutor <i>formerly Usher/Prosecutor</i>	1	0	0	0
23	Library Clerk	1	1	2	0
24	Clerical Officer**	9	9	10	0
25	Management Support Officer	14	8	8	0
26	Supervisor, Sewing Classes	0	0	0	0
27	Pre-Primary School Teacher	5	5	4	1
28	Word Processing Operator	2	2	2	0

29	Driver, Heavy Mechanical Unit	3	3	3	0
30	Telephone Operator/Receptionist <i>formerly Receptionist/Telephonist</i>	1	1	1	0
31	Head Attendant	1	1	1	0
32	Attendant/Senior Attendant	6	6	6	0
33	Library Attendant	1	1	0	1
34	General Worker	2	1	1	0
	Finance Department				
35	Financial Controller	1	1	1	0
36	Principal Accountant	1	1	1	0
37	Accountant/Senior Accountant	1	1	1	0
38	Principal Financial Operations Officer <i>(restyled as per PRB 2021)</i>	1	1	1	0
39	Financial Operations Officer/Senior Financial Operations Officer <i>(restyled as per PRB 2021)</i>	4	4	2	2
40	Principal Procurement & Supply Officer	1	1	1	0
41	Procurement & Supply Officer/ Senior Procurement & Supply Officer	1	1	0	1
42	Assistant Procurement & Supply Officer(Personal)	1	1	1	0
	Public Infrastructure Department				
43	Head, Public Infrastructure Department	1	1	0	1
44	Civil Engineer	1	1	1	0
45	Land Surveyor	1	0	0	0
46	Chief Inspector of Works	1	1	1	0
47	Senior Inspector of Works	1	1	1	0
48	Inspector of Works	3	2	2	0
49	Workshop Supervisor	1	1	1	0
50	Supervisor (Lighting)	1	1	0	1
51	Foreman	2	2	2	0
52	Electrician	4	4	2	2
53	Mason	6	6	5	1
54	Mechanic	2	2	2	0
55	Painter	2	2	2	0
56	Panel Beater	1	1	1	0
57	Plumber & Pipe Fitter	2	2	2	0
58	Carpenter	1	1	1	0
59	Welder	1	1	1	0
60	Plant & Equipment Operator	2	2	2	0
61	Gardener	1	1	1	0
62	Groundsman (Personal to officers in post as at 30.06.08)	2	2	2	0
63	Handy Worker (Special Class)	22	18	15	3

64	Tradesman's Assistant (Mechanic)	1	1	0	1
65	Tradesman's Assistant (Mason)	1	1	0	1
66	Tradesman's Assistant (Electrician)	2	2	1	1
67	Roadmender/Tarman (Personal)	4	4	4	0
68	Handy Worker	15	15	13	2
	Land Use and Planning Department				
69	Head, Land Use and Planning Department	1	1	1	0
70	Planning and Development Officer	1	1	1	0
71	Senior Building Inspector	1	1	0	1
72	Planning and Development Inspector	3	2	2	0
73	Building Inspector	1	1	1	0
74	Planning and Development Assistant	8	8	8	0
75	Assistant Building Inspector	5	5	5	0
	Public Health Department				
76	Chief Health Inspector	1	1	1	0
77	Principal Health Inspector	1	1	1	0
78	Senior Health Inspector	1	1	0	1
79	Health Inspector	9	9	9	0
80	Field Supervisor (Scavenging) (Roster)	12	12	10	2
81	Driver (Heavy Mechanical Unit) (Roster)	6	6	4	2
82	Driver(Roster)	16	15	15	0
83	Incinerator Operator	6	6	6	0
84	Chemical Sprayer Operator	4	4	4	0
85	Burial Ground Attendant (Roster)	13	12	7	5
86	Refuse Collector (Roster)	133	131	127	4
	Welfare Department				
87	Principal Welfare Officer	0	0	0	0
88	Senior Welfare Officer	1	1	0	1
89	Welfare Officer	2	2	1	1
	PART TIME WORKERS				
90	Village Hall and T.V Attendant	2	2	2	0
91	Sewing Teacher (Personal) – 3 Session/week	0	0	0	0
92	Village Hall/Sub Hall Attendant	15	15	14	1
93	Library Attendant	2	2	2	0
94	Sanitary Attendant II	2	2	2	0

STAFF FOR THE PERIOD JULY 2021 – JUNE 2022		
	Male	Female
Full Time	268	62
Part Time	16	4

SENIOR MANAGEMENT TEAM

For Period July 2021 to June 2022

Administration Department	
The Chief Executive	Mr. Vinaye THAKOOR (with effect from 16 December 2020 to 11 March 2022) Mr Rishi Kumar NURSING (with effect from 13 March 2022 as at date)
Deputy Chief Executive	Mrs Bibi Farozia OOZEER (with effect from 15 September 2021 as at date)
Assistant Chief Executive	Mr Thigupta SOOKUN Mr. Shardhanand BEEHUSPOTEEA (with effect from 30 December 2020 as at date)
Local Disaster Management Coordinator	Mr Vipin HEERAH
Human Resource Management Officer	Mrs Anita Uma Devi CHUMROO (with effect from 03 June 2022 as at date)
IT Officer/Systems Administrator	Mr Irfaan HUSSEIN BHUGALOO
Safety & Health Officer /Senior Safety & Health Officer	Mrs Vidya KARUPUDAYYAN (with effect from 08 June 2016 to 27 June 2022) Mr Shanepeer Mohamed HOSSEN (with effect from 27 June 2022 as at date)
Human Resource Officer/Senior Human Resource Officer	Miss Luxmi Devi KUREEMUN
Finance Department	
Financial Controller	Mr Randipsingh BULDEWO
Principal Accountant	Mr Deepack RAMSURUN
Public Infrastructure Department	
Head, Public Infrastructure Department	Mr. Sobhanand JEETUN with effect from 16 December 2020 to 21 March 2022) Post Vacant as at date
Civil Engineer	Mr Tarachand JUGGOO
Chief Inspector of Works	Mr. Rajkumar DEENOO

Land Use & Planning Department	
Head, Land Use And Planning Department	Mr Yassim HOSENALLY
Planning and Development Officer	Mrs Dayawantee SIBURUTH (with effect from 08 March 2010 to 18 August 2021) Mr Ravin KAWOL (with effect from 18 August 2021 as at date)
Public Health Department	
Chief Health Inspector	Mr Navindranath LANGUR
Principal Health Inspector	Mr Ravichand MADHUB (with effect from 10 December 2015 to 17 September 2021) Mr Jean François Michael ENOUF (with effect from 17 September 2021 as at date)
Welfare Department	
Senior Welfare Officer	Mrs Sonia Devi PADAYACHY- COOPAMAH (with effect from 07 September 2015 to 03 June 2022) Post vacant as at date

Departments

Local Authorities have an organizational structure which enables them to fulfill their various roles. The organization is divided into various departments with specific responsibilities to facilitate administration and enable the local authority to provide its services effectively and efficiently to the satisfaction of the local community. The District Council has six departments as below:

- **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 proper functioning of the department. Decisions are taken by the Council and the Standing Committees and are implemented by the respective departments under the supervision of the Chief Executive who is the Responsible Officer. However, implementation of most of the decisions depends on the financial capability of the Council.

District Council and the Village Councils had to operate within the budgetary provision made for financial year 2021/2022 which was approved by the parent Ministry which is the Ministry of the Local Government and Disaster Risk Management.

PART II

Corporate Governance Report

Governance Structure

The District Council of Riviere du Rempart was established in January 2013, following the splitting of The District Council of Pamplemousses/ Riviere du Rempart. The Council has 19 Village Councils under its jurisdiction. Each Village Council has 9 democratically elected Village Councillors. As any Local Authority, the District Council of Rivière du Rempart is governed by the Local Government Act 2011 as subsequently amended and should also abide to all laws of Mauritius. It is committed to protect the purpose as well as the core values and principles governing its activities, consisting essentially of (1) delivery of services, (2) provision of basic infrastructures/amenities and (3) promotion of social, economic and cultural wellbeing of the local community. It is required to focus on its customers who are the inhabitants within its jurisdiction and in order to meet the expectation of its customers, the District Council is continuously improving its services.

Acting upon the principles of good governance, specifically ethical conduct, transparency and accountability, the District Council of Rivière du Rempart aims at fulfilling totally its responsibility for the public delivery of services and provision of infrastructure/amenities.

This Customer Charter of the Council sets out the commitment of the District Council of Rivière du Rempart to make all possible efforts to maintain itself into a transparent, accountable and customer friendly institution.

Structure of Board and its Committees

The District Council of Riviere du Rempart has 22 Councillors. District Councillors are representatives of the 19 Village Councils. District Council meeting is held at least once monthly and is presided by the Chairperson who has been elected among District Councillors. All policy decisions are taken by the Council and same is implemented by the administration.

The Council also set up statutory committees as stipulated by the law, and workings committees which contribute in the Council's efficiency, effectiveness and help to maintain transparency.

Employees of the Council

All employees of the Council are appointed by the Local Government Service Commission following report of vacancy from the Council. The duties and responsibilities of employees are specified in their respective scheme of service. Salaries and conditions of service are as per PRB Report. The performance of employees is monitored through the performance appraisal system. They are required to abide by the code of conduct of employees.

Risk Governance and Internal Control

The Council has the duty to maintain an effective Risk Management and Internal Control System. It has an Internal Control Section which is headed by a Principal Internal Control Officer who has the responsibility for the conduct of Internal Audit functions including Risk Management, System Evaluation, Operational Performance and Programme Based Audit for the Council. It is also required to provide recommendations on procedures that may be set up to mitigate risks and enhance transparency.

The Council in collaboration with ICAC, has also set up an Anti Corruption Committee to prevent corruption and sustain an integrity culture in the organisation. It has already submitted its Corruption Prevention Report (CPR) with recommendations on processes for issue of Building and Land Use Permit and allocation of stalls in markets. The implementation of same is being monitored by ICAC.

Reporting with Integrity

Both Financial Statements and Annual Reports are prepared and submitted to the Ministry of Local Government after approval of the Council and as per the Local Government Act 2011 as subsequently amended respecting the legal deadline for submission of same. The Financial Statement is prepared as per International Public Sector Accounting Standards (IPSAS). The accounts of the Council is audited by the Government Auditors.

Audit

An Audit Committee has been set up by the Council as required by the law. An audit committee is an independent structure. Its aim and function is to support the Chief Executive in the monitoring and reviewing of both the risk control and governance processes that have been established in the Council. An audit committee is an integral part of accountability and governance. It is appointed to support the Chief Executive in monitoring the corporate governance and control system at the Council. It assists the Chief Executive in ensuring that the most efficient, effective and economic risk control and governance processes are established. The following are the members of the audit committee:

Mr. Trigupta Sookun - Assistant Chief Executive – Chairperson

Mr. Ravichand Madhub – Principal Health Inspector – Member

Mr. Vipin Heera – Local Disaster Management Coordinator – Member

Mrs Sadhavi Chamilall – Senior Committee Clerk

Parent Ministry

The Ministry of Local Government and Disaster Risk Management which is the Parent Ministry, has an overview on the functioning of the District Council. Local Authorities are very often convened by the Ministry of Local Government and Disaster Risk Management to attend meetings whereby issues pertaining to the activities of local authorities are discussed. Moreover, Local authorities have to seek the approval of the Ministry for all important matters. This implies that the Parent Ministry maintain a certain level of control on local authorities.

PART III

MAJOR ACHIEVEMENTS

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 is divided into several sections with specific responsibilities 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***

These sections contribute in the smooth running of the department. Their achievements for the financial year 2021-2022 are as follows:

Internal Audit Section

Audit works have been completed as per the audit program for the year 2021/2022. The internal control system has been assessed and risk analysis performed. Amongst others the following areas have been audited:

Revenue

- Control on market fees as per the Local Government Act 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.
- On line payments (on a sample basis).
- Daily Cash and Cheque collection and deposit to bank.
- Bus Toll fees

Expenditure

- Audit of retiring benefits as per the Pay Research Bureau 2021 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 2021 and HRMM- 100% auditing performed.
- Auditing of payments pertaining to projects.

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.
- Supervision of end of year inventory for serviceable as well as unserviceable items, Village Councils' assets and office equipment.
- Annual stock take.
- 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

The Abraham Lincoln Public Library was set up in 1955. In accordance with the Section 55 of the LGA, the residents are entitled to join the library free of charge.

OBJECTIVE

- ❖ To provide information to the General Public to satisfy their informative, education and recreational needs.
- ❖ To provide support in research, consultancy and resource linkage for students & faculty of the educational institution.

Main Services:

- ❖ Loans of books and magazines (issue and return)
- **Renewals**

A maximum of three renewals per item is allowed. Renewals may be done by phone.

- **Reservations**

A reservation service is available for books. Only one item per borrower may be reserved at one time.

❖ Junior Section

“Junior Section” which has an estimated stock of 8250 books mainly in English and French is opened to children as from 04 -14 years old. The library holds a vast collection of fairy tales and classic literature books.



❖ **Adult Lending Service**

Being a public library, our subscribers have access to a wide variety of subjects. We have a collection of books and periodicals mainly in English and French. Two items may be borrowed by a library member for a period of 28 days. Fines are applicable for late return and Rs1/- is charged per item per day.



❖ **Reference Section**

Reference materials are meant for on-spot consultation only. Our stock consists of dictionaries (English and French), encyclopedias, non – fiction books and critical studies on English & French Literature for secondary school students. Students at university level also benefit from books on specific subjects: Human resource Management, Law, Business, Accounting, Medicine, Psychology and Communication.

❖ **Local History**

If someone needs books published by local authors, we have a Mauritiana collection which might help the person.

Recently the following books by local authors were purchased:

1. Child Protection – the New Laws.
2. Divorce and its implications.
3. L'absence – confinements lockdowns 2020-2021.
4. Mysterious Mauritius

❖ **Reading Room** (Local Newspapers and foreign magazines)



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

1.

	<u>YEAR JUL 2020-JUN 2021</u>	<u>YEAR JUL 2021-JUN 2022</u>
<u>New Subscribers</u>	104	114
<u>No. of users visiting the Library (Monthly)</u>	575	629

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 set up a law section. Foreign & Local Books are available for reference purpose only.

Occupational Health and Safety Section

In occupations, especially where an imminent hazard is absent, very often we forget that a healthy and secure environment is the fruit of a continuous and meticulous work.

Accidents at work make us recollect the dangers encountered by workers daily. In our commitment to achieve and maintain a low risk working environment the District Council of Riviere Du Rempart has an integrated strategic system of work.

As part of the Health and Safety Policy at the District Council of Riviere Du Rempart, any employee having any sort of grievance related to Safety and Health practices, has the opportunity to express his grievances directly to the Safety and Health Officer or through other Senior Officers. Along with the grievances, remedial actions may be proposed as well by the grievant. Corrective Action/Preventive measures are taken as required and the grievant informed accordingly.

Among the major achievements during the year 2021- 2022

Fire prevention talk by representative of Mauritius Fire and Rescue Services

Machinery inspection by registered Mechanical Engineer

Cholinesterase Test for the chemical herbicide team by private laboratory

Training on how to operate Compactor Scavenging Lorry

Noise Risk Assessment by private Health and Safety Consultants.

Continuous training for different grades of manual employees, among others:

- Plumbers
- Masons
- Burial Ground Attendants
- Electricians
- Refuse Collectors
- Welders
- Chemical Sprayerman
- Drivers
- Handy workers
- Gardeners

During the period July 2021 to June 2022;

- Six Safety & Health Committees were held
- Several site visits from the Occupational Safety & Health Inspectorate of the Ministry of Labour, Industrial Relations and Employment were received
- The Mauritius Fire and Rescue Services has visited the different premises of the Council.
- Injury cases at work place; 10
- Fire drill was done at the Administrative Building together with a demonstration of how to use a fire extinguisher.
- Vaccinations against Covid 19 to all employees.
- Medical Check up for all staff by the Ministry of Health and Wellness

Protective equipment issued to all categories of employees requiring same and regular visits effected on site to check usage.

Forthcoming Events :

- Vaccination programme for manual workers
- Medical check- up for maximum number of employees
- First aid course for majority of employees
- Fire Certificates for all buildings of the Council

The report highlights the work that has been undertaken during 2021-2022 to improve the management of Safety and Health in the Council. Progress is determined by revised inspection and assessment programs and ongoing training to improve visibility and awareness. The Council's Safety and Health Section continues to provide advice and guidance to staff to ensure they are able to meet the needs of the Council in its compliance with safety and health legislation, as well as continues to engage with other specialist services to assist in the development of future strategies.

IT section

The IT section is headed by the IT Officer / Systems Administrator who is assisted by the Assistant IT Officer. The IT Section is responsible for the functioning of all computer systems. It's primary responsibility is to look into matters pertaining to the introduction, development, deployment, maintenance and upgrading of Information Technology Infrastructures and is also called upon to play a vital role in advising the Council on IT related issues. With the greater emphasis on the computerisation of several activities and service delivery by the Council and with the implementation of I-Council in all local authorities the IT Section is being called upon to play a crucial role.

In order to better serve the employees and the clients, an effective IT infrastructure has been set up to provide a fast, reliable and secure system that can stay on top of the constant updates and innovations. The IT Section strives for continuous improvement in IT infrastructure management including networks, hardware, software, data backup, data recovery, security, servers, data and applications.

Various departments were able to adopt the "Work-from-Home" strategy during the Covid-19 period when sanitary conditions were imposed. This was made possible as the IT infrastructure set up was reliable, robust and efficient. The IT infrastructure has successfully provided the platform which has contributed in providing the public with a continuous and good quality service and in achieving the Council's goals, mission and vision.

Local Disaster Management Unit

Due to climate change, the risk for natural disasters has increased for Mauritius which is already experiencing extreme weather events such as flash floods.

Considering the consequences of climate change, local authorities 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 must 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. They should aim at reducing the negative impacts of climate change on economic, social physical and environmental assets.

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, (LDRRMC) 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.

The LDRRMC set up at the District Council of Rivière du Rempart is chaired by the Chairperson of the District Council. Its mission is to work towards 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 (NDRRMC), the Local Disaster Risk Reduction & Management Committee (LDRRMC) at the level of the District Council was engaged, in 2021/2022, in disaster management activities in order to mitigate and respond to the identified threats of natural disasters.

(i) Activation of LEOC (Local Emergency Operation Command) 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
06 th Jan 2022	Heavy Rainfall
01 st , 2 nd , 3 rd , 4 th Feb 2022	Intense Tropical Cyclone Batsirai
19 th , 20 th , 21 th & 22 nd Feb 2022	Intense Tropical Cyclone Emnati

(ii) Contingency Plan

One of the main priorities for the Council's LDRRMC is preparedness for specific disasters. A School Emergency Response plan for the Le 'Pommier' Pre-Primary School is under the preparation/drafting stage.

(iii) 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. The vulnerable communities have been sensitized on the preparedness and precautionary measures for multi-hazards through the distribution of flyers.

(iv) Survey of dangerous trees

A survey of dangerous trees was carried within the jurisdiction of Riviere du Rempart along classified road in collaboration with the Conservator of Forests. A total number of 28 dangerous trees which represent an imminent hazard on the classified road was identified. The Road Development Authority was requested for looping/felling of the trees.

(v) Refresher Course for Community Disaster Response Team (CDRT)

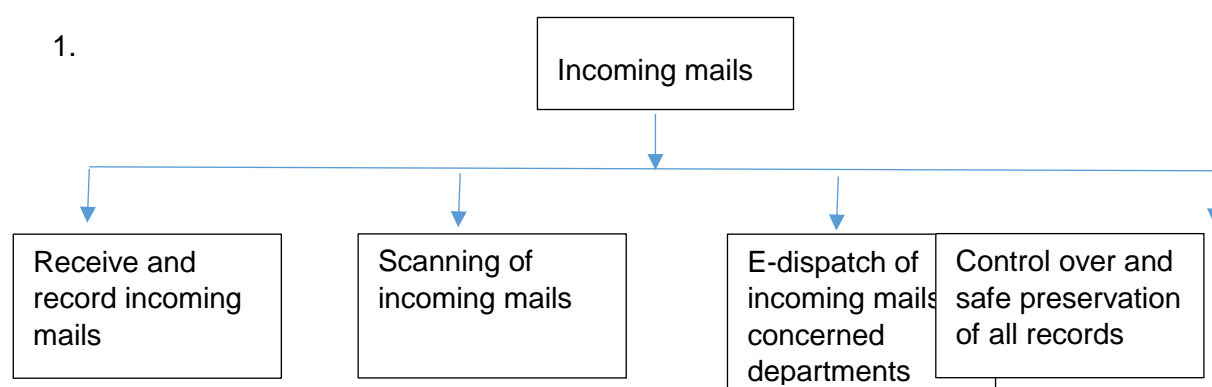
A refresher course for the CDRT members was organized by the National Disaster Risk Reduction and Management Centre (NDRRMC) in collaboration with Riviere du Rempart District Council whereby CDRT members of Cottage and L`Amitie/Gokhoola participated in the programme. The participants were trained on rope handling, rescue at sea and fire safety measures.

Central Registry

The Central Registry is the place where all official records of the Council are kept. Registry is the nerve centre of the Council. It assists officers of the Council in performing their duties by providing information whenever required and dealing with all correspondences.

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 July 2021 – June 2022 are found below:

Details	Approx. (No.)
Incoming Correspondence	10,600
Outgoing Correspondence	1500
Existing files	502
New files created	7
No. of letters franked	17,000

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 01st July 2021 to 30th June 2022, this Council attended 594 complaints and these tickets were closed whereas 97 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. It has been observed that request for fixing of new lanterns have decreased due to the fact that the District Council had already allocated street lanterns to all Villages.

With sanitary restrictions due to Covid-19, the Task Force Committee for Constituency No.6 and 7 has not been held on a regular basis as in the past. The focal point was providing feedback to CAB officers on management of complaints. Complaints were attended by respective agents.

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 107 staff members and 243 manual workers from July 2021 to June 2022.

Department	Adminis tration	Finance	Public Infrastructure	Land Use & Planning	Public Health	Welfare	Part time Workers	Total
Recruitment	-	-	-	-	-	-	1	1
Appointment	2	-	-	-	3	2	-	7
Promotion	-	2	-	1	-	-	-	3
Retirement	2	-	4	-	6	1	-	13
Dismissal	-	-	-	-	-	-	-	-
Youth Empowerment Programme (YEP)	1	1	-	-	1	-	-	3

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 2021/2022.

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	Sixty three (works/goods/services)
Open Advertised Bidding (OAB)	Three (works)
Quotations for low value items	Ninety 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 2021/2022.

CONTRACT AWARDED PERIOD JULY 2021-JUNE 2022

SN	REFERENCE	PROJECT	CONTRACT VALUE (RS)
1.	RFQ 68/20-21	Construction of Shelter at Roches Noires	2,062,500.00
2.	RFQ 71/20-21	Upgrading of Amaury Cemetery	448,200.00
3.	RFQ 74/20-21	Upgrading of Cap Malheureux Cemetery	117,300.00
4.	RFQ 75/20-21	Construction of Boundary Wall at DC Premises	3,300,000.00
5.	RFQ 76/20-21	Painting of Village Hall at Grand Bay	250,400.00
6.	RFQ 77/20-21	Upgrading of Electrical Network at DC Headquarters	2,864,362.50
7.	RFQ 81/20-21	Supply of Removal Children's Play Equipment	695,060.00
8.	RFQ 01/21-22	Supply of LED Bulbs	Rate Basis
9.	RFQ 04/21-22	Supply of Handrails in Villages	Rate Basis
10.	RFQ 08/21-22	Extension of Street Lighting Network	Rate Basis
11.	RFQ 20/21-22	Upgrading of Riviere du Rempart Market	3,082,575.00
12.	RFQ 24/21-22	Upgrading of Pointe des Lascars Cemetery – Parking Space	1,075,250.00
13.	RFQ 25/21-22	Upgrading of Utilities at Pointe des Lascars	365,700.00
14.	RFQ 29/21-22	Supply of Household Bins	3,461,500.00
15.	RFQ 37/21-22	Construction of Covered Pyre at Poudre D'Or Cremation Ground	2,648,450.00
16.	RFQ 41/21-22	Construction of Cloakroom at Cottage	1,994,100.00

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 the whole year, the department has been able to implement 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 were put on hold due to another outbreak of covid-19 in Mauritius. However, while maintaining all sanitary conditions that prevailed the following activities were organized in 2021-2022.

SN	Month	Event
1	July 21	Cheque Remittance to Mandirams
2	Aug 21	Regional Task Ganesh Chaturthi Inauguration of Foot Five @ Poudre D'Or Hamlet Inauguration of parking space at Cap Malheureux
3	Oct 21	Reception of Laureate Inauguration of New DCRR Office Block Garlanding Ceremony of Gandhi Inauguration of La Clémence & Riv. Du Rempart Mini Soccer Pitch
4	Jan 22	Regional Task Force Cavadee 2022
5	March 22	Flag Raising Ceremony at DCRR

		International Women Day Workshop by Ombudsperson for Children – Talk by Mrs. Rita Venkatasawmy
6	April 22	Distribution of Drawing Packs & Lunch to Children of PPS Cap Malheureux & Piton
	May 22	Mother's Day Celebration for employees of DC



THE LAND USE AND PLANNING DEPARTMENT

The Land Use and Planning Department is responsible for all matters pertaining to development of land with respect to:

- (i) Construction of boundary walls along public roads
- (ii) Construction of buildings for various uses (residential, commercial services, Industrial and Sui-Generis)
- (iii) Excision/Division of land among heirs/Ascendants /Descendants subject to Morcellement Act.
- (iv) Conversion of buildings from one cluster to another.

Brief on Land Use and Planning Department

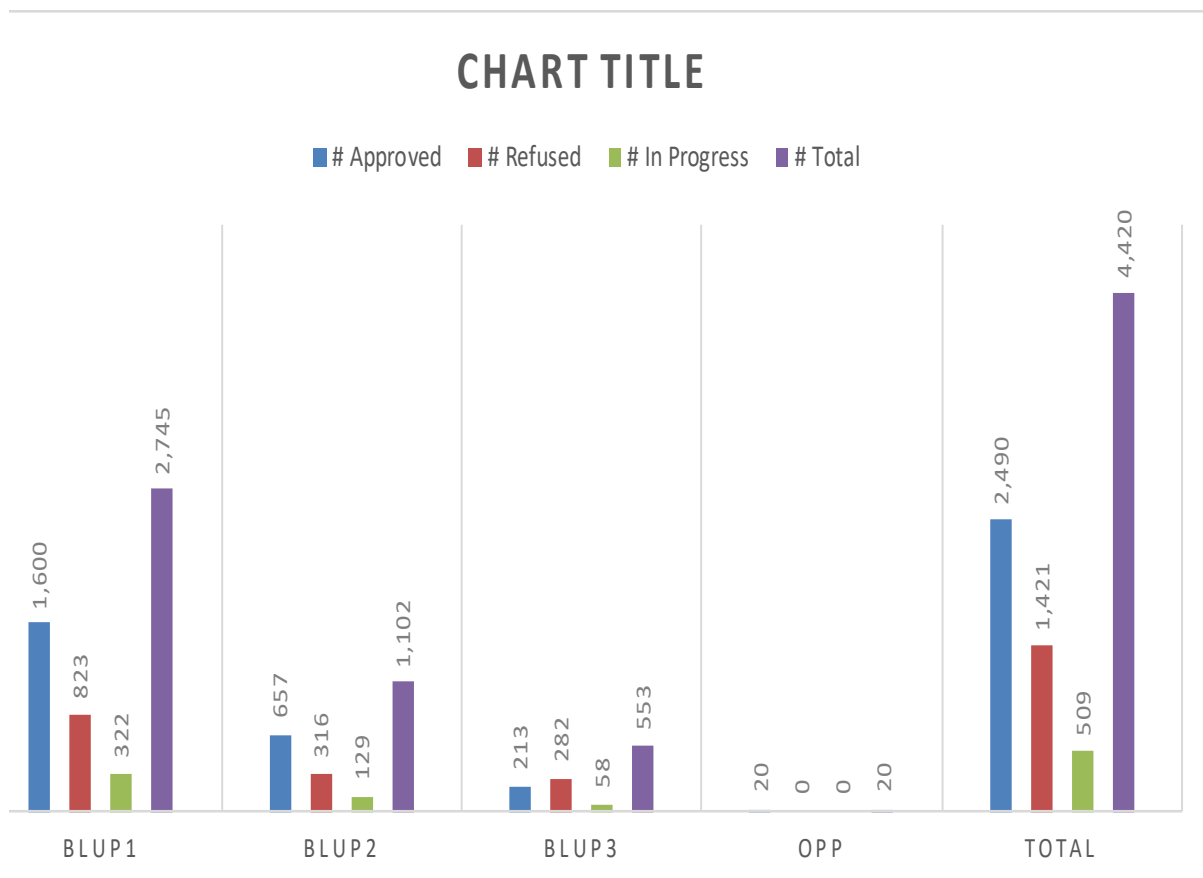
For the year 2021/2022 the Land Use & Planning Department has processed 4,420 applications for both Building and Land Use Permits and Outline Planning Permission, being the highest number of applications processed among all the Local Authorities.

Despite the limited number of Inspectors, the Council is making its target to process all application within the prescribed delay.

The Land Use and Planning Department is also monitoring complaints and many notices for illegal development are being issued. Those not complying to the notices are being prosecuted.

Building & Land use Permits: Jul 1, 2021 to Jun 30, 2022

Permit Type	# Approved	# Refused	# In Progress	# Total
BLUP1	1,600	823	322	2,745
BLUP2	657	316	129	1,102
BLUP3	213	282	58	553
OPP	20	0	0	20
Total	2,490	1,421	509	4,420



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:

	Budgeted Rs	Actual Rs
New roads and Resurfacing	2,600,000	2,600,000
Street Lighting Network	4,500,000	4,500,000
Acquisition of Street Lanterns	5,000,000	5,000,000
Supply of handrails in villages	1,500,000	1,500,000
Fencing of Open Pyre at Mapou Cremation Ground	1,000,000	1,000,000
Permanent Water Supply at New Goodlands Market	400,000	400,000
Construction of Cloakroom at Futsal Cottage	2,000,000	2,000,000
Total	17,000,000	17,000,000

Projects funded under the National Environment Fund

Projects	Budget	Actual
	Rs	Rs
Construction of Absorption Drains	24,988,900	0
Cleaning of drains and rivers/rivulets		
Collection of Bulky and E-Waste & Cleaning of Bareland		
World Clean-up Day		
Embellishment Activities		

Emergency Recovery Projects	FY 2021-22	
	Rs	Rs
Projects	Budgeted	Actual
Lighting of Football Ground at Plaine des Roches	3,500,000	3,327,500
Fencing of Amaury Football Ground	4,000,000	3,999,100
Upgrading of District Council Premises	8,025,000	5,933,0967
Extension of Footpath and Handrails at Cottage	3,000,000	3,000,000
Construction of Jogging Track at Cottage	1,500,000	1,376,550
Construction of Shelter at Roches Noire Village Council	2,100,000	1,768,421
Construction of Mini Soccer at Riviere du Rempart	1,500,000	1,704,000
Fire Safety Measures for the DC and VC buildings	4,000,000	2,000,000
Upgrading of Public Sites and Buildings	3,500,000	3,500,000
Provision of Modernise Bus Shelters and Decorative Lights	2,700,000	2,700,000
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	2,700,000
Construction of Parking Space at Pointe des Lascars	1,500,000	1,075,250
Total	40,725,000	27,798,501

Key Public Infrastructures

The construction of the new market and traffic centre at Goodlands is 80% completed and it is expected to be completed by the end of year 2022. The project was delayed due to the COVID 19 pandemic. The expected cost of the project is around Rs 317.4 M.

The design for the construction of a multipurpose hall at Riviere du Rempart is also under progress. The estimated cost of the project is around Rs 50 M. The project is expected to be completed in 2024.

Projects	Budget	% Completed	Expenditure As at 30 June 2021
Construction of Market & Traffic Centre at Goodlands	317,400,000	80	202,341,075
Construction of Multipurpose at R du Rempart	50,000,000	8.5	4,267,500

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, thus ensuring the creation, promotion and maintenance of a salubrious environment in the District.

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 comprises of a team of one driver, one Field Supervisor, and 6 – 7 Refuse Collectors. Each team services about 1100 households/commercial premises per week. Five (5) tipper lorries and six (6) compactors were in use with 128 Refuse Collectors, 11 Field Supervisors and 11 Drivers in the year 2021-2022. 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. Scavenging Services were provided as per the established programme of work. Since June 2022, twice weekly services have been provided in six (6) villages, namely at The Vale, Roche Terre, Cottage, Piton, Plaine des Roches and Belle Vue Maurel.

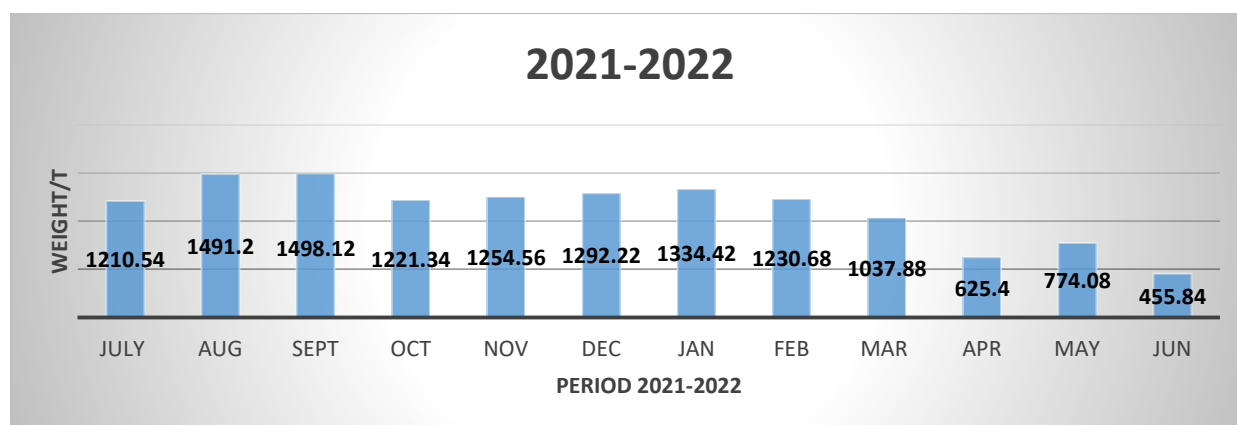
○ Waste collection data 2021/2022 (In-house)

The input of all data was done in a sheet of specific format.

The number of trips of wastes collected and conveyed to Transfer Station of Poudre D’Or was around 7020. The amount of waste collected by in-house and contract out service are shown below:

(i) PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2021/2022

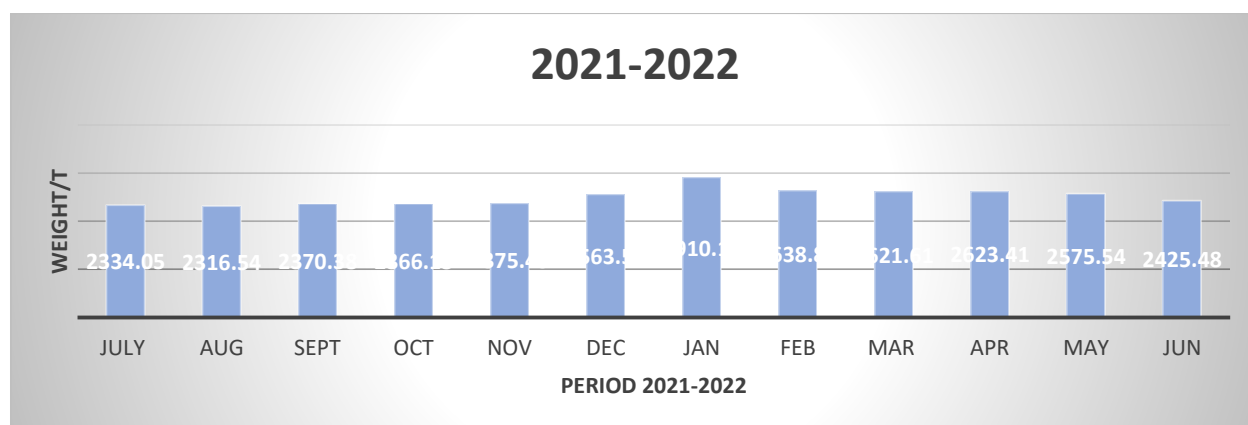
PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2021/2022												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
WEIGHT/T	1210.54	1491.2	1498.12	1221.34	1254.56	1292.22	1334.42	1230.68	1037.88	625.4	774.08	455.84
TOTAL WEIGHT/T	13426.28											



(ii) PERFORMANCE BY CONTRACT OUT SCAVENGING SERVICES-2021-2022

Services provided at – 1. Goodlands, 2. Grand Baie, 3. Cap Malheureux ,4. Riviere du Rempart

PERFORMANCE BY CONTRACT OUT SCAVENGING SERVICES-2021-2022												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
WEIGHT/T	2334.05	2316.54	2370.38	2366.15	2375.4	2563.57	2910.14	2638.85	2621.61	2623.41	2575.54	2425.48
TOTAL WEIGHT/T	30121.17											



Furthermore, special collection, cleaning and carting away of solid waste were effected as per request of task force in relation to different festivals like Cavadee, Maha Shivratri, Shab-e-barat, Ganesh Chaturthi, Ganga Asnan among others. For Eid-Ul Adha festival, special arrangements were made for collection of 16 trips of offals.

○ **Batsirai cyclone**

Following the passage of cyclone Batsirai in February 2022, collection and carting away of green waste were effected by Maxi Clean Co. Ltd at Goodlands, Coastal region of Grand Baie and Riviere du Rempart. Number of trips were around 175.

As regards to collection by inhouse team in the remaining 15 villages, the number of trips were around 62.

Additional funds were provided by Ministry of Local Government and Disaster Risk Management for payment of carting away of post cyclonic waste and purchase of tools amounting to Rs 795,200.



Cleaning after passage of cyclone

- **Herbicide spraying**

Herbicide spraying was effected by four (4) 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 and which covered the said villages including cemeteries.



Motorised herbicide spraying

- **Felling/Lopping of branches**

The respective team of scavenging service was provided with a pole pruner, under the responsibility of its Field Supervisor. Lopping works were performed along non-classified roads of villages.

As regards to felling of trees representing potential danger, same were outsourced.



Felling of tree



Lopping of branches

- **Cleaning of Barelands**

Surveys revealed that there were about 1,430 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 were 104. As regards to unknown owners such plots are partly sheared and cleaned.



Cleaning of Bareland

- **Clean-up Campaigns and embellishment**

All activities were performed upon availability of special funds to a tune of Rs 1.5 M.

Meeting was convened with all stakeholders and private sectors as well as inhabitants of respective villages . The main aim was to clean and embellish the District Area. Special cleanups were carried out at Grand Baie, Poudre D’or Hamlet, Poudre D’or village, Mapou, Cottage, Daruty forest and Rivière du Rempart in collaboration with private stakeholders. Plants were offered by Endemika nursery.



Clean up at Daruty





Embellishment at Mapou Health Track



- **Bulky Waste collection campaign**

On a twice yearly basis the collections were effected in October 2021 and May 2022. All nineteen villages were covered and funds were provided by the Ministry of Local Government and Disaster Management. A total of 307 trips representing around 414 Tons were collected.

Bulky waste collection



○ Pest Control

Bids were launched for the provision of Pest Control services. All Council's buildings were provided with such services.



• Fixing of “NO DUMPING” plate

Seven (7) such plates were fixed at strategic places to sensitize the public to keep their environment clean.

B. Cleaning of Drains/Rivers

In order to reduce flood risks, the Public Health Department should ensure that all drain network consisting of covered and open drains are kept clean at all times. 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 2,097,767. The extent covered was around 13.7 km.



Cleaning of Covered drains



Cleaning of covered drain with excavator

(b) Open Drain

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



Cleaning of open drain manually

(c) Cleaning of rivers.

This work was carried out by in house team covering an extent of 900 m mainly near bridges. Same was done during normal working hours.



Cleaning at La Clemence

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 seven (7) 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 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 completed by end of the year 2021.

The services provided to the public were as follows:

<i>SN</i>	<i>SERVICES</i>	NORMAL CASES	COVID CASES	TOTAL
1	INCINERATIONS	207	69	276
2	CREMATIONS	389	1	390
3	BURIALS	82	26	108

Burials and incinerations of corpse resulting from Covid-19 were effected free of charge as per instructions received from the parent Ministry. Furthermore, all sanitary protocols were followed and special protective equipment were provided to all labourers.

It was ensured that graves were at all times 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

The Riviere du Rempart market was under renovation as from March 2021 up to mid of June 2021. It reopened at the end of July 2021.

As from March 2021, the single use plastic bag in force was extended under the Environment Protection (Banning of Plastic Bags) Regulations 2020 which stipulates that *no individual shall possess, use, sell, distribute, non-biodegradable plastic bags: -*

- 1. roll-on plastic bags;*
- 2. pocket type small plastic bags commonly used for “dholl-puris” and “fruits confits” among others.*

Several joint visits were effected with Police de L’environnement to enforce same in both markets.

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 be completed as scheduled. It is now expected to be completed by end of 2022.

Amount due, for stall fees were recouped through Small Claim Tribunal and Attorney’s service in certain cases.

Regular cleaning and sanitization were effected in both markets.



Sanitisation of market stalls

E. Advertising panel

Surveys were carried out and fees regarding advertising panels were collected. A sum of Rs 3,391,993 was collected for the said financial year.

G. Bus Toll

Fifteen (15) cases were prosecuted to recoup arrears.

H. Maurifacilities Management Co Ltd

14 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)**
- **Environment Protection (Banning of Plastic Bags) Regulations 2020**

VILLAGE COUNCILS

Introduction

The District Council of Rivière du Rempart has 19 Villages under its jurisdiction. 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, a 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 Village Council, two representatives are elected as District Councillors. The Village 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 discussed at the Village Council meetings to reach a decision. Decisions taken at Village Council levels may be implemented by the Village Council depending on its budget. However, decisions related to services and projects are referred to the District Council for consideration and implementation. Information provided by Village Councils enable the District Council to take decisions which would meet the expectation of the villagers and provide them with a better living environment.

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. Due to Covid-19 Sanitary restrictions, many Village Councils were not able to organised any major events. They therefore opted to renew their existing assets with the budget allocated to their respective Council.

Village Council meetings are conducted on a monthly basis where all the activities to be organised are approved and complaints regarding any issue in the villages are considered and 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 and other stakeholders 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 2021-2022	Amount spent on Code Social, Cultural and Sports Activities	Utilities
1	AMAURY	75,000	74,930	0
2	AMITIE/GOKHoola	70,000	70,000	3,380
3	BELLE VUE MAUREL	100,000	97,487	3,657
4	CAP MALHEUREUX	100,000	99,844	8,056
5	COTTAGE	85,937	85,097.50	7,593
6	ESPERANCE TREBUCHET	75,000	75,000	5,405
7	GOODLANDS	220,000	219,034	3,480
8	GRAND BAIE	200,000	199,148	17,076
9	GRAND GAUBE	125,000	124,426	2,740
10	MAPOU	70,000	69,823	14,656
11	PETIT RAFFRAY	175,000	172,245	7,341
12	PITON	100,000	98,777.50	12,251
13	PLAINE DES ROCHES	75,000	74,955.50	9,033
14	POUDRE DOR HAMLET	75,000	74,412.50	23,893
15	POUDRE DOR VILLAGE	85,000	84,435.25	3,191
16	RIVIERE DU REMPART	200,000	199,974	12,132
17	ROCHE NOIRE	100,000	98,856	14,416
18	ROCHE TERRE	75,000	65,800	2,504
19	THE VALE	75,000	74,800	17,553

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 water consumption bill and the monthly allowances paid to Village Councillors.

Election of Chairperson and Vice Chairperson

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

TABLE 2

NUMBER OF MEETINGS HELD DURING PERIOD 01 July 2021 to 30 June 2022

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

PART IV

STRATEGIC DIRECTION

In order to provide a safe living environment and to enhance the quality of life of the inhabitants the Council is continuously embarking on new projects and development within its jurisdiction.

New Projects:

To be inaugurated

1. New Market Fair and Traffic Centre at Goodlands
2. Mini soccer pitch at Piton
3. Mini Soccer pitch at Vale
4. Mini Soccer pitch at Grand Baie

Under preparation

1. New incinerator project at Haute Rive
2. Construction of Multi-Purpose Complex at Goodlands
3. Construction of Multi-Purpose Complex at Riviere du Rempart
4. Multi-Purpose building at Amaury including Village Hall
5. Multi-Purpose building at Amitie-Gokhoola including village hall

Development in the Council area

1. Construction of Drains
2. Construction of roads

Improvement of Quality of Life of Inhabitants/Safer environment etc

1. Creation of garden/green space
2. Placing of street lighting
3. Creation of multi sports and recreational facilities in collaboration with other Government partners.

PART V

FINANCIAL STATEMENTS 2021-2022

TABLE OF CONTENTS FOR FINANCIAL STATEMENTS

	Pages
STATEMENT OF FINANCIAL POSITION	70
STATEMENT OF FINANCIAL PERFORMANCE	71
STATEMENT OF CHANGES IN NET ASSETS / EQUITY	72
CASH FLOW STATEMENTS	73
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT	74-75
ACCOUNTING POLICIES	76-109
NOTES TO THE FINANCIAL STATEMENTS	110-132

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	<u>Notes</u>	<u>30 June 2022</u>	<u>30 June 2021</u>
		<u>RS</u>	<u>RS</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalent	7	51,200,515	31,171,604
Receivables from non-exchange transactions	8	37,417,161	45,843,211
Receivables from exchange transactions	8	6,626,466	5,210,819
Inventories	9	1,701,489	2,206,903
Total Current Assets		<u>96,945,631</u>	<u>84,432,537</u>
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	874,935,887	737,639,315
Investment Property	5	18,688,880	19,855,592
Intangible assets	6	-	10,058
Receivables from non-exchange transactions	8	4,252,621	3,658,327
Total Non-Current Assets		<u>897,877,388</u>	<u>761,163,292</u>
TOTAL ASSETS		<u>994,823,019</u>	<u>845,595,829</u>
LIABILITIES			
CURRENT LIABILITIES			
Payables from exchange transactions	10	65,151,234	49,424,547
Payables from non-exchange transactions	11	-	260,000
Prepayments	12	457,845	219,300
Borrowings	13	924,000	368,370
Employee benefit obligation	15	22,350,052	16,729,731
Total Current Liabilities		<u>88,883,131</u>	<u>67,001,948</u>
NON-CURRENT LIABILITIES			
Borrowings	13	7,653,221	9,915,944
Non-exchange deferred Income	14	684,359,694	553,944,775
Employee benefit obligation	15	545,504,149	398,184,454
Total Non-Current Liabilities		<u>1,237,517,064</u>	<u>962,045,173</u>
TOTAL LIABILITIES		<u>1,326,400,195</u>	<u>1,029,047,121</u>
NET LIABILITIES		(331,577,176)	(183,451,292)
Accumulated deficit		(638,622,235)	(484,398,796)
Reserves	16	307,045,059	300,947,504
TOTAL NET EQUITY		<u>(331,577,176)</u>	<u>(183,451,292)</u>

Approved by Council at its meeting of 28 September 2022

Prembhoodas Ellayah
CHAIRMAN

Rishi Kumar Nursing
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 2022

	<u>Notes</u>	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Revenue from Non-Exchange Transactions			
Trade Fees	17	27,611,000	29,107,750
Government Grant	20	401,810,251	374,396,221
Fines, Penalties and Levies	18	4,598,148	2,519,215
Other revenue	21	3,271,783	3,309,551
		<u>437,291,182</u>	<u>409,332,737</u>
Revenue from Exchange Transactions			
Building & Land Use Permit Fee		16,512,121	11,695,119
Rent Income	22	7,099,422	5,436,548
Interest Income	23	316,735	291,438
Other Revenue	24	2,811,716	2,546,084
		<u>26,739,994</u>	<u>19,969,189</u>
Total Revenue		<u>464,031,176</u>	<u>429,301,926</u>
Expenses			
Compensation of Employees	26	195,380,389	167,439,390
Remuneration of Councillors		5,683,781	4,867,500
Utilities	27	31,420,555	31,433,908
Motor Vehicle Expenses	28	6,441,104	5,481,395
Repairs and Maintenance	29	8,189,069	9,751,860
Cleaning Services	30	114,919,171	103,150,986
Grants and Subsidies	31	13,249,464	12,373,195
Professional and legal fees	32	1,047,185	738,607
Finance Cost	33	593,186	644,655
Other Goods and Services	34	7,240,792	7,456,136
Depreciation and Amortisation charges	4, 5 & 6	89,483,746	80,718,157
Total Expenses		<u>473,648,442</u>	<u>424,055,789</u>
(Deficit)/surplus		<u>(9,617,266)</u>	<u>5,246,137</u>
Other Gains / (Losses):			
Gain on sale of assets	25	90,000	946,254
(Deficit)/ surplus for the year		<u>(9,527,266)</u>	<u>6,192,391</u>

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 2022

	Passage Fund	Fair Value Reserve	Land Revaluation Reserve	Accumulated Deficit	Total
	RS	RS	RS	RS	RS
Balance At 01 July 2020	3,727,535	3,941,253	293,198,886	(440,218,480)	(139,350,806)
Surplus for the year	-	-	-	6,192,391	6,192,391
Re-measurement of net defined benefit liability	-	-	-	(50,292,877)	(50,292,877)
Transfer from accumulated surplus	79,830	-	-	(79,830)	-
Balance At 30 June 2021	3,807,365	3,941,253	293,198,886	(484,398,796)	(183,451,292)
Balance At 01 July 2021	3,807,365	3,941,253	293,198,886	(484,398,796)	(183,451,292)
Deficit for the year	-	-	-	(9,527,266)	(9,527,266)
Re-measurement of net defined benefit liability	-	-	-	(144,596,425)	(144,596,425)
Revaluation surplus	-	-	5,997,807	-	5,997,807
Transfer from accumulated surplus	99,748	-	-	(99,748)	-
Balance At 30 June 2022	3,907,113	3,941,253	299,196,693	(638,622,235)	(331,577,176)

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 2022

	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts		
Building And Land Use Permit Fee	16,512,121	11,369,151
Finance income	86,396	232,987
Reccurent Government Grant	299,271,319	280,600,000
Other Government Grant	178,480,517	90,147,456
Other income	6,510,938	4,975,805
Rent Income	6,169,185	7,693,440
Fines, Penalties and Levies	4,284,698	1,928,540
Trade Fees	29,017,875	28,496,375
TOTAL	<u>540,333,048</u>	<u>425,443,754</u>
Payments		
Compensation of employees	(201,590,677)	(133,386,059)
Goods and services	(165,937,080)	(143,652,748)
Grants and Subsidies	(426,000)	(1,091,567)
Finance cost	(496,650)	(449,220)
Rent paid	(106,000)	(95,000)
Other payments	(7,144,793)	(31,149,647)
TOTAL	<u>(375,701,200)</u>	<u>(309,824,241)</u>
Cash flow from operating activities	164,631,848	115,619,513
CASH FLOWS FROM INVESTING ACTIIVITIES		
Purchase of property, plant and equipments	(142,128,187)	(114,381,927)
Net advance of car loan to staff	(1,820,189)	(1,050,211)
Net cash flow used in investing activities	<u>(143,948,376)</u>	<u>(115,432,138)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of borrowings	(924,000)	(924,000)
Increase In deposits	269,439	306,495
Net cash flow used in financing activities	<u>(654,561)</u>	<u>(617,505)</u>
Net increase/(decrease) in cash and cash equivalents	20,028,911	(430,130)
Cash and cash equivalents at beginning of year	<u>31,171,604</u>	<u>31,601,734</u>
Cash and cash equivalents at end of year	<u>51,200,515</u>	<u>31,171,604</u>

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 2022

	Original Budget RS	Actual RS	Performance Difference RS
RECURRENT BUDGET			
<u>REVENUE</u>			
Trade Fees	27,000,000	29,017,875	2,017,875
Building And Land Use Permit Fee	11,800,000	16,512,121	4,712,121
Government Grant	250,000,000	250,000,000	0
Rendering Of Services	4,063,100	6,510,938	2,447,838
Finance Income	130,000	86,396	(43,604)
Rental Income	5,560,000	6,438,624	878,624
Fines, Penalties And Levies	100,000	4,284,698	4,184,698
TOTAL REVENUE	298,653,100	312,850,651	14,197,551
<u>EXPENDITURE</u>			
Compensation Of Employees	(147,417,490)	(201,590,677)	54,173,187
Goods and services	(192,524,610)	(167,101,557)	(25,423,053)
Grants and Subsidies	(426,000)	(426,000)	0
Rent paid	(120,000)	(106,000)	(14,000)
Finance Cost	(496,650)	(496,650)	0
Property, Plant and Equipment	(1,575,000)	(1,458,072)	(116,928)
Advance Car loan to Employees	(1,000,000)	(1,820,189)	820,189
Government Loan Reimbursed	(924,000)	(924,000)	0
TOTAL EXPENDITURE	(344,483,750)	(373,923,145)	29,439,395
Shortage of Fund for the year	(45,830,650)	(61,072,494)	(15,241,844)
Additional grant in aid		57,649,201	
Final Shortage of fund for the year		(3,423,293)	
<u>EXTRA BUDGETARY FOR COMMUNITY PROJECTS</u>			
<u>REVENUE</u>			
Local Development Projects	17,000,000	4,692,630	(12,307,370)
Local Development Projects - Specific Grant	250,963,876	90,942,412	(160,021,464)
Economic Recovery Programme -COVID 19	68,749,897	61,902,980	(6,846,917)
National Environment & Climate Change Fund	5,500,000	9,936,068	4,436,068
National Development Unit	8,333,333	1,660,600	(6,672,733)
Post Cyclone Batsirai cleaning	1,440,000	967,945	(472,055)
	351,987,106	170,102,635	(181,884,471)
<u>EXPENDITURE</u>			
Property, plant and equipment	(93,578,525)	(54,958,807)	(38,619,718)
Local Development Projects - Specific Grant	(250,963,876)	(85,711,308)	(165,252,568)
Grant for cleaning	(4,520,667)	(3,528,333)	(992,334)
Post Cyclone Batsirai cleaning	(1,440,000)	(967,945)	(472,055)
Water supply to the site of construction of Goodlands Market	(225,123)	(225,123)	-
Uplifting of Village Halls and other Council structures	(1,258,915)	(1,258,915)	-
	(351,987,106)	(146,650,431)	(205,336,675)
	(45,830,650)	20,028,911	8,210,360

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2022

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

- (i) Extra budgetary provision was made available to Council under Local Development Projects, Emergency Recovery Programme in the context of COVID 19, National Development Unit and National Environment and Climate Change Fund for the implementation of mainly specific capital projects.
- (ii) The performance differences in revenues and expenses were due to inappropriate estimation of budgetary provisions made by the Central Government in the approved estimates under Section 85 of the Local Government Act 2011.
- (iii) Some projects funded under the Local Development Projects and Emergency Recovery Programme were not yet completed on 30 June 2022.
- (iv) A revised budget estimates for 2021-22 was submitted for approval under Section 85(3)(b), however an additional grant of Rs 49,271,319 was provided to implement the PRB 2016 and finance of CSG and shortages.

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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES

1.1 BASIS OF REPORTING

(i) 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.

(ii) 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.

(iii) Reporting Date

The financial reporting period of the Council was for the twelve months ended 30 June 2022.

1.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

The financial statements of the District Council of Riviere du Rempart have been prepared under the historical cost convention, unless stated otherwise; under the accrual basis of accounting, 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 applied consistently throughout the financial year and to the previous years. The cash flow statement has been prepared using the direct method.

Where necessary and where applicable, comparative figures have been re-stated to conform to changes in presentation and accounting policies in the current year.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1. SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION - CONTINUED

IPSAS Standards and Summary of Amendments to IPSASs

The tables below set out the recent newly pronounced standards which have been adopted together with all previous standards issued in the preparation of the financial statements 2021-22, wherever applicable.

Standards	Pronouncement	Effective date	Comply as from
IPSAS 41	Financial Instruments	1 January 2023	FY 2018-19
IPSAS 42	Social Benefits	1 January 2023	FY 2018-19

1.3 CONSOLIDATION OF FINANCIAL STATEMENTS

Controlled Entities

Controlled entities are those over which the Council has control such as power to govern and direct the operation, financial and non-financial activities of the controlled 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 the 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. The relationship is reassessed whenever there is indication of changes in power.

Such relationship to not exist between the Village Councils and the District Council since the day-to-day administrative, operational and financial activities are controlled by the Village Council. The Ministry responsible for local government allocates and approves the budget estimates of Village Councils, issue operational directives and financial instructions.

While such relationship exists between the Central Government and the Local Authorities. The Central Government has the power to amend the Local Government Act, issue directives and financial instructions, approve Council's budget estimates and provide with resources.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 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.

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.

(a) Revenue from Exchange Transactions

(i) Rental income

Rental income arising from operating leases on investment properties, lease of Council's buildings and markets stall fee. and rental from Council's building are accounted for on a straight-line and accrual basis over the lease terms.

(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 actually 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 are being complied and an occupation certificate is issued after the erection of the building.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(a) Revenue from Exchange Transactions – continued

(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 yield method based on the market rate of interest. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount.

(iv) Rendering of Services

Revenue from rendering of services is recognized by reference to the stage of completion and the latter is measured by reference to the service actually provided to date as a percentage of the total services to be performed.

Burial and incinerator fees are recognized on a cash basis when the service is actually provided and the payment is received.

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, trade and market fees are recognized separately under fines, penalties and levies in the statement of performance.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(a) Revenue from Exchange Transactions – continued

(v) Sale of Goods

Revenue from sale of goods is recognized when the significant risks and rewards of ownership has been transferred to the buyer and goods has been delivered.

(b) 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. Surcharge is recognized under Fines and Penalties in the statement of financial performance.

Following amendment made to the Local Government Act 2011, as from 1st 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 1st January 2020 (Budget Speech 2021 Paragraph 255(c.)).

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(b) Revenue from Non-Exchange Transactions - continued

(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 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.

Grant-in-aid is received as compensation to meet expenses 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 accounted as stated above.

(iv) 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(b) Revenue from Non-Exchange Transactions - continued

(v) 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.

(vi) Debt Forgiveness

Revenue is recognized in respect of debt forgiveness when the former debt no longer meets the definition of a liability or satisfies the criteria for recognition as a liability. Revenue is measured at the carrying amount of the debt forgiven.

(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, the fair value is deferred.

(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.

(ix) Fines, Fees and Penalties

Fines and Penalties are recognized when it is probable that future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably. A penalty of 50% is levied on late payment of bus toll, market stall fee and trade fee. As per Section 127(1)(a) of the Local Government Act (Amended) a fine of Rs 50,000 for construction without a Building and Land Use Permit and Rs 100,000 up to Rs 500,000 upon conviction in a court.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.4 REVENUE RECOGNITION – CONTINUED

(b) Revenue from Non-Exchange Transactions - continued

(x) Contribution Sociale Generalisée

The Central Government contributes both employee and employer share of Contribution Sociale Generalisée on behalf of the employee. The amount receivable is recognized as revenue under non-exchange revenue and the corresponding amount as expense under compensation of employees.

1.5 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.

1.6 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.6 INVESTMENT PROPERTY – CONTINUED

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.

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.

1.7 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,

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

Measurement on Initial Recognition - continued

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.

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 by the Central Government to Council for use and maintenance where the title remains with the transferor is not recognized in the financial statements of the Council as asset.

Other land and property vested to Council for use and maintenance is recognized as asset through a non-exchange transaction when it gains control of it and it is probable that the future economic benefit or service potential associated with the asset will flow to the Council and the fair value can be reliably measured. It is measured at fair value at the date of acquisition.

Class of Assets:

(i) Buildings

Administrative and office buildings and village halls 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

Class of Assets - continued:

(ii) Land Transferred / Sold to Council - continued

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 lands 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 Change in Net Assets / Equity.

Subsequent Measurement

The District Council of Riviere du Rempart has adopted the revaluation model for land for a fairer presentation. Land is subject to revaluation to determine the fair value on a rolling basis once every five years. For all other property, plant and equipment the cost model has been adopted.

(iii) Public Infrastructure

Construction and acquisition of public assets and community assets such as drains, unclassified new public roads, resurfacing of existing roads, traffic centres, markets, stadium, 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

Class of Assets - continued:

(iv) Other Class of tangible fixed assets - continued

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 life and depreciated accordingly. The replacement cost includes major cost of inspection and capitalized to the total cost. Any sub-sequent cost such as repairs and maintenance are recognized in surplus or deficit as they are incurred.

(v) 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.

(vi) Borrowing Costs

Council has opted to expense surplus borrowing costs in the period in which they are incurred.

(vii) 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.

(viii) 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.7 PROPERTY, PLANTS AND EQUIPMENT – CONTINUED

Depreciation Rates

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.

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%

1.8 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 transfer 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.

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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.8 LEASES (CONTINUED)

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.

1.9 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 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.10 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 its 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.

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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.10 IMPAIRMENT OF ASSETS - CONTINUED

Impairment of Non-cash Generating Assets - continued

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.

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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 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.

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).

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 FINANCIAL INSTRUMENTS - CONTINUED

(i) Financial Assets – continued

- (c) 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.

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 instalments 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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 FINANCIAL INSTRUMENTS - CONTINUED

(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.

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

A concessionary loan is granted to or received by the Council at below market rate. 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 DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.11 FINANCIAL INSTRUMENTS - CONTINUED

(ii) Financial Liabilities – continued

(b) Concessionary Loans - continued

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.

(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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.12 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.

1.13 PREPAYMENTS

Prepayment is 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 income, Market fee and bus toll.

Prepayment is recognised as asset when payment for services has been made in advance of obtaining a right to access those services.

1.14 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.

1.15 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.

1.16 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.17 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.

1.18 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 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.

1.19 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.19 INVENTORIES - CONTINUED

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.

1.20 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.

1.21 RECEIVABLES FROM EXCHANGE TRANSACTION

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.

1.22 RECEIVABLES FROM NON-EXCHANGE TRANSACTION

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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.23 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.

1.24 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.

1.25 EMPLOYEE BENEFITS

(i) Contribution Sociale Generalisée

A new contribution 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.

(ii) National Savings Fund and Levy

The Council contributes 1.5 % of the gross emoluments of all employees as levy and 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.25 EMPLOYEE BENEFITS - CONTINUED

(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.

(vi) Defined Benefit Plan

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. Council pays 12% and employs 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.25 EMPLOYEE BENEFITS - CONTINUED

(vi) Defined Benefit Plan - continued

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

(ix) 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.25 EMPLOYEE BENEFITS - CONTINUED

(ix) Termination Benefits - continued

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.

(x) Passage Benefit

Passage benefit for employees represents the estimated liability in respect of passage credit accrued to Council's employees on permanent and pensionable establishment drawing a minimum salary of Rs 27,400 or reckoning at least five years' service. Passage benefit is earned at the rate of 5% of the gross salaries annually.

The cost of passage benefit is expensed in the year the employee renders the service and a liability is recognised in respect of the amount not paid at the end of the financial year.

1.26 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 benefit, child benefits, medical aid, social aid and financial aid not covered under the employee's retirement benefit.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.27 NATURE AND PURPOSE OF RESERVES AND FUNDS

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

General Fund

As per Section 80 of the Local Government Act 2011, every local authority shall have a general fund into which all revenues are credited and out of which all liabilities are paid out. As a result, the fund disclosed all unutilized revenue transferred from the surplus.

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 Council officers and for 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.

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. 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.27 NATURE AND PURPOSE OF RESERVES AND FUNDS - CONTINUED

Pension Fund

The Pension Fund established by Council is managed and operated by the SICOM Ltd. All contributions to the defined benefit plan and contribution plan are transferred to SICOM each month.

1.28 BORROWING COSTS

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

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

Otherwise, all other borrowing costs are recognized in the statement of financial performance in the period in which they are incurred. The interest rate payable on the government loan is fixed at 5% throughout the repayment period.

1.29 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.30 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, financing and functioning. The Central Government has the power to amend the Local Government Act, issue directives, financial and administrative instructions to local authorities. The amount of government grant, projects development, nature of projects and human resource requirement are also determined by the Central Government via the parent ministry.

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 District Council, District Councillors, Chief Executive, Head of Departments and Other Senior Officers.

Village Councils

Village Councils are separate legal entities as stipulate in the local Government Act 2011. All operating decisions are influenced by the village councillors. 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 is disclosed under grant and subsidies in the statement of performance.

1.31 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. The Council makes adjustment for adjusting events after reporting date and disclosure is made for significant non-adjusting event.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1 SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

1.32 COMMITMENTS

Commitments are future capital expenses and liabilities to be incurred on contracts entered into at the reporting date which may not be avoided in the ordinary course of operations.

1.33 BUDGET INFORMATION

Budget information of local authorities are required to be made readily available for public inspection under section 85(2)(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 while the financial statements are prepared on the accrual basis. 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 on the cash basis.

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.

Both the Budget Estimates and the Financial Statements covers the financial period from 1 July 2021 to 30 June 2022.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2 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:

2.1 JUDGEMENTS

In the process of applying the District Council's accounting policies management has made judgements which have the most significant impact on the amounts recognized and disclosed in the financial statements.

(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 economically and financially in the future through grant-in-aid appropriated by the National Assembly.

(ii) Provisions, Contingent liability and Contingent Asset

Provisions are measured at the management's best estimation of the potential financial obligational 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 Doubtful 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, historical experience and following debt collecting procedures.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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

2.1 JUDGEMENTS - CONTINUED

(iv) 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.

2.2 ESTIMATES AND ASSUMPTIONS

(i) Economic Useful 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.

(ii) 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.

(iii) 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.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2 CRITICAL ACCOUNTING ESTIMATES, ASSUMPTION AND JUDGEMENTS IN APPLYING ACCOUNTING POLICIES AND ESTIMATES – CONTINUED

2.2 ESTIMATES AND ASSUMPTIONS - CONTINUED

(iv) 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.

(v) 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.

(vi) 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.

(vii) Impairment of Non-Cash Generating Assets

The District Council reviews and tests the carrying value of non-cash generating assets when events or changes in circumstances suggest that there may be a reduction in the future service potential that can reasonably be expected to be derived from the assets. Where indicators of possible impairment are present, the Council undertakes impairment tests which require the determination of the fair value of the assets and its recoverable service amount. These calculations require estimates and assumptions.

(viii) Impairment of Held-to-maturity Investment, Loan and Receivables

Council assesses its loan, receivables including trade receivable at the end of each reporting date. In determining whether an impairment loss should be recorded in surplus or deficit, Council evaluates the indicators present in the market to determine if those indicators are indicative of impairment in its loans, receivables and held-t-maturity investment.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

3 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.

(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
FOR THE YEAR ENDED 30 JUNE 2022

4 PROPERTY, PLANT AND EQUIPMENT

	<u>Land</u>	<u>Building</u>	<u>Asset under construction</u>	<u>Public Infrastructure</u>	<u>Computer & Equipment</u>	<u>Furniture, Fixtures & 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>
<u>COST</u>								
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	68,681,931	1,751,936	2,482,647	1,701,000	137,323,850
Scrap / Retired	-	-	-	-	(1,156,286)	-	-	(1,156,286)
As at 30 June 2021	<u>307,439,697</u>	<u>175,594,907</u>	<u>125,101,144</u>	<u>335,274,808</u>	<u>20,953,878</u>	<u>9,408,140</u>	<u>59,315,011</u>	<u>1,033,087,585</u>
As at 01 July 2021	307,439,697	175,594,907	125,101,144	335,274,808	20,953,878	9,408,140	59,315,011	1,033,087,585
Additions	5,997,807	2,419,956	98,944,080	114,583,708	3,478,568	232,300	-	225,656,419
Scrap / Retired	-	-	-	-	(105,424)	-	-	(105,424)
As at 30 June 2022	<u>313,437,504</u>	<u>178,014,863</u>	<u>224,045,224</u>	<u>449,858,516</u>	<u>24,327,022</u>	<u>9,640,440</u>	<u>59,315,011</u>	<u>1,258,638,580</u>
<u>ACCUMULATED DEPRECIATION</u>								
<u>Depreciation Rate</u>		5%		20%	25%	20%	20%	
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	-	7,667,792	-	56,569,945	4,131,291	697,062	10,475,297	79,541,387
Scrap / Retired	-	-	-	-	(1,109,766)	-	-	(1,109,766)
As at 30 June 2021	<u>-</u>	<u>38,727,432</u>	<u>-</u>	<u>187,765,283</u>	<u>20,875,923</u>	<u>5,549,899</u>	<u>42,529,733</u>	<u>295,448,270</u>
As at 01 July 2021	-	38,727,432	-	187,765,283	20,875,923	5,549,899	42,529,733	295,448,270
Charge for the year	-	8,640,506	-	72,546,047	2,184,431	1,593,483	3,342,509	88,306,976
Scrap / Retired	-	-	-	-	(52,553)	-	-	(52,553)
As at 30 June 2022	<u>-</u>	<u>47,367,938</u>	<u>-</u>	<u>260,311,330</u>	<u>23,007,801</u>	<u>7,143,382</u>	<u>45,872,242</u>	<u>383,702,693</u>
<u>CARRYING VALUE</u>								
As at 30 June 2022	<u>313,437,504</u>	<u>130,646,925</u>	<u>224,045,224</u>	<u>189,547,186</u>	<u>1,319,221</u>	<u>2,497,058</u>	<u>13,442,769</u>	<u>874,935,887</u>
As at 30 June 2021	<u>307,439,697</u>	<u>136,867,475</u>	<u>125,101,144</u>	<u>147,509,525</u>	<u>77,955</u>	<u>3,858,241</u>	<u>16,785,278</u>	<u>737,639,315</u>

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
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

5 INVESTMENT PROPERTY	2021-22	2020-21
	RS	RS
COST		
As at 01 July	23,334,244	23,334,244
As at 30 June	23,334,244	23,334,244
DEPRECIATION		
As at 01 July	3,478,652	2,311,940
Charge for the year	1,166,712	1,166,712
As at 30 June	4,645,364	3,478,652
CARRYING VALUE		
As at 01 July	19,855,592	21,022,304
As at 30 June	18,688,880	19,855,592

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

	2021-22	2020-21
	RS	RS
Petit Raffray Multipurpose Complex	1,232,000	930,000
Restaurant Cafeteria Building	450,000	400,000
Commercial Building at Riviere du Rempart	84,000	12,000
	1,766,000	1,342,000

(ii) Direct operating expenses (including repairs and maintenance) arising from investment property during the period amounted to Rs 835,175

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 2021-22.

6 INTANGIBLE ASSETS	2021-22	2020-21
	RS	RS
COST		
As at 01 July and 30 June	443,168	443,168
AMORTISATION		
As at 01 July	433,110	423,052
Charge for the year	10,058	10,058
As at 30 June	443,168	433,110
CARRYING VALUE	-	10,058

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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

7 CASH AND CASH EQUIVALENT	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Cash in hand	5,000	2,276
Cash at bank	51,195,515	31,169,328
	<u>51,200,515</u>	<u>31,171,604</u>

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	10,011,184
Retention monies held for payment to contractors	16,685,326	16,685,326
Passage Fund	18,115,347	16,668,027
	<u>44,811,857</u>	<u>43,364,537</u>
Shortage of fund	<u>6,388,658</u>	<u>(12,192,933)</u>

8 RECEIVABLES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
(i) RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Market Fee	4,262,524	3,377,494
Bus Toll	3,080,350	3,089,250
Rent	1,352,000	608,000
Other receivables and prepayments	73,242	277,725
	<u>8,768,116</u>	<u>7,352,469</u>
Provision for doubtful debts	<u>(2,141,650)</u>	<u>(2,141,650)</u>
Net receivables from exchange transactions	<u>6,626,466</u>	<u>5,210,819</u>

Provision for doubtful debts includes market stall fee and bus toll.

(ii) RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

Advertising Fee	2,024,095	753,293
Advance to Employees	5,954,366	4,883,738
Government Grant	31,562,393	39,385,777
Trade fees	2,059,500	3,169,370
Other receivables	69,428	1,577,560
	<u>41,669,782</u>	<u>49,769,738</u>
Provision for doubtful debts	-	(268,200)
Net receivables from non-exchange transactions	<u>41,669,782</u>	<u>49,501,538</u>
Non-Current Receivables	4,252,621	3,658,327
Current Receivables	37,417,161	45,843,211
	<u>41,669,782</u>	<u>49,501,538</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

8 RECEIVABLES - CONTINUED	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Advance to employees		
Balance at Start	4,883,738	4,562,304
Fair value adjustment (<i>refer to Note below</i>)	187,868	257,224
New Borrowing	2,638,500	1,532,525
Amount repaid	(1,567,872)	(1,298,259)
Amount repayable	(187,868)	(170,056)
Balance at Close	<u>5,954,366</u>	<u>4,883,738</u>
 Receivable of Capital Loan at Cost	 <u>5,894,301</u>	 <u>5,083,474</u>
 Current Portion- Before One Year	 <u>1,641,650</u>	 <u>1,221,522</u>
Non-current Portion - After One Year	<u>4,252,651</u>	<u>3,861,952</u>

Advance to Employees refers to car loan granted to employees fair valued using an effective rate of 4.68% (2020-21: 4.71%)

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

10 RECEIVABLES - CONTINUED

	<u>Total</u>	<u>Neither past due nor impaired</u>	<u>Past due but not impaired</u>		
			<u><30 days</u>	<u>30-60 days</u>	<u>>60 days</u>
	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>	<u>RS</u>
(i) RECEIVABLES FROM EXCHANGE TRANSACTIONS					
30 June 2022					
Market Fee	4,262,524	-	-	-	4,262,524
Bus Toll	3,080,350	-	-	-	3,080,350
Rent	1,352,000	-	81,250	81,250	1,189,500
Other receivables	73,242	-	17,095	18,100	38,047
	<u>8,768,116</u>	<u>-</u>	<u>98,345</u>	<u>99,350</u>	<u>8,570,421</u>
30 June 2021					
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>
(ii) RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS					
30 June 2022					
Advertising Fee	2,024,095	2,024,095	-	-	-
Advance to Employees	5,954,366	5,954,366	-	-	-
Government Grant	31,562,393	31,562,393	-	-	-
Trade fees	2,059,500	2,059,500	-	-	-
Other receivables	69,428	27,694	-	-	41,734
Total	<u>41,669,782</u>	<u>48,219,872</u>	<u>-</u>	<u>-</u>	<u>1,549,866</u>
30 June 2021					
Advertising Fee	753,293	753,293	-	-	-
Advance to Employees	4,883,738	4,883,738	-	-	-
Government Grant	39,385,777	39,385,777	-	-	-
Trade fees	3,169,370	3,169,370	-	-	-
Other receivables	1,577,560	27,694	-	-	1,549,866
Total	<u>49,769,738</u>	<u>48,219,872</u>	<u>-</u>	<u>-</u>	<u>1,549,866</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

9 INVENTORIES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Spart Parts, Stationery, Materials and Other Office Consumables	1,513,345	1,548,061
Street Lanterns with Brackets	711,002	1,223,451
Gas	419,258	377,507
Provision for write-off of obsolete items	(942,116)	(942,116)
	<u>1,701,489</u>	<u>2,206,903</u>

Inventories recognised as an expense during the year ended 30 June 2022 amounted to Rs.23,110,084 (2021 - Rs.12,408,767).

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

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

10 PAYABLES FROM EXCHANGE TRANSACTIONS	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Trade payables	24,137,823	16,110,008
Retention money payable	26,822,512	16,685,326
Accrued expenses	6,183,799	6,294,529
Prepayments	270,000	278,500
Other payables	45,000	45,000
Short term refundable deposit	7,692,100	10,011,184
	<u>65,151,234</u>	<u>49,424,547</u>

The ageing analysis of payables from exchange transactions (excluding prepayment) is as follows:

On demand	26,867,512	16,730,326
< 6 months	30,321,622	22,404,537
6 - 12 months	7,692,100	10,011,184
	<u>64,881,234</u>	<u>49,146,047</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

11 PAYABLES FROM NON EXCHANGE TRANSACTIONS	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Exempt trade fee refundable	-	260,000

The amount of Rs.260,000 payable has been recognised as revenue in the financial statements.

12 PREPAYMENT	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Rent and bus toll paid in advance	457,845	219,300

13 BORROWINGS	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Balance at Start	10,284,314	11,106,509
Reimbursement	(924,000)	(924,000)
	9,360,314	10,182,509
(Decrease)/increase in discounted amount during the period	(783,093)	101,805
Balance at Close	8,577,221	10,284,314

Payable as follows:

Current - Before One Year	924,000	368,370
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Between one and five years	2,990,985	2,990,985
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After Five Years	4,662,236	6,924,959
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Non-Current	7,653,221	9,915,944
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Nominal value of loan	9,240,000	10,164,000
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Payable as follows:

Current - Before One Year	924,000	924,000
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After one and before five years	3,696,000	3,696,000
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After Five Years	4,620,000	5,544,000
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Non-Current	8,316,000	9,240,000
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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	924,000	368,370
1 - 5 years	2,990,985	2,990,985
> 5 years	4,662,236	6,924,959
	8,577,221	10,284,314

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

14 DEFERRED INCOME	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Opening balance	553,944,775	497,367,033
Additional Government Grant (Note 20)	219,658,612	136,190,384
Transfer to Revenue (Note 20)	(89,431,193)	(79,612,642)
Public Contribution and donation deferred	187,500	-
Closing balance	<u>684,359,694</u>	<u>553,944,775</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.

15 EMPLOYEE BENEFIT OBLIGATION		<u>2021-22</u>	<u>2020-21</u>
		<u>RS</u>	<u>RS</u>
Provision for Unutilised Sick Leave Pay		43,613,909	35,014,852
Provision for vacation leave pay		40,492,987	36,547,760
Passage benefit		18,115,347	16,668,027
Compassionate allowance		597,030	565,208
Provision for retirement pension and gratuity -			
Funded plan	Note 15.1	160,735,923	53,188,262
Provision for retirement pension and gratuity -			
Unfunded plan	Note 15.2	<u>304,299,005</u>	<u>272,930,076</u>
		<u>567,854,201</u>	<u>414,914,185</u>
Current Liabilities		<u>22,350,052</u>	<u>16,729,731</u>
Non-Current Liabilities		<u>545,504,149</u>	<u>398,184,454</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.

15 EMPLOYEE DEFINED BENEFIT PLANS

15.1 FUNDED PLAN

The plan is a defined benefit arrangement for the employees and it is only funded for pensionable service as from 01 July 2008. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.1 FUNDED PLAN - CONTINUED

	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Amounts recognised in statement of financial position at end of the reporting period:		
Defined benefit obligation	317,562,956	205,865,437
Fair value of plan assets	<u>(156,827,033)</u>	<u>(152,677,175)</u>
Liability recognised in statement of financial position at end of reporting period	<u><u>160,735,923</u></u>	<u><u>53,188,262</u></u>
Amounts recognised in statement of financial performance:		
Service cost:		
Current service cost	13,531,800	11,917,318
Past service cost	-	-
Employee contributions	(4,456,571)	(3,910,722)
Fund Expenses	659,153	618,001
Net Interest expense	<u>2,544,072</u>	<u>1,129,706</u>
Profit or Loss Charge	12,278,454	9,754,303
Re-measurement:		
Liability loss	95,968,029	20,651,777
Assets loss/(gain)	<u>8,213,006</u>	<u>(4,257,056)</u>
Total Other Comprehensive Income (OCI) recognised	104,181,035	16,394,721
Total	<u><u>116,459,489</u></u>	<u><u>26,149,024</u></u>
Movements in liability recognised in the statement of financial position:		
At start of reporting period	53,188,262	34,859,457
Amount recognised in statement of financial performance	12,278,454	9,754,303
Employer Contributions	(8,911,828)	(7,820,219)
Amount recognised in net assets and equity	<u>104,181,035</u>	<u>16,394,721</u>
At end of reporting period	<u><u>160,735,923</u></u>	<u><u>53,188,262</u></u>
Actual return on plan assets:	<u><u>(463,807)</u></u>	<u><u>9,241,227</u></u>
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of reporting period	205,865,437	172,221,898
Current service cost	13,531,800	11,917,318
Interest cost	10,293,272	6,113,877
Benefits paid	(8,095,582)	(5,039,433)
Liability loss	95,968,029	20,651,777
Present value of obligation at end of reporting period	<u><u>317,562,956</u></u>	<u><u>205,865,437</u></u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
15.1 FUNDED PLAN - CONTINUED		
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of reporting period	152,677,175	137,362,441
Expected return on plan assets	7,749,199	4,984,171
Employer contributions	8,911,828	7,820,219
Employee contributions	4,456,571	3,910,722
Benefits paid, Assurance, Fees and Other Outgoings	(8,754,734)	(5,657,434)
Asset gain	(8,213,006)	4,257,056
Fair value of plan assets at end of reporting period	<u>156,827,033</u>	<u>152,677,175</u>
Distribution of plan assets at end of reporting period		
Percentage of assets at end of reporting period	<u>2021-22</u>	<u>2020-21</u>
Fixed Interest Securities and cash	58.00%	54.80%
Loans	2.90%	2.80%
Local equities	13.60%	11.80%
Overseas bonds and equities	25.00%	30.10%
Property	0.50%	0.50%
Total	<u>100%</u>	<u>100%</u>
Additional disclosure on assets issued or used by the Council		
Percentage of assets at end of reporting period	(%)	(%)
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-
Components of the amount recognised in net assets/equity		
Asset experience gain during the year	(8,213,006)	4,257,056
Liability experience loss during the year	(95,968,029)	(20,651,777)
	<u>(104,181,035)</u>	<u>(16,394,721)</u>
Year		<u>2021-22</u>
Expected employer contributions (Rs)		8,758,696
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)		17 years

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:

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.1 FUNDED PLAN - CONTINUED

	<u>2021-22</u>	<u>2020-21</u>
Discount rate	5.20%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by two years 65 years	PA (90) Tables rated down by two years 65 years
Retirement age		

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 46.5 M (increase by Rs 59.1 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 25.2 M (decrease by Rs 21.6 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 8.6 M (decrease by Rs 8.5 M) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

15.2 UNFUNDED PLAN

The plan is a defined benefit arrangement for the employees and it is not funded. Payment of benefit is met by the District Council.

Amounts recognised in statement of financial position at end of the reporting period:	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Defined benefit obligation	304,299,005	272,930,076
Fair value of plan assets	-	-
Liability recognised in statement of financial position at end of reporting period	<u>304,299,005</u>	<u>272,930,076</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.2 UNFUNDED PLAN - CONTINUED

	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Amounts recognised in statement of financial performance:		
Net Interest expense	13,646,504	8,639,959
Profit or Loss Charge	13,646,504	8,639,959
Re-measurement:		
Liability loss	40,415,390	33,898,156
Net Assets/Equity	40,415,390	33,898,156
Total	<u>54,061,894</u>	<u>42,538,115</u>
Movements in liability recognised in the statement of financial position:		
At start of reporting period	272,930,076	243,379,116
Amount recognised in statement of financial performance	13,646,504	8,639,959
Direct benefits paid by Employer	(22,692,965)	(12,987,155)
Amount recognised in net assets and equity	40,415,390	33,898,156
At end of reporting period	<u>304,299,005</u>	<u>272,930,076</u>
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of reporting period	272,930,076	243,379,116
Interest cost	13,646,504	8,639,959
Benefits paid	(22,692,965)	(12,987,155)
Liability loss	40,415,390	33,898,156
Present value of obligation at end of reporting period	<u>304,299,005</u>	<u>272,930,076</u>
Components of the amount recognised in net assets/equity		
Liability experience loss during the year	<u>(40,415,390)</u>	<u>(33,898,156)</u>
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)		11 years
The plan is exposed to actuarial risks such as : 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:		
Discount rate	5.20%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	Nil

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

15 EMPLOYEE DEFINED BENEFIT PLANS - CONTINUED

15.2 UNFUNDED PLAN - CONTINUED

Mortality in retirement	PA (90) Tables rated down by two years 65 years	PA (90) Tables rated down by two years 65 years
Retirement age		

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 31.3 M (increase by Rs 37.9 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 12.1 M (decrease by Rs 10.8 M) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 9.9 M (decrease by Rs 9.9 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.

16 RESERVES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
As at 01 July	300,947,504	300,867,674
Passage Fund	99,748	79,830
Revaluation surplus	5,997,807	-
As at 30 June	<u>307,045,059</u>	<u>300,947,504</u>

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

17 TRADE FEES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Trade fees collected by The Central Business and Registration Department.	27,593,000	29,089,750
Occasional trade fee	18,000	18,000
	<u>27,611,000</u>	<u>29,107,750</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

18 FINES, PENALTIES AND LEVIES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Surcharge on late payment of trade fee	3,047,000	1,615,125
Surcharge on bus toll	178,450	483,300
Surcharge on market stall fees	422,698	170,790
Building and Land Use Permit (BLUP) fines	950,000	250,000
	<u>4,598,148</u>	<u>2,519,215</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.

19 PUBLIC CONTRIBUTIONS AND DONATIONS	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Street Lanterns Network	187,500	203,295
	<u>187,500</u>	<u>203,295</u>
Unspent balance at beginning of year	2,149,372	2,701,927
Current year receipts	187,500	203,295
Conditions met - Transferred to Revenue	-	(755,850)
Conditions to be met - Deferred Revenue (Liabilities)	<u>2,336,872</u>	<u>2,149,372</u>

20 GOVERNMENT GRANT	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Grant-in-aid	299,271,319	280,600,000
Project Related Revenue Grant	17,413,175	14,786,159
Project Related Capital Grant	153,243,958	109,836,817
Grant in Kind	62,109,218	25,732,418
	<u>532,037,670</u>	<u>430,955,394</u>
Transfer from deferred grant for condition met	89,431,193	79,608,391
Transferred to Deferred Income liabilities	(219,658,612)	(136,167,564)
Grant recognised as revenue in (deficit)/surplus	<u>401,810,251</u>	<u>374,396,221</u>

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.

21 OTHER NON-EXCHANGE REVENUE	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Advertising Fee	3,163,783	3,201,551
Road obstruction fee	108,000	108,000
	<u>3,271,783</u>	<u>3,309,551</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

22	RENT INCOME	<u>2021-22</u>	<u>2020-21</u>
		<u>RS</u>	<u>RS</u>
	Market Stall Fee	5,145,400	3,861,210
	Rental Income	1,954,022	1,575,338
		<u>7,099,422</u>	<u>5,436,548</u>
23	INTEREST INCOME	<u>2021-22</u>	<u>2020-21</u>
		<u>RS</u>	<u>RS</u>
	Investment income	126,281	291,388
	Fair value of interest Income on car loan	190,454	50
		<u>316,735</u>	<u>291,438</u>
Interest generated from investment of passage fund amounting to Rs. 99,748 (2020- Rs.79,830) was transferred to passage reserve fund in equity in compliance with Section 81 of the Local Government Act 2011.			
24	OTHER EXCHANGE REVENUE	<u>2021-22</u>	<u>2020-21</u>
		<u>RS</u>	<u>RS</u>
	School Fee	125,600	89,200
	Bus Toll	1,312,400	1,438,300
	Burial & Incineration Fee	1,059,000	725,300
	Other revenue	314,716	293,284
		<u>2,811,716</u>	<u>2,546,084</u>
25	GAIN ON SALE OF ASSETS	<u>2021-22</u>	<u>2020-21</u>
		<u>RS</u>	<u>RS</u>
	Fully depreciated motor vehicles	-	864,999
	Other plant and equipment	90,000	81,255
		<u>90,000</u>	<u>946,254</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

26	COMPENSATION OF EMPLOYEES	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
	Basic Salary	100,671,844	87,533,010
	Salary Compensation	3,017,081	6,057,969
	Interim Allowance Pay Research Bureau	1,335,526	4,153,120
	Overtime	3,302,455	2,585,550
	Allowances & Extra Remuneration	3,141,274	1,973,215
	Uniform and Protective Equipment	2,032,951	1,731,365
	Contribution to Pension Fund	3,689,335	3,009,481
	Contribution to NPF, NSF, FPS and Levy	4,218,867	3,852,071
	Contribution Social Généralisée	4,711,461	3,695,897
	Travelling and Transport	8,827,070	9,298,417
	Training Cost	84,041	80,164
	End of Year Gratuity	8,814,005	5,924,006
	Staff Welfare	133,735	130,730
	Passage benefit	4,082,357	5,355,786
	Decrease in provision for compassionate allowance	31,821	(433,022)
	Unutilised vacation leave payable	4,558,517	3,443,359
	Sick leave payments	15,155,318	5,776,407
	Employee retirement on defined benefit plan	27,572,731	23,271,865
		<u>195,380,389</u>	<u>167,439,390</u>
27	UTILITIES	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
	Electricity	27,346,982	28,741,100
	Water	757,064	655,748
	Gas	2,257,009	1,063,601
	Telephone	1,059,500	973,459
		<u>31,420,555</u>	<u>31,433,908</u>
28	MOTOR VEHICLE EXPENSES	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
	Fuel and Oil	3,468,760	2,620,615
	Repairs and Maintenance	2,224,139	2,030,852
	Road tax and Insurance	748,205	829,928
		<u>6,441,104</u>	<u>5,481,395</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

29 REPAIRS AND MAINTENANCE	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Building, Village Halls and other Structure	675,449	3,025,911
Furniture, Fittings and Equipment	2,181,700	2,188,776
Roads and Traffic Sign	2,592,313	1,866,569
Street Lighting Networks	1,249,966	1,766,598
Sport and leisure facilities	213,149	142,303
Public Infrastructure and Community Assets	173,191	77,305
Cemeteries, Incinerators and Cremation Grounds	687,680	343,788
Other repair and maintenance	415,621	340,610
	<u>8,189,069</u>	<u>9,751,860</u>
30 CLEANING SERVICES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Scavenging Services	105,493,044	99,334,211
Hire of Cleaning Equipment	-	44,705
Cleaning of Public Toilets	993,220	968,714
Cleaning of Drains, Rivers and Bare land	2,097,768	1,478,072
E-Waste and Bulky Waste Collection	1,203,050	899,272
Refuse bins	3,491,170	-
Cleaning materials and Post cyclone cleaning	1,640,919	426,012
	<u>114,919,171</u>	<u>103,150,986</u>
31 GRANTS AND SUBSIDIES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Grant to Village Councils	12,751,164	11,837,395
Grant to NGO's and Socio-Cultural Groups	316,000	380,000
Financial and Social Aid	82,300	55,800
Contribution to Association of District Councils	100,000	100,000
	<u>13,249,464</u>	<u>12,373,195</u>
32 PROFESSIONAL AND LEGAL FEES	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Audit fee	550,000	300,000
Legal fee	360,685	372,640
Professional and Consultancy fee	136,500	65,967
	<u>1,047,185</u>	<u>738,607</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

33 FINANCE COSTS

	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Loan Interest	593,186	644,655
	<u>593,186</u>	<u>644,655</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.

34 OTHER GOODS AND SERVICES

	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Printing, Postage & Stationery	1,171,993	1,136,620
Press Notice and Publications	202,288	123,409
Books and Periodicals	117,705	39,780
Committee expenses	197,051	155,369
Entertainment Expense	91,516	89,715
Bank charges and fee	183,159	165,168
Security services	4,210,490	4,615,760
General Insurance	-	246,634
Rent payable	121,500	100,000
Organisation of Activities	428,991	633,382
Sundry Expenses	421,233	58,814
Other Office Incidentals	41,994	91,485
Assets written-off/scrapped	52,872	-
	<u>7,240,792</u>	<u>7,456,136</u>

Note 35

35 ORGANISATION OF ACTIVITIES

	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Organisation of Social and Welfare Activities	270,724	567,045
Organisation of Cultural and National Activities	5,400	30,709
Organisation of Sport and Leisure Activities	106,258	-
Educational Activity	46,609	35,628
	<u>428,991</u>	<u>633,382</u>

36 IMPAIRMENT LOSS

The District Council holds only non-cash generating assets. No impairments were identified on the non-cash generating assets and the replacement cost of public infrastructures, community assets and property, plant and equipment is much higher than the original cost due to the impact of COVID-19 and international conflicts.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

37 NOTES TO CASH FLOW STATEMENTS

	<u>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Reconciliation of net cash flow from operating activities to deficit (Deficit)/ surplus for the year	(9,527,266)	6,192,391
Adjustments for:		
Fair Value adjustment for interest as per IPSAS 29	(970,961)	281,371
Scrapped assets	52,871	5,750
Provision for Employee Retirement Benefit Obligation	8,343,591	1,054,751
Depreciation of Fixed Assets, Investment Property and Amortisation of Intangible Assets	89,483,746	80,718,157
	<u>87,381,981</u>	<u>88,252,420</u>
Changes in Working Capital		
Decrease in Inventories	505,414	473,759
Decrease in Receivables	8,154,727	5,437,436
Increase/(decrease) in Payables	15,705,232	(24,794,387)
Increase in Deferred liabilities	52,884,494	49,065,240
Net cash flow from operating activities	<u>164,631,848</u>	<u>118,434,468</u>

38 RELATED PARTY DISCLOSURES

- (a) The Central Government has significant influence over local authorities in the decision making, financing and management.
- (b) 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.
- (c) Village councils falling under the administrative jurisdiction of the Council are corporate body enacted under the Local Government Act 2011 are managed by their respective village councillors. Their operations are funded by government grant approved by the Ministry.
- (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>2021-22</u>	<u>2020-21</u>
	<u>RS</u>	<u>RS</u>
Emoluments		
Chairperson, Vice-Chairperson and District Councillors	5,683,781	5,499,799
Key Management Personnel	6,442,857	6,538,053
Total	<u>12,126,638</u>	<u>12,037,852</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

38 RELATED PARTY DISCLOSURES - CONTINUED

(f) Loan advances to Key Management Personnel	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Opening balance	1,235,425	1,211,346
New loans	-	882,525
Repayments / Transfers	(364,791)	(858,446)
Closing balance	<u>870,634</u>	<u>1,235,425</u>
(g) Transactions with the Central Government	<u>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Ministry of Land Use & Planning	-	8,600
Government Printing - Audit Report	115,930	37,000
Road Tax - National Transport Authority	253,300	225,300
Fire Certificate - Fire Services	26,200	17,000
Audit fees - National Audit Office	300,000	100,000
Court fees	22,000	-
Police assistance	116,850	-
Registration fees Data Protection Office	-	9,380
	<u>834,280</u>	<u>397,280</u>

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>2021-22</u> <u>RS</u>	<u>2020-21</u> <u>RS</u>
Payment due within one year	1,374,450	1,420,650
Payment due within two to five years	5,035,800	5,220,600
Payment due later than five years	5,255,250	6,444,900
	<u>11,665,500</u>	<u>13,086,150</u>

(ii) Council as lessor

Future minimum lease income under non-cancellable operating leases

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

39 COMMITMENTS - CONTINUED

(iii) Capital Commitments

Approved but not yet contracted:

Public Infrastructure	240,839,883	50,000,000
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Approved and Contracted

Public Infrastructure	139,491,720	261,925,459
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Total Capital Commitments	380,331,603	311,925,459
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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 70% of the project has already been completed.

Under the second phase of Covid-19 recovery programme, the Government has approved Rs.99.56m for the implementation of capital projects and upgrading of public amenities.

The Government has also approved a budget of Rs.100m for the construction of two multipurpose complex in the village of Riviere du Rempart and Goodlands. The architectural and design works have already been started and it is expected that the contract will be awarded in 2022-23.

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.

Arbitration case

	2021-22	2020-21
	RS	RS
Alphamix Limited	501,440,005	486,119,659

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.

Council has already paid the capital of Rs.72.9m and the compound interest has not been settled because of legal dispute.

The ruling on the application on "Recours en Annulation" against the final award was pronounced in favour of the Council. However, the applicant, Alphamix Limited, has made an appeal for judicial review at the Privy Council against the ruling.

The matter has not yet been taken at the Privy Council on the reporting date.

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 were re-stated and re-classified to conform to the current year presentation. Income deferred in connection with acquisition of fixed assets has been reclassified under non-current liabilities.

44 APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved by the full Council and authorised for its issue at its meeting of 28 September 2022.

APPENDIX 1

Membership of Village Councils

The Village Council of Amaury

SN	MEMBERS
1	VYAPOOREE Poulaven Modeliar (Chairperson)
2	NOWRUNG Bibi Tassleemah (Vice-Chairperson)
3	BAHADOOR Shayat (District Councillor)
4	ABDOOL Latiff Farouk
5	ARMON Krishna
6	BUNDHUN Rajeewookumar
7	CHITBAUHAL Mohamed Ryad Hussein
8	JOOTUN Oomesh
9	KAUNDUN Sailesh

Male Councillors – 8

Female Councillors - 1

The Village Council of Vale

SN	MEMBERS
1	FURREED Kawsar Shah (Chairperson)
2	FURREED Tariq Hussain (Vice Chairperson)
3	MAUDARBOCUS Henayat Nusrullah (District Councillor)
4	BAUBONY Mohammad Yasseer
5	BAUKUS Muhammad Zahir
6	BUGLOO Nizam
7	EMAMBACUS Anwar
8	KOYROO Abdool Raouf Hossen
9	SEETHAMAH Faizal

Male Councillors – 9

Female Councillors - 0

The Village Council of Amitie/Gokhoola

SN	MEMBERS
1	SHAMLALL Kreshnaduth (Chairperson)
2	APPIGADOO Kushal (Vice Chairperson)
3	THUMADOO Cadress (District Councillor)
4	CONHYE Uma Devi
5	DHUWAL Rajvi
6	HYDER Ratan
7	RAMOORTEE Asyrigadoo
8	RAMSAWMY Kishnah M.S.K
9	REEDAYE Kushma

Male Councillors – 7

Female Councillors - 2

The Village Council of Belle Vue Maurel

SN	MEMBERS
1	BISSESSUR Ashwanvir (Chairperson)
2	SEETAH Roopam (Vice-Chairperson)
3	RAMHOTA Chetanand (District Councillor)
4	BHUJUN Jitendranathdevkumar
5	GUNGADIN Aarti
6	RAMDOYAL Yugeshware
7	RATHALU Goranah
8	SOOJHAWON Dhanraj
9	VEERANAH Prabhakar

Male Councillors – 8

Female Councillors - 1

The Village Council of Cottage

SN	MEMBERS
1	SOORJEE Avishkar Sharma (Chairperson)
2	MUTTYLOLL Nilesh (Vice Chairperson)
3	ELLAYAH Prembhoodas (District Councillor)
4	CHENGAPPA NAIDU Beedwantee
5	GROODOYAL Ashwini
6	KHADAH Hemraj
7	LUCHMUN ROY Ajit
8	MUNGUR Sunildutt
9	MUNGUR Swattantranand

Male Councillors – 7

Female Councillors - 2

The Village Council of Esperance Trebuchet

SN	MEMBERS
1	BEEHARRY Khushrani (Chairperson)
2	BOODHUN Doshan (Vice Chairperson)
3	RANJAYA Ajay (District Councillor)
4	BANCHARAM Sattiajeet
5	CHOORAMUN Devanand
6	JAULIM Pasandraj
7	MUNGROO Kavita
8	RAMLAGUN Beekram
9	SARJUA Yoshna

Male Councillors – 6

Female Councillors - 3

The Village Council of Mapou

SN	MEMBERS
1	BANDOO Oumesh (Chairperson)
2	PERMAL Dhaneshwaree (Vice Chairperson)
3	RAJCOOMAR Vinaye (District Councillor)
4	BAULAH Sooriaduth
5	MOHES Bizlall
6	PROSPER Jean Marc Laval
7	PURMAISSUR Samilla
8	RAMBACCUSSINGH Prema
9	VEERARAGHOVEN Kovilan

Male Councillors – 6

Female Councillors - 3

The Village Council of Piton

SN	MEMBERS
1	DOWLUT Cassamjee (Chairperson)
2	APPALSAWMY Suttiadeo (Vice-Chairperson)
3	RAGNUTH Ragoonath Kevin (District Councillor)
4	BHURDOOL Sattyadev
5	BUDREE Prithiviraj
6	NARRAINEN Rajeev Shailendra
7	OTHENDEE Magalutchmee
8	RAMKURRUN Ravi
9	SEELOCHUN Ravi

Male Councillors – 8

Female Councillors - 1

The Village Council of Poudre D'or Hamlet

SN	MEMBERS
1	SHIBLALL Vinay (Chairperson)
2	GUNGARAM Devanand (Vice-Chairperson)
3	KUNNIAH Nemraj (District Councillor)
4	BUNDHOO Dinash Roy Ramesh
5	BUNGCHEE Ramesh
6	KHISTOO Vidoushee
7	LUTCHMUN Beekram
8	SANASY Deyvindrah
9	SUNNASSY Dharmadéo

Male Councillors – 8

Female Councillors - 1

The Village Council of Riviere du Rempart

SN	MEMBERS
1	BEEGUN Raffick (Chairperson)
2	APPADOO Jeewa (Vice Chairperson)
3	BHOGUN Leckraj Vinay (District Councillor)
4	FOOLCHAND Vedanand (District Councillor)
5	BUTAN Nandani
6	ECKBARALLY Reshad
7	GOPAUL Prithiviraj
8	PRAYAG Deesha
9	SOMIAH Shantaram

Male Councillors – 7

Female Councillors – 2

The Village Council of Poudre D'or

SN	MEMBERS
1	RAMLOGUN Parikshant (Chairperson)
2	BANDHOOA Arvin (Vice –Chairperson)
3	BEERBUL Deenoo (District Councillor)
4	BOYJOONAUTH Pravinduth
5	DAUHOO Ashveena Devi
6	FAGOO Surendranath
7	PEEROO Navin
8	Ram Narain
9	RAMDUTH Jasveer

Male Councillors – 8

Female Councillors - 1

The Village Council of Goodlands

SN	MEMBERS
1	DAMRI Rampersad (Chairperson)
2	HUSENBUX Ghorabaye (Vice-Chairperson)
3	JEEBUN Sobnath (District Councillor)
4	KOOBARAWA Deokumar (District Councillor)
5	BAHADOOR Oodaye, MSK
6	JUGDAMBI Mohanpersad Bhagyah Sheela
7	KEJIOU Seshanand Sharma
8	LAFRANCE Louis Andre
9	POONITH Ramchurn

Male Councillors – 8

Female Councillors - 1

The Village Council of Grand Baie

SN	MEMBERS
1	ALEXANDRE Ludovic Miguel (Chairperson)
2	FRANÇOISE Louis Stephano (Vice-Chairperson)
3	MAMODE Imteyaaz (District Councillor)
4	SAWMYNADEN Velayudaam (District Councillor)
5	GIRAUD Marie Henriette Dominique
6	JOWREE Marie-Louise Jenny
7	LUNGUR Vinaye
8	MUNGUR Pawansingh
9	RAMCHURN Soobhaoty

Male Councillors – 6

Female Councillors - 3

The Village Council of Roches Noires

SN	MEMBERS
1	RAGEAH Sanjeev (Chairperson)
2	GHOORBIN Visham (Vice Chairperson)
3	AUKHAJAN Lenine (District Councillor)
4	ARJOON Bhooneshwarsing
5	BUNGAROO Dheeraj Bungaroo
6	LALL Anjanee Lall
7	PURSONOWA Pravin Pursonowa
8	RAMJEEAWON Nivedita Ramjeeawon
9	SANTUCK Prithiviraj

Male Councillors – 7

Female Councillors - 2

The Village Council of Petit Raffray

SN	MEMBERS
1	BEEHARRY Jeewarazsingh (Chairperson)
2	SOBNATH Deelesh Kumar (Vice Chairperson)
3	MOOROTEEA Coomdeo (District Councillor)
4	AUTAR Atish
5	CALLICHURN Kavish
6	CHUCKUN Goorooduth O.S.K
7	HEERAH Manish
8	JOGARAH Vivekanand
9	LODERCHAND Baboo Vinayesingh

Male Councillors – 9

Female Councillors - 0

The Village Council of Plaine des Roches

SN	MEMBERS
1	RAMKAILAHUN Bhavesh Amit (Chairperson)
2	BACHOO Priamvada (Vice-Chairperson)
3	SEERUTTUN Mohunlall (District Councillor)
4	MEEAJUN Taleyboodeen
5	RAMBURN Swarvanee
6	RAMNAUTH Jiyas
7	RAMROOP Lakshita Devi
8	RAMSURN Mangallah
9	SHIBCHURN Deonarain

Male Councillors – 5

Female Councillors - 4

The Village Council of Roche Terre

SN	MEMBERS
1	MUNGUR AJAY (Chairperson)
2	BOOJAHWON Ashiana Devi (Vice Chairperson)
3	DABY Beedeeanand (District Councillor)
4	BHATOOLAUL Hanshini
5	BHUJUN Vikram
6	BOODHOO Taroon
7	GUNGA Ashvindranand
8	JOGGESSER Goorooduth
9	MOLLYE Pritam Kumar

Male Councillors – 7

Female Councillors - 2

The Village Council of Grand Gaube

SN	MEMBERS
1	DAVID Louis Pariche Even (Chairperson)
2	CHRISTOME Dorina Mary-Joyce (Vice Chairperson)
3	RAMKISSOON Teerthraj (District Councillor)
4	BHOYROO Prathimah
5	JEAN-PIERRE Jean François
6	MARC Louis Jean Richard
7	CURPANEN Mike Steeve
8	RUSSIE Marie Jennifer
9	SUNNIA Lavinsingh

Male Councillors – 6

Female Councillors - 3

The Village Council of Cap Malheureux

SN	MEMBERS
1	BHOJOO Lall (Chairperson)
2	RIOUX Jean Marie Jordan (Vice Chairperson)
3	PERMALL Reebouraden (District Councillor)
4	BEGUE Marie Micheline Paola
5	GANGOO Mahanand
6	LAGESSE Josèphe Camille Marie Lise
7	MC GREGOR Louisa De Launay
8	PARASURAMEN Mahadeven
9	THAGALEE Bijaylall

Male Councillors – 6 and

Female Councillors - 3

Total Number of Male Councillors : 136

Total Number of Female Councillors : 35