



# THE DISTRICT COUNCIL OF RIVIERE DU REMPART

## ❖ ANNUAL REPORT 2024/2025 ❖



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## 1.0 MESSAGE FROM CHAIRMAN

*Efficiency is doing things in the most effective way possible, often focusing on speed and minimizing waste" - Stephen R. Covey's* Stephen R. Covey's quote demonstrates the new way of administering the District Council of Riviere du Rempart. As Chairman, I have



been focusing on efficiency and effectiveness in our service delivery. Our jurisdiction is witnessing major development and this Council is playing a fundamental role in making these developments a success taking into consideration all legal parameters. Focus is more on results oriented and less bureaucracy.

Well, the annual report gives us the opportunity to look back on the achievements of the Council during the financial year 2024/2025. This Council has put lot of emphasis on the upgrading and maintenance of existing sports infrastructures thereby giving the inhabitants the appropriate infrastructure to practice the sports activities they like. One major ongoing project is the construction of the Multipurpose Complex at Goodlands. The Inter Village football tournament has been a real success. Moreover, am so proud to mention it that three villages under the jurisdiction of the Council have been nominated for the following awards by the United Nation World Tourism Organisation: -

- Roches Noires and Grand Baie as the Best Tourism Village
- Cap Malheureux as the Village to be upgraded

As we are embarking into the new financial year, a working session has already been held with regards to new project to be implemented in constituency No 6 and No 7. As Chairman, I will ensure that the 19 villages form part of the development process.

The achievements of this Council is a product of collaborative teamwork comprising of Councillors, the Head of Departments as well as their supporting staff. I sincerely express my gratitude to all the staff of the District Council for their constant support and dedication.

  
**AUKHAJAN Lenine**  
CHAIRMAN

## 2.0 MESSAGE FROM CHIEF EXECUTIVE

It is with great pleasure and a profound sense of responsibility that I address you as Chief Executive of the District Council of Riviere Du Rempart and present the Annual Report of the Council for the financial year 2024/2025.

Our main mission is to provide quality services to the residents of the district of Riviere du Rempart, ranging from scavenging service which is an essential service to public lighting, a good road network and a clean environment. Despite its

limited financial resources, the Council, headed by its dynamic Chairperson and with the support of all Council Members and staff, has striven to maintain the basic services for the benefit of all the residents in all transparency and accountability.

With the unflinching support of the Central Government, the Council has embarked in several important capital projects such as Multipurpose Complexes at Goodlands and Riviere du Rempart, road and drain works, incinerator project at Riviere du Rempart, etc, which will certainly be beneficial to all the residents.

Council is also committed to maintain the standards required for the Best Tourism Village awarded to the villages of Grand Baie and Roches Noires by UNWTO and most probably to the village of Cap Malheureux in the near future.

Finally, I thank the Chairperson, the Councillors and members of the staff for their contribution and support in achieving all the objectives of the Council.



**GANGADEEN Rajcoomar**  
CHIEF EXECUTIVE

# ANNUAL REPORT

FINANCIAL YEAR 2024-25

## 3.0 CORPORATE INFORMATION– YEAR ENDED 30 JUNE 2025

### **Board of Councillors**

#### **Chairperson–**

Mr Lenine AUKHAJAN

#### **Vice Chairperson –**

Mr R. PERMALL

### **Council Committees**

#### **Public Infrastructure Committee**

##### **Chairperson:**

Mr.D.R.R.Bundhoo

##### **Vice-Chairperson:**

Mr T.Boodhoo

##### **Members:**

Mr L Aukhajan (Chairperson), Mr R Permall (Vice Chairperson), Mr P Boyjoonauth, Mrs N Butan, Mr P Gopaul, Mr R Hyder, Mr S Jeebun, Mr D Koobarawa Msk, Mr H N Maudarbocus, Mr R K Ragnuth, Mr D Shibchurn

#### **Public Health Committee**

##### **Chairperson:**

Mr D Koobarawa MSK

##### **Vice-Chairperson:**

Mr P Gopaul

##### **Members:**

Mr L Aukhajan (Chairperson), Mr R Permall (Vice Chairperson), Mr T Boodhoo, Mr D R R Bundhoo, Mrs N Butan, Mr L S Francoise, Mr R Hyder, Mr S Jeebun, Mr S Kaundun, Mr V Lungur, Mr H N Maudarbocus, Mr A B Ramkailahun, Mr P Boyjoonauth, Mr S Bancharam

### **Welfare Committee**

#### **Chairperson:**

Mrs N Butan

#### **Vice-Chairperson:**

Mr R Hyder

#### **Members:**

Mr L Aukhajan (Chairperson), Mr R Permall (Vice Chairperson), Mr T Boodhoo, Mr P Boyjoonauth, Mr D R R Bundhoo, Mr P Gopaul, Mr S Jeebun, Mr Kaundun, Mr D Koobarawa Msk, Mr H N Maudarbocus, Mr V Rajcoomar, Mr D Shibchurn, Mr A B Ramkailahun, Mr S Bancharam

#### **Senior Executives**

**Mr R .GANGADEEN** – Chief Executive

**Mr I.NUNDLOLL** –Financial Controller

**Mrs D.BUNDHOO SEEPAUL** – Ag.Head, Public Infrastructure

**Mr –N LANGUR** Chief Health Officer

**Mr S JEETUN** Head, Planning and LandUse

**Mrs S N B DURGAHEE** – Senior Welfare Officer

### **GOVERNMENT AUDITORS**

National Audit Office

14<sup>th</sup> floor Air Mauritius Centre

John Kennedy Street

Port Louis

### **LEGAL ADVISER**

Me SUNAINA TAPSEE

Suite 210, 1<sup>st</sup> Floor,

Chancery,

Lislet Geoffroy Street

Port Louis

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## 4.0 STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2025

The Board of Councillors (the Council) ensures through its system of governance that adequate accounting records are maintained so as to disclose at any time, and with reasonable accuracy, the financial position of the District Council of Riviere du Rempart (DCRR). They are also responsible for taking reasonable steps to safeguard the assets of the Council and hence to prevent fraud and detect other irregularities.

The Council acknowledges its responsibility for ensuring the preparation of the annual financial statements in accordance with International Public Sector Accounting Standards (IPSAS) and the responsibility of external auditors to report on these financial statements.

In preparing such financial statements, they have ensured the following:

- Suitable accounting policies have been selected and applied on a consistent as basis using reasonable and prudent judgment; and
- Whether International Public Sector Accounting Standards (IPSAS) have been adhered to.

The financial statements have been prepared on a going concern and there is no reason to believe that the Council will not continue as a going concern in the year ahead.

The Audit & Risk Management Committee monitors the integrity of the financial statements and is responsible for reviewing the system of internal controls. It examines weaknesses that may be identified in controls and makes appropriate recommendations to the Council.

Nothing has come to the Council's attention to indicate any material breakdown in the functioning of the internal controls and systems during the year under review, which could have a material impact on the business.

The Councillors confirm that the DCRR has adhered to most of the requirements of the National Code of Corporate Governance and have ensured that the financial statements comply with the Statutory Bodies (Accounts and Audit) Act 1972.

The external auditors, **National Audit Office**, will independently report on whether the financial statements are fairly presented.

This Report was approved by the Council and is signed on its behalf.



**GANGADEEN RAJCOOMAR**  
CHIEF EXECUTIVE



**AUKHAJAN LENINE**  
CHAIRMAN

## 5.0 MISSION-VISION AND CORPORATE VALUES

### Our Mission

To ensure an efficient and effective service delivery to all stakeholders and to improve quality of life of the inhabitants under Council's jurisdiction

### Our Vision

To be a living model in partnership and networking with its stakeholders for the highest standards of excellence and an unrivalled quality of life.

### Our Core Values

The Council undertakes to offer an adequate and efficient level of services with fairness and equity to all the citizens.

**Professionalism:** *To be committed to work ethics, confidentiality, impartiality and discipline*

**Service Excellence:** *To be committed at every level to provide the highest service excellence*

**Teamwork:** *To foster team spirit between all employees, departments and the Council*

**Integrity:** *To be guided by a positive set of attitudes which foster honest and ethical behaviour and work*

**Timelines:** *To be committed to delivering services within the least possible delay*

### Our Commitment

To continuously maintain a high standard of service and to be proactive in providing facilities and improve the quality of public services offered and ensure that such services respond to the needs and wishes of the citizens. To continuously maintain a high standard of service and to be proactive in providing facilities and improve the quality of public services offered and ensure that such services respond to the needs and wishes of the citizens. To continuously maintain a high standard of service and to be proactive in providing facilities and improve the quality of public services offered and ensure that such services respond to the needs and wishes of the citizens.



## **6.0 THE CORPORATE GOVERNANCE PRINCIPLES**

### **6.1 PRINCIPLE 1: GOVERNANCE STRUCTURE**

Corporate governance is about achieving objectives and doing things in the right way according to law, principles of sound governance, whilst ensuring that decisions are taken in a robust and fair manner and in line with existing laws and regulations and principles of ethics, integrity and public interest, whilst promoting high standard of transparency.

All decisions and policy decisions are taken by the Council which shall meet at an ordinary meeting as often as its business may require and at least once every fortnight in the Council Chamber. The meetings and proceedings of a Municipal Council shall be conducted in the manner specified in Part A of the Seventh Schedule.

The Council has applied the rule of corporate governance in all its undertakings

#### ***6.1.1 ETHICS AND INTEGRITY***

All employees are aware and are regularly reminded that they should abide by the code of ethics and conduct of public officials. There is a strong and viable organizational environment that reinforces and encourages the ethical and responsible conduct of employees which are supported by structures and processes put in place.

#### ***6.1.2 EFFICIENT INTERNAL AUDIT***

The internal audit function provides a good degree of internal assurance in relation to processes and systems. It ensures the completeness, accuracy and reliability of financial and operational process. An annual audit programme was worked out at the start of the financial year to cover a wide array of activities of the Council strictly adhering to the relevant guidelines, best practices, controls, regulations and procedures with special focus on inherent risk areas.

### ***6.1.3 REPORTING AND DISCLOSURE***

There is regular and informative reporting, both internally and externally, which is a prerequisite for operational effectiveness. All issues regarding the organization are brought to the attention of the Council in a timely manner and all relevant information is presented in a clear and concise manner.

Financial and non-financial performance and other accountability information are also reported to the Council on a regular basis.

Meetings of the Council are held in public, thus leading to a high level of transparency to the public, and compliance with the laws and regulations governing the Municipal Council.

### ***6.1.4 EFFICIENT INTERNAL CONTROL***

There is an effective internal control system acting on operations which is reflected by an elaborate reporting to enhance transparency and accountability.

### ***6.1.5 BUDGETING, FINANCIAL MANAGEMENT PERFORMANCE MEASUREMENT***

The Council has according to the Local Government Act 2011 as duly amended established an annual Performance Based Budgeting process, indicating clearly how the resources allocated will be used thus linking to measurable objectives encouraging a clearer vision, enabling proper forward planning to take place and facilitating the best longer-term use of resources.

To ensure efficient and effective use of resources, relevant financial and non-financial performance measures have been established to measure the Key Performance Indicators (KPIs) which provide a useful management and accountability tool, to ensure and demonstrate the efficient and effective use of resources.

### 6.1.6 EXTERNAL AUDIT

The accounts of the Council are audited each year by the National Audit Office. Much care is given by Management to follow the recommendations made in the Management Letter, with a view to enhancing efficiency and effectiveness.

## 6.2 PRINCIPLE 2: THE STRUCTURE OF THE COUNCIL AND ITS COMMITTEES

### 6.2.1 Council Membership

Stipulating that “there shall be a District Council for each of the districts of: ..... (f) Rivière du Rempart.”, Section 7(2) (f) of the Local Government Act 2011, as subsequently amended, provides for the establishment of the **District Council of Rivière du Rempart** with a main purpose to overview the administration of the following **19** villages falling under its purview:

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

These 19 villages are respectively managed by a **Village Council**, each constituting of **9** members known as **Village Councillors**. As an outcome of elections held during Special Meetings of Village Councils convened for the said purpose, one or two Village Councillors are elected to represent the respective Village Council at the level of the District Council as **District Councillors**. Thus, the 19 Village Councils are represented by **22** District

**Councillors** at the District Council of Rivière du Rempart - 16 villages being represented by one Member while 3 villages, namely Goodlands, Grand Baie and Rivière du Rempart, have two representatives in view of their individual population.

District Councillors are elected to sit on the District Council for at least two years and up to six years, that is, till the next Village Councils' elections. Furthermore, as provided under Section 33 of the Local Government Act 2011, a **Chairperson** and **Vice Chairperson** of the District Council are elected amongst the 22 District Councillors and the latter remain in their respective office for a mandate of at least two years except if otherwise legally warranted.

As provided under Section 45(1)(b) of the Local Government Act 2011, the Council has to meet at ordinary meetings with view to discuss and decide on its businesses and such meetings need to be held at least once a month or as often as the Council deems it necessary for the smooth running of its business. Special Meetings of the Council are equally held to consider specific matters as and when required.

For period July 2024 to June 2025, the Council met on **12** occasions for regular meetings while Special Meetings were convened on **06** occasions.

#### Chairperson and Vice Chairperson Year 2024-2025

Sn	Name	Office
1	Mr Prembhoodas ELLAYAH	Chairperson from July 2024 till December 2024.
2	Mr Lenine AUKHAJAN	Chairperson elected on 23.12.24 and remaining in office till date.
3.	Mr Reebouraden PERMALL	Vice Chairperson from July 2024 to 30.09.24 and as from 23.12.24 till date.
4	Mr Henayat Nusrullah MAUDARBOCUS	Vice Chairperson from 04.10.24 to 23.12.24.

**Principle 2: The Structure of the Board and its Committees (Contd)**

Members who constituted the Council period ending 30 June 2025

S/N	VILLAGE COUNCIL OF:	DISTRICT COUNCILLOR	REMARKS
1	AMAURY	KAUNDUN Sailesh	
2	AMITIE/GOKHOOLA	HYDER Ratan	
3	BELLE VUE MAUREL	RAMHOTA Chetanand	Up to 07.01.25
		GUNGADIN Aarti (Mrs)	As from 15.01.25
4	CAP MALHEUREUX	<b>PERMALL Reebouraden</b>	<b>Vice Chairperson</b>
5	COTTAGE	<b>ELLAYAH Prembhoodas</b>	<b>Chairperson D/C up to 23.12.24</b>
6	ESPERANCE TREBUCHET	RANJAYA Ajay	Up to 06.01.25
		BANCHARAM Sattiajeet	As from 15.01.25
7	GOODLANDS	(i) KOOBARAWA Deokumar <b>MSK</b>	
		(ii) JEEBUN Sobnath	
8	GRAND BAIE	(i) MAMODE Imteyaaz	Up to December 2024
		(ii) SAWMYNADEN Velayudaam	Up to December 2024
		(i) LUNGUR Vinaye	As from 10.01.25
		(ii) FRANÇOISE Louis Stephano	As from 10.01.25
9	GRAND GAUBE	SUNNIA Lavinsingh	
10	MAPOU	BAULAH Sooriaduth	Up to 20.12.24
		RAJCOOMAR Vinaye	As from 08.01.25
11	PETIT RAFFRAY	JOGARAH Vivekanand	Up to 09.05.25
		LODERCHAND Baboo Vinayesingh	As from 23.05.25
12	PITON	RAGNUTH Kevin Ragoonath <b>OSK</b>	
13	PLAINES des ROCHES	SHIBCHURN Deonarain	Up to 28.03.25
		RAMKAILAHUN Bhavesh Amit	As from 11.04.25
14	POUDRE d'OR	BEERBUL Deenoo	Up to November 2024
		BOYJOONAUTH Pravinduth	As from 09.12.24
15	POUDRE d'OR HAMLET	BUNDHOO Dinash Roy Ramesh	
16	RIVIERE du REMPART	(i) BUTAN Nandini (Mrs)	
		(ii) GOPAUL Prithiviraj	
17	ROCHE TERRE	BOODHOO Taroon	
18	ROCHES NOIRES	<b>AUKHAJAN Lenine</b>	<b>Chairman as from 23.12.24</b>
19	The VALE	MAUDARBOCUS Henayat Nusrullah	

**Board Diversity**

The Council Members comprise 20 males and 2 females and are all ordinarily residents of Mauritius.

### 6.2.2 Membership of Committees

In order to ensure good management of the Council's business, the Local Government Act 2011 makes provisions for the setting up of statutory committees overseeing specific responsibilities as well as working committees with the objective to help in the smooth running of Council's business.

While statutory committees have delegated powers to take decisions on matters related to them, working committees have for purpose to consider and make recommendations on matters pertaining to a specific department. These working committees, namely the **Welfare Committee**, **Public Health Committee** and **Public Infrastructure Committee**, have been set up in compliance with Council's Standing Orders.

The statutory committees which have thus been set up as provided by either the Local Government Act 2011 or other relevant legislations are the:

	Committee	Legislation
1	Executive Committee	Local Government Act
2	Permits and Business Monitoring Committee	
3	Procurement Committee	Public Procurement Act
4	Performance Review Committee	
5	Audit Committee	Finance and Audit Act
6	Safety and Health Committee	Occupational Safety & Health Act 2005
7	Local Disaster Committee	The National Disaster Risk Reduction and Management Act 2016

- The three working committees which have been set up by the Council are the:
  - Public Infrastructure Committee;
  - Public Health Committee;
  - Welfare Committee.

**Principle 2: The Structure of the Council and its Committees (Contd)**

**6.2.2.1 EXECUTIVE COMMITTEE**

As per the Local Government Act 2011, the Executive Committee comprises:

NAME	POSITION
Mr L Aukhajan ( 23.12.24-30.06.25)	Chairperson
Mr P Ellayah (01.07.24- 23.12.24)	
Mr R Permall (23.12.24-30.06.25)	Vice Chairperson
Mr H N Maudarbocus (04.10.24-23.12.24)	
(1) Mr D R R Bundhoo (District Councillor) (2) Mr D Koobarawa MSK, (District Councillor) (3) R K Ragnuth OSK (District Councillor) (4) H N Maubarbocus (District Councillor) (5) S Kaundun (District Councillor)	Members

The Executive Committee was responsible, during the above period, for the approval of the procurement of goods and services upon recommendations made by the Procurement Committee.

Every decision taken by the Executive Committee is reported at the next Council Meeting as stipulated in the Local Government Act.

*The Executive Committee meet for 14sittings for the financial year 1<sup>st</sup>July2024 to 30<sup>th</sup>June2025.*

### **6.2.2.2 COMMITTEE OF PERMITS AND BUSINESS MONITORING**

As stipulated under Section 117 (1) of the Local Government Act 2011, *‘no development works shall be undertaken unless a Building and Land Use Permit (BLUP) has been issued in respect of those works.’*

- Local Authorities are empowered to establish a **Permits and Business Monitoring Committee (PBMC)** as provided under Section 115 of the same legislation, having under its purview, to regulate these development works by approving or rejecting the related BLUP applications.
  
- As further stipulated under Section 115 (1), the PBMC at the District Council of Rivière du Rempart is constituted as follows:
  - the Chairperson of the District Council as Chairperson of the Committee;
  - four District Councillors as Members appointed by the Chairperson;
  - the Chief Executive or his representative as Member; and
  - three Heads of Department as Members, namely the Head, Land Use and Planning Department; Ag. Head, Public Infrastructure Department and the Chief Health Inspector. The Heads of Department may be represented by an alternate Member.

The Senior Committee Clerk of the Council acts as Secretary to the PBMC and in her the Committee Clerk performed the said duties.

- The PBMC also oversees requests made for Outline Planning Permissions (OPP) which are sought by applicants to acknowledge the probability of them obtaining the actual permit in the event of submitting a BLUP application for the same development.
  
- Moreover, in cases where objections are raised to a proposed development, the Land Use and Planning Department convenes both the applicants and objectors for a *‘hearing’* which is conducted during the PBMC meeting in presence of Members who acknowledge the arguments of both parties and on basis of which a final decision is reached on the related application.
  
- Meetings of the PBMC are convened on a weekly basis and the minutes of proceedings for each meeting are duly approved and signed by the Committee upon approval at a subsequent meeting. Apart from written records, since the implementation of the National

E Licensing System platform (NELS), decision reached on each BLUP application is input on the online system right after the meeting.

NAME	POSITION
Mr L.Aukhajan (23.12.24-30.06.25)	Chairperson
Mr P. Ellayah (01.07.24-23.12.24)	
(1) Mr T Boodhoo (District Councillor) (2) Mrs N Butan (District Councillor) (3) Mr P Gopaul (District Councillor) (4) Mr R Hyder (District Councillor) (5) Chief Executive, (6) Head of Land Use and Planning Department, (7) Head of Public Infrastructure Department, (8) Chief Health Inspector	Members

*The Committee had 51 sittings for financial year 1<sup>st</sup> July 2024 to 30 June 2025.*

### **6.2.2.3 PROCUREMENT COMMITTEE**

Procurement of goods and services is effected by the Council in line with the provisions of the Public Procurement Act.

The Procurement Committee determines any procurement of goods and services. The Committee is composed, as provided by law, of:

- (1) The Chief Executive or his Deputy (in the chair).
- (2) The Financial Controller or his deputy.
- (3) One Senior Officer in charge of a department other than that of the Chief Executive or the Financial Controller (The Ag Chief Health Inspector is member of the Committee).

Recommendations of the Procurement Committee where the total value of the procurement is above Rs.100,000 are submitted to the Executive Committee for approval.

*There have been 62 sittings Procurement Committees and 79 Bid Opening Committees for the financial year 1<sup>st</sup> July 2024 to 30<sup>th</sup> June 2025.*

**6.2.2.4 PERFORMANCE REVIEW COMMITTEE**

The Public Procurement Act also provides for the setting up of a Performance Review Committee (PRC) to help in the proper monitoring of the performance of contractors having been awarded a contract for provision of goods or services and to ensure that any remedial or follow up action which might be required, is initiated in the shortest delay. The Committee particularly looks into cases where contractors/suppliers/service providers fail to fulfill Council’s requirements as per the standing agreement. In such case, prescribed procedure is followed which may entail the specific party to be suspended for a given period or debarred from participation in any future corresponding bid exercise at the Council.

Members who formed part of the Performance Review Committee for period **July 2024 to June 2025** are listed hereunder.

NAME	POSITION
Mrs O D Deal	Chairperson
(1) Mrs D Nepaul (PICO) (2) Mrs M Ramnauth (PPSO) (3) Mrs M Heeatun-Taukoor (Senior Accountant)	Members

**6.2.2.5 AUDIT COMMITTEE**

The Audit Committee has been set up in this Council with the aim to ensure that appropriate actions are taken on observations and recommendations made by the National Audit Office in its Management Letter issued to local Authorities after an audit exercise being carried out.

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

NAME	POSITION
------	----------

Mrs O D Deal (DCE)	Chairperson
(1) Mrs A Z Cader-Said Ahseek ACE (2) Mr M Appigadoo (CIW)	Members

#### 6.2.2.6 *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 4 occasions during period July 2024 to June 2025.

Apart from statutory committees, the Council is empowered, as provided by its Standing Orders, to set up working committees having for objective to assist in the monitoring of its daily business. Without having delegated powers, these committees operate on basis of their Term of Reference which has been approved by the respective committee at the initial stage.

These working committees make recommendations on related matters for eventual approval by the Council. There is no mandatory schedule of the meetings of such committees stipulated in the legislation but generally at least one meeting of each of the committees is scheduled every month.

#### 6.2.2.7 *Local Disaster Committee*

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

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

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

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

### ***1. The Local Disaster and Risk Reduction and Management Committee (Local Emergency Operation Command)***

The LEOC is a multi-agency operation command which is headed by the Chairperson and Chief Executive of the District Council. The LEO is activated in the events where there is a potential threat from a hazard, most commonly in the approach of a cyclone and heavy/torrential rainfall alerts.

It operates at any time (night or day) and even for consecutive days pending its deactivation. The LEOC works in close collaboration and support with the National Emergency Operations Command (NEOC)

During the period of June 2024 to June 2025, LEOC has been activated as above: -

LEOC Activation	Events
25 <sup>th</sup> , 26 <sup>th</sup> , 27 <sup>th</sup> & 28 <sup>th</sup> February 2025	Cyclone Garance
30 <sup>th</sup> April 2025	Torrential Rainfall

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 disaster management activities in order to mitigate and respond to the identified threats of natural disasters.

**(i) Contingency Plan**

One of the main priorities for the Council’s LDRRMC is preparedness for specific disasters. An Emergency Response Plan for Agis Care Home Ltd is under the preparation/drafting stage.

**(ii) 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.

**(iii) Simulation Exercise**

A Table Tsunami simulation exercise for Agis Care Home Ltd has been conducted in the Council for the evacuation of disable and elderly people residing in the home.

**(iv) Cleaning of drains**

The Health Department is engaged in cleaning the open and covered drain along non classified road including the flood prone areas.

**6.2.2.8 COMMITTEE FOR PUBLIC INFRASTRUCTURE**

This committee meets once a month and the mandates are as follows:

- a) Construction and maintenance of pavements, roads, bus shelters, drains, bridges, canals
- b) Lighting of streets and other public places
- c) Construction, maintenance and improvement of municipal buildings
- d) Maintenance and management of traffic centres including bus-stations
- e) Management and maintenance of public gardens and green space

NAME	POSITION
Mr D R R Bundhoo	Chairperson
Mr T Boodhoo	Vice-Chairperson
(1) Mr L Aukhajan (Chairman DC) (2) Mr R Permall (Vice Chairman DC) (3) Mr P Boyjoonauth (District Councillor) (4) Mr S Bancharam (District Councillor) (5) Mrs N Butan (District Councillor) (6) Mr R Hyder (District Councillor) (7) Mr V Lungur (District Councillor) (8) Mr S Jeebun (District Councillor) (9) Mr D Koobarawa (District Councillor) (10) Mr H N Maudarbocus (District Councillor) (11) Mr R K Ragnuth (District Councillor) (12) Mr A B Ramkailahun (District Councillor) (13) Mr P Gopaul (District Councillor)	Members

*The Committee had 11 sittings for financial year 1<sup>st</sup> July 2024 to 30 June 2025.*

**6.2.2.9 COMMITTEE FOR PUBLIC HEALTH**

This Committee meets once a month and the mandates are as follows:

- a) Scavenging services
- b) Cleaning of rivers, rivulets, streams, other public places
- c) Health issues
- d) Cemeteries and crematorium
- e) Maintenance of public toilets
- f) Management of markets and fairs

NAME	POSITION
Mr D Koobarawa MSK	Chairperson
Mr P Gopaul	Vice-Chairperson
(1) Mr L Aukhajan (Chairperson DC) (2) Mr R Permall (Vice Chairperson DC) (3) Mr P Boyjoonauth (District Councillor) (4) Mrs N Butan (District Councillor) (5) Mr T Boodhoo (District Councillor) (6) Mr R Hyder (District Councillor) (7) Mr S Kaundun (District Councillor) (8) Mr V Lungur (District Councillor) (9) Mr S Bancharam (District Councillor) (10) Mr D R R Bundhoo(District Councillor) (11) Mr L S Franchoise (District Councillor) (12) Mr S Jeebun (District Councillor) (13) Mr H N Maurdarbocus (District Councillor) (14) Mr A B Ramdkailahun(District Councillor)	Members

*The Committee had 11 sittings for financial year 1<sup>st</sup> July 2024 to 30 June 2025.*

**6.2.2.10 COMMITTEE FOR WELFARE**

- a) Promotion of sports development and sports activities
- b) Provision of infrastructure for public welfare, leisure and cultural activities
- c) Organization of leisure, welfare and cultural activities
- d) Welfare facilities
- e) Library services and related activities

NAME	POSITION
Mrs N Butan	Chairperson
Mr R Hyder	Vice-Chairperson
(1) Mr L Aukhajan (Chairperson DC) (2) Mr R Permall (Vice Chairperson DC) (3) Mr P Boyjoonauth (District Councillor) (4) Mr T Boodhoo (District Councillor) (5) Mr D Koobarawa Msk (District Councillor) (6) Mr P Gopaul (District Councillor) (7) Mr S Kaundun (District Councillor) (8) Mr H N Maudarbocus (District Councillor) (9) Mr V Rajcoomar (District Councillor) (10) Mr D R R Bundhoo (District Councillor) (11) Mr S Bancharam (District Councillor) (12) Mr S Jeebun (District Councillor) (13) Mr A B Ramkailahun (District Councillor)	Members

*The Committee had 12 sittings for financial year 1<sup>st</sup> July 2024 to 30 June 2025.*

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**Principle 2: The Structure of the Council and its Committees (Contd)**

*Attendance at Council and Sub-Committees meetings*

SN	Name	Date of Appointment	Council Meeting	Public Infrastructure	Public Health	Welfare
1	Mr AUKHAJAN Lenine	25.11.20	18	8	8	10
2	Mr Baulah Sooriaduth	26.11.20	9	0	0	1
3	Mr BANCHARAM Sattiajeet	25.11.20	7	2	1	0
4	Mr Beerbul Deenoo	25.11.20	7	3	2	2
5	Mr BOODHOO Taroon	26.11.20	19	8	9	8
6	Mr BOYJOONAUTH Pravinduth	25.11.20	6	5	1	5
7	Mr BUNDHOO Dinash Roy Ramesh	25.11.20	17	8	4	4
8	Mrs BUTAN Nandani	25.11.20	18	11	10	10
9	Mr ELLAYAH Prembhodas	26.11.20	11	0	0	0
10	Mr FRANÇOISE Louis Stephano	26.11.20	4	0	2	0
11	Mr GOPAUL Prithiviraj	25.11.20	17	7	7	7
12	Mrs GUNGADIN Aarti	25.11.20	5	0	0	0
13	Mr HYDER Ratan	25.11.20	13	2	5	8
14	Mr JEEBUN Sobnath	26.11.20	7	2	1	1
15	Mr Jogarah Vivekanand	26.11.20	14	0	0	0
16	Mr KAUNDUN Sailesh	25.11.20	15	3	5	10
17	Mr Koobarawa Deokumar MSK	26.11.20	15	8	10	10
18	Mr Mamode Imteyaaz	26.11.20	10	0	0	1
19	Mr LODERCHAND Baboo Vinayesingh	26.11.20	0	0	0	0
20	Mr LUNGUR Vinaye	25.11.20	7	4	5	0
21	Mr MAUDARBOCUS Henayat Nusrullah	26.11.20	15	4	3	5
22	Mr PERMALL Reebouraden	26.11.20	17	8	9	9
23	Mr POONITH Ramchurn	26.11.20	0	0	0	0
24	Mr RAGNUTH Ragoonath Kevin OSK	25.11.20	13	6	4	3
25	Mr Ramhota Chetanand	25.11.20	9	0	0	1
26	Mr Ranjaya Ajay	25.11.20	10	0	0	1
27	Mr RAJCOOMAR Vinaye	26.11.20	4	0	0	3
28	Mr RAMKAILAHUN Bhavesh Amit	25.11.20	2	1	0	1
29	Mr Sawmynaden Velayudaam	26.11.20	8	0	0	0
30	Mr Shibchurn Deonarain	25.11.20	11	0	3	2
31	Mr SUNNIA Lavinsingh	25.11.20	13	0	0	1

### **6.3 PRINCIPLE 3: COUNCILLORS APPOINTMENT PROCEDURES AND CHIEF EXECUTIVE**

- (1) The election of Councillors to a Municipal City Council or Municipal Town Council shall be –
  - (a) Every 6 years or in such other year, and at such date, as the President shall, on the advice of the Prime Minister, appoint; and
  - (b) Conduct in accordance with the Representation of the People Act.
- (2) Subject to the Representation of the People Act, the President shall, for the purpose of an election of Councilors to a Municipal City Council or Municipal Town Council –
  - (a) Issue a writ of election; and
  - (b) Where necessary, appoint a day on which the poll is to be taken.
- (3) Where the Electoral Commissioner gives notice of an election referred to in this section, he shall indicate the number of Councilors to be returned for each Village Council of that Municipal City Council or Municipal Town Council.
- (4) (a) 9 Councillors of a Municipal Town Council shall be returned from each Village Council under the simple majority system.
  - (b) Every person entitled to vote at an election referred to in this section shall vote for not more than nine candidates.
- (5) Every Municipal City Council or Municipal Town Council, unless sooner dissolved, shall continue for 6 years from the date on which the poll of the return of the entire Municipal City Council or Municipal Town Council is taken, as the case may be, and, subject to this Act, shall terminate on the day preceding nomination day at the next general election of Councillors.

- (6) (a) Every group presenting more, than 2 candidates at an election of a Municipal City Council or Municipal Town Council shall ensure that not more than two thirds of the group's candidates for election to that Council are of the same sex.
- (b) Where the group forms part of an alliance, it shall be sufficient for the alliance to comply with paragraph (a) without each group forming part of the alliance necessarily complying with that paragraph.
- (7) In addition to the above appointment, the Chief Executive being the Chief advisor of the Council and the representative of the Head of Administrative Head of the Council is appointed by the Local Government Service Commission and operates under the aegis of the parent Ministry, that is, the Ministry of Local Government. The Chief Executive is assisted by the Deputy Chief Executive and Heads of department in the fulfillment of the objectives of the Council.

## **6.4 Principle 4: Director Duties, Remuneration and Performance**

### **6.4.1 Code of Ethics**

The Council is mindful of the interest of other stakeholders such as suppliers, clients and the public at large when running its operations and is committed to high standards of integrity and ethical conduct in dealing with them.

Furthermore, the Council and its employees must, at all times, comply with all applicable laws and regulations. The Council will not condone the activities of employees who achieve results through violation of the law or unethical business dealings. This includes any payment for illegal acts, indirect contributions, rebates, and bribery. The Council does not permit any activity that fails to stand the closest possible public scrutiny.

All business conduct should be above the minimum standards required by law. Accordingly, employees must ensure that their actions cannot be interpreted as being, in any way, in contravention of the laws and regulations governing the Council's operations. Employees uncertain about the application or interpretation of any legal requirements should refer the matter to their superior, who, if necessary, should seek the advice of someone at the highest level of the Council's hierarchy.

The Council is committed to a policy for fair, honest dealing and integrity in the conduct of its business. This commitment, which is actively endorsed by the Council, is based on a fundamental belief that business should be conducted honestly, fairly and legally.

#### ***6.4.2 Council Evaluation***

It is noted that the Councillors forming part of the Council meetings, especially those who are members of Council's sub-committees, have been appointed in the light of their wide range of skills and competence acquired through several years of working experience and professional background. The Council is of the view that its composition is adequately balanced and that the current Councillors have the range of skills, expertise and experience to carry out their duties properly.

Furthermore, Non-Executive Councillors are elected by means of election as per the Local Government Act and the Councillors have the required knowledge, skills, objectivity, integrity, experience and commitment to the Council. These Councillors are free from any business or other relationships which would materially affect their ability to exercise independent judgment and are critical observers.

The Councillors are to pursue training and development programs within the framework of Continuous Professional Development.

#### ***6.4.3 Remuneration of Directors, Executives and Staff***

The Councillors sitting on the Council and Sub-Committees of the District Council of Riviere Du Rempart are paid fees for their attendance which is determined by the Pay Research Bureau.

The remuneration arrangements for the Chief Executive Officer and staff of the District Council of Riviere Du Rempart are determined by the Pay Research Bureau which is subject for revision every five years.

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Name	Grade	Allowance	Cell Phone Allowance	Travelling Allowance	PBMC Fees	Total
AUKHAJAN L	Chairperson	455,589	15,435	89,490	53,040	613,554
PERMALL R	Vice Chairperson	316,179	15,290	22,348	-	353,817
BOYJOONAUTH P	Members of Executive Committee	117,004	3,371	-	-	120,375
BUNDHOO DINASH ROY R	Members of Executive Committee	232,687	9,000	-	-	241,687
HYDER RATAN	Members of Executive Committee	231,618	8,767	-	-	240,385
JOGARAH VIVEKANAND	Members of Executive Committee	200,555	8,010	-	-	208,565
KAUNDUN SAILESH	Members of Executive Committee	230,289	9,000	-	-	239,289
KOOBARAWA DEOKUMAR	Members of Executive Committee	219,306	6,233	-	21,112	246,651
MAMODE IMTEYAAZ	Members of Executive Committee	128,321	5,484	10,252	8,932	152,989
RAGNUTH KEVIN RAGOONATH	Members of Executive Committee	233,522	9,032	-	-	242,554
RAMHOTA CHETANAND	Members of Executive Committee	131,558	6,000	5,825	-	143,383
RANJAYA AJAY	Members of Executive Committee	131,558	6,000	3,914	-	141,472
SA WMYNADEN VELAYUDAAM	Members of Executive Committee	131,558	6,000	4,870	-	142,428
SHIBCHURN DEONARAIN	Members of Executive Committee	187,968	4,984	15,728	-	208,679
BANCHARAM S	Councillor	96,825	2,774	-	-	99,599
BAULAH S	Councillor	93,769	2,952	-	25,984	122,705
BEERBUL D	Councillor	77,623	3,000	7,223	4,060	91,906
BOODHOO T	Councillor	102,696	5,800	-	18,067	126,563
BUTAN N	Councillor	218,238	6,000	13,945	21,112	259,295
ELLAYAH P	Councillor	474,264	14,565	82,110	69,360	640,299

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FRANCOISE L S	Councillor	98,922	2,855	-	-	101,776
GOPAUL P	Councillor	218,238	6,000	-	19,285	243,523
GUNGADIN A	Councillor	96,825	2,774	-	-	99,599
JEEBUN S	Councillor	218,238	6,000	-	24,360	248,598
LODERCHAND BV	Councillor	21,036	500	-	-	21,536
LUNGURV	Councillor	98,922	2,855	3,197	-	104,973
MAUDARBOCUS H N	Councillor	260,537	11,613	-	-	272,150
RAJCOOMAR V	Councillor	99,760	2,887	-	-	102,647
RAMKAILAHUN B	Councillor	47,014	1,333	-	-	48,348
SUNNIA L	Councillor	218,238	6,000	12,524	21,518	258,280
TOTAL		5,388,854	190,515	271,425	286,830	6,137,624



#### ***6.4.4 Conflict of Interest***

The Council strictly believes that a Councillor should make his best effort to avoid conflict of interest or situation where others might reasonably perceive such a conflict. A Councillor who has declared his interest shall not vote on any matter relating to transaction or proposed transaction in which he is interested and shall not be counted in the quorum present for the purpose of that decision.

It is the responsibility of each Councillor to ensure that any conflict of interest be recorded by the Secretary to the Council or Secretary to the Committee.

#### ***6.4.5 Related Party Transactions***

For details on Related Party Transactions, please refer to Note 40 of the audited financial statements.

#### ***6.4.6 Information, Information Technology and Information Security Governance***

The Council is responsible to oversee information governance within the Council and ensures that there is a strategic alignment of both Information and Information Security with its business strategy in order to create value.

The Council ensures that sufficient resources are allocated in the annual budget towards the implementation of an Information and IT Security frameworks.

#### ***6.4.7 Council Information***

The Chairperson, with the assistance of the Secretary, ensures that Councillors receive all information necessary for them to perform their duties and that the Council has sufficient time for consultation and decision-making.

The Councillors of the District Council of Riviere du Rempart ensure that matters relating to the Council, learned in their capacity as Councillors, are strictly confidential and private and shall not be divulged to anyone without the authority of the Council.

## **6.5 Principle 5: Risk Governance and Internal Control**

### *6.5.1 Internal Control and Risk Management*

The Audit & Risk Management Department (ARMD) provides reasonable assurance that the Council's risk framework is adequately managed and that the financial position and the results disclosed in the audited accounts are free from any material misstatements, in accordance with the pre-approved Audit & Risk Management Work Plan.

The ARMD played an active role in the budgetary control process by undertaking a comparison of actual financial performance against budgetary forecast and same is brought to the attention of the Audit Committee on a continuous basis. The ARMD has also engaged in several advisory tasks and pre-audit of financial undertakings of the Council.

The ARMD has, amongst others, also assessed the governance process in accomplishment of its objectives on issues as recommended by the guidelines of the National Committee on Corporate Governance pursuant to Section 65(c) of the Financial Reporting Act 2004 for substantiating that the Council remains the focal point of the Corporate Governance system and is accountable for the performance and administration of the affairs of the Council.

**Fraud Risk Management:** Besides providing oversight and assurance to the Audit Committee on controls over systems and processes, the Audit & Risk Management Department has equally assisted Management as follows:



- (1) By facilitating the implementation of the Public Sector Anti-Corruption Framework in the Security Unit
- (2) In the discharge of its responsibilities by evaluating internal controls used to detect or mitigate fraud and evaluating assessment of fraud risk; and
- (3) In creating awareness on Conflict of Interest and Overtime Management in organisational functions.

The Audit & Risk Management Department has also ensured customary liaison with the External Auditor whose role is to report independently on financial statements. Besides, upon obtaining sufficient understanding on the Department's activities, the External Auditor has positively assessed the deliverables of the Internal Audit & Risk department.

As regards whistle blowing rules and procedures, it is observed that there are processes to record actual or potential conflicts of interest and to handle complaints. The Council has amended its Equal Opportunities Policy by elaborating a grievance reporting mechanism for aggrieved employees. On the other hand, the Council has established a mechanism to handle anonymous letters and complaints. The Council has also already established a Customer Service Charter and put in place a proper framework to handle complaints



## **6.6 Principle 6: Reporting with Integrity**

### **6.6.1 *Statement of Directors' Responsibilities in respect of the Preparation of Financial Statements***

The Councillors affirm their responsibilities for preparing the Annual Report and Financial Statements of District Council of Riviere du Rempart that fairly present the state of affairs of the Council and the results of its operations.

The District Council of Riviere du Rempart (DCRR), Annual Report is uploaded on the DCRR website and is available in full for consultation by any interested party.

All the employees of the Council have well defined scheme of the duties to which they must abide. Any disruptions in the above are subject to disciplinary actions.

Decisions taken at Council are well recorded through the respective minutes of proceedings of committees and meetings.

Proper follow up for implementation of decisions are being effected through action plan whereby the department/ sections concern report on their course of actions.

Councillors have the right to raise any questions pertaining under the aegis of the Council whereby prompt reply are being submitted according to the provision of standing order.

In line with Sections 134 and 134a, the Chief Executive shall within 4 months after the end of the Financial year, submit the Council's Annual Report to the National Audit Office. The Annual Report shall comply with the IPSAS standards.

### **6.6.2 *Dividend Policy***

The net surplus of the Council shall be applied for the creation of a general reserve.

### **6.6.3 *Social Issues***

The DCRR aims at giving equal opportunities to its employees. For any new recruitment or promotion exercise, it is advertised both internally and externally. Necessary action is being taken for implementing a performance framework for aligning the strategic goals of the DCRR for career development. The length of service of employees is also recognized and

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rewarded through events.

The DCRR recognizes the importance of the role it has to play in society and it actively participates in endeavors to alleviate social and environmental problems. The Council is also committed to creating sustainable value for the social and economic well-being of the society.

### **Corporate Social Responsibility, Political Donations and Contributions**

There has been no political donation for the year under review.

## **6.7 Principle 7: Audit**

### ***6.7.1 Internal Audit***

The Audit & Risk Management Department reports its findings to the Audit Committee.

### ***6.7.2 External Audit***

Appointment of external auditors (Government Audit) is in accordance with the provisions of Local Government Act 2011 section 136:

- The approved Annual Report of every local authority shall be audited by the Director of Audit.
- The Chief Executive of every local authority shall, within 4 months of the end of every financial year, submit the approved annual report to the Director of Audit.
- The local authority shall pay an audit fee in respect of the audit of its financial statements.

The Audit & Risk Management Department which reports to the Audit Committee plays a key role in keeping under review the scope and results of the

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External Audit with regards to the following:

- 1) Efficiency in meeting time scheduled
- 2) Effectiveness and performance of the audit team
- 3) Independence and good communication with audit committee
- 4) Objectivity in their judgements through their weakness letter

### *6.7.3 Amount paid to External Auditors*

The amount payable to Government Auditors is Rs 300,000.

In order to ensure that the External Auditors' objectivity and independence are safeguarded if they undertake non-auditing services, the Audit Committee should examine the nature of such services and ensure that the members of the audit team do not form part of such assignment, thus ensuring that there is no conflict of interest at any point in time.

The Audit Committee meets 3 times during the Financial Year 2024/25

NAME	POSITION
<b>Mrs O D Deal (DCE)</b>	<b>Chairperson</b>
<b>(1) Mrs A Z Cader-Said Ahseek ACE (2) Mr M Appigadoo (CIW)</b>	<b>Members</b>

## **CORPORATE GOVERNANCE REPORT**

### **6.8 Principle 8: Relations with Shareholders and Other Key Stakeholders**

#### *6.8.1 Employee Share Option Plan*

No Employee Share Option Plan is available.

#### *6.8.2 Third Party Management Agreement*

The District Council of Riviere du Rempart work in collaboration with the Union Registered Members.

- (1) Ministry of Environment, Solid Waste Management and Climate Change
- (2) Ministry of Public Utilities
- (3) Ministry of Youth Empowerment, Sports and Recreation
- (4) Ministry of Arts and Cultural Heritage
- (5) Ministry of National Infrastructure and Community Development.
- (6) Central Electricity Board (CEB)
- (7) Central Water Authority (CWA)
- (8) Road Development Authority (RDA)
- (9) Traffic Management and Road Safety Unit (TMRSU)
- (10) Ministry of Health and Wellness
- (11) Police Department.

and others, so that in the end the inhabitants of the District have an improved quality of life.

The Council operates in a transparent manner and the relevant stakeholders are contacted and taken on board as and when the need arises so as to favor participation and consensus.

## 7.0 THE DISTRICT COUNCIL OF RIVIERE DU REMPART: HISTORY AND PROFILE

Year ended 30 June 2025

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

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

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

The District Council of Rivière du Rempart has been accordingly set up to administer the district of Rivière 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 Councilors.

Twinning activities and participation in regional /international conferences/ seminars/ workshops area regular feature. International and regional exposures enable representatives of the Council to interact with their foreign counterparts in various fields of competence.

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## List of International Organizations with which District Council of Riviere du Rempart Affiliated

<b>Sn</b>	<b>Organisation</b>
<b>1</b>	<b>AVCOI (Association des Villes et Collectivités de l'Océan Indien</b>
<b>2</b>	<b>(BTV) Best Tourism Village</b>
<b>3</b>	<b>ICLEI (International Council for Local Environment Initiative)</b>

## List of international Events attended by District Council for the Financial Year 24-25

<b>Sn</b>	<b>Events</b>	<b>Period</b>
<b>1</b>	<b>Seminaire pour les Responsables des Collectivites Locales des Pays Francophones D'Afrique (Nanchang City, China)</b>	<b>Sep-24</b>
<b>2</b>	<b>Best Tourism Villages by UN Tourism 2024 (Cartagena de Indias Columbia)</b>	<b>Nov-24</b>
<b>2</b>	<b>First UN Tourism Conference on Tourism for Rural Development and the second Annual Meeting of the Best Tourism Villages by UN Tourism Network. (HOI AN Vietnam)</b>	<b>Dec-24</b>

## **8.0 PERFORMANCE OF DEPARTMENTS AND SECTIONS**

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 Finance Department
- The Public Infrastructure Department
- The Land Use and Planning Department
- The Public Health Department
- The Welfare 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 2024/2025 which was approved by the parent Ministry which is the Ministry of the Local Government.

### **8.1 ADMINISTRATION DEPARTMENT**

The Administration Department, formerly Chief Executive's Department, is responsible for the overall affairs of the District Council of Riviere Du Rempart. It co-ordinates the activities of all the departments, ensures implementation and follow-up of all decisions taken by the Council and exercises administrative and financial control with a view to ensuring efficiency, productivity and sound financial management.

The Department is also responsible for implementing local government policies, goals and objectives, local government legislations and other relevant legislations, initiating and implementing programmes aiming at enhancing the overall efficiency and effectiveness of the Council and advising the Council on policy matters.

The Chief Executive is the administrative head of the Council and is currently supported in his administrative functions by Deputy Chief Executive and two Assistant Chief

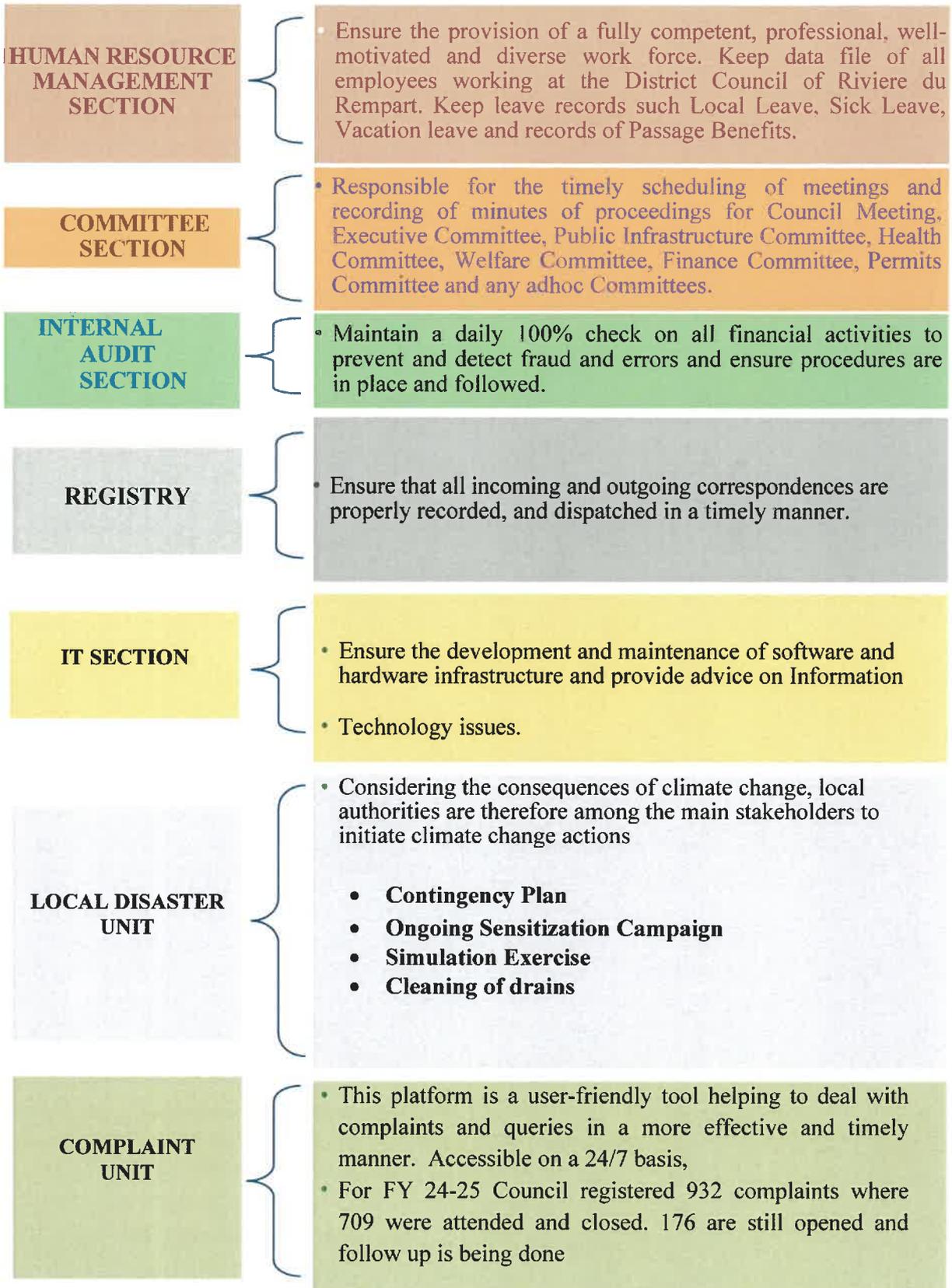
Executives. He exercises control over the management of policies and practices of the Local Government.

The main functions of the Chief Executive are to:

- execute the statutory duties laid down in the Local Government Act, the Local Government Service Commission Act and other legislations relating to municipal activities;
- initiate action to ensure that the provisions of Local Government legislation are implemented;
- advise the Council on all matters falling within the purview of the Local Government legislation; and
- ensure that decisions taken by the Council are executed and monitored.

**Administration Department**

The following sections fall under the direct responsibility of the Chief Executive:



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## 8.2 FINANCE DEPARTMENT

The Financial Controller administrates the Finance Department of the Council in conformity with the provisions of the Local Government Act 2011, the Financial Management Manual and the Capital Procedure Process Manual for the full compliance with all the processes. The Financial Controller is assisted by a Principal Accountant and an Accountant/Senior Accountant.

The Department of Finance consists of 15 employees in the following sections:

Income Section	<p>It is responsible for the collection of Market Fees, Bus Toll, Advertising, Rental of Building, Accounting of Trade Fees and any other fees such as Occasional Fees and other fees payable to the Council. It is headed by a Principal Finance Officer, one Clerk.</p> <p>For the FY24/25 the Income Section, has issued 12,884 receipts</p>
Expenditure Section	<p>This section is responsible for the processing of all claims and effect payment to suppliers on a timely manner. It is headed by an acting Senior Finance Officer</p> <p>For the FY 24/25 the Expenditure Section has processed 2098 Payment Vouchers</p>
Payroll Section	<p>This section's main activities are to ensure:</p> <ul style="list-style-type: none"><li>(i) Payment of Salaries and other benefits/allowances to employees</li><li>(ii) Payment of pension to pensioners.</li><li>(iii) Payment of allowances and other benefits to Councillors.</li></ul> <p>The Section is headed by a Principal Finance Officer, a Management Support Officer.</p> <p>For the FY24/25 Payroll has been processed for Employees 348, Chairperson and Councillors 171 and Pensioners 48</p>

**Finance Department (Contd)**

Examining Unit	<p>This section has been created in the Finance department to bring segregation and independency in processing payments. The Examining Unit verifies all the payments vouchers before effecting payments. This section consists of a Principal Financial Officer and a Management Support Officer.</p> <p>All the recurrent Payment Vouchers are verified and passed for payment by the Examining Unit</p>
Procurement Section	<p>The Procurement and Supply Unit is responsible for the purchase of goods and services in line with the Public Procurement Act 2006, receiving and issue of goods to user departments. The Procurement Section is headed by a Principal Procurement Support Officer, Assistant Procurement and supply Officer, one Management Support Officer, one Handy worker</p> <p>For the FY 23/24 the Procurement Section has launched 55 Informal Quotation, 47 Request for Quotation, 6 Open Bids and nil Emergency Procurement.</p>
Registry Section	<p>The Registry Section deals with the records management of incoming and outgoing correspondences pertaining to Finance Department. The Registry is also responsible for monitoring the Council Project management. The clerk performs cashier duties and the registry task.</p>

**Estimates (Budget Preparation)**

The Preparation of the annual estimates is carried out by the Financial Controller in collaboration with all the Heads of Departments and Sections so that a good forecast is made and approval is given by the Finance Committee/Council which is ultimately forwarded to the parent ministry for consideration. The Budget is worked out at the level of the parent ministry and the Ministry of Finance and Economic Development. The Budget is approved by the Minister as per section 85(2) C of the Local Government Act. The approved budget amount for the FY 24/25 is Rs 475,877,676 and the revised budget amount is Rs 528,661,503

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## Annual Report including Financial Statements

As per the amended Local Government Act 2011, Section 132(1) (a) Financial Statements are being prepared under the International Public Sector Accounting Standards (IPSAS) which is combined with the annual report of the Council. The deadline for submission of the Annual Report to the National Audit Office is 31st of October 2025.

### 8.3 PUBLIC INFRASTRUCTURE DEPARTMENT

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

The Public Infrastructure Department is headed by an Ag Head, Public Infrastructure Department with a Chief Inspector of Works, three Inspectors of Works, an Ag Foreman and skilled and non-skilled workers.

All minor and maintenance works are implemented by the in-house labour of the Council while the department closely monitors, inspects and evaluates major capital projects executed by hired contractors.

#### *Main Responsibilities of the Public Infrastructure Department*

- a) To carry out regular maintenance of non-classified roads.
- b) To construct new roads declared as public.
- c) To provide and maintain of street lighting along Motorways, M1, M2 and M3 and non-classified roads as well as lighting within the compounds of Council amenities.
- d) To maintain Council buildings, Sports Infrastructure, Children Playgrounds, Multi-purpose Halls, Public Markets, Cemeteries among others.
- e) To manage and maintain the fleet of vehicles of the Council.
- f) To issue and keep record of fuel consumption for the department assigned vehicles.
- g) To provide, fix and maintain street and village name plates.
- h) To construct drains along non-classified roads.
- i) To construct drains along non-classified roads.
- j) To supervise civil engineering projects undertaken by in-house labour and contractors.
- k) To process Building and Land Use Permits in terms of structural and civil engineering.

- l) To provide advice to the Council on engineering matters and the implementation and application of relevant legislations including the Roads Act, the Building Act and the Local Government Act.
- m) To prepare, process, implement and monitor capital projects financed by the Government.
- n) Monitor budgets of projects and recurrent funds.

***Amount used on Projects for FY 2024-2025***

For the year 2024/2025, Council has spent Rs 11,428,048.97 and completed all works for the upgrading of amenities under the Readily Implementable Projects Fund.

Rs 18,063,804.25 was used for Capital Projects.



Council has spent Rs 5,617,738.22 for upgrading and construction of amenities under the Small Community Projects Fund.



**Maintenance works undertaken during the FY 2024-2025**

<b>SN</b>	<b>DESCRIPTION</b>	<b>AMOUNT SPENT/RS</b>	<b>% SPENT FROM FUNDS RECEIVED</b>
1	Maintenance of Roads	1,541,321.57	86
2	Maintenance of Street Lighting	2,149,270.29	98
3	Maintenance of Village Halls and Sub Halls	83,478.32	76
4	Name Plates and Traffic Signs	141,294.83	81
5	Maintenance of Public Toilets and Traffic Centres	60,396.72	60
6	Maintenance of Cemeteries, Cremation Grounds and Incinerators	672,810.38	69
7	Maintenance of Markets	107,971.80	100
8	Maintenance of Sports Facilities	210,822.31	78

Forecast for Next 3 years

**Projects**

All Capital Projects; Construction of Multi-Purpose Complex at Goodlands, Construction of Multi-Purpose Complex at Riviere du Rempart and Provision of Incinerator at Haute Rive, Riviere du Rempart; will be completed and be operational.

**Maintenance works**

		<b>% TO BE SPENT FROM FUNDS RECEIVED</b>		
<b>SN</b>	<b>DESCRIPTION</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>
1	Maintenance of Roads	Above 90	Above 90	Above 90
2	Maintenance of Street Lighting	Above 90	Above 90	Above 90
3	Maintenance of Village Halls and Sub Halls	Above 90	Above 90	Above 90
4	Name Plates and Traffic Signs	Above 90	Above 90	Above 90
5	Maintenance of Public Toilets and Traffic Centres	Above 90	Above 90	Above 90
6	Maintenance of Cemeteries, Cremation Grounds and Incinerators	Above 90	Above 90	Above 90
7	Maintenance of Markets	100	100	100
8	Maintenance of Sports Facilities	Above 90	Above 90	Above 90

## 8.4 LAND USE AND PLANNING DEPARTMENT

By virtue of the Local Government Act of 2018, the Planning and Development Act of 2004, the Town and Country Planning Act of 1954, the Building Control Act of 2012, and the Morcellement Act of 1990, this department oversees all matters relating to the development of land.

The following are the responsibilities assigned to the Land Use and Planning Department:

- (i) Processing applications for Outline Planning Permission and Building and Land Use Permits under the jurisdiction of the Council for: (a) Construction Works, (b) Excision and Subdivision of Lands, (c) Causing Material Change in the Use of a Building or Land
- (ii) Issuing a certificate of occupation.
- (iii) Attending to complaints relating land development.
- ((iii) For the year 2024/2025 the Land Use & Planning Department has processed 3,904 applications for both Building and Land Use Permits and Outline Planning Permission, being the highest number of applications processed among all the Local Authorities.

<b>PERMIT TYPE CLUSTER APPLICATIONS RECEIVED FOR PERIOD 01 July 2024-30 June 2025</b>	<b><u>APPROVED</u></b>	<b><u>REFUSED</u></b>	<b><u>IN PROGRESS</u></b>	<b><u>TOTAL</u></b>
<b>RESIDENTIAL(BLP1)</b>	1505	471	614	2590
<b>MORCELLEMENT (BLP2)</b>	603	141	196	940
<b>COMMERCIAL(BLP3)</b>	69	56	97	222
<b>INDUSTRIAL</b>	16	14	22	52
<b>OPP</b>	11	7	4	22
<b>SERVICES</b>	12	8	14	34
<b>SUI GENERIS</b>	7	12	25	44
<b>TOTAL</b>	<b>2223</b>	<b>709</b>	<b>972</b>	<b>3904</b>

## **8.5 HEALTH DEPARTMENT**

The Public Health department is headed by the Chief Health Inspector and assisted by a Principal Health Inspector, a Senior Health Inspector and seven Health Inspectors. In addition to managing market places, cemeteries, and economic operators, this department's main responsibilities include supervising scavenging services and eliminating nuisances in response to public complaints and notifications from other Ministries. In addition, cleanup campaigns, embellishment projects, and collection of bulky and electronic waste are planned. In order to ensure that a healthy environment is established, encouraged, and preserved in the district area, the Public Health Department works tirelessly.

The Public Health Department has made significant progress towards achieving its strategic goals by providing the residents of the district with ever-improving services.

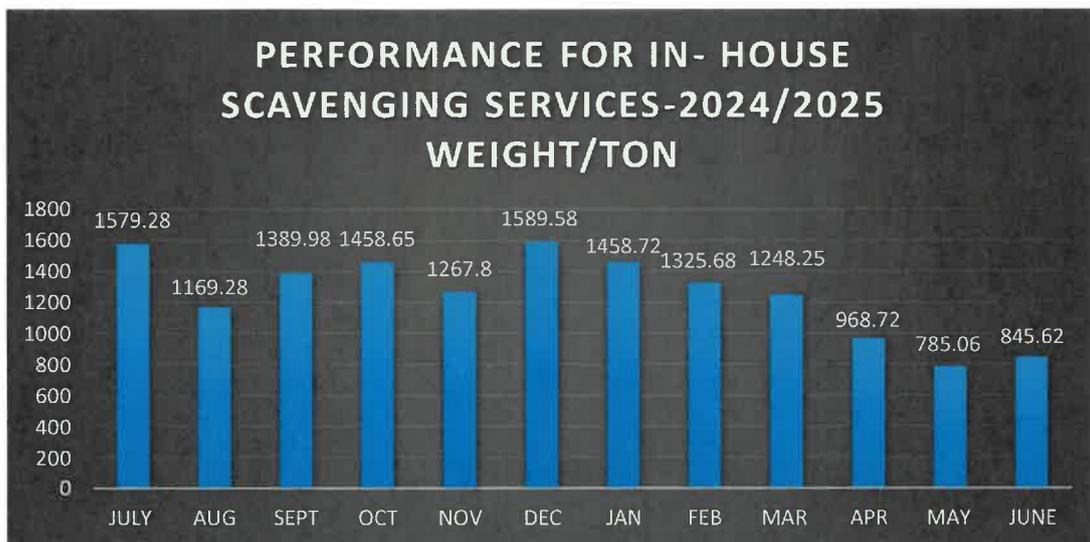
### **8.5.1 Scavenging Services**

Four (4) out of the nineteen (19) villages, namely Goodlands, Riviere du Rempart, Grand Baie and Cap Malheureux have outsourced services. In order to maximize the use of internal resources for garbage collection, the Council area is divided into 15 sites. These include Amitie/Gokhoola/Mapou including part of Bois Rouge which have one (1) team, however, Grand Gaube and Petit Raffray, which have two teams. A team consisting of one driver, one field supervisor, and six to seven refuse collectors' services each site. Approximately 1150 houses and businesses areas serviced weekly by each team. Along with 142 Refuse Collectors, eight (8) Field Supervisors, and nine (9) Drivers, five (5) relief drivers. There were six (06) tipper lorries and eight (8) compactor lorries in operation. However, collection takes four hours on average per site, while bare lands, cremation grounds are cleaned, roads and green spaces are swept for one hour. In accordance with the work schedule, scavenging services were rendered. Furthermore, herbicide spraying has been carried out in all villages as per established programme. Constraints encountered were frequent breakdown of lorries and absenteeism.

**8.5.2 Waste collection data 2024/2025 (In-house)**

Typically, data for waste collection is calculated using a particular format. The Poudre D'Or Transfer Station received approximately 9000 trips of waste that were collected by both in-house and outsourced services. The figures below show amount of solid waste collected.

PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES- 2024/2025												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
WEIGHT /TON	1579	1169	1389	1458	1267	1589	1458	1325	1248	968	785	845
TOTAL WEIGHT /TON	<b>15086</b>											



PERFORMANCE FOR CONTRACT OUT SCAVENGING SERVICES- 2024/2025												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
WEIGHT/ TON	2907	2800	2745	3019	3352	3687	3300	3300	2682	2718	2657	2745
TOTAL WEIGHT/ TON	<b>35917</b>											



Amount incurred was Rs 135 M

- **Other Cleaning**

As requested by various task forces, special cleaning services were offered in addition to regular offerings for festivals such as Cavadee, Maha Shivratri, Shab-e-barat, Ganesh Chaturthi, and Ganga Asnan, among others. Special plans were put in place to collect twenty-four (24) trips of offals on the occasion of Eid-UI Adha celebration.

- **Herbicide spraying**

According to the established program, four (4) sprayer men applied herbicides in each of the 15 villages that were serviced by in-house labour.

Cost of herbicide Rs 75,250

Quantity used 425 Kg



*Herbicide spraying*

- **Lopping of branches**

The scavenging service teams were provided with pole pruners who performed lopping operations along the villages' unclassified roads while being supervised by their respective Field Supervisors.

QUANTITY	ITEMS PURCHASED
14	pole pruners
4	motorised pole pruners



*Lopping of branches*

- **Felling of trees**

These services are typically outsourced by the council because of the nature of the work. In case of emergency, quotations were sought. All debris and green waste had to be carted away by contractors in accordance with the scope of work.



*Felling of trees*

- **Cleaning of barelands**

According to surveys, the residential areas contained roughly 1,721 plots of bareland. The majority of these lands' owners were unknown, according to investigations. Additionally, in accordance with Section 61(6) of the Local Government Act of 2011, warning notices were sent to known owners of private properties on a regular basis, requiring them to keep their respective plots of land clean and free of waste, undergrowth, or noisome vegetation at all times. There were 105 plots that were cleaned. Plots with unidentified owners were partially sheared and cleaned. Notices were published to remind the public that they must maintain the cleanliness of their property. Two sets of regulations pertaining to the recycling of "end of life vehicles" and waste management and resource recovery (licenses for "end of life vehicles" recycling facilities) were also drafted with input from the Public Health Department.

Statements of nuisance served upon Council by the Ministry of Health and which were attended were: 45.

Area cleaned are as follows:

In-house – 87,819.39-meter square

Contract out- 111,525-meter square



*Cleaning of Barelands at New Goodlands Market*

- **Bulky Waste collection campaign**

The campaign for bulky waste collection was carried out from March 2025 till mid of June 2025. The Ministry of Local Government provided funding for the coverage for all 19 villages and amount incurred was Rs 804,750. Pamphlets were distributed a few days prior to the collection exercise. The Poudre D'Or Transfer Station received nearly 350 trips of bulky waste that were collected from the nineteen (19) villages.



*Bulky waste collection at Petit Raffray*

- **Pest Control**

Bids were introduced as an annual feature for the supply of pest control services. Within the Council's jurisdiction, these services were offered in all buildings, including multipurpose halls. The approximate cost was Rs 183,600.

***B. Cleaning of Drains, Canals, Rivers and Rivulets***

Every type of water course, including all drain network and rivers, is kept clean at all times by the Public Health Department. The issue is flash floods, which typically result in water overflowing from rivers, canals, and drains. The Parent Ministry provided special funding. Additionally, a team was assigned to maintain the network in question through cyclic maintenance performed by both in-house services at intervals of four (4) months or as and when required. In villages where contract out services are provided, such cleaning is already included in their scope of work. The length cleaned for covered drain was 11,061 metres and that of open drain was 1,155 meters.

Please note that the scope of work for cleaning of covered drains for the coastal regions were scaled down. Consequently, no drains were cleaned.

***(i) Cleaning of covered Drains***

The Ministry of Local Government supplied the funds. These tasks were outsourced, and the Public Health Department oversaw the cleaning process. The total amount spent on cleaning was Rs 1,812,500 and cleaning works were certified by the Land and Drainage Authority. According to the table below, about 7200 meters of covered drains have been cleaned.



***CLEANING AT MORC. VRS, COTTAGE***

## *(ii) Cleaning of open Drains*

One team, comprising of five Refuse Collectors were engaged in the cleaning of open drains in the regions of Belle Vue Maurel, Amaury, Amitié, Mapou/Bois Rouge, Poudre D'or, and Petit Raffray during their normal working hours. The length cleaned was approximately 1400 meters.

To note that during periods of high rainfall, earth, stone and debris from sugar cane fields use to flow into the open drains at the entrance of Gokhoola 273 meters. As it was a case of emergency, the Council was forced to contract out the cleaning of the said drain.



*Cleaning of open drain at Gokhoola*

## *(iii) Desilting of rivers*

Contracted-out Services was responsible for this task. Riviere Chevette and Riviere Pont Mallet were among the rivers that had part of their silt removed. The river's entire desilted area measured 1100 meters. Payment to the tune of Rs 379,385 was effected to contractor following clearance obtained from the Land and Drainage Authority.



*DESILTING OF RIVERS AT RIVIERE CHEVETTE*

*C. Cemetery/Cremation Grounds*

All six (6) cemeteries and sixteen (16) cremation grounds were cleaned to the satisfaction of the Council. It took five (5) Burial Ground Attendants to maintain all the six cemeteries. The three (3) crematoriums are also under the Department's control. Compared to a traditional pyre, crematorium produce less pollution, which is consistent with a sustainable environment. After 19 years, the Belmont Incinerator's lifespan expired, so necessary repairs were made. At the end of 2022, the project was completed. The services provided to the public were as follows:

<i>SN</i>	<i>SERVICES</i>	<i>NUMBER</i>
1	INCINERATIONS	408
2	BURIALS	334
3	CREMATIONS (open pyre)	598

It was ensured that graves were always available for burials. Furthermore, late-night burials were effected as and when required. Special cleaning effected in connection with All Saints Day.

*D. Management of Market/Fairs*

The management of the two (2) markets located at Goodlands and Rivière du Rempart included upkeep, sanitation, limiting the presence of unauthorized vendors nearby, and confirming the arrears owed by stall holders. Joint crackdown operations were conducted with officers from the Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division), and the Police de l'Environnement in accordance with the Environment Protection (Control of Single Use Plastic Products) Regulations 2020 and the Environment Protection (Banning of Plastic Bags) Regulations 2020, which came into effect on January 15, 2021, and March 1, 2021, respectively.

Furthermore, Council has to ensure that both markets are kept clean at all times including the drain network.

*E. World Environment Day*

The World Environment Day was launched on 5<sup>th</sup> of June 2025 along the green space at the New Goodlands Market in collaboration with Soil Plus Ltd. Members of Parliaments for constitution number 6 were also present in the function.



*F. Dengue/Chikungunya*

The Public Health Department actively participated in the multi-sectoral committee on Dengue Fever at the Ministry of Health on a weekly basis and chaired by the Hon. Minister of Health and Wellness. The department has fully collaborated in terms of clearing of bare lands, sensitization campaigns and rodent control in view of the preparedness plan to monitor public health with respect to Dengue fever and Chikungunya.

Furthermore, sensitization campaigns and talks were carried out in collaboration with the Ministry of Health and Wellness at the Council in the presence of all Councilors representing 19 villages. Due to outbreak of Dengue Fever especially on the North of Mauritius, the Ministry of Health and Wellness through our parent Ministry, provided Council with additional funds for cleaning of barelands. Council had to opt for contracted out services and payment were effected as per cleaning area per meter square. In addition, larviciding and fogging were also effected where required by the Sanitary Authority.

*G. Cleaning of bareland*



*Cleaning of bareland*

**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**

## 8.6 WELFARE DEPARTMENT

The welfare department is responsible for the promotion of social and cultural wellbeing of the local community, and sports activities through the organisation of sports competitions. In addition, the department also has the responsibility to maintain and uplift sport facilities such as mowing of grass in football grounds, children's playgrounds and greenspace, and provision of flags and poles, podiums upon Council approved requests, and provision of financial grants to registered association.

Since it works in collaboration with Governmental and Non-Governmental Organisations and the public at large, the welfare department is accountable amongst other things for:

- The organisation of socio-cultural, youth, sporting, athletic and recreational activities.
- The running of two pre-primary schools at Piton and Cap Malheureux, two multipurpose complexes at Petit Raffray and Roche Noires, 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; 16 Football grounds, 33 children's playgrounds, 10 green spaces/gardens, 10 pétanque courts, 8 basketball pitches, 1 futsal at Cottage, and 10 mini soccer pitches.

Throughout the whole year, the department has been able to implement all decisions taken at welfare committee, with the help of its staff comprising of one Senior Welfare officer, one Management support Officer, four Infant School teachers, two Grounds men, and twelve Handy Workers.

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The main activities organised by the District Council during the financial year July 2024- June 2025 were:

01	August 2024	Laying Foundation stone at Goodlands Multi-purpose Complex Taskforce Committee for Venkateshwara & Ganesh Chaturthi
02	September 2024	Mini Futsal Tournament at Poudre D'or village Soccer pitch
03	October 2024	Gandhi Jayanti Square Riviere Du Rempart
04	December 2025	Election of new chairperson and Vice-Chairperson
05	January 2025	Regional Taskforce Cavadee
06	February 2025	Regional Taskforce Maha Shivaratri + Food donation at Anjalay Stadium + Piton
07	March 2025	National Day celebration
08	April 2025	Easter Celebration Laureate Award Ceremony
09	May 2025	Best Tourism Award Ceremony for Best Village
10	June 2025	Music Day Eid Celebration at Petit Raffray Multi-Purpose Complex for Constituency No 6 at Petit Raffray Multi-purpose complex Inter Relais Competition at Souillac Football Ground

## *Laying Foundation stone at Goodlands Multi-purpose Complex*

The Laying of Foundation stone at Goodlands Multi-purpose was held on Sunday 04<sup>th</sup> August 2024 at Triangle Goodlands ( La Plaine Maçon) with the collaboration of The Ministry of Arts & Cultural Heritage & The Sugar Labour Industry Welfare Fund (SILWF).



***Inauguration of Mini Futsal Tournament at Poudre D'or village Soccer pitch***

One of a series of sports facilities was put at Poudre d'or village for the promotion of health and wellness of the population. The inauguration of the mini soccer pitch funded by the Government of India was inaugurated by and Dr. the Hon. Subrahmanyam Jaishankar- External Affairs Minister of India



***Garlanding Ceremony-Gandhi Jayanti***

Mahatma Gandhi is remembered for his contributions towards the Indian freedom struggle. Every year on 02<sup>nd</sup> October, the Council organize a garlanding ceremony at Gandhi Square, Riv. Du Rempart.



*Election of Chairman and Vice-Chairman*

The Election of the new Chairperson and Vice-Chairperson of the District Council of Riviere du Rempart was on held December 2024. The Council had welcomed its new Chairperson Mr Lenine AUKHAJAN and Mr Reebouraden PERMAL, appointed as Vice-Chairperson.



*Regional Taskforce- Cavadee*

Every year a Regional Taskforce is held for Cavadee Celebration at the Council for the registered 21 Kovils in the jurisdiction of Riviere Du Rempart, and they are given a financial grant and one banner. The representatives of the temples are invited to send their written requests to the Council.



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*Regional Taskforce- Maha Shivaratri*



**National Day celebration**



**Easter Celebration**



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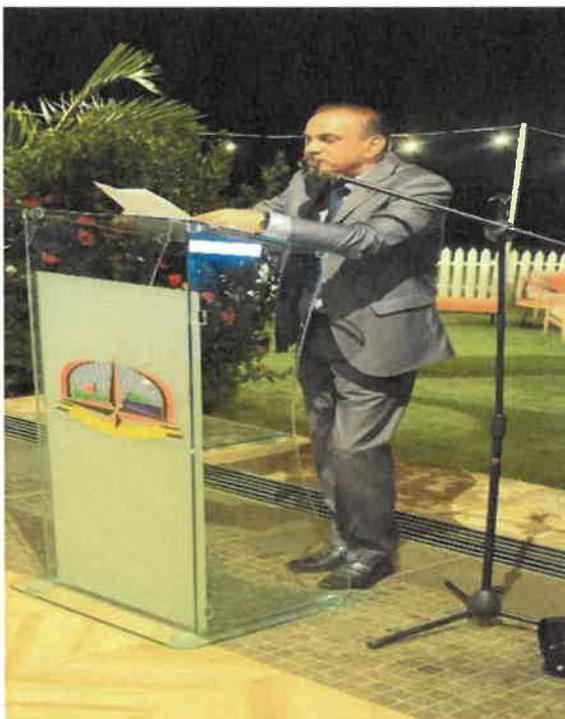
## *Laureate Award Ceremony*

Every year the Council organizes a laureate ceremony to ward the laureates in its jurisdiction. This year the Council had the honour to receive two laureates, Mr SHAM Poonish from Cottage and Mr BHOYROO Dushyant from Goodlands, and they were cordially invited for an Award ceremony.



## *Best Tourism Award Ceremony*

Two villages namely Grand Baie and Roches Noires, were awarded as the Best Tourism Village from the prestigious UN Tourism Organisation. An Award Presentation Ceremony was held On Friday 30 May 2025 at the Nine Restaurant Roche Noires.



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## *Music Day*



## *Eid Celebration*



To share and strengthen the traditional values among our Muslim brothers and sisters, the Council had organised an Eid Gathering at Petit Raffray Multi-purpose hall on Saturday 14<sup>th</sup> June 2025.

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## *Inter Local Authority Relais Pedestre 2025*

The Inter Local Authority Relais Pedestre was held on 29<sup>th</sup> June 2025 at Souillac Football Ground and was organized by the Association of District Council, chaired at The District Council of Grand Port. The District Council of Riviere Du Rempart had won the 2<sup>nd</sup> runner up prize for female categories.



### *8.6.1 Library Department*

The Abraham Lincoln Public Library is a community – centered institution that provides free and equitable access to information, education, culture, and recreational resources for the people of all ages, backgrounds and abilities. Funded by public sources, it serves as a democratic space promoting literacy, and lifelong learning.

Abraham Lincoln Public Library is essential for fostering informed, educated and connected communications. They bridge the gaps in access to knowledge, technology and social services, ensuring everyone has opportunity to learn for **FREE**.

#### **Missions of the Library**

- ❖ creating and strengthening reading habits in children from an early age;
- ❖ supporting both individual and self-conducted education as well as formal education at all levels;
- ❖ providing opportunities for personal creative development;

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- ❖ stimulating the imagination and creativity of children and young people;

### Main Services of the library:

#### ➤ Access to Books and Magazines

Lending books – Fiction, Non – Fiction, Reference, and Local Authors

Magazines – Newspapers, and Annual Report and Statistics

#### ➤ Renewals

A maximum of three renewals per item is allowed. Renewals may be done either by phone or on the spot.

#### ➤ Reservations

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

#### ➤ Book Recommendation

Subscribers are free to recommend books that they crave to read, thus adding to our library stock.

#### ❖ JUNIOR SECTION

“Junior Section” have books mainly in English and French. Membership is opened to children as from 04 -14 years old. We hold a vast collection of fairy tales and classic literature books. Wimpy kids, Artemis Fowl and Tchoupie are most asked by our borrowers.



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## ❖ ADULT SECTION

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. Teenagers recommend books by Anna Huang and Colleen Hoover as for adults, they prefer Mitch Albom and Amish authors. 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 Mauritian collection which might help you.

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## ❖ Reading Room (Books, Local Newspapers and foreign magazines)



## 8.7 VILLAGE COUNCIL

The District Council of Riviere du Rempart spreads over more than 150 Kilometres in the North East region of the island with 19 villages falling under its jurisdiction. Each Village Council is an entity in its own where a yearly budget is allocated to each Council from the annual grant of the District Council, to manage its own affairs.

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

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FINANCIAL YEAR 2023-2024

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*

The Village Councils are empowered as per the Local Government Act 2011 to organize sports, social and cultural activities such as Divali Night Celebrations, Christmas Celebrations, Senior Citizens Lunch and distribution of school materials for the well-being of the inhabitants.

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.

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.

### **Meeting held at the Village Council 2024-2025**

SN	Village Councils	VC Meeting	Special Meeting	Total
1	Amaury	11	2	13
2	Amitie/Gokhoola	13	-	13
3	Belle Vue Maurel	11	3	14
4	Cap Malhereux	12	1	13
5	Cottage	12	1	13
6	Esperence Trebuchet	11	1	12
7	Goodlands	12	1	13
8	Grand Baie	12	0	12
9	Grand Gaube	12	0	12
10	Mapou	12	1	13
11	Petit Raffray	12	2	15
12	Piton	12	1	13
13	Plaine des Roches	11	3	14
14	Poudre d'or Hamlet	12	1	13
15	Poudre d'or Village	12	1	13
16	Riviere du Rempart	12	2	14
17	Roche Noire	12	1	13
18	Roche Terre	12	1	13
19	The Vale	12	2	14

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## Financial data of 19 Village Council for the FY 2024-2025

SN	Village Councils	Opening Cash Book 01.07.24	Grant Receive	Expenses	Closing Cash Book 30.06.25	Bank Balance 30.06.25
1	Amaury	4,249.47	115,000.00	116,273.85	3,275.62	19,760.62
2	Amitie/Gokhoola	14,613.77	85,000.00	86,967.50	8,073.27	8,073.27
3	Belle Vue Maurel	18,081.29	99,000.00	97,606.00	35,459.54	120,015.54
4	Cap Malhereux					
		1,454.47	105,500.00	101,905.85	5,048.62	20,128.62
5	Cottage	13,983.25	105,000.00	75,810.20	43,173.05	76,973.05
6	Esperence Trebuchet	1,660.55	100,000.00	91,714.00	9,946.55	15,546.55
7	Goodlands	34,931.10	199,000.00	182,551.10	51,380.00	115,440.00
8	Grand Baie	18,734.48	168,000.00	159,781.20	28,033.28	28,933.28
9	Grand Gaube	5,303.75	125,000.00	113,997.05	11,306.70	40,956.70
10	Mapou	5,653.81	107,000.00	104,647.50	8,006.31	68,112.31
11	Petit Raffray	4,992.64	109,600.00	109,189.00	5,403.64	70,678.64
12	Piton	7,885.89	105,000.00	105,787.00	37,298.89	52,498.89
13	Plaine des Roches	2,556.53	129,000.00	121,638.00	9,918.53	9,918.53
14	Poudre dor Hamlet	7,485.61	105,000.00	100,857.00	32,453.61	33,523.61
15	Poudre dor Village	2,407.20	99,000.00	99,351.00	13,056.20	20,871.20
16	Riviere du Rempart	4,977.13	180,000.00	182,718.00	2,259.13	32,904.13
17	Roche Noire	4,540.90	129,000.00	128,682.00	4,858.90	11,028.90
18	Roche Terre	3,902.81	99,000.00	101,068.60	1,834.21	38,138.81
19	The Vale	750.69	105,000.00	95,177.12	26,873.57	76,273.57

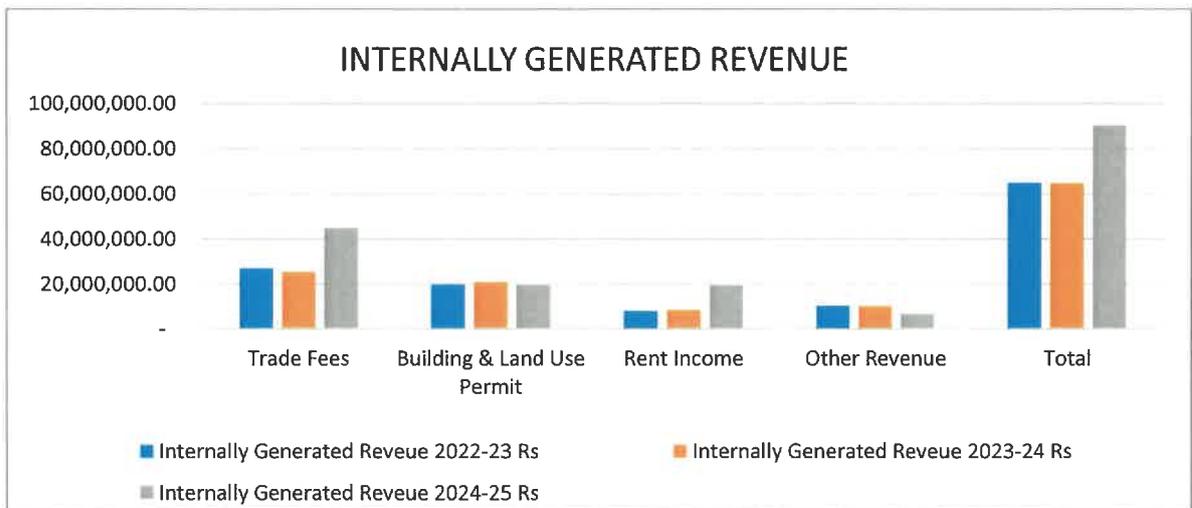
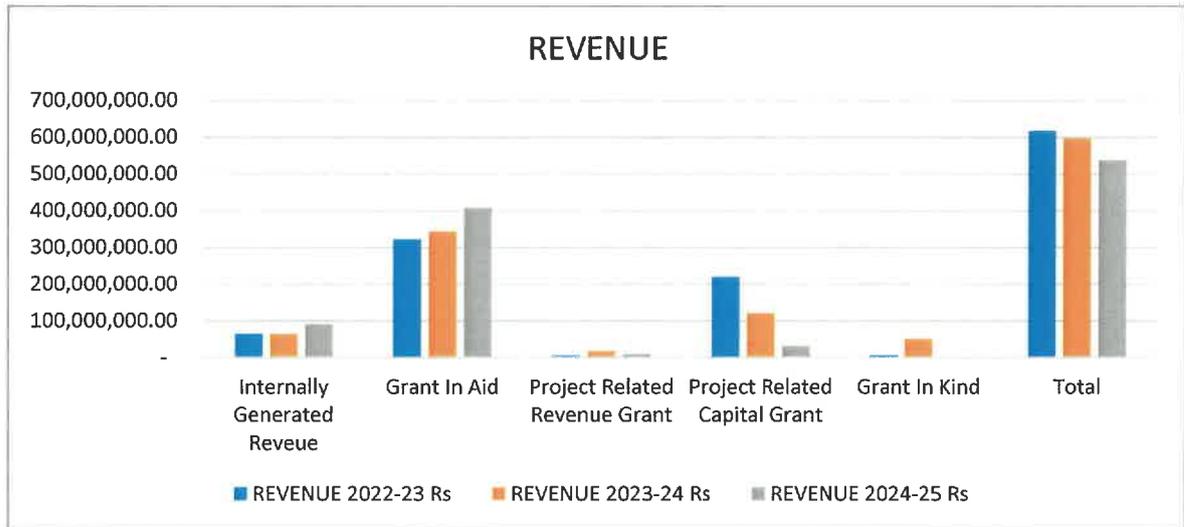
## 9.0 FINANCIAL REPORT

### 9.1 General Fund and Reserves

	2022-23	2023-24	2024-25
General Fund and Reserves	Rs	Rs	Rs
Accumulated (Deficit)/Surplus	43,347,812	56,813,345	32,990,240
Passage Fund	2,165,431	2,784,466	2,784,466
Land Revaluation Reserve	235,590,841	241,620,218	241,620,218
<b>Total</b>	<b>281,104,084</b>	<b>301,218,029</b>	<b>277,394,924</b>

### 9.2 Financing Policy

The activities of the Council are financed mainly from grant-in-aid received from the Central Government and partly from Council's own sources of revenue.



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

- Trade fees has increased with the collection of arrears.
- Building and land use permit fee has increased due to the Central Government decision to exempt BLIP application fee.

Capital projects were handed over to Council for its maintenance and administration. These were recognised as capital grant transferred at deem cost though free of charge.

### 9.3 Capital Expenditure Revenue Grant

The Revenue Grant received was Rs 8,320,204.

#### Capital Grant

The Capital Grant received was Rs 30,992,416.

# ANNUAL REPORT

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## 9.4 Recurrent Expenditure

The total recurrent expenditure for the financial year 2024-25 before depreciation charge was Rs 495,090,983.

## 9.5 Deficit for the year

The effective recurrent Deficit for the year was Rs 76,627,908. The Accumulated Surplus as at 30 June 2025 was Rs 32,990,240 including actuarial provision for pension payable on retirement.

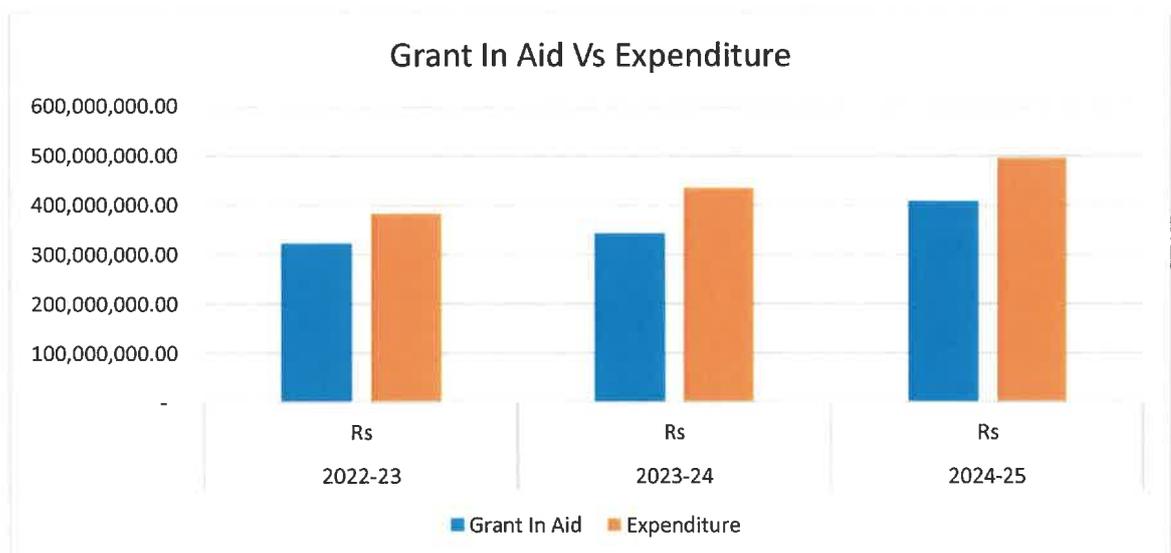
### *Financial Ratio Analysis and Performance*

	2024/2025	2023/2024
Working Capital Ratio	1.76 : 1	1.11 : 1
Quick Ratio	1.67 : 1	1.05 : 1
Debtors Ratio	225 Days	160 Days
Leverage Ratio	1.90%	2.07%

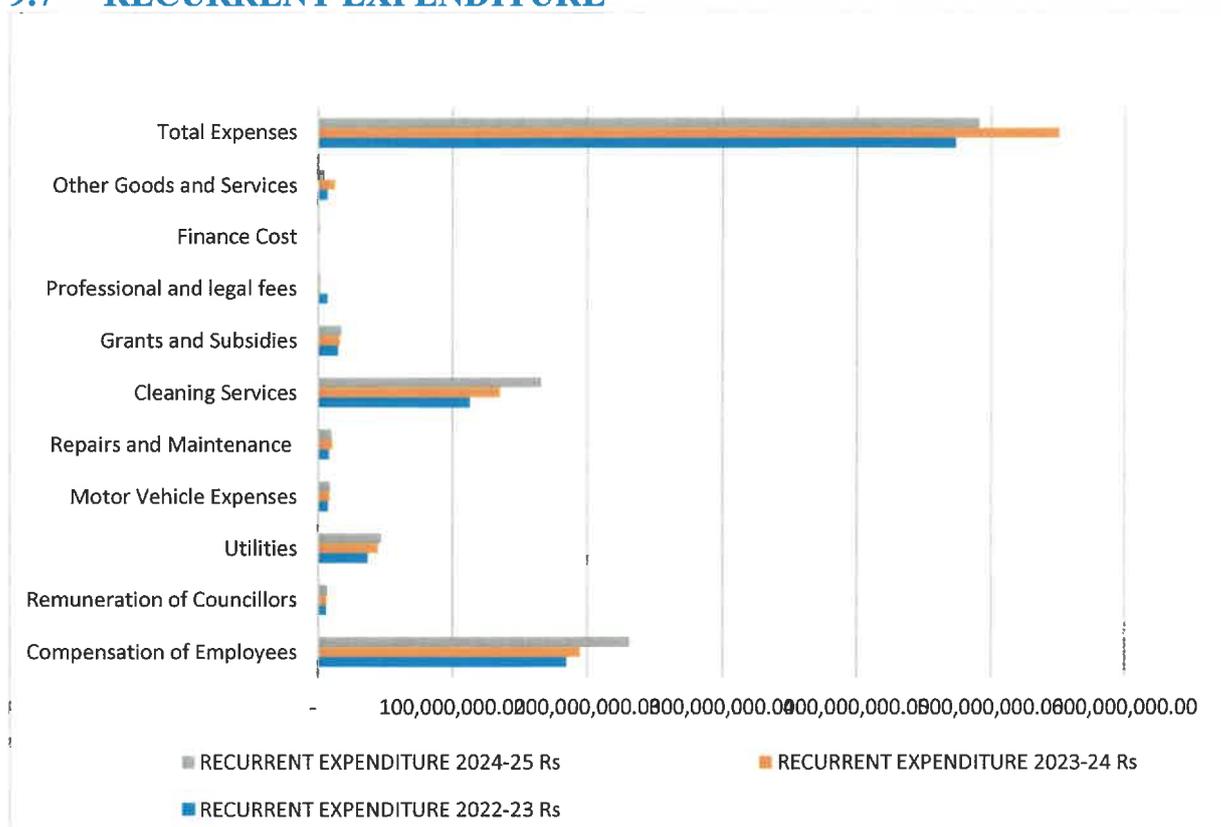
The above ratios indicates that the Council is in-short of liquidity to settle its operational debts and expenses compare to last year data.

## 9.6 Recurrent Budget vs Expenditure

The below chart shows the recurrent revenue and the expenditure. It is noted that the expenses are higher than the revenue.



## 9.7 RECURRENT EXPENDITURE



The above chart compares expenditure for the past 3 financial years.

- Cost of cleaning service has risen due to additional sites including high cost of hired scavenging services by contractors. Cleaning of bare-land, drains, rivers, canals and refuse collection including e-waste and bulky waste have been carried out.
- The trend shows that expenditure is rising and maintenance costs varied with additional public amenities added to the Council Administration. Employee costs followed the same trend due to the filling of vacant posts, payment of salary compensation and increase in other staff related costs and contributions.
- Compensation of employees and Remuneration of Councilors is expected to further increase owing to the publication of the next PRB report.

## 9.8 CONTRACT-OUT SERVICES

The council sub-contracts the following services: scavenging service, cleaning of public toilets and traffic centres, security services, pest control service, and outsource the maintenance of IT, Office and plants to enable to the smooth running of its operation.

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The major part of the budget goes to for the payment of personal emoluments and contractors.

- The hired security services are provided in market, incineration houses, traffic centre, football ground, multipurpose complex, futsal and MUGA.
- The cleaning service for the market, traffic centre and public toilet is sub contracted.
- Around 40% of the recurrent budget is used to pay contract-out scavenging services provided at four village areas; Goodlands, Riviere du Rempart, Grand Baie and Pereybere/Cap Malheureux.
- The pest control service for the Head office and market is sub contracted.
- The gas service for the incinerators has been subcontracted to Steam House Ltd.



## 10.0 WAYFORWARD

### STRATEGIC PRIORITIES FOR THE NEXT THREE YEARS

The vision of the District Council of Riviere du Rempart is to enhance the quality of life of its residents, by aiming to provide efficient and effective services in a timely and professional manner.

#### (1) Implement Sustainable Practices.

- Setting up of additional solar lantern within the jurisdiction of the District to reduce carbon emission and save on electricity bills.
- Setting up or extension of endemic garden and green space.
- Promote an energy efficiency programme with the contribution of District employees.

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- Upgrade the Market Riviere du Rempart and Goodlands with Solar panels and rain water harvesting mechanism.

## **(2) Foster Community Engagement.**

- Organise a yearly meeting with residents and business owners to explain the development of projects exploration of World Heritage Site. Such meeting helps to provide updates on planning guidelines and gathers feedback from the community.
- Enhance better communication channels through a revamped website to keep residents of District Council of Riviere du Rempart well informed and engaged.

## **(3) Ensure Public Safety and Well Being.**

- Implement regular training through simulation exercises for first responders on crisis intervention (such as flooding) to promote community engagement.
- Complete the renovation works of sports amenities for the promotion of sport in the jurisdiction.
- Promote the artistic culture of the Best tourism village

## **(4) Improvement of Infrastructure.**

- Upgrading the quality of roads for the inhabitant.
- A good lighting mechanism for the whole district
- Fluent drainage system to mitigate flooding.

By focusing on these strategic priorities, we aim at being a resilient and inclusive council that meets the needs of its residents and adapts to future challenges. We look forward to collaborating with the inhabitants of Riviere du Rempart, with our parent ministry and other stakeholders, and to have frequent exchange of views and discussions about local problems and needs in order to deliver services efficiently and promptly over the next three years.



# FINANCIAL STATEMENTS

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE

	Note	30 JUN 2025 Rs	30 JUN 2024 Rs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	5	78,148,741	70,609,767
Receivables from Exchange Transactions	6	2,645,232	7,858,094
Receivables from Non-Exchange Transactions	8	26,973,360	27,456,334
Inventories	9	5,448,703	6,473,155
<b>Total Current Assets</b>		<b>113,216,037</b>	<b>112,397,350</b>
<b>Non- Current Assets</b>			
Property, Plant & Equipment	11	761,428,553	844,111,261
Investment Property	10	15,305,737	16,472,450
Receivables from Exchange Transactions	8(ii)	11,180,019	-
Receivables from Non-Exchange Transactions	8(iii)	2,470,639	3,162,255
<b>Total non-Current Assets</b>		<b>790,384,948</b>	<b>863,745,966</b>
<b>Total Assets</b>		<b>903,600,985</b>	<b>976,143,316</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and other payables	13	60,859,705	72,663,853
Borrowings	14	852,053	924,000
Employment Benefits Obligations	15(i)	2,762,385	27,390,996
<b>Total Current Liabilities</b>		<b>64,474,143</b>	<b>100,978,849</b>
<b>Non Current Liabilities</b>			
Retirement Benefits Obligations	17	444,678,742	488,009,066
Non-Exchange Deferred Income	16	10,439,639	10,359,437
Borrowings	14	5,278,886	6,247,710
Employment Benefits Obligations	15(ii)	101,334,652	69,330,224
<b>Total Non Current Liabilities</b>		<b>561,731,918</b>	<b>573,946,437</b>
<b>Total Liabilities</b>		<b>626,206,061</b>	<b>674,925,286</b>
<b>NET ASSETS</b>		<b>277,394,924</b>	<b>301,218,030</b>
<b>Equity</b>			
Capital Contribution and Reserves		244,404,685	244,404,684
Accumulated Surplus/(Deficit)	SOE	32,990,240	56,813,345
<b>Total Equity</b>		<b>277,394,924</b>	<b>301,218,030</b>

The notes on pages 83 to 153 form an integral part of these financial statements.

Approved by Council at its meeting of 25 September 2025

  
**L. AUKHAJAN**  
CHAIRMAN

  
**R. GANGADEEN**  
CHIEF EXECUTIVE

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE

	Note	30 JUN 2025 Rs	30 JUN 2024 Rs
<b>Revenue from Non Exchange Transaction</b>			
Trade Fees	18	44,751,750	25,317,000
Advertising & Publicity	19	3,085,227	2,854,266
Recognition of Land and other Amenities	20	-	49,311,700
Government Grant	21	447,344,895	482,803,963
Fines, Penalties and Levies	22	250,000	3,233,278
<b>Total Revenue-Non Exchange Transaction</b>		<b>495,431,872</b>	<b>563,520,207</b>
<b>Revenue from Exchange Transaction</b>			
Building & Land Use Permit	23	19,418,641	20,664,189
Bus Toll Fees	24	515,686	1,502,470
Finance Income	25	918,897	975,257
Rental Income	26	19,305,167	8,400,615
Burial And Incineration Fees	27	990,500	1,015,500
Other Income	28	849,335	607,582
<b>Total Revenue-Exchange Transaction</b>		<b>41,998,226</b>	<b>33,165,613</b>
<b>Total Revenue</b>		<b>537,430,098</b>	<b>596,685,819</b>
<b>Operating Expenses</b>			
Compensation Of Employees	29	230,711,870	200,356,892
Remmuneration of Councillors	30	6,348,876	5,997,662
Utilities Cost	31	46,883,447	44,330,458
Motor Vehicle Expenses	32	8,683,401	8,509,322
Repairs & Maintenance	33	9,818,436	10,489,875
Cleaning & Security Services	34	165,558,194	135,097,202
Grants And Subsidies	35	16,837,628	16,014,062
Professional And Legal Fees	36	1,147,226	1,130,714
Finance Costs	37	758,861	404,250
Depreciation	38	118,967,023	121,822,480
Provision for Doubful debt	39	4,339,972	-
General Expenses	40	4,003,072	12,657,365
<b>Total Operating Expenses</b>		<b>614,058,006</b>	<b>556,810,284</b>
<b>Surplus/(Deficit) from Operation</b>		<b>(76,627,908)</b>	<b>39,875,535</b>

The notes on pages 83 to 153 form an integral part of these financial statements.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED 30 JUNE

	Passage Fund	Land Revaluation Reserve	Accumulated Surplus/Deficit	Total
	Rs.	Rs.	Rs.	Rs.
BALANCE AT 30 JUNE 2023	2,165,431	235,590,841	43,347,812	281,104,085
Prior Year Adjustment				-
Re-measurement of net defined benefit liability			(9,107,999)	(9,107,999)
Surplus for the year			45,873,197	45,873,197
Adjustment to inventory			2,676,255	2,676,255
Adjustment to PPE			(25,356,885)	(25,356,885)
Adjustment to Land Value		6,029,377		6,029,377
Transfer to accumulated fund	619,035		(619,035)	-
BALANCE AT 30 JUNE 2024	2,784,467	241,620,218	56,813,364	301,218,049
Actual Gain in Pension			52,659,152	52,659,152
Creditors Overprovision			1,588,909	1,588,909
Creditors under provision			(600,000)	(600,000)
Adjustment Receivables			(50,225)	(50,225)
Adjustment for PI Roads			(280,000)	(280,000)
Adjustment of Accumulated Depreciation MV			(513,052)	(513,052)
Deficit for the year	-		(76,627,908)	(76,627,908)
BALANCE AT 30 JUNE 2025	2,784,467	241,620,218	32,990,240	277,394,924

The notes on pages 83 to 153 form an integral part of these financial statements.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE

	30 JUN 2025	30 JUN 2024
	Rs	Rs
<b>Cash Flow from Operating Activities</b>		
<b>Receipts</b>		
Trade Fees	36,970,750	26,077,875
Advertising And Publicity Fees	2,792,693	-
Government Grant	453,219,639	462,876,727
Fines, Penalties and Levies	250,000	3,233,278
Building & Land Use Permit	19,419,780	16,471,533
Bus Toll Fees	1,300,850	-
Rental Income	8,118,358	12,501,798
Finance Income	921,352	849,218
Burial And Incineration Fees	990,500	-
Other Income	1,269,304	-
<b>Total Receipts</b>	<b>525,253,226</b>	<b>522,010,429</b>
<b>Payments</b>		
Compensation Of Employees	210,030,330	179,663,900
Remuneration of Councillors	6,271,842	5,997,662
Utilities Cost	42,112,966	78,178,833
Motor Vehicle Expenses	4,977,057	8,509,322
Repairs And Maintenance	7,398,840	10,489,875
Cleaning & Security Services	149,126,738	135,097,202
Grants And Subsidies	15,971,119	380,000
Professional And Legal Fees	1,147,226	1,130,714
Finance Costs	358,050	404,250
General Expenses	40,728,009	187,250
<b>Total Payments</b>	<b>478,122,177</b>	<b>420,039,008</b>
<b>Net Cash Flow from Operating Activities</b>	<b>47,131,049</b>	<b>101,971,421</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of Property Plant and Equipments	(39,764,092)	(113,875,325)
Net car loan to staff	873,022	640,842
<b>Net Cash Flow from Investing Activities</b>	<b>(38,891,070)</b>	<b>(113,234,483)</b>
<b>Cash Flow of Financing Activities</b>		
Repayment of Borrowings	(924,000)	(924,000)
Refundable Deposits	222,978	2,364,825
<b>Net Cash Flows from financing activities</b>	<b>(701,022)</b>	<b>1,440,825</b>
<b>Net Increase/(decrease) in Cash Equivalents</b>	<b>7,538,957</b>	<b>(9,822,236)</b>
<b>Cash and Cash Equivalents at beginning of year</b>	<b>70,609,768</b>	<b>80,432,004</b>
<b>Cash and Cash Equivalents at end of year</b>	<b>78,148,741</b>	<b>70,609,768</b>

The notes on pages 83 to 153 form an integral part of these financial statements.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE

	Budgeted Amounts		Actuals Amount on Comparable Basis	Difference Final Budget and Actual	Notes
	Original	Final			
	Rs	Rs	Rs	Rs	
<b>RECEIPTS:</b>					
<b>Recurrent</b>					
Trade Fees	32,000,000	29,000,000	44,751,750	(15,751,750)	41.1.1
Advertising Fees	2,000,000	2,000,000	3,085,227	(1,085,227)	41.1.2
Grant In Aid	332,000,000	332,000,000	447,344,895	(115,344,895)	41.1.3
BLUP	25,600,000	18,550,000	19,418,641	(868,641)	41.1.4
Bus Toll	1,700,000	1,363,750	515,686	848,064	
Rental of Building	1,000,000	1,400,000	2,689,091	(1,289,091)	
Rentals -Market and Fairs	7,000,000	4,307,475	16,616,076	(12,308,601)	41.1.5
Finance Income	750,000	750,000	918,897	(168,897)	41.1.6
Burial and Incineration Fees	1,000,000	1,000,000	990,500	9,500	
Fines, Penalties and Levies			250,000	(250,000)	
Other Miscellaneous Income	2,950,000	2,195,135	849,335	1,345,800	41.1.7
<b>Total Receipts</b>	<b>406,000,000</b>	<b>392,566,360</b>	<b>537,430,098</b>	<b>(144,863,738)</b>	
<b>PAYMENTS:</b>					
<b>Recurrent</b>					
<b>Compensation of Employees</b>					
Basic Salary	120,090,601	120,689,429	117,974,980	2,714,449	41.1.8
Extra Remuneration				-	
Acting/PRB Allowances	5,250,000	5,812,816	3,069,230	2,743,586	
Uniform Allowance & Other Protective Allowances to Chairman & Councillors	2,075,000	2,546,585	2,228,489	318,096	
Other Allowances	5,774,610	6,161,358	6,348,876	(187,518)	
Cash in lieu of leave/ Sick leave	2,550,000	2,310,669	422,820	1,887,849	41.1.9
End-of-Year Bonus	5,900,000	4,948,036	12,996,113	(8,048,077)	41.1.10
Travelling and Transport	17,800,000	17,653,736	18,592,798	(939,062)	41.1.11
Overtime	11,200,000	10,703,577	10,588,329	115,248	
Staff Welfare	3,150,000	4,479,277	4,024,151	455,126	41.1.12
Local Training /Subscription	196,200	196,200	197,500	(1,300)	
Passage Benefits	160,000	181,230	114,993	66,237	
Contribution-National Savings Fund	2,600,000	3,262,388	3,910,236	(647,848)	41.1.13
Contribution-Family Protection Scheme	3,096,000	3,207,911	2,431,406	776,505	
Contribution-Pension Fund	2,928,581	2,814,995	2,047,112	767,883	
Contribution-CSG	14,564,561	20,174,782	24,379,612	(4,204,830)	41.1.14
Pensions and Gratuties	5,845,353	9,559,725	5,804,904	3,754,821	
<b>Sub Total</b>	<b>226,180,906</b>	<b>238,578,865</b>	<b>237,060,746</b>	<b>1,518,119</b>	41.1.15

The notes on pages 83 to 153 form an integral part of these financial statements.

## ANNUAL REPORT

FINANCIAL YEAR 2024-2025

### STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE (CONTD)

#### Goods and Services

Electricity Charges	38,300,000	44,750,000	42,514,619	2,235,381	41.1.16
Water Charges	700,000	702,151	781,942	(79,791)	
Telephone Charges	1,020,000	1,530,047	1,465,945	64,102	
Non-Domestic Gas	1,500,000	1,500,000	2,120,940	(620,940)	
Fuel and Oil	4,650,000	5,318,593	5,969,086	(650,493)	
Repairs and Maintenance and Motor Vehicles	2,300,000	2,389,728	1,785,825	603,903	
Road Tax and Insurance	900,000	815,300	928,490	(113,190)	
Maintenance of Furniture and Fittings	70,000	45,300	315,081	(269,781)	
Maintenance of IT Equipment	2,850,000	2,944,107	2,663,908	280,199	
Maintenance of Plant and Equipment	695,000	992,428	192,109	800,319	41.1.17
Maintenance of Building	500,000	502,061	497,681	4,380	
Maintenance of Garden	105,000	250,000	18,368	231,632	
Maintenance of Roads	2,000,000	2,175,000	3,302,349	(1,127,349)	41.1.18
Maintenance of Street Lightings	1,800,000	3,100,000	2,103,510	996,490	41.1.19
Maintenance of Rivers, Drain and Canals	100,000	100,000	68,584	31,416	
Maintenance of Cemeteries & Grounds	1,125,000	1,050,000	626,478	423,522	
Small Plants and Tools	200,000	185,000	30,368	154,632	
Cleaning Services	154,014,170	171,174,594	155,104,737	16,069,857	41.1.20
Security Services	7,800,000	9,607,140	10,453,457	(846,317)	
Social Activities	1,060,000	885,000	570,322	314,678	
Sport Activities	545,000	5,400,000	249,485	5,150,515	41.1.21
Cultural Activities	50,000	50,000	343,098	(293,098)	
Educational Activities	75,000	61,000	50,370	10,630	
Grant to Associations	350,000	398,800	342,500	56,300	
Grant to Village Council	15,000,000	18,084,620	15,191,853	2,892,767	41.1.22
Social and Financial Aid	100,000	100,000	90,000	10,000	
Audit Fees	400,000	600,000	300,000	300,000	
Legal Fees	1,250,000	927,491	501,700	425,791	
Professional and Consultancy fee	630,000	1,000,000	345,526	654,475	
Interest on Loan	358,050	358,050	758,861	(400,811)	
Contribution to ADC	450,000	513,770	570,230	(56,460)	
Entertainment and Hospitality	300,000	358,962	300,726	58,236	
General Insurance	170,000	432,706	1,715	430,991	
Local Disaster Management Expenses	60,000	60,310	173,588	(113,278)	
Office Expenses	358,000	284,957	443,653	(158,696)	
Overseas Travel Expenses	400,000	400,000	553,065	(153,065)	
Press Notice and Publications	335,000	390,350	154,256	236,094	
Printing, Postage and Stationary	1,445,000	1,545,497	1,527,144	18,353	
Rent Payment	412,550	607,250	278,695	328,555	41.1.12
<b>Total</b>	<b>244,377,770</b>	<b>281,590,212</b>	<b>253,690,265</b>	<b>27,899,947</b>	
Total before Non Financial Assets	(64,558,676)	(127,602,717)	46,679,087	(174,281,804)	
Office Furniture, Fixtures & Fittings	255,000	284,025	-	-	
Office Equipment and Machineries	875,000	524,250	-	-	
IT Equipment and Software	350,000	979,151	-	-	
Minor upgrading & renovation works(Toilet Block car Shelter)	1,200,000	1,200,000	-	-	
Debt Redemption - Capital	924,000	924,000	-	-	
<b>Acquisition of Financial Assets Staff Car Loan</b>	<b>1,700,000</b>	<b>4,581,000</b>	<b>-</b>	<b>-</b>	
	249,681,770	290,082,638	253,690,265	-	
<b>Budget for the year 2024/2025</b>	<b>475,862,676</b>	<b>528,661,503</b>	<b>490,751,011</b>	<b>-</b>	
<b>Net Receipts/ Payments</b>	<b>(69,862,676)</b>	<b>(136,095,143)</b>	<b>46,679,087</b>	<b>(174,281,804)</b>	

The notes on pages 83 to 153 form an integral part of these financial statements.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION BASIS OF REPORTING

#### *Reporting Entity*

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

#### *Activities of the Local Authority*

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

#### *Reporting Date*

The financial reporting period of the Council was for the twelve months ended 30 June 2025.

### STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

#### *(i) Compliance with regulatory framework*

The Financial Statements of the District Council of Riviere du Rempart have been prepared in compliance with Section 133 of the Local Government Act (LGA) 2011 (as subsequently amended) and in accordance with International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants (IFAC) under the historical cost convention.

The preparation of the Financial Statements in conformity with IPSAS requires the use of estimates and assumptions that affect the reported amounts as assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting date.

## NOTES TO THE FINANCIAL STATEMENTS

The District Council of Riviere du Rempart has only adopted IPSAS that are relevant to its operation for accounting period 01 July 2024 to 30 June 2025.

### **(ii) Functional and Reporting Currency**

The Financial Statements are presented in Mauritian Rupees (Rs), which is the functional and reporting currency of the Council and all values are rounded to nearest rupee.

### **(iii) Basis of Preparation**

The Financial Statements have been prepared on an accrual basis and on basis of historical cost convention, unless stated otherwise. The financial statements fully comply with accrual basis IPSAS. The financial statements have been prepared for the year 01 July 2024 to 30 June 2025 and the comparatives figures relates to the period 01 July 2023 to 30 June 2024.

### **(iv) Going Concern**

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period

### **(v) Measurement Base**

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements. Cash flows statement has been prepared using the direct method.

### **(vi) 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 for the financial year (FY) 2024-2025 as indicated and wherever applicable.

## NOTES TO THE FINANCIAL STATEMENTS

Standards	Pronouncement	Effective date	Comply as from
IPSAS 43	Leases	1 January 2025	FY 2022-23
IPSAS 44	Non-Current Asset held for sale and. Discontinued Operations	1 January 2025	FY 2022-23
IPSAS 45	Property, Plant and Equipment	1 January 2025	FY 2024-25
IPSAS 46	Measurement	1 January 2025	FY 2024-25
IPSAS 47	Revenue	1 January 2026	FY 2025-26
IPSAS 48	Transfer Expense	1 January 2026	FY 2025-26
IPSAS 49	Retirement Benefit Plans	1 January 2026	FY 2025-26

## SIGNIFICANT ACCOUNTING POLICIES

**The principal accounting policies adopted by the Authority are as follows:**

**1.2.1 Presentation of Financial Statement-IPSAS 1**

- A complete set of financial statements comprises:
- ✓ Statement of Financial Position;
  - ✓ Statement of Financial Performance;
  - ✓ Statement of Changes in Net Assets/Equity;
  - ✓ Cash Flow Statement;

## NOTES TO THE FINANCIAL STATEMENTS

- ✓ When the entity makes its approved budget publicly available, a comparison of budget and accrual amounts;
- ✓ Notes, comprising a summary of significant accounting policies and other explanatory notes.

### 1.2.2 Cash Flow Statements-IPSAS 2

The Statement has been prepared using the direct method. In this regard, a reconciliation of Net Cash Flows from Operating Activities to surplus has been prepared for the Financial Year.

### 1.2.3 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 does 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, issues operational directives and financial instructions. While such

## NOTES TO THE FINANCIAL STATEMENTS

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.

### 1.2.4 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.

#### 1.2.4.1 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.

**NOTES TO THE FINANCIAL STATEMENTS**

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) the BLUP issuing local authority has to carry 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.

**(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% ( PRB 2018 ) and 3% ( PRB 2021 ) are 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.

## NOTES TO THE FINANCIAL STATEMENTS

***(iv) Burial and Incineration fees***

Burial and incinerator fees are recognised on the actual basis that is the amount actually received and / or collected and service actually provided

***(v) Other Income***

All other income is recorded on actual basis that is, based on actual amount collected.

**1.2.4.2 Revenue from Non-Exchange Transactions**

Non-Exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange.

**(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.

**NOTES TO THE FINANCIAL STATEMENTS**

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

receipt/license, updating of database, cessation of business and collection of revenue on behalf of local authorities.

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

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

**(ii) Advertising fee**

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

**(iii) Government Grants****(a) Capital Grant**

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

**NOTES TO THE FINANCIAL STATEMENTS**

purpose attached to the grant, and related revenue is released to revenue in the period the condition is satisfied.

**(b) Grant-in-Aid**

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

**(c) 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.

**(d) Grant in Kind**

Grant in kind is recognised at cost or market value in surplus in the statement of performance in the year it is received.

**(e) Donations Assets**

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.

**NOTES TO THE FINANCIAL STATEMENTS****(f) 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.

**(g) 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.

**(h) 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.

**(i) 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.

## NOTES TO THE FINANCIAL STATEMENTS

**(j) 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.

**1.2.5 INVESTMENT PROPERTY**

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

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

The annual rate used in the calculation of depreciation is 5%.

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.

**1.2.5.1 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.

**1.2.6 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.

**NOTES TO THE FINANCIAL STATEMENTS**

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,

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

PPE acquired free of charge or for nominal value is recognized at its fair value or deemed cost as at the date of acquisition. When significant parts of the PPE are required to be replaced or renewed at intervals,

Council recognized such parts as individual additional assets with a distinct useful life and depreciates them accordingly. While all other repairs and maintenance costs of PPE are recognised as expense in the statement of financial performance.

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**

Property 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. The control and ownership remains with the Ministry of Housing and Land.

## NOTES TO THE FINANCIAL STATEMENTS

Other land and property transferred 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 a fair value at the date of acquisition.

**Class of Assets:****(a) Buildings and Structures**

Office buildings, village halls, multipurpose complex and other structures are 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.

**(b) Land Acquired at Nominal Value or free****(i) Land acquired by Council is initially valued at cost of acquisition and thereafter revaluated at regular interval. No depreciation is applicable.**

Land acquired from 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 near market value. The difference between the fair and nominal value is credited to the land revaluation reserve in the Statement of Changes in Net Assets / Equity.

**(ii) 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

**NOTES TO THE FINANCIAL STATEMENTS**

rolling basis once every five years as far as conceivable. For all other property, plant and equipment the cost model has been adopted.

**(c) Public Infrastructure**

Construction and acquisition of public infrastructures and community assets such as drains, unclassified public roads, resurfacing of existing roads, traffic centres, markets, stadium, street lighting network, street lanterns, sport facilities, lighting infrastructure, children playground, play equipment, hand rail, human incineration facilities, cemeteries, cremation grounds 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.

**(d) Other tangible fixed assets**

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

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or transfer of the asset. Any replacement of a significant part of an existing fixed asset is disclosed as individual assets.

**Life Span of Asset**

Cost of enhancement, refurbishment upgrading or uplifting of existing asset is recognised as a distinct asset to the existing one and it is depreciated using the straight-line method over the economic useful life of the particular asset.

**NOTES TO THE FINANCIAL STATEMENTS**

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.

Any indication of a decrease in the life span of an asset is adjusted immediately in the year it has been first identified and depreciation is charged based on the new economic life lives of the asset.

***(e) 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.

***(f) Impairment of Assets***

An asset's carrying amount is written down immediately to its recoverable amount or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount. An impairment loss is recognised in the statement of financial performance.

***(g) 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.

***(h) 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 the statement of financial performance. No depreciation is charged.

## NOTES TO THE FINANCIAL STATEMENTS

**(i) 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 and Structures	20 years
• Public Infrastructure	5 years
• Computer and Equipment	4 years
• Furniture, Fixtures and Fittings	5 years
• Motor Vehicles	15 years

**(j) Gain or loss on disposal**

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

**(g) Revaluation**

After recognition of an asset, an item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount.

**NOTES TO THE FINANCIAL STATEMENTS**

Property, Plant and Equipment are revalued by internal or external valuers every 5 years. If the carrying amount of a class of assets is increased as a result of a revaluation, the increase is credited directly to Revaluation Surplus. However, the increase is recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same class of assets previously recognised in surplus or deficit.

If the carrying amount of a class of assets is decreased as a result of a revaluation, the decrease is recognised in surplus or deficit. However, the decrease is debited directly to revaluation surplus to the extent of any credit balance (increase) existing in the revaluation surplus in respect of that class of assets.

On retirement or disposal of a revalued asset, the whole revaluation surplus in respect of that asset is transferred directly to accumulated surplus or deficit.

**1.2.7 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.

**NOTES TO THE FINANCIAL STATEMENTS**

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

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

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

**1.2.8 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

**NOTES TO THE FINANCIAL STATEMENTS**

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.

**1.2.9 IMPAIRMENT OF ASSETS**

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

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

**NOTES TO THE FINANCIAL STATEMENTS****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.

**1.2.10 Impairment of Assets**

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

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

**NOTES TO THE FINANCIAL STATEMENTS**

land transferred to Council is accounted through the land revaluation reserve in the Statement of Changes in Net Asset / Equity.

***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.

**1.2.28 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 is 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.

**1.2.29 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.

## NOTES TO THE FINANCIAL STATEMENTS

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

### 1.2.30 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, Economic Planning and Development and the Ministry of Local Government and Disaster 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*

Related parties are entities that control or have significant influence over the reporting entity. However, key management personal, Councilors, Mayors are considered as related parties as a result of their significant influence on the reporting entity. Key Management Personnel includes the following:

- Chief Executive
- Financial Controller
- Head of Public Infrastructure Department
- Head of Land Use and Planning Department
- Chief Health Inspector
- Chief Welfare Officer

## NOTES TO THE FINANCIAL STATEMENTS

The Remuneration of the Mayor and Councillors are determined by the Parent Ministry and by the Pay Research Bureau. The remuneration of key management is determined by the Pay Research Bureau.

The remuneration of Chairperson, Councillors and Key Management during the year are as follows: -

***Compensation by Key Management Personnel***

<b>Key Management Personnel</b>	<b>2024/2025</b>	<b>2023/2024</b>
	<b>MUR</b>	<b>MUR</b>
Chairperson and Councilors	6,137,624	5,997,662
Management Personnel Compensation	7,407,014	8,319,920
<b>TOTAL</b>	<b>13,544,638</b>	<b>14,317,582</b>

There were no significant transactions during the year involving the District Council and the Staff at Key management level or their related parties outside the ordinary course of business. However, the post of Head of Public Infrastructure and Chief Welfare Officer were vacant during the Financial Year 2024/2025.

## NOTES TO THE FINANCIAL STATEMENTS

**2.0 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

## NOTES TO THE FINANCIAL STATEMENTS

**(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.

**(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.

## NOTES TO THE FINANCIAL STATEMENTS

**(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 statement of financial performance, 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.

**3.0 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: 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.

## NOTES TO THE FINANCIAL STATEMENTS

### (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.

## 4.0 EVENTS AFTER THE REPORTING DATE

There was no event after the reporting date at the time of preparation of accounts and up to the submission of accounts to the Board which would have an impact on the financial statements

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

	30-Jun-25	30-Jun-24
	Rs	Rs
<b>5 CASH AND CASH EQUIVALENTS</b>		
Afrasia Bank 1120450002018	19,895,894	19,127,074
Mau Bank Ltd -373420	649,925	421,502
State Bank of Mauritius-61030100051331	28,366,457	20,804,219
State Bank of Mauritius-6102510001161	24,227,964	25,248,471
State Bank of Mauritius -7901	5,000,000	5,000,000
Cash at Bank	78,140,241	70,609,767
Cash in Hand	8,500	8,500
<b>TOTAL</b>	<b>78,148,741</b>	<b>70,609,767</b>

	30-Jun-25	30-Jun-24
	Rs	Rs
<b>6 RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>		
Sundry Debtors-Market Fee	1,658,350	3,169,735
-Rental Fee	291,228	586,969
- Bus Toll Fee	490,650	3,820,670
Total Sundry Debtors -Note 8 (i)	2,440,228	7,577,374
Other Receivables	205,004	280,720
<b>Total</b>	<b>2,645,232</b>	<b>7,858,094</b>

The Receivables from Exchange is mainly for Market fees, Rental of Building & Bus Toll for projects less than one year.

The basis of provision has been based on IPSAS 19 where identification of potential client which will give rise to a contingent Liability will be recognised in the future.

	30-Jun-25	30-Jun-24
	Rs	Rs
<b>7 RECEIVABLES CAR LOAN</b>		
Movement in car loans at cost were as follows:		
Amount due as at 01 July	4,974,770	5,615,612
Loan released to staff	995,000	1,500,000
Loan refunded by staff	(1,868,221)	(2,140,842)
Fair Value		
<b>Amount due as at 30 June</b>	<b>4,101,748</b>	<b>4,974,770</b>
7(i) Deduct: Amount falling due within one year	1,315,433	1,694,800
7(ii) <b>Amount falling due after one year</b>	<b>2,786,315</b>	<b>3,279,970</b>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### 7 RECEIVABLES CAR LOAN INTEREST IPSAS 41

	30-Jun-25 Rs	30-Jun-24 Rs
<b>Movement in loan were as follows:</b>		
Amount due as at 01 July	37,150	37,150
New Loan interest for the year	(517,582)	-
Loan Interest amortised for the year		-
Amount due as at 30 June 2025	<u>(480,432)</u>	<u>37,150</u>
7(iii) Deduct: Amount falling due within one year	(164,756)	-
7(iv) Amount falling due after one year	<b>(315,676)</b>	<b>37,150</b>

### 8 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS

	30-Jun-25 Rs	30-Jun-24 Rs
Sundry Debtors- Trade Fees	11,484,625	3,703,625
-Advertising	5,679,669	5,392,861
Total Sundry Debtors-Note 8(ii)	<u>17,164,294</u>	<u>9,096,486</u>
Car Loan	1,150,677	1,694,800
Government Grant	8,269,173	16,247,884
Other Receivables	389,216	262,301
<b>Total</b>	<u><b>26,973,360</b></u>	<u><b>27,301,471</b></u>

The Receivables from Exchange is mainly for Local Rates, Trade Fees and Advertising for projects more than one year.

#### 8(i) TRADE RECEIVABLES

	30-Jun-25 Rs	30-Jun-24 Rs
<b>Less than one year</b>		
Market Fee	1,658,350	3,169,735
Rental Fee	291,228	586,969
Bus Toll Fee	490,650	3,820,670
<b>Note 8 (i)</b>	<u>2,440,228</u>	<u>7,577,374</u>
Trade Fees	11,484,625	3,703,625
Advertising fee	5,679,669	5,392,861
<b>Note 8 (ii)</b>	<u><b>17,164,294</b></u>	<u><b>9,096,486</b></u>

## ANNUALREPORT

FINANCIAL YEAR 2024-2025

### NOTES TO THE FINANCIAL STATEMENTS

More than one year

	30-Jun-25	30-Jun-24
<b>RECEIVABLES FROM EXCHANGE TRANSACTIONS</b>		
Market Fees	15,842,185	2,836,084
Less Expected Credit Loss for Market Fees	5,852,650	2,836,084
	<u>9,989,535</u>	<u>-</u>
Rental fee	(12,166)	-
Less Expected Credit Loss for Rental Fee	-	-
	<u>(12,166)</u>	<u>-</u>
Bus Toll Fee	2,526,056	-
Less Expected Credit Loss for Bus Toll	1,323,406	-
	<u>1,202,650</u>	<u>-</u>
<b>8(ii) Total</b>	<b><u>11,180,019</u></b>	<b><u>0</u></b>
<b>RECEIVABLES FROM NON EXCHANGE TRANSACTIONS</b>		
	<b>30-Jun-25</b>	<b>30-Jun-24</b>
	<b>Rs</b>	<b>Rs</b>
Trade Fees	-	-
Less Expected Credit Loss for Trade Fees	-	-
	<u>-</u>	<u>-</u>
Advertising fee	-	-
Less Expected Credit Loss for Advertising Fee	-	-
	<u>-</u>	<u>-</u>
Car Loan Note 7	2,470,639	3,317,120
<b>8(iii)</b>	<b><u>2,470,639</u></b>	<b><u>3,317,120</u></b>

#### Trade fees

Trade fees of Rs 11,484,625 relates to trade fees for June 2025 which was received after the end of the reporting period.

#### Financial year

	<u>Rs</u>
2019-20	1,423,125
2020-21	59,778,375
2021-22	63,249,375
2022-23	66,008,625
2023-24	73,977,750
2024-25	75,363,500
	<u>339,800,750</u>

An initial 1,200 (20%) claims has been sent to these operators amounting to Rs.95,046,375 (36%). A second batch of 1200 (20%) claims has been sent amounting to Rs 85,673,250 (32%)

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

Given the high cost involved in the recovery process, the immateriality of the sum collected and the unreliability of the report from CBRD the provision for receivable of Rs 339.8 million was not recognised as revenue receivable in the financial statements.

### 9 INVENTORIES

	30-Jun-25	30-Jun-24
	Rs	Rs
Inventories	5,096,601	2,655,280
Street Lanterns with Brackets	6,862	3,472,635
Gas	345,240	345,240
	<u>5,448,703</u>	<u>6,473,155</u>

Inventories recognised as an expense during the year ended 30 June 2025 amounted to Rs.13,788,471 (2024 - Rs 7,098,471).

Inventory has been adjusted to tally with the store accounting module and it has been recognised under prior year adjustment in the statement of Net Assets / Equity.

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

### 10 INVESTMENT PROPERTY

	30-Jun-25	30-Jun-24
	Rs	Rs
<b>COST</b>		
As at 01 July	24,011,634	23,334,244
Additions		677,390
As at 01 July and 30 June	<u>24,011,634</u>	<u>24,011,634</u>
<b>DEPRECIATION</b>		
As at 01 July	7,539,184	6,304,733
Charge for the year	1,166,713	1,234,451
As at 30 June	<u>8,705,897</u>	<u>7,539,184</u>
<b>CARRYING VALUE</b>		
At June 30,2025	<u>15,305,737</u>	<u>16,472,450</u>

(i) Investment property are building held for rental. Rental revenue from the investment properties have been recognised in surplus or deficit and are as follows:

	30-Jun-25	30-Jun-24
	Rs	Rs
Petit Raffray Multipurpose Complex	1,612,000	2,296,000
Restaurant Cafeteria Building	650,000	600,000
Commercial Building at Riviere du Rempart	95,000	84,000
	<u>2,357,000</u>	<u>2,980,000</u>

(ii) Direct operating expenses (including repairs and maintenance) arising from investment property, the Petit Raffray Multipurpose Complex during the reporting period amounted to Rs 1,380,000 (2024: Rs 1,828,021). All operating and maintenance expenses of the Cafeteria Restaurant and the Commercial building at R du Rempart are met by the tenant

The cost model for accounting investment property has been adopted and the property is measured at depreciated cost less any impairment losses.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

### 11 NON CURRENT ASSETS-PROPERTY, PLANT & EQUIPMENT

	Land	Building	Public Infrastructure	Computer Equipment	Furniture & Fixings	Motor Vehicles	WIP	Total
Cost	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
At Jul 1, 2024	176,059,622	482,257,876	683,903,232	35,889,414	6,915,716	74,205,745	1,047,469	1,460,279,074
Adjustment	-	-	(280,000)	-	-	-	-	(280,000,000)
Additions	-	-	18,675,207	1,057,492	275,524	-	15,902,432	35,910,655
Disposal/Derecognition	-	-	(3,500,000)	-	-	-	-	(3,500,000)
Transfer WIP	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
At June 30, 2025	176,059,622	482,257,876	698,798,439	36,946,906	7,191,240	74,205,745	16,949,901	1,492,409,729
<b>Depreciation</b>								
At Jul 1, 2024	-	76,229,916	469,809,836	30,091,668	6,635,208	33,401,186	-	616,167,814
Adjustment	-	-	-	-	-	-	-	513,052
Charge for the Year	-	24,112,894	83,906,734	5,128,349	166,832	4,485,501	-	117,800,310
Disposal/Derecognition	-	-	(3,500,000)	-	-	-	-	(3,500,000)
Impairment	-	-	-	-	-	-	-	-
At June 30, 2025	-	100,342,810	550,216,570	35,220,017	6,802,040	38,399,739	-	730,981,176
<b>Carrying Value</b>								
At June 30, 2025	176,059,622	381,915,066	148,581,869	1,726,889	389,200	35,806,006	16,949,901	761,428,553
At June 30, 2024	176,059,622	406,027,960	214,093,396	5,797,746	280,508	40,804,559	1,047,469	844,111,260

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

At the close of the financial year, there was no indication of any impairment that the above investment properties have suffered. The market replacement costs of the depreciated investment property are higher.

### 12 INTANGIBLE ASSETS

	30-Jun-25 Rs	30-Jun-24 Rs
<b>COST</b>		
As at 01 July and 30 June	443,168	443,168
<b>AMORTISATION</b>		
As at 01 July	443,169	443,168
Charge for the year	-	-
As at 30 June	443,169	443,168
<b>CARRYING VALUE</b>	0	-
	30-Jun-25 Rs	30-Jun-24 Rs

### 13 TRADE AND OTHER PAYABLES

Sundry Creditors	32,263,152	42,510,776
Prepayments	643,400	667,925
Refundable Deposit	8,344,650	8,121,672
Audit fee	600,000	-
Retention on Projects	6,647,790	10,501,227
Liquidated Damage Applied and Retained	3,039,739	2,573,680
Other Payables	9,320,975	8,288,573
<b>Total</b>	<b>60,859,705</b>	<b>72,663,853</b>

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

On demand	42,227,526	-
< 6 months		72,663,853
6 - 12 months	18,032,178	-
> 6 Months	600,000	-
	60,859,705	72,663,853

All payables included in the Exchange Transactions are less than one year. Deposit are also considered

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

14 <b>BORROWINGS</b>	30-Jun-25 Rs	30-Jun-24 Rs
As at 01 July	7,171,710	8,010,723
Reimbursement	852,053	924,000
	<u>6,319,657</u>	<u>7,086,723</u>
Increase/Decrease in discounted amount during the period	(116,771)	84,987
As at 30 June	<u>6,130,939</u>	<u>7,171,710</u>
Payable as follows:		
<b>Current</b>		
Less than one year	<u>852,053</u>	<u>924,000</u>
<b>Non-Current</b>		
Between one and five years	4,376,712	3,475,710
After Five Years	902,174	2,772,000
	<u>5,278,886</u>	<u>6,247,710</u>
<b>Nominal value of loan</b>	6,468,000	7,392,000
<u>Payable as follows:</u>		
<b>Current - Before One Year</b>	<u>924,000</u>	<u>924,000</u>
After one and before five years	4,620,000	3,696,000
After Five Years	924,000	2,772,000
<b>Non-Current</b>	<u>5,544,000</u>	<u>6,468,000</u>

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.

16 <b>DEFERRED INCOME</b>	30-Jun-25 Rs	30-Jun-24 Rs
As at 01 July	10,359,437	12,240,909
Grant utilised during the year	(90,778)	(2,360,516)
Grant received deffered for the future	171,000	479,044
	<u>10,439,639</u>	<u>10,359,437</u>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

15 EMPLOYEE BENEFITS OBLIGATIONS	30-Jun-25 Rs	30-Jun-24 Rs
Total Employment Benefits	104,097,037	96,721,220
<b>Short-term</b>		
Sick leave Benefits	1,159,642	6,243,369
Passage Benefits	338,068	14,723,173
Vacation leave Benefits	1,264,675	6,345,150
Compassionate Allowance	-	79,303
<b>15(i) Total</b>	<b>2,762,385</b>	<b>27,390,996</b>
<b>Long-term</b>		
Sick leave Benefits	46,393,892	34,905,448
Passage Benefits	14,117,684	-
Vacation leave Benefits	40,469,286	34,071,143
Compassionate Allowance	353,790	353,634
<b>15(ii) Total</b>	<b>101,334,652</b>	<b>69,330,224</b>

Employee benefits represent sick leaves, vacation leaves and passage benefits accrued for staff and payable either on retirement or on resignation.

17 RETIREMENT BENEFITS OBLIGATIONS	30-Jun-25 Rs	30-Jun-24 Rs
Employee Benefits Payable- Non Current	444,678,742	488,009,066
	<u>444,678,742</u>	<u>488,009,066</u>
<b>Funded</b>	<b>30-Jun-25</b>	<b>30-Jun-24</b>
<b>Amounts recognised in Statement of Financial Position at end of year</b>	<b>Rs</b>	<b>Rs</b>
Defined benefit obligation	340,482,453	344,204,787
Fair value of plan assets	(192,675,978)	(181,173,945)
Liability recognised in Statement of Financial Position at end of period/year	<u>147,806,475</u>	<u>163,030,842</u>
<b>Amounts recognised in Statement of Financial Performance:</b>		
Service cost:		
Current service cost	13,427,484	14,959,512
Past service cost	-	-
(Employee contributions)	(3,974,926)	(4,040,958)
Fund Expenses	663,424	761,115
Net Interest expense/(Revenue)	8,812,923	9,591,956
Profit Loss Charge and	<u>18,928,905</u>	<u>21,271,625</u>

## ANNUAL REPORT

FINANCIAL YEAR 2024-2025

### NOTES TO THE FINANCIAL STATEMENTS

#### Remeasurement:

Liability (gain)/loss	(26,765,517)	(10,836,200)
Assets (gain)/loss	615,168	(4,047,760)
Net Assets/Equity (NAE)	<u>(26,150,349)</u>	<u>(14,883,960)</u>
<b>Total</b>	<b><u>(7,221,444)</u></b>	<b><u>6,387,665</u></b>

#### Movements in liability recognised in Statement in Financial Position:

At start of period/ year	163,030,842	164,777,848
Amount recognised in P&L	18,928,905	21,271,625
(Actuarial Reserves transferred in)	-	-
(Employer Contributions)	(8,002,923)	(8,134,671)
(Direct benefits paid by Employer)		
Amount recognised in NAE	(26,150,349)	(14,883,960)
<b>At end of period/year</b>	<b><u>147,806,475</u></b>	<b><u>163,030,842</u></b>

The plan is a defined 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 The State Insurance Company of Mauritius Ltd

<b>Defined benefits pension plan Funded (Continued)</b>	<b>30-Jun-25</b>	<b>30-Jun-24</b>
	<b>Rs</b>	<b>Rs</b>
<b>Reconciliation of the present value of defined benefit obligation</b>		
Present value of obligation at start of period/year	344,204,787	328,799,641
Current service cost	13,427,484	14,959,512
Interest cost	19,012,361	19,576,533
(Benefits paid)	(9,396,662)	(8,294,699)
Liability (gain)/loss	(26,765,517)	(10,836,200)
Present value of obligation at end of period/year	<u>340,482,453</u>	<u>344,204,787</u>
<b>Reconciliation of fair value of plan assets</b>		
Fair value of plan assets at start of period/year	181,173,945	164,021,793
Expected return on plan assets	10,199,438	9,984,577
Employer contributions	8,002,923	8,134,671
Employee contributions	3,974,926	4,040,958
Actuarial Reserves transferred in	-	-
(Benefits paid + Outgoings)	(10,060,086)	(9,055,814)
Asset gain/(loss)	(615,168)	4,047,760
Fair value of plan assets at end of period/year	<u>192,675,978</u>	<u>181,173,945</u>

# ANNUALREPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### Distribution of plan assets at end of period/year

Percentage of assets at end of year

Fixed Interest Securities and cash	47.7%	49.9%
Loans	3.1%	3.1%
Local equities	16.8%	15.2%
Overseas bonds and equities	31.9%	31.3%
Property	0.5%	0.5%
<b>Total</b>	<b>100%</b>	<b>100%</b>

### Additional disclosure on assets issued or used by the Council

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

### Defined benefits pension plan Funded (Continued)

	30-Jun-25	30-Jun-24
	Rs	Rs
<b>Additional disclosure on assets issued or used by the Council</b>		
Percentage of assets at end of period/year	(%)	(%)
Assets held in the entity's own financial instruments	-	-
Property occupied by the entity	-	-
Other assets used by the entity	-	-
<b>Components of the amount recognised in NAE</b>		
	30-Jun-25	30-Jun-24
	Rs	Rs
Asset experience gain/(loss) during the period/year	(615,168)	4,047,760
Liability experience gain/(loss) during the period/year	(658,406)	10,836,200
Liability gain/(loss) due to change in financial assumptions	27,423,923	
	<u>26,150,349</u>	<u>14,883,960</u>
Year	2024/2025	2023/2024

Expected employer contributions (RS) 8,265,039

**(Estimate to be reviewed by District Council of Riviere du Rempart-Funded)**

Weighted average duration of the defined benefit obligation 15 years

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

The plan is exposed to actuarial risks such as : investment risk, interest rate risk, longevity risk and salary risk and pension risk.

# ANNUALREPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

1. Investment Risk which is the risk that the return earned on the assets may be lower or higher than assumed
2. Salary/Pension Risk which is the risk that the actual salary/ pension increases granted may be different than what we have assumed. For instance a higher salary/ pension increase relative to the Investment returns shall increase the defined Benefit Obligation and hence the liability.
3. Longevity Risk is caused by the improvement in mortality rates among pensioners. The longer the latter live, the higher is the liability.

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:

	30-Jun-25 Rs	30-Jun-24 Rs
Discount rate	6.10%	5.60%
Future salary increases	4.5%	4.5%
Future pension increases	3.5%	3.5%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by 2 Years	
Retirement age	65 Years	

The discount rate is determined by reference to market yields on bonds.

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 46.3 M (increase by Rs 58.3 M) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1% basis points, the defined benefit obligation would increase by Rs 27.6 M (decrease by Rs 24M) if all assumptions were held unchanged.

If the expected pension growth would increase (decrease) by 1% the defined benefit obligation would increase by Rs 27.3 million (decrease by Rs 23.4 million) if all other assumptions were held unchanged

If the life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 9.7M (decrease by 9.6M) if all other 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.

Unfunded	30-Jun-25	30-Jun-24
<b>Amounts recognised in Statement of Financial Position at end of year</b>	<b>Rs</b>	<b>Rs</b>
Defined benefit obligation	296,872,267	324,978,224
Fair value of plan assets		
Liability recognised in Statement of Financial Position at end of period/year	<u>296,872,267</u>	<u>324,978,224</u>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

<b>Amounts recognised in Statement of Financial Performance:</b>	<b>30-Jun-25</b>	<b>30-Jun-24</b>
Service cost:		
Current service cost	-	-
Past service cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Net Interest expense/(Revenue)	17,659,592	17,695,344
	<u>17,659,592</u>	<u>17,695,344</u>
<b>Profit Loss Charge and remeasurement:</b>		
Liability (gain)/loss	(26,508,803)	23,991,959
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	<u>(26,508,803)</u>	<u>23,991,959</u>
<b>Total</b>	<u><b>(8,849,211)</b></u>	<u><b>41,687,303</b></u>
	<b>30-Jun-25</b>	<b>30-Jun-24</b>
<b>Defined benefits pension plan Funded (Continued)</b>	<b>Rs</b>	<b>Rs</b>
<b>Movements in liability recognised in Statement in Financial Position:</b>		
At start of period/ year	324,978,224	303,619,339
Amount recognised in P&L	17,659,592	17,695,344
(Actuarial Reserves transferred in)	-	-
(Employer Contributions)	-	-
(Direct benefits paid by Employer)	(19,256,746)	(20,328,418)
Amount recognised in NAE	(26,508,803)	23,991,959
<b>At end of period/year</b>	<u><b>296,872,267</b></u>	<u><b>324,978,224</b></u>

The plan is a defined arrangement for the employees and it is not funded

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### Reconciliation of the present value of defined benefit obligation

Present value of obligation at start of period/year	324,978,224	303,619,339
Current service cost	-	-
Interest cost	17,659,592	17,695,344
(Benefits paid)	(19,256,746)	(20,328,418)
Liability (gain)/loss	(26,508,803)	23,991,959
Present value of obligation at end of period/year	<b>296,872,267</b>	<b>324,978,224</b>
<b>Components of the amount recognised in NAE</b>	<b>30-Jun-25</b>	<b>30-Jun-24</b>
	<b>Rs</b>	<b>Rs</b>
Liability experience gain/(loss) during the period/year	10,353,592	(23,991,959)
	<b>10,353,592</b>	<b>(23,991,959)</b>
Weighted average duration of the defined benefit obligation	10 years	

The plan is exposed to actuarial risks such as : longevity risk, salary risk and pension risk.

1. Salary/Pension Risk which is the risk that the actual salary/pension increases granted may be different than what we have assumed. For instance a higher salary/pension increase relative to the investment returns shall increase the Defined Benefit Obligation and hence the Liability.

2. Longevity Risk is caused by the improvement in mortality rates among pensioners. The longer the latter live, the higher is the liability.

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:

	<b>30-Jun-25</b>	<b>30-Jun-24</b>
	<b>Rs</b>	<b>Rs</b>
Discount rate	6.10%	5.60%
Future salary increases	4.5%	4.5%
Future pension increases	3.5%	3.5%
Mortality before retirement	Nil	Nil
Mortality in retirement	PA (90) Tables rated down by 2 Years	
Retirement age	65 Years	

The discount rate is determined by reference to market yields on bonds based on duration of funded liability

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.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 28.3 M (increase by Rs 33.9 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 9.3 M (decrease by Rs 8.4 M) if all assumptions were held unchanged.

If the expected pension growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 23.3 M (decrease by Rs 20.2M) if all other assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 10.1M (decrease by Rs 10.1M) 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.

	30-Jun-25 Rs	30-Jun-24 Rs
<b>18 TRADE FEES, FEES, FINES AND PENALTIES</b>		
Trade Fees	44,751,750	25,292,500
Occasional Licence		24,500
<b>Total</b>	<b>44,751,750</b>	<b>25,317,000</b>
<b>19 ADVERTISING AND PUBLICITY</b>		
	30-Jun-25 Rs	30-Jun-24 Rs
Advertising and Publicity Fees	3,085,226.72	2,854,266
<b>Total</b>	<b>3,085,226.72</b>	<b>2,854,266.00</b>
<b>20 RECOGNITION OF LAND AND OTHER AMENITIES</b>		
	30-Jun-25 Rs	30-Jun-24 Rs
Vested Assets	-	49,311,700
<b>Total</b>	<b>-</b>	<b>75,862,007</b>
<b>21 GOVERNMENT GRANT</b>		
	30-Jun-25 Rs	30-Jun-24 Rs
Government Grant in Aid	408,032,275	343,000,000
Project Related Recurrent Grant	8,320,204	17,337,756
Project Related Capital Grant	30,992,416	120,606,832
Deferred Income		1,859,375
Project Related Deposit		-
<b>Total</b>	<b>447,344,895</b>	<b>482,803,963</b>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### 22 FINES, PENALTIES AND LEVIES

	30-Jun-25	30-Jun-24
	Rs	Rs
Surcharge on late payment of trade fee		1,751,375
Surcharge on bus toll		209,500
Surcharge on market stall fees		672,403
Building and Land Use Permit (BLUP) fines	250,000	600,000
	<u>250,000</u>	<u>3,233,278</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.

### 23 BUILDING AND LAND USE PERMIT

	30-Jun-25	30-Jun-24
	Rs	Rs
Building and Land use Permit fee	19,418,641	20,664,189
<b>Total</b>	<u>19,418,641</u>	<u>20,664,189</u>

### 24 BUS TOLL

	30-Jun-25	30-Jun-24
	Rs	Rs
Bus Toll fee	515,686	1,502,470
<b>Total</b>	<u>515,686</u>	<u>6,751,875</u>

### 25 FINANCE INCOME

	30-Jun-25	30-Jun-24
	Rs	Rs
Interest on Saving Accounts	732,639	804,197
Interest on Car Loan	186,258	171,060
	<u>918,897</u>	<u>975,257</u>

### 26 RENTAL INCOME

	30-Jun-25	30-Jun-24
	Rs	Rs
Rental Market and Fairs	16,616,076	4,981,200
Rental Buildings(Offcie & Housing)	816,091	3,419,415
Rental Social Hall	1,873,000	-
Rental Sports Grounds & Amenities		-
Rental Swimming Pools		-
<b>Total</b>	<u>19,305,167</u>	<u>8,400,615</u>

### 27 BURIAL AND INCINERATION

	30-Jun-25	30-Jun-24
	Rs	Rs
Income from Burial and Incineration	990,500	1,015,500
	<u>990,500</u>	<u>690,350</u>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

	30-Jun-25 Rs	30-Jun-24 Rs
<b>28 OTHER INCOME</b>		
Miscellaneous Income	847,816	391,182
Library Fees/School Fees	1,519	45,400
Reinstatement Fees/Obstructions/Appliances		171,000
Sale of Store Items		-
	<u>849,335</u>	<u>3,366,322</u>
Miscellaneous Income include stale cheque for the period July 2024 to June 2025 for the amount Rs 266,231		
<b>29 COMPENSATION OF EMPLOYEES</b>		
	30-Jun-25 Rs	30-Jun-24 Rs
Basic Salary and Compensation	117,974,980	102,184,617
Overtime	4,024,151	8,789,528
Acting Allowances	422,820	-
Other Allowances	3,069,230	-
End of Year Bonus	18,592,798	8,656,434
Passage Benefits	3,910,236	5,247,328
Retirement Benefit-Define Benefits	18,928,905	21,801,922
Retirement Benefit-Define Contribution	5,450,707	3,937,648
Contributions-NSF,CSG,FPS	10,283,421	8,074,859
Pension and Gratuities	21,929,198	21,811,421
Sick Leave	12,996,113	1,009,314
Uniform and Protective Allowance	2,228,489	1,890,893
Staff Welfare	197,500	210,900
Training	114,993	119,099
Travelling and Transport	10,588,329	10,625,266
	<u>230,711,870</u>	<u>194,359,229</u>
<b>30 REMUNERATION TO COUNCILLORS</b>		
	30-Jun-25 Rs	30-Jun-24 Rs
Chairman & Board /Committees Fees	6,348,876	5,997,662
	<u>6,348,876</u>	<u>5,997,662</u>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### 34 CLEANING AND SECURITY SERVICES

	30-Jun-25	30-Jun-24
	Rs	Rs
<b>Cleaning Services</b>		
Hire Scavenging Services	144,182,400	116,553,507
Hire Cleaning Equipment	72,873	150,000
Hired Cleaning Services at Public Toilet & Traffic Centres	1,222,563	1,226,010
Cleaning of Drians Rivers and Bareland	8,253,846	6,170,709
E-Waste and Bulky Waste Collection	654,195	1,627,357
Contribution of Refuse Bins	63,379	8,170,750
Cleaning materials and post cyclone cleaning	655,481	1,198,868
<b>Security Services</b>	10,453,457	6,446,480
	<b>165,558,194</b>	<b>141,543,681</b>

### 35 GRANTS AND SUBSIDIES

	30-Jun-25	30-Jun-24
	Rs	Rs
Social Activities	570,322	1,196,695
Sport Activities	249,485	376,756
Cultural Activities	343,098	345,862
Educational Activities	50,370	71,221
Grant to Associations	342,500	816,740
Grant to Village Council	15,191,853	15,167,322
Social and Financial Aid	90,000	30,000
	<b>16,837,628</b>	<b>18,004,596</b>

### 36 PROFESSIONAL AND LEGAL FEES

	30-Jun-25	30-Jun-24
	Rs	Rs
Audit Fees	300,000	300,000
Legal Fees	501,700	498,650
Professional and Consultancy fee	345,526	332,064
	<b>1,147,226</b>	<b>1,130,714</b>

### 37 FINANCE COSTS

	30-Jun-25	30-Jun-24
	Rs	Rs
Interest on Loan	241,279	404,250
Interest on FV Car Loan	517,582	
	<b>758,861</b>	<b>404,250</b>

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.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

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 6.26%

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

38 DEPRECIATION	30-Jun-25 Rs	30-Jun-24 Rs
Depreciation for the year	118,967,023	121,822,480
	<u>118,967,023</u>	<u>121,822,480</u>

Depreciation is chargeable in the year of purchase and exempted in the year of sale.

39 PROVISION FOR DOUBFUL DEBT	30-Jun-25 Rs	30-Jun-24 Rs
Increase in provision	4,339,972	-
Bad Debts		-
	<u>4,339,972</u>	<u>-</u>

Provision for doubtful debt has been calculated on Local Rates, Market, Rental of Building, Bus Toll. Provision has been considered on debtors more than one year and those having Legal Case

40 GENERAL EXPENSES	30-Jun-25 Rs	30-Jun-24 Rs
Contribution to ADC and ICLEI	570,230	-
Entertainment and Hospitality	300,726	259,725
General Insurance	1,715	16,088
Local Disaster Management Expenses	173,588	
Office Expenses	443,653	543,207
Overseas Travel Expenses	553,065	246,623
Press Notice and Publications	154,256	416,323
Printing, Postage and Stationary	1,527,144	1,517,417
Rental of Building/Software	278,695	213,785
Assets Written off		890,934.00
Rental of Bus Toll	-	-
Rental of Market Stalls	-	-
	<u>4,003,072</u>	<u>4,104,102</u>

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### 41 BUDGET

#### 41.1 Difference between the Final Budget and Actual Amounts

Reminders were sent for arrears and payment was effected in the current year, therefore, resulting in an  
41.1.1 increase in Current year trade fee.

There is an increase in Advertising fees as their were new survey conducted and reminders were sent to  
41.1.2 the arrears.

41.1.3 Government release additional fund to finance the recurrent expenditure and capital grants for projects.

There is an increase in the application of a building and land use permit as there are new buidinds and  
41.1.4 housing construction in the area.

Following the opening of New Goodlands Market, revenue received from stall holders have increased for  
41.1.5 market and fairs.

It includes the interest on Car loan and Interest received on money kept at Afrasia Bank Ltd and Mau Bank  
41.1.6 Ltd.

Other Miscellaneous Income, include stale cheque and there is a decrease in re-instatement of Roads and  
41.1.7 Obstructions.

There has been a decrease in Basic Salary by Rs 2.7 m non filling of funded post and there has been the  
41.1.8 effect of many employees taking early retirement.

41.1.9 There has been decrease in Acting Allowances for higher post.

Employees has taken more sick leave Cash in Lieu of sick leave comprise of accruals Sick Leave to be paid  
41.1.10 in January 2026.

41.1.11 Employees has been paid more Bonus due to 14th Bonus payment.

Overtime Payment has decreased as employees were encouraged to take time off instead of paying  
41.1.12 overtime.

Passage Benefits is paid on request by employees. Passage Benefits payment cannot be predicted and  
41.1.13 there has been more request of about Rs 647, 848.

An amount of Rs 8m has been paid to Sicom, however as per actuarial valuation report IPSAS 39, Rs 18.9 M  
41.1.14 should be recognised in the Statement of Performance for the FY 24-25.

41.1.15 Pension and gratuities includes payment of Vacation and there is an increase in Vacation payment.

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

- 41.1.16 The fix charge of CEB meter reading has been reduced due to monitoring by Rs 2M
- 41.1.17 Maintenance of Plant Rs 800,318 has not utilised during the financial year.
- 41.1.18 Maintenance of Roads Rs 2m. There has been more urgent demand for resurfacing of roads
- 41.1.19 Council has not been able to repair all additional request received by end of June 25
- 41.1.20 Provision made for the payment of minimum salary has not been made as per MRA circular.
- 41.1.21 Council made provision for Inter village competition of Rs 5,4 M but same didn't materialise.
- 41.1.22 Council made request to increase grant but funding was not provided in Mid term review 24-25.

### 42 Budget Reconciliation

The budget and the accounting bases differ. The financial statements are prepared on the accrual basis using a classification based on the nature of expenses in the Statement of Financial Performance.

A reconciliation of the actual amounts on a comparable basis as presented in the Statement of Comparison of Budget and Actual Amounts with the actual amounts in the Statement of Comparison of Budget and Actual Amounts with the actual amounts in the Statement of Financial Performance is presented below.

#### Budget Reconciliation

	Year Ended 30 June 2025	Year Ended 30 June 2024
<b>Revenue</b>		
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	537,430,098	1,246,431,554
<b>Basis Differences</b>		
Amortisation of Advance Govt Grant	-	-
Recognition of Land & Other Amenities	-	75,862,006.84
<b>Actual Amount in the Statement of Financial Performance</b>	<b>537,430,098</b>	<b>1,322,293,560</b>
<b>Expenses</b>		
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	490,751,011	1,048,163,081
<b>Basis Differences</b>		
Provision for/ (Reversal of )Doubtful Debts	4,339,972	5,805,562.73
Loss on Disposal of Assets	-	-
Impairment of Assets	-	-
Depreciation	118,967,023	562,471,083
<b>Actual Amount in the Statement of Financial Performance</b>	<b>614,058,006</b>	<b>1,616,439,727</b>
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	46,679,087	198,268,473
Actual Amount in the Statement of Financial Performance	(76,627,908)	(294,146,166)

# ANNUAL REPORT

FINANCIAL YEAR 2024-2025

## NOTES TO THE FINANCIAL STATEMENTS

### Reconciliation of Actual Amounts on a Comparable Basis and Actual Amounts in the Financial Statements

Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	Operating activities	Investing activities	Financing activities	Total
Amortisation of Advance Govt Grant	46,679,087	-	-	46,679,087
Recognition of Land & Other Amenities	-	-	-	-
Provision for/(Reversal of) Doubtful Debts	(4,339,972)	-	-	(4,339,972)
Loss on Disposal of Assets	-	-	-	-
Impairment of Assets	-	-	-	-
Depreciation	(118,967,023)	-	-	(118,967,023)
Decrease in Fixed Assets	280,000	-	-	280,000
Adjustment Prior Year	1,538,685	-	-	1,538,685
Accumulated of Fixed Assets	513,052	-	-	513,052
Investment Income	(918,897)	-	-	(918,897)
Finance Charge	758,861	-	-	758,861
Provision for Employee Retirement Benefit Obligation	9,328,828	-	-	9,328,828
Depreciation of Fixed Assets	118,967,023	-	-	118,967,023
Underprovision of creditors	(600,000)	-	-	(600,000)
Movement in Reserve for other creditor & Retention	-	-	-	-
Loss on Disposal of Assets	-	-	-	-
(Increase)/Decrease in Receivables from Exchange Transaction	5,212,862	-	-	5,212,862
Increase/(Decrease) in Non Receivables from Non Exchange Transactions	(10,878,451)	873,022	-	(10,005,429)
Increase/(Decrease) in Inventories	1,024,452	-	-	1,024,452
Increase/(Decrease) in Trade and Other Payables from Exchange	(12,027,126)	-	222,978	(11,804,148)
(Increase)/Decrease in Provision	80,202	-	-	80,202
(Increase)/Decrease in Work-In-Progress	-	-	-	-
Increase/(Decrease) in Employee Benefits	7,375,817	-	-	7,375,817
Acquisition of Fixed Assets	3,060,385	(39,764,092)	-	(36,703,707)
Acquisition of Intangible Assets	-	-	-	-
Investment income	918,897	-	-	918,897
Repayment of Borrowings	-	-	(924,000)	(924,000)
Finance Charge	(875,632)	-	-	(875,632)
<b>Net cash flows from operating, investing, and financing activities</b>	<b>47,131,048</b>	<b>(38,891,071)</b>	<b>(701,022)</b>	<b>7,538,956</b>