



The District Council of Rivière du Rempart

ANNUAL REPORT

2023 – 2024



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THE CHAIRPERSON'S STATEMENT



I am pleased to present the Annual Report for the year 2023/2024 which highlights the major achievements, activities and the financial situation of the Council.

The activities and projects undertaken by the Council during the year has been mainly to contribute to the interest of the citizens. Despite some challenges, the Council has strived to provide services and facilities to meet the expectation of the citizens.

The Council has carried out several projects amongst which the construction of the New Market Fair at Goodlands has been a landmark achievement. Several other major projects have been initiated. Other projects such as construction of Mini Soccer Pitch, lighting of football ground, upgrading of volleyball pitch and pétanque court were also upgraded and implemented during the year while a number of small projects are in the pipeline. Several cultural and sports activities were also organized during the financial year 2023/24, including a Geet Gawai competition which involved participants from different villages.

We are also modernizing our procedures and services so as to respond to the evolving needs of the citizens.

I would like to thank all my fellow Councilors and all the members of the staff for their support and commitment over the past year.

I am confident that with the support of everyone, we will continue to provide services and facilities to meet the expectation of every stakeholder.

Prembhoodas ELLAYAH

Chairperson District Council

THE CHIEF EXECUTIVE'S STATEMENT



I have the pleasure to present the Annual Report for 2023/2024 for the District Council of Riviere du Rempart.

The year 2023/2024 has been marked by the realisation of many projects all around the 19 villages of the District Council area of Riviere du Rempart. One of the major project that had been completed and

inaugurated, by the Hon. Prime Minister is the New Goodlands Market and Traffic Centre. Council has also constructed two mini soccer pitches namely in Petit Raffray and Poudre D'or Village under the Indian Grant Scheme. Council has continued to improve its essential service provision and has also organised sports and welfare events. The annual report will provide an overview of achievements of different department of the Council.

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


NURSING Rishi Kumar
Chief Executive

ORGANISATION PROFILE

MISSION, VISION & VALUES

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

MISSION

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

VISION

The Council aims at:

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

VALUES

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

In order to achieve these objectives, the Council totally adhered to basic values and principles which guarantee our success:-

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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART: HISTORY & PROFILE

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

The Riviere du Rempart district is located in the north-east part of Mauritius, covering an area of 147.6 km² (57.0 sqm) with a population of more than 108,000 inhabitants.

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

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

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

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

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

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

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

The list of village Councillors as per appendix 1.

TWINNING AGREEMENTS

The District Council of Rivière du Rempart has twinning relationship with the District of Beau Vallon (Seychelles) and the District of Shanghai Baoshan (China).

The relationship and its membership with International organisations help to promote our image worldwide. It represents a huge potential for tourism.

A twinning agreement was signed on 13th December 2002 between the District Council of Rivière du Rempart and the District of Beau Vallon (Seychelles). The objectives of the agreement were: -

- Good relationship between Rivière du Rempart and Beau Vallon.
- Exchanges (sea, education, agriculture and craft activities).
- IT (Training, knowhow).

A memorandum of friendly exchanges between the District of Rivière du Rempart and the District of Shanghai Baoshan was signed on 31st October 2017. The field of exchange for the project are ecological tourism, urban planning, ocean development, waste recycling and sustainable energy.

In addition, the District Council of Riviere du Rempart is a member of the 'Association des Villes et Collectivités de L'Océan Indien' (AVCOI) and ICLEI – Local Government for sustainability.

COMPOSITION OF THE COUNCIL

The District Council of Rivière du Rempart was established pursuant to Section 7(2) (f) of the Local Government Act 2011, as subsequently amended, stipulating that a *“there shall be a District Council for each of the districts of: (f) Rivière du Rempart.”*

Serving the purpose of its establishment as per the Local Government Act 2011, the District Council of Rivière du Rempart administers **19** villages falling under its purview and these villages are managed by the respective authority namely the Village Councils each constituting of **9** members known as Village Councillors.

One or two representatives are elected amongst the Village Councillors to sit on the District Council as District Councillors for a period of at least two years. While 16 villages are thus represented by a single District Councillor, the remaining 3 villages, namely Goodlands, Grand Baie and Rivière du Rempart, have two representatives. Thus the Council is set up with 22 District Councillors as Members in all.

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 warranted by a situation.

At present date, the following District Councillors hold the office of Chairperson and Vice Chairperson as follows:

- | | |
|---------------------------|--|
| 1. Mr Prembhoodas ELLAYAH | Chairperson (as from 27.12.22); |
| 2. Mr Beedeeanand DABY | Vice Chairperson (from 27.12.22 to 01.03.24) |
| 3. Mr Reebouraden PERMALL | Vice Chairperson (as from 14.03.24) |

Section 45(1)(b) of the Local Government Act 2011 stipulates that the District Council has to meet at ordinary meetings to be held at least once monthly and can also convene special meetings to address specific issues. The Council thus met at 12 sittings for its monthly meetings while a Special Meeting was held on 14.03.24 for the purpose of electing a new Vice Chairperson following the resignation of Councillor Beedeeanand DABY formerly holding that office.

For period July 2023 to June 2024, the Council was constituted of the following Members:

S/N	VILLAGE COUNCIL OF:	DISTRICT COUNCILLOR	REMARKS
1	AMAURY	BAHADOOR Shayat	Up to 26.02.24
		KAUNDUN Sailesh	As from 11.03.24
2	AMITIE/GOKHoola	HYDER Ratan	
3	BELLE VUE MAUREL	RAMHOTA Chetanand	
4	CAP MALHEUREUX	PERMALL Reebouraden	Vice Chairperson as from 14.03.24
5	COTTAGE	ELLAYAH Prembhoodas	Chairperson D/C
6	ESPERANCE TREBUCHET	RANJAYA Ajay	
7	GOODLANDS	(i) KOOBARAWA Deokumar MSK	
		(ii) JEEBUN Sobnath	
8	GRAND BAIE	(i) MAMODE Imteyaaz	
		(ii) SAWMYNADEN Velayudaam	
9	GRAND GAUBE	SUNNIA Lavinsingh	
10	MAPOU	BAULAH Sooriaduth	
11	PETIT RAFFRAY	JOGARAH Vivekanand	
12	PITON	RAGNUTH Kevin Ragoonath OSK	
13	PLAINES des ROCHES	SHIBCHURN Deonarain	
14	POUDRE d'OR	BEERBUL Deenoo	
15	POUDRE d'OR HAMLET	BUNDHOO Dinash Roy Ramesh	
16	RIVIERE du REMPART	(i) BUTAN Nandini (Mrs)	
		(ii) GOPAUL Prithiviraj	
17	ROCHE TERRE	DABY Beedeeanand	Vice Chairperson D/C up to 01.03.24 and District Councillor up to 01.06.24
		BOODHOO Taroona	As from 13.06.24
18	ROCHES NOIRES	AUKHAJAN Lenine	
19	The VALE	MAUDARBOCUS Henayat Nusrullah	

ADMINISTRATIVE TEAM

For Period July 2023 to June 2024

Administration Department	
The Chief Executive	Mr Rishi Kumar NURSING
Deputy Chief Executive	Mrs. Ooma Devi DEAL
Assistant Chief Executive	Mr Thigupta SOOKUN Mr. Khemraj Prakash Ajit Kumar DUSOYE Mrs Bibi Amiirah Furreed (Ag. ACE with effect from 12.02.24)
Local Disaster Management Coordinator	Mr Vipin HEERAH
Ag. Human Resource Management Officer	Ms Tara Devi NUNKOO
IT Officer/Systems Administrator	Mr Irfaan HUSSEIN BHUGALOO
Safety & Health Officer /Senior Safety & Health Officer	Mrs Salonee BOOJHOWON
Human Resource Officer/Senior Human Resource Officer	Post Vacant till date
Finance Department	
Financial Controller	Mr Randipsingh BULDEWO
Principal Accountant	Mr Deepack RAMSURUN
Public Infrastructure Department	
Head, Public Infrastructure Department	Post Vacant as at date
Civil Engineer	Mrs BUNDHOO-SEEPAL Deepshikha
Chief Inspector of Works	Mr APPIGADOO Mahatma
Land Use & Planning Department	
Head, Land Use And Planning Department	Mr SANTOKHEE Keeranlallsingh
Planning and Development Officer	Mr Ravin KAWOL
Public Health Department	
Chief Health Inspector	Mr Navindranath LANGUR

Principal Health Inspector	Mr Nishant KOONJUL
Welfare Department	
Senior Welfare Officer	Post vacant as at date
Welfare Officer	Mrs Marie Emile Pascaline VEERASAMY

Corporate Governance Report

Governance Structure

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

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

As for previous financial years, the Council function in line with the principles of the Corporate Governance:

- Rights and equitable treatment
- Interest of stakeholders
- Roles and responsibility of Council
- Integrity and ethical behavior
- Disclosure and transparency

The Local Government Act 2011 provides for the setting up of both statutory and working committees with the objective to manage operations of the Council.

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

Sn	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

Moreover, other committees set up as provided by the Standing Orders of the District Council of Rivière du Rempart are the:

- Welfare Committee;
- Public Health Committee;
- Public Infrastructure Committee;

Executive Committee

The Executive Committee which is set up in compliance with Section 47 of the Local Government Act 2011 has a sole essential responsibility to consider and approve procurement of goods and services worth Rs 100,000 and above. The meetings of the Executive Committee are held as and when required for relevant procurement purposes.

With the implementation of the 'Council Project Management (CPM)' at the District Council of Rivière du Rempart since October 2023, minutes of proceedings for Executive Committee meetings are henceforth input on the said online system whereon copy of the approved minutes of meetings are equally uploaded upon same being signed.

As per provisions made by the Local Government Act 2011, the Executive Committee is set up as follows:

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

During period July 2023 to June 2024, 21 meetings of the Executive Committee were scheduled and 19 meetings were actually held. Two of the meetings, namely those scheduled

for 22.08.23 and 04.04.24 could not be held due to lack of quorum. During the same period, Members constituting the committee were as listed hereunder.

Sn	Member	Remarks
1	Mr P. Ellayah – Chairperson D/C	Chairperson of the Committee
2	Mr B. Daby – Vice Chairperson D/C	Member up to 01.03.24
	Mr R. Permall – Vice Chairperson D/C	Member as from 14.03.24
3	Mr S. Bahadoor	Member up to 09.02.24
	Mr D. Beerbul	Member as from 09.02.24
4	Mr R. K. Ragnuth OSK	Member up to 18.10.23 and as from 15.03.24
	Mr I. Mamode	Member from 18.10.23 to 15.03.24
5	Mr C. Ramhota	Member
6	Mr A. Ranjaya	Member
7	Mr V. Sawmynaden	Member

Permits and Business Monitoring Committee (PBMC)

Section 115 of the Local Government Act 2011 provides for the setting up of a Permits and Business Monitoring Committee (PBMC) with the main responsibility to examine and determine applications made for Building and Land Use Permits and for Outline Planning Permissions.

The Committee normally meets on a weekly basis with exception to unforeseen circumstances. Moreover, in an endeavor to ensure that applications are rightly determined, the committee calls for 'hearings' in cases where objections are raised against specific proposed development. The points raised by both the objectors and applicants during the hearings are taken note of and considered at the time of determination.

As prescribed by the Local Government Act 2011 under Section 115, the PBMC comprises of:

- the Chairperson of the District Council or Vice Chairperson D/C (as Chairperson of the Committee);
- four District Councillors as designated by the Chairperson;
- the Chief Executive or his representative and
- three Heads of Department, namely the Head, Land Use and Planning Department; Head, Public Infrastructure Department and the Chief Health Inspector. The Heads of Department may be represented by an alternate Member.

The Senior Committee Clerk or Committee Clerk acted as Secretary to the PBMC during mentioned period and in their absence, they were represented by the Ag. Senior Committee Clerk or the Ag. Committee Clerk respectively.

While, Heads of Department or a representative attended the meetings of the PBMC, the five councillors who formed part of that committee during period **July 2023 to June 2024**:

Sn	Members	Remarks
1	Mr P. Ellayah – Chairperson D/C	Chairperson of the Committee
2	Mr S. Jeebun	Up to 15.11.23 ; As from 05.01.24
3	Mr I. Mamode	Up to 12.10.23 ; As from 15.11.23 to 05.01.24 ; As from 15.03.24 to
4	Mr R. Permall	Up to 15.03.24
	Mr B. Daby	From 15.03.24 to 14.05.24
	Mr D. Beerbul	As from 14.05.24
5	Mr R. K. Ragnuth OSK	Up to 13.07.23 ; From 12.10.23 to 15.03.24
6	Mr A. Ranjaya	From 13.07.23 to 18.03.24
	Mr S. Baulah	As from 18.03.24

The PBMC met at **52** sittings during period **July 2023 to June 2024**.

Procurement Committee

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

The composition of the Procurement Committee is as follows:

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

The Committee met at **68** sittings during period **July 2023 to June 2024**.

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. Cases of non-compliance are examined in light of reports from user departments and subject to prescribed procedures being rightly followed.

During period July 2023 to June 2024, the PRC met at **02** sittings with the following constitution.

Name	Designation	Remarks
Mrs O. D. Deal	Deputy Chief Executive	Chairperson of PRC
Mrs D. Nepaul	Principal Internal Control Officer	Member
Mr T. Sookun	Assistant Chief Executive	Member
Mrs M. Heeatun-Taukoor	Accountant	Member

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 2023 to June 2024.

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.

The three working committees thus established by the Council are the:

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

Welfare Committee

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

- Organisation of sports, social, cultural and welfare activities as well as national competitions.
- Public libraries and pre-primary schools
- Maintenance of sport infrastructure, equipment, gardens and public places – (mowing mainly)
- Managing operations of the multipurpose halls of Petit Raffray and Roches Noires.
Regulations have been established, approved and gazette with regards to the multipurpose hall of Petit Raffray, operations of which are managed by the Welfare Department. The fees paid by lessees represent a significant source of revenue to the Council.

The following Members constituted the Welfare Committee for the **period July 2023 to June 2024**:

SN	Name	Designation	Remarks
1	Mr P. Ellayah	Chairman D/C	
2	Mr B. Daby	Vice Chairman D/C	
3	Mr R. Permall	Vice Chairman D/C	From 04.04.24
4	Mr C. Ramhota	Chairman of the Committee	
5	Mr L. Sunnia	Vice Chairman of Committee	
6	Mr S. Bahadoor	District Councillor	up to 07.02.24
7	Mr S. Baulah	District Councillor	
8	Mr D. Beerbul	District Councillor	
9	Mr D. R. R. Bundhoo	District Councillor	

10	Mr S. Jeebun	District Councillor	
11	Mr S. Kaundun	District Councillor	As from 04.04.24
12	Mr D. Koobarawa MSK	District Councillor	
13	Mr I. Mamode	District Councillor	
14	Mr A. Ranjaya	District Councillor	
15	Mr D. Shibchurn	District Councillor	
16	Mr R. Permall	Vice Chairman D/C	From 04.04.24

Number of sittings held between July 2023 and June 2024: 10

Public Health Committee

The main responsibilities of the Public Health Committee include making recommendations on the following matters:

- scavenging programme for the District Council area; labour/equipments and identification of dumping grounds.
- upkeep of cemeteries, incinerators, and cremation grounds.
- management of markets, fairs, hawkers, public toilets, traffic centres and places of public entertainment. The District Council of Rivière du Rempart manages the two market/fairs operating within its jurisdiction, namely at Goodlands and at Rivière du Rempart.

The Council has completed a major project in the form of a new market/fair and traffic centre at Belmont, Goodlands. Related matters including those pertaining to the allocation and occupation of stalls at the market as well as overall maintenance are of concern to the Public Health Committee.

The Public Health Committee comprised of the following members during period **July 2023 to June 2024**:

Sn	Name	Designation	Remarks
1	Mr P. Ellayah	Chairman D/C	
2	Mr B. Daby	Vice Chairman D/C	
3	Mr D. Koobarawa MSK	Chairman of Committee	In the Chair up to January 2024.
4	Mr I. Mamode	Vice Chairman of Committee	
5	Mr S. Bahadoor	District Councillor	
6	Mr S. Baulah	District Councillor	
7	Mr D. Beerbul	District Councillor	
8	Mr D. R. R. Bundhoo	District Councillor	
9	Mrs N. Butan	District Councillor	up to January 2024
10	Mr. R. Hyder	District Councillor	up to January 2024
11	Mr R. Permall	District Councillor	up to January 2024
12	Mr V. Sawmynaden	District Councillor	up to January 2024
13	Mr C. Ramhota	District Councillor	Chairman of Committee as from January 2024.
14	Mr L. Sunnia	District Councillor	Vice Chairman Committee as from January 2024
15	Mr S. Jeebun	District Councillor	As from January 2024
16	Mr A. Ranjaya	District Councillor	As from January 2024
17	Mr D. Shibchurn	District Councillor	As from January 2024

Number of sittings held between July 2023 and June 2024: 10

Public Infrastructure Committee

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

- general maintenance programme - buildings, kiosks, roads, bridges, drains, street and village name plates, benches etc.
- programme of maintenance of councils' plants and equipments - vehicles.
- provision and maintenance of street lighting.

- provision and maintenance of septic tank, absorption pits and other road infrastructure.

The Committee comprised of the following Members for period **July 2023 to June 2024**

Sn	Name	Designation	Remarks
1	Mr P. Ellayah	Chairperson D/C	
2	Mr B. Daby	Vice Chairperson D/C	
3	Mr V. Sawmynaden	Chairperson of Committee	
4	Mr S. Jeebun	Vice Chairperson of Committee	
5	Mr S. Baulah	District Councillor	
6	Mr D. Beerbul	District Councillor	
7	Mr V. Jogarah	District Councillor	
8	Mr D. Koobarawa MSK	District Councillor	
9	Mr R. Permall	District Councillor	
10	Mr R. K. Ragnuth OSK	District Councillor	
11	Mr C. Ramhota	District Councillor	
12	Mr A. Ranjaya	District Councillor	
13	Mr L. Sunnia	District Councillor	
14	Mr S. Kaundun	District Councillor	as from May 2024.

Number of meetings held from July 2023 to June 2024: 09

The Administration Department

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

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

Each Department has a Head of Department who is responsible for proper functioning of the department. Decisions are taken by the Council and the Standing Committees and are implemented by the respective departments under the supervision of the Chief Executive who is the Responsible Officer. However, implementation of most of the decisions depends on the financial capability of the Council.

District Council and the Village Councils had to operate within the budgetary provision made for financial year 2023/2024 which was approved by the parent Ministry which is the Ministry of the Local Government and Disaster Risk Management.

The Administration Department comprises of the following sections: -

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

STAFFING POSITION AS AT 30.06.2024			
LOCAL AUTHORITY: THE DISTRICT COUNCIL OF RIVIERE DU REMPART			
	Position Titles	Established post 2023/2024	In post as at 30.06.2024
	<u>Administration Department</u>		
1	Chief Executive	1	1
2	Deputy Chief Executive	1	1
3	Barrister	1	0
4	Attorney	1	0
5	Project Administrator/Operations Analysts (NEW GRADE)	1	0
6	IT Officer/System Administrator	2	1
7	Human Resource Management Officer	1	0
8	Assistant Chief Executive	3	2
9	Local Disaster Management Coordinator (New Grade)	1	1

10	Senior Human Resource Officer (Personal) <i>formerly Senior Human Resource Officer</i>	1	1
11	Principal Internal Control Officer	1	1
12	Internal Control Officer/ Senior Internal Control Officer	1	0
13	Assistant IT Officer	1	1
14	Safety and Health Officer/ Senior Safety and Health Officer	1	1
15	Senior Committee Clerk	1	1
16	Human Resource Officer / Senior Human Resource Officer <i>(restyled as per PRB 2021)</i>	1	0
17	Confidential Secretary	2	2
18	Office Management Assistant	7	7
19	Committee Clerk	2	1
20	Usher/Prosecutor/Senior Usher/Prosecutor <i>formerly Usher/Prosecutor</i>	1	0
21	Library Clerk/Senior Library Clerk	2	2
22	Clerical Officer**	11	11
23	Management Support Officer	14	8
24	Pre-Primary School Teacher	5	5
25	Word Processing Operator	2	2
26	Telephone Operator/Receptionist <i>formerly Receptionist/Telephonist</i>	1	1
27	Head Attendant	1	1
28	Attendant/Senior Attendant	6	4
29	Library Attendant	1	1
30	General Worker	22	1
Finance Department			
31	Financial Controller	1	1
32	Principal Accountant	1	1
33	Accountant/Senior Accountant	1	1
34	Principal Financial Operations Officer <i>(restyled as per PRB 2021)</i>	3	2
35	Financial Operations Officer/Senior Financial Operations Officer <i>(restyled as per PRB 2021)</i>	4	0
36	Assistant Financial Operations Officer	2	0

37	Principal Procurement & Supply Officer	1	1
38	Procurement & Supply Officer/ Senior Procurement & Supply Officer	1	0
39	Assistant Procurement & Supply Officer	3	1
40	Cashier (NEW GRADE)	1	0
	Public Infrastructure Department		
41	Head, Public Infrastructure Department	1	0
42	Civil Engineer	2	1
43	Land Surveyor	1	0
44	Chief Inspector of Works	1	1
45	Senior Inspector of Works	1	0
46	Inspector of Works	4	2
47	Workshop Supervisor	1	0
48	Supervisor (Lighting section)	1	0
49	Assistant Inspector of Works	1	0
50	Foreman	3	1
51	Driver (Heavy Mechanical Unit) (Roster)	9	4
52	Driver(Roster)	16	15
53	Driver, Heavy Mechanical Unit (Personal)	1	1
54	Chief Electrician	1	0
55	Electrician	4	2
56	Mason	5	4
57	Mechanic	2	2
58	Painter	2	2
59	Panel Beater	1	1
60	Plumber & Pipe Fitter	2	2
61	Carpenter	1	1
62	Welder	1	1
63	Assistant Welder	1	0
64	Plant & Equipment Operator	2	2
65	Gardener	2	0
66	Groundsman (Personal to officers in post as at 30.06.08)	2	2
67	Handy Worker (Special Class)	22	16
68	Tradesman's Assistant (Mechanic)	2	0
69	Tradesman's Assistant (Mason)	1	0
70	Tradesman's Assistant (Electrician)	3	0
71	Tradesman's Assistant (Carpenter)	1	0
72	Roadmender/Tarman (Personal)	4	4
73	Handy Worker	37	11

	<u>Land Use and Planning Department</u>		
74	Head, Land Use and Planning Department	1	1
75	Planning and Development Officer	1	1
76	Senior Building Inspector	1	0
77	Planning and Development Inspector	3	2
78	Building Inspector	1	1
79	Planning and Development Assistant	8	7
80	Assistant Building Inspector	5	5
	<u>Public Health Department</u>		
81	Chief Health Inspector	1	1
82	Principal Health Inspector	1	1
83	Senior Health Inspector	2	1
84	Health Inspector	9	7
85	Field Supervisor (Scavenging) (Roster)	12	7
87	Incinerator Operator	6	5
88	Chemical Sprayer Operator	4	4
89	Burial Ground Attendant (Roster)	15	5
90	Refuse Collector (Roster)	153	119
	<u>Welfare Department</u>		
91	Chief Welfare Officer	1	0
92	Principal Welfare Officer	1	0
93	Senior Welfare Officer	1	0
94	Welfare Officer	2	1
	PART TIME WORKERS		
95	Village Hall and T.V Attendant	1	1
96	Village Hall and T.V Attendant (Personal)	1	0
97	Village Hall/Sub Hall Attendant	16	13
98	Library Attendant	2	2
99	Sanitary Attendant II	2	1

STAFF FOR THE PERIOD JULY 2023 – JUNE 2024		
	Male	Female
Full Time	243	64
Part Time	14	3

Internal Audit Section

Internal Audit is an independent appraisal function that measures, evaluates and reports on the effectiveness of the system of internal control and the efficient use and management of resources within the Council. Internal Control and internal audit ensure that appropriate procedures, practices and controls are operating to achieve departmental objectives by preventing errors, waste and extravagance.

To achieve the above objectives, the Principal Internal Control Officer assisted by a Clerical Officer have completed the annual audit program through:

Reports on risks and identification, analysis and evaluation of the Council's internal control system on:

- the daily cash/cheque collection and banking including direct debits and online payments (market fees, burial/incineration fees, rental, hire of social halls, Building and Land Use Planning fees)
- Payroll- compliance audit and application of substantive procedures.
- Payment to Suppliers/Contractors (Payment Vouchers).
- Allocation and performance management of contracts.
- Right of occupation of stalls.
- Allocation of stalls for new Goodlands Market/fair.
- Booking of Multipurpose Halls
- Stocktake of store items and tools and equipment register of the Council.
- Inventory of Village Councils' assets and Financial audit of Village Councils.
- Follow-up Audits and special investigation.

Library

The Abraham Lincoln Public Library is an institution created for the people, by the people and of the people. It is a social institution owned and maintained by the public of its area which serves for the socialization of its books and kindred materials for free service to the people of the area.

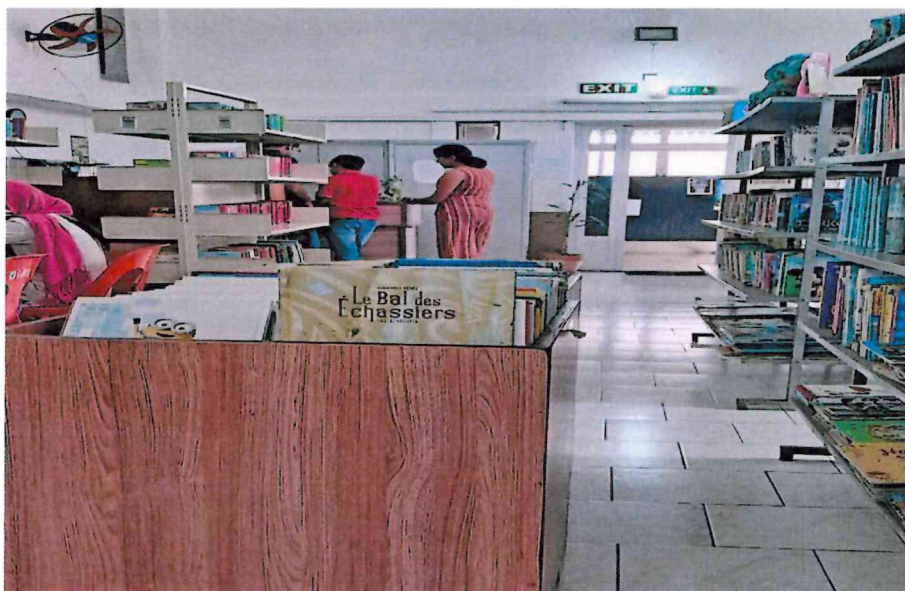
The library is used by the public in leisure for passing time in recreational reading including study of poetry, drama, fiction, newspapers and popular magazines, but also as an intellectual power house, which strives to fulfill and meet the educational, cultural and informational needs of the users it serves through various kinds of materials. It caters to the varying needs of the people regardless of race, colour, creed, age, sex, status, educational attainments or language. The library is a 'People's University' with a primary purpose to provide information resources and services to all sections of the society.

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

Services

- Loans of books and magazines (issue and return)
- Renewals
 - A maximum of three renewals per item is allowed. Renewals may be done by phone.
- Reservations
 - A reservation service is available for books. Only one item per borrower may be reserved at one time.



JUNIOR SECTION

“Junior Section” which has an estimated stock of 8380 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.





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. Recently we bought the Prince Harry Book – “Spare”, biography of Barack Obama and the famous book of Michelle Obama – “The light we carry”. Two items may be borrowed by a library member for a period of 28 days. Fines are applicable for late return and Rs1/- is charged per item per day.



Reference Section

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



Local History

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

Reading Room

(Local Newspapers and foreign magazines) The main objective is to offer local and foreign magazines and newspapers for on spot consultation



Some achievements of the Council's Library during the year:

1. New Subscription as per Table 1
2. Latest foreign and Local magazines were put on shelves on a fortnightly basis.
3. The library has already set up a section meant for books & reading materials in relation to tertiary education.
4. The library has also already set up a law section. Foreign & Local Books are available for reference purpose only.

	YEAR JUL 2022-JUN 2023	YEAR JUL 2023-JUN 2024
New Subscribers	127	139
No. of users visiting the Library (Monthly)	635	647

Table 1

Occupational Health and Safety Section

The Safety & Health section acknowledges its responsibility for the Safety at work of all the employees and minimizing risks relating to the jobs undertaken.

The District Council of Riviere Du Rempart aims a no accident at work policy and cater for the general safety for the employees. In order to maintain a low risk working environment, the District Council of Riviere Du Rempart has implemented the Occupational Safety and Health Management System at all places of work and has left no stone unturned to protect the employees against all sorts of hazards and risks.

Among the major achievements during the year 2023- 2024

1. Fire prevention talk by representative of Mauritius Fire and Rescue Services
2. Machinery inspection by registered Mechanical Engineer
3. Medical screening for all employees
4. Training on how to operate Compactor Scavenging Lorry
5. Blood donation by employees at the District Council
6. Noise Risk Assessment by private Health and Safety Consultants.
7. Continuous training for different grades of manual employees, among others:
 - Plumbers
 - Masons
 - Burial Ground Attendants
 - Incinerator Operators
 - Electricians
 - Refuse Collectors
 - Welders
 - Chemical Sprayerman
 - Drivers
 - Handy workers
 - Gardeners

During the period July 2023 to June 2024;

- Four Safety & Health Committees were held
- Several site visits from the Occupational Safety & Health Inspectorate of the Ministry of Labour, Industrial Relations and Employment were received
- The Mauritius Fire and Rescue Services has visited the different premises of the Council.
- Injury cases at work place; 04
- Fire drill was done at the Administrative Building together with a demonstration of how to use a fire extinguisher.
- Medical Check up for all staff by the Ministry of Health and Wellness

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

Forthcoming Events:

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

The report highlights the work that has been undertaken during 2023-2024 to improve the management of Safety and Health in the Council. Progress is determined by revised inspection and assessment programs and ongoing training to improve visibility and awareness. The Council's Safety and Health Section continues to provide advice and guidance to staff to ensure they are able to meet the needs of the Council in its compliance with safety and health legislation, as well as continues to engage with other specialist services to assist in the development of future strategies.

IT Section

The IT section, led by the IT Officer/Systems Administrator and supported by the Assistant IT Officer, serves as the core of the Council's technological operations. Ensuring everything from daily tasks to major projects runs smoothly, the section keeps all systems connected and efficient.

A primary responsibility is maintaining a strong, secure network. This involves carefully selecting and installing the right hardware and software and ensuring regular maintenance to prevent any disruptions.

The development of I-Council, a system designed to enhance service delivery across all local authorities, is another major focus. I-Council simplifies administrative tasks, improves communication, and ensures resources are managed effectively. This system is vital to the Council's commitment to transparency, accountability, and improved public service.

As digital transformation continues to shape the Council's future, the IT section remains a key advisor on technological matters. The establishment of a reliable and secure IT infrastructure not only keeps the Council operating smoothly but also supports continuous improvement, helping the Council achieve its goals and better serve the community.

Local Disaster Management Unit

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

Considering the consequences of climate change, local authorities 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 2015, 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.

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 2023/2024, 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. A School Emergency Response plan for the Le 'Pommier' Pre-Primary School 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 Tsunami simulation exercise has been conducted along the coastal region of Grand Gaube to practice on the deployment of people and resources to provide a physical response on the ground.

Central Registry

The Central Registry is all about information and record keeping and dispatching letters for the smooth administration of the institute. It assists officers of the Council in performing their duties by providing information whenever required thus enhancing data flow.

The Central Registry comprises of two Management Support Officers and one Clerical Officer.

Registry functions:

- 1) Recording incoming mails
- 2) Scanning of incoming mails.
- 3) E-dispatch incoming mails to concerned officers.
- 4) Follow up for meetings and reply needed mails.
- 5) Recording outgoing mails.
- 6) Franking of letters.
- 7) Filing.
- 8) Cross referencing.
- 9) Opening, storage, movement and maintenance of files.

Figures for the activities of the Central Registry for July 2023 – June 2024 are found below:

Details	Approx. (No.)
Incoming Correspondence	10,000
Outgoing Correspondence	1500
Existing files	600
New files created	20
No. of letters franked	15,000

Complaint Management – Citizen Support Portal

The Citizen Support portal (CSP) was launched on 28 April 2017. This platform is a user friendly one setup by the Prime Minister's Office helping to deal with complaints and queries in a more effective and timely manner. Accessible on a 24/7 basis, a citizen can register his complaint and do a follow-up with regard to the status of the complaint. For this Council, the CSU Portal is managed by an Assistant Chief Executive and assisted by the agents in the different departments for the CSU Portal.

For period 01st July 2023 to 30th June 2024, this Council received 1079 complaints where 902 were attended and closed. 176 are still opened and follow-up is being done.

Most complaints received were related to street lighting and illegal construction issues. Other major complaints where a rise has been noted on the CSP were about bareland and illegal dumping and complainants were requesting for cleaning of these bareland due to cases of dengue fever. These complaints were attended on time and a close follow-up was also done by the Ministry of Local Government and Disaster Risk Management and the Ministry of Health and Wellness.

The Task Force Committee for Constituency No.6 and 7 has been held on a regular basis. The focal point was providing feedback to CAB officers on management of complaints. Complaints were attended by respective agents.

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

Human Resource Section

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

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

The HR Section is headed by the Ag. Human Resource Management Officer, assisted by 1 Ag. Human Resource Officer/Senior Human Resource Officer, 1 Office Management Assistant, 1 Clerical Officer, 2 Yep Trainees.

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

- Recruitment, appointment, training, promotion, discipline, retirement and administering employee benefits
- Training and Development – The HR Section works in conjunction with heads of departments and supervisors to determine the training needs of employees
- HR Planning – filling of vacancies and HR budgeting
- Employee performance evaluation – yearly appraisal of employees' performance
- Advise the Chief Executive on all matters pertaining to the Human Resources and ensuring that personnel policies, rules, regulations and procedures are properly interpreted and consistently applied so that all employees are treated fairly and equitably.
- Disciplinary measures - employee rights with unions, management, and stakeholders, coordinating with unions, and mediating disagreements and ensuring safe working environment

This section has the responsibility of managing the work force of the Council which was constituted of 89 staff members and 235 manual workers from July 2023 to June 2024.

Department	Administration	Finance	Public Infrastructure	Land Use & Planning	Public Health	Welfare	Part time Workers	Total
Appointment	2	-	-	-	-	-	-	2
Promotion	-	-	1		3	-	1	5
Retirement/Death / Transfer	-	-	5	1	2	-	11	19
Dismissal	-	-	-	-	-	-	-	0
Youth Empowerment Programme (YEP)	1	1	1	-	1	-	-	4

Training and Workshop Programmes

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

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

The following trainings were provided during the year 2023/2024.

- Workshop on Engagement with Public Bodies
- Training on Online Application
- Training for Las – CBRD App
- Advanced course in effective Office Management and Supervision for Officers in the grade of Office Management Assistant

Procurement Section

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

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

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

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

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

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

Methods of Bidding	Number
Request for sealed quotations	Forty (works/goods/services)
Open Advertised Bidding (OAB)	Five (works & Services)
Quotations for low value items	Ninety one (goods and services)
Emergency procurement	Nil

Most of the procurement exercises are carried out through E-Procurement.

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

THE WELFARE DEPARTMENT

The Welfare Department works in collaboration with governmental and non-government organisations and the public at large for the citizen's overall wellness.

It is responsible, amongst other things, for:

The organisation of socio-cultural, youth, sporting, athletic, and recreational activities

The running of two pre-primary schools, two multipurpose complexes, and several sports infrastructures

The enhancement of literacy amongst the youth by organising educational activities such as quiz competitions, painting competitions, elocutions, and Naat Competition.

The upgrading and maintenance of playgrounds which includes football grounds, children's playgrounds, green spaces, petanque courts, volleyball pitches, futsal pitch and mini soccer pitches.

Throughout the whole year, the department has been able to implement decisions taken at the welfare committee with the help of its staff, which comprises one welfare officer, one MSO, five infant school teachers, two groundsmen, one general worker and eight handy workers.

Below is a list of activities carried out during the year:

SN	Month	Event
1	July 2023	
2	August 2023	Vernissage Vintage Photo Expo Competition – National Level
3	September 2023	Wreath-laying - Stele Anjalay Coopen Cottage Celebration of the 75th Anniversary of the World Health Organization. 'March' (Health for all, move for health, walk for life) Inaug. Ceremony Cottage Futsal Participation of DCRR Team at the AUA/ADC Inter-District Football Tournament Task Force Ganesh Chaturthi & Shri Venkateshwara Pooja
4	October 2023	Wreath Laying – Gandhi Jayanti at Riv. Du Rempart
5	November 2023	Inaug. Ceremony Triangle Mini Soccer Pitch End of Year Gathering for Pre-Primary Schools
6	December 2023	Regional Task Force - Cavadee

7	January 2024	Inauguration Ceremony Goodlands Market and Traffic Centre
8	February 2024	Task Force Maha Shivaratree
9	March 2024	Food Distribution icw Maha Shivaratree Independence Day – Defile of Float at Champ de Mars Independence Day – Flag Raising Ceremony at DCRR E-Inauguration of Petit Raffray Mini Soccer Pitch Task Force Ougadi
10	April 2024	Distribution of Chocolate Eggs for Easter Phase 1 – Inter Club Futsal Tournament at Cottage Reception in honour of Laureates 2023
11	May 2024	Phase 2 – Inter Club Futsal Tournament at Cottage Workshop organized by Gender Cell
12	June 2024	Final Phase Inter Club Futsal Tournament at Cottage Geet Gawai Competition icw Mother’s Day Celebration Mini Futsal Tournament at Petit Raffray Mini Soccer Pitch

Inauguration of New Goodlands Market

Goodlands New Market Fair and Traffic Centre at the cost of Rs 347.3M was inaugurated on 29 January 2024 by the Hon Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity





Inauguration of Cottage Futsal



World Health Organization March



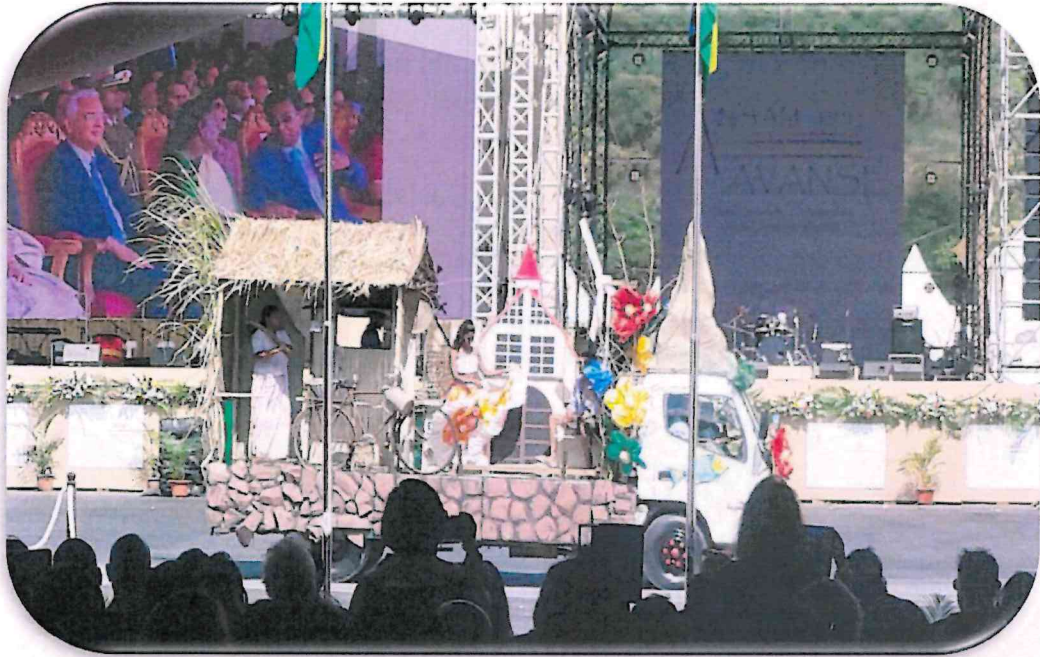
Gandhi Jayanti



Food Distribution for Maha Shivaratree



Defilé of float at Champ de Mars



Workshop on Gender Cell

The National Gender Policy 2022 – 2030 (NGP) was officially launched on 08 March 2022 by the Hon. Prime Minister Pravind Kumar Jugnauth in the context of the International Women's Day 2022.

In view to promote gender equality and equity as the basis for promoting sustainable development and as decided by the Ministry, a gender cell has been set up at the level of the Council.

A workshop on the Gender Concepts and Gender Mainstreaming was organised on 21st May 2024 in collaboration with the Ministry of Gender Equality and Family Welfare whereby fifty (50) employees from different grades and departments participated.

The focus of the Workshop was to educate and sensitize on the different gender gaps in the workplace and to find solutions to solve the inequalities between males and females.



THE LAND USE AND PLANNING DEPARTMENT

Introduction

The Land Use and Planning Department, under the leadership of the Head of the Department, plays a critical role in the development of land. The department is entrusted with the responsibility to ensure that all matters pertaining to land use and development adhere to the legal frameworks established by the following key legislations:

- Local Government Act 2011
- Planning and Development Act 2004
- Town and Country Planning Act 1954
- Building Control Act 2012
- Morcellement Act 1990
- Environmental Protection Act

In addition, the department operates in accordance with regulations, policies, planning guidelines, environmental guidelines, and the Outline Planning Scheme for the Council of Riviere du Rempart, as well as other instruments related to land development.

Duties and Responsibilities

The Department's primary functions include:

1. Processing Applications

The processing of applications for:

- Outline Planning Permission (OPP)
- Building and Land Use Permits (BLUP)
- Exempt Development within the jurisdiction
These applications cover: a. Construction works, b. Excision and subdivision of land, c. Material change in the use of a building or land, and d. Use of electric motors in developments

2. Issuance of Occupation Certificates

Ensuring that developments meet the established legal and regulatory standards.

3. Handling Complaints

Attending to and addressing complaints related to unlawful development or construction.

4. Prosecution of Unlawful Development

Initiating legal actions against developers or property owners involved in illegal construction.

5. Advisory Role

Making recommendations to:

- The **Morcellement Board** for Morcellement Permit applications (Ministry of Housing and Lands), The **Land Conversion Committee** for Land Conversion Permit applications (Ministry of Agro-Industry and Food Security) and The

Department of Environment for applications related to Preliminary Environmental Reports (PER), Environmental Impact Assessments (EIA), Environmental Monitoring Plans, and ICZM (Integrated Coastal Zone Management).

6. Ex-Post Control

Conducting follow-up inspections and control measures for constructions that have been granted BLUP.

Applications Processed in 2023/2024

For the year 2023/2024, the Land Use and Planning Department has demonstrated high efficiency and productivity, processing a total of 3699 **applications**. This represents the highest number of applications processed among all Local Authorities. The breakdown is as follows:

- **Approved Applications:** 2167
- **Refused Applications:** 763
- **Applications Awaiting Clearances:** 669

Conclusion

The Land Use and Planning Department continues to uphold its mandate of ensuring orderly and lawful land development. Through its diligent processing of applications and enforcement of land use policies, the Department remains a key player in the sustainable development of the district. The department's performance in 2023/2024 reflects its commitment to efficient service delivery and strict adherence to the statutory requirements governing land development.

THE PUBLIC INFRASTRUCTURE DEPARTMENT

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

Hereunder is the list of completed projects for financial year 2023/2024:

Economic Recovery Program/ Readily Implementable Projects

The Public Infrastructure Department is responsible for the implementation of capital projects funded under the Economic Recovery Program and Readily Implementable Projects Scheme. For year 2023/2024 the following projects were undertaken as shown in the table below:

Projects	Budgeted (Rs)	Actual (Rs)
Lighting of Football ground at Amaury	4,000,000.00	2,936,500.00
Lighting of Football ground at Grand Gaube	4,000,000.00	2,936,500.00
Lighting of Esperance Trebuchet Football Ground	4,000,000.00	2,936,500.00
Upgrading of volleyball pitch and Petanque Court at Plaine des Roches incl. provision of lighting	3,000,000.00	2,763,130.30
Construction of Mini Soccer Pitch at Morc. St. Antoine, Goodlands	3,500,000.00	3,486,161.75
Tarring of Mapou Cremation Ground (Parking & Compound)	1,300,000.00	1,297,458.75
Construction of Naiken Road, Amitié/Gokhoola	950,000.00	950,000.00
Upgrading of Multi-Purpose Complex at Petit Raffray	2,500,000.00	1,961,490.00
Purchase of Skid steer loader & trailer of capacity 2.5T - 1 unit	1,800,000.00	84,500.00
Purchase of Back hoe loader and pallet forks for skid steer loader - 2 units	900,000.00	2,697,900.00
Purchase of Compact tractor 40HP and Rotary slasher - 1 unit	1,600,000.00	199,496.25
Purchase of Other equipment for maintenance - heavy duty blower, hand propelled roller	625,000.00	231,960.75
Total	28,175,000.00	22,481,597.80

Projects funded under the Local Development Project

Projects	Budgeted (Rs)	Actual (Rs)
Upgrading of Office at District Council Premises	1,500,000.00	1,420,250.00
Supply and fixing of poles and Wiring	3,000,000.00	2,850,000.00
Construction of Tier at Futsal Cottage	2,000,000.00	1,978,000.00
Purchase of Solar Lanterns	1,000,000.00	1,000,000.00
Supply and Fixing of Outdoor Play Equipment (Roche Terre & Goodlands)	2,000,000.00	2,001,500.00
Total	9,500,000.00	9,249,750.00

Projects funded under the Indian Grant Assistance Scheme

Projects	Budgeted (Rs)	Actual (Rs)
Construction of Mini Soccer Pitch at Poudre D'Or Village	5,000,000.00	4,561,705.00
Construction of Mini Soccer Pitch at Petit Raffray	5,000,000.00	4,962,250.00
Total	10,000,000.00	9,523,955.00

Projects funded under the Post-Belal Fund

Projects	Budgeted (Rs)	Actual (Rs)
Resurfacing of Indira Gandhi Road, Petit Raffray	1,600,000.00	1,304,787.40
Total	1,600,000.00	1,304,787.40

Projects funded under the Road Rehabilitation Program

Projects	Budgeted (Rs)	Actual (Rs)
Construction of New Roads and Associated Works	8,333,300.00	8,200,000.00
Total	8,333,300.00	8,200,000.00

Projects funded by the National Development Unit

Projects	Budgeted (Rs)	Actual (Rs)
Construction of Mini Soccer Pitch at Morc. St. Antoine, Goodlands	3,500,000.00	3,486,161.75
Construction of New Roads and Associated Works	22,537,825.00	22,500,000.00
Total	26,037,825.00	25,986,161.75

Key Public Infrastructures

The Construction of a Multipurpose Hall at Riviere du Rempart is at tender stage. The estimated cost of the project is around Rs 65 M, including the consultancy services. The project is expected to be completed in 2026.

The Construction of a Multipurpose Hall at Goodlands has started. The estimated cost of the project is around Rs 45 M, including consultancy services. The project is expected to be completed in 2025.

Projects	Budget	% Completed	Expenditure As at 30 August 2024
Construction of Multipurpose at R du Rempart, including consultancy services	65,000,000	8.5	400,947.50
Construction of Multipurpose at Goodlands, including consultancy services	45,000,000	10%	808,151.00

THE PUBLIC HEALTH DEPARTMENT

The aim of the Public Health Department is to continually improve services that are provided to the inhabitants of the district. It is headed by the Chief Health Inspector who is assisted by a Principal Health Inspector, a Senior Health Inspector, and seven Health Inspectors. Among others, the main responsibilities of this Department include supervision of scavenging services, control of markets, cemeteries, economic operators as well as abatement of nuisances as per notices from other Ministries and complaints from public. Furthermore, clean-up campaigns and embellishment works are carried out as well as bulky and e-waste collections are organised. Thus, the Department always ensures the creation, promotion and maintenance of a salubrious environment within the district area.

A. Scavenging Services

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

In order to optimize the use of in-house resources for refuse collection, the Council area is divided into 15 sites covering 15 villages – Petit Raffray having two teams, Poudre D’or Hamlet and Esperance Trebuchet have been merged as well as Amitie/Gokhoola/Mapou and part of Bois Rouge. Each site is serviced by a team of one driver, one Field Supervisor, and 6 – 7 Refuse Collectors. Each team services about **1150** households/commercial premises per week. Five (5) tipper lorries and eight (8) compactors were in use with 116 Refuse Collectors, 6 Field Supervisors, and 9 Drivers. However, in average, four hours of work are performed per site for collection and one hour for sweeping of roads/green spaces and cleaning of barelands and cremation grounds. Scavenging Services were provided as per programme of work. Moreover, since June 2022 a twice weekly service is being provided in six (6) villages, namely at The Vale, Roche Terre, Cottage, Piton, Plaine des Roches and Belle Vue Maurel. Furthermore, herbicide spraying has been carried out in all villages as per an established programme.

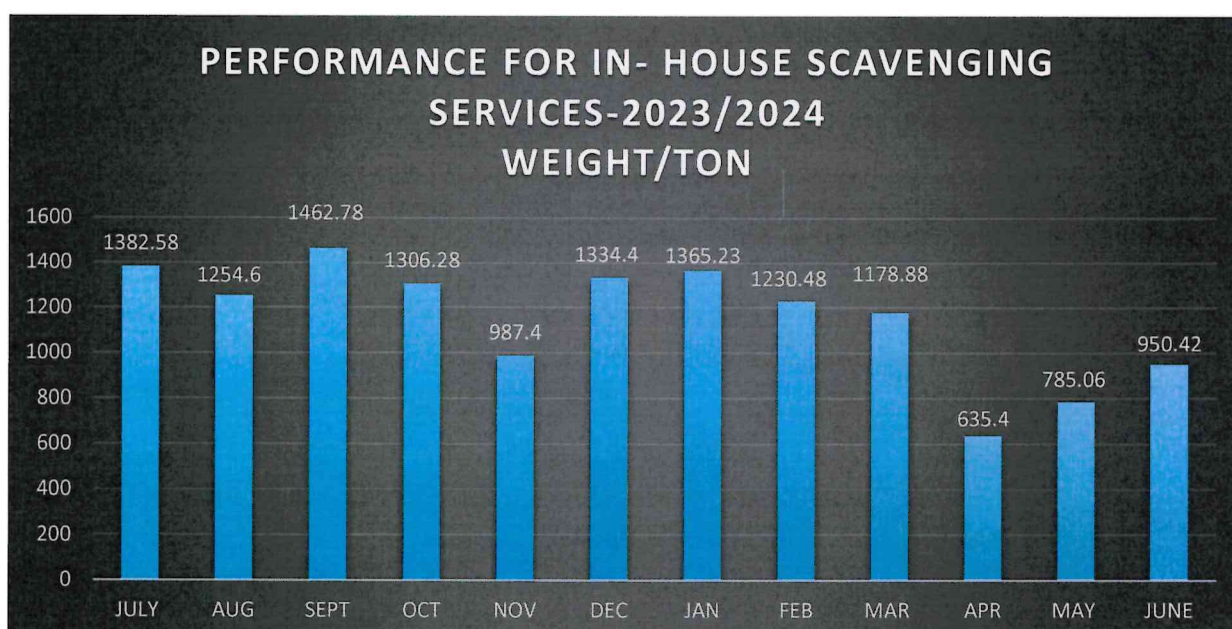
Waste collection data 2023/2024 (In-house)

Data for waste collection are normally computed in a specific format.

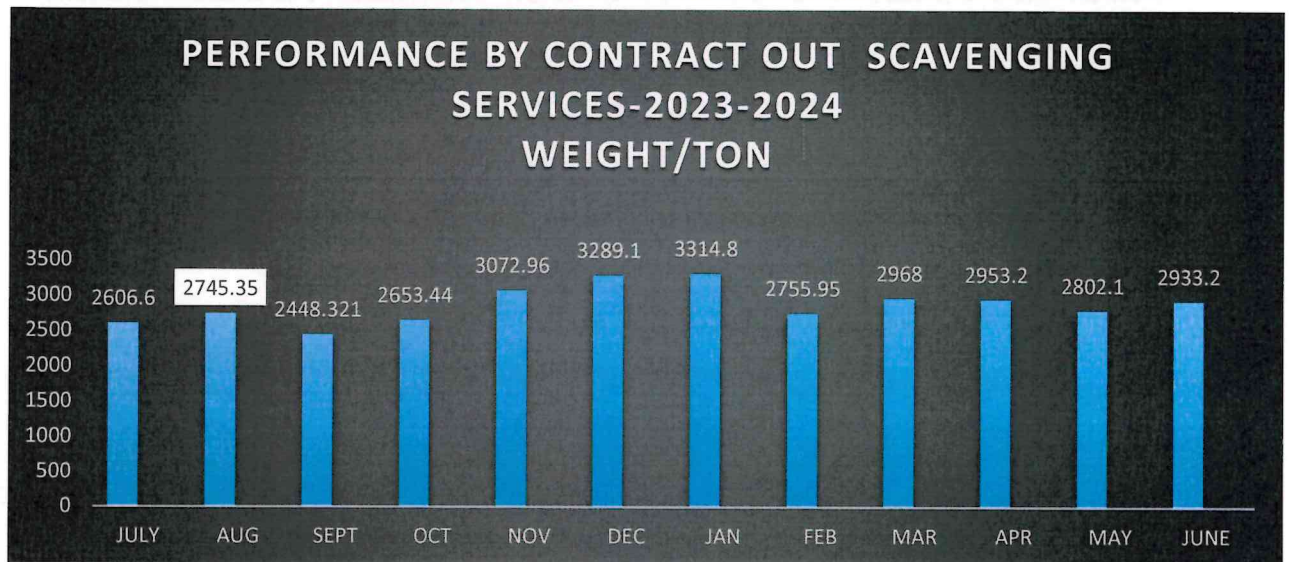
Around 9000 trips of wastes were collected by both in house and outsourced services and same were conveyed to the Poudre D'Or Transfer Station.

The figures below illustrate the amount collected.

PERFORMANCE FOR IN- HOUSE SCAVENGING SERVICES-2023/2024												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
WEIGHT/TON	1382.58	1254.6	1462.78	1306.28	987.4	1334.4	1365.23	1230.48	1178.88	635.4	785.06	950.42
TOTAL WEIGHT/TON	13873.51											



PERFORMANCE BY CONTRACT OUT SCAVENGING SERVICES-2023-2024												
MONTHS	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE
WEIGHT/T	2606.6	2745.35	2448.321	2653.44	3072.96	3289.1	3314.8	2755.95	2968	2953.2	2802.1	2933.2
TOTAL WEIGHT/T	34543.021											



In addition to our normal services, special cleaning services were provided as per requests from different task force regarding festivals like Cavadee, Maha Shivratri, Shab-e-barat, Ganesh Chaturthi, Ganga Asnan among others. For Eid-UI Adha festival, special arrangements were made for collection of twenty-four (24) trips of offals.

Distribution of bins

Distributions of 7900 bins to inhabitants of Goodlands, 200 to Petit Raffray and 4800 bins to that of Riviere du Rempart were effected with the collaboration of District and Village Councillors during the month of May/June 2024.



Herbicide spraying

In order to provide a more efficient service, the Public Health Department purchased an additional motorised sprayer machine, thus covering more sites in lesser time.

Herbicide spraying was effected by four (4) sprayermen as per the established programme in all 15 villages served by in-house labour.

Motorised herbicide spraying



Lopping of branches

The respective teams of scavenging services were equipped with pole pruners, which, under the supervision of their Field Supervisors carried out lopping works along non-classified roads of villages.



Felling of trees

Council normally outsourced such services due to the nature of work. Quotations were sought in emergency situations. AS per scope of work contractors were required to fell and cart away all debris.



Cleaning of Barelands

Surveys revealed that there were about 1,721 plots of barelands within the residential areas. Investigations showed that the owners of most of these lands were unknown.

Furthermore, one hundred and eighty five (185) warning notices were served as per Section 61(6) of Local Government Act 2011 at regular intervals upon known owners of private properties requiring them to clean and maintain their respective plots of land hence keeping them free from waste, undergrowth, or noisome vegetation at all times. The number of plots cleaned was 97. As regards to unknown owners such plots are partly sheared and cleaned. Press notice was also put in newspapers so as to sensitize the Public that they have to keep their plot of land clean.

The Public Health Department has also participated in the drafting of two sets of regulation with respect to the recycling of "End of life vehicles" and the waste management and resource recovery (licensing of "End of life vehicles" recycling facility).



Bulky Waste collection campaign

The bulky waste campaign was effected in October 2023 up to mid-June 2024. All 19 villages were covered and funds were provided by the Ministry of Local Government and Disaster Management. A total of 308 trips amounting to 290 tons of bulky waste collected from the nineteen (19) villages were transferred to Poudre D'or Transfer station.



Fixing of “NO DUMPING” plate

Five (5) such plates were fixed at strategic places to sensitize the public to keep their environment clean.

Pest Control

As a yearly feature, Bids were launched for the provision of pest control services. All buildings including multipurpose halls under the purview of the Council were provided with such services. The amount incurred was around Rs 152,400=

Cleaning of Drains/Rivers

The Public Health Department always ensures that all drain networks consisting of both covered and open drains are kept clean at all times. The problem is that of flash floods usually causing overflow of water from drains, canals and rivers. Special funds are provided by the Parent Ministry.

Furthermore, a team was dedicated to the upkeep of the said network by cyclic maintenance at four (4) months intervals or on an as and when required basis, both by in-house and contracted out services.

(a) Covered Drains

Funds were provided by Ministry of Local Government and Disaster Management. Such works were contracted out and cleaning was performed under the supervision of the Public Health Department. The cost incurred for cleaning works amounted to **Rs 1,916,850.**

Around **7800 meters** of covered drains were cleaned as per table below.

Works Order : RFQ 05/23-24	Start Date	Date of completion	Length of drain cleaned (mt)	Cost of cleaning (Rs130/mt) (Rs)	Contractor
Number 1 dated 24 th November 2023	27.11.2023	23.12.2023	2576.34	623,474.28.	Haynah Transland Co LTD
Number 2 dated 14 th January 2024	18.01.2024	31.01.2024	2934.50	712,569.00	Haynah Transland Co LTD
Number 3 dated 19 th February 2024	20.02.2024	30.03.2024	2405	580,807.50	Haynah Transland Co LTD



Cleaning of covered drain

(b) Open Drains

Cleaning was effected by in-house labour at Belle Vue Maurel, Amaury, Amitié, Mapou/Bois Rouge, Poudre D'or, and Petit Raffray after normal working hours by two dedicated in-house teams consisting each of 5 Refuse Collectors. The extent cleaned was around **3255 meters**.





It is to be pointed out that during heavy rain period, soil and debris from sugar cane fields enter the open drains at entrance of Gokhoola and part of Amitie. In such cases Council had to outsource the cleaning activities in only these two sites.



Cleaning of open drains at Gokhoola

PERIOD DECEMBER 2023 TO APRIL 2024			
VILLAGE	Length	Works effected by	
Mapou	3000mt	In-house Labour	Rs 1,037,215.78
Gokhoola			
L'Amitie			
Amaury			
Poudre D'Or			
Entrance Gokhoola village	255 mt	Contracted-Out Service	Rs 350,000 (Post Belal Fund)



Mechanical Cleaning of open drain after heavy rain at Amitie

Desilting of rivers.

This work was carried out by Contracted-out Services.

Part of rivers which have been desilted were at River Chevrette at La Clemence, River Chevrette at L'Amaury, River Grand Marais at Denim Factory and River Citronniers after Denim Factory.

The total extent of river which has been desilted was **2000 metres**.

Payment were effected after obtention of clearances from the Land and Drainage Authority.



Desilting of River

List of rivers desilted for Period February 2024 to JUNE 2024:

Sn	River	Length (Mt)	Total Cost
1	River Chevrette at La Clemence- Upstream and downstream bridge at La Clemence.	650	
2	River Grand Marais before Denim Factory- from source till mouth of river	650	
3	River Citronniers after Denim Factory – downstream till mouth of river	700	
TOTAL		2000	Rs 692,185.

Summary for Cleaning of Watercourses:

Sn	Type of watercourse	Period	Total length cleaned	Sum incurred
1	Open Drains	Dec 2023 to April 2024	2000 mts	Rs 1,037,215.78
2	Cross drain at entrance Gokhoolah Village	Post Belall	255 mts	Rs 350,000
3	Covered Drains	Works Order 1	2576.34 mt	Rs 623,474.28.
		Works Order 2	2934.50 mt	Rs 712,569.00
		Works Order 3	2290 mt	Rs 580,807.50
4	Desilting Of Rivers	Works Oder 1	2000 mts	Rs 700,000
Total amount spent				Rs 3,654,066.56

Cemetery/Cremation Grounds

All six (6) cemeteries and seventeen (17) cremation grounds were cleaned to the satisfaction of the Council. Cemeteries were maintained by five (5) Burial Ground Attendants. The Department is also responsible for the operation of the three (3) gas incinerators. The operation of incinerators is in line with a sustainable environment as less pollution is caused as compared to the traditional pyre. Since the life span of the Belmont Incinerator lapsed after nineteen years, needful was done for its replacement. It was completed by end of the year 2022. The services provided to the public were as follows:

SN	SERVICES	NUMBER
1	INCINERATIONS	301
2	BURIALS	188
3	CREMATIONS	215

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

Management of Market/Fairs

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

Pursuant to the **Environment Protection (Control of Single Use Plastic Products) Regulations 2020** and the **Environment Protection (Banning of Plastic Bags) Regulations 2020** which became effective as from 15 January 2021 and 01 March 2021 respectively, joint crackdown operations were carried out by officers of the Ministry of Environment, Solid Waste Management and Climate Change (Environment and Climate Change Division), and the Police de l'Environnement.

As regards to the New Goodlands market, necessary bids were launched for the construction of a modern one with stalls as mentioned below:

SECTIONS	CAPACITY
VEGETABLES	473
GENERAL MAERCHANDISE	354
SME	18
MEAT/POULTRY/FISH	22
FOOD COURT	24

Construction works ended by November 2023 and the site was officially handed over to the Council by end of December 2023. The official inauguration was done by The Prime Minister on 29 January 2024. The said Market is the most modern one in Mauritius which is in line with the Government vision to provide state-of-art amenities to all citizens. It is also an architectural achievement providing various types of activities like selling of vegetables, general merchandises as well as products like meat, fish, poultry and handicraft. Food court facilities have also been provided.

Adjacent to the New Market there exist a modern Traffic Center providing transport and parking facilities to both traders and customers. This amenity has definitely reduced congestion in the village center hence minimizing travel times in offering a better transportation network.



New Goodlands Market (sale of vegetables)

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



Cleaning at Riviere du Rempart Market

Advertising panel

Surveys were carried out and updated data were submitted to the Finance Department for collection of fees.

Maurifacilities Management Co Ltd

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



Lopping of branches



Mowing / weeding works along non-classified roads

National Environment Cleaning Authority (NECA)

By virtue of the provisions of the National Environment Cleaning Authority Act 2022, NECA is responsible for:

- a. the development and implementation of a National Cleaning and Embellishment Strategy with an Action Plan by different stakeholders to keep Mauritius clean and to embellish Mauritius;
- b. identifying, in collaboration with relevant Ministries and stakeholders, the priority sites to be kept clean and embellished; and
- c. coordinating, monitoring and supervising the implementation of cleaning and embellishment programmes.

On 28 June 2023, NECA signed a Memorandum of Understanding with Maurifacilities (MF) wherein it has been agreed, amongst others, that MF would provide personnel, tools and equipment to collaborate with NECA for the implementation of the National Cleaning Programme aiming towards cleaning the Island including, parks and gardens, green spaces, health tracks, children gardens, public places, beaches, shorelines, beach fronts, roads etc. MF is now in a position to exercise supervision of its employees posted in district council areas.

MF is a private company funded by the Government and it employs staff to carry out cleaning and embellishment works around the Island. To date, MF is cleaning the premises of Government Schools (Primary and Secondary), Motorways M1 & M2 and diverse sites in all Councils' administrative areas.

Based on information provided by LAs and MF, NECA came up with an Action Plan to clean and embellish the sites listed. The purpose of this Action Plan is to ensure better supervision of the works of MF employees with a view to increasing efficiency and effectiveness.

The Action Plan which was discussed in technical meetings with representatives of MF and the Council may be subject to changes depending on the number of employees recruited by MF in each Council area.

Hence, the Council is duly bound to ensure continuous monitoring of the sites under their responsibility and as such, they should liaise with MF for the smooth implementation of the cleaning and embellishment programme, the more so, in the

Budget Speech 2023/2024, provision has been made for some 300 sites to be cleaned by MF across the Island. It is clear that these sites are within the purview of the LAs.

World Clean-up Day

World Clean-up Day was held at Esperance Trebuchet on the 05th of June 2024 in the presence of the Chairman of District Council, Mr P. Ellayah, Vice Chairman of Council, Mr Permal, Mr D.Koobarawa (MSK), Chairman of Public Health, District Councilor of Esperance Trebuchet, the collaboration of Maurifacilities team, Mr. Gueho, operation Manager of Endemika Nursery and staff of Council.



World Clean-up Day at Esperance Trebuchet

As in previous years, special funds were provided for Cleaning and Embellishment works. After launching of quotations Council arranged for procurement of motorized pruners, Chainsaws and Brush Cutters as well as plants. The amount spent was around Rs 321440

Dengue

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 Public Health 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:

- (a) Dengue fever
- (b) Leptospirosis
- (c) Culariosis

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.



Cleaning in the vicinity of Market

Leptospirosis

Informative pamphlets were distributed in markets together with cleaning of bare lands in the vicinity of the Council's premises for effective rodent control.



Enforcement

The following Acts and Regulations were enforced:

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

VILLAGE COUNCILS

Introduction

The District Council of 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 as per Table 1.

A Village Council consist of nine elected members among which a Chairperson, a Vice-Chairperson and District Councillor are elected. However, for villages with more than 10,000 inhabitants like Goodlands Village Council, Riviere du Rempart Village Council and Grand Baie Village Council, two representatives are elected as District Councillors. The Village Councillors work at the grass root level as they have a close relationship with inhabitants of their respective villages. This relationship helps to identify the requirements of the villagers, which are discussed at the Village Council meetings to reach a decision. Decisions taken at Village Council levels may be implemented by the Village Council depending on its budget. However, decisions related to services and projects are referred to the District Council for consideration and implementation. Information provided by Village Councils enable the District Council to take decisions which would meet the expectation of the villagers and provide them with a better living environment.

Activities

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 (Table 2).

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

Expenses

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

Table 1

SN	Village Councils	Grant for Utilities, Goods and Services year 2023-2024	Amount spent on Goods and Services	Utilities
1	AMAURY	150,000.00	144,468.40	0
2	AMITIE/GOKHoola	150,000.00	140,885.00	3,722
3	BELLE VUE MAUREL	164,000.00	145,358.25	7,729
4	CAP MALHEUREUX	223,000 (183,000 DC Grant & 40000 Sponsor)	215,338	6,792
5	COTTAGE	174,111.25	119700	35868
6	ESPERANCE TREBUCHET	165,051.00	155,200.00	7,460
7	GOODLANDS	364,000	373,761	6587.30
8	GRAND BAIE	317,743.94	299,125.96	8,563
9	GRAND GAUBE	285,390	275,757.50	5,385.20
10	MAPOU	170,000.00	147,232.00	16,114.1
11	PETIT RAFFRAY	193,814.14	180,453.50	7296
12	PITON	170,000	156,784	12,458
13	PLAINE DES ROCHES	164,000	153,697	7,244
14	POUDRE DOR HAMLET	170,000.00	120,864	45,970.8
15	POUDRE DOR VILLAGE	165151.20	158550	5194
16	RIVIERE DU REMPART	320,000,00	304,261	11,845
17	ROCHES NOIRES	164,000	148,109	11,412
18	ROCHE TERRE	164,000	158,352.91	2,729
19	THE VALE	170,000	150,350	18,271

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

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

TABLE 2

NUMBER OF MEETINGS HELD DURING PERIOD 01 July 2023 to 30 June 2024

STRATEGIC DIRECTION

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

Projects Ongoing:

1. Construction of Multi-Purpose Complex at Goodlands
2. Cleaning and Levelling of Football Ground at Roche Terre

Under preparation

1. New incinerator project at Haute Rive
2. Construction of Multi-Purpose Complex at Riviere du Rempart
3. Multi-Purpose building at Amaury including Village Hall
4. Multi-Purpose building at Amitie-Gokhoola including village hall
5. Multipurpose building at Esperance Trebuchet
6. Multipurpose building at Roche Terre
7. Football Ground at Roche Terre
8. Football Ground at Amitié/Gokhoola
9. Renovation of public toilet at Riviere du Rempart

Development in the Council area

1. Construction of Drains
2. Construction of roads
3. Construction of Mini Soccer Pitch
4. Lighting of Football Grounds
5. Fencing works
6. Petanque Courts
7. Open Gym
8. Children Playgrounds
9. Street Name Plate
10. Provision of Pavements

Improvement of Quality of Life of Inhabitants/Safer environment etc

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

FINANCIAL PERFORMANCE

1. FINANCIAL HIGHLIGHTS

General Fund and Reserves

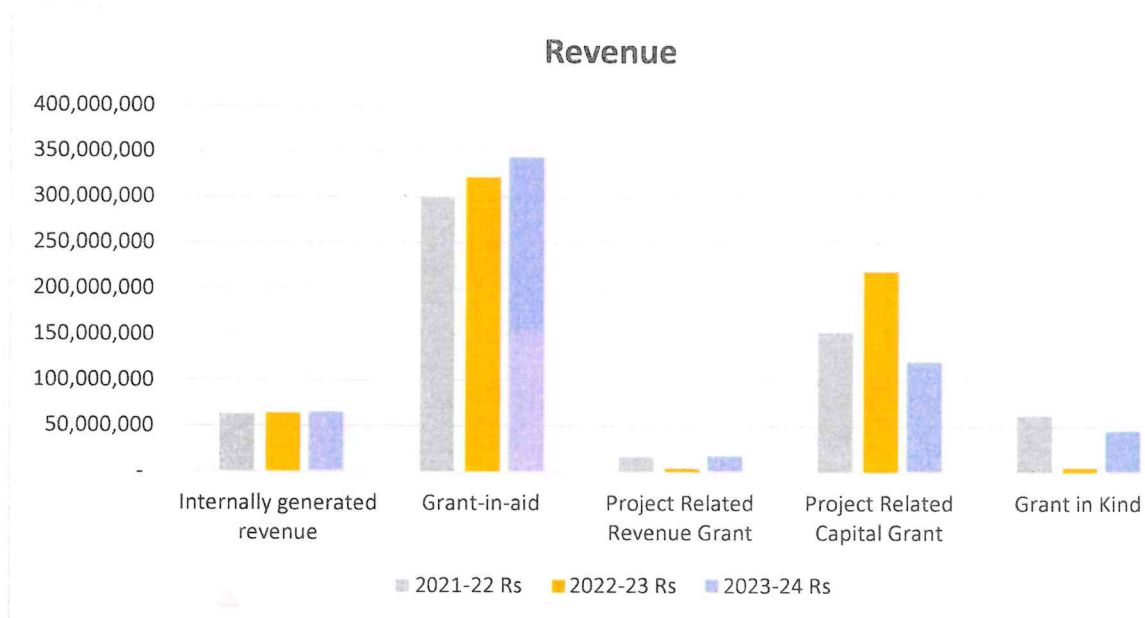
Fund and Reserves was made up of the following:

	2021-22	2022-23	2023-24
General Fund and Reserves	Rs	Rs	Rs
Accumulated (Deficit)/Surplus	(123,155,508)	43,347,812	67,296,942
Passage Fund	1,848,602	2,165,431	2,784,466
Land Revaluation Reserve	237,141,303	235,590,841	241,620,218
Total	115,834,397	281,104,084	311,701,626

The above are non-cash fund and reserves of the Council.

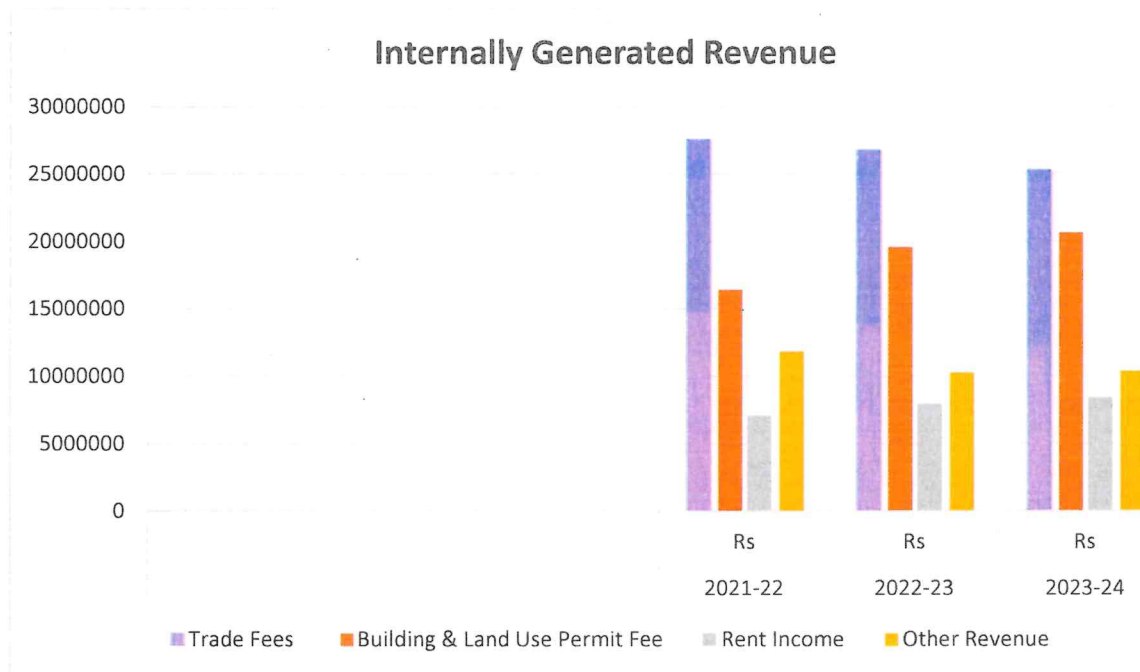
Financing Policy

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.



Government In Aid receivable for the financial year was Rs 343,000,000.

Internally generated revenue was Rs 63,807,798.44.



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.

Grant in Kind received for the financial year was Rs 45,272,936.97.

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.

Capital Expenditure

Revenue Grant

The Revenue Grant received was Rs 17,337,755.64

Capital Grant

The Capital Grant received was Rs 120,606,832.24.

Recurrent Expenditure

The total recurrent expenditure for the financial year 2023-24 before depreciation charge was Rs 120,606,832.24.

Surplus for the year

The effective recurrent surplus for the year was Rs 30,999,909. The Accumulated Surplus as at 30 June 2024 was Rs 67,296,942 including actuarial provision for pension payable on retirement.

2. FINANCIAL PERFORMANCE

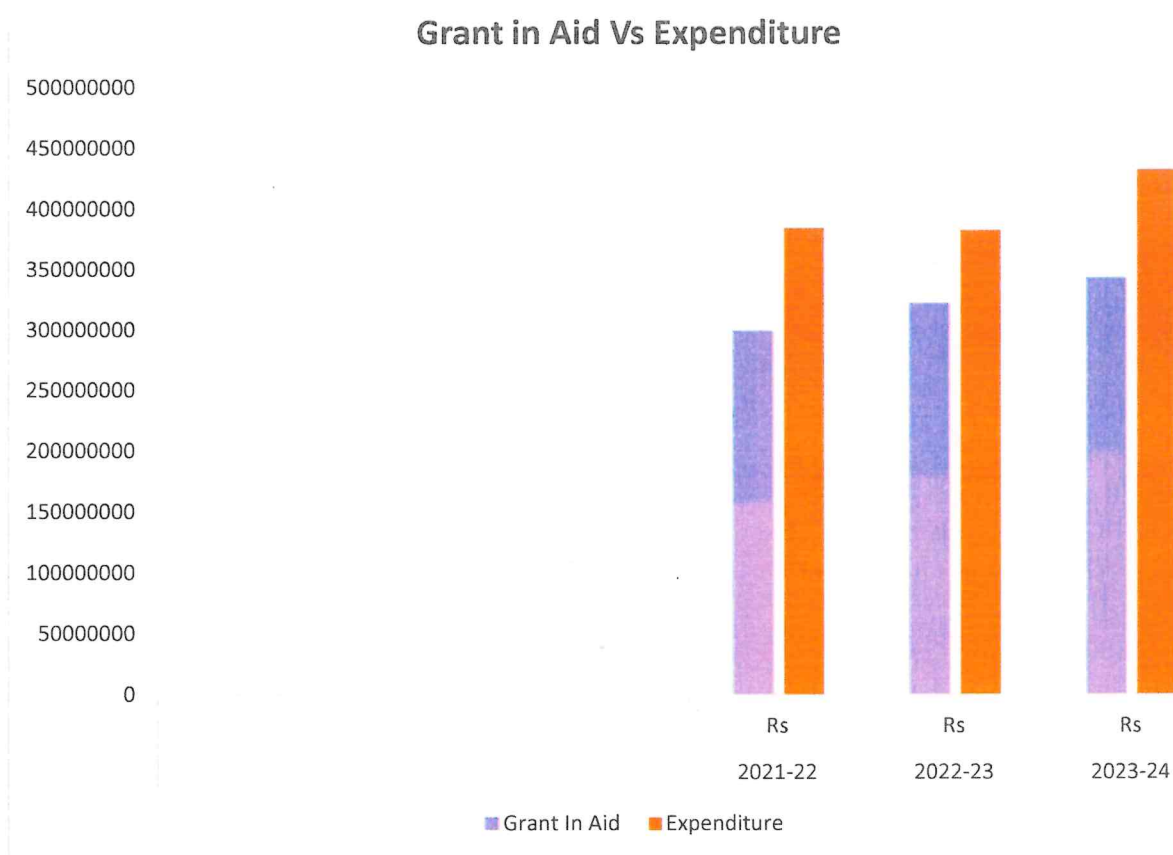
Financial Ratio Analysis and Performance

	2023/2024	2022/2023
Working Capital Ratio	0.99 : 1	1.04 :1
Quick Ratio	0.94 : 1	1.02 : 1
Debtors Ratio	0.06	0.07
Leverage Ratio	69%	70%

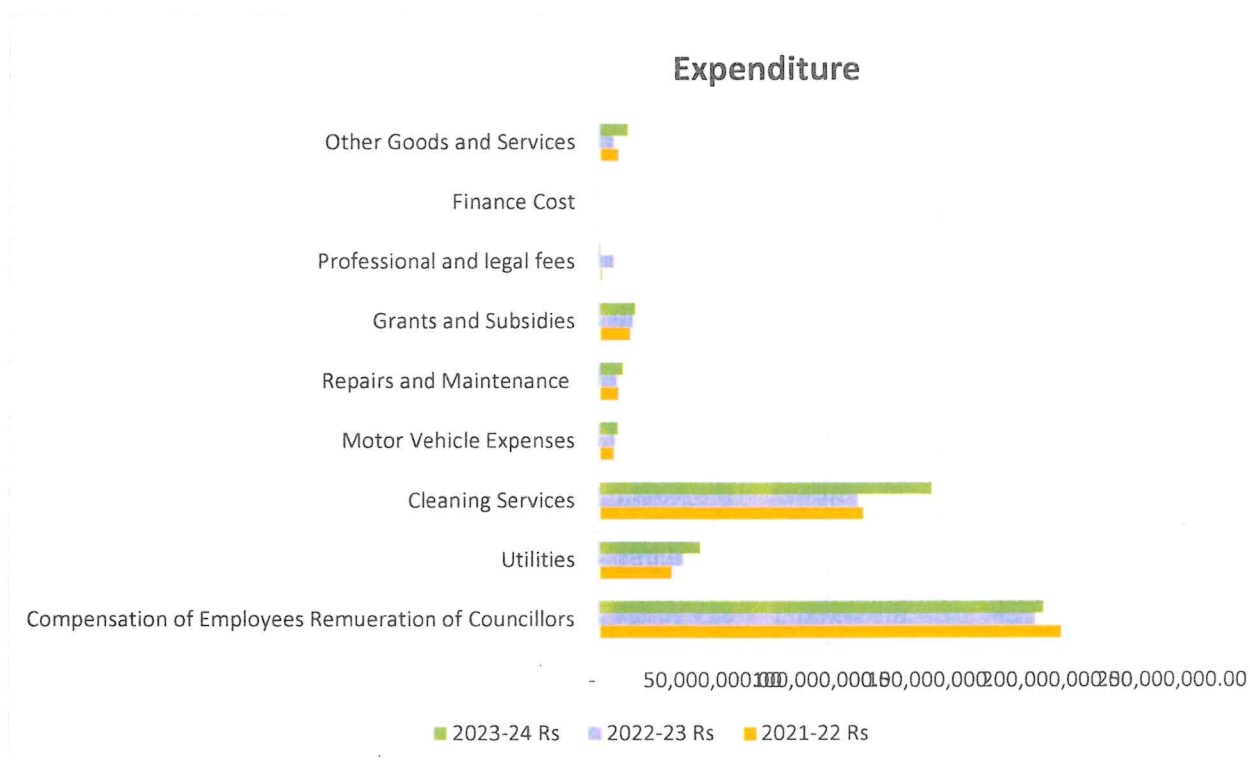
The above ratios indicates that the Council is in-short of liquidity to settle its operational debts and expenses compare to last year data.

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.



RECURRENT EXPENDITURE



The above chart compares expenditure for the past four years.

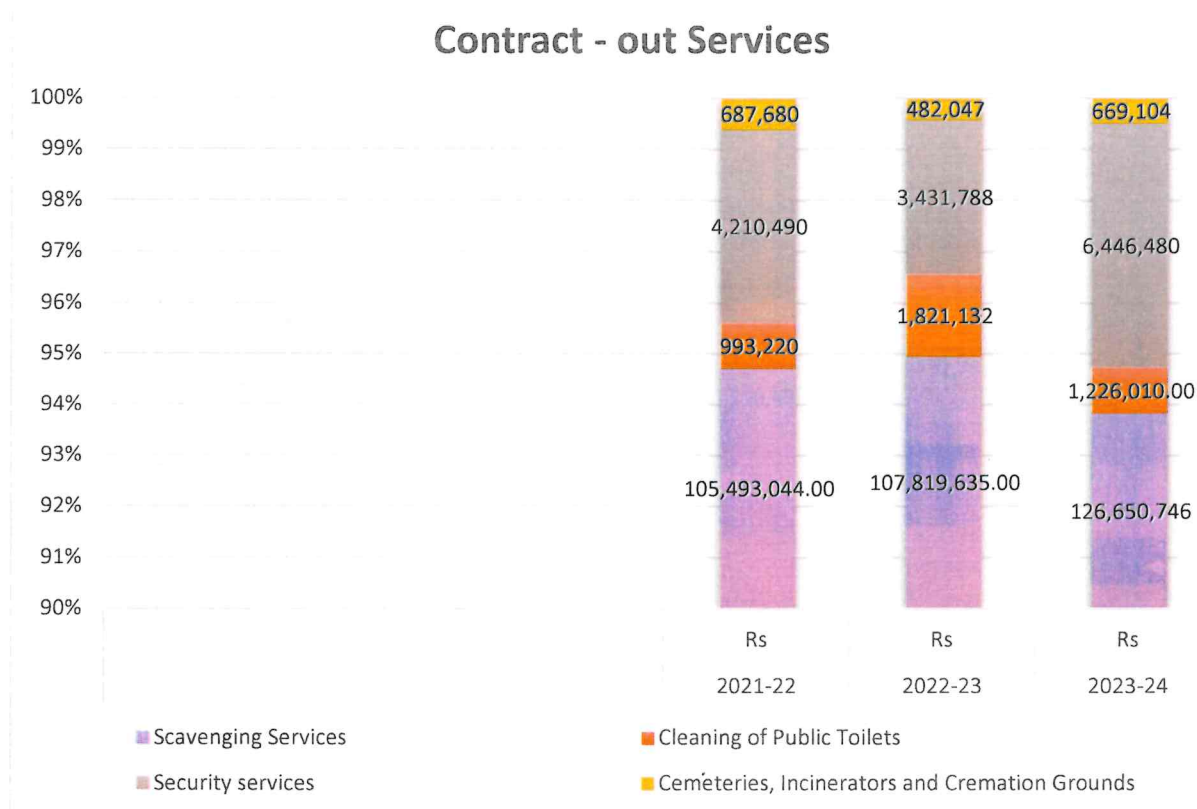
- Cost of cleaning service has risen due to additional sites including high cost of hired scavenging services by contractors. Cleaning of bare-land, drains, rivers, canals and refuse collection including e-waste and bulky waste have been carried out.
- The trend shows that expenditure is rising and maintenance 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.

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. 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.





Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE DISTRICT COUNCIL OF RIVIERE DU REMPART

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the financial statements of the District Council of Riviere du Rempart, which comprise the statement of financial position as at 30 June 2024 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the District Council of Riviere du Rempart as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Qualified Opinion

Receivables from Non-Exchange Transactions -Trade Fees- Rs 3,703,625

- Trade fees were accounted on a cash basis instead of accrual basis as required by IPSAS 23, *Revenue from Non-Exchange Transactions*.
- Economic operators who ceased operations and newly registered ones were not available at the Council. New traders were identified only when monthly trade fees were received from the Central Business Registration Department. Hence, I could not ascertain the completeness and accuracy of trade fees receivables.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the District Council of Riviere du Rempart in accordance with the INTOSAI Code of Ethics together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

I draw attention to Note 8 to the financial statements whereby Trade Fees totalling Rs 264.4 million were not recognized as receivable due to the high cost involved in the recovery process, the immateriality of the sum collected and the unreliability of the report from the Corporate and Business Registration Department (CBRD).

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Except for the matter described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the District Council of Riviere Du Rempart, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IPSASs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the District Council of Riviere Du Rempart to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Qualified Opinion

Government Act

I have obtained all the information and explanations required for the purpose of the audit.

In accordance with the requirements of the Local Government Act, I report as follows:

- (a) Based on my examination of the accounts of the District Council of Riviere Du Rempart, except for the matter reported in my Basis for Qualified Opinion paragraph below, I have determined that there is no further item of account which is contrary to law;
- (b) Based on my examination of the accounts of the District Council of Riviere Du Rempart, I have determined that there is no matter to communicate regarding whether any loss or deficiency was wholly or partly due to the negligence or misconduct of any person;
- (c) Based on my examination of the accounts of the District Council of Riviere Du Rempart, I have determined that there is no matter to communicate regarding whether any sum which ought to have been so brought to account but which, due to willful default or negligence, has not been brought into account;
- (d) Based on my examination of the accounts of the District Council of Riviere Du Rempart, I have determined that there is no matter to communicate regarding failure to recover any fee or other charge in the manner specified in section 101 of the Local Government Act 2011;
- (e) Based on my examination of the records of the District Council of Riviere Du Rempart, except for the matters reported in my Basis for Qualified Opinion paragraph below, nothing has come to my attention that causes me to believe that the Council has not applied its resources and carried out its operations economically, efficiently and effectively; and
- (f) No instructions regarding the financial statements have been given by the responsible Minister to the District Council of Riviere Du Rempart.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.

Basis for Qualified Opinion

Item of Account contrary to Law

Section 134A of the Local Government Act requires every local authority to prepare an annual report which shall consist of –

- (a) the financial statements in respect of the financial year to which the report relates;
- (b) a report on the performance of the local authority in respect of the previous financial year;
- (c) a corporate governance report in accordance with the National Code of Corporate Governance; and
- (d) the strategic direction of the local authority in respect of the next 3 financial years.

In respect of the annual report submitted by the District Council of Riviere Du Rempart for the financial year 2023-24, the strategic direction has not been properly prepared.

The Council has not applied its resources and carried out its operations economically, efficiently and effectively

Capital Projects Implementation

Out of 10 projects totalling Rs 245 million, approved in year 2022-23, only two projects of total value of Rs 10 million were completed.

New Market Fair and Traffic Centre at Goodlands

The site was handed over to the Contractor with a target completion date of 11 February 2021 for the project, that is, in a span of 450 days, however a total of 1,007 days (2.7 years) was allowed as project extension.

Out of a total of 827 stalls at New Market Fair, Goodlands, 312 stalls were unoccupied.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge my responsibilities as further described in the 'Auditor's Responsibilities' section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Council's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes reporting to the Council whether:

- (a) I have obtained all the information and explanations required for the purpose of the audit;
- (b) in my opinion, any item of account is contrary to law;
- (c) in my opinion, any loss or deficiency was wholly or partly due to the negligence or misconduct of any person;
- (d) in my opinion, any sum which ought to have been so brought to account but which, due to willful default or negligence, has not been brought into account;
- (e) there has been any failure to recover any rate, fee or other charge in the manner specified in section 101 of the Local Government Act 2011;
- (f) in my opinion, the local authority has applied its resources and carried out its operations economically, efficiently and effectively;
- (g) the instructions of the Minister, if any, in regard to the financial statements have been complied with; and
- (h) the provisions of Part V of the Public Procurement Act regarding the Bidding Process have been complied with.



DR D. PALIGADU
Director of Audit

National Audit Office
14th Floor
Air Mauritius Centre
PORT LOUIS

9 January 2026

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	<u>Notes</u>	<u>30 June 2024</u>	<u>30 June 2023</u>
		<u>Rs</u>	<u>Rs</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalent	7	70,609,767	80,432,004
Receivables from non-exchange transactions	8	27,456,334	36,025,989
Receivables from exchange transactions	8	7,858,094	6,828,924
Inventories	9	6,473,155	2,877,709
Total Current Assets		112,397,350	126,164,626
NON-CURRENT ASSETS			
Property, Plant and Equipment	4	844,111,261	809,766,539
Investment Property	5	16,472,450	17,029,511
Intangible assets	6	-	-
Receivables from non-exchange transactions	8	3,162,255	3,547,355
Total Non-Current Assets		863,745,966	830,343,405
TOTAL ASSETS		976,143,315	956,508,031
LIABILITIES			
CURRENT LIABILITIES			
Payables from exchange transactions	10	72,440,928	86,905,161
Prepayments	11	222,925	241,858
Borrowings	12	924,000	924,000
Employee benefit obligation	14	27,390,996	29,145,920
Provisions	15	-	4,214,074
Total Current Liabilities		100,978,849	121,431,013
NON-CURRENT LIABILITIES			
Borrowings	12	6,247,710	7,086,723
Non-exchange deferred Income	13	10,359,437	12,240,909
Employee benefit obligation	14	557,339,290	534,645,302
Total Non-Current Liabilities		573,946,437	553,972,934
TOTAL LIABILITIES		674,925,286	675,403,947
NET ASSETS		301,218,029	281,104,084
Accumulated Surplus		56,813,345	43,347,812
Reserves	16	244,404,684	237,756,272
TOTAL NET EQUITY		301,218,029	281,104,084

Approved by Council at its meeting of 21 August 2025

L. AUKHAJAN
CHAIRMAN

D. GOPAUL
CHIEF EXECUTIVE

The notes 1 to 45 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2024

	<u>Notes</u>	<u>2023-24</u> <u>Rs</u>	<u>2022-23</u> <u>Rs</u>
Revenue from Non-Exchange Transactions			
Trade Fees	17	25,317,000	26,819,000
Government Grant	20	532,115,663	552,763,464
Fines, Penalties and Levies	18	3,233,278	3,005,360
Other revenue	21	3,442,761	4,203,249
		<u>564,108,702</u>	<u>586,791,073</u>
Revenue from Exchange Transactions			
Building & Land Use Permit Fee		20,664,189	19,620,008
Rent Income	22	8,400,615	7,959,070
Interest Income	23	975,257	678,912
Other Revenue	24	2,537,057	2,436,116
		<u>32,577,117</u>	<u>30,694,106</u>
Total Revenue		<u>596,685,819</u>	<u>617,485,179</u>
Expenses			
Compensation of Employees	26	194,359,230	184,293,224
Remuneration of Councillors		5,997,662	5,639,475
Utilities	27	44,330,458	36,757,812
Motor Vehicle Expenses	28	8,509,322	7,085,120
Repairs and Maintenance	29	10,489,875	7,919,038
Cleaning Services	30	135,097,202	112,730,750
Grants and Subsidies	31	16,014,062	14,704,687
Professional and legal fees	32	1,130,714	6,682,173
Finance Cost	33	404,250	471,490
Other Goods and Services	34	12,657,365	6,494,825
Depreciation and Amortisation charges	4, 5 & 6	121,822,480	90,698,880
Total Expenses		<u>550,812,622</u>	<u>473,477,474</u>
Surplus		<u>45,873,197</u>	<u>144,007,705</u>
Other Gains / (Losses):			
Gain on sale of assets	25	-	103,879
Surplus for the year		<u>45,873,197</u>	<u>144,111,584</u>

The notes 1 to 45 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	<u>Note</u>	<u>Passage Fund</u>		<u>Land Revaluation Reserve</u>		<u>Accumulated (Deficit) / Surplus</u>		<u>Total</u>	
		Rs		Rs		Rs		Rs	
Balance At 01 July 2022 As previously reported									
Prior Year Adjustment	37	1,848,602		237,141,303		(123,155,508)		115,834,397	
As restated						26,448,316		26,448,316	
Surplus for the year		1,848,602		237,141,303		(96,707,192)		142,282,713	
Prior Year Adjustment		-		-		144,111,584		144,111,584	
Re-measurement of net defined benefit liability	9 & 37	-		-		(371,109)		(371,109)	
Adjustment to land value		-		(1,550,462)		(3,368,642)		(3,368,642)	
Transfer from accumulated surplus		316,829		-		-		(1,550,462)	
		-		-		(316,829)		-	
		-		-		-		-	
Balance At 30 June 2023		2,165,431		235,590,841		43,347,812		281,104,084	
Balance At 01 July 2023 As previously reported									
Surplus for the year		2,165,431		235,590,841		43,347,812		281,104,084	
Re-measurement of net defined benefit liability		-		-		45,873,197		45,873,197	
Adjustment to Inventory	9	-		-		(9,107,999)		(9,107,999)	
Adjustment to PPE		-		-		2,676,255		2,676,255	
Adjustment to Land Value		-		-		(25,356,885)		(25,356,885)	
Transfer from accumulated surplus		619,035		6,029,377		(619,035)		6,029,377	
		-		-		-		-	
Balance At 30 June 2024		2,784,466		241,620,218		56,813,345		301,218,029	

The notes 1 to 45 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
CASH FLOW STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
CASH FLOW FROM OPERATING ACTIVITIES		
Receipts		
Building And Land Use Permit Fee	16,471,533	14,881,622
Finance income	849,218	553,338
Recurrent Government Grant	340,807,036	319,952,699
Other Government Grant	122,069,691	745,871,019
Rent and other income	12,501,798	7,043,872
Fines, Penalties and Levies	3,233,278	500,000
Trade Fees	26,077,875	24,242,475
	<u>522,010,429</u>	<u>1,113,045,025</u>
Payments		
Compensation of employees	(185,661,562)	(191,288,733)
Goods and services	(235,534,611)	(172,964,762)
Grants and Subsidies	(380,000)	(360,550)
Finance cost	(404,250)	(471,490)
Other Payments	-	(503,703,271)
Rent paid	(187,250)	(141,942)
	<u>(422,167,673)</u>	<u>(868,930,748)</u>
Cash flow from operating activities	99,842,756	244,114,277
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(111,746,660)	(215,296,884)
Net advance of car loan to staff	640,842	283,770
Net cash flow used in investing activities	(111,105,818)	(215,013,114)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayments of borrowings	(924,000)	(924,000)
Increase In deposits	2,364,825	1,054,318
Net cash flow generated from financing activities	1,440,825	130,318
Net increase in cash and cash equivalents	(9,822,237)	29,231,481
Cash and cash equivalents at beginning of year	80,432,004	51,200,523
Cash and cash equivalents at end of year	<u>70,609,767</u>	<u>80,432,004</u>

The notes 1 to 45 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget Rs	Revised Budget Rs	Actual Rs	Performance Difference Rs
RECURRENT BUDGET				
REVENUE				
Building And Land Use Permit Fee	17,000,000	17,000,000	16,471,533	(528,467)
Finance income	200,000	200,000	849,218	649,218
Recurrent Government Grant	323,000,000	343,000,000	340,807,036	(2,192,964)
Rent and other income	15,720,000	15,720,000	14,872,379	(847,621)
Fines, Penalties and Levies	300,000	300,000	3,233,278	2,933,278
Trade Fees	28,000,000	28,000,000	26,077,875	(1,922,125)
New income sources and increase in fees	30,550,000	-	-	-
TOTAL REVENUE	414,770,000	404,220,000	402,311,319	(1,908,681)
EXPENDITURE				
Compensation of employees	(166,675,885)	(162,953,213)	(185,089,019)	(22,135,806)
Goods and services	(240,126,865)	(243,901,037)	(225,579,312)	18,321,725
Grants and Subsidies	(460,000)	(460,000)	(380,000)	80,000
Finance cost	(404,250)	(404,250)	(404,250)	-
Rent paid	(144,000)	(144,000)	(187,250)	(43,250)
TOTAL EXPENDITURE	(407,811,000)	(407,862,500)	(411,639,831)	(3,777,331)
Purchase of property, plant and equipment	(6,535,000)	(6,483,500)	(3,691,350)	2,792,150
Advance Car loan to Employees	500,000	500,000	640,842	140,842
Repayments of borrowings	(924,000)	(924,000)	(924,000)	-
	(6,959,000)	(6,907,500)	(3,974,508)	2,932,992
Shortage of Fund for the year	-	(10,550,000)	(13,303,020)	(2,753,020)

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT
FOR THE YEAR ENDED 30 JUNE 2024

	Original Budget Rs	Revised Budget Rs	Actual Rs	Performance Difference Rs
<u>PROJECTS RELATED BUDGET</u>				
<u>REVENUE</u>				
Local Development Projects fund	33,368,697	33,368,697	31,251,832	(2,116,865)
COVID 19 Local Development Projects fund	38,958,300	38,958,300	38,910,800	(47,500)
National Environment & Climate Change Fund	14,488,386	14,488,386	7,299,889	(7,188,497)
National Development Unit funded project	27,847,221	27,847,221	26,635,479	(1,211,742)
Major Project under the Ministry of Finance	10,855,627	10,855,627	10,200,000	(655,627)
Indian Grant Assistance	8,867,650	8,867,650	5,782,859	(3,084,791)
Other Ministries/Agencies	4,124,317	4,124,317	1,983,076	(2,141,241)
	<u>138,510,197</u>	<u>138,510,197</u>	<u>122,063,935</u>	<u>(16,446,262)</u>
<u>EXPENDITURE</u>				
Acquisition of Property, Plant and Equipment	(120,611,588)	(120,611,588)	(110,183,975)	10,427,613
Cleaning Services	(15,172,013)	(15,172,013)	(7,299,889)	7,872,124
Compensation to Trainee and Interns	(624,463)	(624,463)	(572,543)	51,920
Activities	(412,133)	(412,133)	(126,745)	285,388
Repairs and Maintenance	(1,690,000)	(1,690,000)	(400,000)	1,290,000
	<u>(138,510,198)</u>	<u>(138,510,198)</u>	<u>(118,583,152)</u>	<u>19,927,046</u>
	<u>(0)</u>	<u>(10,550,000)</u>	<u>(9,822,237)</u>	<u>727,763</u>

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

- (i) The Central Government provided special project related budget for the implementation of specific capital and non-capital projects. These fund were provided under the Local Development Projects, National Development Unit and National Environment and Climate Change Fund and other financing organisations.
- (ii) The performance differences in revenues and expenses were due to inadequate estimation of budgetary provisions made by the Central Government in the approved estimates under Section 85 of the Local Government Act 2011.
- (iii) A revised budget estimates for 2023-24 was submitted for approval under Section 85(3)(b), however only an additional grant of Rs 20 million was provided to finance the shortage of fund.
- (iv) Payment to contractors in respect of the acquisition of property, plant and equipment was effected net of retention money which is deemed to be released after the expiry of the defective liability period of six months.

The notes 1 to 45 are an integral part of the financial statements.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

4 PROPERTY, PLANT AND EQUIPMENT

COST	Land Rs	Building Rs	Asset under construction Rs	Public Infrastructure Rs	Computer & Equipment Rs	Furniture, Fixtures & Fittings Rs	Motor Vehicles Rs	Total Rs
As at 01 July 2022	170,875,159	134,355,819.30	220,754,200	462,010,942	30,859,703	8,878,700	59,315,011	1,087,049,535
Additions	-	-	119,141,976	101,358,379	727,139	148,125	84,500	221,460,119
Adjustments to land value	(1,550,462)	-	-	-	-	-	-	(1,550,462)
As at 30 June 2023	169,324,697	134,355,819.30	339,896,176	563,369,321	31,586,842	9,026,825	59,399,511	1,306,959,192
As at 01 July 2023	169,324,697	134,355,819.30	339,896,176	563,369,321	31,586,842	9,026,825	59,399,511	1,306,959,192
Additions	6,029,377	2,791,500.00	6,967,398	119,676,411	3,850,575	82,716	15,546,274	154,944,251
Reclassification	705,548	345,110,557	(345,816,105)	857,500	1,240,586	(2,099,003)	-	(917)
Scrap / Disposal	-	-	-	-	(788,589)	(94,822)	(740,040)	(1,623,451)
As at 30 June 2024	176,059,622	482,257,876.30	1,047,469	683,903,232	35,889,414	6,915,716	74,205,745	1,460,279,075
ACCUMULATED DEPRECIATION								
As at 01 July 2022	-	45,399,232.00	-	306,229,063	22,056,372	7,763,232	52,289,793	433,737,691
Prior year adjustment (Note37)	-	-	-	-	-	-	(26,448,316)	(26,448,316)
As restated	-	45,399,232	-	306,229,063	22,056,372	7,763,232	25,841,477	407,289,375
Charge for the year	-	6,717,791.00	-	75,453,992	3,542,804	481,348	3,336,233	89,532,168
Prior year adjustment	-	-	-	-	-	-	371,109	371,109
As at 30 June 2023	-	52,117,023.00	-	381,683,055.00	25,599,175.60	8,244,579.74	29,548,819.00	497,192,652.34
As at 01 July 2023 - As previously reported	-	52,117,022.10	-	381,683,055	25,599,176	8,244,582	55,626,026	523,269,861
Prior year adjustment (Note37)	-	-	-	-	-	-	(26,077,207)	(26,077,207)
As restated	-	52,117,022	-	381,683,055	25,599,176	8,244,582	29,548,819	497,192,654
Charge for the year	-	24,112,894.00	-	88,126,781	5,281,081	(1,514,552)	4,592,407	120,598,611
Scrap / Derecognition	-	-	-	-	(788,589)	(94,822)	(740,040)	(1,623,451)
As at 30 June 2024	-	76,229,916	-	469,809,836	30,091,668	6,635,208	33,401,186	616,167,814
CARRYING VALUE								
As at 30 June 2024	176,059,622	406,027,960	1,047,469	214,093,396	5,797,746	280,508	40,804,559	844,111,261
As at 30 June 2023	169,324,697	82,238,796	339,896,176	181,686,266	5,987,666	782,245	29,850,692	809,766,539

Note:

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

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

Property, Plant and Equipment acquired free of charge and at nominal value have been recognised at deemed cost which equate the market value of the assets at the date of acquisition. The market value of land donated by private bodies was valued at Rs 100,000 per perch and it is subject to re-evaluation as when required.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

5 INVESTMENT PROPERTY	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
COST		
As at 01 July and 30 June	23,334,244	23,334,244
Additions	677,390	-
	<u>24,011,634</u>	<u>23,334,244</u>
DEPRECIATION		
As at 01 July	6,304,733	5,138,021
Charge for the year	<u>1,234,451</u>	<u>1,166,712</u>
As at 30 June	<u>7,539,184</u>	<u>6,304,733</u>
CARRYING VALUE		
As at 01 July	<u>17,029,511</u>	<u>18,196,223</u>
As at 30 June	<u>16,472,450</u>	<u>17,029,511</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:

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Petit Raffray Multipurpose Complex	2,296,000	1,641,000
Restaurant Cafeteria Building	600,000	600,000
Commercial Building at Riviere du Rempart	<u>84,000</u>	<u>84,000</u>
	<u>2,980,000</u>	<u>2,325,000</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 1,828,021 (2023: Rs.1,813,021). 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.

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.

6 INTANGIBLE ASSETS	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
COST		
As at 01 July and 30 June	<u>443,168</u>	<u>443,168</u>
AMORTISATION		
As at 01 July	443,168	443,168
Charge for the year	-	-
As at 30 June	<u>443,168</u>	<u>443,168</u>
CARRYING VALUE	<u>-</u>	<u>-</u>

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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
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FOR THE YEAR ENDED 30 JUNE 2024

7 CASH AND CASH EQUIVALENT

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Cash in hand	8,500	30,008
Cash at bank	70,601,267	80,401,996
	<u>70,609,767</u>	<u>80,432,004</u>

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

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

Deposits from public including private entities.	8,661,669	8,815,044
Retention monies held for payment to contractors	22,894,327	24,448,561
Passage Fund	17,507,640	14,307,632
	<u>49,063,636</u>	<u>47,571,237</u>
Fund Available for Use	<u>21,546,131</u>	<u>32,860,767</u>

As per IPSAS 41, the Council is exposed to liquidity and credit risks from its bank balances. The objective of the Council's financial risk management is to ensure it can meet its financial obligations and protect its financial assets.

The Council manages liquidity risk by holding sufficient bank balances to meet its operating and capital Council maintains relationships with Afrasia Bank Ltd, MauBank Ltd and State Bank of Mauritius Ltd.

Financial Assets	Amount (Rs)
Bank Balances	70,609,767
Trade Receivables	38,476,683
Total Liquid Assets	<u>109,086,450</u>

8 RECEIVABLES

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
(i) RECEIVABLES FROM EXCHANGE TRANSACTIONS		
Market Fee	6,005,819	5,924,024
Bus Toll	3,820,670	3,324,100
Rent	586,969	28,040
Other receivables and prepayments	280,720	116,210
	<u>10,694,178</u>	<u>9,392,374</u>
Credit Loss Allowance	(2,836,084)	(2,563,450)
Net receivables from exchange transactions	<u>7,858,094</u>	<u>6,828,924</u>

Age of Receivables (days)	Gross Carrying Amo	Loss Allowance (%)	Net Carrying Amoun
Current	121,372	-	-
1-30	306,249	3	9,187
31-60	159,348	7	10,818
61-90	676,250	11	71,006
>90	9,150,239	30	2,745,072
	<u>10,413,458</u>		<u>2,836,084</u>

The Council charges fees for the use of stalls at the District Council. Fees are due at the end of each month, with some long-term stall leases extending to multiple years. Receivables from market fees, bus toll and rental of Council's premises are classified as financial assets. The Council applies the simplified approach for monthly stall fee receivables, monthly bus toll receivables, monthly rental receivables recognising a loss allowance based on the lifetime Expected Credit Losses (ECL). For long-term stall fee receivables, the general approach is applied. A loss allowance is recognised at 12-month ECL unless there has been a significant increase in credit risk, in which case a lifetime ECL is recognised. The Council writes off receivables when there is no reasonable expectation of recovery.

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FOR THE YEAR ENDED 30 JUNE 2024

8 RECEIVABLES - CONTINUED

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
(ii) RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS		
Advertising Fee	5,392,861	4,035,887
Advance to Employees	5,011,920	5,600,268
Government Grant	16,247,884	25,428,871
Trade fees	3,703,625	4,489,000
Other receivables	262,301	19,318
	<u>30,618,590</u>	<u>39,573,344</u>
Non-Current Receivables	3,162,254.92	3,547,355
Current Receivables	<u>27,456,334</u>	<u>36,025,989</u>
	<u>30,618,589</u>	<u>39,573,344</u>

Trade fees

Trade fees of Rs.3,703,625 relates to trade fees for June 2024 which was received after the end of the reporting period. As per records of trade fees kept by The Central Business Registration Department (CBRD), the Council has trade fees (including fines) receivable from 5,957 trade operators as disclosed below:

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
	<u>264,437,250</u>

An initial 1,200 (20%) claims has been sent to these operators amounting to Rs.95,046,375 (36%). An amount of Rs.1,006,500 (1%) from these 1,200 claims were received in July and August 2024 which was not material.

An amount of Rs.478,750 for financial year 2019-20 to 2023-24 was received for debtors which did not appear in the above list.

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 264.4 million was not recognised as revenue receivable in the financial statements.

Financial Instruments

Concessionary Loan to Employees for the purchase of vehicles

As at 01 July	5,600,268	5,891,715
Fair value adjustment	228,867	170,947
New Borrowing	1,500,000	1,226,000
Repayment for the year	(2,317,215)	(1,688,394)
As at 30 June	<u>5,011,920</u>	<u>5,600,268</u>
Receivable of Capital Loan at Cost	<u>4,974,969</u>	<u>5,615,612</u>

Advance to employees receivable at cost is classified as follows:

Current Portion- Before One Year	1,812,714	2,068,257
Non-current Portion - After One Year	<u>3,162,255</u>	<u>3,547,355</u>
	<u>4,974,969</u>	<u>5,615,612</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
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In accordance with section 16.2.44 of the PRB Report 2021, public officers are eligible for loan facilities

based on their entitlement for the purchase of motor vehicle. As from 1 January 2021, all loans advanced are at interest rate of 3% which is considered as a concessionary loan. The interest rate of such type of loan in a commercial market is estimated to be 7.13%. The loan is measured at amortised cost as at 30 June 2024.

Advance to employees

As at 01 July	5,615,812	5,899,582
New Borrowing	1,500,000	1,226,000
Amount of capital repaid	(2,140,842)	(1,509,770)
As at 30 June at Cost	4,974,969	5,615,812
	FY 2023-2024	FY 2022-2023
Opening Balance	170,946.67	187,868.27
Fair Value Charge 2018/2019	- 4,451.76	11,106.75
Fair Value Charge 2019/2020	20,608.68	21,829.33
Fair Value Charge 2020/2021	11,967.83	12,531.50
Fair Value Charge 2021/2022	18,785.93	- 166,573.69
Fair Value Charge 2022/2023	- 104,622.55	104,184.40
Fair Value Charge 2023/2024	115,631.71	
Fair Value as at 30 June	228,866.51	170,946.56

9 INVENTORIES

	<u>2022-23</u>	<u>2021-22</u>
	<u>Rs</u>	<u>Rs</u>
Spart Parts, Stationery, Materials and Other Office Consumables	2,655,280	619,521
Street Lanterns with Brackets	3,472,635	1,795,500
Gas	345,240	462,688
	6,473,155	2,877,709

Inventories recognised as an expense during the year ended 30 June 2024 amounted to Rs.7,098,471 (2023 - Rs.14,027,100).

Inventory has been adjusted to tally with the store accounting module and it has been recognised under prior year adjustment. No item of the inventories has been pledged as security for liabilities during the year.

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

10 PAYABLES FROM EXCHANGE TRANSACTIONS

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Trade Payables	42,510,776	47,393,593
Retention money payable	13,074,907	26,531,571
Accrued expenses	8,288,573	6,781,335
Prepayments	445,000	405,000
Short term refundable deposit	8,121,672	5,793,662
	72,440,928	86,905,161

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
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FOR THE YEAR ENDED 30 JUNE 2024

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

Maturity period	Details	2023-24	2022-23
		Rs	Rs
Less than one month	Retention money payable	13,074,907	26,531,571
< 6 months	Trade Payables , Accrued Expenses, Prepayments	51,244,349	54,174,928
6 - 12 months	Short term refundable deposit	8,121,672	5,793,662
Total Payables		72,440,928	86,500,161

As per IPSAS 41, Trade and other payables are classified as financial liabilities and are recognised initially at fair value, which is generally their invoice price. They are subsequently measured at amortised cost. The Council manages liquidity risk by maintaining adequate cash reserves and through ongoing cash flow forecasting. It adheres to strict budget controls and has established relationships with suppliers that allow for timely payment of invoices. The above table shows the contractual maturity of the Council's financial liabilities based on the remaining period to the repayment date as of 30 June 2024. The amounts disclosed are the contractual undiscounted cash flows, which include both principal and interest payments.

11 PREPAYMENT

	2023-24	2022-23
	Rs	Rs
Rental and Bus toll paid in advance	222,925	241,858

12 BORROWINGS

	2023-24	2022-23
	Rs	Rs
As at 01 July	8,010,723	8,843,786
Reimbursement	(924,000)	(924,000)
	7,086,723	7,919,786
Decrease in discounted amount during the period	84,987	90,937
As at 30 June	7,171,710	8,010,723

Payable as follows:

Current - Before One Year	924,000	924,000
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Between one and five years	3,475,710	2,990,985
After Five Years	2,772,000	4,095,738
Non-Current	6,247,710	7,086,723

Nominal value of loan	7,392,000	8,316,000
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Payable as follows:

Current - Before One Year	924,000	924,000
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After one and before five years	3,696,000	3,696,000
After Five Years	2,772,000	3,696,000
Non-Current	6,468,000	7,392,000

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
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FOR THE YEAR ENDED 30 JUNE 2024

The borrowing comprising of loan from the central government is unsecured. The loan is repayable in instalments by 30 June 2032. Interest is fixed at 5%. The Government loan balance as at 01 July 2018 has been fair valued using an effective market rate of 6.26% bases on the market average rate of interest.

The ageing analysis of borrowings is as follows:

3 - 12 months	924,000	924,000
1 - 5 years	3,475,710	2,990,985
> 5 years	2,772,000	4,095,738
	<u>7,171,710</u>	<u>8,010,723</u>

13 DEFERRED INCOME

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
As at 01 July	12,240,909	12,008,010
Grant utilised during the year	(2,360,516)	(1,176,936)
Grant received deferred for future use	479,044	1,409,835
As at 30 June	<u>10,359,437</u>	<u>12,240,909</u>

14 EMPLOYEE BENEFIT OBLIGATION

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Provision for Unutilised Sick Leave Pay	41,148,817	45,565,977
Provision for vacation leave pay	40,416,293	37,049,770
Passage benefit	14,723,173	12,142,201
Compassionate allowance	432,937	636,088
Provision for retirement pension and gratuity - Funded plan		
	Note 14.1	
	163,030,842	164,777,847
Provision for retirement pension and gratuity - Unfunded plan		
	Note 14.2	
	<u>324,978,224</u>	<u>303,619,339</u>
	<u>584,730,286</u>	<u>563,791,222</u>
Employee benefitS are clasified as follows:		
Current Liabilities	27,390,996	29,145,920
Non-Current Liabilities	<u>557,339,290</u>	<u>534,645,302</u>
	<u>584,730,286</u>	<u>563,791,222</u>

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

14 EMPLOYEE DEFINED BENEFIT PLANS

14.1 FUNDED PLAN

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

Amounts recognised in statement of financial position at end of the reporting period:

Defined benefit obligation	344,204,787	328,799,641
Fair value of plan assets	<u>(181,173,945)</u>	<u>(164,021,793)</u>
Liability recognised in statement of financial position at end of reporting period	<u>163,030,842</u>	<u>164,777,848</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

14.2 UNFUNDED PLAN

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

Amounts recognised in statement of financial position at end of the reporting period:	2023-24	2022-23
	Rs	Rs
Defined benefit obligation	324,978,224	303,619,339
Fair value of plan assets	-	-
Liability recognised in statement of financial position at end of reporting period	<u>324,978,224</u>	<u>303,619,339</u>

15 PROVISIONS

	2023-24	2022-23
	Rs	Rs
Interest on Capital	-	-
Legal Expenses	-	4,214,074
	<u>-</u>	<u>4,214,074</u>

Legal expenses for the sum of Rs 4,214,074 was refunded to Alphamix Ltd following the ruling of the Judicial Review Committee of the Privy Council in the case Alphamix Ltd vs the District Council.

Provisions are recognised when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential

will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. The amount recognised as a provision is the best estimate of the consideration required to

settle the present obligation at the balance sheet date, taking into account the risks and uncertainties required to settle his present obligation. When the economic benefits required to settle a provision are

expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain the reimbursement will be received and the amount of the receivables can be measured reliably.

16 RESERVES

	2023-24	2022-23
	Rs	Rs
As at 01 July	237,756,272	238,989,905
Passage Fund	619,035	316,829
Adjustment to land value	-	(1,550,462)
As at 30 June	<u>238,375,307</u>	<u>237,756,272</u>

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

17 TRADE FEES

	2023-24	2022-23
	Rs	Rs
Trade fees	25,292,500	26,814,000
Occasional trade fee	24,500	5,000
	<u>25,317,000</u>	<u>26,819,000</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

18 FINES, PENALTIES AND LEVIES

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Surcharge on late payment of trade fee	1,751,375	1,923,375
Surcharge on bus toll	209,500	185,650
Surcharge on market stall fees	672,403	396,335
Building and Land Use Permit (BLUP) fines	600,000	500,000
	<u>3,233,278</u>	<u>3,005,360</u>

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

19 PUBLIC CONTRIBUTIONS AND DONATIONS

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Street Lanterns Network	62,500	700,000
Unspent balance at beginning of year	2,336,872	1,636,872
Current year receipts	62,500	700,000
Amount released to Surplus (Deferred Income)	(1,859,375)	-
Conditions to be met - Deferred Revenue (Liabilities)	<u>539,997</u>	<u>2,336,872</u>

20 GOVERNMENT GRANT

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Grant-in-aid	343,000,000	322,000,000
Project Related Revenue Grant	17,337,756	4,930,314
Project Related Capital Grant	120,606,832	219,669,915
Grant in Kind & Other Grant	49,311,700	6,163,235
Deferred Income	1,859,375	-
Grant recognised as revenue in surplus	<u>532,115,663</u>	<u>552,763,464</u>

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

21 OTHER NON-EXCHANGE REVENUE

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Advertising Fee	2,854,266	3,980,720
Revenue from debt forgiveness	212,198	64,529
Road obstruction fee	171,000	158,000
Other Income	205,297	-
	<u>3,442,761</u>	<u>4,203,249</u>

22 RENT INCOME

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Market Stall Fee	4,981,200	5,323,800
Rental Income	3,419,415	2,635,270
	<u>8,400,615</u>	<u>7,959,070</u>

23 INTEREST INCOME

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Investment Income	804,197	485,969
Income on car loan	171,060	192,943
	<u>975,257</u>	<u>678,912</u>

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Interest generated from investment of passage fund amounting to Rs.619,035 (2023- Rs.316,829) was transferred to passage reserve fund in equity in compliance with Section 81 of the Local Government Act 2011.

24 OTHER EXCHANGE REVENUE	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
School Fee	45,400	111,600
Bus Toll	1,502,470	1,348,800
Burial & Incineration Fee	1,015,500	918,000
Other revenue	(26,313)	57,716
	<u>2,537,057</u>	<u>2,436,116</u>
25 GAIN ON SALE OF ASSETS	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Other plant and equipment	-	103,879
	<u>-</u>	<u>103,879</u>
26 COMPENSATION OF EMPLOYEES	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Basic Salary	93,016,086	95,843,242
Salary Compensation	9,168,531	3,619,233
Overtime and Allowances	8,789,528	7,525,999
Uniform and Protective Equipment	1,890,893	2,055,552
Contribution to Pension Fund	3,937,648	3,592,348
Contribution to NSF, FPS and Levy	4,263,045	4,051,067
Contribution Social Généralisée	3,811,814	3,456,322
Travelling and Transport	10,625,266	10,708,564
Training expenses and Subscription fees	119,099	85,545
End of Year Gratuity	8,656,434	8,001,782
Staff Welfare	210,900	14,400
Provision for Passage benefit	5,247,328	1,901,237
Provision for Sick leave payments	1,009,314	10,385,731
Employees Retirement Benefits	43,613,343	33,052,202
	<u>194,359,230</u>	<u>184,293,224</u>
27 UTILITIES	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Electricity	40,314,845	33,107,211
Water	627,301	581,393
Non-Domestic Gas	1,910,489	2,058,441
Telephone	1,477,823	1,010,767
	<u>44,330,458</u>	<u>36,757,812</u>
28 MOTOR VEHICLE EXPENSES	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Fuel and Oil	5,731,506	4,446,029
Repairs and Maintenance	1,942,660	2,018,567
Road tax and Insurance	835,156	620,524
	<u>8,509,322</u>	<u>7,085,120</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
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29 REPAIRS AND MAINTENANCE

	2023-24	2022-23
	Rs	Rs
Building, Village Halls and other Structure	1,544,693	141,453
Furniture, Fittings and Equipment	117,877	247,258
IT Equipment and software	3,089,821	2,489,765
Roads and Traffic Sign	2,044,175	1,986,819
Street Lighting Networks	2,260,689	1,533,093
Sport and leisure facilities	170,902	312,382
Public Infrastructure and Community Assets	570,879	327,194
Cemeteries, Incinerators and Cremation Grounds	669,104	482,047
Other repair and maintenance	21,735	399,026
	10,489,875	7,919,038

30 CLEANING SERVICES

	2023-24	2022-23
	Rs	Rs
Hired Scavenging Services	116,553,507	107,819,635
Hired of Cleaning Equipment	150,000	146,346
Hired Cleaning Services at Public Toilets & Traffic Centres	1,226,010	1,821,132
Cleaning of Drains, Rivers and Bare land	6,170,709	1,902,501
E-Waste and Bulky Waste Collection	1,627,357	758,569
Contribution of Refuse bins	8,170,750	-
Cleaning materials and Post cyclone cleaning	1,198,868	282,567
	135,097,202	112,730,750

31 GRANTS AND SUBSIDIES

	2023-24	2022-23
	Rs	Rs
Grant to Village Councils	15,167,322	14,191,262
Grant to NGO's and Socio-Cultural Groups	350,000	316,000
Financial and Social Aid	30,000	64,350
Contribution to local and international associations and organisations	466,740	133,075
	16,014,062	14,704,687

The Grant to Village Council comprise of payment to water charges and payment to Village Councillors Allowances.

32 PROFESSIONAL AND LEGAL FEES

	2023-24	2022-23
	Rs	Rs
Audit fee	300,000	500,000
Legal fee	498,650	711,423
Professional and Consultancy fee	332,064	5,470,750
	1,130,714	6,682,173

33 FINANCE COSTS

	2023-24	2022-23
	Rs	Rs
Loan Interest	404,250	471,490
	404,250	471,490

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

Loans and receivables have been remeasured using the effective interest method based on the interest rate obtained from the Central Bank of Mauritius as at 01 July 2020 discounted to 6.26%

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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

34 OTHER GOODS AND SERVICES

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Printing, Postage & Stationery	1,517,417	1,431,436
Press Notice and Publications	315,636	170,753
Books and Periodicals	100,687	94,880
Committee expenses	162,872	172,215
Entertainment Expense	96,853	98,037
Bank charges and fee	230,435	220,575
Security services	6,446,480	3,431,788
General Insurance	16,088	25,511
Rent payable	213,785	142,197
Organisation of Activities	1,235,828	1,437,945
Sundry Expenses	79,141	751,488
Other Office Incidentals	77,245	4,000
Inauguration Expenses	754,706	125,007
Overseas Travelling & Related Expenses	246,623	331,465
Assets written-off/scrapped	890,934	-
Over provision of legal cost	-	(1,942,472)
Provision for Bad and Doubtful Debts	272,634	-
	<u>12,657,365</u>	<u>6,494,825</u>

Provision of Rs 6,156,547 was made for the reimbursement of costs to Alphamix Ltd in respect of the judicial review of the Privy Council. After negotiation between parties the actual amount payable was brought to sum of Rs 4,314,075. Rs 1,942,472 over-provide has been released to the surplus.

35 ORGANISATION OF ACTIVITIES

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Organisation of Social and Welfare Activities	441,989	438,672
National Day Celebration	313,883	-
Organisation of Sport and Leisure Activities	376,756	912,152
Gender Mainstreaming	31,979	-
Twinning Activity	-	20,790
Educational Activity	71,221	66,331
	<u>1,235,828</u>	<u>1,437,945</u>

36 IMPAIRMENT LOSS

There is no such report from departments indicating any loss of value and or other impairment signs.

The District Council holds only non-cash generating assets. The depreciated replacement cost of public infrastructures, community assets and property, plant and equipment is much higher than its carrying amount. The replacement cost has risen due to negative impact on prices following COVID-19 and international conflicts.

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

37 Change in Accounting Estimate and Assumption

The comparative figures for financial year ended 30 June 2023 have been restated to reflect changes brought to motor vehicles' useful life and its residual value as prior year adjustment. The economic useful life has been increased from 5 to 15 years based on the asset's actual life. Re-statements made are summarised below together with the impact on the financial statements.

	Note	As Previously Reported	Prior Year Adjustment	As Restated
Statement of Financial Position				
Property, Plant and Equipment	5	783,689,332	26,077,207	809,766,539
Accumulated Surplus		17,270,605	26,077,207	43,347,812

38 NOTES TO CASH FLOW STATEMENTS

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
(i) Reconciliation of net cash flow from operating activities to surplus		
<i>Surplus for the year</i>	45,873,197	144,111,584
Adjustments for:		
Grant in kind	(49,311,700)	(6,163,235)
Fair Value adjustment for interest as per IPSAS 29	27,180	(80,010)
Provision for Employee Retirement Benefit Obligation	11,831,065	(7,431,619)
Adjustment to provisions	(4,214,074)	(505,645,744)
Depreciation of Fixed Assets and Investment Property	121,833,062	90,698,880
	126,038,730	(284,510,144)
Changes in Working Capital		
Increase in Inventories	(919,190)	(979,106)
Decrease in Receivables	7,343,470	505,328,812
(Decrease)/Increase in Payables	(30,738,782)	24,041,816
(Increase)/decrease in Deferred liabilities	(1,881,472)	232,899
<i>Net cash flow from operating activities</i>	99,842,756	244,114,277

38 NOTES TO CASH FLOW STATEMENTS (CONTINUED)

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
(ii) Additions to Property Plant and Equipments consist of:		
Cash consideration	111,746,660	215,296,884
Adjustment to PPE	(25,356,885)	-
Non-cash consideration	49,311,700	6,163,235
Trade payables	13,213,399	-
Adjustment to Land Value	6,029,377	-
	154,944,251	221,460,119

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

(iii) Reconciliation of budgetary result with surplus

	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Budget Balance as presented in the Statement of Comparison of Budget		
Estimates and Actual Amounts	(9,822,237)	29,231,481
(Decrease)/Increase in Payables	30,738,782	(24,041,816)
Increase in Inventories	919,190	979,106
Depreciation of Fixed Assets and Investment Property	(121,833,062)	(90,698,880)
Net advance of car loan to staff	(640,842)	(283,770)
Repayments of borrowings	924,000	924,000
Decrease in Receivables	(7,343,470)	(505,328,812)
Purchase of property, plant and equipment	111,746,660	215,296,884
Provision for Employee Retirement Benefit Obligation	(11,831,065)	7,431,619
Grant in kind	49,311,700	6,163,235
Fair Value adjustment for interest as per IPSAS 29	(27,180)	80,010
(Increase)/decrease in Deferred liabilities	1,881,472	(232,899)
Increase In deposits	(2,364,825)	(1,054,318)
Adjustment to provisions	4,214,074	505,645,744
Prior year adjustment on Inventory		-
Surplus as presented in the Statement of Financial Performance	<u>45,873,197</u>	<u>144,111,584</u>

(iv) Reconciliation of budgetary result with net cash flow

	<u>Operating Activities</u>	<u>Investing Activities</u>	<u>Financing Activities</u>
	<u>Rs</u>	<u>Rs</u>	<u>Rs</u>
Budget Balance as presented in the Statement of Comparison of Budget Estimates and Actual Amounts	99,842,756	-	-
Increase In deposits	2,364,825	-	2,364,825
Purchase of property, plant and equipment	(111,746,660)	(111,746,660)	-
Repayments of borrowings	(924,000)	-	(924,000)
Net advance of car loan to staff	640,842	640,842	-
Net Cash Flow as presented in the Statement of Cash Flow	<u>(9,822,237)</u>	<u>(111,105,818)</u>	<u>1,440,825</u>

39 RELATED PARTY DISCLOSURES

- (a) The Central Government through the Ministry of Local Government and Disaster Risk Management has significant influence over the activities of local authorities and in the decision making process such as financing, administration and its legal standing by amending the Local Government Act and its regulations.
- (b) Village councils falling under the administrative jurisdiction of the Council are corporate body enacted under the Local Government Act 2011 are managed by their respective village councillors. The District Council provide finance for its operations as approved by the Minister.
- (c) **Key Management Personnel Compensation**

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

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

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Emoluments	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Chairperson, Vice-Chairperson and District Councillors	5,997,662	5,639,475
Key Management Personnel	8,319,920	8,251,595
Total	<u>14,317,582</u>	<u>13,891,070</u>
(d) Loan advances to Key Management Personnel	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Opening balance	4,973,431	5,899,582
New loans	1,500,000	1,226,000
Repayments / Transfers	(2,140,842)	(2,152,151)
Closing balance	<u>4,332,589</u>	<u>4,973,431</u>
(e) Transactions with the Central Government	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Government Printing - Audit Report	250,000	75,570
Road Tax - National Transport Authority	221,300	223,800
Fire Certificate - Fire Services	8,000	6,000
Audit fees - National Audit Office	600,000	900,000
Court fees	-	19,800
Police assistance	50,550	84,675
Ministry of Health	4,000	5,500
Central Business Registration Department (CBRD)	-	36,250
	<u>1,133,850</u>	<u>1,351,595</u>
40 COMMITMENTS		
(i) Preferential loan from the Central Government		
Government loan of Rs 43 M was granted payable over 20 years semi-annually starting on 25 December 2012 in equal instalments, together with 5% interest per annum payable as from 26 June 2009 semi-annually until 30 June 2032. Payment is deducted at source, i.e., at the Accountant-General Office.		
	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
Payment due within one year	1,282,050	1,328,250
Payment due within two to five years	4,666,200	4,851,000
Payment due later than five years	3,014,550	4,111,800
	<u>8,962,800</u>	<u>10,291,050</u>
(ii) Council as lessor		
Future minimum lease income under non-cancellable operating leases		
Due within one year	708,000	708,000
Due within two and three years	1,416,000	1,416,000
	<u>2,124,000</u>	<u>2,124,000</u>
(iii) Capital Commitments	<u>2023-24</u>	<u>2022-23</u>
	<u>Rs</u>	<u>Rs</u>
<i>Approved but not yet contracted:</i>		
Public Infrastructure	195,582,959	265,992,588
<i>Approved and Contracted</i>		
Public Infrastructure	48,032,853	57,771,016
Total Capital Commitments	<u>243,615,812</u>	<u>323,763,604</u>

THE DISTRICT COUNCIL OF RIVIERE DU REMPART
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

The construction of the Goodlands market has been completed and handed over to Council on 23 December 2023.

Nearly all projects under the Covid-19 recovery programme have been completed. Now, the Government has approved Rs.243.6 million under the Local Development Fund

The Central Government has approved the construction of six multipurpose complex in the villages of Riviere du Rempart, Amitie / Gokoolah, Roche Terre, Amaury, Esperance Trebuchet and Goodlands; and the construction of an Incineration House at Haute Rive, Riviere du Rempart.

41 CONTINGENCIES

The Council is a defendant in several legal actions involving the non-issue of building and land use permit, cases on illegal construction, for the non-payment of bus toll and market stall fees. Council's legal officers were of the view that there was no significant financial implication.

There is an on-going case before the Intermediate Court for an alleged wrong act committed by the District Council for having rejected a Building and Land Use Permit to OPS Ltd. The latter has claimed damage for the sum of Rs 372,458.33 plus interest.

42 SEGMENT REPORTING

For management purposes, the Council is broadly organised into business and operation programme based on the nature of the duties and works performed namely:

- (a) Administration and Finance
- (b) Provision of Service

Provision of Services is further divided into four departments for efficient and effective operation and service delivery to the public:

- (i) Public Infrastructure Department - Cater for the provision and maintenance of public infrastructures.
- (ii) Land Use & Planning Department - Cater for the determination and issue of BLUP and OPP.
- (iii) Public Health Department - Cater for the provision and maintenance of sanitary facilities and market fairs.
- (iv) Welfare Department - Cater for the organisation of educational, social, cultural, welfare and sport activities

Statutory and Non-Statutory Committees have been set up by Council to monitor the operation, for the purpose of decision making and performance assessment of these departments. The departmental performance is measured and evaluated based on non-financial metrics such as the Km of road tarred, tons of waste collected, number of BLUP issued and activities organised.

All revenue and expenses are reported in the Council's financial statements, the reporting entity.

43 EVENTS AFTER REPORTING DATE

There was no know material event occurred after the reporting date that required adjustment to and /or disclosure in the financial statements.

44 COMPARATIVE INFORMATION

Certain comparative figures were re-stated and re-classified to conform to the current year presentation.

45 APPROVAL OF THE FINANCIAL STATEMENTS

The amended financial statements were approved by the full Council and authorised for its issue at its meeting of 30 September 2024.

2 ACCOUNTING POLICIES

SIGNIFICANT ACCOUNTING POLICIES

2.1 BASIS OF REPORTING

(i) Reporting Entity

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

(ii) Activities of the Local Authority

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

(iii) Reporting Date

The financial reporting period of the Council was for the twelve months ended 30 June 2024.

2.2 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

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

The financial statements are presented in Mauritian Rupees (RS) which is the functional currency of the Council, and all values are rounded to the nearest rupee.

The accounting policies have been applied consistently throughout the financial year and to the previous years. The cash flow statement has been prepared using the direct method.

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

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) 2023-24 as indicated and wherever applicable.

Standards	Pronouncement	Effective date	Comply as from
IPSAS 41	Financial Instruments		FY 2023-24
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

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 do not exist between the Village Councils and the District Council since the day-today administrative, operational and financial activities are controlled by the Village Council.

Controlled Entities – continued

The Ministry responsible for local government allocates and approves the budget estimates of Village Councils, issue operational directives and financial instructions. While such relationship exists between the Central Government and the Local Authorities. The Central Government has the power to amend the Local Government Act, issue directives and financial instructions, approve Council's budget estimates and provide with resources.

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.

(a) Revenue from Exchange Transactions

(i) Rental income

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

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

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

SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

REVENUE RECOGNITION – CONTINUED

(a) Revenue from Exchange Transactions – Continued

Building and Land Use Permit (BLUP) Fees - Continued

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.

(iv) Rendering of Services

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

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

(a) **Revenue from Exchange Transactions – continued**

(iv) Rendering of Services - continued

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

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

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

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

(v) Sale of Goods

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

(b) Revenue from Non-Exchange Transactions

(i) Trade fee

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

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

(b) Revenue from Non-Exchange Transactions - continued

(i) Trade fee - continued

A surcharge of 50% shall be levied on any amount not paid within the period specified in Section 122 (4) of the Local Government Act 2011. Surcharge is recognized under Fines and Penalties in the statement of financial performance.

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

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

(b) Revenue from Non-Exchange Transactions - continued

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.

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.

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.

(iv) Donations and Bequests

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

(v) 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.

(b) Revenue from Non-Exchange Transactions - continued

(vi) 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.

(vii) 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.

(viii) 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.

(ix) 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.

2.5 TAXES

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

Value Added Tax

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

Tax Deduction at Source

Professional and service providers undertake contractual services for local authorities under an exchange transaction. Therefore, under the prevailing Income Tax Act, Local authorities are required to retain a percentage of tax levied on the service cost (depending upon the service provision like consultancy, rental service, etc) and remit same to Mauritius Revenue

Authority (MRA) on behalf of the service provider. This retention during the cut off period should be treated as financial liability.

2.6 INVESTMENT PROPERTY

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

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.

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

SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

INVESTMENT PROPERTY – CONTINUED

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

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

De-recognition of Investment Property

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

2.7 PROPERTY, PLANTS AND EQUIPMENT

Measurement on Initial Recognition

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

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

Measurement on Initial Recognition - continued

Council recognized such parts as individual additional assets with a distinct useful life and depreciates them accordingly. While all other repairs and maintenance costs of PPE are 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.

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:

(i) 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.

(ii) Land Acquired at Nominal Value or free

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

(ii) Land Acquired at Nominal Value or free - Continued

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.

Subsequent Measurement

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

(iii) 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.

(iv) 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.

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.

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.

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.

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.

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.

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 |

Asset Replacement Plan

The District Council has no specific asset replacement plan for fully depreciated assets and as such these assets are used beyond their economic useful life.

2.8 LEASES

Lease is classified as finance lease when all the risks and benefits incidental to ownership of an asset is transferred to the Council. Though the title is not transferred to the lessee, the asset under finance lease is recognized as asset and liability at the lower of the present value of minimum lease payments and the fair value of the property determined at the inception of the lease. The discount rate used is the incremental borrowing rate or the interest rate implicit in the lease. The land and building element of a lease is considered separately for the purpose of lease classification.

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

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

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

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

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.

2.9 INTANGIBLE ASSETS

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

INTANGIBLE ASSETS - Continued

Following the initial recognition as an intangible asset, it is accounted for using the cost model less any accumulated depreciation and impairment losses, except for an intangible asset acquired through a

non-exchange transaction where it is measured at deemed cost or fair value at the date of acquisition. The economic useful life of an intangible asset is assessed as finite or infinite.

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

Operating Software (Office) and software licenses	4 years (25%)
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The amortization period and the amortization method for an intangible asset with a finite life are reviewed at the end of each reporting year. Any changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortization period and/or method as appropriate, and are treated as changes in accounting estimates. Amortisation expense is recognized in surplus or deficit under the amortization cost of intangible assets.

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

2.10 IMPAIRMENT OF ASSETS

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

A cash generating asset is an asset that is held with the primary objective of generating a commercial return whereas a non-cash generating asset is one from which Council do not

intend to realize commercial return. Impairment test is carried out for intangible asset with an indefinite useful life or an intangible asset not yet available for use by comparing its carrying amount with its recoverable amount.

Impairment of Cash Generating Assets

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

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

Impairment of Non-cash Generating Assets

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

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

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

The total impairment loss is recognized in the statement of financial performance. Similarly, reversal of an impairment loss is recognized in the statement of financial performance.

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

Impairment of Non-cash Generating Assets - Continued

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

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

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

2.11 IPSAS 41 - FINANCIAL INSTRUMENTS

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

(i) Financial Assets

Financial assets are the lifeblood of any entity and are used in most routine transactions. Financial assets are recognized on the date that Council is committed to purchase or sell the asset and/or date on which the assets are transferred or delivered. The Council's financial assets include: cash and cash equivalent; term deposits; trade and other receivables; loans and other receivable. They are classified as financial assets under current assets if payment is due within one year. Otherwise, they are presented as non-current assets.

Statutory receivables and prepayments are not considered as financial assets and are classified under Current Assets.

Financial assets are classified as:

- Subsequently measured at amortised cost,
 - Fair value through net assets/equity or
 - Fair value through surplus or deficit on the basis of both the management model for financial assets and the contractual cash flow characteristics of the financial asset.
- (a) A financial asset is measured at amortized cost if the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on

specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

(i) Financial Assets – continued

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

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

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

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The Council's financial assets include the following:

(a) Loans Receivable

In accordance with section 16.2.44 of the PRB Report 2021, public officers are eligible for loan facilities based on their entitlement for the purchase of a motor vehicle. After its initial measurement such assets are subsequently measured at amortised cost using the effective interest method less any impairment loss. For concessionary loans, the difference between the fair value and the loan is recognized as expenditure. However, if a present obligation exists, an asset is recognized and as the present obligation is satisfied, the liability is systematically reduced by an equal amount recognized as expense. As from 1 January 2021 all loans advanced are at interest rate of 3 % p.a which is considered as a concessionary loan. The interest rate for such type of loan in a commercial market is estimated to be 5%. The Loan receivable is measured at amortised cost as at 30 June 2024.

(b) Accounts Receivable

Accounts Receivable are stated at fair value through surplus or deficit at the average market rate.

Expected Credit Loss:

The 12-months expected credit losses at origination are recognised in surplus or deficit. It represents the portion of lifetime ECL that represent the ECL that result from default events that are probable in the next 12 months after the reporting date. Lifetime expected credit loss are an expected present value measure of losses that arise if a borrower defaults on the obligation throughout the life of the financial instrument.

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

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

FINANCIAL INSTRUMENTS - CONTINUED

(ii) Financial Liabilities

Financial Liabilities are routinely used in daily transactions. A financial liability is recognised in the Statement of Financial Position when, and only when, the Council becomes party to the contractual provisions of the instrument. Except for short-term payables, at initial recognition, a financial liability is measured at its fair value plus or minus, in the case of a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial liability. The financial liabilities of the Council include Accounts Payables and are stated at Fair Value through surplus or deficit at the average market rate as at 30 June 2024. They are classified as financial liabilities under current liabilities if payment is within one year. Otherwise, they are presented under non-current liabilities

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

The Council's financial liabilities include the following:

(a) Interest Bearing Loans and Borrowings

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

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

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

(b) Concessionary Loans

A concessionary loan is granted to or received by the Council at below market rate. The transaction price on initial recognition of the loan may not be its fair value. At initial recognition, the Council therefore analyses the substance of the loan granted or received into its component parts, and accounts for those components.

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

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

- Where the loan is received by the Council, the difference is accounted for in accordance with IPSAS 23
- Where the loan is granted by the Council, the difference is treated as an expense in the statement of financial performance at initial recognition.

(b) De-recognition of financial liabilities

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

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

If part of a financial liability is repurchased, the previous carrying amount of the financial liability is allocated between the part that continues to be recognized and the part that is derecognized based on the relative fair values of those parts on the date of

the repurchase. The difference between (a) the carrying amount allocated to the part derecognized and (b) the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognized is be recognized in surplus or deficit.

2.12 TRADE AND OTHER PAYABLES UNDER EXCHANGE TRANSACTION

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

2.12.1 PREPAYMENTS

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

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

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

2.12.2 PUBLIC CONTRIBUTIONS

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

2.12.3 REFUNDABLE DEPOSITS FROM CUSTOMERS

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

2.12.4 SERVICE CONCESSION ARRANGEMENT ASSETS AND LIABILITIES

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

3 PROVISIONS

Provision is recognized if, as a result of a past event, the Council has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties required to settle the present obligation. When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement, for example under an insurance contract.

3.1 LOANS AND BORROWINGS

Borrowings are recognized initially at fair value, net of transaction costs incurred. Interest bearing loans and borrowings are subsequently stated at amortized cost using the effective interest method. Any gain or loss derived from the difference between the proceeds and the redemption value is recognized in the statement of financial performance over the period of the borrowings. Borrowing from government bearing concessionary rate of interest is subsequently measured at amortised cost using the effective interest method and the concessionary interest payment is recognized as a deferred revenue and released to the statement of financial performance systematically.

3.2 INVENTORIES

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

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

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

Inventories are stated at weighted average value or weighted average price of lots of items where balance of the lot is greater than zero. Value for the item of stock is the cost charged by supplier. The Council values inventories at weighted average cost since all the items are interchangeable between departments. The Council practices the first in first out basis (FIFO) for the issue of stock items and stock items are replenished when the balance reaches nearly zero and as such the weighted average value equate the replacement cost (Fair value). Inventories are recognized as an expense when issued

for utilization and consumption in the provision of services and administration of the Council. Inventories written-off is recognised as an expense.

3.3 CASH AND CASH EQUIVALENTS

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

3.4 RECEIVABLES FROM EXCHANGE TRANSACTION

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

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

3.5 RECEIVABLES FROM NON-EXCHANGE TRANSACTION

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

3.6 CONTINGENT LIABILITIES

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

3.7 CONTINGENT ASSETS

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

3.8 EMPLOYEE BENEFITS

(i) Contribution Sociale Generalisée (CSG)

Both the share of the employer and employee contribution cost of CSG is expensed to surplus in the statement of financial performance.

(ii) National Savings Fund and Levy

The Council contributes 1.5 % of the gross emoluments of all employees as levy and 2.5% of the gross emoluments of all employees to the National Savings Fund. These contributions are directly expensed in the statement of financial performance in the year they are due.

(iii) Defined Contribution Plan

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

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

(iv) Retirement Pension to Retirees Before 1 July 2008

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

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

(v) Compassionate Allowance

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

(vi) Defined Benefit Plan

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

Defined benefit plans are post-employment benefit pension plans for employees who joined service before 01 January 2013. Defined benefit plans typically define the

amount of benefit that an employee will receive on or after retirement, dependent on factors such as years of service, compensation and the last gross salary.

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

(vi) Defined Benefit Plan - continued

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

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

(vii) Compensation for Unutilised Sick Leaves

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

(viii) Compensation for Unutilized Vacation Leave

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

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

(ix) Termination Benefits

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

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

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

(ix) Termination Benefits - continued

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

(x) Passage Benefit

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

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

3.9 SOCIAL BENEFITS

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

The District Council of Riviere du Rempart provides social and financial aid to individual who meet the required criteria such as burn house grant and medical aid to needy people residing in the Council area. The cost is charge when it is paid without any future liability.

Other Socio-cultural and Non-Government Organisations are given grant for religious purpose.

3.10 NATURE AND PURPOSE OF RESERVES AND FUNDS

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

General Fund

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

Passage Fund

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

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

Land Revaluation Reserve

The first-time recognition at fair value of land in a non-exchange transaction from the private entities in the context of the development of housing estates. Under the Morcellement Act for each 20 plots of residential land the promoter shall donate a plot free of charge the local authority where the development takes place. Land is also donated to Council for major project of public interest. These land are disclosed in the financial statement at deemed cost and the fair value is recognized to revaluation reserve in the statement of changes in assets / equity. Any recognition or de-recognition of such land transferred to Council is accounted through the land revaluation reserve in the Statement of Changes in Net Asset / Equity.

3.11 NATURE AND PURPOSE OF RESERVES AND FUNDS - CONTINUED

Pension Fund

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

3.12 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.

3.13 SEGMENT REPORTING

A segment is a distinguishable activity or group of activities for which it is appropriate to separately report financial performance to evaluate past performance in achieving objectives and in making decisions about future allocation of resources. Segments are reported in a manner consistent with the budget and monitoring reported to the parent Ministry and board of Councillors. The Ministry and Council are responsible for allocating financial and non-financial resources and assessing performance of the operating segments.

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

3.14 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

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

Village Councils

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

3.15 EVENTS AFTER THE REPORTING DATE

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

3.16 COMMITMENTS

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

3.17 BUDGET INFORMATION

Budget information of local authorities are required to be made readily available for public inspection under section 85(2)(e) of the Local Government Act 2011.

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

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

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

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

Both the Budget Estimates and the Financial Statements covers the financial period from 1 July 2023 to 30 June 2024.

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

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

4.1 JUDGEMENTS

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

(i) Going Concern

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

(ii) Provisions, Contingent liability and Contingent Asset

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

(iii) Provision for Doubtful Debts

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

(iv) Lease Classification

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

4.2 ESTIMATES AND ASSUMPTIONS

(i) Economic Useful Life and Residual Values

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

(ii) Fair Value Estimation

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

(iii) Defined Benefit Obligations

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

(iv) Revaluation of Assets

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

(v) Employee Benefits

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

(vi) Change in Accounting Policies

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

(vii) Impairment of Non-Cash Generating Assets

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

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

Council assesses its loan, receivables including trade receivable at the end of each reporting date. In determining whether an impairment loss should be recorded in 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.

5 FINANCIAL RISK MANAGEMENT

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

(i) Financial Risk

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

(ii) Interest Risk

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

(iii) Credit Risk

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

(iv) Liquidity risk

Liquidity risk is the risk of the Council not being able to meet its obligations as they fall due. Council's approach to managing liquidity risk is to ensure that sufficient liquidity is available to meet its liabilities when due, without affecting service provision

to citizen. Prudent liquidity risk management implies maintaining sufficient cash on demand to meet expected operating expenses through a good monitoring of credit facilities from suppliers, the use of cash flow forecast and monthly budget monitoring.