The District Council of Rivière du Rempart

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

District Council Office - Mapou
Tel. No.: 266 2095
Fax No.: 266 1405
Email : ceo.rdr@gmail.com
Email : ceo.rdr@la.govmu.org

Please reply to:- The Chief Executive - District Council Office

Ref: DCRR/FIN O738/ADM 29/2026

10 June 2026

The Director of Audit
National Audit Office
14th Floor, Air Mauritius Centre
John Kennedy Street
Port Louis

Dear Sir

Amended Financial Statements for the year ended 30 June 2025

Please find annexed three sets of amended financial statements for the year ended 30 June 2025 duly approved by Council at its special meeting of 09 June 2026.

The list of approved journal vouchers for the financial year 2024-25 are also enclosed.

Yours faithfully,

R. K. Nursing
Supervising Officer

Encs

THE DISTRICT COUNCIL OF RIVIERE DU REMPART

ANNUAL REPORT 2024/2025

TABLE OF CONTENTS

	PAGE
1.0 Message From Chairman	*1*
2.0 Message From Chief Executive	*2*
3.0 Corporate Information	*3*
4.0 Statement Of Directors' Responsibilities In Respect Of Financial Statements	*4*
5.0 Mission-Vision And Corporate Values	*5*
6.0 The Corporate Governance Principles	*6*
6.1 Principle 1: Governance Structure	*6-8*
6.2 Principle 2: The Structure of the Council and its Committees	*8-22*
6.3 Principle 3: Councillors Appointment Procedures and Chief Executive	*23-24*
6.4 Principle 4: Director Duties, Remuneration and Performance	*24-28*
6.5 Principle 5: Risk Governance and Internal Control	*29-30*
6.6 Principle 6: Reporting with Integrity	*31-32*
6.7 Principle 7: Audit	*32-33*
6.8 Principle 8: Relations with Shareholders and other key Stakeholders	*34*
7.0 The District Council of Riviere du Rempart History and Profile	*35-37*
8.0 Performance of Departments and Sections	*38*
8.1 Administration Department	*38-40*
8.2 Finance Department	*41-43*
8.3 Public Infrastructure Department	*43-46*
8.4 Land Use and Planning Department	*47*
8.5 Health Department	*48-58*
8.6 Welfare Department	*59-69*
8.7 Village Council	*69-71*
9.0 Financial Report	*71-74*
10.0 Way forward Strategic Priorities for the next Three Years	*75-76*
11.0 Financial Statements 2024-2025	*77-153*

1.0 MESSAGE FROM CHAIRMAN

Efficiency is doing things in the most effective way possible, often focusing on speed and minimizing waste" - Stephen R. Covey's Stephen R. Covey's quote demonstrates the new way of administering the District Council of Riviere du Rempart. As Chairman, I have been focusing on efficiency and effectiveness in our service delivery. Our jurisdiction is witnessing major development and this Council is playing a fundamental role in making these developments a success taking into consideration all legal parameters. Focus is more on results oriented and less bureaucracy.

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

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

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

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

AUKHAJAN Lenine
CHAIRMAN

2.0 MESSAGE FROM CHIEF EXECUTIVE

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

Our main mission is to provide quality services to the residents of the district of Riviere du Rempart, ranging from scavenging service which is an essential service to public lighting, a good road network and a clean environment. Despite its limited financial resources, the Council, headed by its dynamic Chairperson and with the support of all Council Members and staff, has striven to maintain the basic services for the benefit of all the residents in all transparency and accountability.

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

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

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

GANGADEENRajcoomar
CHIEF EXECUTIVE

3.0 CORPORATE INFORMATION– YEAR ENDED 30 JUNE 2025

Board of Councillors

Chairperson–

Mr Lenine AUKHAJAN

Vice Chairperson –

Mr R. PERMALL

Council Committees

Public Infrastructure Committee

Chairperson:

Mr.D.R.R. Bundhoo

Vice-Chairperson:

Mr T. Boodhoo

Members:

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

Public Health Committee

Chairperson:

Mr D Koobarawa MSK

Vice-Chairperson:

Mr P Gopaul

Members:

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

Welfare Committee

Chairperson:

Mrs N Butan

Vice-Chairperson:

Mr R Hyder

Members:

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

Senior Executives
Mr R .GANGADEEN – Chief Executive
Mr I. NUNDLOLL–Financial Controller
Mrs D. BUNDHOO SEEPAUL – Ag.Head, Public Infrastructure
Mr N. LANGUR Chief Health Officer
Mr S. JEETUN Head,Planning and Land Use
Mrs **S.N.B DURGAHEE**– Senior Welfare Officer

GOVERNMENT AUDITORS
National Audit Office
14th floor Air Mauritius Centre
John Kennedy Street
Port Louis

LEGAL ADVISER
Me SUNAINA TAPSEE
Suite 210, 1st Floor,
Chancery,
Lislet Geoffroy Street
Port Louis

4.0 STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2025

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

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

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

- Suitable accounting policies have been selected and applied on a consistent as basis using reasonable and prudent judgment; and

- Whether International Public Sector Accounting Standards (IPSAS) have been adhered to.

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

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

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

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

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

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

R.K NURSING
SUPERVISING OFFICER

AUKHAJAN LENINE
CHAIRMAN

5.0 MISSION-VISIONANDCORPORATEVALUES

Our Mission

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

Our Vision

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

Our Core Values

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

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

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

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

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

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

Our Commitment

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

6.0 THE CORPORATEGOVERNANCEPRINCIPLES

6.1 PRINCIPLE 1: GOVERNANCE STRUCTURE

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

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

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

6.1.1 ETHICS AND INTEGRITY

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

6.1.2 EFFICIENT INTERNAL AUDIT

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

6.1.3 REPORTING AND DISCLOSURE

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

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

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

6.1.4 EFFICIENT INTERNAL CONTROL

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

6.1.5 BUDGETING, FINANCIAL MANAGEMENT PERFORMANCE MEASUREMENT

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

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

6.1.6 EXTERNAL AUDIT

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

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

6.2.1 Council Membership

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

S/N	VILLAGE
1	AMAURY
2	AMITIE/GOKHOOLA
3	BELLE VUE MAUREL
4	CAP MALHEUREUX
5	COTTAGE
6	ESPERANCE TREBUCHET
7	GOODLANDS
8	GRAND BAIE
9	GRAND GAUBE
10	MAPOU

S/N	VILLAGE
11	PETIT RAFFRAY
12	PITON
13	PLAINES des ROCHES
14	POUDRE d'OR
15	POUDRE d'OR HAMLET
16	RIVIERE du REMPART
17	ROCHE TERRE
18	ROCHES NOIRES
19	THE VALE

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

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

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

As provided under Section 45(1)(b) of the Local Government Act 2011, the Council has to meet at ordinary meetings with view to discuss and decide on its businesses and such meetings need to be held at least once a month or as often as the Council deems it necessary for the smooth running of its business. Special Meetings of the Council are equally held to consider specific matters as and when required.
For period July 2024 to June 2025, the Council met on **12** occasions for regular meetings while Special Meetings were convened on **06** occasions.

Chairperson and Vice Chairperson Year 2024-2025

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

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

Members who constituted the Council period ending 30 June 2025

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

Board Diversity

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

6.2.2 Membership of Committees

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

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

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

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

➢ The three working committees which have been set up by the Council are the:

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

Principle2: The Structure of the Council and its Committees (Contd)

6.2.2.1 EXECUTIVE COMMITTEE

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

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

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

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

The Executive Committee meet for 14 sittings for the financial year 1st July 2024 to 30th June 2025.

6.2.2.2 COMMITTEE OF PERMTS AND BUSINESS MONITORING

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

- Local Authorities are empowered to establish a **Permits and Business Monitoring Committee (PBMC)** as provided under Section 115 of the same legislation, having under its purview, to regulate these development works by approving or rejecting the related BLUP applications.

- As further stipulated under Section 115 (1), the PBMC at the District Council of Rivière du Rempart is constituted as follows:
  - the Chairperson of the District Council as Chairperson of the Committee;
  - four District Councillors as Members appointed by the Chairperson;
  - the Chief Executive or his representative as Member; and
  - three Heads of Department as Members, namely the Head, Land Use and Planning Department; Ag. Head, Public Infrastructure Department and the Chief Health Inspector. The Heads of Department may be represented by an alternate Member.

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

- The PBMC also oversees requests made for Outline Planning Permissions (OPP) which are sought by applicants to acknowledge the probability of them obtaining the actual permit in the event of submitting a BLUP application for the same development.

- Moreover, in cases where objections are raised to a proposed development, the Land Use and Planning Department convenes both the applicants and objectors for a '***hearing***' which is conducted during the PBMC meeting in presence of Members who acknowledge the arguments of both parties and on basis of which a final decision is reached on the related application.

- Meetings of the PBMC are convened on a weekly basis and the minutes of proceedings for each meeting are duly approved and signed by the Committee upon approval at a subsequent meeting. Apart from written records, since the implementation of the National

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

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

The Committee had 51 sittings for financial year 1st July 2024 to 30 June 2025.

6.2.2.3 PROCUREMENT COMMITTEE

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

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

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

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

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

6.2.2.4 PERFORMANCE REVIEW COMMITTEE

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

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

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

6.2.2.5 AUDIT COMMITTEE

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

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

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

6.2.2.6 Safety and Health Committee

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

Scheduling its meetings generally on a bi-monthly basis, the Safety and Health Committee met on 4 occasions during period July 2024 to June 2025.
Apart from statutory committees, the Council is empowered, as provided by its Standing Orders, to set up working committees having for objective to assist in the monitoring of its daily business. Without having delegated powers, these committees operate on basis of their Term of Reference which has been approved by the respective committee at the initial stage.

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

6.2.2.7 Local Disaster Committee

The issues of the impact of climate change are social, political, environmental, and economical. Considering the consequences of climate change, local authorities are therefore among the main stakeholders to initiate climate change actions.

AGENDA 21 had described local government as "*the level of government closest to the people*" with a "key *role to play in making sustainable development happen.*" Local authorities therefore must assume full responsibility and review/reshape development strategies and policies as well as create public awareness about climate change and sustainable development issues within their respective administrative areas.

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

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

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

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

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

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

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

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

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

(i) Contingency Plan

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

(ii) Ongoing Sensitization Campaign

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

(iii) Simulation Exercise

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

(iv) Cleaning of drains

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

6.2.2.8 COMMITTEEFORPUBLICINFRASTRUCTURE

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

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

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

The Committee had 11 sittings for financial year 1st July 2024 to 30 June 2025.

6.2.2.9 COMMITTEE FOR PUBLIC HEALTH

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

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

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

The Committee had 11 sittings for financial year 1st July 2024 to 30th June 2025.

6.2.2.10 COMMITTEE FOR WELFARE

a) Promotion of sports development and sports activities

b) Provision of infrastructure for public welfare, leisure and cultural activities

c) Organization of leisure, welfare and cultural activities

d) Welfare facilities

e) Library services and related activities

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

The Committee had 12 sittings for financial year 1st July 2024 to 30 June 2025.

CORPORATE GOVERNANCE REPORT (CONTD)

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

Attendance at Council and Sub-Committees meetings

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

6.3 PRINCIPLE 3: COUNCILLORS APPOINTMENT PROCEDURES AND CHIEF EXECUTIVE

(1) The election of Councillors to a Municipal City Council or Municipal Town Council shall be –

(a) Every 6 years or in such other year, and at such date, as the President shall, on the advice of the Prime Minister, appoint; and

(b) Conduct in accordance with the Representation of the People Act.

(2) Subject to the Representation of the People Act, the President shall, for the purpose of an election of Councilors to a Municipal City Council or Municipal Town Council –

(a) Issue a writ of election; and

(b) Where necessary, appoint a day on which the poll is to be taken.

(3) Where the Electoral Commissioner gives notice of an election referred to in this section, he shall indicate the number of Councilors to be returned for each Village Council of that Municipal City Council or Municipal Town Council.

(4) (a) 9 Councillors of a Municipal Town Council shall be returned from each Village Council under the simple majority system.

(b)Every person entitled to vote at an election referred to in this section shall vote for not more than nine candidates.

(5) Every Municipal City Council or Municipal Town Council, unless sooner dissolved, shall continue for 6 years from the date on which the poll of the return of the entire Municipal City Council or Municipal Town Council is taken, as the case may be, and, subject to this Act, shall terminate on the day preceding nomination day at the next general election of Councillors.

(6) (a) Every group presenting more, than 2 candidates at an election of a Municipal City Council or Municipal Town Council shall ensure that not more than two thirds of the group's candidates for election to that Council are of the same sex.

(b) Where the group forms part of an alliance, it shall be sufficient for the alliance to comply with paragraph (a) without each group forming part of the alliance necessarily complying with that paragraph.

(7) In addition to the above appointment, the Chief Executive being the Chief advisor of the Council and the representative of the Head of Administrative Head of the Council is appointed by the Local Government Service Commission and operates under the aegis of the parent Ministry, that is, the Ministry of Local Government. The Chief Executive is assisted by the Deputy Chief Executive and Heads of department in the fulfillment of the objectives of the Council.

6.4 Principle 4: Director Duties, Remuneration and Performance

6.4.1 Code of Ethics

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

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

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

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

6.4.2 Council Evaluation

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

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

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

6.4.3 Remuneration of Directors, Executives and Staff

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

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

Name	Grade	Allowance	Cell Phone Allowance	Travelling Allowance	PBMC Fees	Total
AUKHAJAN L	Chairperson	473,449	15,435	89,490	53,040	631,414
PERMALL R	Vice Chairperson	328,573	15,290	22,348	-	366,212
BOYJOONAUTH P	Members of Executive Committee	121,590	3,371	-	-	124,961
BUNDHOO DINASH ROY R	Members of Executive Committee	232,687	9,000	-	-	241,687
HYDER RATAN	Members of Executive Committee	240,698	8,767	-	-	249,465
JOGARAH VIVEKANAND	Members of Executive Committee	208,417	8,010	-	-	216,427
KAUNDUN SAILESH	Members of Executive Committee	239,316	9,000	-	-	248,316
KOOBARAWA DEOKUMAR	Members of Executive Committee	227,903	6,233	-	21,112	255,248
MAMODEIMTEYA AZ	Members of Executive Committee	128,321	5,484	10,252	8,932	152,989
RAGNUTH KEVIN RAGOONATH	Members of Executive Committee	242,676	9,032	-	-	251,708
RAMHOTA CHETANAND	Members of Executive Committee	136,715	6,000	5,825		148,540
RANJAYA AJAY	Members of Executive Committee	136,715	6,000	3,914	-	146,630
SAWMYNADEN VELAYUDAAM	Members of Executive Committee	136,715	6,000	4,870	-	147,585
SHIBCHURN DEONARAIN	Members of Executive Committee	195,336	4,984	15,728	-	216,048
BANCHARAM SATTIAJEET	Councillor	100,620	2,774	-	-	103,394
BAULAH SOORIADUTH	Councillor	97,445	2,952	-	25,984	126,381
BEERBUL DEENOO	Councillor	80,666	3,000	7,223	4,060	94,949
BOODHOO TAROON	Councillor	106,722	5,800	-	18,067	130,589

BUTAN NANDANI	Councillor	226,793	6,000	13,945	21,112	267,850
ELLAYAH PREMBHOODAS	Councillor	492,856	14,565	82,110	69,360	658,891
FRANCOISE LOUIS STEPHANO	Councillor	102,799	2,855	-	-	105,654
GOPAUL PRITHIRAJ	Councillor	226,793	6,000	-	19,285	252,078
GUNGADIN AARTI	Councillor	100,620	2,774	-	-	103,394
JEEBUN S	Councillor	218,238	6,000	-	24,360	248,598
LODERCHAND BABOO VINAYSINGH	Councillor	21,860	500	-	-	22,360
LUNGURVINAYE	Councillor	102,799	2,855	3,197	-	108,851
MAUDARBOCUS HENAYAT NUSRULLAH	Councillor	270,751	11,613	-	-	282,364
RAJCOOMAR VINAYE	Councillor	103,671	2,887	-	-	106,558
RAMKAILAHUN BHAVESH	Councillor	47,857	1,333	-	-	50,191
SUNNIA LAVINSINGH	Councillor	226,793	6,000	12,524	21,518	266,835
TOTAL		5,600,107	190,515	271,425	286,830	6,348,876

6.4.4 Conflict of Interest

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

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

6.4.5 Related Party Transactions

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

6.4.6 Information, Information Technology and Information Security Governance

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

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

6.4.7 Council Information

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

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

6.5 Principle 5: Risk Governance and Internal Control

6.5.1 Internal Control and Risk Management

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

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

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

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

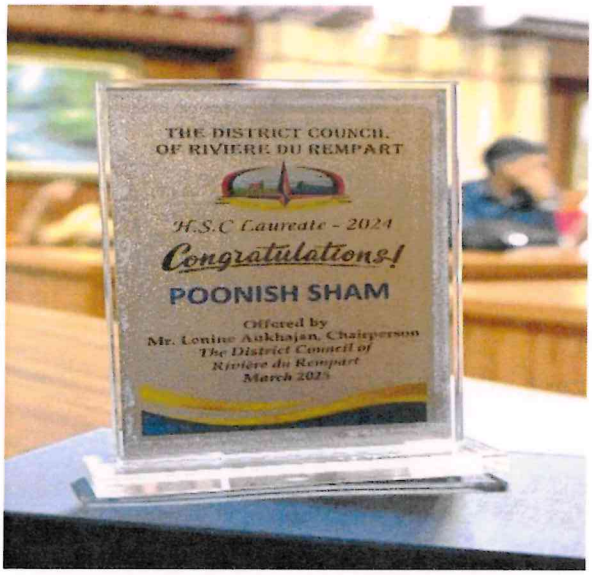
(1) By facilitating the implementation of the Public Sector Anti-Corruption Framework in the Security Unit

(2) In the discharge of its responsibilities by evaluating internal controls used to detect or mitigate fraud and evaluating assessment of fraud risk; and

(3) In creating awareness on Conflict of Interest and Overtime Management in organisational functions.

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

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



6.6 Principle 6: Reporting with Integrity

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

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

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

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

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

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

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

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

6.6.2 Dividend Policy

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

6.6.3 Social Issues

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

rewarded through events.

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

Corporate Social Responsibility, Political Donations and Contributions

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

6.7 Principle 7: Audit

6.7.1 Internal Audit

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

6.7.2 External Audit

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

- The approved Annual Report of every local authority shall be audited by the Director of Audit.
- The Chief Executive of every local authority shall, within 4 months of the end of every financial year, submit the approved annual report to the Director of Audit.

- The local authority shall pay an audit fee in respect of the audit of its financial statements.

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

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

6.7.3 Amount paid to External Auditors

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

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

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

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

CORPORATE GOVERNANCE REPORT

6.8 Principle8: Relations with Shareholders and Other Key Stakeholders

6.8.1 Employee Share Option Plan

No Employee Share Option Plan is available.

6.8.2 Third Party Management Agreement

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

(1) Ministry of Environment, Solid Waste Management and Climate Change

(2) Ministry of Public Utilities

(3) Ministry of Youth Empowerment, Sports and Recreation

(4) Ministry of Arts and Cultural Heritage

(5) Ministry of National Infrastructure and Community Development.

(6) Central Electricity Board (CEB)

(7) Central Water Authority (CWA)

(8) Road Development Authority (RDA)

(9) Traffic Management and Road Safety Unit (TMRSU)

(10) Ministry of Health and Wellness

(11) Police Department.

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

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

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

Year ended 30 June 2025

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

The Riviere du Rempart district is located in the north-east part of Mauritius, covering an area of 147.6 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	PETITRAFFRAY
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/licenses, have helped the expansion of many luxury residences and also commercial sectors, in the villages such as Piton, Grand Baie, Goodlands, Rivière du Rempart, among others.

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

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

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

The District Council of Rivière du Rempart has been accordingly set up to administer the district of Rivière du Rempart consisting of 19villages and for the purpose of local government, each of these villages are managed by its respective authority namely the Village Council constituted of9 democratically elected members known as Village Councilors.

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

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

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

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

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

8.0 PERFORMANCE OF DEPARTMENTS AND SECTIONS

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

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

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

District Council and the Village Councils had to operate within the budgetary provision made for financial year 2024/2025 which was approved by the parent Ministry which is the Ministry of the Local Government.

8.1 ADMINISTRATION DEPARTMENT

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

ensuring efficiency, productivity and sound financial management.

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

The Chief Executive is the administrative head of the Council and is currently supported in his administrative functions by Deputy Chief Executive and two Assistant Chief Executives. He exercises control over the management of policies and practices of the Local Government.

The main functions of the Chief Executive are to:

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

Administration Department

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

HUMAN RESOURCE MANAGEMENT SECTION

- Ensure the provision of a fully competent, professional, well-motivated and diverse work force. Keep data file of all employees working at the District Council of Riviere du Rempart. Keep leave records such Local Leave, Sick Leave, Vacation leave and records of Passage Benefits.

COMMITTEE SECTION

- Responsible for the timely scheduling of meetings and recording of minutes of proceedings for Council Meeting, Executive Committee, Public Infrastructure Committee, Health Committee, Welfare Committee, Finance Committee, Permits Committee and any adhoc Committees.

INTERNAL AUDIT SECTION

- Maintain a daily 100% check on all financial activities to prevent and detect fraud and errors and ensure procedures are in place and followed.

REGISTRY

- Ensure that all incoming and outgoing correspondences are properly recorded, and dispatched in a timely manner.

IT SECTION

- Ensure the development and maintenance of software and hard ware infrastructure and provide advice on Information
- Technology issues.

LOCAL DISASTER UNIT

- Considering the consequences of climate change, local authorities are therefore among the main stakeholders to initiate climate change actions
  - **Contingency Plan**
  - **Ongoing Sensitization Campaign**
  - **Simulation Exercise**
  - **Cleaning of drains**

COMPLAINT UNIT

- This platform is a user-friendly tool helping to deal with complaints and queries in a more effective and timely manner. Accessible on a 24/7 basis,
- For FY 24-25 Council registered 932 complaints where 709 were attended and closed. 176 are still opened and follow up is being done

8.2 FINANCE DEPARTMENT

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

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

Income Section	It is responsible for the collection of Market Fees, Bus Toll, Advertising, Rental of Building, Accounting of Trade Fees and any other fees such as Occasional Fees and other fees payable to the Council. It is headed by a Principal Finance Officer, one Clerk. For the FY24/25 the Income Section, has issued 12,884 receipts
Expenditure Section	This section is responsible for the processing of all claims and effect payment to suppliers on a timely manner. It is headed by an acting Senior Finance Officer For the FY 24/25 the Expenditure Section has processed 2098 Payment Vouchers
Payroll Section	This section's main activities are to ensure: (i) Payment of Salaries and other benefits/allowances to employees (ii) Payment of pension to pensioners. (iii) Payment of allowances and other benefits to Councillors. The Section is headed by a Principal Finance Officer, a Management Support Officer. For the FY24/25 Payroll has been processed for Employees 348, Chairperson and Councillors 171 and Pensioners 48

Finance Department (Contd)

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

Estimates (Budget Preparation)

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

Annual Report including Financial Statements

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

8.3 PUBLIC INFRASTRUCTURE DEPARTMENT

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

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

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

Main Responsibilities of the Public Infrastructure Department

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

l) To provide advice to the Council on engineering matters and the implementation and application of relevant legislations including the Roads Act, the Building Act and the Local Government Act.

m) To prepare, process, implement and monitor capital projects financed by the Government.

n) Monitor budgets of projects and recurrent funds.

Amount used on Projects for FY 2024-2025

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

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

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

Maintenance works undertaken during the FY 2024-2025

SN	DESCRIPTION	AMOUNT SPENT/RS
1	Maintenance of Roads	3,302,349
2	Maintenance of Street Lighting	2,103,510
3	Maintenance of Building	497,681
4	Name Plates and Traffic Signs	88,687
5	Maintenance of Public Toilets and Traffic Centres	66,397
6	Maintenance of Cemeteries, Cremation Grounds and Incinerators	626,478
7	Maintenance of Markets	99,997
8	Maintenance of Sports Facilities	217,597
	Total Maintenance carried out by Public Infrastructure Department	**7,002,696**

Forecast for Next 3 years

Projects

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

Maintenance works

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

8.4 LAND USE AND PLANNING DEPARTMENT

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

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

(i) Processing applications for Outline Planning Permission and Building and Land Use Permits under the jurisdiction of the Council for: (a) Construction Works, (b) Excision and Subdivision of Lands, (c) Causing Material Change in the Use of a Building or

Land.

(ii) Issuing a certificate of occupation.

(iii) Attending to complaints relating land development.

((iii) For the year 2024/2025 the Land Use & Planning Department has processed 3,904 applications for both Building and Land Use Permits and Outline Planning Permission, being the highest number of applications processed among all the Local Authorities.

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

8.5 HEALTH DEPARTMENT

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

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

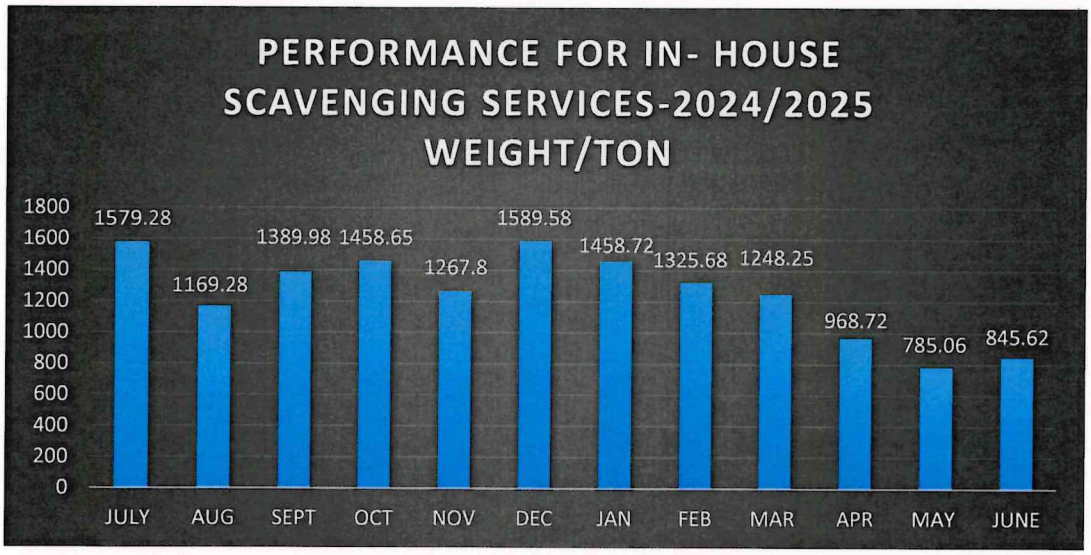
8.5.1 Scavenging Services

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

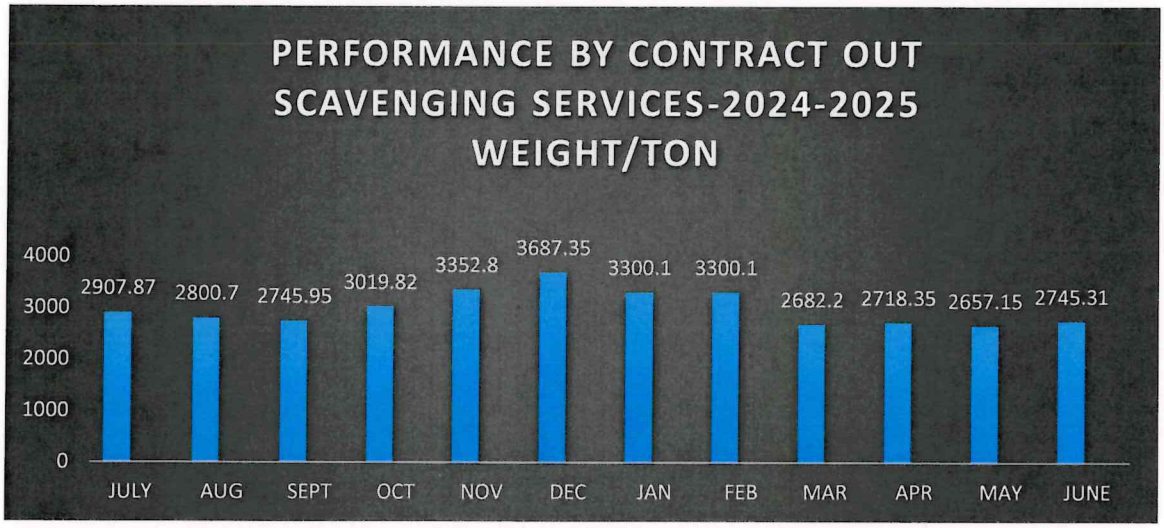
8.5.2 Waste collection data 2024/2025 (In-house)

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

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



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



Amount incurred was Rs 135 M

- **Other Cleaning**

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

- **Herbicide spraying**

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

Cost of herbicide Rs 75,250

Quantity used 425 Kg

Herbicide spraying

- **Lopping of branches**

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

QUANTITY	ITEMS PURCHASED
14	pole pruners
4	motorised pole pruners

Lopping of branches

- **Felling of trees**

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

Felling of trees

- **Cleaning of barelands**

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

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

Area cleaned are as follows:

In-house – 87,819.39-meter square

Contract out- 111,525-meter square

Cleaning of Barelands at New Goodlands Market

- **Bulky Waste collection campaign**

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

Bulky waste collection at Petit Raffray

- **Pest Control**

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

B. Cleaning of Drains, Canals, Rivers and Rivulets

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

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

(i) Cleaning of covered Drains

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

CLEANING AT MORC. VRS, COTTAGE

(ii) Cleaning of open Drains

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

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

Cleaning of open drain at Gokhoola

(iv) Desilting of rivers

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

DESILTING OF RIVERS AT RIVIERE CHEVRETTE

C. Cemetery/Cremation Grounds

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

SN	*SERVICES*	*NUMBER*
1	INCINERATIONS	408
2	BURIALS	334
3	CREMATIONS (open pyre)	598

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

D. Management of Market/Fairs

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

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

E. World Environment Day

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

F. Dengue/Chikungunya

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

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

G. Cleaning of bareland

Cleaning of bareland

Enforcement

The following Acts and Regulations were enforced:

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

8.6 WELFARE DEPARTMENT

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

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

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

- The running of two pre-primary schools at Piton and Cap Malheureux, two multipurpose complexes at Petit Raffray and Roche Noires, and several sports infrastructures.

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

- The upgrading and maintenance of playgrounds; 16 Football grounds, 33 children's playgrounds, 10 green spaces/gardens, 10 pétanque courts, 8 basketball pitches, 1 futsal at Cottage, and 10 mini soccer pitches.

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

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

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

Laying Foundation stone at Goodlands Multi-purpose Complex

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

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

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

Garlanding Ceremony-Gandhi Jayanti

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

Election of Chairman and Vice-Chairman

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

Regional Taskforce-Cavadee

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

Regional Taskforce- Maha Shivaratri

National Day celebration

Easter Celebration

Laureate Award Ceremony

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

Best Tourism Award Ceremony

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

Music Day

Eid Celebration

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

Inter Local Authority RelaisPedestre 2025

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

8.6.1 Library Department

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

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

Missions of the Library

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

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

Main Services of the library:

- **Access to Books and Magazines**

Lending books – Fiction, Non – Fiction, Reference, and Local Authors
Magazines – Newspapers, and Annual Report and Statistics

- **Renewals**

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

- **Reservations**

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

- **Book Recommendation**

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

- **JUNIOR SECTION**

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

❖ ADULT SECTION

Being a public library, our subscribers have access to a wide variety of subjects. We have a collection of books and periodicals mainly in English and French. Teenagers recommend books by Anna Huang and Colleen Hoover as for adults, they prefer Mitch Albom and Amish authors. Two items may be borrowed by a library member for a period of 28 days. Fines are applicable for late return and Rs1/- is charged per item per day.

❖ Reference Section

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

❖ Local History

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

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

8.7 VILLAGE COUNCIL

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

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

are referred to the District Council for consideration and implementation. Information provided by Village Councils enable the District Council to take decisions which would meet the expectation of the villagers and provide them with a better living environment.

Activities

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

Village Council meetings are conducted on a monthly basis where all the activities to be organised are approved and complaints regarding any issue in the villages are considered and forwarded to the respective Authorities / Departments for necessary actions.

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

Meeting held at the Village Council 2024-2025

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

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

SN	Village Councils	Opening Cash Book 01.07.24	Grant Receive	Expenses	Closing Cash Book 30.06.25	Bank Balance 30.06.25
1	Amaury	4,249.47	115,000.00	116,273.85	3,275.62	19,760.62
2	Amitie/Gokhoola	14,613.77	85,000.00	86,967.50	8,073.27	8,073.27
3	Belle Vue Maurel	18,081.29	99,000.00	97,606.00	35,459.54	120,015.54
4	Cap Malhereux	1,454.47	105,500.00	101,905.85	5,048.62	20,128.62
5	Cottage	13,983.25	105,000.00	75,810.20	43,173.05	76,973.05
6	Esperence Trebuchet	1,660.55	100,000.00	91,714.00	9,946.55	15,546.55
7	Goodlands	34,931.10	199,000.00	182,551.10	51,380.00	115,440.00
8	Grand Baie	18,734.48	168,000.00	159,781.20	28,033.28	28,933.28
9	Grand Gaube	5,303.75	125,000.00	113,997.05	11,306.70	40,956.70
10	Mapou	5,653.81	107,000.00	104,647.50	8,006.31	68,112.31
11	Petit Raffray	4,992.64	109,600.00	109,189.00	5,403.64	70,678.64
12	Piton	7,885.89	105,000.00	105,787.00	37,298.89	52,498.89
13	Plaine des Roches	2,556.53	129,000.00	121,638.00	9,918.53	9,918.53
14	Poudre dor Hamlet	7,485.61	105,000.00	100,857.00	32,453.61	33,523.61
15	Poudre dor Village	2,407.20	99,000.00	99,351.00	13,056.20	20,871.20
16	Riviere du Rempart	4,977.13	180,000.00	182,718.00	2,259.13	32,904.13
17	Roche Noire	4,540.90	129,000.00	128,682.00	4,858.90	11,028.90
18	Roche Terre	3,902.81	99,000.00	101,068.60	1,834.21	38,138.81
19	The Vale	750.69	105,000.00	95,177.12	26,873.57	76,273.57
	Total	**158,165.34**	**2,269,100**	**2,175,721.97**	**337,659.62**	**859,776.22**

The funds are not recognized in the Statement of Financial Position as they are not controlled by the District Council and the fund transferred to the Village Council is treated as an expense in the Statement of Financial Performance.

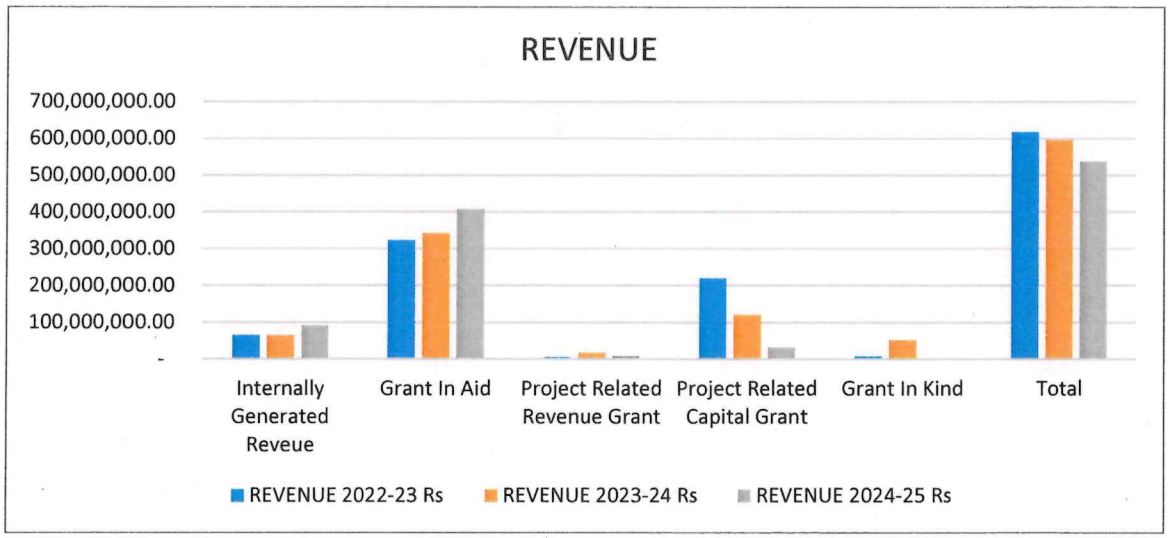
9.0 FINANCIAL REPORT

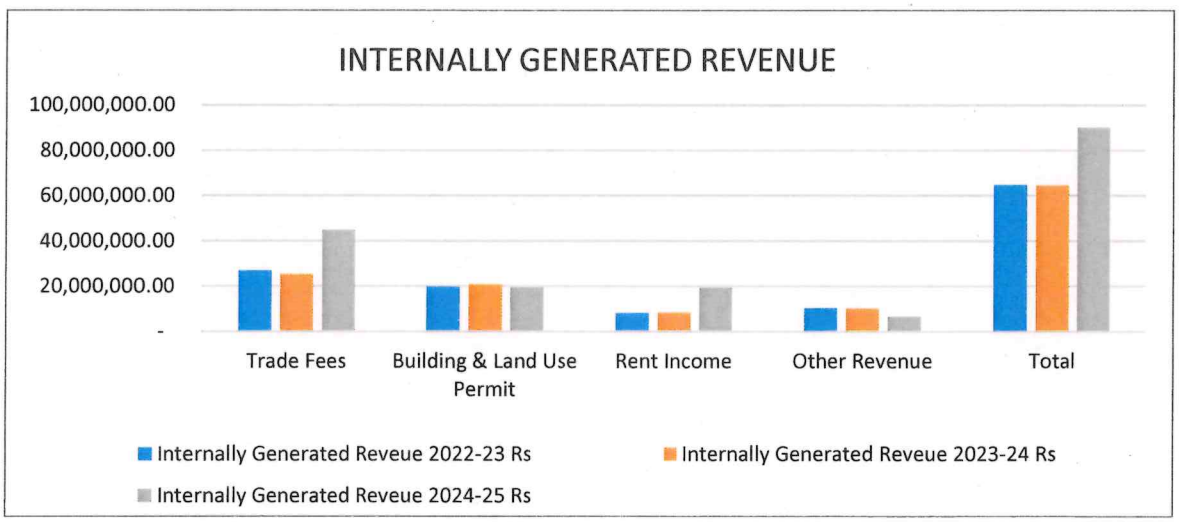
9.1 Accumulated Fund and Reserves

	2022-23	2023-24	2024-25
Accumulated Funds and Reserves	**Rs**	**Rs**	**Rs**
Accumulated (Deficit)/Surplus	43,347,812	38,283,644	5,110,753
Passage Fund	2,165,431	2,784,466	2,784,466
Land Revaluation Reserve	235,590,841	241,620,218	241,620,218
Total	**281,104,084**	**282,688,329**	**249,515,437**

9.2 Financing Policy

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





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

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

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

9.3 Capital Expenditure

Capital Grant

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

9.4 Recurrent Expenditure

The total recurrent expenditure for the financial year 2024-25 before depreciation charge and provision was Rs 482,996,012.

9.5 Deficit for the year

The effective recurrent Deficit for the year was Rs **85,832,061**. The Accumulated Surplus as at 30 June 2025 was Rs 5,110,753 including actuarial provision for pension payable on retirement.

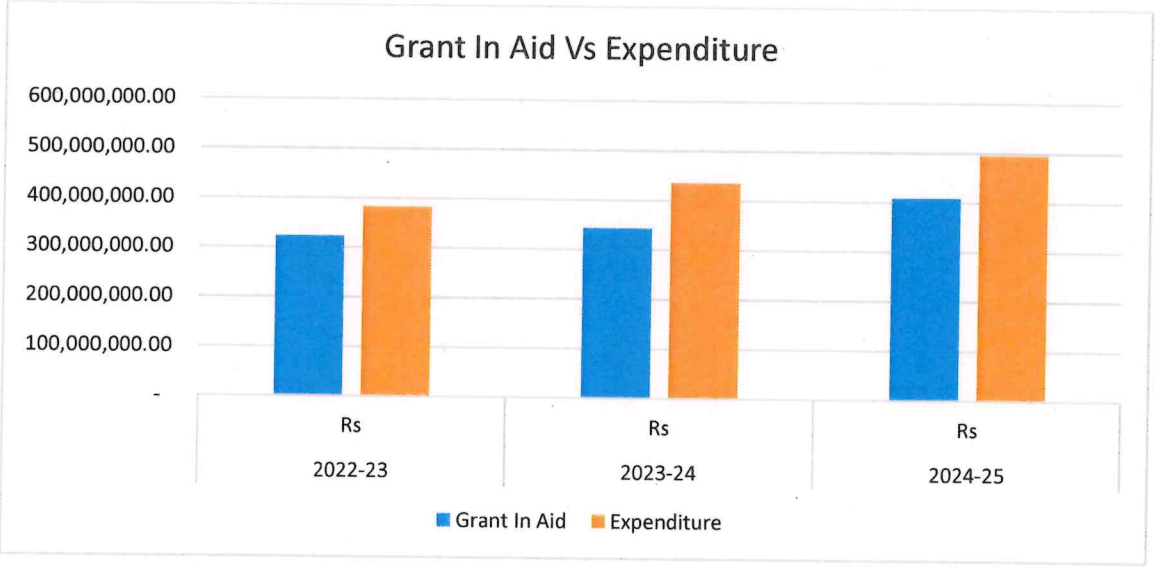
Financial Ratio Analysis and Performance

	2024/2025	2023/2024
Working Capital Ratio	1.4 : 1	1.11 :1
Quick Ratio	1.33 : 1	1.05 : 1

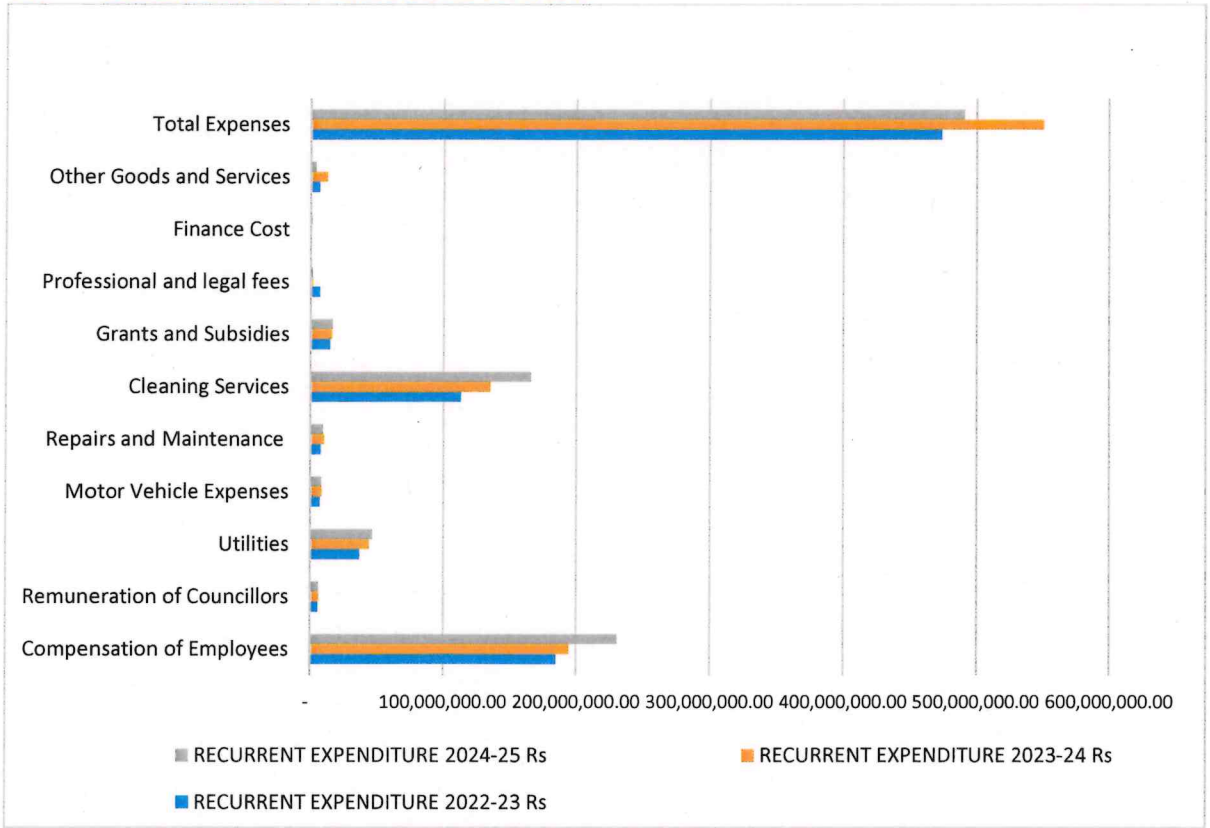
The above ratios indicate that the Council is in-short of liquidity to settle its operational debts and expenses compare to last year data.

9.6 Recurrent Budget vs Expenditure

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



9.7 RECURRENT EXPENDITURE



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

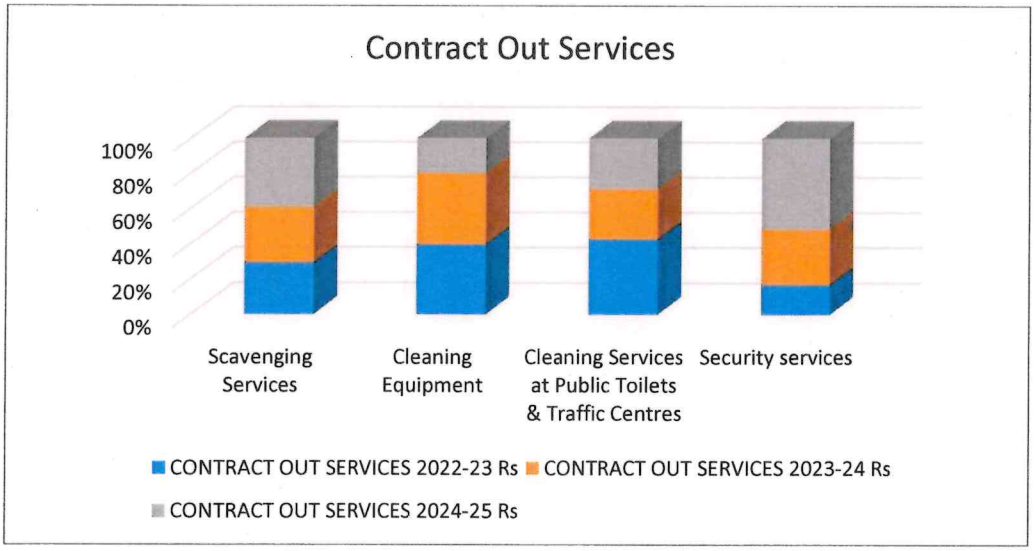
- Cost of cleaning service has risen due to additional sites including high cost of hired scavenging services by contractors. Cleaning of bare-land, drains, rivers, canals and refuse collection including e-waste and bulky waste have been carried out.
- The trend shows that expenditure is rising and maintenance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

9.8 CONTRACT-OUT SERVICES

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

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

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



10.0 WAYFORWARD STRATEGICPRIORITIESFORTHE NEXTTHREE YEARS

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

(1) **Implement Sustainable Practices.**

- Setting up of additional solar lantern within the jurisdiction of the District to reduce carbon emission and save on electricity bills.
- Setting up or extension of endemic garden and green space.
- Promote an energy efficiency programme with the contribution of District employees.
- Upgrade the Market Riviere du Rempart and Goodlands with Solar panels and rain water harvesting mechanism.

(2) **Foster Community Engagement.**

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

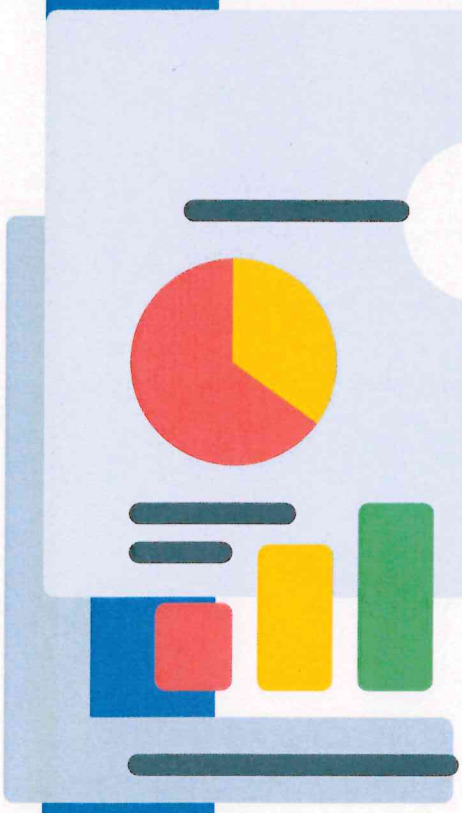
(3) **Ensure Public Safety and Well Being.**

- Implementregulartrainingthroughsimulationexercisesforfirstrespondersoncrisis intervention (such as flooding) to promote community engagement.
- Complete there novation works of sports amenities for the promotion of sport in the jurisdiction.
- Promote the artistic culture of the Best tourism village

(4) **Improvement of Infrastructure.**

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

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



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE

	Note	30 JUN 2025 Rs	Restated 30 JUN 2024 Rs
Assets			
Current Assets			
Cash and Cash Equivalents	5	78,148,741	70,609,767
Receivables from Exchange Transactions	6	2,011,432	7,807,869
Receivables from Non-Exchange Transactions	7&8	19,037,360	27,456,334
Inventories	9	5,448,703	6,473,155
Total Current Assets		**104,646,237**	**112,347,125**
Non- Current Assets			
Property, Plant & Equipment	11	766,014,282	843,598,209
Investment Property	10	15,305,737	16,472,450
Receivables from Exchange Transactions	8(ii)	10,986,702	-
Receivables from Non-Exchange Transactions	8(iii)	2,470,639	3,162,255
Total non-Current Assets		**794,777,360**	**863,232,914**
Total Assets		**899,423,596**	**975,580,039**
Liabilities			
Current Liabilities			
Trade and other payables	13	84,561,803	90,630,278
Borrowings	14	852,053	924,000
Employment Benefits Obligations	16(i)	2,762,385	27,390,996
Total Current Liabilities		**88,176,241**	**118,945,274**
Non Current Liabilities			
Retirement Benefits Obligations	17	444,678,742	488,009,066
Non-Exchange Deferred Income	15	10,439,639	10,359,437
Borrowings	14	5,278,886	6,247,710
Employment Benefits Obligations	16(ii)	101,334,652	69,330,224
Total Non Current Liabilities		**561,731,918**	573,946,437
Total Liabilities		**649,908,159**	692,891,711
NET ASSETS		**249,515,437**	282,688,329
Equity			
Capital Contribution and Reserves		244,404,684	244,404,684
Accumulated Surplus/(Deficit)	SOE	5,110,753	38,283,644
Total Equity		**249,515,437**	282,688,329

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

Approved by Council at its meeting of 09 June 2026

L.AUKHAJAN
CHAIRMAN

R K NURSING
SUPERVISING OFFICER

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE

	Note	30 JUN 2025 Rs	Restated 30 JUN 2024 Rs
Revenue from Non Exchange Transaction			
Trade Fees	18	36,815,750	25,317,000
Advertising & Publicity	19	3,085,227	2,854,266
Recognition of Land and other Amenities	20	-	49,311,700
Government Grant	21	447,344,895	482,803,963
Fines, Penalties and Levies	22	250,000	3,233,278
Building & Land Use Permit	23	19,418,641	20,664,189
Total Revenue-Non Exchange Transaction		**506,914,513**	**584,184,396**
Revenue from Exchange Transaction			
Bus Toll Fees	24	515,686	1,502,470
Finance Income	25	918,897	975,257
Rental Income	26	12,974,607	8,400,615
Burial And Incineration Fees	27	990,500	1,015,500
Other Income	28	849,335	607,582
Total Revenue-Exchange Transaction		**16,249,024**	**12,501,424**
Total Revenue		**523,163,538**	**596,685,819**
Operating Expenes			
Compensation Of Employees	29	230,711,870	194,359,230
Remmuneration of Councillors	30	6,348,876	5,997,662
Utilities Cost	31	46,883,447	44,330,458
Motor Vehicle Expenses	32	8,707,241	8,509,322
Repairs & Maintenance	33	9,818,436	10,489,875
Cleaning & Security Services	34	165,392,766	156,537,536
Grants And Subsidies	35	16,863,828	16,014,062
Professional And Legal Fees	36	1,147,226	1,130,714
Finance Costs	37	758,861	404,250
Depreciation	38	118,027,886	121,822,480
Decrease in Loss Allowance	39	(1,163,471)	-
General Expenses	40	5,498,633	12,657,365
Total Operating Expenses		**608,995,599**	**572,252,954**
Surplus/(Deficit) from Operation		**(85,832,061)**	**24,432,865**

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

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

	Passage Fund	Revaluation Reserve	Acumulated Surplus/Deficit	Total
	Rs.		Rs.	Rs.
BALANCE AT 30 JUNE 2023	2,165,431	235,590,841	43,347,812	281,104,085
Prior Year Adjustment				-
Re-measurement of net defined benefit liability			(9,107,999)	(9,107,999)
Surplus for the year			24,432,863	24,432,863
Adjustment to inventory			2,676,255	2,676,255
Adjustment to PPE			(25,356,885)	(25,356,885)
Adustment to Land Value		6,029,377		6,029,377
Transfer to accumulated fund	619,035		(619,035)	-
BALANCE AT 30 JUNE 2024	2,784,467	241,620,218	35,373,030	279,777,715
Restated Prior Year Adjustment				-
Adjustment of Deposits			1,885,000	1,885,000
Creditors Overstated			1,588,909	1,588,909
Adjustment Receivables			(50,225)	(50,225)
Adjustment of Accumulated Depreciation MV			(513,052)	(513,052)
Restated Balance as at 30 June 2024	2,784,467	241,620,218	38,283,662	282,688,346
Actual Gain in Pension			52,659,152	52,659,152
Deficit for the year	-		(85,832,061)	(85,832,061)
BALANCE AT 30 JUNE 2025	2,784,466	241,620,218	5,110,753	249,515,437

The prior year adjustment of Rs 1,885,000 represent deposit from stall holders which has been overcast during previous years. An of Rs 1,588,909 represents creditors already paid but not removed from the list of creditors for previoius years. Rs 50,225 represent receivables which has already been received but not offset from receivables. Rs 513,052 represent Net Book Value of Motor vehicles oversated and corrected via prior year adjustment.

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

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE

		30 JUN 2025 Rs	30 JUN 2024 Rs
Cash Flow from Operating Activities			
Receipts			
Trade Fees		36,970,750	26,077,875
Advertising And Publicity Fees		2,792,693	-
Government Grant		453,219,639	462,876,727
Fines, Penalties and Levies		250,000	3,233,278
Building & Land Use Permit		19,419,780	16,471,533
Bus Toll Fees		1,300,850	-
Rental Income		8,118,358	12,501,798
Finance Income		921,352	849,218
Burial And Incineration Fees		990,500	-
Other Income		1,269,304	-
Total Receipts		**525,253,226**	**522,010,429**
Payments			
Compensation Of Employees		210,813,782	179,663,900
Remmuneration of Councillors		6,271,842	5,997,662
Utilities Cost		62,024,689	78,178,833
Motor Vehicle Expenses		6,850,050	8,509,322
Repairs And Maintenance		9,235,167	10,489,875
Cleaning & Security Services		162,721,424	135,097,202
Grants And Subsidies		12,128,576	380,000
Professional And Legal Fees		1,200,345	1,130,714
Finance Costs		358,050	404,250
General Expenses		2,517,654	187,250
Total Payments		**474,121,579**	**420,039,008**
Net Cash Flow from Operating Activities		**51,131,662**	**101,971,421**
Cash Flow from Investing Activities			
Purchase of Property Plant and Equipments		(43,764,690)	(113,875,325)
Car loan released to staff		(995,000)	(1,500,000)
Car loan refunded by staff		1,868,022	2,140,842
Net Cash Flow from Investing Activities		**(42,891,668)**	**(113,234,483)**
Cash Flow of Financing Activities			
Repayment of Borrowings		(924,000)	(924,000)
Refundable Deposits		222,978	2,364,825
Net Cash Flows from financing activities		**(701,022)**	1,440,825
Net Increase/(decrease) in Cash Equivalents		**7,538,973**	**(9,822,236)**
Cash and Cash Equivalents at beginning of year		**70,609,768**	**80,432,004**
Cash and Cash Equivalents at end of year	5	**78,148,741**	**70,609,768**

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

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

	Budgeted Amounts		Actuals Amount on Comparable Basis	Difference Final Budget and Actual	Notes
	Original	Final			
	Rs	Rs	Rs	Rs	
RECEIPTS:					
Recurrent					
Trade Fees	32,000,000	29,000,000	36,815,750	*(7,815,750)*	41.1.1
Advertising Fees	2,000,000	2,000,000	3,085,227	*(1,085,227)*	41.1.2
Grant In Aid	332,000,000	332,000,000	447,344,895	*(115,344,895)*	41.1.3
BLUP	25,600,000	18,550,000	19,418,641	*(868,641)*	41.1.4
Bus Toll	1,700,000	1,363,750	515,686	*848,064*	
Rental of Building	1,000,000	1,400,000	2,689,091	*(1,289,091)*	
Rentals -Market and Fairs	7,000,000	4,307,475	10,285,516	*(5,978,041)*	41.1.5
Finance Income	750,000	750,000	918,897	*(168,897)*	41.1.6
Burial and Inceneration Fees	1,000,000	1,000,000	990,500	*9,500*	
Fines, Penalties and Levies			250,000	*(250,000)*	
Other Miscellaneous Income	2,950,000	2,195,135	849,335	*1,345,800*	41.1.7
Total Receipts	**406,000,000**	**392,566,360**	**523,163,538**	*(130,597,178)*	
PAYMENTS:					
Recurrent					
Compensation of Employees					
Basic Salary	120,090,601	120,689,429	117,974,980	*2,714,449*	41.1.8
Extra Remuneration				-	
Acting/PRB Allowances	5,250,000	5,812,816	3,069,230	*2,743,586*	
Uniform Allowance & Other Protective	2,075,000	2,546,585	2,228,489	*318,096*	
Allowances to Chairman & Councillors	5,774,610	6,161,358	6,348,876	*(187,518)*	
Other Allowances	2,550,000	2,310,669	422,820	*1,887,849*	41.1.9
Cash in lieu of leave/ Sick leave	5,900,000	4,948,036	12,996,113	*(8,048,077)*	41.1.10
End-of-Year Bonus	17,800,000	17,653,736	18,592,798	*(939,062)*	41.1.11
Travelling and Transport	11,200,000	10,703,577	10,588,329	*115,248*	
Overtime	3,150,000	4,479,277	4,024,151	*455,126*	41.1.12
Staff Welfare	196,200	196,200	197,500	*(1,300)*	
Local Training /Subscription	160,000	181,230	114,993	*66,237*	
Passage Benefits	2,600,000	3,262,388	3,910,236	*(647,848)*	41.1.13
Contribution-National Savings Fund	3,096,000	3,207,911	2,431,406	*776,505*	
Contribution-Family Protection Scheme	2,928,581	2,814,995	2,047,112	*767,883*	
Contribution-Pension Fund	14,564,561	20,174,782	24,379,612	*(4,204,830)*	41.1.14
Contribution-CSG	5,845,353	9,559,725	5,804,904	*3,754,821*	
Pensions and Gratuities	23,000,000	23,876,151	21,929,198	*1,946,953*	41.1.15
Sub Total	**226,180,906**	**238,578,865**	**237,060,746**	*1,518,119*	

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

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

Goods and Services

Electricity Charges	38,300,000	44,750,000	42,514,619	*2,235,381*	41.1.16
Water Charges	700,000	702,151	781,942	*(79,791)*	
Telephone Charges	1,020,000	1,530,047	1,465,945	*64,102*	
Non-Domestic Gas	1,500,000	1,500,000	2,120,940	*(620,940)*	
Fuel and Oil	4,650,000	5,318,593	5,969,086	*(650,493)*	
Repairs and Maintenance and Motor Vehicles	2,300,000	2,389,728	1,809,665	*580,063*	
Road Tax and Insurance	900,000	815,300	928,490	*(113,190)*	
Maintenance of Furniture and Fittings	70,000	45,300	315,081	*(269,781)*	
Maintenance of IT Equipment	2,850,000	2,944,107	2,663,908	*280,199*	
Maintenance of Plant and Equipment	695,000	992,428	192,109	*800,319*	41.1.17
Maintenance of Building	500,000	502,061	497,681	*4,380*	
Maintenance of Garden	105,000	250,000	18,368	*231,632*	
Maintenance of Roads	2,000,000	2,175,000	3,302,349	*(1,127,349)*	41.1.18
Maintenance of Street Lightings	1,800,000	3,100,000	2,103,510	*996,490*	41.1.19
Maintenance of Rivers, Drain and Canals	100,000	100,000	68,584	*31,416*	
Maintenance of Cemetries & Grounds	1,125,000	1,050,000	626,478	*423,522*	
Small Plants and Tools	200,000	185,000	30,368	*154,632*	
Cleaning Services	154,014,170	171,174,594	154,939,309	*16,235,285*	41.1.20
Security Services	7,800,000	9,607,140	10,453,457	*(846,317)*	
Social Activities	1,060,000	885,000	580,522	*304,478*	
Sport Activities	545,000	5,400,000	249,485	*5,150,515*	41.1.21
Cultural Activities	50,000	50,000	343,098	*(293,098)*	
Educational Activities	75,000	61,000	50,370	*10,630*	
Grant to Associations	350,000	398,800	358,500	*40,300*	
Grant to Village Council	15,000,000	18,084,620	15,191,853	*2,892,767*	41.1.22
Social and Financial Aid	100,000	100,000	90,000	*10,000*	
Audit Fees	400,000	600,000	300,000	*300,000*	
Legal Fees	1,250,000	927,491	501,700	*425,791*	
Professional and Consultancy fee	630,000	1,000,000	345,526	*654,475*	
Interest on Loan	358,050	358,050	758,861	*(400,811)*	
Contribution to ADC	450,000	513,770	570,230	*(56,460)*	
Entertainment and Hospitality	300,000	358,962	300,726	*58,236*	
General Insurance	170,000	432,706	1,233,482	*(800,776)*	
Local Disaster Management Expenses	60,000	60,310	173,588	*(113,278)*	
Office Expenses	358,000	284,957	444,747	*(159,790)*	
Overseas Travel Expenses	400,000	400,000	553,065	*(153,065)*	
Press Notice and Publications	335,000	390,350	154,256	*236,094*	
Printing, Postage and Stationary	1,445,000	1,545,497	1,529,844	*15,653*	
Rent Payment	412,550	607,250	538,695	*68,555*	41.1.12
Total	**244,377,770**	**281,590,212**	**255,070,437**	**26,519,775**	
Total before Non Financial Assets	(64,558,676)	(127,602,717)	31,032,354	(158,635,071)	
Office Furniture,Fixtures & Fittings	255,000	284,025	-	-	
Office Equipment and Machineries	875,000	524,250	-	-	
IT Equipment and Software	350,000	979,151	-	-	
Minor upgrading & renovation works(Toilet Block car Shelter)	1,200,000	1,200,000	-	-	
Debt Redemption - Capital	924,000	924,000	-	-	
Acquisition of Financial Assets Staff Car Loan	1,700,000	4,581,000	-	-	
	249,681,770	290,082,638	255,070,437	-	
Budget for the year 2024/2025	475,862,676	528,661,503	492,131,184	-	
Net Receipts/ Payments	**(69,862,676)**	**(136,095,143)**	**31,032,354**	**(158,635,071)**	

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

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

1. GENERAL INFORMATION

1.1 BASIS OF REPORTING

Reporting Entity

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

Activities of the Local Authority

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

Reporting Date

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

STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION

(i) Compliance with regulatory framework

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

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

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

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

(ii) Functional and Reporting Currency

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

(iii)Basis of Preparation

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

(iv)Going Concern

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

(v)Measurement Base

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements.

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

(vi) IPSAS issued but not yet effective.

*The tables below relates to IPSAS issued but not yet effective.

Standards	Pronouncement	Effective date	Date Issued
IPSAS 43	Leases	1 January 2025	Jan 2022
IPSAS 44	Non-Current Asset held for sale and. Discontinued Operations	1 January 2025	May 2022
IPSAS 45	Property, Plant and Equipment	1 January 2025	May 2023
IPSAS 46	Measurement	1 January 2025	May 2023
IPSAS 47	Revenue	1 January 2026	May 2023
IPSAS 48	Transfer Expense	1 January 2026	May 2023
IPSAS 49	Retirement Benefit Plans	1 January 2026	Nov 2023
IPSAS 50	Exploration for and Evaluation of Mineral Resources	1 January 2027	Nov 2024

Impact of not adopting the above IPSAS is still being assessed.

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

1.2 SIGNIFICANT ACCOUNTING POLICIES

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

1.2.1 Presentation of Financial Statement-IPSAS 1

➢ A complete set of financial statements comprises:

- ✓ Statement of Financial Position;
- ✓ Statement of Financial Performance;
- ✓ Statement of Changes in Net Assets/Equity;
- ✓ Cash Flow Statement;
- ✓ When the entity makes it approved budget publicly available, a comparison of budget and accrual amount.
- ✓ Notes, comprising a summary of significant accounting policies and other explanatory notes.

1.2.2 Cash Flow Statements-IPSAS 2

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

1.2.3 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.

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

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 arises 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.

1.2.3.1 Revenue from Exchange Transactions

(i) Rental income

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

(ii) Bus Toll

Bus toll fee is payable by every bus owner using the traffic centers and the fee is accounted for as income on an accrual basis.

(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 Fund is credited to the Passage Fund Reserve in equity in compliance with Section 81 (5)(b) of the Local Government Act 2011.

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

For the financial 24-25 no interest was credit to the passage fund reserve.

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) Burial and Incineration fees

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

(v) Other Income

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

1.2.3.2 Revenue from Non-Exchange Transactions

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

(i) Trade fee

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

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

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

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

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

(a) Capital Grant

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

(b) Grant-in-Aid

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

(c) Transfer from other government entities

Revenue from non-exchange transactions with other government entities are measured at fair value (deemed cost) and are recognized in the financial statements on obtaining control of the asset;

the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council, and it can be measured reliably.

(d) Grant in Kind

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

(e) Donations Assets

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

(f) Debt Forgiveness

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

(g) Donated Physical Assets

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

(h) Donated Services

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

(i) Fines, Fees and Penalties

Fines and Penalties are recognized when it is probable that future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably. A penalty of 50% is levied on late payment of bus toll, market stall fee and trade fee. As per Section 127(1) (a) of the Local Government Act.

(Amended) a fine of Rs 50,000 for construction without a Building and Land Use Permit and Rs 100,000 up to Rs 500,000 upon conviction in a court.

(j) Contribution Sociale Generalisée

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

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

Building and land use permit fee is generally accounted on the amount actually received when a development permit is actually issued by the Council.

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

Under the Section 120 of Local Government Act 2011 (Amended) 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.

1.2.4 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%.

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

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

1.2.4.1 De-recognition of Investment Property

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

1.2.5 PROPERTY, PLANTS AND EQUIPMENT

Measurement on Initial Recognition

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

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

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

(a) Buildings and Structures

Office buildings, village halls, multipurpose complex and other structures are held for use in the supply of services and for administrative purposes are recognized in the financial statements at cost or transfer value, being the fair value at the date of transfer of ownership less any subsequent accumulated depreciation and/or accumulated impairment losses.

(b) Land Acquired at Nominal Value or free

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

Land acquired from real estate promoters are in principle transferred to the Council at the token amount of MUR 1 per plot or nominal amount.

These lands are transferred with conditions to the deed of sale which clearly stipulates constraints on its disposal or use.

Land transferred is initially recognized in the statement of financial position at deemed cost which equate its near market value. The difference between the fair and nominal value is credited to the land revaluation reserve in the Statement of Changes in Net Assets / Equity at Rs 100,000 per perch.

(c) Public Infrastructure

Construction and acquisition of public infrastructures and community assets such as drains, unclassified public roads, resurfacing of existing roads, traffic centres, markets, stadium, street lighting network, street lanterns, sport facilities, lighting infrastructure, children playground, play equipment, hand rail, human incineration facilities, cemeteries, cremation grounds and other community infrastructures are recognized under the public infrastructure and are depreciated during their economic useful life.

Patching of roads, fixing of traffic signs and names plates are charged to the statement of financial performance as expenses in the year they are incurred. However, revamping of community assets are capitalized.

3

(d) Other tangible fixed assets

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

(e) Depreciation of Assets

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

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

(f) 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.

(g) 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.

(h) 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

(i) Gain or loss on disposal

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

1.2.6 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.

1.2.7 INTANGIBLE ASSETS

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

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

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

Operating Software (Office) and software licenses	4 years (25%)

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

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

1.2.8 IMPAIRMENT OF ASSETS

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

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

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

Impairment of Cash Generating Assets

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

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

Impairment of Non-cash Generating Assets

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

1.2.9 Impairment of Assets

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

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

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

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.

1.2.10 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.

Financial Assets

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

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

Financial assets are classified as:

- Subsequently measured at amortised cost,
- Fair value through net assets/equity or
- Fair value through surplus or deficit on the basis of both the management model for financial assets and the contractual cash flow characteristics of the financial asset.

(a) A financial asset is measured at amortized cost if the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(b) A financial asset is measured at fair value through net assets/equity if the financial asset is held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

(c) A financial asset is measured at fair value through surplus or deficit unless it is measured at amortized cost in accordance with Para (a) above or at fair value through net assets/equity in accordance with Para (b).

Financial assets or part of it is derecognized: firstly, when the right to receive cash flows from the asset have expired or is waived.

Secondly, when Council has transferred the right to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full to a third party. Thirdly, when Council has transferred substantially all the risks and rewards of the assets and/or Council has transferred control of the asset.

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

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

The Council's financial assets include the following:

(i) Accounts Receivable

Accounts Receivable are stated at fair value through surplus or deficit at the average market rate 5% p.a as at 30 June 2025

(a) Expected Credit Loss:

Losses above 5 years are expected credit losses at origination are recognized in surplus or deficit. It represents the portion of lifetime ECL that represents the ECL that result from default events that are probable in the next 12 months after the reporting date. Lifetime expected credit loss is an expected present value measure of losses that arise if a borrower defaults on the obligation throughout the life of the financial instrument.

(b) Loans to Employees

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

(c) Impairment of financial assets

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

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

Financial Liabilities

A financial liability is recognised in the Statement of Financial Position when, and only when, the Council becomes party to the contractual provisions of the instrument. Except for short-term payables, at initial recognition, a financial liability is measured at its fair

value plus or minus, in the case of a financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial liability.

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

(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) 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.

1.2.11 TRADE AND OTHER PAYABLES

Trade and other payables are stated at their nominal value. All known trade payables are recognized at cost. They are classified as current liabilities if payment is due within one year. Otherwise, they are presented as non-current liabilities.

Short term payables and deposits are initially recognized at their carrying amount, except in cases where the impact of discount is material (as they are a reasonable approximation of fair value).

Long term payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

1.2.11 PREPAYMENTS

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

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

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

1.2.12 PUBLIC CONTRIBUTIONS

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

1.2.13 REFUNDABLE DEPOSITS FROM CUSTOMERS

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

1.2.14 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.

1.2.15 TAXES

(i) 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 the Local authorities should 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.

(ii) Value Added Tax

Local authorities are not entities which manage and maintain a value added tax dealing with input and output tax. Therefore, all its services provided to the general public,whether exchange and non-exchange do not attract output tax, but Local authorities pay VAT to suppliers in exchange of services received in financial assets or non-financial assets so the VAT is considered as the invoice value.

1.2.16 PROVISIONS

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

When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement, for example under an insurance contract.

1.2.17 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.

1.2.18 INVENTORIES

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

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

1.2.19 CASH AND CASH EQUIVALENTS

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

1.2.20 RECEIVABLES FROM EXCHANGE TRANSACTION

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

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

1.2.21 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.

1.2.22 CONTINGENT LIABILITIES

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

1.2.23 CONTINGENT ASSETS

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

1.2.24 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 Contribution in the Defined Contribution (DC) Pension Scheme managed by Sicom Ltd for the period July 2004 to June 2025 was Rs 5.4M

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.

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.

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.

(ix) 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.

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

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.

1.2.25 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 reated 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.

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

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 which states that a minimum of 2% of the development area should be earmarked as public open space with a minimum of 25m2 for 20 plots and minimum dimensions of 5 meter for larger morcellment where more than 200 lots are proposed, plots of land should be earmarked for community facilities like playground, social halls and green spaces /jogging tracks.

1.2.26 BORROWING COSTS

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

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

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

1.2.27 RELATED PARTIES

Central Government

Related parties are entities that control or have significant influence over the reporting entity and parties that are controlled or significantly influenced by the reporting entity. The Central Government through the Ministry of Finance, Economic Planning and

Development and the Ministry of Local Government and Disaster Risk Management have significant influence in local authority policy decisions making, financing and functioning. The Central Government has the power to amend the Local Government Act, issue directives, financial and administrative instructions to local authorities.

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

Key Management

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

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

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

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

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

Compensation by Key Management Personnel

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

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

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

Loan to Related Parties

Car Loan

Key Management Personnel	2024/2025 MUR	2023/2024 MUR
Opening Balance	4,332,589	4,973,431
Advances/Loan during the Year	Nil	1,500,000
Repayment made during the Year	(647,238)	(2,140,842)
Closing Balance	**3,685,351**	**4,332,589**

Human Resources	2024/2025	2023/2024
Permanent and Pensionable Employees	362	302
Part Time Employees	16	22
	379	**324**
Female Employees	70	65
Male Employees	309	259
	379	**324**

Benefit in Kind – IPSAS 20.28

The Chairperson is provided with Office and secretarial support at the cost of the Council. The Chairperson makes use of the Council's owned car for official duties.

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 over viewing 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.

1.2.28 COMMITMENTS

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

1.2.29 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.

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

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 2024 to 30 June 2025.

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

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

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

2.1 JUDGEMENTS

In the process of applying the District Council's accounting polices 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.

(v) Lease Classification

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

2.2 ESTIMATES AND ASSUMPTIONS

(i) Economic Useful Life and Residual Values

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

(ii) Fair Value Estimation

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

(iii) Defined Benefit Obligations

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

(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.

3.0 FINANCIAL RISK MANAGEMENT

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

(i) Financial Risk

The only financial assets that Council may have 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.

4.0 EVENTS AFTER THE REPORTING DATE

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2025

5 CASH AND CASH EQUIVALENTS

	30-Jun-25 Rs	30-Jun-24 Rs
Afrasia Bank 1120450002018	19,895,894	19,127,074
Mau Bank Ltd -373420	649,925	421,502
State Bank of Mauritius-61030100051331	28,366,457	20,804,219
State Bank of Mauritius-6102510001161	24,227,964	25,248,471
State Bank of Mauritius -7901	5,000,000	5,000,000
Cash at Bank	78,140,241	70,601,267
Cash in Hand	8,500	8,500
TOTAL	**78,148,741**	**70,609,767**

6 RECEIVABLES FROM EXCHANGE TRANSACTIONS

	30-Jun-25 Rs	30-Jun-24 Rs
Sundry Debtors-Market Fee	1,024,550	3,169,735
-Rental Fee	291,228	586,969
- Bus Toll Fee	490,650	3,820,670
Total Sundry Debtors -Note 8 (i)	1,806,428	7,577,374
Other Receivables	205,004	230,495
Total	**2,011,432**	**7,807,869**

The Receivables from Exchange is mainly for Market fees, Rental of Building & Bus Toll for projects less than one year.
The basis of provision has been based on IPSAS 19 where identification of potential client which will give rise to a contingent Liability will be recognised in the future.

7 RECEIVABLES CAR LOAN

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

7 RECEIVABLES CAR LOAN INTEREST IPSAS 41	30-Jun-25 Rs	30-Jun-24 Rs
Movement in loan were as follows:		
Amount due as at 01 July	37,150	37,150
New Loan interest for the year	(517,582)	-
Loan Interest amortised for the year		-
Amount due as at 30 June 2025	**(480,432)**	**37,150**
7(iii) Amount falling due within one year	(164,756)	-
7(iv) **Amount falling due after one year**	**(315,676)**	**37,150**

8 RECEIVABLES FROM NON-EXCHANGE TRANSACTIONS	30-Jun-25 Rs	30-Jun-24 Rs
Sundry Debtors- Trade Fees	3,548,625	3,703,625
-Advertising	5,679,669	5,392,861
Total Sundry Debtors-Note 8(ii)	9,228,294	9,096,486
Car Loan	1,150,677	1,694,800
Government Grant	8,269,173	16,247,884
Other Receivables	389,216	262,301
Total	**19,037,360**	**27,301,471**

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

8(i) TRADE RECEIVABLES	30-Jun-25 Rs	30-Jun-24 Rs
Less than one year		
Market Fee	1,024,550	3,169,735
Rental Fee	291,228	586,969
Bus Toll Fee	490,650	3,820,670
Note 8 (i)	1,806,428	7,577,374
Trade Fees	3,548,625	3,703,625
Advertising fee	5,679,669	5,392,861
Note 8 (ii)	**9,228,294**	**9,096,486**

NOTES TO THE FINANCIAL STATEMENTS

More than one year

RECEIVABLES FROM EXCHANGE TRANSACTIONS	30-Jun-25	30-Jun-24
Market Fees	10,145,425	2,836,084
Less Expected Credit Loss for Market Fees	1,350,173	2,836,084
	8,795,252	-
Rental fee	(12,166)	-
Less Expected Credit Loss for Rental Fee	-	-
	(12,166)	-
Bus Toll Fee	2,526,056	-
Less Expected Credit Loss for Bus Toll	322,440	-
	2,203,616	-
8(ii) Total	**10,986,702**	**-**

RECEIVABLES FROM NON EXCHANGE TRANSACTIONS	30-Jun-25 Rs	30-Jun-24 Rs
Trade Fees	-	-
Less Expected Credit Loss for Trade Fees	-	-
	-	-
Advertising fee	-	-
Less Expected Credit Loss for Advertising Fee		
	-	-
Car Loan Note 7	2,470,639	3,317,120
8(iii)	2,470,639	3,317,120

Trade fees

Trade fees of Rs 3,548,825 relates to trade fees for June 2025 which was received after the end of the reporting period.

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

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

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

8(iv) Table of Expected Credit Loss Allowance

	Lifetime ECL Rate	Lifetime Expected Credit Loss Allowance Market	Lifetime Expected Credit Loss Allowance Bus Toll
> 1yr < 2yrs pass due	3%	53,996	14,774
> 2yrs < 3yrs pass due	5%	79,248	18,690
> 1yrs <4yrs pass due	10%	135,193	28,665
> 4yrs pass due	12%	1,081,737	260,311
Total Expected Credit Loss Allowance		**1,350,174**	**322,440**

9 INVENTORIES

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

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

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

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

10 INVESTMENT PROPERTY

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

11 NON CURRENT ASSETS-PROPERTY, PLANT & EQUIPMENT

	Land	Building	Public Infrastructure	Computer Equipment	Furniture & Fittings	Motor Vehicles	Assets Under Construction	Restated Total
Cost	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
At Jul 1,2024	176,059,622	482,257,876	683,903,232	35,889,414	6,915,716	74,205,745	1,047,469	1,460,279,074
Adjustment	-	-	15,639	-	(39,307)		-	(23,668)
Additions		4,001,692	18,040,107	1,057,492	275,524		15,902,432	39,277,247
Disposal/Derecognition			(3,500,000)					(3,500,000)
Transfer Assets Under Construction								-
Revaluation	-							-
At June 30,2025	176,059,622	486,259,568	698,458,978	36,946,906	7,151,933	74,205,745	16,949,901	1,496,032,653
Depreciation								
At Jul 1,2024	-	76,229,916	469,809,836	30,091,668	6,635,208	33,914,238		616,680,866
Adjustment			15,639		(39,307)			(23,668)
Charge for the Year		24,513,063	83,723,714	3,972,063	166,832	4,485,501		116,861,173
Disposal/Derecognition			(3,500,000)					(3,500,000)
Transfer Assets Under Construction								-
At June 30,2025	-	100,742,979	550,049,189	34,063,731	6,762,733	38,399,739		730,018,371
Carrying Value								
At June 30,2025	176,059,622	385,516,589	148,409,789	2,883,175	389,200	35,806,006	16,949,901	766,014,282
At June 30, 2024	176,059,622	406,027,960	214,093,396	5,797,746	280,508	40,291,507	1,047,469	843,598,208

Assets Under Construction

The Asset Under Construction mainly comprise of Multi Purpose Hall at Goodlands 77% complete, Consultancy for Multi purpose Riviere du Rempart and six(6) small community projects. Council expect to complete all the projects.
Disposal of Assets: MUGA Project Rs 3.5M is a capital contribution by Council and the asset do not belong to the Council.

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

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

(ii) Direct operating expenses (including repairs and maintenance) arising from investment property, the Petit Raffray Multipurpose Complex during the reporting period amounted to Rs 1,380,000 (2024: Rs 1,828,021). All operating and maintenance expenses of the Cafetaria 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.

12 INTANGIBLE ASSETS

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

Intangible Assets consists of Ebzie Accounting Software which is still in use as at 30 June 2025 and will continue use.

13 TRADE AND OTHER PAYABLES

	30-Jun-25 Rs	Restated 30-Jun-24 Rs
Sundry Creditors	58,484,256	62,362,201
Prepayments	643,400	667,925
Refundable Deposit	6,459,650	6,236,672
Audit fee	600,000	-
Retention on Projects	6,013,784	10,501,227
Liquidated Damage Applied and Retained	3,039,739	2,573,680
Other Payables	9,320,975	8,288,573
Total	**84,561,803**	**90,630,278**

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

On demand	68,448,631	-
< 6 months		72,663,853
6 - 12 months	15,513,172	-
> 6 Months	600,000	-
	84,561,803	72,663,853

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

14 BORROWINGS

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

Council was granted a Loan for fianancing the Riviere Du Rempart Market.The borrowing comprising of loan from the central government with no collateral. 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. Provision is made in the recurrent budget for the repayment of the Loan which the Parent Ministry directly contra setoff from the GIA.

15 DEFERRED INCOME

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

NOTES TO THE FINANCIAL STATEMENTS

16 EMPLOYEE BENEFITS OBLIGATIONS

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

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

17 RETIREMENT BENEFITS OBLIGATIONS

	30-Jun-25 Rs	30-Jun-24 Rs
Employee Benefits Payable- Non Current	444,678,742	488,009,066
	444,678,742	488,009,066

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

Remeasurement:		
Liability (gain)/loss	(26,765,517)	(10,836,200)
Assets (gain)/loss	615,168	(4,047,760)
Net Assets/Equity (NAE)	**(26,150,349)**	**(14,883,960)**
Total	**(7,221,444)**	**6,387,665**
Movements in liability recognised in Statement in Financial Position:		
At start of period/ year	163,030,842	164,777,848
Amount recognised in P&L	18,928,905	21,271,625
(Actuarial Reserves transferred in)	-	-
(Employer Contributions)	(8,002,923)	(8,134,671)
(Direct benefits paid by Employer)		
Amount recognised in NAE	(26,150,349)	(14,883,960)
At end of period/year	**147,806,475**	**163,030,842**

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

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

NOTES TO THE FINANCIAL STATEMENTS

Distribution of plan assets at end of period/year

Percentage of assets at end of year		
Fixed Interest Securities and cash	47.7%	49.9%
Loans	3.1%	3.1%
Local equities	16.8%	15.2%
Overseas bonds and equities	31.9%	31.3%
Property	0.5%	0.5%
Total	**100%**	**100%**

Additional disclosure on assets issued or used by the Council

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

Defined benefits pension plan Funded (Continued)

Additional disclosure on assets issued or used by the Council

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

Components of the amount recognised in NAE	**30-Jun-25 Rs**	**30-Jun-24 Rs**
Asset experience gain/(loss) during the period/year	(615,168)	4,047,760
Liability experience gain/(loss) during the period/year	(658,406)	10,836,200
Liability gain/(loss) due to change in financial assumptions	27,423,923	
	26,150,349	14,883,960

Year	2024/2025	2023/2024
Expected employer contributions (RS)	8,265,039	

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

obligation 15 years

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

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

NOTES TO THE FINANCIAL STATEMENTS

1. Investment Risk which is the risk that the return eraned on the assets may be lower or higher than assumed

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

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

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

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

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 46.3 M (increase by Rs 58.3 M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1% basis points , the defined benefit obligation would increase by Rs 27.6 M (decrease by Rs 24M) if all assumptions were held unchanged.

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

If the life expentency would increase (decrease) by one year, the define benefit obligation would increase by Rs 9.7M (decrease by 9.6M) if all other assumptions were held unchanged.

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

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

NOTES TO THE FINANCIAL STATEMENTS

Amounts recognised in Statement of Financial Performance:	**30-Jun-25**	**30-Jun-24**
Service cost:		
Current service cost	-	-
Past service cost	-	-
(Employee contributions)	-	-
Fund Expenses	-	-
Net Interest expense/(Revenue)	17,659,592	17,695,344
Profit Loss Charge and	**17,659,592**	**17,695,344**
Remeasurement:		
Liability (gain)/loss	(26,508,803)	23,991,959
Assets (gain)/loss	-	-
Net Assets/Equity (NAE)	**(26,508,803)**	**23,991,959**
Total	**(8,849,211)**	**41,687,303**

Defined benefits pension plan Funded (Continued) Movements in liability recognised in Statement in Financial Position:	**30-Jun-25 Rs**	**30-Jun-24 Rs**
At start of period/ year	324,978,224	303,619,339
Amount recognised in P&L	17,659,592	17,695,344
(Actuarial Reserves transferred in)	-	-
(Employer Contributions)	-	-
(Direct benefits paid by Employer)	(19,256,746)	(20,328,418)
Amount recognised in NAE	(26,508,803)	23,991,959
At end of period/year	**296,872,267**	**324,978,224**

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

NOTES TO THE FINANCIAL STATEMENTS

Reconciliation of the present value of defined benefit obligation

Present value of obligation at start of period/year	324,978,224	303,619,339
Current service cost	-	-
Interest cost	17,659,592	17,695,344
(Benefits paid)	(19,256,746)	(20,328,418)
Liability (gain)/loss	(26,508,803)	23,991,959
Present value of obligation at end of period/year	**296,872,267**	**324,978,224**

Components of the amount recognised in NAE	**30-Jun-25 Rs**	**30-Jun-24 Rs**
Liability experience gain/(loss) during the period/year	10,353,592	(23,991,959)
	10,353,592	(23,991,959)
Weighted average duration of the defined benefit	10 years	

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

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

- If the expected salary growth would increase (decrease) by 100 basis points , the defined benefit obligation would increase by Rs 9.3 M (decrease by Rs 8.4 M) if all assumptions were held unchanged.

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

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 10.1M (decrease by Rs 10.1M) if all assumptions were held unchanged.

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

	30-Jun-25 Rs	30-Jun-24 Rs
18 TRADE FEES,FEES,FINES AND PENALTIES		
Trade Fees	36,815,750	25,292,500
Occasional Licence		24,500
Total	**36,815,750**	**25,317,000**

19 ADVERTISNG AND PUBLICITY	**30-Jun-25** **Rs**	**30-Jun-24** **Rs**
Advertising and Publicity Fees	3,085,226.72	2,854,266
Total	**3,085,226.72**	**2,854,266.00**

As per Local Government Act 2011, Government Notice 2016, Display of advertisement on flag,vehicles,wooden board,wall, building,tin or any other material or under glass Rs 500 for not more than 3 sqm and Rs 50 for every 0.1 sqm for more than 3 sqm.

20 RECOGNITION OF LAND AND OTHER AMENITIES	**30-Jun-25** **Rs**	**30-Jun-24** **Rs**
Vested Assets	-	49,311,700
Total	**-**	**75,862,007**

	30-Jun-25 **Rs**	**30-Jun-24** **Rs**
21 GOVERNMENT GRANT		
Government Grant in Aid	408,032,275	343,000,000
Project Related Recurrent Grant	8,320,204	17,337,756
Project Related Capital Grant	30,992,416	120,606,832
Deferred Income		1,859,375
Project Related Deposit		-
Total	**447,344,895**	**482,803,963**

NOTES TO THE FINANCIAL STATEMENTS

22 FINES, PENALTIES AND LEVIES

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

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

23 BUILDING AND LAND USE PERMIT

	30-Jun-25 Rs	30-Jun-24 Rs
Building and Land use Permit fee	19,418,641	20,664,189
Total	**19,418,641**	**20,664,189**

24 BUS TOLL

	30-Jun-25 Rs	30-Jun-24 Rs
Bus Toll fee	515,686	1,502,470
Total	**515,686**	**1,502,470**

25 FINANCE INCOME

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

26 RENTAL INCOME

	30-Jun-25 Rs	30-Jun-24 Rs
Rental Market and Fairs	10,285,516	4,981,200
Rental Buildings(Offcie & Housing)	816,091	3,419,415
Rental Social Hall	1,873,000	-
Rental Sports Grounds &Amenities		-
Rental Swimming Pools		-
Total	**12,974,607**	**8,400,615**

27 BURIAL AND INCINERATION

	30-Jun-25 Rs	30-Jun-24 Rs
Income from Burial and Incineration	990,500	1,015,500
	990,500	**690,350**

NOTES TO THE FINANCIAL STATEMENTS

28 OTHER INCOME

	30-Jun-25 Rs	30-Jun-24 Rs
Miscellaneous Income	847,816	391,182
Library Fees/School Fees	1,519	45,400
Reinstatement Fees/Obstructions/Appliances		171,000
Sale of Store Items		-
	849,335	**3,366,322**

Miscellaneous Income include stale cheque for the period July 2024 to June 2025 for the amount Rs 266,231

29 COMPENSATION OF EMPLOYEES

	30-Jun-25 Rs	30-Jun-24 Rs
Basic Salary and Compensation	117,974,980	102,184,617
Overtime	4,024,151	8,789,528
Acting Allowances	422,820	-
Other Allowances	3,069,230	-
End of Year Bonus	18,592,798	8,656,434
Passage Benefits	3,910,236	5,247,328
Retirement Benefit-Define Benefits	18,928,905	21,801,922
Retirement Benefit-Define Contribution	5,450,707	3,937,648
Contributions-NSF,CSG,FPS	10,283,421	8,074,859
Pension and Gratuities	21,929,198	21,811,421
Sick Leave	12,996,113	1,009,314
Uniform and Protective Allowance	2,228,489	1,890,893
Staff Welfare	197,500	210,900
Training	114,993	119,099
Travelling and Transport	10,588,329	10,625,266
	230,711,870	**194,359,229**

30 REMUNERATION TO COUNCILLORS

	30-Jun-25 Rs	30-Jun-24 Rs
Chairman & Board /Committees Fees	6,348,876	5,997,662
	6,348,876	**5,997,662**

31 UTILITY COST

	30-Jun-25 Rs	30-Jun-24 Rs
Electricity & Gas Charges	42,514,619	40,314,845
Water Charges	781,942	627,301
Non-Domestic Gas	2,120,940	1,910,489
Telephone Charges	1,465,945	1,477,823
	46,883,447	**44,330,458**

32 MOTOR VEHICLES EXPENSES

	30-Jun-25 Rs	30-Jun-24 Rs
Fuel and Oil	5,969,086	5,731,506
Repairs and Maintenance and Motor Vehicles	1,809,665	1,942,660
Road Tax and Insurance	928,490	835,156
	8,707,241	**8,509,322**

33 REPAIRS AND MAINTENANCE

	30-Jun-25 Rs	30-Jun-24 Rs
Hire Contracted Services-Maintenance		
Maintenance of Furniture and Fittings	315,081	117,877
Maintenance of IT Equipment	2,663,908	3,089,821
Maintenance of Plant and Equipment	192,109	170,902
Maintenance of Building	497,681	1,544,693
Maintenance of Garden	18,368	
Maintenance of Roads	3,302,349	2,044,175
Maintenance of Street Lightings	2,103,510	2,260,689
Maintenance of Rivers, Drain and Canals	68,584	570,879
Maintenance of Cemetries & Grounds	626,478	669,104
Small Plants and Tools	30,368	21,735
	9,818,436	**10,489,875**

NOTES TO THE FINANCIAL STATEMENTS

34 CLEANING AND SECURITY SERVICES

	30-Jun-25 Rs	Restated 30-Jun-24 Rs
Cleaning Services		
Hire Scavening Services	144,016,372	131,547,361
Hire Cleaning Equipment	72,873	150,000
Hired Cleaning Services at Public Toilet & Traffic Centres	1,222,563	1,226,010
Cleaning of Drians Rivers and Bareland	8,253,846	6,170,709
E-Waste and Bulky Waste Collection	654,195	1,627,357
Contribution of Refuse Bins	63,379	8,170,750
Cleaning materials and post cyclone cleaning	656,081	1,198,868
Security Services	10,453,457	6,446,480
	165,392,766	**156,537,535**

35 GRANTS AND SUBSIDIES

	30-Jun-25 Rs	30-Jun-24 Rs
Social Activities	580,522	1,196,695
Sport Activities	249,485	376,756
Cultural Activities	343,098	345,862
Educational Activities	50,370	71,221
Grant to Associations	358,500	816,740
Grant to Village Council	15,191,853	13,176,788
Social and Financial Aid	90,000	30,000
	16,863,828	**16,014,062**

Grant to Village Council consists of Rs 12,922,753 regarding Village Councillors Allowance of the 19 villages and Rs 2,269,100 relates to fund transferred to the Village Council for its yearly expense in terms of Utilities, Maintenace cost and Village Council Activities.

36 PROFESSSIONAL AND LEGAL FEES

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

37 FINANCE COSTS

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

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.

NOTES TO THE FINANCIAL STATEMENTS

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

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

38 DEPRECIATION

	30-Jun-25 Rs	30-Jun-24 Rs
Depreciation for the year	118,027,886	121,822,480
	118,027,886	**121,822,480**

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

39 DECREASE IN LOSS ALLOWANCE

	30-Jun-25 Rs	30-Jun-24 Rs
Decrease in provision	(1,163,471)	-
Bad Debts		-
	(1,163,471)	**-**

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

40 GENERAL EXPENSES

	30-Jun-25 Rs	30-Jun-24 Rs
Contribution to ADC and ICLEI	570,230	-
Entertainment and Hospitality	300,726	259,725
General Insurance	1,233,482	16,088
Local Disaster Management Expenses	173,588	
Office Expenses	444,747	543,207
Overseas Travel Expenses	553,065	246,623
Press Notice and Publications	154,256	416,323
Printing, Postage and Stationary	1,529,844	1,517,417
Rental of Building/Software	538,695	213,785
Assets Wrtten off		890,934.00
Rental of Bus Toll	-	-
Rental of Market Stalls	-	-
	5,498,633	**4,104,102**

NOTES TO THE FINANCIAL STATEMENTS

41 BUDGET

41.1 Difference between the Final Budget and Actual Amounts

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

41.1.16 The fix charge of CEB meter reading has been reduced due to monitoring by Rs 2M

41.1.17 Maintenance of Plant Rs 800,318 has not utilised during the financial year.

41.1.18 Maintenance of Roads Rs 2m.There has been more urgent demand for resurfacing of roads

41.1.19 Council has not been able to repair all additional request received by end of june 25

41.1.20 Provision made for the payment of minimum salary has not been made as per MRA circular.

41.1.21 Council made provision for Inter village competition of Rs 5,4 M but same didn't materialise.

41.1.22 Council made request to increase grant but funding was not provided in Mid term review 24-25.

42 Budget Reconciliation

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

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

Budget Reconciliation

	Year Ended 30 June 2025	Year Ended 30 June 2024
Revenue		
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	**523,163,538**	**1,246,431,554**
Basis Differences		
Amortisation of Advance Govt Grant	-	-
Recognition of Land & Other Amenities	-	75,862,006.84
Actual Amount in the Statement of Financial Performance	**523,163,538**	**1,322,293,560**
Expenses		
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	**492,131,184**	**1,048,163,081**
Basis Differences		
Provision for/(Reversal of)Doubtful Debts	(1,163,471)	5,805,562.73
Loss on Disposal of Assets	-	-
Impairment of Assets	-	-
Depreciation	118,027,886	562,471,083
Actual Amount in the Statement of Financial Performance	**608,995,599**	**1,616,439,727**
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	31,032,354	198,268,473
Actual Amount in the Statement of Financial Performance	(85,832,061)	(294,146,166)

NOTES TO THE FINANCIAL STATEMENTS

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

	Operating activities	Investing activities	Financing activities	Total
Actual amount on comparable basis as presented in the Budget and Actual Comparative Statement	31,032,354			31,032,354
Amortisation of Advance Govt Grant	-			-
Recognition of Land & Other Amenities	-			-
Provision for/(Reversal of) Doubtful Debts	1,163,471			1,163,471
Loss on Disposal of Assets	-			-
Impairment of Assets	-			-
Depreciation	(118,027,886)			(118,027,886)
Decrease in Fixed Assets	-			-
Adjustment Prior Year	-			-
Accumulated of Fixed Assets	-			-
Investment Income	(918,897)			(918,897)
Finance Charge	758,861			758,861
Provision for Employee Retirement Benefit Obligation	9,328,828			9,328,828
Depreciation of Fixed Assets	118,027,886			118,027,886
Underprovision of creditors	-			-
Movement in Reserve for other creditor & Retention	-			-
Loss on Disposal of Assets	-			-
(Increase)/Decrease in Receivables from Exchange Transaction	5,796,437			5,796,437
Increase/(Decrease) in Non Receivables from Non Exchange Transactions	(2,749,134)	873,022		(1,876,112)
Increase/(Decrease) in Inventories	1,024,452			1,024,452
Increase/(Decrease) in Trade and Other Payables from Exchange	(6,291,453)		222,978	(6,068,475)
Increase/(Decrease) in Trade and Other Payables from Non Exchange	80,202			80,202
(Increase)/Decrease in Provision				-
(Increase)/Decrease in Work-In-Progress				-
Increase/(Decrease) in Employee Benefits	7,375,817			7,375,817
Acquisition of Fixed Assets	4,487,443	(43,764,690)		(39,277,247)
Acquisition of Intangible Assets		-		-
Investment income	918,897			918,897
Repayment of Borrowings			(924,000)	(924,000)
Finance Charge	(875,632)			(875,632)
Net cash flows from operating, investing, and financing activities	51,131,662	(42,891,668)	(701,022)	7,538,973