

# **THE DISTRICT COUNCIL OF BLACK RIVER**



## **ANNUAL REPORT 2014**

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## **1.0 STATEMENT FROM THE AG. CHIEF EXECUTIVE**

Pursuant to Section 142 of Local Government Act 2011, I am pleased to submit the Annual Report of this Council for year 2014.

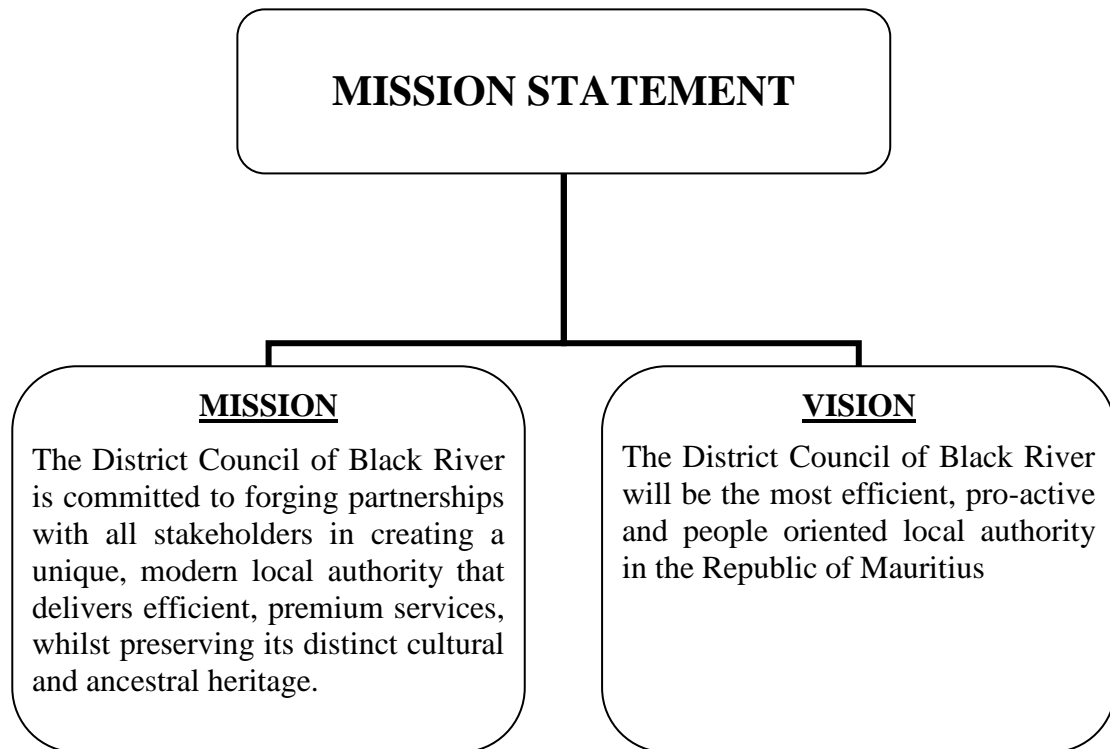
The report highlights the major achievements of the Council and also emphasizes the key functions it undertakes in supporting aspects of everyday life that matters to residents of this District.

It is a fact that despite all past achievements, plenty more still needs to be done to make any area more liveable. But despite all challenges faced to deliver services with less and less funding from government, one can rest assured that this Council remains determined on its mandate to implement quality measures based on sound administrative processes and in compliance to all existing legislations for a better focused customer oriented service delivery.

**M. A. BHUJOHORY (Ms)**

*Date: 24 September 2015*

## 2.0 MISSION, VISION AND CORE VALUES



# CORE VALUES

### The District Council of Black River holds closely to the following values and commits itself to:

- *Recognition and appreciation of the Council's most important asset, a highly motivated, responsive and proactive staff*
- *Loyalty, trust and respect amongst staff so as to promote effective teamwork in the Council's pursuit of excellence in all its practices*
- *Commitment, dedication, hard work and integrity in all its transactions to ensure the effective delivery of quality service*
- *Greater unity amongst staff to promote collaboration and co-operation in the Council's quest for a sustainable, quality environment for all*

### **3.0 ABOUT THE DISTRICT COUNCIL OF BLACK RIVER**

<b>LOCATION</b>	:	<i>Western part of the island</i>
<b>VILLAGES UNDER THE JURISDICTION OF DCBR</b>	:	<i>Albion, Bambous, Cascavelle, Case Noyale, Chamarel, Flic en Flac, Grande Rivière Noire, Gros Cailloux, La Gaulette, Le Morne, Petite Rivière, Richelieu and Tamarin</i>
<b>HEAD OFFICE</b>	:	<i>Geoffroy Road, Bambous</i>
<b>WEBSITE</b>	:	<a href="http://brdc.mu">http://brdc.mu</a>
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#### **ESTIMATED RESIDENT POPULATION FOR 2013 & 2014**

<i>SN</i>	<i>VILLAGE COUNCIL</i>	<i>1<sup>ST</sup> JULY 2013</i>	<i>1<sup>ST</sup> JULY 2014</i>
<i>1</i>	<i>Albion</i>	<i>5,425</i>	<i>5,518</i>
<i>2</i>	<i>Bambous</i>	<i>15,991</i>	<i>16,265</i>
<i>3</i>	<i>Cascavelle</i>	<i>2,584</i>	<i>2,629</i>
<i>4</i>	<i>Case Noyale</i>	<i>1,773</i>	<i>1,804</i>
<i>5</i>	<i>Chamarel</i>	<i>815</i>	<i>829</i>
<i>6</i>	<i>Flic en Flac</i>	<i>2,290</i>	<i>2,329</i>
<i>7</i>	<i>Grande Rivière Noire</i>	<i>2,781</i>	<i>2,829</i>
<i>8</i>	<i>Gros Cailloux</i>	<i>3,323</i>	<i>3,380</i>
<i>9</i>	<i>La Gaulette</i>	<i>2,412</i>	<i>2,454</i>
<i>10</i>	<i>Le Morne</i>	<i>1,355</i>	<i>1,378</i>
<i>11</i>	<i>Petite Rivière</i>	<i>4,785</i>	<i>4,867</i>
<i>12</i>	<i>Richelieu</i>	<i>8,239</i>	<i>8,380</i>
<i>13</i>	<i>Tamarin</i>	<i>3,924</i>	<i>3,991</i>

#### **NOTE:**

- (i) Estimates are based on the 2011 Census population.
- (ii) Estimates of population have been updated by allowing for births, deaths and migration. However, in case of Village Council areas (VCA), the estimates have been obtained by assuming a rate of increase of population of the same order as for the geographical district of which they form part.
- (iii) The population estimates for Village Council areas (VCA) are given according to new 2011 electoral boundaries as amended and gazetted in the Local Government Act 2011 (*Act No. 36 of 2011*) and the representation of the People Act (*GN No. 1 of 2012, 3rd of January 2012*)

### 3.1 SENIOR OFFICERS AT THE COUNCIL - YEAR 2014

ADMINISTRATIVE DEPARTMENT		
SN	NAME	DESIGNATION
1	<b>M. A. BHUJOHORY</b> ( <i>Ms</i> )	Ag. Chief Executive
2	<b>G. RUGHOO</b>	Ag. Deputy Chief Executive
3	<b>M. JALIM</b> ( <i>Ms</i> )	Assistant Chief Executive
4	<b>A. K. DUSOYE</b>	Assistant Chief Executive
5	<b>S. DODAH</b> ( <i>Ms</i> )	Human Resource Management Officer
6	<b>Y. UBHEERAM</b> ( <i>Ms</i> )	Human Resource Officer
7	<b>N. D. HOSSENALLY</b> ( <i>Ms</i> )	Information Technology Officer / System Administrator
8	<b>L. SUNASSE</b> ( <i>Ms</i> )	Safety and Health Officer
FINANCE DEPARTMENT		
1	<b>M. B. ARMOOGUM</b> ( <i>Ms</i> )	Ag. Financial Controller
2	<b>S. MADOUBACAS</b> ( <i>Ms</i> )	Accountant
3	<b>A. LATTOO</b> ( <i>Ms</i> )	Internal Auditor
4	<b>L. NANINE</b> ( <i>Ms</i> )	Principal Financial Officer
5	<b>R. LUCHMUN</b>	Principal Financial Officer
BUILDING AND LAND USE DEPARTMENT		
1	<b>R. PHUL</b>	Head, Land Use and Planning Department
2	<b>S. NOKOOL</b> ( <i>Ms</i> )	Ag. Planning and Development Officer
PUBLIC INFRASTRUCTURE DEPARTMENT		
1	<b>P. BALLOO</b>	Head, Public Infrastructure Department
2	<b>M. K. BHOYRAG</b>	Civil Engineer
3	<b>B. NARAYEN</b>	Chief Inspector of Works
4	<b>S. FOWDAR</b>	Supervisor ( <i>Lighting Section</i> )
PUBLIC HEALTH DEPARTMENT		
1	<b>R. SOOKUN</b>	Chief Health Inspector
2	<b>J. KEDOO</b>	Principal Health Inspector
3	<b>M. P. SONEEA</b>	Senior Health Inspector
WELFARE DEPARTMENT		
16	<b>V. GOOMANY</b>	Principal Welfare Officer
17	<b>A. R. BHOOBUN</b> ( <i>Ms</i> )	Senior Welfare Officer

## 4.0 ROLES AND FUNCTIONS OF COMMITTEES

### 4.1 COMPOSITION OF THE COUNCIL

The District Council of Black River is composed of 14 members to represent the 13 villages. The Village Council of Bambous is represented by 2 District Councillors.

#### COMPOSITION OF THE COUNCIL - YEAR 2014

SN	NAME	DESIGNATION	REPRESENTATIVE FOR THE VILLAGE COUNCIL
1	<b>CHETTY</b> Noël Doget Oxsinice (From 01 Jan 2014 to 22 Dec 2014)	Chairman	Tamarin
	<b>LEU-GOVIND</b> Marie Véronique (Ms) (Elected Chairperson as from 23 Dec 2014)	Chairperson	Case Noyale
2	<b>PAPECHE</b> Nicole Marie (Ms) (from 01 Jan 2014 to 22 Dec 2014) thereafter (District Councillor as from 23 Dec 2014)	Vice- Chairperson	Grande Rivière Noire
	<b>MELISSE</b> Josian (Elected Vice-Chairman as from 23 Dec 2014)	Vice- Chairman	Bambous
3	<b>ALIPHON</b> Alain Jeannel (From 01 Jan to 08 May 2014 )	District Councillor	Albion
	<b>MAGDELEINE</b> André Gilbert Steeve (As from 21 May 2014)	District Councillor	
4	<b>BAUDA</b> Jean Eurick (From 01 Jan to 15 Dec 2014)	District Councillor	Bambous
	<b>JEETUN</b> Balmick (As from 16 Dec 2014)	District Councillor	
5	<b>POONA</b> Louis Christian (From 01 Jan to 15 Dec 2014)	District Councillor	Cascavelle
	<b>RAM</b> Aneerow (As from 16 Dec 2014)	District Councillor	
6	<b>SEESAHYE</b> Jean Berty (From 01 Jan to 15 Dec 2014)	District Councillor	Chamarel
	<b>LARIDAIN</b> Mike Giovanie (Elected District Councillor as from 16 Dec 2014)	District Councillor	
7	<b>ORTOO</b> Kemraz	District Councillor	Gros Cailloux
8	<b>LAMARQUE</b> Louis Chérubin (From 01 Jan to 16 Dec 2014)	District Councillor	La Gaulette
	<b>DHONDEE</b> Dayanand (As From 16 Dec 2014)	District Councillor	
9	<b>JEAN</b> Clayvie (Ms) (From 01 Jan to 16 Dec 2014)	District Councillor	Le Morne
	<b>RAMALINGUM</b> Rémilene (As from 16 Dec 2014)	District Councillor	
10	<b>FABIENNE</b> Désiré Henrico (From 01 Jan to 16 Dec 2014)	District Councillor	Richelieu
	<b>CALE</b> Marie Dorise (Ms) (As from 16 Dec 2014)	District Councillor	
11	<b>BISSESSUR</b> Anil Kumar	District Councillor	Petite Riviere
12	<b>DANSANT</b> Jean-Yves	District Councillor	Flic en Flac

**4.2 COUNCIL MEETINGS:** The Council meets at ordinary meetings as often as its business may require and at least once every fortnight.

**4.2.1 EXECUTIVE COMMITTEE:** In line with section 47 of the Local Government Act 2011, an Executive Committee has been set up by the Council with the duties and powers to:-

- (i) *Determine applications for Outline Planning Permissions and Building and Land Use Permits.*
- (ii) *To approve Procurement of Goods and services.*

**EXECUTIVE COMMITTEE – COMPOSITION**

Chairman	:	<b>Mr N. D. O. CHETTY</b>
Vice-Chairperson	:	<b>Mrs N. PAPECHE</b>
Members	{	<b>Mrs M. V. LEU-GOVIND</b>
		<b>Mr D. H. FABIENNE</b>
		<b>Mr A. MUNGRA</b>
		<b>Mr L. C. POONA</b>
		<b>Mr J. Y. DANSANT</b>

**4.2.2 OTHER COMMITTEES:-**

(i) **THE PERMITS AND BUSINESS MONITORING COMMITTEE (PBMC):** composition of the committee is as per Section 115 of the Local Government Act. The said committee comprises solely Officers. The recommendations of the PBMC are approved by the Executive Committee.

(ii) **PROCUREMENT COMMITTEE:** Any procurement of goods and services is determined by the Procurement Committee.

The approval of the Executive Committee is required for procurement of goods and services for which the value exceeds Rs 100,000/=

(iii) **ANTI-CORRUPTION COMMITTEE (ACC):** which comprises solely of Officers of the Council was set up in 2012 to implement the public sector Anti-Corruption Framework.

The Anti-Corruption Committee guided by the ICAC worked on the system description for the issue of Building and Land Use Permit and the processing of trade fees as well as the assessment of corruption risk areas (*such as the award of contract for goods and services*) and corruption risk management.

(iv) **THE ETHICS COMMITTEE:**

For the year 2014 the committee comprised the following District Councillors:-

**Mrs M. V. LEU-GOVIND**

**Mrs N. M. A. PAPECHE**

**Mr N. D. O. CHETTY**

**Mr K. ORTOO**

**Mr A. K. BISSESSUR**

**Mr L. C. POONA**



- (v) **LOCAL DISASTER RISK REDUCTION AND MANAGEMENT COMMITTEE:** was set up in year 2014 under the National Disaster Risk Reduction and Management Strategic Framework put in place by government.

**OBJECTIVE:** to oversee and manage disaster risk reduction activities in respect of its area under jurisdiction. Accordingly simulation exercises were held in year 2014 as detailed hereunder:-

- *Tsunami simulation exercise organised at Tamarin on 02 July 2014*
- *Flood simulation exercise organised at Morcellement de Chazal, Flic en Flac on 12 September 2014*
- *Flash flood simulation exercise organised at Richelieu on 31 October 2014*
- *Landslide simulation exercise organised at Chamarel on 12 December 2014*

#### **NO. OF COUNCIL AND COMMITTEE MEETINGS HELD IN 2014**

SN	MEETING	NO. OF SITTINGS
1	Council Meeting	27
2	Executive Committee	49
3	Permits and Business Monitoring Committee	48
4	Procurement Committee	56
5	Ethics Committee	2
6	Anti-Corruption Committee	1
7	Local Disaster Risk Reduction and Management Committee	2
8	Trade Fee Debtors	1

#### **5.0 MAJOR ACHIEVEMENTS – YEAR 2014**

- *Construction of an additional floor at Petite Riviere Noire Village Hall*
- *Resurfacing of 1491 m<sup>2</sup> of roads*
- *Construction/Reconstruction of 708 m<sup>2</sup> of drains*
- *Educational Twinning Exchange Programmes*
- *Distribution of 4300 plastic litter bins with covers to households*
- *Installation of 415 new street lanterns*

## 6.0 CHALLENGES

- ❖ There is still a limit to efficiency of services provided by the Council following the growing demand of residents for better and more timely service delivery due to constant yearly budget cuts. Lack of finance is greatly impacting on:-
  - ❖ *The proper maintenance of infrastructural assets.*
  - ❖ *The renewal of the Council's fleet of vehicles which have exceeded their life time since long.*
  - ❖ *Better street lighting provision given the escalating electricity costs.*
  - ❖ *With the mushrooming of morcellements in the area the proper control/cleaning of the growing number of plots of lands whose owners are unknown.*
- ❖ Engaging residents' participation in the decision making process at Village Council level. This is indispensable to enable Village Councillors fine tune any decision taken for the implementation of capital projects/organisation of sports, welfare activities with regard to the actual needs of these people.
- ❖ Protection of environmentally sensitive areas: There is an increasing pressure for development on mountain slopes and along the coast. The Council has to ensure that these environmentally sensitive areas are protected whilst allowing development which is beneficial for the community to take place.
- ❖ Adaptation to climate change: During the last years several areas of the Council which were not flood prone areas have experienced flooding as a result of the effects of climate change. Coastal areas have faced erosion. The Council has a crucial role in ensuring that development that is authorised incorporates mitigating measures against the effects of climate change.

## **7.0 OPERATIONAL AND SERVICES DELIVERY PLAN**

Under the Programme Based Budget (PBB) adopted by the Government, the Council's functions are implemented through five distinct programmes:-

<i>Programme 1</i>	<i>Policy and Management of the Council</i>
<i>Programme 2</i>	<i>Provision and Maintenance of Community-Based Infrastructure and Amenities</i>
<i>Programme 3</i>	<i>Development Control within Council's Area</i>
<i>Programme 4</i>	<i>Sound and Healthy Conditions in the Council's Area</i>
<i>Programme 5</i>	<i>Promotion of Sports, Welfare, Education and Cultural Development</i>

## **7.1 PROGRAMME 1 - POLICY AND MANAGEMENT OF THE COUNCIL**

Under this sub-programme, Council's policies and decisions are implemented with the support of the Administration and Finance Departments.

### **ADMINISTRATION DEPARTMENT**

The Administration Department comprises:-

- (i) *Human Resource Management Section*
- (ii) *Committee Section*
- (iii) *Internal Audit Section*
- (iv) *IT Section*
- (v) *Registry*

### **HUMAN RESOURCE MANAGEMENT SECTION**

**OBJECTIVE:** The main aim of the Human Resource Management Section at the District Council of Black River is to best manage its most valuable asset – its human resource.

The District Council of Black River is operating in a dynamic environment. The demands, aspirations and expectations of its local community for an effective, efficient and better quality service have increased. The Council therefore relies heavily on its human capital for better service delivery.

**ESSENTIAL FUNCTIONS:** The Human Resource Management section deals interalia with:-

- *Appointment and retirement of employees in accordance with laws and regulations in force*
- *Staff discipline*
- *Monitoring of employee attendance*
- *Industrial relations*
- *Staff training*

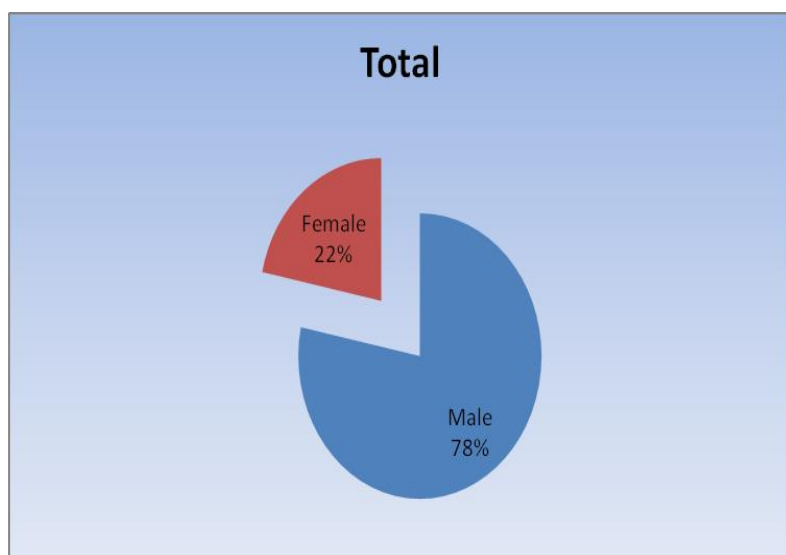
At present, the Council has a workforce of 239 employees distributed among the six different departments. Staff cost represents a large proportion of the council's recurrent budget. The gross staffing cost for year 2014 amounted to Rs 95,233,297 representing 45% of the District Council's gross expenditure for the year.

As from February 2014 an Electronic Attendance Management Software has been installed in view of the proper monitoring of attendance of employees.

**EMPLOYEES ON ESTABLISHMENT AND IN POST:** As at 31 December 2014, there were 289 posts on the establishment of this Council and 239 employees in post, out of which there were 187 male and 52 female employees.

<b>NO. OF EMPLOYEES IN POST BY DEPARTMENT</b>	
<b>DEPARTMENT</b>	<b>NO. IN POST</b>
Administration Department	68
Finance Department	16
Public Infrastructure Department	99
Welfare Department	9
Land Use and Planning Department	11
Public Health Department	35
<b>TOTAL</b>	<b>239</b>

**MALE TO FEMALE EMPLOYEES AT THE COUNCIL**



**RECRUITMENT:** recruitment of employees for all Local Authorities is carried out by the Local Government Service Commission.

**VACANCIES FILLED – YEAR 2014**

POST	NO OF PERSONS RECRUITED	MALE	FEMALE
Stores Attendant	1	1	
Office Management Assistant	2	1	1
Handy Worker	2	2	
Incinerator Operator	2	2	
Burial Ground Attendant	1	1	-
Plant & Equipment Operator	1	1	
Civil Engineer	1	1	-
Committee Clerk	1	-	1
Handy Worker (Special Class)	2	2	
Welder	1	-	-
Senior Welfare Officer	1	-	1
<b>TOTAL</b>	<b>15</b>	<b>11</b>	<b>3</b>

**RETIREMENT FOR YEAR 2014**

POST	NO OF PERSONS RETIRED	MALE	FEMALE
Driver, Heavy Mechanical Unit	1	1	-
Burial Ground Attendant	1	1	-
Assistant Welder	1	1	-
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>-</b>

**DECEASED DURING YEAR 2014**

POST	NO OF PERSONS DECEASED	MALE	FEMALE
Attendant/Senior Attendant	1	1	-
Principal Health Inspector	1	1	-
Roadmender/Tarman	1	1	-
<b>TOTAL</b>	<b>3</b>	<b>3</b>	<b>-</b>

**TRAINING AND DEVELOPMENT:** The District Council of Black River strives relentlessly to provide training opportunities to its employees so that they may better expand their knowledge base and sharpen their skills.

**LIST OF GRADES OFFERED TRAINING IN YEAR 2014**

<b>WORKSHOP / COURSES</b>	<b>ATTENDED BY</b>
Electronic Engine Management for Petrol and Diesel Engines (period of 5 weeks as from 25 January 2014)	-Chief Inspector of Works -Senior Inspector of Works
Basic Arc Welding (03 June 2014 – 26 July 2014) – 60 hours	General Worker
2-day training on International Public Sector Accounting Standards (IPSAS) – (21 July 2014 to 22 July 2014)	-Ag. Financial Controller -Accountant -Principal Financial Officer -Internal Auditor
“Les Asises de la Famille” (3-days Workshop : 28 April 2014 - 30 April 2014)	-Safety and Health Officer/ Senior Safety and Health Officer
Energy Savings LED Lighting Technology (28 January 2014 – 01 March 2014)	-Supervisor (lighting Section) -Electrician
Training Course on Investigation and Prosecution for Local Government Officers (14 July 2014 – 17 September 2014)	-Senior Health Inspector -Senior Inspector of Works
Brevet D’Etat Sportif Animateur Polyvalent (BESAP) – Half Day Training Courses (09 July 2014 – 25 October 2014)	-Safety and Health Officer/ Senior Safety and Health Officer -Supervisor, Sewing Classes (from 25 July to 25 October 2014)
United Nations-Office for the Coordination of Humanitarian Affairs (UN-OCHA)-Workshop: Management of Emergency Operations Command (EOC) – (21 July 2014 – 23 July 2014)	Head, Land Use and Planning Department
IFRS-Back to Basics (28 July 2014 – 29 July 2014)	-Ag. Financial Controller -Accountant
Short Course on Cost and Benefit Analysis of Coastal Adaptation Measures (08 September 2014 – 12 September 2014)	-Accountant
Sound Management of Chemicals (29 September 2014)	-Safety and Health Officer/ Senior Safety and Health Officer
E-Gov Conference “Building on the Foundation” (17 September 2014 – 18 September 2014)	Information Technology Officer
Techniques of Plant Propagation (18 November 2014 – 27 November 2014)	Chief Inspector of Works
Design of fire hydrant and hose reel systems for buildings (29 November 2014 – 20 December 2014)	Civil Engineer
Gender Links-Societal Challenges- Climate change, Gender Based violence, Entrepreneurship, health (19 November 2014 – 20 November 2014)	Senior Welfare Officer Supervisor, Sewing Classes
Ministry of Environment & Sustainable Development Climate Change Adaptation Programme in the Coastal Zone of Mauritius ‘short course on Ocean Data Collection and Analysis’ (01 December 2014 – 05 December 2014)	Head, Public Infrastructure Department
Gender Links-entrepreneurship Forum with victims of gender based violence (28 November 2014)	-Senior Health Inspector -Safety and Health Officer/ Senior Safety and Health Officer

<b>TRAINING PROGRAMMES CONDUCTED IN-HOUSE FOR THE SAFETY AND WELFARE OF EMPLOYEES</b>
Fire Safety and Fire Warden Training Programme (Half Day Training Programme) (27 August 2014)
Training on Occupational Safety and Health – manual grades (General Worker, Handy Worker, Mason, Assistant Mason, Roadmender/Tarman)- Half Day Workshop (05 September and 19 September 2014)

## **THE FINANCE DEPARTMENT**

The Finance Department provides support to the administrative function by ensuring an adequate distribution of financial resources to allow the Council to achieve its objectives and implement its policies in an economic, efficient and effective manner.

The main functions of the Finance Department are, amongst others:-

- ~ *to collect all revenues accruing to the Council*
- ~ *to effect all payments for goods and services including salaries to Council's employees*
- ~ *to prepare the yearly Budget Estimates and Financial Statements for submission to the Ministry of Local Government and the National Audit Office respectively*
- ~ *the procurement of goods and services for the Council*
- ~ *the overall financial administration of the Council including the provision of advice on financial policy and management and the establishment of proper accounting and financial controls.*

The Finance Department consists of the following sections:-

- ~ *Income*
- ~ *Expenditure*
- ~ *Payroll*
- ~ *Stores*

## **FINANCIAL HIGHLIGHTS**

**INCOME FOR YEAR 2014:** The total approved recurrent budget of the Council for the financial year 2014 was Rs 211,710,117.

**GRANT IN AID:** The activities of the Council are financed mainly from the grant in aid received from the Government and partly from Council's own sources of revenue. The amount of grant in aid received in financial year 2014 was Rs 184,442,000 which represented 84% of the total revenue.

**OWN SOURCE OF REVENUE:** The main sources of revenue generated by the Council are from Trade fees and others such as Advertising fees, Scavenging fees, and Building and Land Use Permit fees.

**CLASSIFIED TRADES:** Any person wishing to carry out a classified trade should register with the Registrar of Companies and seek a Building and Land Use Permit (where applicable) at the Land Use and Planning Department.

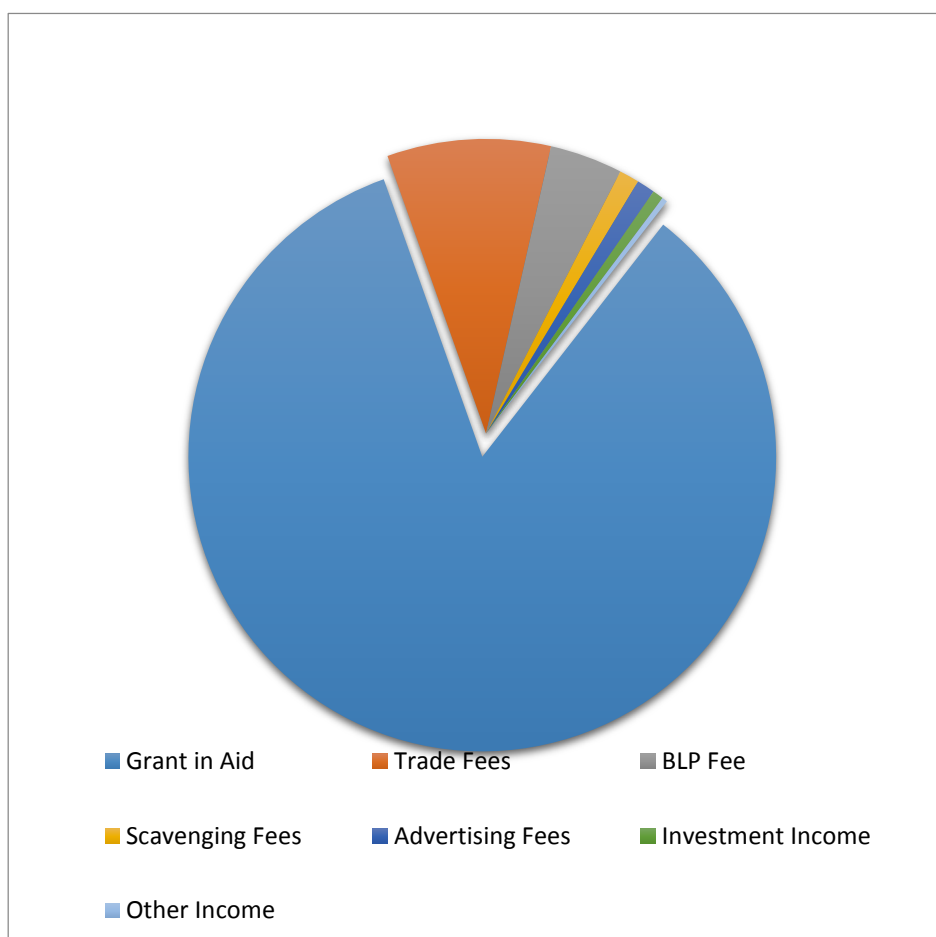
The payment of fees, dues and charges in respect of classified trades are due by the 1<sup>st</sup> January and are payable by the person:

- *Within 15 days of the start of a classified trade*
- *Thereafter in respect of every subsequent financial year in two equal instalments, the first one on or before 31 January and the second one on or before 31 July of that same year.*

A surcharge of 50% is levied on any amount not paid within the period specified above.

**REVENUE COLLECTED IN 2014 BY CATEGORY**

SOURCES OF INCOME	AMOUNT COLLECTED (Rs)
Grant in Aid	184,442,000
Trade Fees	19,700,450
Building and Land Use Permit Fees	6,775,831
Scavenging Fees	2,253,250
Advertisement and Publicity Fees	2,228,153
Investment Income	1,239,979
Other Miscellaneous Income	625,336

**ANALYSIS OF ACTUAL REVENUE FOR YEAR 2014**



**EXPENDITURE:** The financial resources deployed by programmes through the five distinct programme under the PBB adopted by the Government in 2014 are as follows:-

**SUMMARY OF FINANCIAL RESOURCES BY PROGRAMMES**

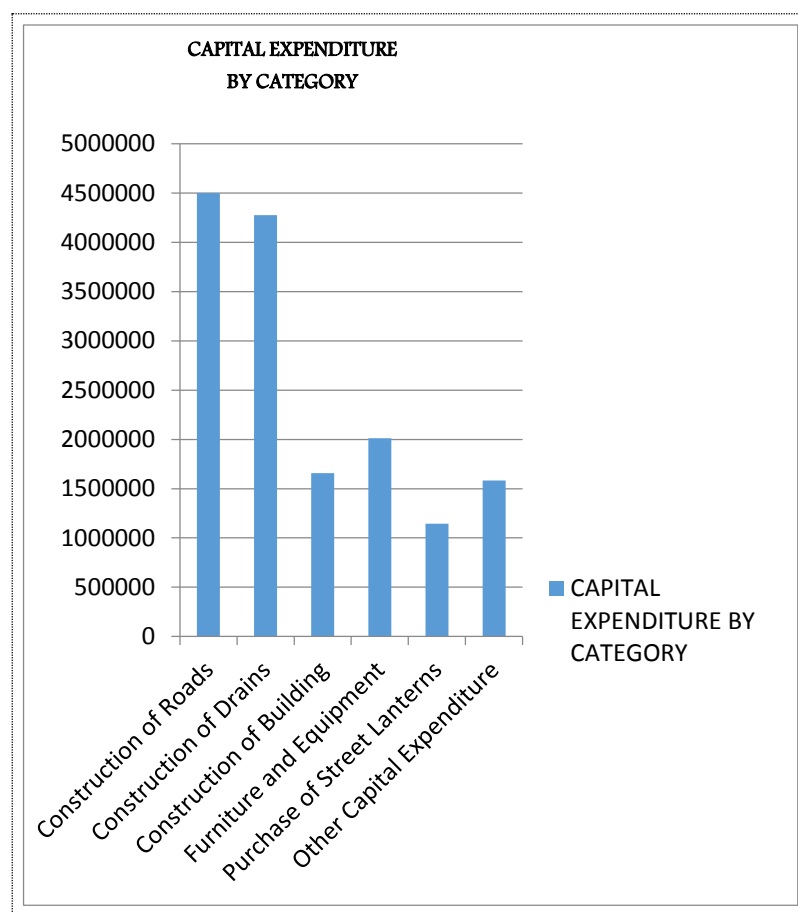
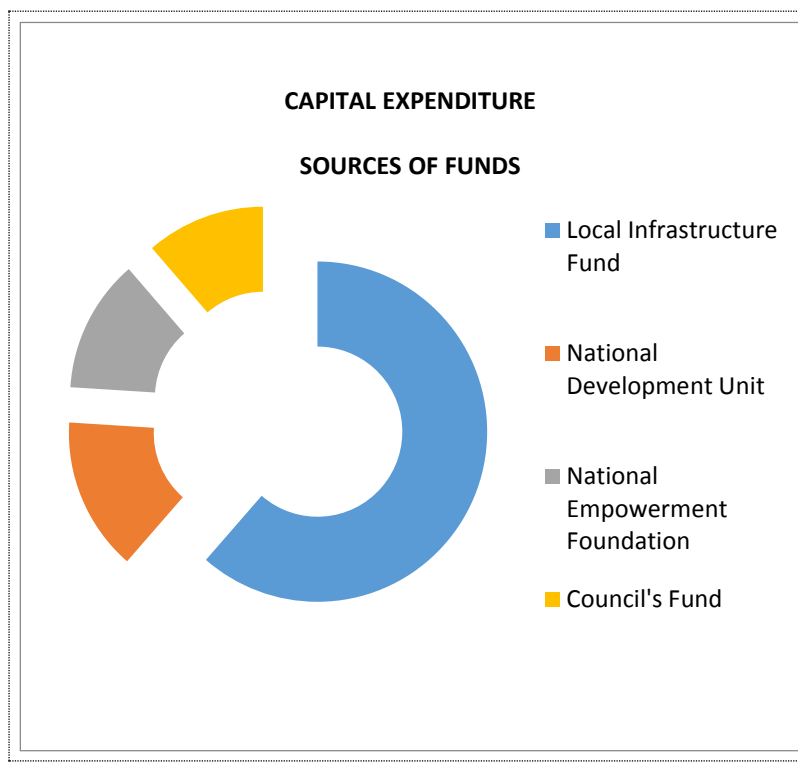
CODE	PROGRAMMES	ACTUAL EXPENDITURE 2014 RS	% DISTRIBUTION BY PROGRAMMES
1	Policy and Management of the Council	67,885,283	33%
2	Provision and Maintenance of Community Based Amenities	53,403,351	26%
3	Development control within the Council's Area	6,993,461	3%
4	Sound and Healthy Conditions in the Council's Area	73,218,404	36%
5	Promotion of Sports, Welfare, Education and Cultural Development	4,770,450	2%
<b>TOTAL</b>		<b>206,270,949</b>	<b>100%</b>

**SUMMARY PBB BY ECONOMIC CATEGORIES FOR YEAR 2014**

CODE	PROGRAMMES	COMPENSATION OF EMPLOYEES	GOODS AND SERVICES	SUBSIDIES/ GRANTS/SOCIAL BENEFITS	ACQUISITION OF ASSETS	TOTAL
		CODE 21	CODE 22	CODES 25- 28	CODES 31 - 32	
1	Policy and Management of the Council	33,071,938	12,086,256	21,932,571	794,518	<b>67,885,283</b>
2	Provision and Maintenance of Community-Based Infrastructure and Amenities	31,156,058	22,161,213	86,080	0	<b>53,403,351</b>
3	Development Control within Council's Area	6,150,837	842,624	0	0	<b>6,993,461</b>
4	Sound and Healthy Conditions in the Council's Area	13,664,690	59,369,622	184,092	0	<b>73,218,404</b>
5	Promotion of Sports, Welfare, Education and Cultural Development	2,549,950	2,184,500	36,000	0	<b>4,770,450</b>
	<b>TOTAL</b>	<b>86,593,473</b>	<b>96,644,214</b>	<b>22,238,743</b>	<b>794,518.00</b>	<b>206,270,949</b>

## CAPITAL EXPENDITURE

### ANALYSIS OF EXPENDITURE ON CAPITAL & OTHER LONG TERM OUTLAY FOR 2014



## **7.2 PROGRAMME 2 - PROVISION AND MAINTENANCE OF COMMUNITY- BASED INFRASTRUCTURE AND AMENITIES**

One of the main functions of the Council under sub-programme 2 is the improvement of community based amenities within the thirteen villages falling under its jurisdiction.

As such the Council is, amongst others, responsible for:-

- (a) *Construction and maintenance of non-classified (rural) roads*
- (b) *Construction and maintenance of drains along non classified (rural) roads*
- (c) *Construction of social halls, libraries and other buildings*
- (d) *Provision of sports infrastructure namely football, volleyball and basketball grounds, children playgrounds and related amenities*
- (e) *Construction of recreational parks*
- (f) *Fixing and maintenance of street lighting, traffic signs and street name plates*
- (g) *Design, supervision and management of building and engineering projects undertaken by in-house labour or contractors*
- (h) *Fixing of decorations (flags, buntings, etc) for social, sports and religious activities*
- (i) *Maintenance of the District Council's vehicles*
- (j) *Assessing Building and Land Use Permits, EIA Report, Morcellement projects*

**PUBLIC INFRASTRUCTURE DEPARTMENT:** The Public Infrastructure Department is responsible for the overall planning, implementation and maintenance of all infrastructural projects of the Council. It has a dedicated team to ensure the proper running of the department.

Minor projects are implemented in house by the Council's own labour force while the department closely monitors, inspects and evaluates major capital projects executed by contractors hired through the Public Procurement Mechanism put in place by government.

**SUMMARY OF PROJECTS UNDERTAKEN FROM 2005 ONWARDS:** Many projects have been implemented from 2005 onwards. A summary of these main projects achieved and those in progress are given in the table below.

Projects		YEARLY VALUE OF PROJECTS REALISED (RS MILLION- M)									
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
1.	Construction and Resurfacing of Roads	10	11.2	10.6	14.9	14.9	22.3	-	-	4.0	3.2
2.	Construction of Drains	7.2	5.8	8.4	9.4	9.4	5.6	3.0	-	4.5	4.4
TOTAL		17.2	17.0	19.0	24.3	24.3	27.9	3.0	-	8.6	7.6

**MAJOR PROJECTS UNDERTAKEN AND COMPLETED IN YEAR 2014**

<b>S.N</b>	<b>PROJECT DESCRIPTION</b>	<b>COST (RS)</b>
<i>1</i>	Construction of drain at Dilo pouri, Le Morne	981,000
<i>2</i>	Reconstruction of drain at Rémy Ollier, La Gaulette	940,000
<i>3</i>	Construction of Absorption Trench at Market Lane, Grande Rivière Noire	175,800
<i>4</i>	Reconstruction of damaged drains at Hibiscus Road, La Gaulette and Morc. Bismic, Flic en Flac	2,566,000
<i>5</i>	Purchase of 4,300 household plastic bins with covers	1,582,400
<i>6</i>	Purchase of 415 street lanterns with 40W CFL bulbs	1,145,400
<i>7</i>	Construction of drain at Avenue Serins, Flic en Flac	137,000
<i>8</i>	Resurfacing of Avenue des Cordonniers, Albion	465,500
<i>9</i>	Resurfacing of Camp Letchis Road, Bambous	208,000
<i>10</i>	Resurfacing of Avenue L'Eglise, Bambous	221,000
<b>TOTAL</b>		<b>8,422,100</b>

### **7.3 PROGRAMME 3 - DEVELOPMENT CONTROL WITHIN COUNCIL'S AREA**

#### **INTRODUCTION:**

Powers of the Council with respect to land development:-

- (i) The District Council of Black River is the Planning Authority for the area under its jurisdiction as per Section 6 of the Town and Country Planning Act 1954 (*as subsequently amended*).
- (ii) The District Council of Black River has an approved Outline Planning Scheme.
- (iii) Under Section 117 of the Local Government Act 2011 (*as subsequently amended*) the authority for execution and enforcement of the Building Control Act 2012 and Town and Country Planning Act shall be the Municipal City Council, Municipal Town Council or the District Council of the respective city, town or district where the relevant building, structure or tenement is to be found or where the land is to be developed.

#### **KEY FUNCTIONS**

- 1. *Process applications for Building and Land Use Permits within the legal time frame*
- 2. *Monitor development through ex-post control*
- 3. *Attend to complaints*
- 4. *Take action against unlawful development*

#### **ENABLING LEGISLATIONS**

- 1. *Local Government Act 2011*
- 2. *Town and Country Planning Act 1954*
- 3. *Environment Protection Act 2002*
- 4. *Planning and Development Act 2004*
- 5. *Building Control Act 2012*

#### **CHALLENGES FACING THE DEPARTMENT**

- 1. Facilitate the land use permitting process whilst ensuring that all development contribute positively in the area where they are located.
- 2. Ensure that all applications for Building and Land Use Permit registered at the Land Use and Planning Department are determined within the legal time frame.
- 3. Ensure that accurate and up to date information is given to the public on land development.
- 4. Attend to all complaints within a delay of 5 working days.

**LIST AND NUMBER OF BUILDING AND LAND USE PERMITS RECEIVED AND PROCESSED BY CATEGORY FOR YEAR 2014**

<b>DETAIL</b>	<b>NO. OF APPLICATIONS RECEIVED</b>	<b>NO. OF APPLICATIONS APPROVED</b>	<b>NO. OF APPLICATIONS REJECTED</b>	<b>NO. OF APPLICATIONS IN ABEYANCE</b>
<b>RESIDENTIAL</b>	624	591	2	17
<b>COMMERCIAL</b>	102	78	14	5
<b>EXCISION/SUBDIVISION OF LAND</b>	105	85	10	8
<b>INDUSTRIAL</b>	16	14	-	2
<b>OUTLINE PLANNING PERMISSION</b>	10	7	3	-
<b>SERVICES</b>	12	11	1	-
<b>SUI GENERIS</b>	12	10	-	2
<b>TOTAL</b>	<b>881</b>	<b>796</b>	<b>30</b>	<b>34</b>

**STATISTICS – BUILDING AND LAND USE PERMIT APPLICATIONS - PERIOD 2009 TO 2014**

<b>YEAR</b>	<b>RESIDENTIAL</b>	<b>COMMERCIAL</b>	<b>EXCISION / SUBDIVISION OF LAND</b>	<b>INDUSTRIAL</b>	<b>OUTLINE PLANNING PERMISSION</b>	<b>SERVICES</b>	<b>SUI GENERIS</b>	<b>TOTAL</b>
<b>2014</b>	624	102	105	15	10	12	12	<b>881</b>
<b>2013</b>	641	88	98	28	17	16	18	<b>906</b>
<b>2012</b>	772	81	148	31	10	30	24	<b>1096</b>
<b>2011</b>	918	106	139	34	6	23	16	<b>1242</b>
<b>2010</b>	944	78	156	22	10	18	16	<b>1244</b>
<b>2009</b>	836	91	180	25	10	11	13	<b>1167</b>

**COURT CASES FOR YEAR 2014**

<b>COURT</b>	<b>NUMBERS</b>
SUPREME COURT	19
INTERMEDIATE COURT	4
ENVIRONMENTAL & LAND APPEAL TRIBUNAL	23
DISTRICT COURT	20

#### **7.4 PROGRAMME 4 - SOUND AND HEALTHY CONDITIONS IN THE COUNCIL'S AREA**

The Public Health Department has the major role of keeping and maintaining a sound and clean environment within the Council's area. This is achieved through the provision of a well- established scavenging service, cleaning of barelands, rodent control and application and enforcement of Council's Regulations, the Local Government Act 2011 and the Environment Protection Act 2002.

The Department also monitors payment of trade fee for trade activities listed under the 12<sup>th</sup> schedule of the Local Government Act 2011.

The principal function of the department is to manage:-

- (i) *the scavenging service*
- (ii) *cemeteries , cremation grounds and public lavatories*
- (iii) *trades / Business & Commercial activities*
- (iv) *ex-Post Control*
- (v) *the upkeep of barelands*
- (vi) *rodent Control*

**SCAVENGING SERVICE:** The main statutory duty of the Public Health Department is the provision of scavenging service. This includes

- (i) *Refuse collection*
- (ii) *Cleaning of drains (covered and open)*
- (iii) *Mowing of grass along street borders, playgrounds, green spaces, etc*
- (iv) *Spraying of herbicides*
- (v) *Sweeping of roads*
- (vi) *Cleaning of rivers, rivulets and canals*

Scavenging service in the District of Black River is fully contracted out. The Officers of the Public Health Department are responsible for the monitoring and control of the said services.

Refuse collection service is provided twice weekly to all households and economic operators in the District of Black River. Most hotels and restaurants are provided with scavenging service as per agreed frequencies and upon payment of necessary fees.

Mowing is carried out on all playgrounds and green spaces belonging to the Council, as well as on street borders in interior and main roads. Herbicide spraying is carried out in public places, sweeping effected daily along main roads and twice weekly along interior roads.

Collection of bulky waste was effected thrice in 2014 which included collection of old furniture, electric appliances, used tyres, etc along with sensitisation programmes to increase awareness on environmental stewardship. The cleaning of open drains was effected twice weekly whereas for covered drains same was undertaken as and when required. 1427 meters of covered drains were cleaned in 2014.

Cleaning of rivers, rivulets and canals were done as and when required to prevent mosquito breeding and obstruction of water courses.

All these concerted actions have contributed to make the District Council of Black River one of the cleanest local authority of the country.

## **CEMETERIES, CREMATION GROUNDS AND LAVATORIES**

**CEMETERIES' LOCATIONS:** *Flic en Flac, Grande Rivière Noire, St Martin-Mont Roches, Bambous and Richelieu.*

**CREMATION GROUNDS' LOCATIONS:** *Richelieu, St Martin Mont Roches, Beaux Songes and Médine.*

**CREMATORIUM:** A portion of land has been vested by Medine Ltd to the Council at Montagne St Pierre, Bambous for the construction of a crematorium. The construction of the building was carried out by the National Development Unit.

**LATE NIGHT BURIAL:** Since 2008, lighting facilities have been provided at St Martin Mont Roches Cemetery for facilitating night burials for the Muslim Community. Moreover, a janaza platform has been constructed by the National Development Unit with various infrastructural amenities such as tarred alleys, several water points, washing place, electricity and a clean environment. 9 late burials were performed in 2014.

**JEWISH MUSEUM:** A Memorandum Of Understanding was signed between the Council and the Island Hebrew Congregation of Mauritius for the conversion of the old chapel at Saint Martin, Mont Roches into a Jewish Museum. The Museum was inaugurated on 4<sup>th</sup> November 2014 and is located near the Jewish square of the Saint Martin cemetery which consists of 126 tombstones of former Jewish prisoners of World War II. The Museum pays tribute to the Jews who died far from their land of Israel and has become a place of intense interest for both Mauritians and tourists. *(Note that there is only 1 Jewish Cemetery in the Indian Ocean)*

**MONITORING TRADES/BUSINESS AND COMMERCIAL ACTIVITIES:** In light with the philosophy of the Business Facilitation Act, the Public Health Department processes applications for payment of trade fees, where Building and Land Use Permits or required documents have been obtained, in a timely, efficient and effective manner.

**EX- POST CONTROL:** Regular inspections and controls of business premises were carried out by Officers of the Public Health Department to ensure that economic operators are complying with the relevant parts of the Local Government Act and regulations made thereunder.

**BARELANDS:** There are numerous residential Morcellements within the Council's wherein many owners have not started construction resulting in a proliferation of barelands overgrown with noxious vegetation representing a threat to public health and security. Owners of barelands were served notices *(under the Council's Regulation and/or the Environment Protection Act 2002)* to clean their lands.

As regards to unknown owners, records are kept so that when they file an application for a Building and Land Use Permit at the Council, the sum due is claimed from them for the costs incurred for the cleaning of their barelands. An amount of Rs. 10,000 was recouped in year 2014.

**RODENT CONTROL:** A once monthly service was provided in all the 13 villages by the Council labour force with a view to controlling the rodent population and decrease the risk of potential diseases associated with rats.



## **TRADE FEES – YEAR 2014**

SN	DETAIL OF ACTIVITY	TOTAL
1	Number of existing economic operators	4119
2	Number of new economic operators for year 2014	1323
3	Amount collected as trade fees for year 2014	Rs 19,376,950

## **ENVIRONMENT PROGRAMME AND CLEAN-UP CAMPAIGN**

### **YEAR 2014**

SN	ACTIVITY	ACTION TAKEN
1	Cleaning of barelands	350 <i>(No. of sites cleared)</i>
2	Eyesore Abatement Notice for the cleaning of barelands	402 <i>(No. of Notices served)</i>
3	Fixed Penalty for non-compliance of abatement notice	2 <i>(No. of Notices served)</i>
4	Collection of bulky waste exercise	3
5	Collection of used tyres	180 units <i>(No. collected)</i>
6	Rodent Control exercise	Monthly in 13 villages
7	Cleaning of open drains exercise	Twice weekly
8	Cleaning of rivers and canals exercise	4
9	Sensitization Programme	All throughout the year

## **7.5 PROGRAMME 5 - PROMOTION OF SPORTS, WELFARE, EDUCATION AND CULTURAL DEVELOPMENT**

Under sub-programme 5, The Welfare Department is responsible for organisation of social, recreational, educational, sports and other cultural activities for residents.

The main activities of the department are:

- *Planning, organisation, supervision, budgeting and coordination of all sports and welfare activities organised by the Council.*
- *The running of needlework classes*
- *Coordinating activities at National Level such as National Day / Divali / Christmas Celebrations and other festivals.*
- *Planning, organising and participating in twinning programmes and activities with Anse Boileau of Seychelles with which the Council is twinned.*
- *Collaborating with Village Councils, Sports Federations, “forces vives” and other ministries, NGOs and departments for the organisation of sports, cultural, literary, religious and other recreational activities.*

### **BUDGET – JANUARY 2014 TO DECEMBER 2014**

- *Sports & Welfare Activities - Rs 250,000/-*
- *Regionalisation of Sports - Rs 240,000/-*
- *Social Activities - Rs 300,000/-*
- *Cultural activities – Rs 150,000/-*
- *Activities in connection with twinning – travelling, training and subsistence allowance – Rs 600,000/-*

**ACTIVITIES AND ACHIEVEMENTS REALISED BY THE WELFARE DEPARTMENT FOR PERIOD JANUARY TO DECEMBER 2014**

S.N	DATE	ACTIVITIES
1	January	<ul style="list-style-type: none"> <li>• Distribution of banners, posters, food stuffs for Cavadee Festival to temples</li> <li>• Meetings with sports regional committees in connection with Sports Regionalisation Grant</li> </ul>
2	February	<ul style="list-style-type: none"> <li>• Abolition of Slavery Ceremony in collaboration with the Ministry of Arts &amp; Culture</li> <li>• Distribution of banners, posters and food stuffs for Mahashivaratree to temples</li> <li>• Inauguration of Bambous Family Corner and Children Playground</li> </ul>
3	March	<ul style="list-style-type: none"> <li>• Cultural Show in connection with National Day Celebration at Richelieu and Flag Raising Ceremony at the District Council Headquarters</li> <li>• 1<sup>st</sup> Leg Petanque tournament</li> </ul>
4	April to May	<ul style="list-style-type: none"> <li>• Educational Exchange Programme with school children of Anse Boileau Seychelles and Case Noyale RCA School – 10 day activities</li> <li>• Distribution of certificates and gifts to needlework pupils</li> <li>• 2<sup>nd</sup> Leg Petanque tournament</li> </ul>
5	June to July	<ul style="list-style-type: none"> <li>• Educational Twinning return exchange to Seychelles.</li> <li>• 3<sup>rd</sup> Leg Petanque tournament</li> <li>• 5<sup>th</sup> Leg Petanque tournament</li> <li>• 6<sup>th</sup> Leg Petanque tournament</li> </ul>
6	August	<ul style="list-style-type: none"> <li>• “Gala de Boxe” at Bambous.</li> <li>• Distribution of banners, posters, foodstuffs for Ganesh Chaturthi festival to religious organisations</li> <li>• Organisation of football matches for the ADC Football Tournament</li> <li>• 7<sup>th</sup> Leg Petanque tournament</li> </ul>
7	September	<ul style="list-style-type: none"> <li>• Athletics championship at Bambous Stadium</li> <li>• Inauguration of Hall at Case Noyale Village Hall</li> <li>• Lunch/cultural show at Domaine Anna Restaurant in the context of Elderly Day Celebrations</li> </ul>
8	October November December	<ul style="list-style-type: none"> <li>• Final of ADC Football Tournament</li> <li>• Signature of twinning protocol between the District Council of Black River and Anse Boileau, Seychelles.</li> <li>• Participation in Festival Kréol, Seychelles.</li> <li>• Petanque final leg championship at Bambous.</li> <li>• Badminton Championship at Gros Cailloux.</li> <li>• Needlework examinations at Swami Sivananda SSS, Bambous.</li> <li>• Craft making from waste materials during school holidays at Bambous Village Hall.</li> </ul>

**TWINNING ACTIVITIES:** The Council is twinned with the District of Anse Boileau, Seychelles since February 2004 with a view to establishing close relations and exchange programmes for the benefit of the population of the two islands in the fields of education, sport, culture and socio economic activities inherent to both districts such as fishing, handicraft making, etc.

**YEARLY ACTIVITIES:** Among all activities organised by the District Council of Black River, the most salient ones are those organised in the context of the National Day Celebrations, Music Day, Educational Twinning Exchanges with Anse Boileau - Seychelles, Divali Celebrations and Elderly Day Celebrations.

The most popular activity is the annual Senior Citizen Lunch organised in the context of the International Elderly Day Celebration.

The event was celebrated, under the patronage and sponsorship of Domaine Anna Restaurant Flic en Flac on 17 September 2014 and this event has become a recurrent feature for the past ten years.

#### **TWINNING EXCHANGE WITH CASE NOYALE RCA**



#### **ELECTION OF NEW CHAIRPERSON AND VICE-CHAIRPERSON**



#### **CRAFT MAKING CLASS FROM WASTE MATERIALS**



## 8.0 FINANCIAL STATEMENTS

### BALANCE SHEET AS AT 31ST DECEMBER 2014

2013			2014	
Rs.		Note	Rs.	Rs.
ASSETS EMPLOYED				
480,440,481	Capital & Other Long Term Outlay	(2)		495,614,047
<u>48,479,181</u>	LONG TERM INVESTMENT	(3)		<u>-</u>
528,919,662				495,614,047
CURRENT ASSETS				
3,000,000	Short Term Investments	(4)	19,000,000	
1,354,185	Stock	(1)	1,302,640	
2,384,376	Debtors	(5)	5,224,722	
<u>25,944,459</u>	Cash and bank	(6)	34,509,381	
32,683,020			<u>60,036,743</u>	
Less CURRENT LIABILITIES				
14,940,873	Creditors	(7)	4,637,509	
1,886,130	Deposits		<u>2,397,630</u>	
16,827,003			7,035,139	
15,856,016	NET CURRENT ASSETS			53,001,604
<u>544,775,677</u>				<u>548,615,651</u>
FINANCED BY				
484,735,721	General Fund	(8)	511,727,029	
LONG TERM LIABILITIES				
4,012,144	Passage Fund		4,770,889	
46,136,302	Pension Fund	(3)	-	
9,891,510	OTHER BALANCES	(12)	32,117,733	
<u>544,775,677</u>				<u>48,615,651</u>

**V. LEU-GOVIND (MRS)**

*Chairperson*

**M. A. BHUJOHORY (Ms)**

*Ag Chief Executive*

**INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDING 31ST DECEMBER 2014**

	<b>2013</b>		<b>2014</b>
	<b>Rs</b>		<b>Rs</b>
<b><u>Income</u></b>			
Government Grant In Aid	143,410,000		184,442,000
Investment Income	927,277		1,239,979
Rentals	60,100		56,000
Fees – 8 <sup>th</sup> Schedule	9,159,025		19,700,450
Publicity Fees	551,467		2,228,153
Scavenging Fees	4,820,325		2,382,300
Permits	7,916,522		6,775,831
Other Income	1,472,664		440,286
Independence & other grants	2,617,000		766,274
	<u>170,934,380</u>		<u>218,031,273</u>
<b><u>Expenditure</u></b>			
Compensation of Employees	91,982,331		86,593,473
Goods and Services	81,470,896		96,644,214
Grants and Subsidies	2,113,144		2,144,600
Employer Social Benefits	4,726,054		4,901,466
Contribution/Provisions	191,965	3(b)	15,192,677
Acquisition of non-financial assets	245,796		794,518
	<u>180,730,186</u>		<u>206,270,949</u>
<b><u>(Deficit)/Surplus</u></b>	<b><u>(9,795,806)</u></b>		<b><u>11,760,324</u></b>

**CASH FLOW STATEMENT****FOR THE YEAR ENDING 31ST DECEMBER 2014**

		<b>2013</b>	<b>2014</b>
		Rs.	Rs.
<b>Operating Activities</b>			
Cash received from Grant-in-Aid	11.1	143,410,000	184,442,000
Cash received from Rates & Taxes	11.2	4,266,442	4,666,453
Cash received from Fees – 8 <sup>th</sup> Schedule		9,168,025	19,700,450
Cash received from other sources	11.3	28,662,507	32,342,703
Cash received from Fees – 10 <sup>th</sup> Schedule		7,916,522	6,775,831
		193,423,496	247,927,437
Cash payment to suppliers/contractors, etc.	11.4	(84,028,420)	(99,504,227)
Cash paid to and on behalf of employees	11.5	(123,011,736)	(123,748,330)
<i>Net Cash Inflow from operating activities</i>		(13,616,660)	24,674,880
<b>Returns on Investment and Servicing of Finance</b>			
Interest received on investment		927,277	1,239,979
Interest paid on loan / debentures/bank charges		(22,884)	(1,230)
<i>Net Cash Outflow from R.O.I. and S.O.F.</i>		904,393	1,238,749
<b><u>Investing Activities</u></b>			
Investments		-	(16,000,000)
Payment to increase Capital Outlay	11.6	(8,139,016)	(13,447,521)
<i>Net cash outflow from investing activities</i>		(8,139,016)	(29,447,521)
<b><u>Financing Activities</u></b>			
Transfer of funds		2,083,789	-
Government Grants	11.7	11,207,384	22,366,661
Advance from Government		12,600,000	(12,600,000)
<i>Net Cash Inflow from financing activities</i>		25,891,174	9,766,661
<b>Net Increase in Cash</b>		<b>5,039,892</b>	<b>6,232,769</b>

## **NOTES TO THE ACCOUNTS**

### **1. ACCOUNTING POLICIES**

- (i) The Accounts have been prepared on a historical cost basis in accordance with Generally Accepted Accounting Principles
- (ii) In line with accounting practice applicable for Local Authorities no depreciation is charged in the Accounts
- (iii) Stock has been valued at weighted average cost
- (iv) All income has been taken on a cash basis
- (v) Amount due in respect of trade, scavenging and publicity fees have been disclosed as notes to accounts

## **FIXED ASSETS**

### **CAPITAL & OTHER LONG TERM OUTLAY**

<i>Balance as at 01.01.2014</i>	<i>Additions</i>	<i>Disposals</i>	<i>Balance as at 31.12.2014</i>
<i>Rs</i>	<i>Rs</i>	<i>Rs</i>	<i>Rs</i>
480,440,481	15,173,566	-	495,614,047

### **SCHEDULE FOR CAPITAL OUTLAY AS AT 31 DECEMBER 2014**

	<i>Opening Balance as at 01.01.14</i>	<i>Additions</i>	<i>Disposal</i>	<i>Closing Balance as at 31.12.14</i>
	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>
Land & Building	56,833,285	1,598,500	-	58,431,785
Capital Projects in villages	381,661,260	11,655,699	-	393,316,959
Motor Vehicles	15,361,542	-	-	15,361,542
Tools & Equipment	3,288,211	195,140	-	3,483,351
Sports Equipment	1,628,717	-	-	1,628,717
Furniture & Equipment	21,667,467	1,724,227	-	23,391,694
<b>TOTAL</b>	<b>480,440,481</b>	<b>15,173,566</b>	<b>-</b>	<b>495,614,047</b>



### 3. LONG TERM INVESTMENT

	<i>Opening Balance as at 01.01.14</i>	<i>Additions</i>	<i>Transfers</i>	<i>Closing Balance as at 31.12.14</i>
	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>	<b>Rs</b>
(i) Renewal Fund	2,342,879	-	2,342,879	-
(ii) Superannuation fund	46,136,302	-	46,136,302	-
<b>TOTAL</b>	<b>48,479,181</b>	<b>-</b>	<b>48,479,181</b>	<b>-</b>

(ii) The balance on the Renewal Fund Account has been classified as Cash at Bank (Refer to notes 6)

(iii) Superannuation Fund

(a) In accordance with the Local Government Act 2011, the Pension Fund which represents contribution of employees and of the District Council (Employer) to meet pension liability as from July 2008 has been transferred to the SICOM.

An amount of Rs 35,411,983.29 was transferred in 2013. The Council operates two types of plan, a defined benefit plan and a defined contribution plan and the total contribution to fund for 2014 was Rs 10,553,943.

As per statement submitted by SICOM, the market value of the fund as at 31.12.14 Rs 59,077,232.82

(b) Prior to 2008, no provision was made for pension liability. Hence, in view of the actuarial review being carried out by SICOM to determine the actual pension obligation, a provision of Rs 15M has been made in the Accounts.

### 4. SHORT TERM INVESTMENT

<b>Bank</b>	<b>Maturity Date</b>	<b>Deposit 12 months Rs</b>
Mauritius Post Cooperative Bank	23.05.2015	4,000,000
Bramer Banking Corporation Ltd	01.12.2015	15,000,000
<b>TOTAL</b>		<b>19,000,000</b>

### 5. DEBTORS

	<b>2013</b>	<b>2014</b>
<i>Debtors</i>	<i>Rs</i>	<i>Rs</i>
Car Loan to Officers	2,390,328	5,224,722
<i>Other Debtors</i>		
Trade Fees	3,173,475	3,522,750
Scavenging Fees	1,958,050	686,500
Publicity Fees	<u>361,237</u>	<u>1,380,091</u>
	<b><u>5,492,762</u></b>	<b><u>5,578,341</u></b>

## 6. CASH AT BANK

*Balance as per Cash in hand and at Bank:*

	<b>Rs</b>
Petty Cash	173
Calls and Current Account	29,066,590
<b>Savings Account:</b>	
MPCB	158,268
Retention Money	1,313,895
Bank One	179,957
SBM Current Account-Interest Bearing (Ex Superannuation)	331,890
SBM Renewal Account	3,458,608
	<b>34,509,381</b>

## 7. CREDITORS

Creditors- Trade	
Creditors	2,449,721
Retention Money	1,818,778
Stale Cheques	58,194
Deposits A/c- Deductions Employees 2014	310,815
	<b>4,637,509</b>

## 8. GENERAL FUND

District Council Fund (Note 8(a))	69,969,071
Capital Grant (Note 8(b))	441,757,958
	<b>511,727,029</b>

### DISTRICT COUNCIL FUND

	<b>Rs</b>
Renewal Fund	17,833,917
Revenue Reserve (Note 9)	3,498,719
GRF Revenue Contributions (Note 10)	48,636,436
	<b>69,969,071</b>

### CAPITAL GRANT

	<b>Rs</b>
Opening balance	428,503,759
Grant Applied for 2014	13,254,199
Closing balance	<b>441,757,958</b>

## 9. REVENUE RESERVE ACCOUNT

Balance b/f	(8,261,606)
Surplus for the year	11,760,324
	<b>3,498,719</b>

## 10. GRF REVENUE CONTRIBUTION

	<b>Rs</b>
Balance b/f	46,717,068
Additions	1,919,368
	<b>48,636,436</b>

## **11. NOTES TO CASH FLOW STATEMENT**

### **11.1 CASH RECEIVED FROM GRANT IN AID**

Government Grant In Aid	154,342,000	
Additional Grant	30,100,000	<b><u>184,442,000</u></b>

### **11.2 CASH RECEIVED FROM FEES AND TAXES**

Scavenging Fees-Hotels	2,253,250	
Permits (101 & 102 of LGA)	129,050	
Advertising and Placards	2,228,153	
Rent of D.C Building	56,000	
Fees-8th Schedule-Levies	19,700,450	
Building & Land Use Permit	6,775,831	<b><u>31,142,734</u></b>

### **11.3 CASH RECEIVED FROM OTHER SOURCES**

Burial Fees	204,650	
Stale Cheques	9,118	
Other Revenues	235,636	
Deposit for Flags	1,500	
Refunds & Absences	366,620	
Morcellement Fund	220,000	
Deposit Account	28,041	
Deposit Medine green space	500,000	
Wayleave	10,000	
Refund of car loan	1,011,939	
Deposit-Deductions Employees Salaries	29,755,197	<b><u>32,342,703</u></b>

### **11.4 CASH PAYMENT TO SUPPLIERS/ CONTRACTORS**

Goods and Services	93,059,886	
Grant and Subsidies	2,417,241	
Deposit Accounts	26,541	
Refund of flag deposit	1,500	
Payment of creditors	386,869	
Store Purchases	1,811,751	
Petty Cash	8,373	
Grant Independence	215,607	
Rodent Control	778,138	
Land drainage	214,006	
Jeux des Villages	234,295	
Grant WED ( Bareland)	170,944	
Land Drainage (2.1 M)	179,071	<b><u>99,504,227</u></b>

**11.5 CASH PAID TO AND ON BEHALF OF EMPLOYEES**

Compensation of Employees	85,790,256
Employer Social Benefits	4,293,391
Contribution	192,677
Deposit-Deductions	29,742,144
Payment of Car Loan	3,729,860
	<hr/>
	<b>123,748,330</b>

**11.6 PAYMENT TO INCREASE CAPITAL OUTLAY**

Unspent balance	95,875
LIF	9,319,537
NDU	2,217,211
NEF	1,921,551
Acquisition of non-financial assets	104,959
Retention money from Retention fund	198,251
Less Transfer to Retention Fund account	(409,863)
	<hr/>
	<b>13,447,521</b>

**11.7 OTHER GOVERNMENT GRANTS**

Independence Celebration	225,000
MLG rodent control	450,000
Grant Jeux des villages	1,500,000
Grant World Environ day-cleaning of barelands	2,500,000
Min of Environment Bulky waste(add back to Op bal of rodent)expd in 2013 money recd in 2014	71,401
Grant Urban Renovation project	5,700,000
Grant Local Infrastructure Fund (LIF)	7,387,462
Grant National Development Unit (NDU)	2,611,245
Grant National Empowerment Foundation (NEF)	1,921,551
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	<b>22,366,661</b>