

# THE DISTRICT COUNCIL OF BLACK RIVER



---

## ANNUAL REPORT

### 2018-2019

HEAD OFFICE	:	Geoffroy Road, Bambous
WEBSITE	:	<a href="http://brdc.mu">http://brdc.mu</a>
E-MAIL	:	<a href="mailto:brdc@la.govmu.org">brdc@la.govmu.org</a>
HOTLINE	:	452-1502
TELEPHONE NO.	:	401-3100
FAX NO.	:	452-0303

<b>Contents</b>	<b>Page</b>
<b>PART I - ABOUT THE DISTRICT COUNCIL OF BLACK RIVER</b>	<b>2</b>
Our Identity	2
Vision, Mission Statement and Core Values	2-3
Logo Definition	3
Challenges	4
Chairperson's Message	5
Chief Executive Statement	6
Composition of the Council	7
Meeting and Committees	8-12
Roles and Functions of the DCBR	12
<b>PART II – POLICY AND MANAGEMENT OF THE COUNCIL</b>	<b>13</b>
Administration Department	13-20
Finance Department	20
<b>PART III – PROVISION OF SERVICES AND OTHER FACILITIES</b>	<b>21</b>
Public Infrastructure Department – Provision and Maintenance of Community Based	
Infrastructures and Amenities	21-23
Planning Department – Development Control Within Council's Area	23-25
Public Health Department - Sound and Healthy Conditions in the Council's Area	26-30
Welfare Department – Promotion of Sports, Welfare, Education and Cultural Development	31-37
<b>PART IV – FINANCIAL STATEMENTS 2018-2019</b>	<b>37-67</b>

## **PART I - ABOUT THE DISTRICT COUNCIL OF BLACK RIVER**

## OUR IDENTITY

*The District Council of Black River is a body corporate set up to administer the Villages of Richelieu, Petite Rivière, Albion, Gros Cailloux, Bambous, Cascavelle, Flic en Flac, Tamarin, Grande Rivière Noire, Case Noyale, Chamarel, La Gaulette and Le Morne. The District Council consists of 14 elected Councillors who represent the 13 villages.*

*The District Council of Black River area is located in the western part of the country. It has a population of about 60,280 inhabitants and 22,000 households. The Council was set up on 1st October 1989. The territory of Black River District extends from village of Richelieu up to the village of Le Morne. The Council has a **citizen charter** which has been put in place in 2015.*

*The district of Black River is the longest district of the Republic of Mauritius extending over an area of approximately 259 square kilometres. It is well known for its popular deep-sea fishing competitions, salt pans, the green forests of the Black River Gorges Nature Park and Le Morne Mountain. The district is also closely linked with the folklore of Mauritius through the 'sega'.*

## VISION STATEMENT

*Making The District Council of Black River area a better place to live and work.*

## MISSION STATEMENT

*To effectively and efficiently provide services that build strong and sustainable communities by promoting their social, economic, environmental and cultural well-being.*

## OUR CORE VALUES

**The District Council of Black River adheres to the following values: Commitment, Integrity and Stewardship:**

**(i) Commitment – excellence in all that we do**

- We work with professionalism and purpose
- We make a positive difference in the lives of the communities we serve
- We provide innovation and open communication

**(ii) Integrity – character first**

- We maintain the public's trust through honest and fair behaviour
- We exhibit the courage to do the right thing for the right reason
- We are dedicated to the highest ethical standards

**(iii) Stewardship – service before self**

- *We are accountable to the public for providing value for money*
- *We accept personal responsibility for our conduct and obligations*

## LOGO DEFINITION

- *The rainbow represents the colours of the Republic of Mauritius and the unity which binds our pluricultural society.*
- *Le Morne Mountain is evocative of the shelter of the black slaves and the birth place of the Sega.*
- *The Blue Marlin relates to the life of the fisherman and deep-sea fishing sport, which has made Black River popular around the world.*
- *The stag is suggestive of the intense deer rearing activity in the region as well as the interest to safeguard wildlife.*
- *The tree symbolizes the green forests of the Black River Gorges, the countryside and agriculture.*



## CHALLENGES

### ❖ *Political*

*The District Council of Black River embodies the principles of inclusion, consensus building, citizen empowerment and enlightenment for local democracy.*

### ❖ *Economical*

*The District Council of Black River is faced with increasing demands on one hand and has to manage with limited resources on the other hand. The Council need to explore avenues for financial autonomy, albeit in the long run.*

### ❖ *Social*

*The District Council of Black River area has a number of pockets of poverty where households are devoid of the basic sanitation facilities. The ever-growing threat caused by social evils such as drugs, alcoholism and domestic violence, is taking its toll. Poverty can be alleviated through empowerment and a culture of entrepreneurship.*

### ❖ *Technological*

*In this globalized world fueled by the digitization revolution, the introduction of new web-based services is essential. The District Council of Black River is providing online services and needs to keep pace with the latest technological advents through investment in information technology as well as endowing its staff with the appropriate expertise through capacity building.*

### ❖ *Environmental*

*The District Council of Black River area being a predominantly coastal district has to adapt to climate change. Flash floods, beach erosion, high tidal waves, tsunamis and prolonged drought period are becoming alarmingly recurrent features.*

## MESSAGE

---

### **MAGDELEINE André Gilbert Steeve** **His Worship the Chairperson**

On behalf of the Council, it is my privilege to present the Annual Report of The District Council of Black River for period July 2018 to June 2019.

Despite the numerous challenges, the Council is doing its utmost best to cater for the needs and aspirations of its citizens by providing all the necessary facilities, infrastructures and services to them.

The Council has carried out several infrastructural projects as well as promote and organize several cultural, welfare, literacy and sports activities during this financial year. The Annual Report is reflective of this and provides citizens with a comprehensive progress report including our activities and achievements for 2018-2019.

I extend a sincere thank you to the residents, local businesses, volunteers and all stakeholders of Black River whose contribution is very much appreciated and by working together we all help to make it a wonderful place in which to live.

I would like to thank all my colleague Councillors for their support and commitment over the past year.

I would also like to thank our Chief Executive, his Executive Team and all the staff and employees of The District Council of Black River for their support and collaboration.

**A.G.S. Magdeleine**  
**Chairperson**

**17 March 2020**

## CHIEF EXECUTIVE'S

## **STATEMENT**

**THAKOOR Vinaye**  
**Chief Executive**

Pursuant to Section 142 of the Local Government Act 2011, as subsequently amended, I have the honour to submit the Annual Report of The District Council of Black River for the financial year 2018-2019.

The Annual Report is a comprehensive insight into the Council's yearly activities and achievements as well as its financial statements. These are accomplished in support of Council's aims and objectives.

During the year 2018-2019, the Council has come up with several major and important projects and initiatives aimed at addressing the needs, priorities and expectations of the inhabitants of the regions in key development areas in the District.

I seize this opportunity to thank the Chairperson, Deputy Chairperson, all Councillors, Heads of Departments, members of the staff and all the employees for their unflinching support, contribution and commitment in achieving the Council's objectives for the benefit of the community.

**V. Thakoor**  
**Chief Executive**

**17 March 2020**

## **COMPOSITION OF THE COUNCIL**

The District Council of Black River is composed of 14 members to represent 13 villages.



The Village Council of Bambous is represented by 2 District Councillors.

S.N.	Name & Address	Village Council	Composition of Meeting and Committees			
			Council Meeting	PBMC	Executive Committee	Ethics Committee
1.	MAGDELEINE André Gilbert Steeve Avenue des Mullets, Morc. De Chazal, Albion <b>(Chairperson of the Council)</b>	Albion	√	√	√	√
2.	DANSANT Jean-Yves 229, Avenue Les Cocotiers, Morc. Bismic, Flic en Flac <b>(Vice Chairperson of the Council)</b>	Flic enFlac	√	√	√	√
3.	BHUGMON Bramenane Avenue La Ferme, Bambous	Bambous	√			
4.	MELISSE Josian Avenue Lavandières, Bambous		√		√	√
5.	ANODIN Paul Daniel 15, Cité Beaux Songes, Beaux Songes	Cascavelle	√		√	
6.	LEU Marie Véronique 7, Cité EDC, Case Noyale	Case Noyale	√	√	√	√
7.	SEESAHAYE Vishal Royal Road, Chamarel	Chamarel	√			
8.	BABAJEE Vinod Morc. Diocèse, Grande Rivière Noire	Grande Rivière Noire	√			
9.	ORTOO Kemraz Royal Road, Gros Cailloux	Gros Cailloux	√			
10.	JEEWAJEE Veenabye Remy Ollier Road, La Gaulette	La Gaulette	√			
11.	RAMALINGUM Rémilene 23, Cité EDC, Le Morne	Le Morne	√	√		
12.	GOOPEECHAND Parmanand Royal Road, Petite Rivière	Petite Rivière	√			
13.	CALE Marie Dorise 81, Beethoven Street, Cité Richelieu	Cité Richelieu	√		√	√
14.	CHETTY Noël Doget Oxsinice Morcellement Carlos, Tamarin	Tamarin	√	√	√	√

## MEETING AND COMMITTEES



### **COUNCIL MEETING**

The Council meets at ordinary meetings as often as its business may require and at least once every month.

**Chairperson:** His Worship the Chairperson– Mr MAGDELEINE André Gilbert Steeve

**Vice Chairperson:** The Deputy Mayor – Mr DANSANT Jean-Yves

There had been 15 sittings of the Council during the period July 2018 to June 2019

### **EXECUTIVE COMMITTEE**

In line with section 47 of the Local Government Act 2011, as subsequently amended, an Executive Committee has been set up by the Council.

The Executive Committee meets once every week to determine applications for Outline Planning Permissions and Building and Land Use Permits and for the approval of the procurement of goods and services exceeding Rs100,000/-.

As from September 2016, the Executive Committee meets only for the approval of the procurement of goods and services exceeding Rs 100,000/-

There had been 29 sittings of the Executive Committee during that period.

### **THE PERMITS AND BUSINESS MONITORING COMMITTEE (PBMC)**

As per section 115 of the Local Government Act 2011 there shall be, in every District Council, a Committee, to be known as the Permits and Business Monitoring Committee, which shall consist of the Chairperson or his representative, as chairperson, 4 Councillors to be designated by the Chairperson, the Chief Executive, and the heads of Land Use and Planning, Public Infrastructure and Public Health Departments of the local authority. The Chief Executive shall also designate an officer to act as Secretary to the Committee.

There had been 50 sittings of the Permits and Business Monitoring Committee during the period 1 July 2018 to 30 June 2019.

### **PROCUREMENT COMMITTEE**

As per section 160 of the Local Government Act 2011 the procurement of goods and services shall be effected by a local authority in accordance with the provisions of the Public Procurement Act.

Any procurement of goods and services by a local authority shall be determined by a Procurement Committee composed of –

- (a) the Chief Executive or his deputy;

- (b) the Financial Controller or his deputy; and
- (c) one senior officer in charge of a department other than that of the Chief Executive or the Financial Controller, and shall require the approval of the Executive Committee of the Council, where the total value of the procurement exceeds 100,000/- rupees, or such amount as may be prescribed.

There had been 55 sittings of the Procurement Committee during the period 1 July 2018 to 30 June 2019.

Furthermore, all procurement of goods and services whose total value exceeds Rs100,000/- shall require the approval of the Executive Committee of the Council.

### **PUBLIC INFRASTRUCTURE COMMITTEE**

The Public Infrastructure Committee has been set up to consider all matters pertaining to public infrastructure, the management and maintenance thereof and was chaired by the Chairperson.

There had been 11 sittings of the Public Infrastructure Committee during the given period.

### **PUBLIC HEALTH COMMITTEE**

The Public Health Committee has been set up to consider all matters pertaining to refuse collection, cleansing of public places, drains, bare lands, canals and rivers, roadside weeding, maintenance of public conveniences, rodent control and management of cemeteries and markets and was chaired by the Chairperson. There had been 11 sittings of the Public Health Committee during the given period.

### **ANTI-CORRUPTION COMMITTEE (ACC):**

The Anti-Corruption Committee has been set up to develop and coordinate the implementation of anti-corruption framework.

#### **(i) Implementation of Public Sector Anti-Corruption Framework.**

A review of the risk areas already identified was carried out jointly by ICAC and the different departments of the Council.

#### **(ii) Anti-Corruption Commitment**

There is total commitment on the part of the Council to use all available resources at its disposal to combat, control and prevent corruption, in line with the Anti-Corruption Commitment developed by ICAC

#### **(iii) Anti-Corruption Policy**

In line with its Anti-Corruption Policy agreement which has been signed by the Chief Executive and the Chairman and approved by the Council, The District Council of Black River is committed to promote and adhere to the highest standards of probity, transparency and accountability in the operation and management of the Local Authority. There is a full and unequivocal pledge for a zero-tolerance stance towards corruption and other malpractices.

### **LOCAL DISASTER RISK REDUCTION AND MANAGEMENT COMMITTEE**

The Committee was set up in 2014 under the National Disaster Risk Reduction and Management Strategic Framework put in place by government. The objective is to oversee and manage disaster risk reduction activities in respect of its area under jurisdiction.

A list of activities was carried out by the Council during the year 2018/2019 as detailed hereunder: -

- Holding of Local Disaster Risk Reduction and Management Committee on 15 March 2019 and on 19 June 2019.
- Activation of LEOC on the dates listed below:
  - 17 January 2019
  - 28 – 29 January 2019
  - 8 – 9 February 2019
  - 18 February 2019
  - 22 – 23 February 2019

- Holding of Community Disaster Response Program ((CDRP) at Bambous MPC from 6 to 8 June 2019.





- Flooding Simulation Exercise carried put at Bambous on 8 June 2019.
- Construction of Drains within the district.
- Cleaning of Covered Drains within the district.
- Cleaning of Uncovered Drains, Rivulets and Rivers within the district.

### **HEALTH AND SAFETY COMMITTEE**

In accordance with the Occupational Safety and Health Act 2005, the Safety and Health Committee meets every 2 months to discuss Health and Safety issues pertaining to activities of the District Council.

### **ROLES AND FUNCTIONS OF THE DISTRICT COUNCIL OF BLACK RIVER**

The District Council of Black River is a corporate body under the Local Government Act 2011 (*LGA 2011*) which is responsible for the administration of the district of Black River and for overseeing the administration of the thirteen villages under its jurisdiction.

As per section 49 of the LGA 2011, the purpose of the District Council as a local authority shall be to:

- *promote the social, economic, environmental and cultural wellbeing of the local community*
- *improve the overall quality of life of people in the local community*
- *ensure that services and facilities provided by the Council are accessible and equally distributed*
- *ensure that resources are used efficiently and effectively to best meet the needs of the local community*
- *ensure transparency and accountability in decision making*
- *provide for the prudent use and stewardship of community resources*

The key functions of the Council are implemented by five departments gathered under two main sub heads namely, Administration & Finance and Provision of Statutory Services & other facilities.

## PART II – POLICY AND MANAGEMENT OF THE COUNCIL

### **Administration Department**

The Administration Department comprises the following Sections: -

- (i) *Human Resource Management Section*
- (ii) *Committee Section*
- (iii) *Internal Audit Section*
- (iv) *IT Section*
- (v) *Registry*
- (vi) *Safety and Health*
- (vii) *Local Disaster Risk Reduction and Management*

### **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 main functions of the Human Resource Management Section are: -

- ✚ Compensation and Benefits
- ✚ Employee Assistance
- ✚ Union/Labour Relations
- ✚ HR Research and Information
- ✚ Training and Development
- ✚ Organization Development
- ✚ Career Development
- ✚ Organisation/Job Design
- ✚ Human Resource Planning
- ✚ Performance Management System
- ✚ Selection and Staffing

At present, the Council has a workforce of 256 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 2018/2019 amounted to Rs 121,061,819 representing 47% of the District Council's gross expenditure for the year.



**EMPLOYEES ON ESTABLISHMENT AND IN POST**

As at 30 June 2019, there were 277 posts on the establishment of this Council and 256 employees in post, out of which there were 199 male and 57 female employees.

**NUMBER OF EMPLOYEES IN POST BY DEPARTMENT**

<b>ADMINISTRATION DEPARTMENT</b>	<b>IN POST AS AT 30.6.2019</b>
Chief Executive	1
Deputy Chief Executive	1
IT Officer/System Administrator	1
Human Resource Management Officer	1
Internal Auditor (Personal)	1
Assistant Chief Executive	2
Local Disaster Management Coordinator	1
Internal Control Officer/SICO	1
Assistant IT Officer	1
Safety and Health Officer/SSHO	1
Senior Committee Clerk	1
Human Resource Officer	1
Confidential Secretary	1
Office Management Assistant	2
Committee Clerk	2
Senior Word Processing Operator	1
Clerical Officer (New Grade)	4
Management Support Officer	10
Library Clerk	2
Word Processing Operator	2
Receptionist/Telephonist	2
Head Attendant	2
Field Supervisor	1
Driver, Heavy Mechanical Unit	2
Driver, Heavy Mechanical Unit (Roster)	1
Driver	9
Attendant/Senior Attendant	25
Library Attendant	3
Security Guard	5
General Worker	17
<b>Total Administration Department</b>	<b>105</b>



<b>FINANCE DEPARTMENT</b>	<b>IN POST AS AT 30.6.2019</b>
Financial Controller	0
Principal Accountant	0
Accountant/Senior Accountant	1
Principal Financial Officer	2
Principal Procurement & Supply Officer	1
Principal Procurement & Supply Officer/Senior Procurement & Supply Officer	1
Financial Officer/Senior Financial Officer	2
Cashier (Personal)	1
Purchasing & Supply Officer (Personal)	1
Stores Attendant	2
<b>Total Finance Department</b>	<b>11</b>

<b>PUBLIC INFRASTRUCTURE DEPARTMENT</b>	<b>IN POST AS AT 30.6.2019</b>
Head, Public Infrastructure Department	1
Civil Engineer	1
Chief Inspector of Works	1
Senior Inspector of Works	3
Inspector of Works	4
Supervisor (Lighting Section) (Personal)	1
Assistant Inspector of Works	1
Foreman	5
Carpenter	1
Electrician	4
Mason	6
Painter	3
Plumber and Pipe Fitter	1
Welder	1
Plant and Equipment Operator	3
Gardener	7
Handy Worker (Special Class)	10
Trademan's Assistant Welder	1
Trademan's Assistant Mason	2
Roadmender/Tarman (Personal)	16
Handy Worker (Special Class)	6
Lorry Loader (Personal)	2
<b>Total Public Infrastructure Department</b>	<b>80</b>

<b>LAND USE AND PLANNING DEPARTMENT</b>	<b>IN POST AS AT 30.6.2019</b>
Head, Land Use & Planning Department	1
Planning and Development Officer	1
Senior Building Inspector	0
Planning and Development Inspector	3
Building Inspector	1
Assistant Building Inspector	3
Planning and Development Assistant	5
<b>Total Land Use and Planning Department</b>	<b>14</b>

<b>PUBLIC HEALTH DEPARTMENT</b>	<b>IN POST AS AT 30.6.2019</b>
Chief Health Inspector	0
Principal Health Inspector	1
Senior Health Inspector	0
Health Inspector	8
Burial Ground Attendant	17
Incinerator Operator	2
Sanitary Attendant	2
<b>Total Public Health Department</b>	<b>30</b>

<b>WELFARE DEPARTMENT</b>	<b>IN POST AS AT 30.6.2019</b>
Principal Welfare Officer	1
Senior Welfare Officer	1
Welfare Officer	1
Supervisor Sewing Classes	1
Gymnasium Instructor (Part-Time)	0
Sewing Teacher (Part-Time)	5
Village Hall Attendant (Part-Time)	8
<b>Total Welfare Department</b>	<b>17</b>
<b>Total Employees in Post as at 30.06.2019</b>	<b>256</b>

**TRAINING AND WORKSHOP ATTENDED BY EMPLOYEES DURING THE FINANCIAL YEAR 2018/2019**

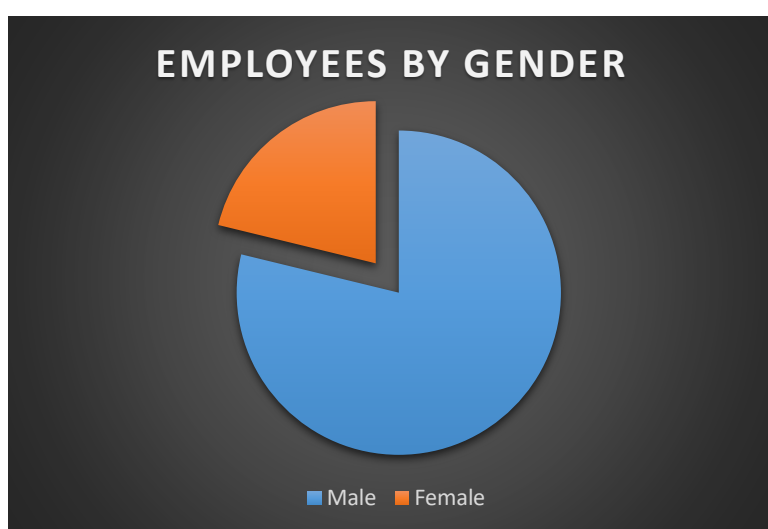
Post held by officer attending the course	Course Attended and Period	Training Organised by	Cost (Rs)
Local Disaster Management Coordinator	Induction Course for Local Development Management Coordinators Sept-Oct 2018	Civil Service College Mauritius	5,833.34 (per council)
	Training course in Post Disaster Needs Assessment- 8 Oct to 12 Oct 2018	National Disaster Risk Reduction and Management Centre & UNDP Mauritius Country office	
	Training Programme on Community Driven Rural Development- 19 Nov to 16 Dec 2018 in Hyderabad, India	Ministry of Local Government and Outer Islands	Overseas
	Training on Incident Response System for National Emergency Operations Command (NEOC) members- 31 Jan 2019	National Disaster Risk Reduction and Management Centre	
	Training on Operational Disaster Management of the Local Emergency Operations Command (LEOC) – 18 Mar. to 22 March 2019.	Ministry of Social Security, National Solidarity, and Environment and Sustainable Development/PIROI, French Red Cross	
Safety & Health Officer/SSHO	Occupational Health & Safety - Lead implementer Course- 11,13,14 Jul 2018	Quensh Dynamics Ltd	18,000
Financial Controller Office Management Assistant	Public Procurement Law- 21 -22 Aug 18	Mauritian Management Association	24,000

Post held by officer attending the course	Course Attended and Period	Training Organised by	Cost (Rs)
Planning Development Officer Building Officer Planning Development Assistants Assistant Building Inspectors Committee Clerk Management Support Officers	Training on National Electronic Licensing System- January 2019	Civil Service College Mauritius	
Planning & Development Officer Accountant/Senior Accountant Human Resource Management Officer Ag. Chief Health inspector	Workshop on Train the Trainer course in Coaching & Mentoring skills 21,22 and 23 March 2019	Civil Service College Mauritius	28,000
Health Inspector	CPD Approved medical symposium- 21 March, 25 April & 14 June 2019	Open University of Mauritius	9,000
Principal Finance Officer Chief Inspector of Works	Training Course on Government e-procurement system - on-line Bid Evaluation on 13 & 14 May 2019	Procurement Policy Office	
Human Resource Management Officer Human Resource Officer Clerical Officer (HR Section)	Training for the Human Resource section on HRMS – June 2019	Leal Communications and Informatics (LCI)	55,200
Local Disaster Management Coordinator Civil Engineer	Training in Surveying and Mapping – Extension of the Storm Surge Early Warning System – 23 July 2019	Meteorological Services Mauritius	

### **GENDER STATEMENT**

The recruitment process is carried out by the Local Government Service Commission. As at 30 June 2019, there were 256 employees in post, out of which there were 199 male and 57 female employees. At the Council, good governance practice and gender Equality is of prime importance.

	<u><b>2018</b></u>	<u><b>2019</b></u>
<b>PERMANENT AND PENSIONABLE EMPLOYEES</b>	236	242
<b>PART-TIME EMPLOYEES</b>	14	14
	<b>250</b>	<b>256</b>
<b>FEMALE EMPLOYEES</b>	53	57
<b>MALE EMPLOYEES</b>	197	199
	<b>250</b>	<b>256</b>
<b>VACANT FUNDED POSTS</b>	9	15
<b>VACANT UNFUNDED POSTS</b>	1	6
	<b>10</b>	<b>21</b>



## **RISK MANAGEMENT, CITIZEN ORIENTED INITIATIVES AND GOOD GOVERNANCE**

### **Internal Audit and Internal Control**

Internal Audit and internal control are important elements of good financial management. The Council has an Internal Audit Section headed by an Internal Auditor and assisted by an Internal Control Officer/Senior Internal Control Officer to carry the internal audit function.

The internal audit function aims at providing assurance to the Accounting Officer by evaluating the system of control and reporting on the degree of reliance that can be placed on these controls.

An internal audit plan is prepared at the start of the fiscal period to cover the core activities of the Council and to ensure adherence to completeness, accuracy and reliability of financial and operational processes.

Provision has also been made in the Estimates 2019-2020 for the creation of one post of Senior Finance Officer to head the new Examination Unit.

## **Information and Service Centre (ISC)**





The information and Service Centre assists members of the public who call at the District Council for information on the amenities/facilities and services provided by the District Council.

Grievances and complaints are also received at the ISC which ensures that prompt attention is given to them and thereon feedback is given to the complainants promptly

## **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 allowances to Council's employees, chairman and councillors.  
to prepare the yearly Budget Estimates and Financial Statements in compliance with International Public Sector Accounting Standards and Financial Regulations and Guidelines for submission to the Ministry of Local Government and the National Audit Office respectively.
-  the procurement of goods and services for the Council whilst ensuring compliance with the Public Procurement Act and Directives issued by the Procurement Policy Office.
-  the overall financial control 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/Procurement*

## PART III - PROVISION OF STATUTORY SERVICES AND OTHER FACILITIES

### **Public Infrastructure Department -Provision and Maintenance of Community Based Infrastructures and Amenities**

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.

#### **Key Capital Projects during 2018-2019**

<b>Projects</b>	<b>Amount Paid during 2018-2019 (Rs)</b>
Purchase of LED Street Lanterns	1,948,850
Construction of Absorption Drains at Rochea and Ramgoolam Lanes at Petite Riviere	493,627
Construction of additional floor at Le Morne Village Hall	1,168,545
Extension of Street Lightings at Tamarin La Gaulette and Gros Cailloux	4,914,461
Conversion of existing Volleyball Pitch into Synthetic and Soccer Pitch at Gros Cailloux	2,500,372
Resurfacing of Leslie Road at Flic en Flac	550,709
Construction of Petanque Court and Kiosk at Children Playground Morcellement Splendid View Albion	349,999
Completion of Multipurpose Hall at Bambous – Tarring of compound and construction of boundary wall.	6,011,412
Conversion of existing podium into synthetic Mini Soccer Pitch at Cite Bethel Petite Riviere	3,280,877
Purchase of Gymnasium Equipment for Albion	226,722
Resurfacing of Roads within the District Council area	10,471,734
Purchase of 2000 household plastic bins for the village of La Gaulette	778,780



Projects	Amount Paid during 2018-2019 (Rs)
Supply and fixing of Eco bins	622,610
Purchase of Children Playground Equipment for Le Morne	131,261
Purchase of Children Playground for Gros Cailloux	934,375
Construction of a dual wheel track at Vincent Road Chamarel	2,824,173
Resurfacing of Road network at Residence Flamboyants Case Noyale	1,704,013
Funeral Hall and Incinerator Room at Richelieu Cremation Ground	2,268,446
Supply of 200 Heavy Duty Plastic Chairs without armrest	109,250

### Multipurpose Complex at Bambous



### Village Hall at Le Morne



## **Storm Drain at Balloo Lane**



### **Land Use and Planning Department – Development Control within Council’s Area**

The Land use and Planning Department is responsible for all matters pertaining to development of land as provided in the Local Government Act, The Town & Country Planning Act, The Planning & Development Act 2004 and the Building control Act 2012.

The Land Use and Planning Department 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*).

#### **KEY FUNCTIONS**

1. Process and issue of Building and Land Use Permits (BLUP) through the National Electronic Licensing System (NELS as from 22/02/2019) and Outline Planning Permission (OPP) as provided in Section 117 of the Local Government Act 2011 and in compliance with provisions of the Outline Planning Scheme, Planning Policy Guidance and guidelines/regulations applicable, the Building Control Act 2012, the Town and Country Planning Act 1954, the Planning & Development Act 2004 and the Environment Protection Act 2002 within the legal time frame.
2. Dissemination of information to citizens on guidelines & procedures relating to the issue of permits.
3. Monitor development through ex-post control
4. Attend promptly to complaints
5. Take legal action against unlawful development

6. Making recommendations to the Morcellement Board for Morcellement Permits, to the Land Conversion Committee for Land Conversion Certificates and to the Ministry of Environment for E.I.A Licenses and Preliminary Environmental Reports.

#### **ENABLING LEGISLATIONS**

1. Local Government Act 2011, as subsequently amended
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. Promote sustainable development and encourage developers to take mitigating measures with respect to climate change.
3. 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.
4. Ensure that accurate and up to date information are given to the public on land development.
5. Attend to all complaints within a delay of 5 working days.
6. Protecting the Environment Sensitive Areas and also the Coastal zone against climate change issues and unlawful development.

#### **MAJOR DEVELOPMENT WITHIN THE DISTRICT COUNCIL OF BLACK RIVER AREA**

1. Smart City Scheme by Cap Tamarin Ltée at Barachois, Tamarin
2. Smart City Scheme by Médine at Flic en Flac
3. Médine Education Hub at Cascavelle
4. Hotel Development at Les Salines.

**LIST AND NUMBER OF BUILDING AND LAND USE PERMITS RECEIVED AND PROCESSED BY  
CATEGORY FOR YEAR 2018/2019**

DETAILS	NO. OF APPLICATIONS RECEIVED	NO. OF APPLICATION ISSUED	NO. OF APPLICATIONS APPROVED	NO. OF APPLICATIONS REJECTED	NO. OF APPLICATION SET ASIDE
COMMERCIAL	147	74	32	26	15
COMMERCIAL DEVELOPMENT BY SMALL ENTERPRISE OR HANDICRAFT ENTERPRISE UNDER SMALL ENTERPRISE AND HANDICRAFT DEVELOPMENT AUTHORITY ACT 2005	0		0	0	0
EXCISION/DIVISION IN KIND	177	74	52	83	13
INDUSTRIAL	20	3	7	8	2
OUTLINE PLANNING PERMISSION	16	6	4	4	2
RESIDENTIAL	821	331	253	169	68
SERVICES	17	8	10	5	0
SUI GENERIS	8	2	3	1	2
OCCUPATION CERTIFICATE	28	0	13	13	2
TOTAL	1234	498	374	309	104

## **Public Health Department – Sound and Healthy Conditions in the Council’s Area**

The Public Health Department is headed by the Chief Health Inspector and is also composed of one Principal Health Inspector, one Senior Health Inspector, seven Health Inspectors.

The department has the overall responsibility for the creation, promotion and maintenance of a salubrious environment within the district through the effective and efficient implementation of the following functions:

- (i) ***Solid Waste Management***
- (ii) ***Cleaning of wastelands and bareland***
- (iii) ***Management of Cemeteries and Crematoria***
- (iv) ***Spraying of herbicide along public roads***
- (v) ***Rodent control***
- (vi) ***Collection of bulky wastes***
- (vii) ***Sensitisation campaigns***
- (viii) ***Processing of applications for Classified Trades and monitoring payment of trade fees***
- (ix) ***Control of illegal hawkers***
- (x) ***Cleaning of Public Toilets***
- (xi) ***Cleaning of rivers, Canals, and Drains***
- (xii) ***Implementation of Environmental projects***

### **REFUSE COLLECTION SERVICE:**

Collection and disposal of residential and commercial refuse is an essential service which is carried out by the Public Health Department, through contracted services, for the enhancement of the living environment in the Council area by making it a clean, safe and healthy.

- ✦ *Residential - Twice weekly service*
- ✦ *Gated communities are required to pay a fee of Rs 3600 yearly per residential unit for the collection and disposal of refuse as provided for under The District Council of Black River (Collection and Disposal of Refuse) Regulations 2013 as subsequently amended.*
- ✦ *Commercial – Twice weekly service*
- ✦ *Most Hotels and Restaurants are provided with scavenging service as per agreed frequencies and upon payment of the necessary fees as prescribed under the above regulations.*

During the period 2018-2019 about 31,010 tons of solid wastes were collected within the District Council area.

29 Eco points have been fixed within the Council's area (*one in each village*) and 2897 kgs of PET bottles were collected during the period 2018-2019.

#### **STREET CLEANSING AND CLEANING OF OPEN DRAINS**

Coupled with the scavenging service, all roads are swept and all open drains are cleaned on a twice weekly basis along all interior roads and on a daily basis along main roads. Rivers, canals and other water courses are cleaned at least once monthly. The cleaning of covered drains is done jointly by the scavenging contractors and district council labour as per an established programme of work.

<b>TYPES OF DRAINS</b>	<b>AREA CLEANED DURING 2018-2019</b>
Open Drains	88 km
Covered Drains	7.1 km

#### **MOWING, LOPPING, HERBICIDE SPRAYING**

Mowing and lopping of branches are regularly done along all street borders, playgrounds, cemeteries and other public places. Herbicides are also sprayed in specific areas as and when required.

Streets are also brushed regularly and rivers and other water courses running through residential areas are also cleaned as and when required.

Bus shelters are also regularly cleaned and all illegal/expired posters and banners are removed.

Health inspectors carry out regular visits within the sites under their responsibilities to ensure that the conditions of the contracted services are being complied with. They also have the duty to ensure compliance with the relevant parts of the council's regulations, the Environment Protection Act and the Local Government Act 2011.

## BULKY WASTE CAMPAIGN AND E-WASTE

Six Bulky Waste Campaigns were carried out in the months of November, December, April and May 2019 and during the campaigns, flyers were distributed to every household of the Council area for their sensitisation for a clean environment.

Campaigns	Number of Trips during 2018-2019
Bulky Waste	107
E-Waste	62

## CLEANING AND EMBELLISHMENT CAMPAIGNS

During the period July 2018 to June 2019, Cleaning Campaigns were organized in the region of Albion Village on 15 June 2019.

During the campaigns, barelands were cleaned, specific sites were cleaned and decorative plants were planted.

### CLEANING OF BARELANDS

It is council's policy to carry out frequent surveys of all overgrown barelands found within the limits of the council's area and to take appropriate action accordingly. A recent survey has revealed that there are about 3128 plots of barelands of which 1142 are of known owners and about 1986 of unknown owners. It is to be noted that most of the barelands are found within approved morcellements at Flic-en-Flac, and Albion (MorcAnna, Morc de Chazal, Morc de Chazal, Morc Bismic, Morc Raffray, Morc Beergeraz, Morc Terre d'Albion).

Notices were served at regular intervals upon known owners and Eyesore Abatement Notices served under Section 89 of the Environment Protection Act 2002 requiring land owners to clean and maintain their respective plots of land.

During the period July to June 2019, 703 notices have been served upon known owners. It is to



be noted that in the majority of cases the requirements of the notices served have been complied with. Some barelands have not been cleaned as the owners were abroad.

About 285 barelands of unknown owners have been cleaned by either contracted services or district council's labour. Priority has been given to complaints received and where the barelands represent a threat to the security and health of the residents.

Cleaning was mostly done through contracted services and during the period, 254,429 m<sup>2</sup> of overgrown barelands have been cleaned.

### **CEMETERIES, CREMATION GROUNDS & CREMATORIUM**

There are five **Cemeteries** within the Council's area namely at:

- ☐ St. Louis/ St. Georges at Richelieu
- ☐ St. Martin at Mont Roches
- ☐ Bambous
- ☐ Flic-en-Flac
- ☐ Grande Riviere Noire

512 burials have been carried out during that period at the above 5 cemeteries.

The **Cremation Grounds** within the Council's area are found at:

- ☐ Beaux Songes
- ☐ Medine, Bambous
- ☐ St. Louis Cemetery, Richelieu
- ☐ St. Martin, Mont Roches

The **Crematorium** at Montagne St. Pierre, Bambous became operational on 22 August 2016 and for the financial year 2018-2019, 225 corpses were incinerated thereat. A new Crematorium has been constructed at Richelieu which will become operational in year 2019-2020.

### **CLEANING OF PUBLIC TOILETS**

The Public Health Department is responsible for the management and cleanliness of the Bambous Public Lavatory.

## **ECONOMIC OPERATORS**

There are about 3500 economic operators within the council area and regular inspections are carried out to ensure that all economic operators pay their trade fees to the Council.

Regular ex-post controls are carried out to ensure that there are no illegal activities within the council area and to monitor debtors.

546 new payments of trade fees were received and 125 traders have notified the council of having ceased business from 1st July 2018 to 30th June 2019.

## **IMPLEMENTATION OF ENVIRONMENTAL PROJECTS**

The following environmental projects have been implemented during the period 01 July 2018 to 30 June 2019:

- The installation of Rainwater Harvesting System at:
  - (i). The District Council Yard
  - (ii). Multipurpose Complex Bambous
  - (iii). Montagne St Pierre Crematorium
  - (iv). Flic en Flac Village Hall
- Fixing of additional Eco Bins within the district council area.
- Derocking was carried out at St Martin, St Louis and Bambous Cemeteries.

## **Welfare Department – Promotion of Sports, Welfare, Education and Cultural Development**

The Welfare Department is responsible for the 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.*
- *Coordinating activities at National Level such as National Day / Divali / Christmas Celebrations and other festivals.*
- *Planning, organising and participating in twinning programme 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.*
- *The running of needlework classes.*

### **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.

**ACTIVITIES ORGANISED AND ACHIEVEMENTS REALISED BY THE WELFARE DEPARTMENT FOR PERIOD JULY 2018 TO JUNE 2019**

S.N	DATE	ACTIVITIES
1	August (17-25)	<ul style="list-style-type: none"> <li>• Educational Exchange Programme with school children of Anse Boileau Seychelles and Peirre Desvaux de Marigny Government School, Gros Cailloux – 7-day activities in Seychelles Fun Day at Reduit organised by ADC</li> </ul>
2	September	<ul style="list-style-type: none"> <li>• Return Educational Exchange Programme with school children of Anse Boileau Seychelles and Cascavelle Government School – 8-day activities in Mauritius</li> <li>• Meeting icw Ganesh Chaturthi Festival</li> <li>• Distribution of banners, posters, food stuffs for Ganesh Chaturthi Festival to temples</li> <li>• Celebrating Ganesh Chaturthi at Regional Level at Tamarin</li> </ul>
3	October	The most popular activity is the annual Senior Citizens Lunch/Cultural Show organised in the context of the International Day for the Elderly. The event was celebrated, under the patronage and sponsorship of Domaine Anna Restaurant, Flic en Flac in October 2018 and this event has become a recurrent feature for the past fifteen years.
4	November to December	<ul style="list-style-type: none"> <li>• Badminton Championship at Petite Riviere</li> <li>• Boxe Francaise savatte at Richeleu leisure Park</li> <li>• Bal Rann Zariko at Swami Sivananda SSS Bambous in the context of Festival Creole</li> <li>• Divali Celebration at Bambous Kailashnath Mandir</li> <li>• Annual Lunch in the context of World Handicap Day at Chesire Home, Tamarin</li> <li>• Sewing class Examination</li> <li>• Annual Outing for Sewing Class Pupils</li> </ul>
5	January 2019	<ul style="list-style-type: none"> <li>• Meeting icw Cavadee &amp; Mahashivaratree Festival</li> <li>• Distribution of banners, posters, food stuffs for Cavadee Festival to temples</li> </ul>
6	February to March	<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>• Flag Raising Ceremony at the District Council Headquarters</li> </ul>

		<ul style="list-style-type: none"> <li>• Cultural Show in connection with 51th Anniversary of the Independence of Mauritius/ National Day Celebration at Case Noyale</li> <li>• Women's Day Celebration at Head Office</li> </ul>
7	April to May	<ul style="list-style-type: none"> <li>• Mother's Day Celebration at Head Office</li> <li>• Inauguration of football ground at la Gaulette</li> <li>• Inauguration of Children Playground at Splendid View Albion</li> <li>• Inauguration of Kiosk at Camp Creoles, Albion</li> <li>• Inauguration of Jogging Track at Petite Riviere</li> <li>• Inauguration of Children Playground at Canot, Gros Cailloux</li> </ul>
8	June 2019	<ul style="list-style-type: none"> <li>• Gala De Boxe at Swami Sivananda SSS Bambous</li> <li>• Athletics Championship at Rose Hill Stadium</li> </ul>

#### Athletics Competition at Germain Comarmond Stadium:



**Badminton Championship at Baby Chetty Hall Petite Riviere:**



**Bal Ran Zariko at SSS Bambous:**



**Boxe Championship at SSS Bambous:**





### **Community Disaster Response Programme at Bambous Multipurpose Complex**



### **Distribution of shirts and tracksuits to athletes for Jeux Des Jeunes Elites**



### **Independence Day Celebration – Flag Raising Ceremony at the District Council**





### **Gala de Boxe Francaise Savatte at Richelieu Leisure Park**



### **Inauguration of Football Ground at Cotteau Raffin, La Gaulette**



### **Jeux des Iles de L'Ocean Indien– Handing Over of Torch to Chairman**



### **Jeux des Iles de L'Océan Indien – The Torch at Bambous Village**



### **Mother's Day Celebration**



### **Women's Day Celebration**



## PART III - FINANCIAL STATEMENTS OF THE COUNCIL 2018-2019

### **FINANCIAL HIGHLIGHTS**

The Financial Statements of the Council have been prepared in line with International Public Sector Accounting Standard (*Accrual Accounting*).

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 for the period is Rs267,712,029 which represents 86.9% of the total revenue, including project related grant and capital grant.

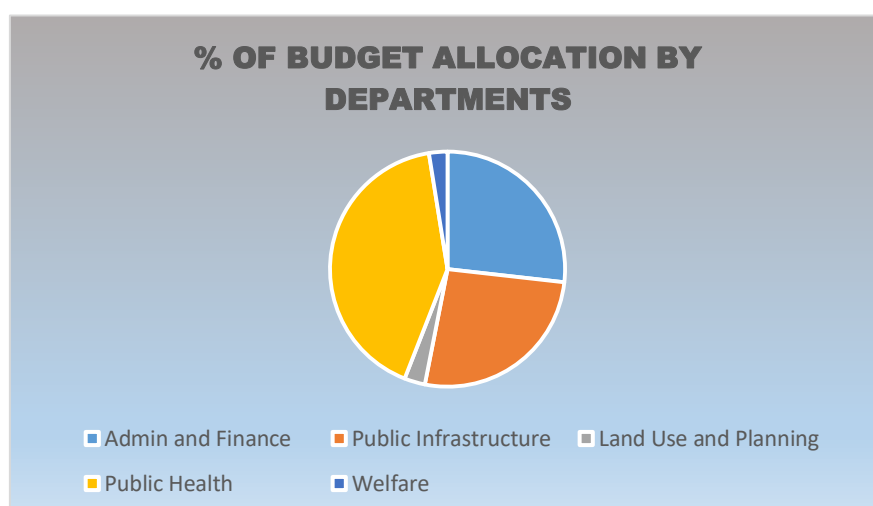
### **OWN SOURCES OF REVENUE**

The main sources of revenue generated by Council are from Trade fees and Building and Land Use Permit Fees, and others such as Advertising fees and Scavenging fees totalling Rs40,310,414.

### **PERFORMANCE BASED BUDGET**

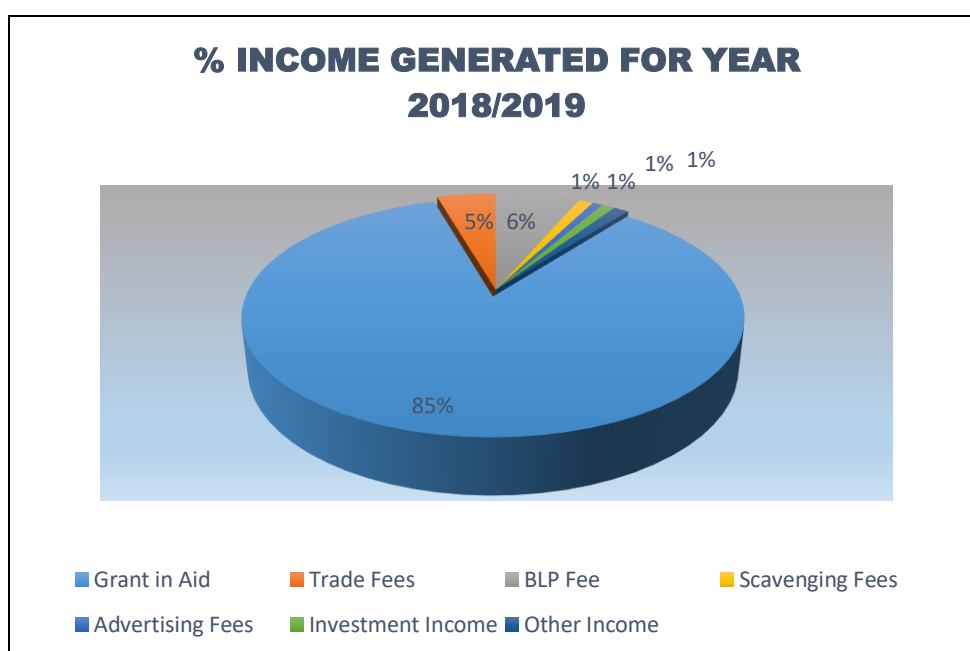
Under the Performance Based Budget, resources are allocated to two main sub heads namely Administration and Finance and Provision of Statutory Services and other facilities through the Public Infrastructure Department, the Public Health Department, the Land Use and Planning Department and the Welfare Department.

The total approved recurrent budget of the Council for the period July 2018 to June 2019 was Rs261,770,322 and the distribution among the different departments are shown in Table below.



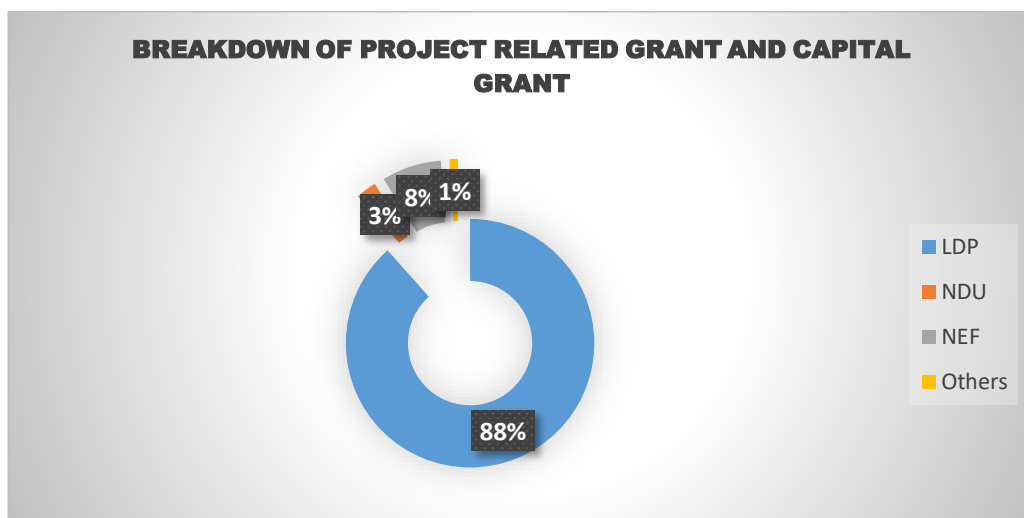
**INCOME (REVENUE)****REVENUE COLLECTED FOR PERIOD JULY 2018-JUNE 2019**

SOURCES OF INCOME	ESTIMATES (Rs)	AMOUNT COLLECTED (Rs)
GRANT IN AID	225,000,000	227,107,579
TRADE FEES	11,500,000	12,040,950
BUILDING AND LAND USE PERMIT FEES	14,750,000	17,313,933
SCAVENGING FEES	2,500,000	3,005,040
ADVERTISEMENT FEES	1,550,000	2,108,289
FINANCIAL INCOME	1,600,000	2,708,103
OTHER MISCELLANEOUS INCOME	1,504,000	3,134,099
<b>TOTAL</b>	<b>258,404,000</b>	<b>267,417,993</b>

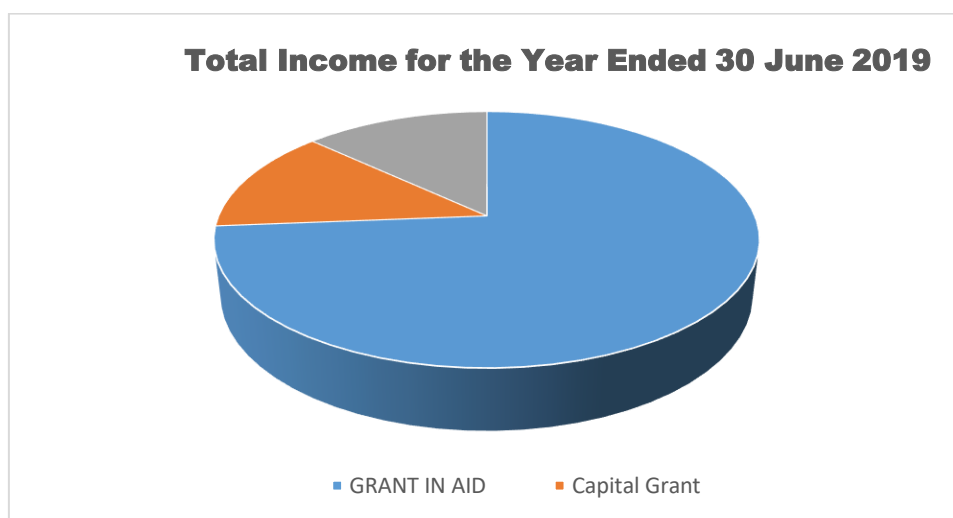
**ANALYSIS OF ACTUAL REVENUE FOR JULY 2018-JUNE 2019**

**PROJECT RELATED GRANT AND CAPITAL GRANT**

The Council has received an amount of Rs40,604,450 as Project Related Grant and Capital Grant for the implementation of capital projects and acquisition of fixed assets in the period July 2018 to June 2019. Same can be analysed as hereunder:

**BREAKDOWN OF PROJECT RELATED AND CAPITAL GRANT****TOTAL INCOME**

The total income for the financial year 2018/2019 inclusive of recurrent revenue and capital grants received amounts to Rs 308,022,443.

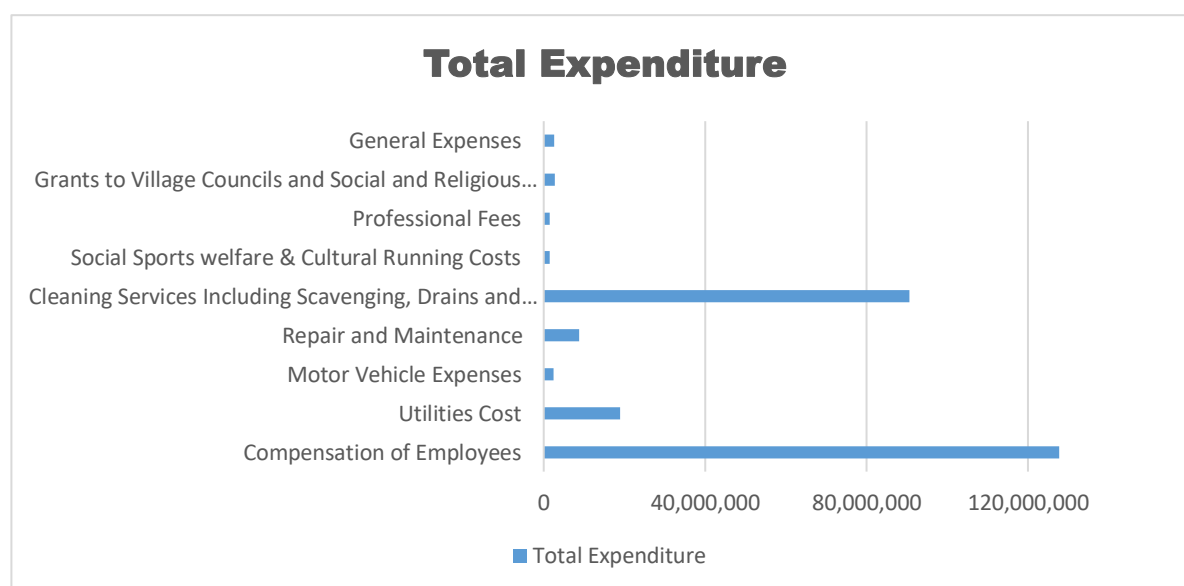


**EXPENDITURE**

Total recurrent expenditure for period July 2018 to June 2019 was Rs256,691,406 and financial resources deployed in the period are as follows:

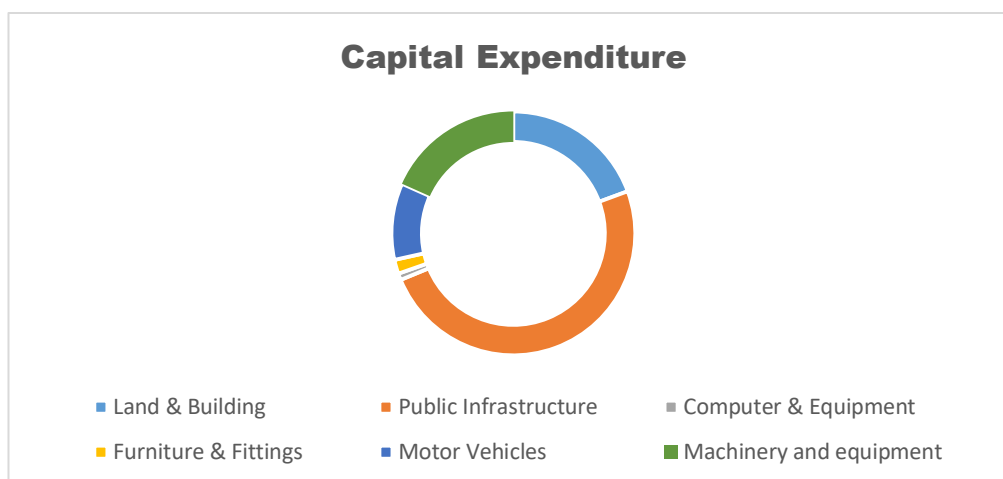
**STATEMENT OF EXPENDITURE**

The statement of expenditure provides a summary of total expenditure by economic categories incurred by the Council during the fiscal period including provisions.

**C****CAPITAL EXPENDITURE FOR THE YEAR 2018/2019**

Capital Expenditure for the year ended 30 June 2019 is depicted in the table as hereunder:

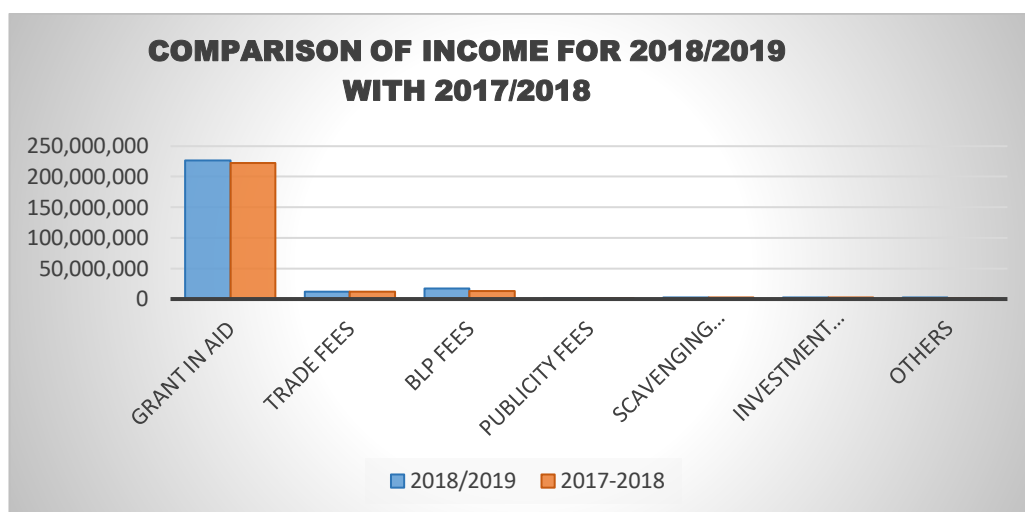
LAND & BUILDING (RS)	PUBLIC INFRASTRUCTURE (RS)	MACHINERY & EQUIPMENT (RS)	COMPUTER & EQUIPMENT (RS)	FURNITURE & FITTINGS (RS)	MOTOR VEHICLES (RS)	TOTAL (RS)
9,448,405	24,082,550	8,933,329	423,173	911,609	4,955,780	<b>48,754,846</b>



The table below shows the Actual v/s Budgeted figures for expenditure for the year ended 30 June 2019:

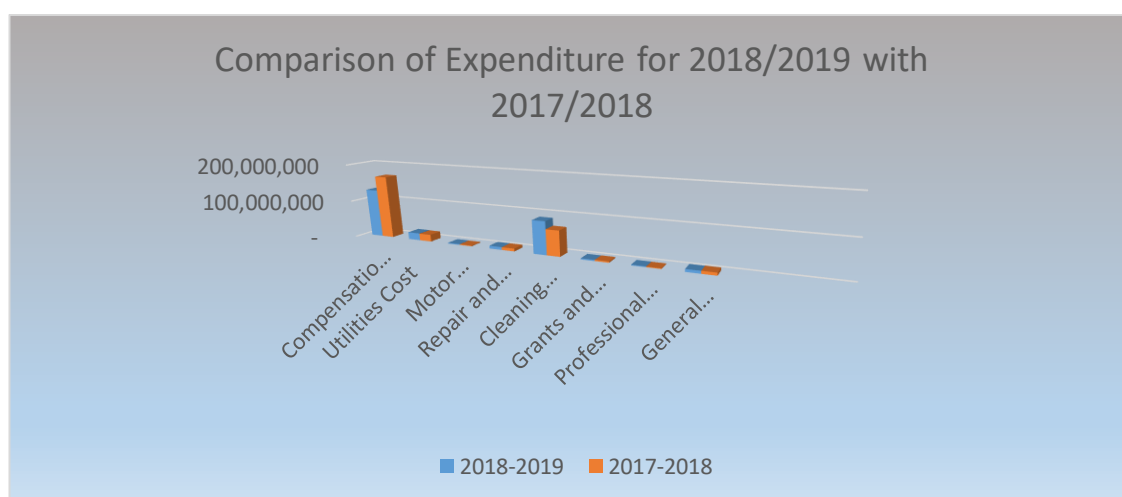
EXPENDITURE	ACTUAL 2018-2019 (Rs)	REVISED BUDGET 2018/2019 (Rs)	VARIANCE (Rs)
Compensation of Employees	118,178,453	120,194,855	2,016,402
Employer Social Benefit	10,673,607	11,075,000	401,393
Utilities Cost	18,951,000	19,054,826	103,826
Motor Vehicle Expenses	2,058,157	2,174,881	116,724
Repair and Maintenance	7,453,087	9,118,588	1,665,501
Cleaning Services	87,237,330	87,240,000	2,670
Grants and Subsidies	2,811,750	2,918,000	106,250
Professional and Legal Fees	1,875,673	1,909,941	34,268
General Expenses	7,241,392	8,084,231	842,839
<b>TOTAL EXPENSES BEFORE OTHER GAINS AND LOSSES</b>	<b>256,232,185</b>	<b>261,770,322</b>	<b>5,538,137</b>



**ANALYSIS OF MAJOR CHANGES IN INCOME AND EXPENDITURE**

The above chart shows the trend in revenue collected in 2018/19 as compared to 2017/2018.

It can be observed that almost all revenues have shown an increase.



The above chart which compares expenditure for 2018/19 with 2017/2018 shows that all items of expenditure have increased as compared to 2017/18 and the major rise was in compensation of employees.

**UNAUDITED FINANCIAL STATEMENTS 2018-2019**

The unaudited Financial Statements of the Council for the year ended 30 June 2019 is presented below:

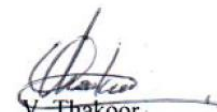
**SECOND TRANSITIONAL IPSAS FINANCIAL STATEMENTS**  
**STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2019**

	Notes	2018-19 MUR	2017-18 MUR
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	14	125,278,317	91,475,048
Receivables From Exchange Transactions	16	1,945,002	1,686,169
Receivables From Non-Exchange Transactions	17	3,794,922	1,598,238
Loans and Advances	18	1,312,696	1,600,847
Inventories	19	1,983,820	3,780,438
Investments	20/21	36,449,207	66,288,909
Prepayments	22	117,450	123,292
<b>Total Current Assets</b>		<b>170,881,414</b>	<b>166,552,941</b>
<b>Non - Current Assets</b>			
Loans and Advances	18	4,759,309	3,730,781
Property, Plant and Equipment	30	2,920,788,374	504,393,356
<b>Total Non - Current Assets</b>		<b>2,925,547,683</b>	<b>508,124,137</b>
<b>TOTAL ASSETS</b>		<b>3,096,429,097</b>	<b>674,677,078</b>
<b>Current Liabilities</b>			
Payables from Exchange transactions	23/24	15,285,872	17,039,083
Deposits	25	5,918,820	5,929,857
Employee Benefit Obligations-Leave,etc	26.1	20,900,801	11,561,829
<b>Total Current Liabilities</b>		<b>42,105,493</b>	<b>34,530,769</b>
<b>Non - Current Liabilities</b>			
Employee Benefit Obligations-Leave,etc	26.2	35,620,670	46,379,534
Employee Benefit Obligation-Pension	26.3	127,840,451	148,189,405
<b>Total Non - Current Liabilities</b>		<b>163,461,121</b>	<b>194,568,939</b>
<b>TOTAL LIABILITIES</b>		<b>205,566,614</b>	<b>229,099,708</b>
<b>NET ASSETS</b>		<b>2,890,862,483</b>	<b>445,577,370</b>
<b>NET ASSETS/EQUITY</b>			
Reserves	27	3,139,659,710	421,929,096
Accumulated surplus/(deficit)	27	(248,797,227)	23,648,274
<b>Total Net Assets/Equity</b>		<b>2,890,862,483</b>	<b>445,577,370</b>

Approved at the Council Meeting of 26 September 2019



A.G.S. Magdeleine  
CHAIRMAN



V. Thakoor  
CHIEF EXECUTIVE

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED JUNE 30, 2019

## (Classification of Expenses by Nature)

		2018-19	2017-18
	Notes	MUR	MUR
<b>Revenue From Non-Exchange Transaction</b>			
Fees, fines and penalties	1	14,149,239	14,827,185
Government Grant	2	267,712,029	263,105,537
Other Revenue	3	1,527,781	156,853
<b>Total revenue from Non-Exchange Transactions</b>		<b>283,389,049</b>	<b>278,089,575</b>
<b>Revenue From Exchange Transactions</b>			
Building and Land Use Permit Fees	4	17,313,933	13,075,939
Rental Income	5	215,590	96,000
Finance Income	6	2,708,103	2,879,181
Other Revenue	7	4,395,768	5,119,692
<b>Total revenue from Exchange Transactions</b>		<b>24,633,394</b>	<b>21,170,812</b>
<b>Total Revenue</b>		<b>308,022,443</b>	<b>299,260,387</b>
<b>Expenses</b>			
Compensation of Employees	8	121,061,819	158,602,373
Remuneration of District and Village Councillors	8	-	8,724,819
Remuneration of District Councillors	9	6,640,354	-
Supplies and consumables	10	123,685,374	100,430,948
Grants and Subsidies	11	2,786,750	2,806,355
Depreciation/Impairment.	12	300,128,264	2,395,366
Other Expenses	13	2,517,109	2,652,252
<b>Total Expenditure</b>		<b>556,819,670</b>	<b>275,612,113</b>
<b>Surplus/(Deficit)</b>		<b>-248,797,227</b>	<b>23,648,274</b>

## STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED JUNE 30, 2019

## (Classification of Expenses by Function)

		2018-19	2017-18
	Notes	MUR	MUR
<b>Revenue From Non-Exchange Transactions</b>			
Fees, fines and penalties	1	14,149,239	14,827,185
Government Grant	2	267,712,029	263,105,537
Other Revenue	3	1,527,781	156,853
<b>Total Revenue from Exchange Transactions</b>		<b>283,389,049</b>	<b>278,089,575</b>
<b>Revenue From Exchange Transactions</b>			
Building and Land Use Permit Fees	4	17,313,933	13,075,939
Rent and Royalties	5	215,590	96,000
Financial Income	6	2,708,103	2,879,181
Other Revenue	7	4,395,768	5,119,692
<b>Total revenue from Non-Exchange Transactions</b>		<b>24,633,394</b>	<b>21,170,812</b>
<b>Total Revenue</b>		<b>308,022,443</b>	<b>299,260,387</b>
<b>Expenses</b>			
Provision and Management of Public Infrastructure Facilities		91,770,915	226,451,181
Promotion of Public Health		148,609,851	
Planning and Development Strategy and Regulation		9,564,160	
Promotion of Sport, Cultural and Religious Activities		8,325,186	
Depreciation and Amortisation expenses	12	300,128,264	2,395,366
Gain on disposal	13	-19,450	-
Decrease/Increase in sick and vacation leave provision	9	-1,559,256	46,765,566
<b>Total Expenses</b>		<b>556,819,670</b>	<b>275,612,113</b>
Surplus/(Deficit)		<b>248,797,227</b>	<b>23,648,274</b>

**Note:** The amount of Rs226,451,181 represents the total actual expenditure of the council for the year 2017-2018 as compared to Rs258,270,112 for the year 2018-2019.

## STATEMENT OF CASH FLOW

As at June 30, 2019

CASH FLOW FROM OPERATING ACTIVITIES	2018-19	2017-18
Receipts	MUR	MUR
Fees, fines and penalties	12,503,860	13,875,423
Government Grants	266,369,357	261,920,791
Building and Land Use Permit	17,313,933	13,102,239
Finance Income	2,912,191	2,576,880
Rental Income	119,590	96,000
Other revenue	8,308,086	6,207,821
<b>Total receipts</b>	<b>307,527,017</b>	<b>297,779,154</b>
Payments		
Compensation Of Employees	-107,894,948	-103,647,717
Remuneration of Councillors	-8,811,328	-8,678,119
Grants And Subsidies	-2,697,195	-2,747,854
Supplies and Consumables	-125,536,634	-105,472,947
Social Benefits	-10,456,696	-5,351,626
General Expenses	-6,175,459	-3,007,877
<b>Total payments</b>	<b>-261,572,260</b>	<b>-228,906,139</b>
<b>NET FLOW FROM OPERATING ACTIVITIES</b>	<b>45,954,757</b>	<b>68,873,015</b>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	-51,387,609	-30,892,346
Proceeds from sales of Property, Plant & Equipment	136,450	4,550
Repayments of Car Loan	2,378,973	2,506,777
(Increase)/Decrease of Investments	31,512,304	-15,164,077
<b>TOTAL CASH FLOWS/(USED IN) FROM INVESTING ACTIVITIES</b>	<b>-17,359,882</b>	<b>-43,545,096</b>
CASH FLOW FROM FINANCING ACTIVITIES		
Increase in accumulated capital	5,208,394	0
<b>TOTAL CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>5,208,394</b>	<b>0</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>33,803,270</b>	<b>25,327,918</b>
<b>Cash and Cash Equivalents Opening:</b>	<b>91,475,047</b>	<b>66,147,129</b>
<b>Cash and Cash Equivalents Closing</b>	<b>125,278,317</b>	<b>91,475,047</b>

Cash in hand	-	180
Bank Balance Bank 1	96,987	95,996
Bank Balance Bank 2	4,556,002	4,464,107
Bank Balance Bank 3	49,001,863	45,967,692
Bank Balance Bank 4	1,622,757	37,243
Bank Balance Bank 5	153,939	153,939
Bank Balance Bank 6	70,251,342	43,529,425
Bank Balance Bank 7	-404,573	-2,773,534
Cash and Cash Equivalents Closing	<b>125,278,317</b>	<b>91,475,047</b>

#### Notes to the Cash flow Statement

(1). There are no restrictions on Cash Balances.

(2). IPSAS 2.27 allows entities to report cash flows from operating activities using either the Direct Method or the Indirect Method. The Council presents its cash flows using the Direct Method.

(3). IPSAS 2.42 permits interest paid to be shown as operating or financing activities and interest received to be

shown as operating or investing activities, as deemed relevant for the entity. The Council has elected to classify

interest received as cash flows from operating activities.

(4). Capital Grant of Rs40,604,450 received in 2018-2019 has been classified under operating activities.

## STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	D C Reserves	Accumulated Surplus/ (Deficit)	Other Reserves	Retirement Benefit Obligation	Assets Revaluation Reserves	Capital Grants	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Balance as at 01 July 2018	120,908,309	29,543,719	21,499,416	(148,189,405)	-	421,815,330	445,577,369
Revaluation Surplus					2,681,831,874		2,681,831,874
Adjustment		(7,568)			-		(7,568)
Movement	(6,080,780)	(13,804,041)	5,301,967	20,348,954	-	6,491,930	12,258,030
Surplus/Deficit for the year		(248,797,227)			-		(248,797,227)
Balance as at 30 June 2019	114,827,529	(233,065,117)	26,801,383	(127,840,451)	2,681,831,874	428,307,260	2,890,862,478

	D C Reserves	Accumulated Surplus/ (Deficit)	Other Reserves	Retirement Benefit Obligation	Assets Revaluation Reserves	Capital Grants	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Balance as at 01 July 2017	120,908,309	18,063,643	21,499,416	(46,000,000)	-	430,515,330	544,986,698
Revaluation Surplus					-		-
Adjustment		(12,168,197)			-	(8,700,000)	(20,868,197)
Increase/Decrease in Pension Retired employee Benefits				(102,189,405)	-		(102,189,405)
Movement					-		-
Surplus/Deficit for the year		23,648,274			-		23,648,274
Balance as at 30 June 2018	120,908,309	29,543,719	21,499,416	(148,189,405)	-	421,815,330	445,577,369



## ANNUAL REPORT 2018-2019

### STATEMENT OF COMPARISON OF BUDGET VS ACTUAL AMOUNT AS AT 30 JUNE 2019

		Approved Budget 2018-2019	Final Budget 2018-2019	Actual 2018-2019	Performance Difference	Justifications
REVENUE :		MUR	MUR	MUR	MUR	
<b>Revenue from Non-Exchange Transactions</b>						
	Trade Fees	14,000,000	11,500,000	12,040,950	-540,950	There were new applications for Trade Licence .
	Advertising and Publicity Fees	2,300,000	1,550,000	2,108,289	-558,289	Mauritius Telecom and Quality Beverages Ltd have removed their advertisement panels but there were also new advertisement panels.
	Government Grant	225,000,000	225,000,000	227,107,579	-2,107,579	Other Grants were received for National Day, Divali, Cleaning of Drains.
	Other income	300,000.00	300,000.00	1,527,781	-1,227,781	The bank guarantee of CWA was cashed for not reinstating roads where excavation were effected.
	<b>Total Revenue from Non-Exchange Transactions</b>	<b>241,600,000</b>	<b>238,350,000</b>	<b>242,784,599</b>	<b>-4,434,599</b>	
<b>Revenue from Exchange Transactions</b>						
	Building and Land Use Permit Fees	12,000,000	14,750,000	17,313,933	-2,563,933	Unexpected building permit for major development.
	Bus Toll Fees	54,000	54,000	49,500	4,500	
	Rental Income	100,000	100,000	215,590	-115,590	There was more demand for rental of Council Buildings.
	Financial Income	2,000,000	1,600,000	2,708,103	-1,108,103	Better interest rates were received than expected.
	Burial and Incineration Fees	450,000	750,000	740,650	9,350	
	Scavenging Fees	3,000,000	2,500,000	3,005,040	-505,040	New morcellement and restaurants.
	Other Income	300,000	300,000	600,578	-300,578	Interest on car loan accounted under other income.
	<b>Total Revenue from Exchange Transactions</b>	<b>17,904,000</b>	<b>20,054,000</b>	<b>24,633,394</b>	<b>-4,579,394</b>	
	<b>TOTAL RECURRENT REVENUE</b>	<b>259,504,000</b>	<b>258,404,000</b>	<b>267,417,993</b>	<b>-9,013,993</b>	

MUR			
Total Revenue as per Statement of Financial Performance			308,022,443
Less Grant received from government for capital expenditure			-40,604,450
Balance as per above statement			<b>267,417,993</b>

# ANNUAL REPORT 2018-2019

RECURRENT EXPENDITURE		Approved Budget Estimates 2018/19			Final Budget estimates 2018/19			Actual 2018/2019			Performance Difference	Note
		Votes 1	Votes 2	Total	Votes 1	Votes 2	Total	Votes 1	Votes 2	Total		
		MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	
Compensation of employees		53,363,024	73,742,536	127,105,560	50,242,347	69,952,508	120,194,855	49,332,004	68,846,449	118,178,453	2,016,402	
	Personal Emoluments	43,863,024	54820906	98,683,930	41,704,589	51,433,400	93,137,989	41,238,776	50,981,381	92,220,157	917,832	1
	Other Staff Cost	5,200,000	11799076	16,999,076	4,470,644	11,747,611	16,218,255	4,109,329	11,196,320	15,305,649	912,606	1
	Contributions	4,300,000	7122554	11,422,554	4,067,114	6,771,497	10,838,611	3,983,899	6,668,748	10,652,647	185,964	1
Goods and Services		8,174,000	114,780,159	122,954,159	7,829,794	118,477,873	126,307,667	7,361,393	116,296,073	123,657,466	2,650,201	
	Cost of Utilities	2,739,000	17699500	20,438,500	2,505,000	16,549,826	19,054,826	2,435,913	16,515,087	18,951,000	103,826	2
	Fuel and Oil	175,000	1100000	1,275,000	156,336	1,100,000	1,256,336	156,000	898,303	1,054,303	202,033	2
	Rental	210,000	0	210,000	210,000	0	210,000	210,000	0	210,000	0	
	Office Equipment and furniture	200,000	380000	580,000	200,000	372,774	572,774	123,100	353,348	476,447	96,327	3
	Office Expenses	390,000	77130	467,130	385,304	76,240	461,544	382,524	51,603	434,127	27,417	
	Maintenance	2,175,000	8637000	10,812,000	2,050,100	7,987,033	10,037,133	1,957,476	6,499,465	8,456,941	1,580,192	4
	Cleaning Services		82321529	82,321,529		87,240,000	87,240,000		87,237,330	87,237,330	2,670	
	Publication and Stationery	800,000	410000	1,210,000	804,113	407,000	1,211,113	740,728	366,680	1,107,408	103,705	5
	Overseas Travel		300000	300,000		300,000	300,000		154,290	154,290	145,710	6
	Fees	800,000	450000	1,250,000	1,109,941	800,000	1,909,941	1,077,523	798,150	1,875,673	34,268	
	Other Goods and Services	685,000	3405000	4,090,000	409,000	3,645,000	4,054,000	278,130	3,421,818	3,699,948	354,052	7
Grants		2,598,000	250,000	2,848,000	2,598,000	250,000	2,848,000	2,598,000	188,750	2,786,750	61,250	
	Grants	2,598,000	250000	2,848,000	2,598,000	250,000	2,848,000	2,598,000	188,750	2,786,750	61,250	
Social Assistance Benefits		0	70,000	70,000	0	70,000	70,000	0	25,000	25,000	45,000	
	Social Assistance Benefits		70000	70,000		70,000	70,000		25,000	25,000	45,000	
Employer Social Benefits		7,500,000	4,000,000	11,500,000	8,175,000	2,900,000	11,075,000	7,846,696	2,826,910	10,673,607	401,393	
	Employer social benefits	7,500,000	4000000	11,500,000	8,175,000	2,900,000	11,075,000	7,846,696	2,826,910	10,673,607	401,393	8

## ANNUAL REPORT 2018-2019

LA Contribution		325,000	0	325,000	325,000	0	325,000	305,480	0	305,480	19,521	
	Contributions & subscription	325,000		325,000	325,000		325,000	305,480		305,480	19,521	
Acquisition of Non-Financial Assets		950,000	0	950,000	949,800	0	949,800	605,429	0	605,429	344,371	
	Equipment and Machinery	950,000		950,000	949,800		949,800	605,429		605,429	344,371	3
	<b>TOTAL RECURRENT EXPENDITURE</b>	<b>72,910,024</b>	<b>192,842,695</b>	<b>265,752,719</b>	<b>70,119,941</b>	<b>191,650,381</b>	<b>261,770,322</b>	<b>68,049,002</b>	<b>188,183,183</b>	<b>256,232,185</b>	<b>5,538,137</b>	
	Surplus for the period									<b>11,185,809</b>		

### Reconciliation with Statement of Financial Performance:

	MUR
Total Expenditure as per Statement of Financial Performance	556,819,670
Less Maintenance of drains	-1,363,224
Less Independence Day celebration	-237,818
Less plastic bins - Environment	-1,401,390
Less Rodent Control	-117,372
Less Depreciation	-300,128,264
Add Gain on disposal	19,450
Add decrease in sick and vacation leave provision	1,559,256
Add Office Equipment and furniture	476,447
Add Acquisition of non-Financial Assets	605,430
Balance as per above statement	<b>256,232,185</b>

## ANNUAL REPORT 2018-2019

CAPITAL EXPENDITURE		Approved Budget Estimates 2018/19			Final Budget Estimates 2018/19			Actual 2018/2019			Performance Difference	Note
		Votes 1	Votes 2	Total	Votes 1	Votes 2	Total	Votes 1	Votes 2	Total		
		MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	
	Building		9,448,405	9,448,405		9,448,405	9,448,405		9,448,405	9,448,405	0	
	Public Infrastructure		30,945,863	30,945,863		30,945,863	30,945,863		30,945,863	30,945,863	0	
	Machinery and Equipment		593,523	593,523		593,523	593,523		593,523	593,523	0	
	Computer, IT Equipment & Softwares		111,900	111,900		111,900	111,900		111,900	111,900	0	
	Furniture, Fixtures and Fittings		492,500	492,500		492,500	492,500		492,500	492,500	0	
	Motor Vehicles		6,080,780	6,080,780		6,080,780	6,080,780		6,080,780	6,080,780	0	
<b>TOTAL CAPITAL EXPENDITURE</b>												
		0	47,672,971	47,672,971	0	47,672,971	47,672,971	0	47,672,971	47,672,971	0	

**Note:** (1). The Statement of Comparison of Budget and Actual amounts has been prepared on an accrual basis

### Note

#### JUSTIFICATIONS FOR RECURRENT EXPENDITURE

- 1 There has been savings under Compensation of Employees as funded posts were not yet filled or filled for only part of the year
- 2 There were no increase in Fuel prices and Utility bills as expected.
- 3 Furniture, IT Equipment and other Equipment were not purchased as funded posts were not yet filled and old equipment were still in good conditions.
- 4 Less printing and stationeries were used as funded posts were not filled or filled for only part of the year and emails were used instead of print outs.
- 5 Maintenance work were not effected as buildings and structures were still in good conditions.
- 6 Less Overseas mission were effected during the year.
- 7 There was no increase in insurance fees, vehicles were revalued down at their fair value and other miscellaneous expenses were not required.
- 8 Some employees did not retire during the year.

#### JUSTIFICATIONS FOR CAPITAL EXPENDITURE

There were no performance differences for Capital Expenditure as the approved amount were paid.

## THE DISTRICT COUNCIL OF BLACK RIVER

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED JUNE 30, 2019

	Notes		
<b>Revenue From Non-Exchange Transaction</b>			
<b>Fees, fines and penalties</b>	<b>1</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Trade Fees	1.1	12,040,950	12,583,188
Advertising and Publicity Fees	1.2	2,108,289	2,243,997
		<b>14,149,239</b>	<b>14,827,185</b>
<b>Trade Fees</b>	<b>1.1</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Trade Fees		11,953,450	12,541,188
Occasional Fees		87,500	42,000
		<b>12,040,950</b>	<b>12,583,188</b>
<b>Advertising and Publicity Fees</b>	<b>1.2</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Advertising and Publicity Fees		2,108,289	2,243,997
		<b>2,108,289</b>	<b>2,243,997</b>
<b>Government Grant</b>	<b>2</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Government Grant in Aid (Capital + Recurrent)		266,245,991	261,643,716
Retention money from GIA by Ministry to incur expenses on their behalf		1,466,038	1,461,821
		267,712,029	263,105,537
Less, Capital Expenditure financed by GIA		(40,604,450)	(41,083,537)
<b>Total Government Grant in Aid</b>		<b>227,107,579</b>	<b>222,022,000</b>
Government Grant in Aid (Recurrent)		225,000,000	221,572,000
Rodent Control		-	450,000
National Day Celebration		233,333	
Divali		100,000	
MTPA		100,000	
Recycling of Waste		93,576	
Other Capital Grant-Rainwater Harvesting		450,800	
Cleaning, Rehabilitation and Upgrading of Drains, Bridges and Rivers		1,580,669	
NDU Projects Fund		1,095,923	
NEF		3,148,575	
LDP		-	3,017,238
LDP 2017-18		15,895,177	31,283,705
LDP 2018-19		20,013,976	
Other Capital Grant			6,782,595
		<b>267,712,029</b>	<b>263,105,538</b>

Other Revenue	3	2018-19	2017-18
		MUR	MUR
Other income-Miscellaneous Income		970,429	41,962
Cleaning of bareland		316,100	114,891
Bulky Waste		47,143	-
Stale Cheques		194,109	-
		<b>1,527,781</b>	<b>156,853</b>

Stale cheques represent cheques dated more than one year paid to recipients which will not be cleared by the bank.

### Revenue From Exchange Transaction

Building and Land Use Permit Fees (BLUP)	4	2018-19	2017-18
		MUR	MUR
BLP Processing Fee		467,843	54,910
Building and Land Use Permit Fees		16,846,090	13,021,029
		<b>17,313,933</b>	<b>13,075,939</b>

BLUP comprise of Residential Permit, Commercial Development Permit and Excision/Subdivision of land among heirs.

Rental Income	5	2018-19	2017-18
		MUR	MUR
Rent of Village Halls		103,590	-
Rent of District Council Building		112,000	96,000
		<b>215,590</b>	<b>96,000</b>

Finance Income	6	2018-19	2017-18
		MUR	MUR
Interest from Banks		2,708,103	2,879,181
		<b>2,708,103</b>	<b>2,879,181</b>

Other Revenue	7	2018-19	2017-18
		MUR	MUR
Bus Toll Fees	7.1	49,500	54,000
Burial and Incineration Fees	7.2	740,650	601,500
other income	7.3	3,605,618	4,464,192
		<b>4,395,768</b>	<b>5,119,692</b>

Bus Toll Fees	7.1.	2018-19	2017-18
		MUR	MUR
Bus Toll		<b>49,500</b>	<b>54,000</b>

Burial and Incineration Fees	7.2	2018-19	2017-18
		MUR	MUR
Burial and Incineration Fees		<b>740,650</b>	<b>601,500</b>

**Other Income**

	<b>MUR</b>	<b>MUR</b>
Scavenging Fees Hotels and Restaurants	3,005,040	3,872,400
Interest on Car Loan	261,108	254,826
Interest Passage	265,430	160,916
Miscellaneous Income	74,040	176,050
	<b>3,605,618</b>	<b>4,464,192</b>

Based upon materiality the miscellaneous income should be briefly explained as to its nature of income with descriptive information.

<b>Compensation Of Employees</b>	<b>8</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Basic Salary		68,280,558	67,201,132
Extra Remuneration		2,780,290	1,284,256
Acting Allowance		660,977	341,704
Other Allowance-Village Councillors		2,198,792	-
Other Allowance-District Councillors (see note 9)		6,640,354	-
Other Allowance - All Councillors	-		8,724,819
Cash In Lieu of sick Leave		4,458,899	3,408,910
End of year Bonus		5,836,038	5,860,707
Uniform Allowance		1,364,229	1,307,839
<b>Other Staff Costs</b>			
Travelling and Transport		8,527,274	8,574,139
Overtime		3,579,170	4,473,376
Staff Welfare Sports & Leisure		369,755	233,822
Contribution to the National Savings Fund		1,231,481	1,370,557
Contribution to the National Pension Fund		107,372	
Contribution to Family Protection Scheme		1,187,653	1,209,100
Contribution to Pension fund		8,126,141	7,952,234
Pension prior year 2008		5,773,106	4,760,400
Gratuities		4,900,500	1,430,567
Passage Benefit Contribution to fund		2,837,396	2,043,848
Sick Leave on Retirement - Decrease in Provision		-1,327,876	21,497,096
Vacation Leave on retirement - Decrease in Provision		-231,380	25,268,470
Bid Evaluation and Procurement Committees Allowance		401,444	384,215
		<b>127,702,173</b>	<b>167,327,191</b>

<b>Remuneration of Councillors</b>	<b>9</b>	<b>2018-19</b>
<b>(District Councillors)</b>		<b>MUR</b>
Allowance to Chairman and Councillors		5,237,814
Compensation		310,343
End Year Bonus		443,692
Travelling Councillors		125,723
Other Allowance		374,850
Mobile Allowance (prepaid cards)		147,932
		<b>6,640,354</b>



## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2019

**Related Party transactions****9(a)**

All transactions between related party at the level of District Council of DCBR should be disclosed under IPSAS 20. Therefore, compensation of key management personnel includes the Chief Executive, Councillors and executive management team. It is the amount recognised as expenses in the performance statement

Key management do not receive any remunerations or compensation other than in their capacity as key management personnel IPSAS 20(34)(b)(i)

The District Council of Black River do not provide any compensation at non-arm's length to close family members of key management personnel during the year under review. (2018-19;Rs Nil)

Car Loan provided to officers are regulated under regulatory framework prevailing in the Government. They do not receive concessionary loan to purchase cars

<b>Emoluments:</b>	<b>Numbers</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Councillors	12	2,276,514	2,189,572
Chairperson	1	784,572	465,715
Deputy Chairperson	1	347,122	272,976
Chief Executive	1	1,227,884	1,115,442
Deputy Chief Executive	1	1,464,308	1,260,366
Other Key Management Personnel		5,670,897	5,515,501
		<b>11,771,297</b>	<b>10,819,572</b>

**Supplies and consumables****10**

		<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Utilities Cost	10.1	18,951,000	18,443,304
Motor Vehicle Expenses	10.2	2,365,971	2,068,736
Repairs and Maintenance	10.3	8,810,015	7,189,968
Cleaning and Security Services and other related costs	10.4	90,642,814	68,714,318
Social, Sports, Welfare and Cultural running cost	10.5	1,482,274	2,431,722
Professional Fees	10.6	1,433,300	1,582,900
		<b>123,685,374</b>	<b>100,430,948</b>

**Utilities Cost**

10.1

		<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Electricity and Gas charges		17,690,564	17,315,791
Telephone Charges		1,047,636	883,581
Water Charges		212,800	243,932
		<b>18,951,000</b>	<b>18,443,304</b>

**Motor Vehicle Expenses**

10.2

		<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Fuel & Oil		1,054,303	957,523
Repairs and Maintenance		1,003,855	771,974
Insurance		307,813	339,239
		<b>2,365,971</b>	<b>2,068,736</b>

**Repairs and Maintenance**

10.3

**2018-19****2017-18**

		<b>MUR</b>	<b>MUR</b>
MAINTENANCE OF BUILDINGS AND VILLAGE HALLS		882,499	1,141,348
MAINTENANCE OF FURNITURE- FIXTURES AND FITTINGS		29,193	35,035
MAINTENANCE OF I.T EQUIPMENT SOFTWARE AND HARDWARE		1,642,592	439,050
MAINTENANCE OF NAME PLATES AND SIGNS		285,190	270,413
MAINTENANCE OF OTHER STRUCTURES - ROADS AND DRAINS		3,128,076	2,762,821
MAINTENANCE OF PLANT AND EQUIPMENT- TOOLS		296,822	186,840
MAINTENANCE OF PLAYGROUNDS		226,739	274,406
MAINTENANCE OF STREET LIGHTING		931,792	876,818
MAINTENANCE OF DRAINS - RIVERS AND CANALS		292,912	347,891
MAINTENANCE OF DRAINS UNDER LAND DRAINAGE FMK		1,070,312	855,346
LOOSE TOOLS		23,888	-
		<b>8,810,015</b>	<b>7,189,968</b>
<b>Cleaning and Security Services and other related costs</b>	<b>10.4</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Contracted Maintenance Services - Scavenging		87,013,062	66,693,976
Hired and Contracted Services		1,850,554	1,610,769
Embellishment and Environment		1,661,826	409,573
Rodent Control		117,372	-
		<b>90,642,814</b>	<b>68,714,318</b>
<b>Social, Sports, Welfare and Cultural running cost</b>	<b>10.5</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
National Day Celebration		237,818	1,474,344
Cultural Activities		237,250	126,042
Social Activities		389,540	307,981
Sports Activities		320,861	223,468
Twining Activities		296,805	299,887
		<b>1,482,274</b>	<b>2,431,722</b>
<b>Professional Fees</b>	<b>10.6</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Legal & Professional Fees		995,800	1,170,400
Inspection and Audit Fees		437,500	412,500
		<b>1,433,300</b>	<b>1,582,900</b>
<b>Grants And Subsidies</b>	<b>11</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Grants to Village Councils		2,598,000	2,598,000
Grants to Social and Religious organizations		188,750	208,355
		<b>2,786,750</b>	<b>2,806,355</b>

The District Council of Black River (DCBR) has 13 Village Councils under their purview and the Village Councils are daily managed by the elected members of the Village Councils. The grants allocated to the Village councils are decided and approved by the council. The Village Councils Budget estimates composing of receipts and payments are also approved by the minster under section 85 of the LGA 2011. The Village Councils are responsible to incur petty recurrent expenditures and any major recurrent and capital expenditure are fully managed and controlled by the District Council. The Assets of the Village Councils are all recognised in the Financial Statement of the District Council. The consolidation of the Village Councils is not envisaged as a result of the immaterial recurrent expenditure undertaken by the Village Council

Therefore, the grant allocated to the Village Councils under the Jurisdiction of Black River DC is shown below for information purposes

<b>Village Council</b>		<b>2018-19</b>	<b>2017-18</b>	
		<b>MUR</b>	<b>MUR</b>	
LA GAULETTE VILLAGE	1	266,000	232,000	
GRANDE RIVIERE NOIRE VILLAGE	2	186,000	165,000	
CASE NOYALE VILLAGE	3	170,000	148,000	
CHAMAREL VILLAGE	4	176,000	160,000	
LE MORNE VILLAGE	5	171,000	137,000	
TAMARIN VILLAGE	6	194,000	178,000	
ALBION VILLAGE	7	166,000	183,000	
BAMBOUS VILLAGE	8	295,000	303,000	
CASCABELLE VILLAGE	9	191,000	203,000	
FLIC EN FLAC VILLAGE	10	190,000	220,000	
GROS CAILLOUX VILLAGE	11	171,000	177,000	
PETITE RIVIERE VILLAGE	12	217,000	281,000	
RICHELIEU VILLAGE	13	205,000	211,000	
Total grant to Village Councils		<b>2,598,000</b>	<b>0</b>	<b>2,598,000</b>

<b>Depreciation/Impairment</b>	<b>12</b>	<b>2018-19</b>	<b>2017-18</b>	
		<b>MUR</b>	<b>MUR</b>	
Impairment of Vehicle- Bus >20years		100,000		
Depreciation Vehicles		1,185,703	915,500	
Depreciation Computer, IT Equipment & Software		1,585,659	1,479,866	
Depreciation Building		750,589		
Depreciation Machinery and Equipment		5,232,395		
Depreciation Furniture, Fixtures & Fittings		268,614		
Depreciation Public Infrastructures		291,005,304		
		<b>300,128,264</b>	<b>0</b>	<b>2,395,366</b>

The Local authorities implemented transitional IPSAS under IPSAS 33 for the first time in Financial Year 2017/18.

<b>Other Expenses</b>	<b>13</b>	<b>2018-19</b>	<b>2017-18</b>	
		<b>MUR</b>	<b>MUR</b>	
Postage		274,780	272,428	
Rent of Building		210,000	210,000	
Office Sundries/office expenses		199,148	296,454	
Printing and Stationery		883,319	870,266	
Books and Periodicals		54,350	48,434	
Publications		169,738	174,201	
Overseas Travel		154,290	300,000	
Entertainment and Committee Expenses		183,742	177,347	
General Insurance		60,783	-	
Contribution to ADC, CLGF, MASA etc		305,480	243,634	
Gain/Loss on Assets (Road Roller 9Z4 and Lorry 9Z3) (32,450 - 13,000)		-19,450	-	
Bank Charges		40,929	59,488	
		<b>2,517,109</b>	<b>2,652,252</b>	

<b>Cash and Cash Equivalents</b>		<b>14</b>	<b>2018-19</b>	2017-18
			<b>MUR</b>	<b>MUR</b>
Cash at Bank A A/C No: 002211002951101 ABC	95996		96,987	95,996
Cash at Bank B A/C No: 01042034565 BO	4464107		4,556,002	4,464,107
Cash at Bank C A/C No: 011000205740 MB	45967692		49,001,863	45,967,692
Cash at Bank D A/C No: 61010100002302 RT	37243		1,622,757	37,243
Cash at Bank D A/C No: 61025100001520 SIO	43529425		70,251,342	43,529,425
Cash at Bank D A/C No: 61025100005009 RN	153939		153,939	153,939
Cash at Bank D A/C No: 61030100009441 CA	-2773534		-404,573	-2,773,534
Cash in Hand	180		-	180
			<b>125,278,317</b>	<b>91,475,047</b>

From the above amount new investment was made in Treasury Bills on 1 July 2019 for the sum of Rs38,446,130.50

The cash at banks with these financial institutions are made of current account and /or saving accounts which are exchangeable immediately over the counter.

<b>Reconciliation of net cash flow from operating activities to surplus/Deficit</b>		<b>15</b>	<b>2018-19</b>	2017-18
			<b>MUR</b>	<b>MUR</b>
<b>Surplus/(Deficit)</b>			<b>-249,437,123</b>	<b>23,668,858</b>
Adjustment for depreciation and impairment on PPE			300,128,264	2,395,366
Profit/Loss on disposal of non-financial assets			-19,450	-
<b>Changes in Assets and Liabilities</b>				
Increase in receivables from exchanges transactions			-999,207	-1,686,171
Increase in receivables from non-exchanges transactions			-2,196,684	-1,598,238
Decrease in prepayments			5,842	-
Decrease/Increase in inventories			1,796,618	-2,625,544
Decrease/increase in trades and other payables from exchange and non-exchange transactions			-1,764,248	1,953,179
Decrease in provisions and deferred revenue			-1,559,256	46,765,566
			<b>45,954,756</b>	<b>68,873,015</b>
<b>Receivables From Exchange Transactions</b>		<b>16</b>	<b>2018-19</b>	2017-18
			<b>MUR</b>	<b>MUR</b>
Scavenging Fees			1,285,650	949,650
Interest Receivable			558,821	736,521
Rent of District Council Building			96,000	-
Car Loan interest			4,531	-
			<b>1,945,002</b>	<b>1,686,171</b>
<b>Receivables From Non-Exchange Transaction</b>		<b>17</b>	<b>2018-19</b>	2017-18
			<b>MUR</b>	<b>MUR</b>
Trade Fee Receivable			1,555,125	674,250
Advertising Fee Receivable			1,103,015	831,152
Amount owed by Village Councils			898,040	92,836
Miscellaneous Receivable (other Grant)			238,742	-
			<b>3,794,922</b>	<b>1,598,238</b>

<b>Loans &amp; Advances-Car Loans</b>	<b>18</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Car Loans and Advances- Current		1,312,696	1,600,847
Car Loans and Advances- Non Current		4,759,309	3,730,781
		<b>6,072,005</b>	<b>5,331,628</b>

<b>Inventories</b>	<b>19</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Fuel, Oil and rubbers tyres		166,558	128,230
Spare part Motor Vehicles		-	1,000
Building Materials		328,777	153,873
Plumbing Materials		105,383	14,942
Electrical Materials		414,461	2,426,334
Consumables (printing and stationeries)		868,230	839,323
Other Consumables		17,688	16,024
Cleaning Materials		13,789	23,217
Protective Equipment		68,934	177,495
<b>Total inventory at lower of cost or net realizable value</b>		<b>1,983,820</b>	<b>3,780,438</b>

Note: Inventories consist of Fuel, Oil, Rubber Tyres, Spare parts Motor Vehicles, Loose Tools, Building Materials, Materials, Herbicides and consumables and are valued at cost. Cost comprises the purchase price, duties and taxes and is determined by the Weighted Average (AVCO) method using the First In First Out basis.

<b>Investments</b>	<b>20</b>	<b>2018-19</b>	<b>2017-18</b>
<b>Investment -</b>		<b>MUR</b>	<b>MUR</b>
Bank D - 806870 - BOM Notes - 2018/2019		6,485,573	6,485,573
Bank D - 1005979 - Treasury Bills - 2018-2019		14,963,634	15,000,000
Bank E - 6568158 - Fixed Deposit - 2018-2019		5,000,000	15,000,000
Bank E - 6568177 - Fixed Deposit - 2018-2019		10,000,000	14,678,550
		-	15,124,786
		<b>36,449,207</b>	<b>66,288,909</b>

Note: It was the Council's policy to invest its funds in Treasury Bills and/or Fixed Deposit. Henceforth all investments of the council will be made in Treasury Certificates/Bills.

<b>Held to Maturity Financial Instruments</b>	<b>21</b>	<b>2018-19</b>	<b>2017-18</b>
<b>Fixed Deposit</b>		<b>MUR</b>	<b>MUR</b>
Opening Balance at 01/07/2018		66,288,909	50,294,713
Additional		44,967,479	66,288,909
Withdrawn at maturity		-74,807,181	-50,294,713
		<b>36,449,207</b>	<b>66,288,909</b>

<b>Prepayment</b>	<b>22</b>	<b>2018-19</b>	<b>2017-18</b>
		<b>MUR</b>	<b>MUR</b>
Advance payment for GPS/GIS		<b>117,450</b>	<b>123,292</b>

<b>Payables From Exchange</b>	<b>23</b>	<b>2018-19</b>	2017-18
		<b>MUR</b>	<b>MUR</b>
Creditors		14,488,647	16,203,769
MRA		648,275	342,673
Sicom - Actuarial fees for Pension -IPSAS 39		52,350	
Payments received in advance		92,100	492,641
		<b>15,281,372</b>	<b>17,039,083</b>

<b>Other liabilities</b>	<b>24</b>	<b>2018-19</b>	2017-18
		<b>MUR</b>	<b>MUR</b>
Bus Toll fees		<b>4,500</b>	<b>0</b>

<b>Deposits</b>	<b>25</b>	<b>2018-19</b>	2017-18
		<b>MUR</b>	<b>MUR</b>
Retention Money (BRDC)		3,736,748	3,353,234
Deposits		2,174,573	2,576,623
		<b>5,911,321</b>	<b>5,929,857</b>

These deposit are released after the Council is ensured that any obligation are complied with to the satisfaction of the council.

<b>Employee Benefit Obligations-Leave,etc</b>	<b>26</b>	<b>2018-19</b>	2017-18
		<b>MUR</b>	<b>MUR</b>
Current Employee Benefits Obligations - Leave		14,585,640	5,386,032
Current Employee Benefits Obligations - Passage Benefits		6,315,161	6,175,797
Non-current Employee Benefit Obligations - Leave		35,620,670	46,379,534
Non-current Employee benefit Obligations- Pension		127,840,451	148,189,405
		<b>184,361,922</b>	<b>206,130,768</b>

<b>Current Employment Benefits Obligations</b>	<b>26.1</b>	<b>2018-19</b>	2017-18
		<b>MUR</b>	<b>MUR</b>
Sick Leaves		8,180,671	4,468,582
Vacation Leaves		6,404,968	917,450
Passage Benefits		6,315,162	6,175,797
		<b>20,900,801</b>	<b>11,561,829</b>

<b>Non-Current Employment Benefit Obligations</b>	<b>26.2</b>	<b>2018-19</b>	2017-18
		<b>MUR</b>	<b>MUR</b>
Accumulated Sick Leaves		16,988,549	22,028,514
Accumulated Vacation Leaves		18,632,121	24,351,020
Non-current Employee benefit Obligations- Pension (see note 29.3)		127,840,451	148,189,405
		<b>163,461,121</b>	<b>194,568,938</b>

Retired Employee Benefit	26.3	2018-19	2017-18
--------------------------	------	---------	---------

**FIGURES FOR IPSAS 39 ADOPTION FOR:****District Council of Black River****For period ending 30 June 2019**

	Year ending 30 June 2019	Year ending 30 June 2018
	MUR	MUR
Amounts recognised in balance sheet at end of year:		
Defined benefit obligation	248,772,559	256,065,537
Fair value of plan assets	-120,932,108	-107,876,132
<b>Liability recognised in balance sheet at end of year</b>	<b>127,840,451</b>	<b>148,189,405</b>

**Amounts recognised in income statement:****Service cost:**

Current service cost	7,704,641	8,354,162
Past service cost	-	-
(Employee contributions)	-3,644,444	-3,739,335
Fund Expenses	291,646	242,732
Net Interest expense/(revenue)	9,600,562	10,153,957
<b>P&amp;L Charge</b>	<b>13,952,405</b>	<b>15,011,516</b>
Remeasurement		
Liability (gain)/loss	-22,519,343	-7,132,991
Assets (gain)/loss	1,551,451	-4,587,813
Net Assets/Equity (NAE)	-20,967,892	-11,720,804
<b>Total</b>	<b>-7,015,487</b>	<b>3,290,712</b>

**Movements in liability recognised in balance sheet:**

At start of year	148,189,405	157,777,717
Amount recognised in P&L	13,952,405	15,011,516
(Direct benefits paid by Employer)	-6,045,622	-5,401,569
(Contributions paid by employer)	-7,287,845	-7,477,455
Amount recognised in NAE	-20,967,892	-11,720,804
<b>At end of year</b>	<b>127,840,451</b>	<b>148,189,405</b>

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

**FIGURES FOR IPSAS 39 ADOPTION FOR:****District Council of Black River****For period ending 30 June 2019**

	Year ending 30 June 2019	Year ending 30 June 2018
	MUR	MUR
<b>Reconciliation of the present value of defined benefit obligation</b>		
Present value of obligation at start of period	256,065,537	245,223,785
Current service cost	7,704,641	8,354,162
Interest cost	17,002,751	16,282,859
(Benefits paid)	-9,481,027	-6,662,278
Liability (gain)/loss	-22,519,343	-7,132,991
<b>Present value of obligation at end of period</b>	<b>248,772,559</b>	<b>256,065,537</b>



**Reconciliation of fair value of plan assets**

Fair value of plan assets at start of period	107,876,132	87,446,068
Expected return on plan assets	7,402,189	6,128,902
Employer contributions	7,287,845	7,477,455
Employee Contributions	3,644,444	3,739,335
(Benefits paid + other outgo)	-3,727,051	-1,503,441
Asset gain/(loss)	-1,551,451	4,587,813

**Fair value of plan assets at end of period**

<b>120,932,108</b>	<b>107,876,132</b>
--------------------	--------------------

**Distribution of plan assets at end of period**

	June 2019	June 2018
Percentage of assets at end of year		
Government securities and cash	58.70%	59.50%
Loans	3.40%	3.70%
Local equities	13.10%	14.60%
Overseas bonds and equities	24.20%	21.60%
Property	0.60%	0.60%
<b>Total</b>	<b>100%</b>	<b>100%</b>

**Additional disclosure on assets issued or used by the reporting entity**

	June 2019 (%)	June 2018 (%)
Percentage of assets at end of year		
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

**Components of the amount recognised in NAE**

Year	June 2018	June 2018
Currency	Rs	Rs
Asset experience gain/(loss) during the period	-1,551,451	4,587,813
Liability experience gain/(loss) during the period	22,519,343	7,132,991
	20,967,892	11,720,804
Year	2019/2020	
Expected employer contributions	7,382,769	

Weighted average duration of the defined benefit obligation	13	years
---	----	-------

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

**FIGURES FOR IPSAS 39 ADOPTION FOR:****Period ending 30 June 2019**

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

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

	<b>Year ending 30 June 2019</b>	<b>Year ending 30 June 2018</b>
Discount rate	6.64%	6.64%
Future salary increases	4.00%	4.00%
Future pension increases	3.00%	3.00%
Mortality before retirement	A 6770 Ultimate Tables	Pa 90 Tables rated
Mortality in retirement	Pa 90 Tables	down by 2 years
Retirement age	As per second Schedule in the Statutory	
Bodies Pension Funds Act		

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 29.9M (increase by Rs 36.8M) 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 17.3M (decrease by Rs 15.1M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 6.8M (decrease by Rs 6.8M) 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.

<b>Net Assets/Equity</b>	<b>27</b>	<b>2018-19</b>	<b>2018-17</b>
		<b>MUR</b>	<b>MUR</b>
Capital Grants Applied		428,307,260	421,815,330
Other Reserves		26,801,384	21,499,416
Revaluation Reserve		2,681,831,875	0
Retirement Benefit Obligation		-127,840,451	-148,189,405
Pension Fund		46,000,000	46,000,000
Renewal Fund		10,369,329	16,450,109
GRF Revenue Contribution		58,458,199	58,458,199
Reserve Fund-Accumulated Surplus/Deficit		15,732,112	5,895,446
Deficit/Surplus for the year		(248,797,227)	23,648,274
<b>Net Assets/Equity</b>		<b>2,890,862,481</b>	<b>445,577,369</b>

**Note:** An amount of Rs 10,369,329 and Rs1,980,344 have been earmarked for expenditure of a capital nature for replacement and renewal of Property, Plant and Equipment and for fixing of street lanterns in new morcellement respectively.

<b>Passage Benefits</b>	<b>28</b>	<b>2018-19</b>	<b>2018-17</b>
		<b>MUR</b>	<b>MUR</b>
Balance as at 01.07.2018		6,175,797	6,175,797
Contribution to Fund		2,837,396	2,043,848
Payments		-2,698,032	-2,043,848
Balance as at 30.06.2019		<b>6,315,161</b>	<b>6,175,797</b>

<b>Human Resource</b>	<b>29</b>	<b>2018-19</b>	<b>2018-17</b>
Permanent and Pensionable employees		242	236
Part-time Employees		14	14
		<b>256</b>	<b>250</b>
Female Employees		57	53
Male Employees		199	197
		<b>256</b>	<b>250</b>
Vacant Funded Posts		15	9
Vacant Unfunded Posts		6	1
		<b>21</b>	<b>10</b>

# ANNUAL REPORT 2018-2019

Property, Plant and Equipment			30								
			Land & Buildings	Land	Buildings	Machinery & Equipment	Vehicles	Computer, IT Equipment & Softwares	Public Infrastructure	Furniture, Fittings & Fixtures	Total
Cost/Valuation			MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
At 01 July 2018			62,561,419			15,848,565	5,766,000	5,919,464	411,574,787	5,118,490	506,788,724
Revaluation			(62,561,419)	203,510,392	28,081,052	38,160,000			2,474,641,849		2,681,831,874
Additions					9,448,405	8,933,329	4,955,780	423,173	24,082,550	911,609	48,754,847
Disposals						(60,000)	(70,000)				(130,000)
At 30 June 2019			-	203,510,392	37,529,457	62,881,894	10,651,780	6,342,637	2,910,299,186	6,030,098	3,237,245,445
Depreciation and Impairment											
At 01 July 2018						9,682,664	719,000	1,479,866	469,739	3,990,539	16,341,807
Depreciation for the year					750,589	5,232,395	1,185,703	1,585,659	291,005,303	268,614	300,028,264
Disposal						(6,000)	(7,000)				(13,000)
Impairments							100,000				100,000
At 30 June 2019			-	-	750,589	14,909,059	1,997,703	3,065,525	291,475,042	4,259,153	316,457,071
Net Book Value											
At 30 June 2019			-	203,510,392	36,778,868	47,972,835	8,654,077	3,277,112	2,618,824,144	1,770,946	2,920,788,374
At 01 July 2018			62,561,419	-	-	6,165,901	5,047,000	4,439,598	411,105,048	1,127,951	490,446,917

**Note:** The net book value of the fixed assets approximate their fair values and / the carrying amount.

(1). All the fixed assets were acquired out of government grant or vested into the Council.

(2). Previous years depreciation has been accounted for under Equity.

(3). Some assets found under the classes of assets Land, Buildings, Furniture & Fittings, Machinery & Equipment and Public Infrastructures were given value of Rs 1.00 and these assets will be valued at fair value when the survey will be effected.

(4). Some assets have been re-categorised under their appropriate classes of assets as requested by the Ministry.

(5). Software have been included under Computer and IT Equipment and depreciated accordingly since the IT Equipment were purchased with the software.

**Note:** The notes 1-31 are an integral part of the financial statements.