Road Development Authority

RDA

ANNUAL REPORT

FINANCIAL YEAR 2024-2025

Supporting Communities through Better Connectivity and Safer Roads

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MESSAGE FROM THE HONOURABLE MINISTER OF NATIONAL INFRASTRUCTURE

It is with great honour and pride that I present my first message in the Road Development Authority's Annual Report after practically one year in office as Minister . The RDA continues to play a critical role in the development, maintenance, and modernization of our national road network, which is a cornerstone of economic growth, social integration, and national development. Our roads connect communities, enable trade, facilitate tourism, and provide safe and efficient mobility for all citizens.

During the period under review, the RDA has made significant progress in delivering a wide range of infrastructure projects with improved connectivity, enhanced safety, and sustained development objectives. From the construction of new roads and motorways to the maintenance of existing networks, the Authority has consistently demonstrated its commitment to high-quality standards, timely delivery, and the prudent management of public resources.

The RDA's achievements would not be possible without the strategic direction and guided support of its Board and the dedication, professionalism, and expertise of its management and staff. Their efforts in planning, implementing, and monitoring projects ensure that public funds are utilized efficiently while promoting transparency, accountability, and ethical practices in all engagements with contractors, suppliers, and stakeholders.

I am particularly pleased to note the commitment of the RDA, in fostering innovation and embracing modern technologies that improve project delivery, road safety, and overall operational efficiency. It is worth mentioning the initiatives taken by the RDA to generate income through advertising and stakeholder involvement. By integrating sustainable practices and climate-resilient infrastructure solutions, the RDA is not only enhancing the performance of our road network but also contributing to the long-term environmental and social well-being of our nation.

As we look to the future, it is my vision that the RDA will continue to strengthen its governance, expand its capabilities, and further enhance stakeholder engagement. Through collaboration, strategic planning, and a continued focus on excellence, the Authority will ensure that Mauritius benefits from a safe, modern, and resilient road network capable of supporting economic growth, social cohesion, and sustainable development for generations to come. I would also like to highlight two major projects being finalised for implementation namely the Motorway M4 and Ring Road Phase 2. These two projects will be made possible with the assistance of the Indian Government. On behalf of the people of the Republic of Mauritius, I am very thankful to the Government of India.

I take this opportunity to commend all officers and staff of the RDA for their unwavering dedication and hard work. Together, we will continue to build a robust, efficient, and world-class road infrastructure network that meets the aspirations of our nation and its people.

Hon. Govindranath Ajay GUNNESS
Minister of National Infrastructure

STATEMENT OF THE CHAIRMAN

It is a privilege to serve as the Chairman of the Road Development Authority (RDA), an organization at the heart of Mauritius's road infrastructure. Our roads are not just pathways—they are lifelines that connect communities, drive economic growth, and improve the quality of life for all citizens.

Over the past year, the RDA has continued to demonstrate its commitment not only to the construction of high-quality roads but also to the systematic maintenance of existing roads and motorways, ensuring longevity, reliability, and safety for all users. The Authority has collaborated closely with contractors, consultants, and stakeholders to deliver projects efficiently, ethically, and with value for money.

I am committed to strengthening corporate governance, transparency, and accountability within the RDA. I will ensure that the Authority continues to uphold the highest standards of integrity, ethics, and professionalism in all its operations, with a particular focus on the sustained maintenance and improvement of our road infrastructure.

Looking ahead, our focus will remain on enhancing road user satisfaction, promoting safety, and ensuring that our roads and motorways are well-maintained and fit for purpose, while supporting the sustainable growth of our infrastructure. I am confident that with the dedication of the Board, management, and staff, the RDA will continue to fulfill its mission and contribute positively to the economic and social development of Mauritius.

I extend my sincere gratitude to the Minister of National Infrastructure, our Board members, Management team, and all Staff for their continued support and commitment. We will continue to build and maintain a safe, reliable, and sustainable road network for the nation.

S.Koonjul
Chairman

STATEMENT OF COMPLIANCE

The Directors of the Board are conscious of their obligations and requirements and confirm that the Road Development Authority has complied with the Code of Corporate Governance to the best of its knowledge.

S.Koonjul
Chairman

Board Member

REPORT FROM THE GENERAL MANAGER

1.0 Performance, Delivery and Expectation

The Road Development Authority (RDA), undoubtedly faces great challenges in the wake of constant traffic growth with over 700,000 vehicles on our roads. Leading such an organization that plays a critical role in developing, maintaining, and upgrading Mauritius's road network, ensuring safety, efficiency, and connectivity for all road users is not only a privilege but most importantly a servitude.

During the period under review, the Authority has remained steadfast in its mission to provide a safe, reliable, and efficient road network across Mauritius as far as main roads and motorways are concerned. Guided by this commitment, we have worked consistently to improve road infrastructure, ensure the proper maintenance of existing assets, and enhance the overall safety and mobility of road users, thereby contributing to the social and economic development of the nation

Our focus during this outgoing financial year has been to complete major projects and strategically approach to supporting communities through better connectivity and safer roads. In this regard some local roads have been classified which enabled addressing and rectifying acute problems to the satisfaction of road users. Crucial links have been constructed to have safer connectivity. Pedestrians' safety enhancement by having upgraded footpaths and new ones has continued. RDA has maintained its best endeavors to provide assistance to other stakeholders in building resilient infrastructures.

So far key challenges like land acquisition issues, digging of roads by service providers, climate change effects remain live and RDA is fully committed to mitigate these to the best of its ability.

Notwithstanding the above, a financial performance of over 90% compared to the budgetary provision of Rs 3,708.64 M was possible due to the dedication of all RDA staff.

Being a body corporate, it is intrinsically important to follow good governance practices and, in this breath, RDA secured a clean sheet from the National Audit Office for the financial year 2023-2024 and all efforts are geared towards this goal for coming financial years through rigorous and vigilant project management.

On a final note, it is only through collaborative work involving the Minister, the Ministry, the Board, and all RDA employees that with great humility this report is being presented.

N. Mowlabaccus
General Manager

2.0 Major Achievements

At the end of the financial year ending 30th June 2025, the Authority is pleased to report that, in accordance with its Key Performance Indicators (KPIs), significant progress has been achieved in the development and upgrading of the national road network. During this period, the Authority successfully completed the following road projects, thereby contributing to safer, more reliable, and better-connected infrastructure for communities across the country

Table 1: Completed Major Road Projects FY 24-25

Project	Project Value (Rs M)	Payment Effected as at 30th June 2025 (Rs M)
Upgrading of B28 Road (Lot 3) from Beau Champ to Bel Air Phase 2	**156.2**	**140.10**
Upgrading of Quartier Militaire Road (B6) from Motorway, Curepipe	**50.0**	**39.90**
Construction of Footbridge at Trianon near Margarine	**21.85**	**18.70**
Slope Stabilisation near Riviere des Anguilles Bridge	**104.8**	**102.20**
Stabilisation Works along B103 at Chamarel	**300.0**	**293.40**
Construction of Hermitage Bypass (Works)	**277.2**	**248.90**
Construction of a Flyover on Motorway M1 at La Vigie	**281.8**	**263.50**
Interchange Constructions and improvements along M3 -A14 Corridor at Ebene (ex. Upgrading of Ebene Fly Over)	**524.20**	**496.20**
Construction of roundabout and access road on Goodlands Bypass	**76.0**	**48.0**
Construction of Flyover at Wooton	**399.4**	**379.90**
Construction of Flyover at Terre Rouge on Motorway M2	**431.41**	**420.70**

The following showcase the status of achievements

Figure 1: Stabilisation Works along B103 Road at Chamarel

Figure 2:*Construction of a Flyover on Motorway M1 at La Vigie*

Figure 3: Interchange Constructions and Improvements along M3-A14 Corridor at Ebene

Figure 4: Construction of Flyover at Wooton

Figure 5: Construction of Hermitage Bypass

Figure 6: Construction of Flyover at Terre Rouge on Motorway M2

Ongoing Projects

In its continuous effort to ease traffic congestion and improve safety, sustainability, and overall comfort for road users, the RDA has remained actively engaged in the implementation of several key infrastructure projects. These initiatives, which form part of the Authority's long-term vision for a modern and efficient road network, are expected to be completed in the coming years, further strengthening connectivity across the island.

Table 2: Ongoing Projects

Project	*Project Value (Rs M)*	*Expenditure as at 30th June 2025 Rs(M)*
La Brasserie – Beaux Songes – Phase 2 (Works & Consultancy)	**1597.8**	**1257.4**
Construction of Flic -en- Flac Bypass from Pierrefonds to Xavier (Works & Consultancy)	**1257.9**	**503.0**
Upgrading of Julius Nyerere Avenue & Construction of B1-M1 Link Road	**432.6**	**33.2**
Reconstruction of Beaux-Champs Bridge at Bel Ombre	**216.4**	**25.8**
Upgrading of Part Holyrood Road	**74.5**	**32.8**
Upgrading of Savanne Rd (A9) from La Flora to Tyack	**391.0**	**304.9**

Figure 7 : La Brasserie-Beaux Songes Link Road (Phase 2)

Figure 8: Construction of Flic-en-Flic Bypass from Xavier to Pierrefonds (Phase 3)

Figure 9: Upgrading of Julius Nyerere Avenue & Construction of B1-M1 Link Road

Figure 10: Upgrading of Part of Hollyrood Road

Figure 11: Upgrading of Savanne Road (A9) from La Flora to Tyack

3.0 Forthcoming Road Projects

In line with its strategic vision for a safe, efficient, and well-connected road network, the RDA is moving forward with the implementation of a number of road projects outlined in the national budget. These projects are designed to enhance connectivity across the island, improve road safety, and provide greater comfort for the public. The forthcoming projects reflect the Authority's commitment to supporting economic growth, facilitating smoother traffic flow, and ensuring sustainable infrastructure development. Some of these projects are highlighted below:

Table 3: Forthcoming Projects

Project	**Estimated Cost (Rs M)**
Upgrading of Rouselle Bridge	100.0
Reconstruction of Haute Rive Bridge at Rivière du Rempart	135.0
Flyover at Camp Fouquereaux	497.0
Motorway M4 from Forbach to Bel Air	10,300.0
Ring Road Phase 2	5,200.0

Figure 12: Upgrading of Rouselle Bridge

Figure 13: Reconstruction of Haute Rive Bridge at Rivière du Rempart

Figure14: Flyover at Camp Fouquereaux

4.0 Road Maintenance and Rehabilitation

Roads, as vital public assets, are constantly exposed to wear and tear arising from natural aging, climatic factors, and physical alterations. Recognising this, the RDA has not only invested in new road infrastructure but has also remained fully committed to the preservation and proper upkeep of its existing road network. Ensuring safe, reliable, and efficient roads for all users remains a core responsibility of the Authority.

The Maintenance Division plays a pivotal role in this regard. Its activities are guided by several factors, including findings from routine inspections carried out across the island, complaints and feedback received from the public, requests emanating from the Ministry of National Infrastructure and other Ministries/Departments, as well as directions from the National Task Force operating under the aegis of the Prime Minister's Office.

Throughout the financial year under review, significant works were undertaken as part of the Road Maintenance Programme. These covered both routine and periodic interventions, aimed at preserving road conditions and extending the service life of key infrastructure assets. Maintenance activities were carried out through:

- The deployment of direct labour resources across the eight Sub-Offices strategically located in the different districts of the island, enabling timely interventions and close monitoring of road conditions; and
- The implementation of the Framework Agreement for Road Maintenance and Minor Works, which provides the Authority with additional capacity to execute maintenance projects, particularly those focused on upgrading and rehabilitating roads and bridges.

The expenditure incurred under the Road Maintenance Programme during the financial year is detailed in the table below, reflecting the Authority's continued investment in sustaining the quality, safety, and functionality of the national road network.

Table 4: ***Budgetary expenditure for the Maintenance Division***

Periodic and Routine Maintenance Activities	Amount spent (MUR Million)
Rehabilitation of Roads & Bridges	311.20
Improvement of Safety and Provision of new safety features (Traffic signs, Guardrails, Road marking etc.)	23.3
Construction of footpath and drains	105.3
Routine Maintenance	47.8
Total	**487.6**

These Main activities under the Road Maintenance Programme were as follows:

Table 5: Construction of New Footpath and Drain

District	Construction of New Footpath and Drain/m
Black River	1083
Moka	355
Pamplemousses	82
Riviere du Rempart	522
Total	**2542**

Table 6: Fixing of Guardrails and Handrails

District	Fixing of Guardrails and Handrails/m
Port Louis	0
Black River	138
Pamplemousses	1100
Grand Port	1250
Savanne	800
Moka	750
Riviere du Rempart	700
Plaine Wilhems	200

Table 7: Rehabilitation of Footpath & Drain

District	Rehabilitation of Footpath and Drain/m
Port Louis	1270
Black River	995
Moka	1450
Flacq	1300
Pamplemousses	0
Riviere du Rempart	0
Grand Port	1350
Savanne	2090
Plaine Wilhems	1830
Total	**10285**

Table 8: Resurfacing of Roads

District	Resurfacing/ km
Port Louis	1.5
Black River	1.0
Moka	3.0
Flacq	4.5
Pamplemousses	5.0
Riviere du Rempart	6.0
Grand Port	3.4
Savanne	1.0
Plaine Wilhems	8.0
Total	**33.4**

Other Major Achievements under the Road Maintenance funded by the National Flood ManagementProgramme

With a view to mitigating the adverse impacts of flooding across the island, the Road Development Authority (RDA) has continued to work in close collaboration with the Land Drainage Authority (LDA) and the National Development Unit (NDU) to implement critical drainage improvement works. The coordinated efforts focused on upgrading bridges, culverts, and other associated road drainage infrastructure, thereby enhancing the road network's resilience to heavy rainfall and climate-related challenges.

During the period under review, several major projects were successfully completed, contributing significantly to the reduction of flood-prone areas and ensuring safer road conditions for motorists and pedestrians alike. The works undertaken not only increased the efficiency of water flow through improved drainage capacity but also reinforced the durability and stability of road structures in the impacted regions.

As at 30th June 2025, the Authority undertook the following major works:

Short Term Flood Mitigating Measures at Culvert Near STR on Motorway M1

Figure 15: Road Condition and Water Discharge Before completion of works

Figure 16: Road Conditions and Water Discharge After Completion of Works

Figure 17: Road Conditions and Water Discharge before Works

Figure 18: Road Conditions and Water Discharge after Completion of Works

Upgrading of bridge at Canton Nancy

Figure 19: Road and Bridge Conditions After Works

Figure 20: Road and Bridge Conditions After Works

Figure 21: Road and Bridge Conditions Before Works

Figure 22: Road and Bridge Conditions Before Works

Emergency works- construction of RC Stormwater drain along Chamouny Road (B89) along frontage of new Market Fair Chemin Grenier

Figure 23: Road Condition Before Work

Figure 24: Road Condition After Work

These initiatives form part of the Authority's broader commitment to ensuring a more sustainable, climate-resilient, and safe road network across the island.

Complaint Management

The RDA places strong emphasis on delivering quality service to the public by ensuring that complaints and queries are addressed promptly and effectively. During the year under review, the Authority strengthened its online Complaint Management System and maintained the dedicated hotline service, both of which have proven valuable in capturing and responding to public concerns in a timely manner.

In addition, the RDA attended to complaints received through the Online Citizen Support Portal, managed by the Customer Support Unit (CSU) of the Prime Minister's Office. Collectively, these channels have enhanced accessibility and transparency in service delivery.

Out of the total complaints received, the Authority successfully resolved about 90%, reflecting its commitment to responsiveness and accountability. The remaining complaints, which require large-scale interventions, have been integrated into major road projects and will be addressed progressively, subject to funding availability.

Routine Maintenance in collaboration with the National Environment Cleaning Authority (NECA)

In line with our commitment to providing safe and reliable road networks, the Authority has strengthened its collaboration with the National Environment Cleaning Authority (NECA) to carry out routine maintenance across the island. This joint effort not only ensures that our roads remain clean, safe, and well-maintained, but also contributes to environmental protection and the overall well-being of communities. Through these initiatives, the RDA continues to enhance road safety, improve driving conditions, and support a cleaner, healthier environment for all citizens

Fixed Penalty System

The Road Development Authority, in collaboration with the Ministry of National Infrastructure, has continued to support the implementation of the Fixed Penalty System. This system allows for the prompt issuance of penalties to offenders who contravene road traffic laws, without the need for lengthy court procedures. The Fixed Penalty System is a system whereby fixed number of fines specific to an offence are applied to contraveners. The objectives of Fixed Penalty System are:

- Deter habitual violators of Road Act Regulations by introducing the prospect of additional sanctions
- To provide an efficient and cost-effective justice
- To divert minor offences from the Court System
- To avoid lengthy and tedious judicial procedures by issuing quick fines hence modernising the Justice System
- Promote safety on the Road Network

The following new sections have been introduced in the Roads Acts as part of the Road (Fixed Penalty Notice) Regulation 2024 to supplement the powers of RDA:

i. Section 72A: Procedures/Steps to be adhered while establishing an offence and issuing a Fixed Penalty Notice;

ii. Section 72B: Payment of fixed penalty by offender and criminal:

iii. Section 72C: Consequences of non-payment and link to prosecution.

The mandate of the Highway Authority is for construction, care, maintenance, and improvement of classified roads as well as to provide a safe road network and good serviceability to the road users. The Fixed Penalty System will be a valuable tool which will enable the Highway Authority to carry out its duty in a more consistent manner and well-structured legal framework in compliance with the Roads Act. It is expected that this system will act as forceful determent to harmful act.

5.0 Improving the Livelihood of Local Inhabitants

In line with the Government's objective to uplift the quality of life of citizens, several access roads along classified roads were upgraded. In certain instances, and upon request from Local Authorities, improvements were also carried out on specific local roads with the technical expertise and support of the RDA. Examples of such interventions include the following**:**

- New Access Road from Coriolis Road (B86) to residence Antoinette
- Resurfacing of chemin Rail at Circonstance
- Resurfacing of Beelur Lane at Nouvelle Decouverte
- Resurfacing of School Lane at Petite Julie
- Milling and Resurfacing at Kalimaye and Parot Road at Ilot

In addition, the RDA provides technical assistance to other authorities following request from service providers for reinstatement of local roads following pipelaying works.

Figure 25: Resurfacing of chemin Rail at Circonstance

Figure 26: Resurfacing of Beelur Lane at Nouvelle Decouverte

Figure 27: Resurfacing of School Lane at Petite Julie

6.0 Ancillary Undertakings and Achievements

Provision of Advisory Services

During the year under review, the Authority continued to provide advisory and technical services to various Ministries and Departments on issues relating to road and transport. In addition, the Authority actively contributed recommendations on road infrastructure matters as a representative on several Boards and Committees, including:

- Morcellement Board
- Environmental Impact Assessment (EIA) Committee
- Land Drainage Committee
- Traffic Impact Assessment (TIA) Committee
- Natural Disaster & Risk Management Committee
- Road Safety Audit Committee
- Other relevant national committees and forums

Through these engagements, the Authority not only supported decision-making in transport and infrastructure planning but also contributed to the country's economic growth by facilitating development projects and promoting business activities.

As part of its mandate, the Authority processed a wide range of applications and clearances of diverse nature. During the financial period under review, the following were undertaken:

Table 9: Views and Applications processed by the RDA

Applications processed/Views submitted & follow up on Developments	**Number of Applications Processed**
Building and Land Use Permit (BLUP)	343
New Social Living Development (NSLD)	0
National Housing Development Corporation (NHDC)	3
Smart Cities & Property Development Scheme (PDS) (through the Economic Development Board)	10
Petrol Filling Stations (through Local Authorities & NLTA)	4
Environment Impact Assessment (EIA) & Preliminary Environmental Report (PER)	70
Morcellement (through the Morcellement Board)	823
Outline Planning Permission (OPP)	2
Land Conversion	6
Total	**1261**

Public-Private Partnership

The Authority continued to strengthen its collaboration with private stakeholders to support the development and implementation of Smart City projects across the island. These include, among others:

- Savannah Smart City
- Cap Tamarin Smart City
- Azuri Smart City
- Les Paletuviers Smart City
- Constance Smart City
- Ferney Smart City

Furthermore, the RDA has been working in close partnership with various stakeholders on a cost-sharing basis for the execution of key road infrastructure projects such as the Verdun Bypass, the Flic-en-Flac Bypass and the La Brasserie-Beaux -Songes Link Road (Phase 2). This collaborative approach has set the groundwork for future public-private partnerships aimed at delivering critical infrastructure to support national development.

Gender Policy

In line with the Gender Policy adopted by the Parent Ministry, the Authority remains steadfast in its commitment to promoting gender equity and inclusiveness across all spheres of its operations. The Authority recognises that the road and transport sector has historically been a male-dominated field, and as such, continues to take proactive measures to ensure greater representation and participation of women at all levels of the organisation.

During the past years, the Authority has pursued with the recruitment of an increasing number of female officers across various cadres, including the Engineering, Technical, Financial, Administrative, and Survey Sections. This positive trend reflects the Authority's ongoing efforts to foster a more balanced and diverse workforce, which in turn contributes to enhanced organisational performance and decision-making.

Furthermore, the Authority distinguishes itself as one of the few parastatal bodies that explicitly encourage female candidates to apply for vacant positions through its public advertisements. This practice underscores the Authority's unwavering resolve to advance gender equality, empower women, and align its human resource practices with national and international commitments on gender mainstreaming.

The Authority remains committed to sustaining these efforts by continuously reviewing its recruitment and development policies to ensure a fair, transparent, and merit-based approach, while creating an enabling environment where both men and women can contribute effectively to the achievement of institutional objectives

Staffing at RDA

During the period 1st July 2024 to 30th June 2025, the RDA comprised 366 male and 49 female employees amounting to a total of 415 employees on its establishment.

Throughout the said period, there have been significant changes and mobility in its workforce with recruitment/promotions as hereunder

- 3 new Appointments
- 23 employees promoted
- 16 employees resigned from the service
- 11 retirements from the service

Additionally, the RDA continued to support capacity building and youth development by providing practical training opportunities to young graduates and students. In this regard, one (1) trainee was enlisted under the Youth Employment Programme (YEP) in December 2024 to gain hands-on experience within the organisation.

To further contribute to the professional development and employability of aspiring Civil Engineers, the RDA is currently providing structured training to nine (8) prospective engineers under the Trainee Engineer Scheme administered by the Ministry of Labour, Human Resource Development and Training.

A key highlight of the Financial Year was the signing of a Memorandum of Understanding (MoU) with the Mauritius Institute of Training and Development (MITD). Following this agreement, four (3) MITD trainees joined the RDA for a one-year practical training under the National Apprenticeship Programme (NAP) in NC4 Draughtsmanship. During the period under review, the practical training has been terminated.

Through these initiatives, the Authority continues to demonstrate its commitment to nurturing the next generation of professionals in the engineering and infrastructure sectors.

Capacity Building through Training and Development

During the period under review, the RDA placed strong emphasis on enhancing the knowledge, skills, and competencies of its staff through continuous learning and professional development initiatives. Training opportunities, as summarised below, were provided to staff between 1st July 2024 and 30th June 2025, covering both technical and non-technical areas relevant to the Authority’s operations.

Table 10: Training Session provided by the RDA

SN	Training	Course	Date
1	4-Days Workshop on "Hands-on training on implementing enhanced Transparency Framework for the BTR development in Mauritius"	Ministry of Environment (under the United Nations Framework Convention)	1st to 4th July 2024 (4 days)
2	2nd Edition of "Building Better with Less"	Transinvest Construction Limited	19th July 2024
3	Training on the Five Case Model Foundation (3 days Workshop)	Ministry of Finance	23rd to 25th July 2024
4	Technical Workshop - Fiscal Risks Due to Disasters in Critical Infrastructure Sectors	National Disaster Risk Reduction and Management Centre	12th to 13th August 2024
5	Training course on Advanced Microsoft Excel (Batch 8) 7th Batch of Technical Cadre (Technical Officers)	Civil Service College, Mauritius (CSCM)	12th & 16th August 2024
6	The Occupational Safety and Health Workshop	The President and IOSHM Committee in collaboration with Business Mauritius	13th August 2024
7	Early Warning for All (EW4All) - Mauritius National Workshop on Emergency Operations Centres / On-Site Operations Coordination Centre (OSOCC) and Table Top Exercise Capacity Development Initiatives	National Disaster Risk Reduction and Management Centre	19th to 21st August 2024
8	Workshop on Green Budgeting and Tagging	Consultants (Development of Comprehensive Guidelines and Capacity Building, funded by AFD)	25th September 2024
9	CDRI National Workshop- Strengthening Capacities for resilient Infrastructure in Mauritius	Disaster Risk National	25-26th September 2024
10	A resilience agenda for urban Africa (DRR4Africa) Workshop	Disaster Risk Reduction (DRR)	8th-9th October 2024
11	Invitation to World Standards Day (Half Day Seminar)	Mauritius Standards Bureau (MSB)	14th October 2024
12	Advisory Committee- Beng (Hons) Civil Engineering Programme	University of Mauritius (Faculty of Engineering)	28th November 2024
13	Roundtable Discussion (Workshop)- Review of the Africa Manifesto for sustainable cities & the built environment in the Mauritian context	Green Building Council Mauritius (GBCM)	11th Dec 2024

14	Workshop on Professional Training on Data Protection	Data Protection Office (DPO)	28th January 2025
15	MauNDC Registry Walkthrough and Data Gaps Validation Workshop under the Initiative for Climate Action Transparency	Ministry of Environment	13th February 2025
16	Procurement for maintenance, upgrading, resurfacing and construction of road in Rodrigues	Rodrigues Regional Assembly	12th-14th February 2025
17	The Training of Trainers on Climate Budgeting and Tagging	MNICD	4th & 5th March 2025
18	Consultation Meeting related to Southern African Development Community (SADC) regional climate resilient water investment programme	Ministry of Energy and Public Utilities	4th March 2025
19	Workshop on the Review of the Indicative Schedule of Rates (ISoR)	Construction Industry Authority (CIA)	10th March 2025
20	Training Session on Green Budgeting	MNICD	13th March 2025
21	Awareness Session on Gender Concept for Infrastructure Projects	MNI	10th April 2025
22	Capacity Building Workshop on Circular Economy	Ministry of Environment	10th April 2025
23	Feration International des Ingenieurs-Conseils (FIDIC) Conditions of Contract	Ministry of Finance in collaboration with the Association of Consulting Engineers (ACE)	12th to 16th May 2025
24	Training on Advanced Microsoft Excel	Civil Service College, Mauritius	28 & 30th May 2025
25	Training on Advanced Microsoft Excel	Civil Service College, Mauritius	6th & 10th June 2025
26	Workshop on Nature-Based Solutions and Loss and Damage Projects for Port-Louis	Ministry of Environment	11th June 2025
27	Capacity Building Workshop on Study of risks related to coastal erosion and marine submersion hazards on mainland Mauritius and Rodrigues	Ministry of Environment	26th to 27th June 2025

The Authority also encouraged participation in workshops and seminars organised by partner institutions, professional bodies, and government agencies to promote knowledge sharing and cross-sector collaboration.

Through these concerted efforts, the RDA continues to foster a culture of lifelong learning and professional growth, ensuring that its human resource capacity remains a key driver of organisational excellence and sustainable infrastructure development.

7.0 Innovative Approaches/ Road Technologies paving towards Sustainability

Use of Recycled Asphalt

The RDA continues to promote the use of recycled asphalt in road construction and maintenance activities during the reporting year. This initiative forms part of the Authority's commitment towards sustainable construction practices and efficient use of resources. Recycled asphalt is produced by processing existing asphalt materials from road works and used them in new road layers. Recycled asphalt is being utilised in various road projects, thus contributing to both environmental and operational benefits. The RDA will further explore and expand the use of recycled materials in future projects, wherever technically and economically viable.

Use of Coal Bottom Ash in Road Construction

Coal Bottom Ash has emerged as a valuable material that can be used to improve subgrade quality in road construction. Traditionally disposed of in landfills, Coal Bottom Ash is now being utilized in an environmentally responsible manner, helping reduce the dependency on natural aggregates. The RDA successfully tested Coal Bottom Ash in a pilot project carried out during the upgrading of Avenue Tilupes, where it demonstrated satisfactory environmental performance. Building on this success, the RDA plans to extend the use of Coal Bottom Ash on a broader scale in future road projects. Currently, laboratory tests are being conducted to confirm the use of Coal Bottom Ash in different layers of pavement structures.

Solar Lighting

As part of its ongoing efforts to promote sustainable and energy-efficient infrastructure, the RDA has continued to integrate solar lighting systems into its road projects. Solar lighting offers a clean and cost-effective alternative to traditional street lighting by harnessing energy from the sun. These systems operate independently of the electricity grid, using solar panels to charge batteries that power LED lights during night-time hours.

During the period under review, solar lighting was installed in several projects such as Stabilisation Works along B103 at Chamarel, Construction of Flyover at Wooton, and New Access Road from Coriolis Road (B86) to Residence Antoinette at Midlands.The RDA intends to broaden the implementation the use of solar-powered lighting in upcoming projects, reinforcing its commitment to green public infrastructure and national sustainability objectives.

Erection, display, maintenance, and management of totem structures located along or visible from Classified Roads

In January 2024, the RDA appointed Media Five Ltd in a joint venture with PSS-Ralph I.O Ltd, Organic Lawn Care Company Ltd, and POP2Position (Pty) Ltd to harmonize and standardize all indicative panels, directional signs, and unauthorized totem structures along or visible from classified roads to enhance road safety and improve the aesthetic quality of road infrastructure.

As of June 2025, the JV had successfully removed over 700 illegal and non-compliant signs, addressing the uncontrolled proliferation of directional and indicative signage that had raised safety concerns and contributed to visual clutter. In addition,150 totem structures have been erected and displayed along or visible from classified roads, strictly in accordance with established Guidelines and regulatory approvals.

Display of Commercial Advertisements and Advertising Structures on Footbridges and flyovers

Currently, the RDA oversees 25 footbridges and 36 flyovers located along classified roads. Most of these public structures are strategically located on Motorways, facilitating safe and efficient access for both pedestrians and road users. These structures have experienced gradual wear and tear and aesthetics decline overtime. To improve the aesthetics of footbridges and flyovers, the RDA launched an initiative inviting private companies to sponsor the maintenance and embellishment of these structures.

However, Section 24(1)(g) of the Roads Act was further amended authorising the display of commercial advertising structures and advertisements on footbridges and flyovers. The RDA is presently working with all relevant stakeholders such as Traffic Management and Rod Safety Unit and Mauritius Police Force to finalise the Guidelines governing the erection and display of advertising structures, and advertisements on footbridges and flyovers

Tree Management Programme

The Tree Management Programme remained a key safety during the reporting year. In response to the risk posed by overgrown or unstable roadside trees, the RDA, together with the Forestry Services and under the guidance of the Tree Management Committee, advanced its efforts to survey and manage vegetation along classified roads.

To date, 69.8% of the classified road network has been surveyed, and targeted interventions, including the lopping and felling of hazardous trees have been carried out on a prioritised basis. Approximately 13,409 trees were lopped or removed during the period, significantly improving visibility and reducing risks of obstruction and accident.

Digitalisation of The Authority

In line with the evolving business landscape and the growing need for efficiency, the Authority has continued to advance its digitalisation agenda. Embracing technology has become imperative to remain responsive and competitive in today’s environment. Through the adoption of digital systems and processes, the Authority aims to enhance operational effectiveness, ensure greater accuracy, and promote transparency. These initiatives also support environmental sustainability by reducing paper consumption and minimizing manual errors. Through continued investment in digital technologies, the Authority is building a more efficient, transparent, and future-ready organisation, capable of delivering high-quality services in a rapidly evolving environment.

• *Digitalisation of the Finance activities*

During the period under review, HR Department is in the process of finalising the system sign-off, including the input of employee data on the system and the setting of cut-off dates for sick leave and passage benefits. Finance Department has already submitted all the requirements.

• *Electronic Document Management System (e-DMS)*

The implementation of the e-DMS shall enable RDA to move towards a paperless office, improve documents traceability, enhance internal processes as well as enable Registry Department to effectively manage large volume of documents and optimize the workflow of data across different sections and regional offices. The system has been deployed and is operational across all departments at the RDA. A parallel run was in place for a short period of time to support a smooth transition from physical to digital file processing Training sessions have been conducted for most staff and Training videos and manuals have partly been provided to support day-to-day operations.

8.0 Strategic Direction

In line with the Government Programme 2025–2029, *"A Bridge to the Future"*, the Road Development Authority continues to align its initiatives with national development priorities aimed at creating a modern, safe, and efficient road network. The Authority remains committed to the implementation of ongoing projects, the initiation of new infrastructure developments, and the effective maintenance of existing roads to support the Government's objectives for sustainable mobility and economic growth. During the period under review, the RDA pursued the revamping of its three-year delivery plan to ensure a more strategic, outcome-driven, and integrated approach to project implementation.

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Table 11: Budget Estimates for next Financial Period

RDA EXECUTIVE BUDGET SUMMARY ESTIMATES 2025/26		
		Estimates FY 2025/26
Description		**Rs M**
Ongoing projects		
Studies		0.2
Construction and Upgrading of Roads		550.59
Bridges		290.65
Climate and Sustainability Fund		38.53
Project Development Fund		1243.10
Maintenance		600.0
GRAND TOTAL		2,723.07

The revised strategic direction places strong emphasis on innovation, environmental responsibility, and strengthened collaboration with stakeholders, ensuring that infrastructure development promotes both national connectivity and the well-being of communities. Through these initiatives, the RDA remains a key driver in transforming the road network, paving the way toward a more connected, efficient, and prosperous Mauritius.

The Budget forecast for the next three years is shown as hereunder:

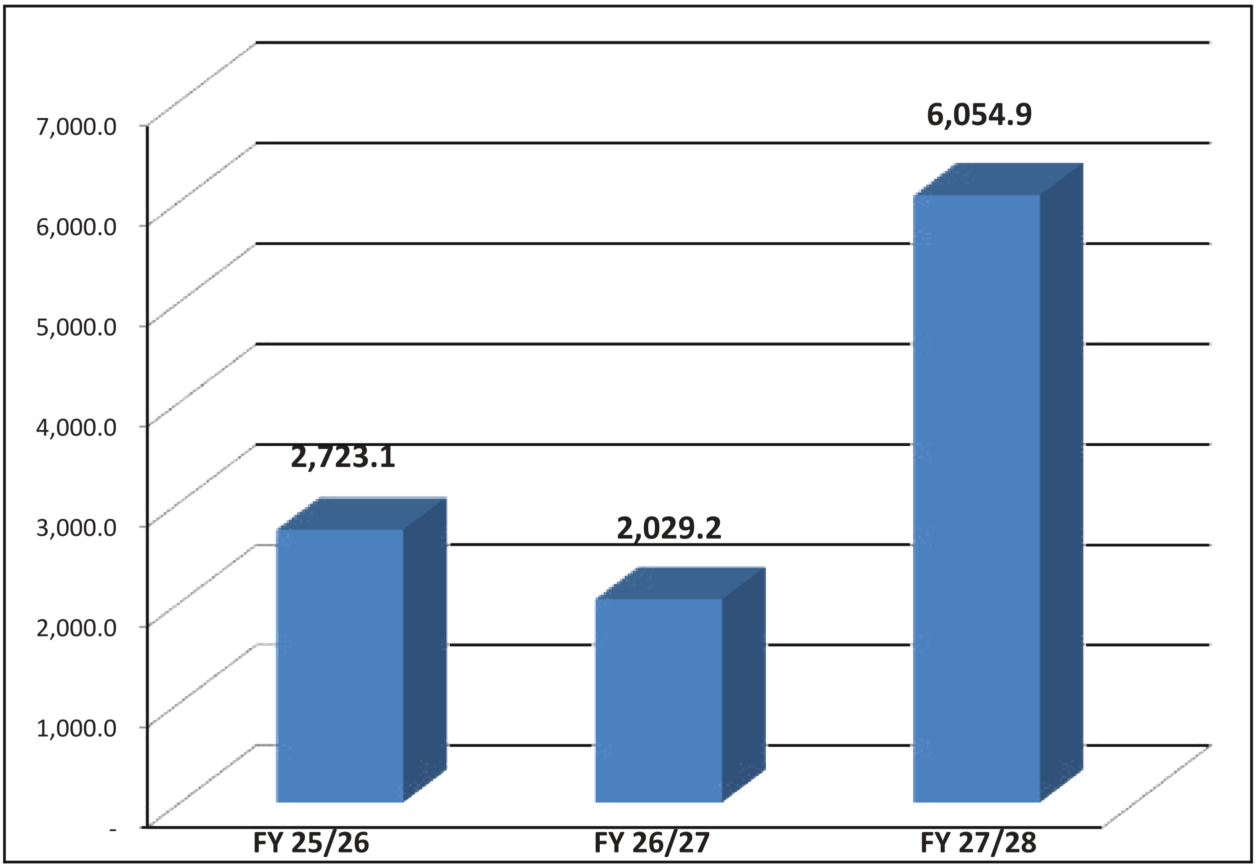

Figure 28: Looking forward for FY 25/26, 26/27 and 27/28(Rs M)

CORPORATE GOVERNANCE REPORT

Introduction

The Road Development Authority (RDA), a body corporate established under Act No. 6 of 1998, operates under the aegis of the Ministry of National Infrastructure. It is established to carry out duties in accordance with the Road Act and the RDA Act. In addition to its statutory functions, the RDA serves as a representative on several national bodies, including the Morcellement Board, the EIA Committee, and other committees such as Land Drainage and TIA, etc, wherein recommendations in regards to access on classified roads and motorways are given.

Pursuant to the provisions of the Financial Reporting Act 2004, the RDA is also required to comply to the National Code of Corporate Governance for Mauritius (2016) (the "Code"). This Corporate Governance Report highlights the steps the RDA has taken to implement the recommendations of the Code.

Governance Structure

Board Structure

The RDA has an effective Board which leads and controls the organization. It has the following main functions:

- *To approve, monitor, review and evaluate the implementation of strategies, policies, and business plans;*
- *To prepare a statement of corporate objectives;*
- *To ensure that the RDA complies with the highest standards of governance and that it has an effective system of control in place so that risks can be properly assessed and managed;*
- *To ensure that communication of all material information to the stakeholders be made in a transparent way.*

Vision

The RDA aims to provide a reliable road network to support the main economic activities of the country through the effective movement of people and goods.

Mission

The mission of Road Development Authority is to provide a cost-efficient mobility in comfort and safety for the Mauritian population and its economic operators to all parts of the island, by developing, preserving, and maintaining a high standard classified road network through the judicious use of human, material, financial, and technological resources.

Organizational Chart

The Road Development Authority has an approved organisational chart, sanctioned by the Board, which clearly outlines the senior governance positions together with their respective key accountabilities in relation to the functions entrusted to the Authority.

Objectives of the Authority

As per the RDA Act, the Authority is responsible for the construction, care, maintenance and improvement of motorways and main roads.

Duties and Functions

The Duties and Functions of the authority are:

a) To plan, design and supervise the construction of roads, intended to be classified as motorways and main roads;
b) To carry out or cause to be carried out the upgrading of motorways and main roads and their routine andperiodic maintenance;
c) To maintain existing bridges, tunnels and associated works on motorways and main roads;
d) To plan, design and supervise the construction and reconstruction of bridges, tunnels and associated works on motorways and main roads;
e) To advise the Minister on the formulation of a road development policy;
f) To advise the Minister on the management policy of roads;
g) To prepare and implement road development schemes;
h) To conduct and coordinate research and investigation on materials required for road construction;
i) To control the display of advertisements along or visible from motorways and main roads;
j) To regulate undertakers' works in relation to motorways and main roads.

Services provided by the Authority

The main services provided by the Authority are:

- *Providing new roads as an integral part of national development.*
- *Maintaining the classified road network in a safe and ride able quality.*
- *Ensuring that bridges on classified roads are safe and to standard.*
- *Giving clearance for access on classified roads.*
- *Controlling advertisement on classified roads.*
- *Controlling undertaker's works on classified roads.*
- *Providing advice on road development policies.*
- *Providing services for material testing.*

- *Processing applications/giving recommendations for EIA and Morcellement and giving clearances attechnical Committees.*

In addition to the above normal activities, RDA provides collaboration to Private Sector in several developments of private projects including Smart Cities. The RDA also provides advisory services to various Ministries and Departments on road and transport matters. It also undertakes contractual works on behalf of the Traffic Management Road Safety Unit, Local Government, and the Central Water Authority (CWA), including road surfacing, drainage works, handrails, and other related infrastructure

Key Governance Responsibilities and Accountabilities

The Board ensures that proper standards of Corporate Governance are applied and maintained throughout the organisation. The following key governance positions are critical in enabling the Board to fulfil its mission, vision, and objectives:

Chairman of the Board

The Chairman is non-executive and is appointed by Minister in compliance with the RDA Act 1998.

General Manager

The General Manager, as Chief Executive Officer of the Authority, is appointed by the Board with the approval of the Minister in accordance with the RDA Act 1998. He is responsible for implementing the policies of the Board, achieving the financial and operational objectives, and ensuring the effective management of the Authority's day-to-day affairs.

In carrying out these duties, the General Manager is supported by two Deputy General Managers who assist in overseeing the technical, operational, and administrative functions of the Authority

Management Team

Every employee of the Authority shall be under the administrative control of the General Manager. The Boardmay make provision, in such form as it may determine, to govern the conditions of service of the employees of the Authority and, in particular, for –

(a) the appointment, dismissal, discipline, pay and leave of the employees of the Authority;

(b) appeals by officers against dismissal and other disciplinary measures.

The RDA is basically a technical organisation headed by professional Engineers and supported by administrative personnel. The main challenge of the Authority is, therefore, to manage efficiently its limited resources to further achieve its main objectives.

The activities of the RDA are organised under two executive arms, namely, Administration and Technical. The Administration arm encompasses Secretariat and Finance while the technical arm comprises the PlanningDivision, Development Division Implementation Division, the Maintenance Division, and a Special Support Division with each division headed by a Divisional Manager. The Secretariat is under the administrative control of an Administrative Manager who is also responsible for the Procurement and Supply Section, IT section, Mechanical section, and Safety and Health section. The Financial Manager is the Head of Finance. The Organisation Chart is at Appendix 1

The Structure of the Board and Its Committees

Board Structure

The structure, composition and size of the Board have been established in accordance with Section 7 of the RDA Act 1998 as amended. The Act provides for the Authority to be administered and controlled by the Road Development Authority Board.

Board Composition

The Board of the RDA consists of ten Directors, all of whom are non-executive and independent. They are drawn from diverse business and academic backgrounds and bring with them the knowledge, skills, integrity, objectivity, experience, and commitment required to uphold sound principles of corporate governance.

The Chairperson is independent of the Parent Ministry, thereby reinforcing the Board's autonomy and impartiality in decision-making.

Board Members

The composition of the Board of RDA as from 1st July 2024 was as follows**:**

Board Members	Name	Profession
Chairman	Mr PATRON Yves Joel Louis (as from 20th May 2022)	Director at Maudell Co Ltd
Representative of Ministry of National Infrastructure and Community Development (National Infrastructure Division	Mrs. PUDARUTH RUCHAIA Indira (as from 22nd April 2024 to 25th September 2024) Mr. MAWAH Parmanand (as from 26th September 2024)	Permanent Secretary- MNICD Permanent Secretary- MNICD
Representative of Ministry of Land Transport and Light Rail	Mr. NATHOO Dharamdev (as from 15th April 2021 to 13th November 2025) Mr. SUNGKER Harvindradas (as from 14th November 2024)	Director- Traffic Management and Road Safety Unit/Registered Civil Engineer
Representative of the Prime Minister's Office (PMO)	Mrs. DOMUN Shalini Devi (as from 28th December 2023)	Deputy Permanent Secretary at PMO

Representative of the Ministry of Finance and Economic Development & Planning	Mr. RAMDHANY Ajay (as from 24th May 2016)	Lead Analyst- MOFED
Representative of Commissioner of Police	Mr. RAMBURN Sandeepsingh (as from 30th April 2024)	Superintendent of Police- Police Head Quarters
Representative of the Ministry of Housing & Land Use Planning	Mr. LUCHOO Navinchandra (as from 02nd December 2021)	Chief Surveyor
Representative of Land DrainageAuthority (LDA)	Mr. KHEDAH Mahen Nuvin (as from 02nd December 2021)	Director -LDA Registered Civil Engineer
Appointed Member	Mr. SOMAI Beejaye (as from 2nd March 2018)	
Appointed Member	Mr. BASSAWON Al Jameel Mohamad (as from 20th May 2020)	Registered Professional Engineer
Appointed Member	Mr. JHUNGUN Satyam (as from 21st August 2023)	
General Manager, RDA	Mr. MOWLABACCUS Nazeer	Registered Civil Engineer
Secretary, RDA	Mr. TEELUCK Nishal (up to 30th September 2024) Miss BISSOO. Pooja	Administrative Officer Ag Human Resource Management Officer

Following the General Elections held in November 2024, the composition of the New Board of the RDA for the period of 23rd December 2024 to 30th June 2025 is as follows:

Chairperson	General Manager
 **Mr.KOONJULSeewoonarain** as from 23rd December 2024	 **Mr. MOWLABACCUS Nazeer**

Board Members	Name	Profession
Representative of Ministry of National Infrastructure	Mr. MAWAH Parmanand (as from 26th September 2024)	Permanent Secretary- MNI
	Mr. RAMSAMY Marie Joseph (as from 20th February 2025 to 10th June 2025)	Permanent Secretary- MNI
	Mr. BUNJUN Raj Kishore (As from 11th June 2025 to 30th June 2025)	Permanent Secretary- MNI
Representative of Ministry of Land Transport	 Mr SUNGKER Harvindradas (as from 24th December 2024)	Director- Traffic Management and Road Safety Unit
Representative of Commissioner of Police	 Mr JUWAHEER Danesh (as from 24th December 2024)	Superintendent of Police- Police Head Quarters

Representative of the Ministry of Finance	 Mr Urdhin Hemnish (as from 16th January 2025)	Lead Analyst at Ministry of Finance
Representative of the Ministry of Housing &Land Use Planning	 Mr. LUCHOO Navinchandra (as from 02nd December 2021)	Chief Surveyor
Representative of Land DrainageAuthority (LDA)	 Mr. KHEDAH Mahen Nuvin (as from 02nd December 2021)	Director - Land Drainage Authority
Appointed Member	 Mr ORTOO Rohesh (as from 23rd December 2024)	Director Khem &Sons (Transport Fleet)
Appointed Member	 Mr SYLVAIN Mathieu as from (23rd December 2024)	Surveyor

Appointed Member	 Mrs GHOORBIN Prishni as from (23rd December 2024)	Director S.M Lights Ltd and KPS Ecoinnovation Ltd
Secretary, RDA	Miss BISSOO Pooja	Ag Human Resource Management Officer

Figure 29: The Board of the Authority

Board and Sub Committees

The Board, under the powers conferred by the Act, has set up three Sub Committees of the Board, as a mechanism to assist the Board in giving detailed attention to specific areas. The Board Committees for the period were as follows:

1. ***Human Resource Committee***
2. ***Risk Monitoring Committee***
3. ***Finance Committee***

Other sub committees are under consideration.

Table 12: Composition of Sub Committees

Members	**Human Resource**	**Risk Monitoring**	**Finance**
Chairman	-	-	-
Representative of Ministry of National Infrastructure and Community Development (Public Infrastructure Division)	√ Chairperson	-	√
Representative of Ministry of Land Transport and Light Rail	√	-	√
Representative of the Ministry of Finance, Economic Planning & Development	-	-	√ Chairperson
Representative of Prime Minister's Office	-	√	√
Representative of the Commissioner of Police	√	√ Chairperson	-
Representative of the Ministry of Housing & Land Use Planning	-	-	-
Representative of the Land Drainage Authority	-	-	-
Appointed Members – Mr. B. Somai	√	-	-
Appointed Members – Mr. A.J. M. Bassawon	-	√	-
Appointed Members – Mr. S. Jhungun	-	√	-

Table 13: Composition of New Sub Committees

Members	Human Resource	Risk Monitoring	Finance
Chairman	-	-	-
Representative of Ministry of National Infrastructure	√ Chairperson	√	√
Representative of Ministry of Land Transport	-	-	√
Representative of the Ministry of Finance, Economic	-	-	√ Chairperson
Representative of the Commissioner of Police	-	√	-
Representative of the Ministry of Housing & Land Use Planning	-	√	-
Representative of the Land Drainage Authority	√	-	-
Appointed Members – Mr. M.Sylvain	-	√ Chairperson	-
Appointed Members – Mr. R.Ortoo	√	-	-
Appointed Members – Mrs P.Ghoorbin	√	-	-

The terms of reference of each subcommittee are formally approved by the Board as further detailed.

Human Resource Committee

The Human Resource Committee considers and makes recommendations to the Board on matters relating to,inter-alia:

- *Human Resource Strategies;*
- *Selection and Appointment;*
- *Remuneration and Performance Management;*
- *Training and Development;*
- *Conditions of services;*
- *Disciplinary and industrial dispute*

The General Manager and the Acting Human Resources Management Officer were in attendance. The Human Resource Committee, in its capacity as the Selection Board, plays a pivotal role in the recruitment and promotion process. Its responsibilities include conducting interviews, overseeing selection exercises, and making recommendations to the Board for final approval.

In order to ensure fairness, transparency, and merit-based outcomes, the Board may, depending on the nature and level of the position under consideration, co-opt additional members with relevant expertise to sit on the Selection Panel. This practice enhances the credibility and integrity of the process.

Furthermore, to reinforce objectivity in the assessment of candidates and to secure the appointment of the most competent individuals to key positions within the Authority, the Board/Selection Panel also undertakes a second round of reiteration sessions with shortlisted candidates. This additional step allows for a more thorough evaluation of candidates' suitability, both in terms of technical competence and alignment with the Authority's strategic objectives.

Secretary

The Administrative Officer was assigned the duties of Secretary to the Committee up to 30th September 2024. Thereafter, the Acting Human Resource Management Officer replaced him and has been assigned the duties of Secretary.

Finance Committee

The Finance is a standing committee of the RDA Board. Apart from finance issues, the Committee is called upon to look after most economic and efficient design, procurement, and implementation of projects. The Committee conducts independent and objective review of financial and procurement policies and processes and performance issues. The Committee's main responsibilities include the following, amongst others:

- *To ensure that there is an effective and consistent framework of financial and procurement* *regulationsand procedures, and that they are regularly and comprehensively approved;*

- *To recommend the medium-term budget in line with the Strategic Plan and the RDA's prioritised objectives for approval by the Board;*
- *To review progress reports on the delivery and improvement plans regarding all aspects of programme(s) implementation, including financial and non-financial parameters;*
- *To monitor performance against agreed performance indicators in relation to programme and project implementation;*
- *To develop, monitor and review the Procurement Strategy and the Capital Investment Programme and make recommendations to the Board;*
- *To review and recommend contract and financial matters which arise in between meetings of the Board and make decisions including approval of contracts for onward approval of the Board;*
- *To recommend and keep under review, on behalf of the Board, the RDA procurement plan;*
- *To ensure that procurement of goods and services is carried out in line with established legal framework;*
- *To determine corrective actions necessary to address any adverse trends and report to the Board on any serious service delivery failures or concerns;*
- *To review and recommend the final accounts of the RDA for approval by the Board; and*
- *To undertake any other such duties as may be directed by the Board.*

The Committee met on 3 occasions during the financial period under review. The General Manager, the DeputyGeneral Manager and the Financial Manager are in attendance.

Secretary

The Administrative Officer was assigned the duties of Secretary to the Committee up to 30th September 2024. Thereafter, the Acting Human Resource Management Officer replaced him and has been assigned the duties of Secretary.

Risk Monitoring Committee

In line with the National Code of Corporate Governance for Mauritius (2016), the Risk Monitoring Committee of the Road Development Authority (RDA) plays a vital role in ensuring sound risk management and good governance across the organisation. The Committee assists the Board in fulfilling its oversight responsibilities by monitoring, evaluating, and providing assurance on the effectiveness of risk management, internal control, and compliance processes

Its responsibilities are also to:

- Review the processes effected by RDA's management and other personnel which are designed to provide reasonable assurance of the achievement of objectives in the following categories:

1) *Operational Effectiveness and Efficiency*
2) *Financial Reporting Reliability*
3) *Applicable Laws and Regulations Compliance*

- Review the various components (Control Environment, Risk Assessment, Control Activities, Information and Communication, Monitoring) forming the pillars upon which rely RDA's mission, strategies, and related business objectives.

  These components work to establish the foundation for sound internal auditing within the Organisation through directed leadership, shared values and a culture that emphasizes accountability for control. The various risks facing the RDA are identified and assessed routinely at all levels and within all functions in the Organization through quarterly reports submitted to Committee members, subsequently transmitted to Board members with the recommendations of the Committee.

Secretary

The Administrative Officer was assigned the duties of Secretary to the Committee up to 30th September 2024. Thereafter, the Acting Human Resource Management Officer replaced him and has been assigned the duties of Secretary.

Management Profile as at 30th June 2025

The Road Development Authority is headed by the General Manager who is responsible for the implementationof the policies of the Board, for achieving the financial operating goals and objectives and ensuring proper management and monitoring of the day-to-day affairs of the organisation.

Name	Designation	Qualifications
Mr. Nazeer Mowlabaccus	General Manager	Registered Civil Engineer Master of Science in Civil Engineering Associate Member of the Institute of for Infrastructure Asset Management,Malaysia Post Graduate Certificate in Airport Design & Construction and AirportMaintenance - Singapore Certificate in Infrastructure Asset Management, Malaysia
Ms Zulaikha Bai Alimohamed	Deputy General Manager	Registered Civil Engineer, B Tech (Hons) in Civil Engineering, Certificate in Computer Science and Programming

Mr. Dharminder Mungrah	Deputy General Manager	Registered Civil EngineerMSc Project Management BTech (Hons) in Civil Engineering
Mr. Shantaram Jankee	Divisional Manager	Registered Civil Engineer MSc in Quality Management Degree of Bachelor of Civil Engineering
Mr. Ali Asraf Jhumka	Divisional Manager	Registered Civil Engineer, Master of Business Administration, BTech (Hons) in Civil Engineering
Mr. Rishikesh Jugoo	Divisional Manager	Registered Civil Engineer MSc in Quality Management BTech (Hons) in Civil Engineering
Mr. Chansraj Puchooa	Divisional Manager	Registered Civil Engineer BTech (Hons) in Civil EngineeringMaster of Transport Management Chartered Member of the Chartered Institute of Logistic and Transport
Mr. Mahen Hurree	Assistant Divisional Manager	Registered Civil Engineer BTech (Hons) in Civil Engineering
Mr. Dharmen Sunyasi	Assistant Divisional Manager	B. Eng Civil Engineering
Mr. Ashraf Ally Nabeebux	Assistant Divisional Manager	Master in Information Technology B. Eng Civil Engineering
Mr. Oomesh Beekarry	Assistant Divisional Manager	B. Eng Civil Engineering
Mr. Chandranand Lobind	Assistant Divisional Manager	B. Eng Civil Engineering
Mr. Anandlall Baboolall	Financial Manager	Fellow Certified Chartered Accountant
Miss Pooja Bissoo	Ag Human Resource Management Officer	Diploma in HRM BSC(Hons) HRM Master in Business Administration in Executive

Appointment of Board Members

The Board is appointed by the Minister of the parent Ministry as per Section 7 of the RDA Act. The Chairman is appointed by the Minister on such terms and conditions as he may decide as per section 7(3) of the Act. Six of the Board Members are representatives of different Ministries, while three are appointed members with experience in surveying, transport, marketing, or administrative matters.

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Tenure of Office

The present tenure of office of members is for 2 years and are eligible for re-appointment. The Board was constituted on 23rd December 2024 with Mr. S. Koonjul. as the Chairman.

Conflict of Interests

In accordance with the RDA Act, any Board member who acquires an interest in a civil engineering undertaking or consultancy is required to resign from the Board. To ensure transparency and uphold good governance, all Board members and RDA officials are also obligated to promptly disclose any such interests as soon as they become aware of them, and to abstain from participating in any related deliberations or decisions. A register by way of minute of meetings are maintained to record all declarations of potential conflicts of interest by Directors, ensuring proper oversight and accountability.

Director Duties, Remuneration and Performance

Role, Function and Powers of the Board

The role, function and powers of the Board are determined by the RDA Act. The Board is the focal part of the Corporate Governance System and is ultimately accountable and responsible for the performance and affairs of the Authority. Its main responsibility is to determine the Authority's strategies and policies for the implementation of the objectives of the Authority as defined in the Act. It ensures performance in accordance with the objects of the RDA, performance-based budgeting; and compliance in accordance with relevant laws, regulations, codes of best business practices.

Attendance to Board Meetings and of its Sub Committees

The Board has also set up three Sub Committees of the Board under the powers conferred by the Act, as a mechanism to assist the Board in giving detailed attention to specific areas: -

- Human Resource Committee
- Risk Monitoring Committee
- Finance Committee

Board Meetings of the Road Development Authority and its Sub Committees are regularly held and at times they are supplemented by special meetings and Resolution by Circulation to attend to issues which require urgent attention. The Board met on 11 occasions during the financial period under review. Most of the Board Members or their alternate attended the Board meetings/Sub Committees as scheduled.

Tabel: 14 Attendance to Board and Sub-Committee Meeting

NAME	Board (3)	Human Resource (2)	Risk Monitoring (1)	Finance (2)
Chairperson - Mr. J. Patron	3		-	-
Representative of Ministry of National Infrastructureand Community Development (Public Infrastructure Division)	3	2	1	2
Representative of Ministry of Land Transport andLight Rail (Land Transport Division)	2	1	-	2
Representative of Prime Minister's Office	3	-	-	2
Representative of Ministry of Finance, EconomicPlanning & Development	3	-	-	2
Representative of Commissioner of Police	3	2	1	-
Representative of Housing & Land Use Planning	3	-	-	-
Representative of Land Drainage Authority	3	-	-	-
Appointed member - Mr. Beejaye Somai	1	1	-	-
Appointed member - Mr. Al Jameel Mohamad Bassawan	2	-	1	-

Appointed member - Mr. Satyam Jhungun	1	-	1	-

Table:15 Attendance to New Board and Sub-Committee Meeting

NAME	Board (8)	Human Resource (1)	Risk Monitoring (3)	Finance (1)
Chairperson - Mr. S. Koonjul	8	-	-	-
Representative of Ministry of National Infrastructure	7	1	3	-
Representative of Ministry of Land Transport and Light Rail (Land Transport Division)	5	-	-	-
Representative of Ministry of Finance, Economic Planning & Development	4	-	-	1
Representative of Commissioner of Police	8	-	3	-
Representative of Housing & Land Use Planning	7	-	3	-
Representative of Land Drainage Authority	7	1	-	-
Appointed Members – Mr. M.Sylvain	7	-	3	-
Appointed Members – Mr. R.Ortoo	8	1	-	-
Appointed Members – Mrs P.Ghoorbin	8	1	-	-

Remuneration of Board Members

The Chairperson is remunerated in accordance with Section 7 (3) (a) of RDA Act and the members of the Board and other Sub-Committees are remunerated in accordance with the provisions of the Pay Research Bureau Report. Fees paid to members amounted to Rs ***1,126,374.19*** during period under review, detailed as follow:

Table 17: Remuneration of Board Members

Members	Name	Board Allowance (MUR)
Chairman	Mr. L. J. Y. J Patron	**337.500**
Representative of the Ministry of National Infrastructure and Community Development (National Infrastructure Division)	Mrs I.Pudaruth-Ruchaia	**16,025**
	Mr Mawah Parmanand	**5,350**
Representative of the Ministry of Land Transport and Light Rail	Mr Nathoo Dharamdev	**15,275**
Representative of the Ministry of Finance, Economic Development & Planning	Mr Ramdhany Ajay	**14,200**
Representative of the Prime Minister's Office	Mrs Domun Shalini Devi	**16,050**
Representative of the Ministry of Housing & Land Use Planning	Mr. Luchoo Navinchandra	**8,625**
Representative of the Land Drainage Authority	Mr Khedah Mahen Nuvin	**8,625**
Representative of Commissioner of Police	Mr Ramburn Sandeepsing	**18,275**
Appointed Members	Mr Somai Beejaye	**4,975**
	Mr Bassawon Al Jameel Mohamad	**8,225**
	Mr Jhungun Satyam	**5,350**

Table 18: Remuneration of New Board Members

Members	Name	Board Allowance (MUR)
Chairman	Mr. Koonjul Seewoonarain	**471,774.19**
Representative of the Ministry of National Infrastructure	Mr Mawah Parmanand	**5,750**
	Mrs Codadeen Taslimah	**19,000**
	Mrs Iyemparooma Poornima	**2,475**
Representative of the Ministry of Land Transport	Mr Harvindradas Sungker	**13,975**
Representative of the Ministry of Finance	Mr Urdhin Hemnish	**11,600**
Representative of the Ministry of Housing & Land Use Planning	Mr. Navinchandra Luchoo	**24,675**
Representative of the Land Drainage Authority	Mr Nuvin Mahen Khedah	**16,850**
Representative of Commissioner of Police	Mr Juwaheer Danesh	**27,550**
Appointed Members	Mr Ortoo Rohesh	**22,600**
	Mr Sylvain Mathieu	**29,050**
	Mrs Ghoorbin Prishni	**22,600**

Risk Governance and Management

The Board of the Road Development Authority is responsible for the total process of risk management and ensures that the organisation develops and executes a comprehensive and robust system of risk management.The process of risk management includes the systematic and continuous identification and evaluation of risksas they pertain to the different units / sections of the organisation. Strategies are then developed to eliminate,transfer, or mitigate each risk as and when they are identified and evaluated.

The Board has put in place and maintained several mechanisms and committees both at the Board level and at Management level in its risk management initiatives.

Internal Audit

The Internal Audit Unit plays a critical role in strengthening the organisation's governance, risk management, and internal control systems. Operating independently and objectively, the unit conducts regular audits across departments to assess compliance with policies, procedures, and regulatory requirements.
During the reporting period, the Internal Audit Unit:

- Executed its annual audit plan, covering key operational, financial, and compliance areas.
- Identified opportunities for process improvements and risk mitigation.
- Provided actionable recommendations to management, contributing to enhanced operational efficiency and accountability.
- Monitored the implementation of audit recommendations to ensure timely corrective actions.

The unit remains committed to promoting transparency, integrity, and continuous improvement across the organisation. Its work supports strategic decision-making and reinforces stakeholder confidence in the organisation's internal controls and ethical standards.

With a view to further enhancing quality and addressing shortcomings, if any, the support of an experienced engineer has been provided to Internal Auditor.

Internal Audit exercise is carried out in this perspective. The Annual Audit Plan is a risk-geared audit plan which is reviewed by Management as well as the Risk Monitoring Committee of the Road Development Authority. It is consequently approved by the Board.

Technical/Quality Audit

Management has maintained a Technical Audit Team, consisting of experienced Principal Technical Officersand headed by the Deputy General Manager, whose mandate is to carry out inspections on on-going capital projects and report upon any irregularities that they come through. These reports and the corrective measures taken to address problems reported thereon, are subsequently passed on to the Risk Monitoring Committee. This task can beconsidered as a consulting activity which can also help to reduce or mitigate certain risks that can be encountered during project implementation.

Risk Management

RDA has maintained a top risk register with a view to providing assistance in identifying, analysing, assessing, treating, monitoring and communicating top strategic risks. The strategic risks are assessed through a risk matrix, where risks are calculated on the basis of their respective severity and likelihood. The high rated risks are dealt with in priority so that they are reduced to insignificant and acceptable level through the implementation of mitigating actions.
Moreover, policies, procedures and practices to the tasks have been reviewed to effectively manage the risks. Additionally, a Risk Monitoring Committee, which is a subcommittee of the Board, independently reviews the corporate risks and mitigations.

Furthermore, Management Team under the chair of the General Manager regularly brainstorms on lessons learned from both - project failures/delays and successful ones to review its processes and systems and capture lessons for future improvement. Besides, a Safety and Health Committee has also been maintained regularly to identify, assess and prioritise safety related risks and hazards to ensure a safe working environment and positive actions being taken.

Procurement Committee

The Procurement Committee is an internal committee of Management which reviews and makes recommendations to the Board, through the General Manager, on matters relating to procurement, bid evaluations, and the award of contracts in accordance with the Public Procurement Act, its Regulations, and relevant Directives.

The Committee is composed of the Deputy General Manager (or his representative), one Divisional Manager, the Financial Manager, and the Principal Procurement and Supply Officer. An Office Management Assistant is designated as Secretary to the Committee.

During the period under review, the RDA Procurement Committee held 56 sittings to deliberate on procurement matters. Through its work, the Committee played a key role in ensuring that procurement activities were carried out with transparency, fairness, and in full compliance with statutory requirements. It also contributed to enhancing the efficiency and accountability of the procurement process, thereby supporting the timely implementation of projects and the effective use of public resources.

Control on variation in cost in project

With a view to strengthening the procurement mechanism and to reduce variations in project, the Board has maintained a control mechanism with the following measures: -

(i) The Internal Procurement Committee takes due diligence in its evaluation and recommendations of bids to the General Manager and/or to the Board;

(ii) An officer from the Finance Section is co-opted in the Bid Evaluation Committee to ensure financial efficiency;

(iii) With a view to minimising unfavourable fluctuations in exchange rate, the RDA usually favours local currency to foreign one, to consider payment in local currency for local inputs and not to put local contractors in a disadvantage position;

(iv) Good project management practices and proper planning and design have been institutionalized;

(v) Negotiation on variations between the contractor and the Project Engineer from RDA or Consultancy Firm are kept transparent and in line with Public Procurement Act, Regulations and Directives. Negotiation and decision on variation are taken by a negotiation panel (comprising of at least 3 officers, one of whom to be from Finance) designated and validated by the General Manager/Board depending on case-to-case basis. The outcome of any negotiation on variations is brought to the Boardafter being analysed by the Finance Committee;

(vi) Quantities are monitored closely even those certified and recommended by Consultant or Resident Engineer in order to avoid any possible collusion and to deter malpractices.

Project Review and Assurance Process

The Project Review and Assurance Process is a structured framework established by the RDA to ensure that all projects are planned, executed, and delivered efficiently, effectively, and in compliance with established standards. This process involves systematic reviews at key stages of a project's lifecycle, including design, procurement, implementation, and completion, to identify potential risks, monitor progress, and ensure adherence to budget, timelines, and quality requirements.

Through this process, the RDA aims to provide assurance to the Board and stakeholders that projects meet their intended objectives, achieve value for money, and contribute positively to the Authority's strategic goals. An independent team not involved in the project reviews independently the project and its findings are brainstormed with Management Team to ensure value for money.

Minor Works Under Road Maintenance Project

The procurement procedure continued to facilitate the outsourcing of minor works and vegetation control—tasks that are typically handled by major contractors under the Road Maintenance Framework Agreement—to small contractors and SMEs on a regional basis. This approach not only ensures timely and efficient maintenance of the road network but also promotes the participation of local businesses, supporting regional economic development and capacity building.

In addition, the NECA has maintained close collaboration with the RDA, providing specialized support to further enhance the upkeep and safety of the motorways. These coordinated efforts reflect the Authority's commitment to effective project delivery, stakeholder engagement, and sustainable management of the road infrastructure.

Investigative Committee

In line with the recommendation of the Independent Investigative Committee regarding the road failure at Ripailles, the RDA, under the guidance of the Attorney General's Office (AGO), served a *"Mise en Demeure"* to both the Contractor and the Consultant for the recovery of costs incurred for repair works. While the Contractor has refuted the claim submitted by the RDA, the response from the Consultant was still awaited at the time of reporting.

The Authority remains in consultation with the AGO to identify and pursue appropriate legal and administrative measures to recover the costs of the remedial works, and the matter is currently awaiting a government decision on the appropriate course of action.

Anti-Corruption Committee

Anti-corruption matters at the RDA are being dealt with the Anti-Corruption Committee recently set up by the Board. The responsibilities of this Committee are to:

- Review RDA's systems and controls for the prevention of bribery.
- Review significant cases of employee conflicts of interest, misconduct or fraud, or any other unethical activities by employees of the Organisation.
- Review Corruption Risk Management exercises which are to be carried out by dedicated teams within various sections of the Organisation.

During the preceded years, the RDA, among only the few parastatal bodies, successfully conducted 2 Corruption Risk Assessment (CRAs). The Authority has pursued the implementation of the recommendations mentioned in the 2 CRA's while monitoring same though regular meetings of the Anti-Corruption Committee

Performance Review Committee

line with the Directives of the Public Procurement Office (PPO), the Authority has established a Performance Review Committee to assess the performance of contractors and suppliers engaged with the RDA. The Committee meets on a monthly basis to closely monitor the output of underperforming contractors and suppliers, ensuring that work is carried out efficiently, on time, and in accordance with contractual requirements.

Based on its assessments, the Committee makes appropriate recommendations to the Board through the General Manager, which may include corrective measures or sanctions for poor performance. This structured approach reinforces accountability, promotes quality and reliability in project delivery, and ensures that the Authority's procurement and contracting processes are conducted in a transparent and effective manner.

Reporting with Integrity

Submission of Annual Report

The Annual Report for Financial Year ending 30th June 2025, incorporating the Financial Statement of the Road Development Authority, is prepared in accordance to International Public Sector Accounting Standards (IPSAS) and submitted to the National Audit Office (NAO) within the prescribed submission date after duly approved by the Board. After the Annual report is audited by the National Audit Office, it is posted in the website of RDA. Copies of the audited report are submitted to the Parent Ministry for tabling at the National Assembly and filed/tabled with all the relevant authorities as per statutory requirements.

Following audit of the Annual Report for the financial period financial year 2023-2024, the Director of Audit, in its report dated 26th May 2025, communicated the following main findings:

- Financial Statements gave a fair view of the financial position of RDA as at 30th June 2024;
- The financial performance and cash flows were in accordance with the International Public Sector Accounting Standards;
- Compliance with the statutory bodies (Accounts and Audited) Act in so far it related to the accounts;
- The expenditure incurred by RDA was not of an extravagant or wasteful nature;
- The Board has applied its resources and carried out its operations fairly and economically and the provisions of Part V of the PPA 2006 were complied with.

Integrated Sustainability Reporting

The RDA has developed and implemented comprehensive social, safety, health, and environmental policies and practices that, in all material respects, comply with existing legislative and regulatory frameworks. These initiatives demonstrate the Authority's commitment to sustainable development, responsible operations, and the well-being of its employees, stakeholders, and the communities it serves.

In particular, the RDA has taken measures to ensure road safety, protect the environment, and promote occupational health. Social responsibility efforts include engaging with local communities during project implementation, supporting regional development through the involvement of small and medium-sized enterprises, and upholding fair labor practices.

Anti-Corruption Policy

With a view of preventing fraud and corruption and ensuring Good Corporate Governance practices at the RDA, the Board has maintained various control mechanisms. This is monitored by and reported at the Risk Monitoring Committee.

The RDA has also adopted comprehensive policies and procedures on anti-corruption, gifts, and conflicts of interest, which apply to all levels within the organisation—from Board Members to junior staff. These policies promote ethical conduct, transparency, and accountability, helping to safeguard the integrity of the Authority's operations and reinforcing stakeholders' confidence in its management practices.

Environmental Issue

Sustainable development and environmental issues are taken into consideration in the design and implementation of project. Moreover, the RDA is committed to the greening of roads and maintenance thereof in collaboration with public and private partners. Besides, the Authority is engaged in the adoption of sustainable initiatives in road construction.

Safety and Health

The RDA fully complies with the Occupational Safety & Health (OSH) Act, as well as other relevant regulations and legislation concerning safety and health. Policies and procedures have been established and regularly updated to ensure continuous improvement in workplace safety.

An OSH management system has been implemented to systematically and periodically assess risks, and to devise and apply control measures that eliminate or minimize hazards, thereby ensuring the safety and health of employees. The RDA Safety & Health Committee, established in accordance with the OSH Act, forms a key component of the OSH Management System and meets regularly to oversee all safety and health matters across the Authority.

Social issues

In its commitment to social responsibility, the RDA promotes knowledge sharing and skills development through training and research initiatives. As part of its corporate social action, the Authority has provided training facilities to trainees, including young graduates under the Youth Employment Programme and Trainee Engineers, helping them gain skills, competence, and opportunities for professional registration.

Additionally, the RDA has actively participated in community health initiatives. The Authority, in collaboration with the Ministry of Health & Wellness, organised blood donation activities, with RDA staff contributing enthusiastically to the campaign.

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Code of Ethics

The RDA is committed to the highest standards of integrity and ethical conduct in its dealings with all stakeholders and staff at every level. To reinforce this commitment, a comprehensive Code of Ethics has been developed, circulated, and actively promoted among employees.

To ensure compliance, the Authority has established clear grievance and disciplinary procedures, which provide mechanisms for addressing breaches of the Code. These measures help promote accountability, transparency, and ethical behaviour throughout the organisation, reinforcing stakeholder confidence and supporting good corporate governance practices.

Political Donations

During the period under review, the RDA did not make any political donations. This reflects the Authority's commitment to impartiality, transparency, and adherence to good corporate governance principles, ensuring that its resources are used solely for the advancement of its operational and developmental objectives.

Charitable Donations

During the period under review, no charitable donations were made.

Related Party Transactions

All particulars relating to Related Party Transactions have been fully disclosed in the Financial Statements. This ensures transparency in financial reporting and demonstrates the RDA's adherence to applicable accounting standards and governance practices, providing stakeholders with a clear view of transactions involving related parties.

Audit

The Board should establish formal and transparent arrangements to appoint and maintain an appropriate relationship with the organization's internal and external auditors.

Internal Control System

The Board is primarily responsible for the effectiveness and efficiency of the system of internal control, while the design, implementation and monitoring of the system devolve on management. Each unit in the organization has its own internal control procedures and mechanism to ensure that operations are carried out accordingly and the Internal Audit Unit is present to ascertain those rules and regulations are followed and adhered to. Any breach of internal control mechanism set up by Management or any unethical/irregular reported to Management and ultimately to the Board through the Risk Monitoring Committee.

Internal Audit

The Internal Audit function is a crucial component of the Authority, providing independent assurance and oversight on the effectiveness of the system of internal control. At the Road Development Authority, the Internal Audit Unit, which operates under the responsibility of the Internal Auditor, supports both Management and the Board by monitoring, reviewing, evaluating, and reporting on the Authority's risk management processes. It also makes recommendations to enhance their adequacy and effectiveness, ensuring that sound risk management practices are in place and functioning effectively. Regular reports from the Internal Audit Division are submitted to the Risk Monitoring Committee and the Board.

Accounting

Management bears the responsibility for the preparation and fair presentation of the financial statements of the Authority, in accordance with the International Public Sector Accounting Standards (IPSAS). This responsibility includes maintaining adequate accounting records, implementing and operating an effective system of internal control, and applying appropriate accounting policies supported by reasonable and prudent judgments.

The Board is responsible for exercising oversight of the financial reporting process and ensuring that sound governance, risk management, and internal control practices are in place to safeguard the integrity of the Authority's financial statements.

External Audit

The RDA Act provides that the Auditor to be appointed shall be the Director of Audit. This ensures the independency of the system. Every year the National Audit Office sends officers to carry out Audit of Financial Statement of the RDA and to report thereon. All weaknesses and their findings are reported to Management through a management letter. The External Auditor's Report is reviewed by the Internal Auditor and presented in the Risk Monitoring Committee.

The External Auditor's Report together with the recommendations of the Risk Monitoring Committee are presented to the Board.

Relations with Stakeholders

Several mechanisms have been established through which shareholders and stakeholders are consulted and met directly and indirectly for achieving its objectives. Regular meetings and consultations are held with the Parent Ministry for all matters pertaining to RDA activities. The Public and other stake holders are also consulted in the project planning and implementation processes in view of embarking on the best way forward.

Customers

The RDA considers road user satisfaction as one of its core priorities. This is pursued through the provision of high-quality roads and the effective maintenance of road riding standards and safety.

Complaints and feedback from the public are addressed promptly through the Customer Service Unit (CSU), the Head Office, and the Regional Offices. The RDA is committed to ensuring that all concerns are attended to in a timely and professional manner.

To better serve the public, the RDA also ensures that its staff members and representatives possess the necessary skills, experience, and knowledge to provide transparent advice and deliver services efficiently, in line with applicable legislation, rules, codes, and guidelines.

Suppliers

The Authority ensures that the RDA receives services and goods that offer value for money in an efficient manner. It actively engages with suppliers to promote transparency, fairness, and ethical practices throughout the procurement process. By fostering strong supplier relationships and adhering to rigorous standards, the RDA aims to achieve high-quality outcomes, timely delivery, and sustainable procurement practices that support its strategic objectives and public accountability.

STATEMENT OF DIRECTOR'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Directors of the Authority are responsible for the preparation and fair presentation of the financial statements in accordance with International Accounting Public Sector Accounting Standards (IPSAS) and in compliance with the requirements of prevailing statutes. They are also responsible for ensuring that the Authority maintains proper accounting records that accurately reflect its financial position at any given time and enable the timely preparation of financial statements in accordance with all applicable laws and regulations.

Responsibilities of the Board of Directors

The fundamental statutory responsibilities of the Board of Directors are to lay down the overall policies regulating the various business/activities of the Authority; it oversees the Authority's strategic direction and its organisational structure. The Board discharges the above responsibilities either directly or through Board Committees for more in-depth analysis and review of various issues while retaining its responsibility for all policy matters. The Chairman of each Committee periodically places reports of its proceedings before the Board for approval/information, as may be relevant.

The Board promotes openness, integrity, and accountability to improve corporate behaviour, strengthens control systems over business and reviews management performance on a regular basis. In addition, the Board is committed to ensure as far as reasonably possible, and in accordance with legislation in force, the safety and welfare of its staff. To fulfil their responsibilities, Board members have access to accurate and relevant information periodically and as & when required.

S.Koonjul
Chairman

Board Member

REPORT OF THE

DIRECTOR OF AUDIT

**On the Financial Statements
of the Road Development Authority
for the year ended 30 June 2025**

NATIONAL AUDIT OFFICE

Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

ROAD DEVELOPMENT AUTHORITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Road Development Authority, which comprise the statement of financial position as at 30 June 2025 and the statement of financial performance, statement of changes in net assets/equity, statement of cash flow and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Road Development Authority as at 30 June 2025, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Road Development Authority in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

I draw attention to Note 26 to the financial statements, which mentions that contribution receivable in respect of Road Tax on fuel consumption (25 cents per litre on Mogas, 15 cents per litre on Gas Oil and 15 cents per litre on Dual Purpose Kerosene) under the "Petroleum Pricing Mechanism" is utilised to finance RDA's recurrent expenditure. This amount is collected by the State Trading Corporation, remitted to the Mauritius Revenue Authority, and transferred to the RDA by the Accountant General.

My opinion is not modified in respect of this matter.

14th Floor, Air Mauritius Centre, President John Kennedy Street, Port-Louis, Republic of Mauritius
Tel: 212 2096/212 2097/211 0882 – Fax: (230) 211 0880 – WhatsApp: 5919 4442 – Email: aud@govmu.org – Website: https://nao.govmu.org

Key Audit Matters

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

I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Road Development Authority, but does not include the financial statements and my auditor's report thereon.

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

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

Report on Other Legal and Regulatory Requirements

Opinion

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

In accordance with the requirements of the Statutory Bodies (Accounts and Audit) Act, I report as follows:

(a) this Act, in so far as it relates to the accounts, has been complied with. No direction of the Minister relating to the accounts has been issued to the Road Development Authority;

(b) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, expenditure incurred were not of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and

(c) in my opinion, the Road Development Authority has been applying its resources and carrying out its operations economically, efficiently and effectively.

Public Procurement Act

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

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

Financial Reporting Act

My responsibility under the Financial Reporting Act is to report on the compliance with the Code of Corporate Governance disclosed in the annual report and assess the explanations given for non-compliance with any requirement of the Code. From my assessment of the disclosures made on corporate governance in the annual report, the Road Development Authority has, pursuant to section 75 of the Financial Reporting Act, complied with the requirements of the Code.

Basis for Opinion

I performed procedures, including the assessment of the risks of non-compliance with laws and regulations, to obtain audit evidence to discharge my responsibilities as described in the 'Auditor's Responsibilities on Other Legal and Regulatory Requirements' section of my report as referred to below. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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

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

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

Those charged with governance are responsible for overseeing the Road Development Authority's financial reporting process.

Management's Responsibilities for Compliance

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Road Development Authority's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Road Development Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Road Development Authority to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Auditor's Responsibilities on Other Legal and Regulatory Requirements

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

(a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;

(b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;

(c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence;

(d) in my opinion, the Road Development Authority has been applying its resources and carrying out its operations economically, efficiently and effectively;

(e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with; and

(f) the Road Development Authority has complied with the National Code of Corporate Governance in accordance with the Financial Reporting Act.

DR D. PALIGADU
Director of Audit

National Audit Office
14th Floor,
Air Mauritius Centre
PORT LOUIS

9 April 2026

FINANCIAL STATEMENTS

for

Financial Year

2024-2025

ROAD DEVELOPMENT AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	Notes	2025 MUR	2025 MUR	2024 (Restated) MUR	2024 (Restated) MUR
ASSETS					
Current assets					
Cash and cash equivalents	6	23,195,780		33,523,732	
Receivables from Non Exchange Transactions	7	288,270,891		662,106,957	
Receivables from Exchange Transactions	8	16,028,203		16,368,986	
Inventories	9	9,598,185		9,630,313	
Prepayments and Other Assets	10	2,836,424		8,584,797	
Held to maturity investment	11	-		14,853,383	
Total current assets			339,929,483		745,068,168
Non-current assets					
Car loan receivable	12	2,906,114		2,944,334	
Property,plant and equipment	13	51,041,289		39,697,937	
Right of Use Asset	14	6,770,850		20,015,548	
Intangible assets	15	2,664,583		2,002,229	
Total non current assets			63,382,836		64,660,048
TOTAL ASSETS			403,312,319		809,728,216
LIABILITIES					
Current Liabilities					
Trade and other payables	16	278,867,488		656,531,077	
Deposits from Ministries/Private Institutions	17	57,379,610		59,715,286	
Employees Benefit Obligations	18	16,500,000		11,800,000	
Lease Liability	19	6,770,850		13,244,698	
Total current liabilities			359,517,948		741,291,061
Non-current liabilities					
Retirement Benefit Obligations	20	476,729,861		499,760,667	
Employees Benefit Obligations	21	106,764,450		112,106,117	
Car loan payable	22	2,906,114		2,944,334	
Lease Liability	19	-		6,770,850	
Total non-current liabilities			586,400,425		621,581,968
TOTAL LIABILITIES			945,918,373		1,362,873,029
NET ASSETS			(542,606,054)		(553,144,813)
NET ASSETS/EQUITY					
Capital Contributed					
Accumulated Deficit	23		(542,606,054)		(553,144,813)
TOTAL NET ASSETS/EQUITY			(542,606,054)		(553,144,813)

These Financial Statements were approved by the RDA Board on 31st March 2026

CHAIRMAN | BOARD MEMBER | GENERAL MANAGER

The notes to the Financial Statements from pages 73 to 105 form an integral part of the Financial Statements

ROAD DEVELOPMENT AUTHORITY

STATEMENT OF FINANCIAL PERFORMANCE FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

	Notes	2025	2024 (Restated)
		MUR	MUR
REVENUE			
Non exchange transactions			
Transfer of Funds	24	2,900,121,736	4,073,797,639
Grants for Financing of Recurrent Expenditures	25	202,079,377	189,715,072
Contribution from State Trading Corporation	26	112,760,652	109,558,752
Grant for financing of Capital Expenditure	27	13,222,004	6,395,601
		3,228,183,769	4,379,467,064
OTHER INCOME			
Exchange transactions			
Laboratory Fees		2,031,150	2,295,825
Investment Income		409,417	821,202
Income from Road Accident		4,127,806	2,097,452
Other Miscellaneous Income	28	1,332,864	1,215,167
		7,901,237	6,429,646
TOTAL REVENUE		3,236,085,006	4,385,896,710
EXPENDITURE			
Expenditure on Road Projects			
Expenditure for RDA Road Projects	29	(1,290,996,546)	(2,929,185,885)
Expenditure for Road Projects out of Climate and Sustainability Fund (CSF)	30	(306,806,151)	(205,992,071)
Expenditure for Road Projects out of Projects Development Fund (PDF)	31	(1,302,319,039)	(938,619,683)
		(2,900,121,736)	(4,073,797,639)
Other Expenditure			
Staff Cost	32	(313,136,845)	(294,170,464)
Depreciation and Amortisation	33	(8,883,782)	(7,606,217)
Tools and materials	34	(14,872,413)	(21,435,803)
Motor vehicle expenses	35	(8,395,062)	(8,531,859)
Rent	36	(165,600)	(179,399)
Amortisation of Right of Use Asset	37	(13,244,698)	(13,893,849)
Finance Cost on Lease Liability	38	(1,653,455)	(1,004,304)
Other administrative expenses	39	(14,051,774)	(15,181,469)
Finance costs	40	(79,803)	(73,023)
		(374,483,432)	(362,076,387)
TOTAL EXPENDITURE		(3,274,605,168)	(4,435,874,026)
SURPLUS / (DEFICIT) FOR THE YEAR		**(38,520,162)**	**(49,977,316)**

The notes to the Financial Statements from pages 73 to 105 form an integral part of the Financial Statements

ROAD DEVELOPMENT AUTHORITY

STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR FINANCIAL YEAR ENDED 30 JUNE 2025

	2024 (Restated)	
	Accumulated Funds	Total
	MUR	MUR
Balance as at 01 July 2023	(476,003,774)	(476,003,774)
Adjustments for Prior Year		
Government Grant received for the eDMS Project	1,117,419	1,117,419
Balance as at 01 July 2023 (restated)	(474,886,355)	(474,886,355)
Adjustments for FY 2023/2024		
Prior Year Rental expenses for period 10 Jan 2023 to 30 Jun 2023 paid in Current year	(1,488,285)	(1,488,285)
Actuarial gain / (loss) on Defined Benefit Plan	(46,868,577)	(46,868,577)
Actuarial reserves transferred in	2,075,720	2,075,720
Contribution to RDA Pension Fund	18,000,000	18,000,000
Deficit for the Year	(49,977,316)	(49,977,316)
Balance as at 30 June 2024 (Restated)	**(553,144,813)**	**(553,144,813)**

	2025	
	Accumulated Funds	Total
	MUR	MUR
Balance as at 01 July 2024 (Restated)	(553,144,813)	(553,144,813)
Adjustments for financial year 2024/2025:		
Actuarial gain / (loss) on Defined Benefit Plan	36,792,327	36,792,327
Actuarial reserves transferred in	266,594	266,594
Contribution to RDA Pension Fund	12,000,000	12,000,000
Deficit for the Year	(38,520,162)	(38,520,162)
Balance as at 30 June 2025	**(542,606,054)**	**(542,606,054)**

The notes to the Financial Statements from pages 73 to 105 form an integral part of the Financial Statements

ROAD DEVELOPMENT AUTHORITY

Cash Flow Statement for the financial year ended 30 June 2025

	1 July 2024 to 30 June 2025	1 July 2023 to 30 June 2024 (Restated)
Cash Flows from Operating activities	**MUR**	**MUR**
Receipts		
Transfer of Funds for RDA Road Projects	1,468,999,629	2,555,380,200
Transfer of Funds for Road Projects out of Climate and Sustainability Fund (CSF ex-NECCF)	341,036,181	157,585,974
Transfer of Funds for Road Projects out of Project Development Fund (PDF)	1,462,224,393	870,627,472
Grants for Financing of Recurrent Expenditures	202,353,542	189,713,597
Contribution from State Trading Corporation	114,206,330	107,654,286
Grant for financing of Capital Expenditure	7,166,533	6,395,601
Laboratory Fees	619,410	811,155
Sub Division of Land (Morcellement Fees)	56,000	-
Other Miscellaneous Income	2,878,969	2,075,878
Other Receipts: Wayleaves and Deposits for Road Projects	62,137,158	104,299,313
Deposits for Display of Advertisement	307,200	4,536,270
Deposits Laboratory fees	1,307,710	1,348,615
Grant received in advance - Capital expenditures	-	6,055,470
Other Deposit received	632,502	3,290,856
	3,663,925,557	**4,009,774,687**
Payments		
Expenditure for RDA Road Projects	(1,456,533,649)	(2,555,636,898)
Expenditure for Road Projects out of Climate and Sustainability Fund (CSF ex-NECCF)	(341,036,181)	(157,585,974)
Expenditure for Road Projects out of Projects Development Fund (PDF)	(1,474,465,428)	(870,637,411)
Staff Cost	(271,566,811)	(244,937,440)
Tools and materials	(14,853,689)	(22,072,993)
Motor vehicle expenses	(8,863,753)	(8,193,987)
Rent	(179,400)	(165,600)
Other administrative expenses	(11,918,260)	(15,439,183)
Other payments - Payments out of Deposits received	(63,748,222)	(109,593,169)
Refund for display of advertisement	(1,645,080)	(328,920)
Advance Payment - Capital expenditures	-	(6,499,978)
Other deposit refunded	(34,000)	(34,000)
	(3,644,844,473)	**(3,991,125,553)**
Net Cash flows from Operating activities	**19,081,084**	**18,649,134**
Cash flows from investing activities		
Purchase of Property,Plant and Equipment	(13,219,558)	(8,746,461)
Additions to Intangible Assets	(941,965)	(762,220)
Proceeds from disposal of Property, Plant & Equipment	361,000	-
Investment in Government Treasury Bills	(14,737,200)	(39,336,200)
Encashment of Investment in Treasury Bills	29,520,150	58,694,700
Interest on Investment received	479,850	1,305,300
Loan released to staff	(1,585,700)	(3,645,000)
Loan refunded by staff	1,763,529	1,763,529
Net Cash flows from Investing activities	**1,640,106**	**9,273,648**
Cash flows from financing activities		
Finance costs	(79,803)	(73,023)
Payment of Lease Liability	(14,277,397)	(17,232,846)
Passage Benefit paid	(4,885,680)	(5,300,863)
Vacation Leave paid	(2,709,155)	(527,855)
Sick Leave paid	(8,919,278)	(6,000,013)
Car loan received from Ministry of National Infrastructure & Community Development	1,585,700	3,645,000
Car loan disbursed/repaid to Ministry of National Infrastructure & Community Development	(1,763,529)	(1,763,529)
Net Cash flows from financing activities	**(31,049,142)**	**(27,253,131)**
Net (decrease) / increase in cash and cash equivalents	(10,327,952)	669,651
Cash and cash equivalents at beginning of year	33,523,732	32,854,081
Cash and cash equivalents at end of year	**23,195,780**	**33,523,732**

The notes to the Financial Statements from pages 73 to 105 form an integral part of the Financial Statements

Notes to the Cash Flow Statement

(a) Cash and Cash Equivalents

Cash and Cash Equivalents consist of cash in hand balances with bank. Cash and Cash Equivalents included in the Cash Flow Statement comprise the following Statement of Financial Position amounts :

	2025 MUR	2024 MUR
Current Account	(522,420,449)	(433,319,433)
Savings Account	545,616,229	466,843,165
	23,195,780	33,523,732

RECONCILIATION: SURPLUS/ (DEFICIT) WITH NET CASH FLOWS FROM OPERATING ACTIVITIES

	1 July 2024 to 30 June 2025 MUR
Surplus/(Deficit) as presented in the Statement of Financial Performance	(38,520,162)
(a) Non-Cash Adjustments	
Interest income for Investment in Treasury Bills	(409,417)
Depreciation and Amortisation	22,128,480
Net Movement in Employee Benefits	29,900,561
Interest on Lease Liability	1,653,455
Contribution to RDA Pension Fund	12,000,000
Finance Costs	79,803
Profit on disposal of PPE	(361,000)
	64,991,882
(b) Working Capital Movement	
(Increase)/Decrease in Receivables	373,615,815
Increase/(Decrease) in Payables	(381,038,580)
(Increase) /Decrease in Inventories	32,129
	(7,390,636)
Net Cash Flows (used)/from Operating Activities	**19,081,084**

ROAD DEVELOPMENT AUTHORITY

Statement of Comparison of Budgeted and Actual Amounts for the Financial Year ended 30 June 2025

Component	Note	Original Budget MUR	Revised Budget MUR	Actual Received MUR	Variance - Revised and Original Budget MUR	Variance - Revised and Actual Budget MUR	Financial Statement MUR
REVENUE							
Transfer of Funds for Road Projects under RDA, Climate and Sustainability Fund (CSF) and Projects Development Fund (PDF)	24	3,688,640,000	3,623,660,000	3,272,260,203	(64,980,000)	(351,399,797)	2,900,121,736
Government Grant for Financing of Recurrent Expenditures	25	228,013,753	233,145,400	202,353,543	5,131,647	(30,791,857)	202,079,377
Contribution from State Trading Corporation	26	107,000,000	107,000,000	114,206,330	-	7,206,330	112,760,652
Government Grant for Financing of Capital Expenditures	27	37,953,000	19,490,000	7,166,534	(18,463,000)	(12,323,466)	13,222,004
		4,061,606,753	**3,983,295,400**	**3,595,986,610**	**(78,311,353)**	**(387,308,790)**	**3,228,183,769**
Laboratory fees		4,600,000	2,000,000	619,410	(2,600,000)	(1,380,590)	2,031,150
Investment Income		1,000,000	500,000	479,850	(500,000)	(20,150)	409,417
Income for damage caused to Road Infrastructures		3,600,000	1,600,000	1,831,909	(2,000,000)	231,909	4,127,806
Other Miscellaneous Income	28	2,900,000	1,500,000	1,464,060	(1,400,000)	(35,940)	1,332,864
TOTAL REVENUE		**4,073,706,753**	**3,988,895,400**	**3,600,381,839**	**(84,811,353)**	**(388,513,561)**	**3,236,085,006**
EXPENDITURE							
Expenditure on RDA Road Construction and Maintenance	29	1,766,610,000	1,661,510,000	1,456,533,649	105,100,000	204,976,351	1,290,996,546
Expenditure on Road Construction-Climate and Sustainability Fund (CSF ex-NECCF)	30	146,100,000	371,950,000	341,036,181	(225,850,000)	30,913,819	306,808,151
Expenditure on Road Construction-Projects Development Fund (PDF)	31	1,775,930,000	1,590,200,000	1,474,465,428	185,730,000	115,734,572	1,302,319,039
Expenditure on Tools & Materials	34	20,000,000	20,000,000	14,853,689	-	5,146,311	14,853,689
TOTAL EXPENDITURE ON ROAD CONSTRUCTION AND MAINTENANCE		**3,708,640,000**	**3,643,660,000**	**3,286,888,947**	**64,980,000**	**356,771,053**	**2,914,976,425**
Staff Cost	32	282,423,597	283,980,000	286,867,211	(1,556,403)	(2,887,211)	311,771,659
Other Administrative Expenditure	39	16,871,400	16,760,400	13,231,260	111,000	3,529,140	15,515,487
Motor Vehicle expenses	35	7,360,000	7,360,000	8,871,548	-	(1,511,548)	8,395,062
Rent	36	15,063,756	12,250,000	14,456,796	2,813,756	(2,206,796)	165,600
Finance Cost on Lease Liability	38	-	-	-	-	-	1,653,455
TOTAL ADMINISTRATIVE EXPENDITURE		**321,718,753**	**320,350,400**	**323,426,815**	**1,368,353**	**(3,076,415)**	**337,501,263**
Depreciation and Amortisation	33						8,883,782
Amortisation of Right of Use Asset	37						13,244,698
TOTAL RECURRENT EXPENDITURE		**4,030,358,753**	**3,964,010,400**	**3,610,315,762**	**66,348,353**	**353,694,638**	**3,274,605,168**
CAPITAL EXPENDITURE							
Office Furniture and Office Equipment	13	2,610,000	2,610,000	887,613	-	1,722,387	1,332,121
Computers and Computer Softwares	13	2,785,000	2,785,000	2,514,025	-	270,975	2,514,025
Upgrading of Office Buildings	13	20,463,000	11,190,000	5,671,401	9,273,000	5,518,599	5,899,388
Acquisition of Vehicles	13	2,090,000	2,100,000	4,246,258	(10,000)	(2,146,258)	3,292,658
Intangible Fixed Assets (E-Document Management System and Computerisation Project of RDA)	15	6,400,000	1,200,000	-	5,200,000	1,200,000	-
Acquisition of Other Machinery and Equipment	13	9,000,000	5,000,000	842,226	4,000,000	4,157,774	1,185,851
TOTAL CAPITAL EXPENDITURE		**43,348,000**	**24,885,000**	**14,161,523**	**18,463,000**	**10,723,477**	**14,224,043**
TOTAL EXPENDITURE		**4,073,706,753**	**3,988,895,400**	**3,624,477,285**	**84,811,353**	**364,418,115**	**3,288,829,211**
ACTUAL SURPLUS / (DEFICIT)							**(38,520,162)**

ROAD DEVELOPMENT AUTHORITY

Statement showing reconciliation of Actual Cash Flows with Financial Statements for the financial year ended 30 June 2025

REVENUE	MUR
Actual Revenue as per Statement of Comparison	3,600,381,839
Adjustment for Opening Receivables FY 24/25 - Non Exchange Transactions	(662,103,073)
Adjustment for Opening Receivables FY 24/25 - Exchange Transactions	(15,356,950)
Adjustment for Closing Receivables FY 24/25 - Non Exchange Transactions	288,253,012
Adjustment for Closing Receivables FY 24/25 - Exchange Transactions	17,494,238
Other Adjustments	7,054,940
Non Cash Items Adjustments	361,000
Revenue as per Statement of Financial Performance	**3,236,085,006**

EXPENDITURE	MUR
Actual Expenditure as per Statement of Comparison	3,624,477,285
Adjustment for Opening Accruals FY 24/25	(648,754,049)
Adjustment for Closing Accruals FY 24/25	277,218,732
Adjustment for Opening Prepayments FY 24/25	1,576,174
Adjustment for Closing Prepayments FY 24/25	(2,465,226)
Other Adjustments	13,668,469
Non Cash Items Adjustments	8,883,783
Expenditure as per Statement of Financial Performance	**3,274,605,168**

1. REPORTING ENTITY AND BUSINESS ACTIVITY

The Road Development Authority (RDA), a body corporate established by Act No. 6 of 1998, operates under the aegis of the Ministry of National Infrastructure. Its registered office is situated at 8th Floor, Blue Tower, Rue De L'Institut, Ebene, Postcode 80817.

RDA is also a representative on the Morcellement Board, EIA Committee, wherein recommendations in regard to access on classified roads and Motorways are given.

The mission of the RDA is to provide a cost efficient mobility in comfort and safety for the Mauritian population and its economic operators to all parts of the island, by developing, preserving and maintaining a high standard classified road network through the judicious use of human, material, financial and technological resources.

The RDA is responsible for the construction, care, maintenance and improvement of motorways and main roads.

The duties and functions of the RDA are:

- To plan, design and supervise the construction of roads intended to be classified as motorways and main roads;
- To carry out or cause to be carried out the upgrading of motorways and main roads and their routine and periodic maintenance;
- To maintain existing bridges, tunnels and associated works on motorways and main roads;
- To plan, design and supervise the construction and reconstruction of bridges, tunnels and associated works on motorways and main roads;
- To advise the Minister on the formulation of a road development policy;
- To advise the Minister on the management policy of roads;
- To prepare and implement road development schemes;
- To conduct and coordinate research and investigation on materials required for road construction;
- To control the display of advertisements along or visible from motorways and main roads;

2. BASIS OF PREPARATION

(a) Statement of Compliance

The financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) issued by International Public Sector Accounting Standards Board (IPSASB).

(b) Going Concern

The financial statements have been prepared on a going-concern basis. The RDA will continue to be in operational existence in the foreseeable future on the basis that government will continue to support the RDA in form of grant and that the RDA will continue to receive contribution collected by the State Trading Corporation in respect of Road Tax on fuel.

(c) Use of estimates and assumptions

The preparation of financial statements in conformity with IPSAS and generally accepted accounting practices requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

In the application of the RDA 's accounting policies which have been described in Note 4, Management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the estimate affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Estimates include, but are not limited to fair valuation of inventories, accounts receivables and accrued charges.

One of the key assumptions and estimation concerning the future at the reporting date is the Retirement Benefit Obligation. This requires the use of actuarial calculations or other assumptions that include significant estimates in respect of, inter alia, the expected return on plan assets, future salary increases and future pension increases. These significant estimates are assessed annually by management with the actuaries where applicable. Differences between actual and estimates are recorded as actuarial gains or losses.

(d) Reporting date

The Financial Statements has been prepared for the year 01 July 2024 to 30 June 2025.

Comparative audited figures relate to the period 01 July 2023 to 30 June 2024.

(e) Functional and Presentation of Currency

The Financial Statements are presented in Mauritian Rupees expressed as either "Rs" or "MUR". Rounding has been made where applicable to the nearest Mauritian Rupee.

(f) Budget Information

The Budget is prepared on cash basis, classified by nature of expenses, and covers the Financial Year 1 July 2024 to 30 June 2025.

(g) Cash Flow Statement

The direct method has been used as basis in the preparation of Cash Flow Statement. The Cash and Cash Equivalent at the beginning of year has been reconciled to the balance at end of year which has been disclosed as a note under Cash Flow Statement.

(h) Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of the Financial Performance, Financial Position on an accrual basis using historical cost are followed in the preparation of the Financial Statements. The Cash Flow has been reported on Cash Basis.

3. ACCOUNTING STANDARDS, AMENDMENTS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

At the date of preparation of these Financial Statements, the following standards, amendments to existing standards and interpretations were in issue but not yet effective. They are mandatory for accounting periods beginning on the specified dates, but the RDA has not early adopted them except for IPSAS 43 – Leases and IPSAS 47 – Revenue which have been early adopted.

New or revised standards, amendments and interpretations:

IPSAS	Pronouncement	Effective date of amendments
IPSAS 44	Non-current Assets Held for Sales and Discontinued Operations	01 January 2025
IPSAS 45	Property, Plant and Equipment	01 January 2025
IPSAS 46	Measurement	01 January 2025
IPSAS 47	Revenue	01 January 2026
IPSAS 48	Transfer Expenses	01 January 2026
IPSAS 49	Retirement Benefit Plans	01 January 2026
IPSAS 50	Exploration For and Evaluation of Mineral Resources	01 January 2027

These new standards, amendments and interpretations are either not relevant to RDA's operations or are not expected to have a material effect on the accounting policies and disclosures.

4. ACCOUNTING POLICIES

The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied:-

4.1 Revenue recognition

Revenue recognitions are based on exchange and non-exchange transactions and recognized on an accrual basis.

Exchange Transactions-
IPSAS 9-Revenue from Exchange Transactions

Revenue under exchange transaction are those arising from rendering of services, the sales of goods or the use by others of the RDA assets. Revenue is recognised to the extent that it is probable that the economic benefit or service potential associated with transactions will flow to the RDA and that the revenue can be reliably measured.

It includes among others Laboratory fees, Sub Division of land, Income from Accident, Income from Totem and Investment Income.

All Accident claims dated more than 10 years has been written off as it is felt that there is no reasonable expectation of recovery (either partially or in full). In addition these claims are legally time barred to be recovered. Accident claims involving government vehicles have also been written off.

Held-to-maturity investments are recorded at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

Non-Exchange Transactions

IPSAS 23-Revenue from Non-Exchange Transactions

Assets and revenue arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23- Revenue from Non-Exchange Transactions (Taxes and Transfers). It includes mainly Grants and contribution received from State Trading Corporation and other inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Transfer of Funds consist of amount received from Government for RDA Road Projects. Certain projects are financed out of Climate and Sustainability Fund (CSF ex-NECCF) and Project Development Fund (PDF). Both Funds are managed by Ministry of Finance.

Grants consist of Grant for financing of Recurrent Expenditure and Grant for financing of Capital Expenditure.

4.2 Foreign Currency Translation

Transactions in currencies other than Mauritian Rupees are recorded at the rates of exchange prevailing on the dates of the transactions. At each Statement of Financial Position date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the Statement of Financial Position date. Non monetary items that are measured in terms of historical cost in a foreign currency is translated using the exchange rate at the date of the transaction. Gains and losses arising on retranslation are recognized in the Statement of Changes in Net Assets/Equity.

4.3 Expenditure

All expenses have been accounted for on an accrual basis.

4.4 Property, Plant & Equipment (PPE)

Property, plant and equipment are initially recognized as assets at cost if it is probable that future economic benefits associated with the items will flow to the RDA and their costs can be measured reliably.

Depreciation is calculated on straight-line basis to recognise the consumption of economic benefits of an asset over its useful life. The annual rates used are as follows:

Plant and Machinery	*15%*
Furniture and Fittings	*10%*
Computers	*20%*
Office Equipment	*10%*
Motor Vehicles	*10%*
Building	*2%*

Property, plant and equipment are stated at historical cost or revalued amount less any accumulated depreciation and any accumulated impairment losses. Profit or loss on disposal of property, plant and equipment is determined by the difference between the carrying value of the asset and its disposal proceeds and is accounted for in the Statement of Financial Performance.

All Buildings constructed by the Authority (which are used as suboffices for Maintenance Works) have been accounted in the Financial Statements based on the actual cost incurred for their construction and are depreciated over their remaining useful economic lives. Building still under construction has been treated as Work In Progress under Property, Plant and Equipment and not depreciated.

Depreciation is accounted in the Statement of Financial Performance, except for that part which relates to the revalued portion of assets which is charged to the revaluation reserve.

The RDA charges a full year depreciation on PPE in the year of acquisition and none in the year of disposal.

4.5 Intangible Assets

Intangible assets which comprise of computer software are stated at historical cost less accumulated amortization and any impairment losses. Amortization is provided over the estimated useful life using the straight-line method. The estimated useful life for intangible asset is 5 years and is amortised at the rate of 20%. Computer Software includes among others the Computerisation Project of RDA and e-Document Management System which are still being implemented and developed. Thus, they are not fully operational and hence these have not been amortised.

4.6 Impairment of Assets/Revaluation

Impairment of Assets

At each Statement of Financial Position date, the RDA reviews the carrying amounts of its tangible and intangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the RDA estimates the recoverable amount of the cash generating unit to which the asset

belongs. Where a reasonable and consistent basis of allocation can be identified, assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount.

An impairment loss is recognized immediately in the Statement of Financial Performance, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years.

A reversal of impairment is recognized immediately in the Statement of Financial Performance, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as revaluation increase.

There is no indication that those assets have suffered from impairment loss. Hence no review of the carrying amounts of the tangible and intangible asset was carried out.

Revaluation of Assets

Any increase arising on revaluation is credited to a Revaluation Surplus account in Statement of Changes in Net Assets/Equity except to the extent that it reverses a revaluation decrease for the same asset previously recognized in Statement of Financial Performance.

4.7 Inventories

Inventories are valued at the lower of cost and current replacement cost where they are held for:

- Distribution at no charge or for a nominal charge

- Consumption in the production process of goods to be distributed at no charge or for a nominal value

Cost is determined using FIFO method and comprises the invoiced value from suppliers.

Current replacement cost is the cost the entity would incur to acquire the asset on the reporting date.

4.8 Provisions

Provisions are recognized as liabilities (assuming that a reliable estimate can be made) because they are present obligations and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligations.

Provisions are reviewed at each Statement of Financial Position date and adjusted to reflect the current best estimate.

4.9 Employees Benefit Obligations

Employee benefits comprise all forms of consideration given by the RDA in exchange of service rendered by employees. These include current and short term benefits such as salaries, National Savings Fund contribution, Contribution Sociale Generalisée (CSG), Family Protection Scheme Contribution, annual vacation and sick leave, passage benefits, and post-employment benefits such as pensions (Retirement Benefits).

The average monthly number of employees for the year ended 30 June 2025 stood at 419 compared to 447 for the year ended 30 June 2024.

Employee benefits that are earned as a result of past or current service are recognized as a liability, net of payment made and charged as expenses.

Sick leaves refund

Sick leave is granted to eligible officers when they are absent from duty on grounds of illness.
Officers appointed in a substantive capacity are entitled to 21 working days' full pay sick leave every calendar year. Any untaken sick leave at the end of the year is accumulated in a bank of sick leave up to a maximum of 110 days. When the "bank" maximum has been reached, a maximum of 16 unutilised days, out of the annual entitlement of 21 working days, is paid in cash at the rate of 1/22 of monthly salary per day.

4.10 Retirement benefit obligations

Provisions for retirement benefits for the RDA staff are made under the Statutory Bodies Pension Fund Act 1978 (as amended) and pension is payable to eligible employees upon retirement.

The RDA contributes monthly to both a Defined Benefit Plan and a Defined Contribution Plan which are both managed by the State Insurance Company of Mauritius Ltd (SICOM).

Defined Benefit Plan

The net liability at Statement of Financial Position date is determined as the present value of funded obligations after adjusting for the fair value plan assets.

The current service cost and any recognized past service cost are included as an expense together with the associated interest cost, net of expected return on plan assets is recognized in the Statement of Financial Position.

The contribution rates to the Defined Benefit Plan for permanent and full time employees is 6% from the latter and 15% from the employer.

As per Section 5 of the Statutory Bodies Pensions Funds Act (SBPFA), an actuarial investigation into the fund of the Defined Benefit Scheme should be carried out at intervals of not more than 5 years to consider the solvency position of the Fund on the ongoing and discontinuance bases and to make recommendations in respect of any re-adjustments or modifications necessary in the working of the Fund in the interest of the beneficiaries. Accordingly, SICOM carried out a valuation of the Fund as at 31st December 2024 showing a deficit of Rs 464.8M implying that the fund assets available would not be able to sustain the payment of pension already accrued as at the valuation date.

In this respect, a Technical Committee on Statutory Bodies Pension Funds was set up at the level of the Ministry of Finance to identify Pension Funds facing deficits and to propose measures and recommendations to address them.

Following deliberations, one of the recommendations of the Committee, amongst others, is to increase the funding level of Statutory Bodies Pension Funds to at least 60% over a period of 10 years, starting FY 2022-2023.

In this context, a transfer of a sum of Rs 17,533,540 on 7th November 2022, Rs 18,000,000 on 15th September 2023 and Rs 12,000,000 on 20th August 2024 has been made to RDA Pension Fund.

Defined Contribution Plan

With effect from January 2013, all new entrants in a Statutory Body shall henceforth join the new Public Pensions Defined Contribution Pension Scheme.

The contribution rates to the Public Pensions Defined Contribution Pension Scheme for permanent and full time employees is 6% from the latter and 12% from the employer.

A Defined Contribution Scheme's liability is equal to the total Asset value accumulated for each member's Personal Member Account (PMA) ; whereas a Defined Benefit Scheme's liability is calculated by projecting the benefits payable upon and after retirement of all members involved (actives, deferred and pensioners).

Therefore, for a Defined Contribution Scheme, its assets are always equal to its liabilities compared to a Defined Benefit Scheme whereby Sicom should evaluate its liability (using appropriate assumptions) and comparing it to the Scheme assets.

Nevertheless, regarding Defined Contribution Pension schemes there are cases where Sicom evaluates the Residual Retirement Liability of the Employer based on the provisions of the Workers Rights Act 2019 (WRA19) if any.

Thus, the RDA has no obligation to prepare disclosures for the Defined Contribution Scheme based on the abovementioned reasons.

(i) State Plan and FPS Contribution

Contributions to the National Savings Fund and Family Protection Scheme are expensed to the Statement of Financial Performance in the period in which they fall due.

(ii) Annual vacation and sick leave and staff passage benefits

Provision is made for benefits accruing to employees in respect of annual vacation leave, sick leave and staff passage benefit when it is probable that settlement will be required and the benefits are capable of being measured reliably.

The estimated liability of vacation leave that accumulates is recognized when the employee become entitled to leave.

4.11 Contribution Sociale Généralisée (CSG)

Following the introduction of the Contribution Sociale Généralisée (CSG) employers are required to deduct, where applicable, the employee's contribution from his wage or salary and pay that contribution together with the employer's contribution to the MRA. This social contributions also apply on end of year bonus. The rate applicable on the basic wage or salary of the employee and to be deducted from the wage or salary of the employee varies from 1.5% to 3% and the rate applicable on the basic wage or salary of the employee and payable by the employer varies from 3% to 6%.

4.12 Financial Instruments

Financial Instruments include cash and cash equivalents, accounts receivable and accounts payable and investments. Under IPSAS 41, financial instruments are measured at amortised cost, fair value through Net Assets/Equity or Fair Value through surplus or deficit.

Cash and Cash Equivalents

Cash and Cash equivalents include cash in hand and deposit at banks, and other short term liquid investments with original maturities of three months or less.

Trade and other receivables

Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on reviews of all outstanding amounts at year end. However, Car loan receivable from employees has been discounted at the rate 4.5% p.a based on Repo rate at the reporting date.

Financial Liabilities

Financial Liabilities include other payables. The financial liabilities are initially measured at fair value and where applicable measured at amortised cost if effect of discounting is immaterial. However, Car loan payable to Accountant General has been discounted at the rate 4.5% p.a based on Repo rate at the reporting date.

Subsequently, the financial liabilities are measured at amortised cost.

Investment

Investments with fixed or determinable payments and fixed maturity dates, that the entity has the positive intent and ability to hold to maturity, are classified as held-to-maturity investments. Held-to-maturity investments are recorded at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period.

4.13 Contribution received from State Trading Corporation (STC)

Contribution receivable in respect of Road Tax on fuel consumption (25 cents per litre on Mogas,15 cents per litre on Gas oil and 15 cents per litre on Dual Purpose Kerosene) under the "Petroleum Pricing System" was accounted as Revenue.

This contribution is utilized for financing of RDA recurrent expenditure and has been wholly accounted for in the Statement of Financial Performance in line with IPSAS 23. This amount is collected by the State Trading Corporation and remitted to the Mauritius Revenue Authority and transferred to the RDA bank account by the Accountant General.

4.14 Car Loan to RDA Employees

Car Loans to the RDA employees are advanced by the Accountant General through the Parent Ministry. All car loan and interest repayments are deducted by the RDA and remitted to the Accountant General. The amount due by employees (which comprises of the capital element of the loan) is accounted for as Accounts Receivable and the amount payable to the Accountant General as Accounts Payable.
As from FY 2023-2024, the capital amount due by employees are discounted to net present value using the discounting rate of 4.5% p.a which is equivalent to the Repo rate at the reporting date. Accordingly, the capital amount payable in respect of car loan to the Accountant General are discounted at the same rate.

4.15 Taxation

The RDA is exempted from Income Tax.

4.16 Events after the Reporting Period

There are no material events subsequent to the Statement of Financial Position date which are of such importance that they would require adjustments or disclosures in the Financial Statements.

4.17 Finance Costs

Finance cost includes bank charges incurred and is recognized as an expense in the period in which they are incurred.

4.18 RDA Road Projects

Road constructions and maintenance are financed mainly from transfer of funds from Government except for certain projects which are financed out of the Climate and Sustainability Fund (CSF ex-NECCF) and Projects Development Fund (PDF). Its corresponding payments to Contractors and Consultants and transfer of funds received are accounted in the Financial Statements.

4.19 Climate and Sustainability Fund (CSF ex-NECCF)

Some projects are financed out of the Climate and Sustainability Fund (CSF ex-NECCF) which is managed by the Ministry of Finance.

The payments for these projects are funded out from the transfer of funds which is disbursed out of CSF upon application and submission by RDA of all relevant supporting documentations. Its corresponding payments to Contractors and Consultants and transfer of funds received are accounted in the Financial Statements.

4.20 Projects Development Fund (PDF)

Some projects and maintenance and rehabilitation are financed out of the Projects Development Fund (formerly known as Covid-19 Projects Development Fund) managed by the Ministry of Finance.

The payments for the projects including road maintenance and rehabilitation are funded out of transfer of funds which is disbursed out of PDF upon application and submission by RDA of all relevant supporting documentations. Its corresponding payments to Contractors and Consultants and transfer of funds received are accounted in the Financial Statements.

4.21 Trade and other receivables – Income from Accident

Trade and other receivables in respect of income from accident are recognised initially at cost less allowance for impairment. An allowance for impairment of trade receivables is established when there is objective evidence that the Authority will not be able to collect all amounts due according to the original terms of the receivables. The amount of the allowance is in respect of Road Accident Claims that are more than 10 years due and these are written off (either partially or in full) as there is no reasonable expectation of recovery.

The amount of the allowance is recognised in the Statement of Financial Performance.

4.22 Leases

The RDA has a lease with National Real Estate Ltd (NREL) whereby it rents office space of 29,642ft² at the Blue Tower Building at Ebene Rose Hill to house its Head Office.

The Lease Agreement was renewed in June 2024 covering period 10th January 2023 to 9th January 2026 and conveys the right to control the use of the rented floors for a period of time in exchange for rental payment. The RDA has measured the Right of Use Asset at cost of the lease payment over the lease period which gives rise to a corresponding Lease Liability. Both have been discounted to the present value over the term of the lease. The lease payments are discounted at 4.86% based on three year Government of Mauritius Treasury Notes issued on 17th May 2024.

The difference between the present value of the lease payment and the amount of rental payable has been accounted as unwinding of cost of capital in the Statement of Financial Performance (as Finance Cost) and Statement of Financial Position (Lease Liability).

The monthly rental paid has been accounted against the Lease Liability in the Statement of Financial Position. The Right to Use Asset has been depreciated based on the present value of the monthly rental payment.

4.23 Deposits for Road Projects

All Deposits for Road Projects and Maintenance are received upfront for the execution of specific works for respective Ministries, Departments and private institutions on their behalf. Where the work has been completed to satisfaction and no payment to contractor is outstanding, the balance is refunded subject to relevant recommendation and approval.

5. FINANCIAL RISK MANAGEMENT

A description of the various risks to which the RDA is exposed is shown below as well as the approach taken by management to control and mitigate those risks.

5.1 Credit Risk

This risk is primarily attributable to its trade receivables. The RDA has policies in place to ensure that credit facilities are given to customers with an appropriate credit history.

5.2 Operational risk management

Operational risk, which is inherent in all organizations activities, is the risk for financial loss and business instability arising from failures in internal controls, operational processes of the system that supports them.

5.3 Legal Risk

Legal risk is the risk that the business activities of the RDA have unintended or unexpected legal consequences.

It includes risk arising from:

a) Inadequate documentation, legal or regulatory incapacity, insufficient authority of a counterparty and uncertainty about the validity or enforceability of a contract in counterparty insolvency;

b) Actual or potential violations of law or regulation (including activity unauthorized for a company and which may attract a civil or criminal fine or penalty);

c) Failure to protect the RDA property (including its interest in its premises);

d) The possibility of civil claims (including acts or other events which may lead to litigation or other disputes).

The RDA manages legal risk through the effective use of its legal adviser.

6. CASH AND CASH EQUIVALENTS

The Cash and Cash Equivalents is in respect of all bank accounts held by the RDA with the SBM Bank (Mauritius) Ltd.

Cash and cash equivalents is made up as follows:	2025	2024
	MUR	MUR
Current Account	(522,420,449)	(433,319,433)
Savings Account	545,616,229	466,843,165
	23,195,780	**33,523,732**

7. RECEIVABLES FROM NON EXCHANGE TRANSACTIONS	2025	2024 (Restated)
	MUR	MUR
Contribution from STC	17,039,610	18,485,288
Government Recurrent Grant Receivable	-	265,916
Transfer of Funds for RDA Road Projects and Maintenance receivable	85,279,012	380,292,426
Transfer of Funds for Road Projects and Maintenance under CSF (e-NECCF) receivable	14,176,066	48,406,096
Transfer of Funds for Road Projects and Maintenance under PDF receivable	171,776,203	214,657,231
	288,270,891	**662,106,957**

8. RECEIVABLES FROM EXCHANGE TRANSACTIONS	2025	2024 (Restated)
Car Loan Receivable within one year (Refer to note 12)	1,087,863	1,278,435
Income from accident	14,940,340	15,090,551
	16,028,203	**16,368,986**

9.INVENTORIES

	2025	2024
	MUR	MUR
The inventories held are as follows:		
Tools and materials	7,978,805	7,974,895
Stationery	1,619,380	1,655,418
	9,598,185	**9,630,313**

10. PREPAYMENTS AND OTHER ASSETS	2025	2024 (Restated)
Prepayments	2,465,226	8,076,153
Other Receivables	371,198	508,644
	2,836,424	**8,584,797**

11. HELD-TO-MATURITY INVESTMENT

The held-to-maturity investment consists of one investment in Government Treasury Bills of settlement amount of Rs 14,737,200 with the SBM Bank (Mauritius) Ltd held in Mauritian Rupees. The value date of the investment was 14 November 2024 with a maturity date of 19 June 2025. Thus,it had 217 days to maturity and carried a yield of 3.00% per annum. On maturity, the nominal amount of Rs 15,000,000 was paid to the RDA.

There was another investment in Government Treasury Bills during FY 2024/2025 of settlement amount of Rs 14,782,950 with the SBM Bank (Mauritius) Ltd held in Mauritian Rupees. The value date of the investment was 13 May 2024 with a maturity date of 11 October 2024. Thus,it had 151 days to maturity and carried a yield of 3.55% per annum. On maturity, the nominal amount of Rs 15,000,000 was paid to the RDA.

Held-to-maturity investments are recorded at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period.

The held-to-maturity investment is being used as an alternative to deposits in bank which do not reap any interest income.

	2025 MUR	2024 MUR
Investment in Government Treasury Bills	-	14,782,950
Interest Income allocated for FY 2023/2024	-	70,433
Held to Maturity Investment	-	14,853,383

12.CAR LOAN RECEIVABLE	2025 MUR	2024 (Restated) MUR
At 1 July	4,931,323	3,049,852
Add Car Loan advanced during the year	1,585,700	3,645,000
Less Repayment during the year	(1,763,529)	(1,763,529)
At 30 June	4,753,494	4,931,323
Less Amount receivable within one year (Note 8)	(1,200,000)	(1,400,000)
	3,553,494	**3,531,323**
Car Loan due by employees have been discounted as follows:		
Amount Due from Employees		4,931,323
Discounted Opening Balance	4,222,769	
Adjustment for discounting to Net Present Value	(228,792)	(708,554)
Discounted Closing Balance	3,993,977	4,222,769
Discounted Receivable within 1 Year	1,087,863	1,278,435
Discounted Receivable After 1 Year	2,906,114	2,944,334

Car Loan Receivable represent the amount due by employees, which comprises the capital element. The amount payable by employees has been discounted to the present value over the term of the loan. The discounting rate applied is 4.5% p.a based on the Repo rate at the reporting date.

ROAD DEVELOPMENT AUTHORITY

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

Property,Plant and Equipment

	BUILDING	WORK IN PROGRESS (BUILDING)	PLANT & MACHINERY	MOTOR VEHICLES	OFFICE EQUIPMENT	FURNITURE & FITTINGS	COMPUTERS	TOTAL
	MUR		MUR	MUR	MUR	MUR	MUR	MUR
COST								
At 01.07.24	12,899,269	-	38,788,521	67,965,163	11,174,289	6,266,359	13,930,392	151,023,993
Additions	353,050	5,546,338	1,645,386	9,498,568	950,016	382,105	1,572,060	19,947,523
Disposal			-459,534	-6,205,910				-6,665,444
At 30.06.25	**13,252,319**	**5,546,338**	**39,974,373**	**71,257,821**	**12,124,305**	**6,648,464**	**15,502,452**	**164,306,072**
Accumulated Depreciation								
At 01.07.24	1,360,151	-	31,454,997	54,146,125	7,899,015	4,577,766	11,888,002	111,326,056
Depreciation Charge For Year	265,046	-	2,096,911	4,025,758	680,431	328,025	1,208,000	8,604,171
Disposal			-459,534	-6,205,910				-6,665,444
At 30.06.25	**1,625,197**	**-**	**33,092,374**	**51,965,973**	**8,579,446**	**4,906,791**	**13,096,002**	**113,264,783**
Carrying Amount								
At 30.06.25	**11,627,122**	**5,546,338**	**6,881,999**	**19,291,848**	**3,544,859**	**1,742,673**	**2,406,450**	**51,041,289**
At 30.06.24	**11,539,118**	-	**7,333,524**	**13,819,038**	**3,275,274**	**1,688,593**	**2,042,390**	**39,697,937**

Note : The Work in Progress (WIP) relates to 2 buildings (Construction of building at Grannum, Vacoas) and (Construction of building at Mapou) to be used as Sub-office. Both are still under construction at the date of Statement of Financial Position on which no depreciation has been provided.

Note 14

ROAD DEVELOPMENT AUTHORITY

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

Right of Use Asset

	Right of Use Asset
COST	**MUR**
At 01.07.24	35,329,220
At 30.06.25	**35,329,220**
AMORTISATION	
At 01.07.24	15,313,672
Amortisation Charge For Year	13,244,698
At 30.06.25	**28,558,370**
Carrying Amount	
At 30.06.25	**6,770,850**
At 30.06.24	**20,015,548**

The Right of Use Asset is in respect of a lease with the National Real Estate Ltd (NREL) which conveys the right to control the use of the rented building floors for a period of time in exchange for rental payment.

The RDA has measured the Right of Use Asset at cost of the lease payment over the lease period and this has been discounted to the present value over the term of the lease. The lease payments are discounted at 4.86% based on three year Government of Mauritius Treasury Notes issued on 17th May 2024.

The Right of Use Asset has been amortised based on the present value of the monthly rental payment.

NOTE 15

ROAD DEVELOPMENT AUTHORITY

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

Intangible Assets

	Computer Software
COST	**MUR**
At 01.07.24	2,395,678
Adjustments for prior years	
Additions - Work in Progress - eDMS Project	1,117,419
- Computerisation Project	681,720
At 01.07.24 (restated)	4,194,817
Additions	941,965
At 30.06.25	**5,136,782**
AMORTISATION	
At 01.07.24	2,192,588
Amortisation Charge For Year	279,611
At 30.06.25	**2,472,199**
Carrying Amount	
At 30.06.25	**2,664,583**
At 30.06.24 (restated)	**2,002,229**

16. TRADE AND OTHER PAYABLES

	2025	2024 (Restated)
	MUR	MUR
Deposit for laboratory fees	243,991	348,021
Other Deposits received	65,000	65,000
Other Creditors and accruals	6,298,924	5,712,915
Car Loan payable within one year to Accountant General (Refer to note 22)	1,087,863	1,278,435
Creditors for RDA Road Projects and Maintenance	85,275,127	380,017,848
Creditors for Road Projects and Maintenance under CSF (ex-NECCF)	14,176,066	48,408,096
Creditors for Road Projects and Maintenance under PDF	171,720,517	214,647,292
Grant received in advance - Capital Expenditures	-	6,055,470
	278,867,488	**656,531,077**

17. DEPOSITS FROM MINISTRIES/PRIVATE INSTITUTIONS

	2025	2024 (Restated)
Deposits for Road Projects	48,020,817	49,018,613
Deposits for erection and display of advertisement	9,358,793	10,696,673
	57,379,610	**59,715,286**

18. EMPLOYEES BENEFITS OBLIGATIONS

	2025	2024 (Restated)
	MUR	MUR
Staff Passage Benefit (See Note 18.1)	4,900,000	5,300,000
Staff Sick Leave (See Note 18.2)	8,900,000	6,000,000
Staff Vacation Leave (See Note 18.3)	2,700,000	500,000
	16,500,000	**11,800,000**

19. LEASE LIABILITY

	Lease Liability
	MUR
AMOUNT	
At 01.07.24	35,329,220
At 30.06.25	**35,329,220**
AMORTISATION	
At 01.07.24	(15,313,672)
Decrease For the Year for Finance Costs & Rental Expenses	(13,244,698)
At 30.06.25	**(28,558,370)**
CLOSING AMOUNT	
At 30.06.25	**6,770,850**
Lease Liability payable within 1 year	**6,770,850**
Lease Liability payable after 1 year	-

The Lease Liability is in respect of a lease with the National Real Estate Ltd (NREL) which gives rise to an obligation for the use of the rented building floors for a period of time in exchange for rental payment.

The RDA has measured the Lease Liability at cost of the lease payment over the lease period and this has been discounted to the present value over the term of the lease. The lease payments are discounted at 4.86% based on three year Government of Mauritius Treasury Notes issued on 17th May 2024.

The monthly rental paid has been accounted against the Lease Liability in the Statement of Financial Position.

20. RETIREMENT BENEFIT OBLIGATIONS

Amounts recognised in Balance Sheet at end of year:	For year ending 30 June 2025 MUR	For year ending 30 June 2024 MUR
Defined benefit obligation	694,442,797	710,521,677
Fair value of plan assets	(217,712,936)	(210,761,010)
Liability recognised in Balance Sheet at end of year	**476,729,861**	**499,760,667**
Amounts recognised in income statement:		
Service cost:		
Current service cost	18,957,262	21,719,555
(Employee Contributions)	(5,987,707)	(6,059,044)
Fund expenses	937,102	840,738
Net Interest expense/(revenue)	27,090,060	25,387,108
P&L Charge	40,996,717	41,888,356
Remeasurement		
Liability (gain) / loss	(38,465,551)	53,241,560
Assets (gain) / loss	1,673,224	(6,372,983)
Net Assets/Equity (NAE)	(36,792,327)	46,868,577
Total	**4,204,390**	**88,756,933**
Movements in liability recognised in Balance Sheet:		
At start of year	499,760,667	446,130,940
Amount recognised in P&L	40,996,717	41,888,356
(Actuarial reserves transferred in)	(266,594)	(2,075,720)
(Past service liability contribution)	(12,000,000)	(18,000,000)
(Contributions paid by employer)	(14,968,602)	(15,051,486)
Amount recognised in NAE	(36,792,327)	46,868,577
At end of year	**476,729,861**	**499,760,667**

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

The present funding policy is to fund the RDA Pension Fund through regular monthly contributions and/or special contributions as advised by the Actuary in order to maintain the ongoing solvency of the fund.

The actuarial valuation of the RDA Pension Fund was carried out as at 31 December 2024 which disclosed a past service deficit. It was then recommended that one of the following measures be implemented:

Maintain the contribution rate at 21% of pensionable emoluments and make cash injections as follows:
(a) 5 annual payments of Rs 108.5 million or
(b) 7 annual payments of Rs 81.8 million or
(c) 10 annual payments of Rs 62.1 million

20. RETIREMENT BENEFIT OBLIGATIONS (continued)

	For year ending 30 June 2025	For year ending 30 June 2024
Reconciliation of the present value of defined benefit obligation	**MUR**	**MUR**
Present value of obligation at start of period	710,521,677	624,655,976
Current service cost	18,957,262	21,719,555
Interest cost	38,798,869	36,467,715
(Benefits paid)	(35,369,460)	(25,563,129)
Liability (gain)/loss	(38,465,561)	53,241,560
Present value of obligation at end of period	694,442,797	710,521,677

Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	210,761,010	178,525,036
Expected return on plan assets	11,708,809	11,080,607
Employer Contributions	14,968,602	15,051,486
Employee Contributions	5,987,707	6,059,044
Actuarial reserves transferred in	266,594	2,075,720
Past Service liability contribution	12,000,000	18,000,000
(Benefits paid and other outgo)	(36,306,562)	(26,403,866)
Asset gain/(loss)	(1,673,224)	6,372,983
Fair value of plan assets at end of period	217,712,936	210,761,010

Distribution of plan assets at end of period		
Percentage of assets at end of year	June 2025	June 2024
Fixed Interest securities and deposits	47.70%	49.90%
Loans	3.10%	3.10%
Local Equities	16.80%	15.20%
Overseas bonds and equities	31.90%	31.30%
Property	0.50%	0.50%
Total	**100.00%**	**100.00%**

Additional disclosure on assets issued or used by the reporting entity

	June 2025 (%)	June 2024 (%)
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 2025**	**June 2024**
Currency	**MUR**	**MUR**
Asset experience gain / (loss) during the period	(1,673,224)	6,372,983
Liability experience gain / (loss) during the period	(13,483,704)	(16,211,260)
Liability gain / (loss) due to change in financial assumptions	51,949,255	(37,030,300)
	36,792,327	(46,868,577)

Year	**2025/2026**
Expected employer contributions	15,459,262

Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate) — 14 years

20. RETIREMENT BENEFIT OBLIGATIONS (continued)

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary/pension increase risk. The risk relating to death in service benefits is reinsured.

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

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

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

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

	For year ending 30 June 2025	For year ending 30 June 2024
Discount rate	6.10%	5.60%
Future salary increases	4.50%	4.50%
Future pension increases	3.50%	3.50%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 88.2 million (increase by Rs 110.2 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 49.5 million (decrease by Rs 42.7 million) if all other assumptions were held unchanged.

- If the expected pension growth would increase (decrease) by 1% the defined benefit obligation would increase by Rs 54.2 million (decrease by Rs 47.6 million) if all other assumptions were held unchanged.

- If the life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 20.8 million (decrease by Rs 20.7 million) if all other assumptions were held unchanged.

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

21.EMPLOYEES BENEFIT OBLIGATIONS	2025	2024 (Restated)
	MUR	MUR
Staff Passage Benefit	11,879,575	10,487,668
Staff Sick Leave	47,244,111	50,189,956
Staff Vacation Leave	47,640,764	51,428,493
	106,764,450	**112,106,117**

21.1 PROVISION FOR PASSAGE BENEFITS	2025 MUR	2024 MUR
At 1 July	15,787,668	15,323,337
Adjustment	(13,835)	3,169
At 1 July (restated)	15,773,833	15,326,506
Payment during the year	(4,885,680)	(5,300,863)
Charge for the year	5,891,422	5,762,025
At 30 June	16,779,575	15,787,668
Less Amount due within one year (Note 18)	(4,900,000)	(5,300,000)
	11,879,575	**10,487,668**

21.2 PROVISION FOR SICK LEAVE	2025 MUR	2024 (Restated) MUR
At 1 July	56,189,956	51,585,299
Adjustment	649,922	113,576
At 1 July (restated)	56,839,878	51,698,875
Payment during the year	(8,919,278)	(6,000,013)
Charge for the year	8,223,511	6,347,540
Adjustment for Sick Leave Year 2020		4,143,554
At 30 June	56,144,111	56,189,956
Less Amount due within one year (Note 18)	(8,900,000)	(6,000,000)
	47,244,111	**50,189,956**

21.3 PROVISION FOR STAFF VACATION LEAVE	2025 MUR	2024 MUR
At 1 July	51,928,493	47,844,524
Adjustment	13,583	7,455
At 1 July (restated)	51,942,076	47,851,979
Payment during the year	(2,709,155)	(527,855)
Charge for the year	1,107,843	4,604,369
At 30 June	50,340,764	51,928,493
Less Amount due within one year (Note 18)	(2,700,000)	(500,000)
	47,640,764	**51,428,493**

22.CAR LOAN PAYABLE	2025 MUR	2024 (Restated) MUR
At 1 July	4,931,323	3,049,852
Add Car Loan advanced	1,585,700	3,645,000
Less Repayment during the year	(1,763,529)	(1,763,529)
At 30 June	4,753,494	4,931,323
Less Amount due within one year (Note 16)	(1,200,000)	(1,400,000)
	3,553,494	**3,531,323**

Car Loan payable to the Accountant General have been discounted as follows:

Amount Due to Accountant General		4,931,323
Discounted Opening Balance	4,222,769	
Adjustment for discounting to Net Present Value	(228,792)	(708,554)
Discounted Closing Balance	**3,993,977**	**4,222,769**
Discounted Payable within 1 Year	1,087,863	1,278,435
Discounted Payable After 1 Year	2,906,114	2,944,334

Car Loan Payable represent the amount due to Accountant General, which comprises the capital element. The amount payable has been discounted to the present value over the term of the loan. The discounting rate applied is 4.5% p.a based on the Repo rate at the reporting date.

23. ACCUMULATED DEFICIT

	2025	2024 (Restated)
	MUR	MUR
At 1 July	(553,144,813)	(476,003,774)
Adjustments for Prior Year		
Government Grant received for the eDMS Project		1,117,419
Balance as at 01 July 2023 (restated)	(553,144,813)	(474,886,355)
Prior Year Rental expenses for period 10 Jan 2023 to 30 Jun 2023 paid in Current year		(1,488,285)
Actuarial gain / (loss) on Defined Benefit Plan	36,792,327	(46,868,577)
Actuarial reserves transferred in	266,594	2,075,720
Contribution to RDA Pension Fund	12,000,000	18,000,000
Deficit for the Year	(38,520,162)	(49,977,316)
At 30 June	**(542,606,054)**	**(553,144,813)**

24. TRANSFER OF FUNDS

The transfer of funds represent capital grants received to finance Road Projects in respect of RDA Road Projects and other road projects out of Climate and Sustainability Fund (CSF - ex-NECCF) and Project Development Fund (PDF). These are as follows:

24.1 Transfer of Funds for RDA Road Projects

The Transfer of Funds represents amount received for financing of RDA Road Projects.

The budgetary provision for FY 2023-2024 for the Projects "Construction of Flyover at St Pierre Bypass", "Construction of Flyover at Terre Rouge on Motorway M2" and "Construction of Flyover at Wooton" were allocated under RDA Budget. Accordingly, the corresponding transfer of funds in FY 2023-2024 and the matching expenditure were accounted under RDA Road Projects. However, during FY 2024-2025 transfer of funds was disbursed out of Projects Development Fund and its correcponding expenditure were accounted under the PDF Fund. Given that these payment certificates were already accounted in FY 2023-2024 under RDA Road Projects, an adjustment was made to reflect the transfer of funds received from PDF and payment effected for PDF Road Projects under RDA Road Projects

	2025	2024
	MUR	MUR
Transfer of Funds for RDA Road Projects	**1,290,996,546**	**2,929,185,885**

24.2 Transfer of Funds for Road Projects out of Climate and Sustainability Fund (CSF

The Transfer of Funds for Road Projects out of Climate and Sustainability Fund (CSF ex-NECCF) represents amount received from the Ministry of Finance through the Ministry of National Infrastructure for financing of certain road projects related to Environment and Climate Change.

	2025	2024
	MUR	MUR
Transfer of Funds for CSF (ex-NECCF) Road Projects	**306,806,151**	**205,992,071**

24.3 Transfer of funds for Road Projects out of Project Development Fund (PDF)

The Transfer of Funds for Road Projects out of Project Development Fund (PDF), represents amount received from the Ministry of Finance through the Ministry of National Infrastructure for financing of certain road projects and maintenance.

The budgetary provision for FY 2023-2024 for the Projects "Construction of Flyover at St Pierre Bypass", "Construction of Flyover at Terre Rouge on Motorway M2" and "Construction of Flyover at Wooton" were allocated under RDA Budget. Accordingly, the corresponding transfer of funds in FY 2023-2024 and the matching expenditure were accounted under RDA Road Projects. However, during FY 2024-2025 transfer of funds was disbursed out of Projects Development Fund and its correcponding expenditure were accounted under the PDF Fund. Given that these payment certificates were already accounted in FY 2023-2024 under RDA Road Projects, an adjustment was made to reflect the transfer of funds received from PDF and payment effected for PDF Road Projects under RDA Road Projects

	2025	2024
	MUR	MUR
Transfer of Funds for PDF Road Projects and Maintenance	1,302,319,039	938,619,683
Total Transfer of Funds	2,900,121,736	4,073,797,639

25. GRANTS FOR FINANCING OF RECURRENT EXPENDITURES

This relates to Government Grant received as follows:

	2025	2024
	MUR	MUR
Financing of Tools and Materials	14,853,689	22,072,993
Recurrent Grant	187,225,688	167,642,079
	202,079,377	189,715,072

26. CONTRIBUTION RECEIVED FROM STATE TRADING CORPORATION

Contribution receivable in respect of Road Tax on fuel consumption (25 cents per litre on Mogas,15 cents per litre on Gas oil and 15 cents per litre on Dual Purpose Kerosene) under the "Petroleum Pricing Mechanism" is accounted as Revenue from Non-Exchange Transactions (Taxes and Transfers)' as from 01 July 2017 with the full implementation of IPSAS 23. This contribution is utilized for financing of recurrent expenditure. This amount is collected by the State Trading Corporation and remitted to the MRA and transferred to the RDA bank account by the Accountant General

	2025	2024
	MUR	MUR
Received during the year	114,206,330	107,654,286
Opening Receivables	(18,485,288)	(16,580,822)
Closing Receivables	17,039,610	18,485,288
Statement of Financial Performance	112,760,652	109,558,752

	2025	2024 (Restated)
27. GRANT FOR FINANCING CAPITAL EXPENDITURE	MUR	MUR
Government Grant received in current year for Upgrading of Buildings	2,078,050	-
Government Grant received in current year for acquisition of Motor Vehicles	9,498,568	-
Government Grant received in current year for acquisition of Machinery and Equipment	1,645,386	5,713,881
Government Grant received in current year for the Computerisation Project of RDA	-	681,720
	13,222,004	6,395,601

28. OTHER MISCELLANEOUS INCOME

	2025 MUR	2024 MUR
Processing fees for advertisement	171,000	96,500
Profit on Disposal	361,000	-
Subdivision of Land	56,000	-
Income from TOTEM	706,423	-
Miscellaneous Income	38,441	1,118,667
	1,332,864	1,215,167

29. EXPENDITURE FOR ROAD PROJECTS OUT OF RDA BUDGET

The Expenditure for Road Projects out of RDA Budget represents amount paid to Consultants and Contractors for roads construction and maintenance.

	2025 MUR	2024 (Restated) MUR
La Vigie La Brasserie Link Road -Phase 1	-	300,152,989
Reconstruction of Jumbo Phoenix Roundabout and A1-M1 Bridge - Consultancy	58,830,078	48,728,686
Reconstruction of Jumbo Phoenix Roundabout and A1-M1 Bridge - Works	-	301,710,471
Review and Updating the Road Management System	-	158,582
Land Acquisition - La Brasserie	-	834,857
Upgrading of Road at Palmerstone, Vacoas	9,852,136	-
Construction of Verdun Bypass	(12,195,287)	23,757,810
Upgrading of Constance Bridge along B117 Road at ST Remi	1,428,605	41,400
Construction of a Grade Separated Junction at Wooton	-	164,885,892
Construction of La Brasserie- Beaux Songes Link Road- Phase 2	582,414,684	556,593,944
Grade Seperated Junction to link St Pierre Bypass to Verdun Bypass	-	225,900,000
Construction of Bois Cheri Bypass	64,270,898	107,977,056
Flood Mitigation Measure at Anse Jonchee along B28 Road	-	131,052,686
Construction of a Flyover on Motorway M2 at Terre Rouge Round About	-	234,997,852
Upgrading of B28 Road (Lot 3-Phase 2) from Beau Champ to Bel Air	26,074,425	98,861,602
Consultancy Services for the Construction of La Brasserie - Beaux Songes Link Road Phase 2	5,461,718	17,580,422
Additional Lane along La Marie - Petrin - Chamouny Road (WO S2312SA)	3,966,921	27,362,088
Additional Lane along La Marie - Petrin - Chamouny Road (WO C2329PW)	9,150,511	22,866,396
Additional Lane along La Marie - Petrin - Chamouny Road (WO C2328PW)	822,275	20,635,999
Resurfacing at Stevenson Road (Behind Bigara Cemetry, La Brasserie) (WO C2325PW)	270,786	5,144,941
Upgrading of part of Holyrood Road	22,026,009	10,823,562
Upgrading of part of Quartier Militaire Road (B6) from Motorway M1 towards Curepipe	35,415,508	4,484,480
Consultancy Services for the Construction of a Link Road between Motorway M1, Hillcrest and Motorway M3, Trianon	7,475,000	-
Construction of Footbridge across Motorway M1 at Trianon	18,674,560	-
Design-Build / Turnkey and Completion of the Construction of A1-A3 Link Road	10,870,645	-
Reconstruction of Beau Champs Bridge at Bel Ombre	25,834,109	-
Upgrading of Bridge along B28 Road at Grand Sable	657,925	-
New Flacq Teaching Hospital	3,729,444	-
Road Maintenance and Rehabilitation	415,965,596	624,634,170
	1,290,996,546	2,929,185,885

The budgetary provision for FY 2023-2024 for the Projects "Construction of Flyover at St Pierre Bypass" , "Construction of Flyover at Terre Rouge on Motorway M2" and "Construction of Flyover at Wooton" were allocated under RDA Budget. Accordingly, the corresponding transfer of funds in FY 2023-2024 and the matching expenditure were accounted under RDA Road Projects. However, during FY 2024-2025 transfer of unds was disbursed out of Projects Development Fund and its correcponding expenditure were accounted under the PDF Fund. Given that these payment certificates were already accounted in FY 2023-2024 under RDA Road Projects, an adjustment was made to reflect the transfer of funds received from PDF and payment effected for PDF Road Projects under RDA Road Projects.

An amount of Rs 12,195,287 was overpaid to Contractor for the Project "Construction of Verdun Bypass" during FY 2023-2024. This amount was recouped from the same Contractor during FY 2024-2025 from the Project "Construction of Hermitage Bypass" as no further payment was effected for the Project "Construction of Verdun Bypass" during FY 2024-2025.

30. EXPENDITURE FOR ROAD DECONGESTION PROJECTS OUT OF CLIMATE AND SUSTAINABILITY FUND (CSF ex-NECCF)

The Expenditure for Road Projects out of Climate Sustainability Fund (CSF ex-NECCF) represents amount paid to Consultants and Contractors for certain road projects. The CSF is a Fund managed by the Ministry of Finance.

	2025	2024
	MUR	MUR
Landslide Works at Chamarel	9,195,621	-
Consultancy for Landslide at Chamarel	1,069,718	-
Counter Measure works to Slope Failure at Batelage, Souillac	8,882,147	20,006,122
Counter Measure works to Slope Failure at Souillac Bridge	-	1,292,821
Design-Build / Turnkey for Purging of Rock & Provision of Rock Net at Maconde Cliff	5,293,919	38,698,728
Slope Failure at Riviere des Creoles along A15 - Stabilisation Works	-	29,977,201
Stabilisation Works along B103 Road at Chamarel	216,863,805	69,999,218
Slope Stabilisation near Riviere Des Anguilles Bridge	58,637,373	43,514,109
Consultancy Services for Stabilisation Works along B103 Road at Chamarel	4,103,568	2,503,872
Consultancy Services for Slope Stabilisation at Choisy	2,760,000	-
	306,806,151	205,992,071

31. EXPENDITURE FOR ROAD DECONGESTION PROJECTS OUT OF PROJECTS DEVELOPMENT FUND

The Expenditure for Road Projects out of Projects Development Fund represents amount paid to Contractors for certain road projects and maintenance. The Projects Development Fund is a Fund managed by the Ministry of Finance.

	2025	2024 (Restated)
	MUR	MUR
Rehabilitation of L'Avenir Bridge	-	1,676,736
Construction of Flyover at Quay D Roundabout	9,304,133	45,993,101
Interchange Constructions and Improvements along M3-A14 at Ebene	47,724,355	214,963,218
Construction of a Bridge at Baie du Tombeau (in lieu of Pont Bruniquel)	6,435,585	109,224,059
Upgrading of Savanne Road (A9) from La Flora to Tyack	164,971,647	103,307,900
Construction of Flic en Flac Bypass from Xavier to Pierrefonds	310,700,444	153,060,980
Construction of Hermitage Bypass	162,780,040	86,216,678
Consultancy Services for the Construction of Flic en Flac Bypass fron Xavier to Pierrefonds	16,845,890	13,471,210
Construction of a Flyover on Motorway M1 at La Vigie	183,840,349	79,653,401
Construction of Saint Denis Bridge at Chamarel	1,084,304	-
Grade Seperated Junction to link St Pierre Bypass to Verdun Bypass	36,443,174	-
Construction of a Flyover on Motorway M2 at Terre Rouge Round About	100,724,813	-
Construction of a Grade Separated Junction at Wooton	128,709,449	-
Construction of a Roundabout and Access Road along Goodlands Bypass	55,350,069	-
Upgrading of Julius Nyerere Avenue & Construction of B1-M1 Link Road	49,864,866	-
Road Maintenance and Rehabilitation	27,539,921	131,052,400
	1,302,319,039	938,619,683

The budgatary provision for FY 2023-2024 for the Projects "Construction of Flyover at St Pierre Bypass", "Construction of Flyover at Terre Rouge on Motorway M2" and "Construction of Flyover at Wooton" were allocated under RDA Budget. Accordingly, the corresponding transfer of funds in FY 2023-2024 and the matching expenditure were accounted under RDA Road Projects. However, during FY 2024-2025 grant was disbursed out of Projects Development Fund and its correcponding expenditure were accounted under the PDF Fund. Given that these payment certificates were already accounted in FY 2023-2024 under RDA Road Projects, an adjustment was made to reflect the transfer of funds received from PDF and payment effected for PDF Road Projects under RDA Road Projects.

An amount of Rs 12,195,287 was overpaid to Contractor for the Project "Construction of Verdun Bypass" during FY 2023-2024. This amount was recouped from the same Contractor during FY 2024-2025 from the Project "Construction of Hermitage Bypass" as no further payment was effected for the Project "Construction of Verdun Bypass" during FY 2024-2025.

32. STAFF COST

	2025 MUR	2024 (Restated) MUR
Salaries and compensation	148,991,219	148,441,744
End of year bonus	12,451,289	11,783,458
14th Month Bonus	9,533,710	-
Travelling	24,398,127	24,544,912
Overtime	23,890,790	17,238,252
Allowance	14,106,674	7,579,752
Gratuity	-	83,400
Uniform/Protective Equipment Allowance	3,174,442	2,011,306
Passage Benefit	5,521,841	5,982,867
National Savings Fund Contribution	2,853,954	2,781,262
Contribution Sociale Generalisée Contribution	8,709,525	8,663,621
Annual Leave refund	-	25,715
Vacation Leave refund	1,121,427	4,611,824
Pension Contribution - Defined Benefit Scheme	40,986,382	41,888,356
Pension Contribution - Defined Contribution Scheme	4,519,342	3,965,824
Family Protection Scheme	2,681,022	2,696,592
Sick Leave refund	8,831,915	10,699,512
Staff Training	350,658	238,871
Staff Welfare	1,014,528	933,196
	313,136,846	**294,170,464**

33. DEPRECIATION AND AMORTISATION

	2025 MUR	2024 MUR
Plant & Machinery	2,096,911	2,271,644
Motor Vehicles	4,025,758	3,075,901
Office Equipment	680,431	604,430
Office Furniture	328,025	290,405
Computers	1,208,000	992,508
Buildings	265,046	257,985
Computer Software	279,611	113,344
	8,883,782	**7,606,217**

34. TOOLS AND MATERIALS

The expenditure incurred under this item comprises among others guardrails, handrails, instant patch, bitumen, cement, iron bars and small tools used in road maintenance such as drilling machines and grinders.

	2025 MUR	2024 MUR
Tools & Materials	**14,872,413**	**21,435,803**

35. MOTOR VEHICLE EXPENSES

This expense relates mainly to repairs and maintenance, fuel, insurance and road tax in respect of RDA vehicles - lorries, vans and cars.

	2025 MUR	2024 MUR
Motor vehicle expenses	**8,395,062**	**8,531,859**

36. RENT

	2025	2024
	MUR	MUR
Rent	165,600	179,399

37. AMORTISATION OF RIGHT OF USE ASSET

The Right of Use Asset is in respect of a lease with the National Real Estate Ltd (NREL) which conveys the right to control the use of the rented building floors for a period of time in exchange for rental payment.

This has been amortised based on the present value of the monthly rental payment.

	2025	2024
	MUR	MUR
Amortisation of Right of Use Asset	13,244,698	13,893,849

38. FINANCE COST ON LEASE LIABILITY

The RDA has a Lease Liability in respect of a lease with the National Real Estate Ltd (NREL) which gives rise to an obligation for the use of the rented building floors for a period of time in exchange for rental payment.

The RDA has measured the Lease Liability at cost of the lease payment over the lease period and this has been discounted to the present value over the term of the lease. The lease payments are discounted at 4.88% based on three year Government of Mauritius Treasury Notes issued on 17th May 2024.

The difference between the present value of the lease payment and the amount of rental payable has been accounted as unwinding of cost of capital in the Statement of Financial Performance (as Finance Cost) and Statement of Financial Position (Lease Liability).

	2025	2024
	MUR	MUR
Finance Cost on Lease Liability	1,653,455	1,004,304

39.OTHER ADMINISTRATIVE EXPENSES

	2025	2024
	MUR	MUR
Conference and Committees	1,303,545	1,635,565
Advertisement	254,438	2,236,750
Maintenance Premises	1,056,563	713,080
Repairs building	468,834	587,750
Stationery	1,580,759	952,767
Printing	158,094	302,715
Postage	143,489	158,284
Books and Periodicals	2,500	2,500
Newspapers and magazines	-	50
Electricity	1,601,655	1,738,053
Telephone	2,092,158	2,157,799
Water	58,033	50,245
Repairs/maintenance office equipment	623,318	1,443,484
Repairs/maintenance plant & machinery	269,698	338,945
Overseas travelling	-	476,373
Miscellaneous	222,420	298,391
Gas	380	240
Insurance and Indemnity	551,719	488,290
Legal/Professional fees	493,760	317,380
Audit fees	500,000	500,000
Road accidents written off	2,470,108	596,793
Contribution to international organisations	200,303	186,015
	14,051,774	15,181,469

40. FINANCE COSTS

	2025	2024
	MUR	MUR
Bank Charges	79,803	73,023
	79,803	**73,023**

41. RELATED PARTY TRANSACTIONS

Key Management Personnel

Key Management Personnel as per IPSAS 20, are:
a) All directors or members of the governing body of the RDA ; and
b) Other person having the authority and responsibility for planning, directing and controlling the activities of the RDA

The Management of RDA comprises of the General Manager, 2 Deputy General Managers, 5 Divisional Managers, 1 Financial Manager and 1 Administrative Manager as Key Management Personnel.

The aggregate remuneration of key management personnel and the number of members determined on a full time equivalent basis receiving remuneration in this category are:

	2025	2024
	MUR	MUR
General Manager	4,922,674	4,778,200
Other Key Management Personnel	31,577,215	32,559,226
Number of Persons	10	10
Close members of the family of Director	-	-
Close members of the family of Other Key Management Personnel	-	-
Remuneration of Chairperson who is part-time is as follows:		
Chairperson	809,274	900,000

Car Loan transactions with Key Management Personnel

	2025	2024
	MUR	MUR
Opening Balances	2,961,667	316,667
Loans receivable within 1 year	715,667	200,000
Loans receivable after 1 year	2,246,000	116,667
Opening Balance of Loans to staff promoted to key management level during the year		
Loans granted during the year		2,995,000
Loan instalments received	715,667	350,000
Loan transfer out	-	-
Closing Balances	2,246,000	2,961,667
Receivable within 1 year	599,000	715,667
Receivable after 1 year	1,647,000	2,246,000
	2,246,000	2,961,667

All eligible officers of the RDA are granted duty free facilities and loans for the purchase of a car as prescribed in the PRB reports. The opening and closing balances of car loans and amount of loans repaid during the FY 2024-25 are on actual basis.

There was no other remuneration or compensation to key management personnel.

Related party transactions were carried out at commercial terms and conditions.

42. CONTINGENT LIABILITIES

At the reporting date, there were some 15 (fifteen) pending cases at court . These cases do not have significant impact on our accounts. Thus, no provision has been made in these financial statements for any liability that may arise under these court cases and also under the Employment Rights Act or contingency sums under contract of goods, services and projects.

43. RESTATEMENT OF OPENING ACCUMULATED DEFICIT

The following prior year adjustment were made:

	MUR
Accumulated Deficit as at 1 July 2024	(550,800,398)
<u>Adjustments for prior years</u>	
Government Grant for the eDMS Project	1,117,419
Government Grant for the Computerisation Project of RDA	681,720
Adjustment for Sick Leave for year 2020 accounted in FY 2023-2024	(4,143,554)
Accumulated Deficit restated as at 1 July 2024	**(553,144,813)**

44. NOTES ON BUDGET INFORMATION

Difference between Original and Revised Budget

(a) Transfer of funds from Government for RDA Road Construction and Maintenance and Road Projects under CSF and PDF
The negative variance relates to some projects which were delayed and hence corresponding transfer of funds for financing these projects could not be claimed. This is mainly due to external dependencies such as land acquisition issues, procurement and legal delays. Savings were also made in some projects which resulted in a reduced amount being sought

(b) Government Grant for Financing of Recurrent Expenditures
The negative variance was due to increase in staff costs such as payment of salary compensation, minimumin salary, payment of 14th Month Bonus, recruitment of general workers, PRB Allowance, retention allowance and revised rental costs. This resulted in our request for more grant to be disbursed to cater for the additional costs but our request was not acceded

(c) Government Grant for Financing of Capital Expenditures

The negative variance was caused due to delay in the implementation of the eDMS and Computerisation Projects and procurement delays

(d) Expenditure on RDA Road Construction and Maintenance and Road Projects under CSF and PDF
The positive variance relates to some projects which were delayed and hence corresponding expenditure for these projects could not be incurred. This is mainly due to external dependencies such as land acquisition issues, procurement and legal delays. Moreover, savings were also made in some projects

(e) Staff Cost

There were an increase in staff cost expenditures such as payment of salary compensation, minimumin salary, 14th month bonus, PRB Allowance, recruitment of general workers and retention allowances paid to RDA employees

(f) Rent

The positive variance is due to payments which were retained due to administrative issues

(g) Upgrading of Office Buildings

The positive variance is due to procurement delays

(h) Intangible Fixed Assets (E-Document Management System and Computerisation Project of RDA)

The positive variance is due to delay in the implementation of the eDMS and Computerisation Project

Difference between Revised Budget and Actual Amounts

(a) Transfer of Funds from Government for RDA Road Construction and Maintenance and Road Projects under CSF and PDF

The negative variance relates to some projects which were delayed and hence corresponding transfer of funds for financing these projects could not be claimed. This is mainly due to external dependencies such as land acquisition issues, procurement and legal delays. Savings were also made in some projects which resulted in a reduced amount being sought

(b) Government Grant for Financing of Recurrent Expenditures

The negative variance was due to increase in staff costs such as payment of salary compensation, minimumin salary, payment of 14th Month Bonus, recruitment of general workers, PRB Allowance, retention allowance and revised rental costs. This resulted in our request for more grant to be disbursed to cater for the additional costs but our request was not acceded and hence less grant was received

(c) Government Grant for Financing of Tools & Materials

The negative variance was due to delay in maintenance works which resulted in delay for the procurement of tools and equipment

(d) Contribution from State Trading Corporation

The positive variance relates to an increase in sales of mogas and gasoil

(e) Government Grant for Financing of Capital Expenditures

The negative variance was mainly due to slow progress of works for construction of building, procurement delays and in the implementation of the system (eDMS and Computerisation)

(f) Expenditure on RDA Road Construction and Maintenance and Road Projects for NECCF and PDF

The positive variance relates to some projects which were delayed and hence corresponding expenditure for these projects could not be incurred. This is mainly due to external dependencies such as land acquisition issues, procurement and legal delays. Moreover, savings were also made in some projects

(g) Expenditure on Tools & Materials

The positive variance was due to delay in maintenance works which resulted in delay for the procurement of tools and equipment

(h) Expenditure on Motor Vehicle Expenses

The negative variance was due to increase in fuel costs and frequent repairs of vehicles as they are old aged

(i) Rent

The negative variance was due to increase in rental costs for renting of Blue Tower building and other charges added to the existing contract

(j) Staff Cost

The negative variance was caused due to salary compensation granted to all employees, payment of PRB Allowance and minimum salary payable to eligible employees for which no provision were made and its impact on contribution towards the Contribution Sociale Generalisée (CSG) Fund which resulted in additional costs

(k) Upgrading of Office Buildings

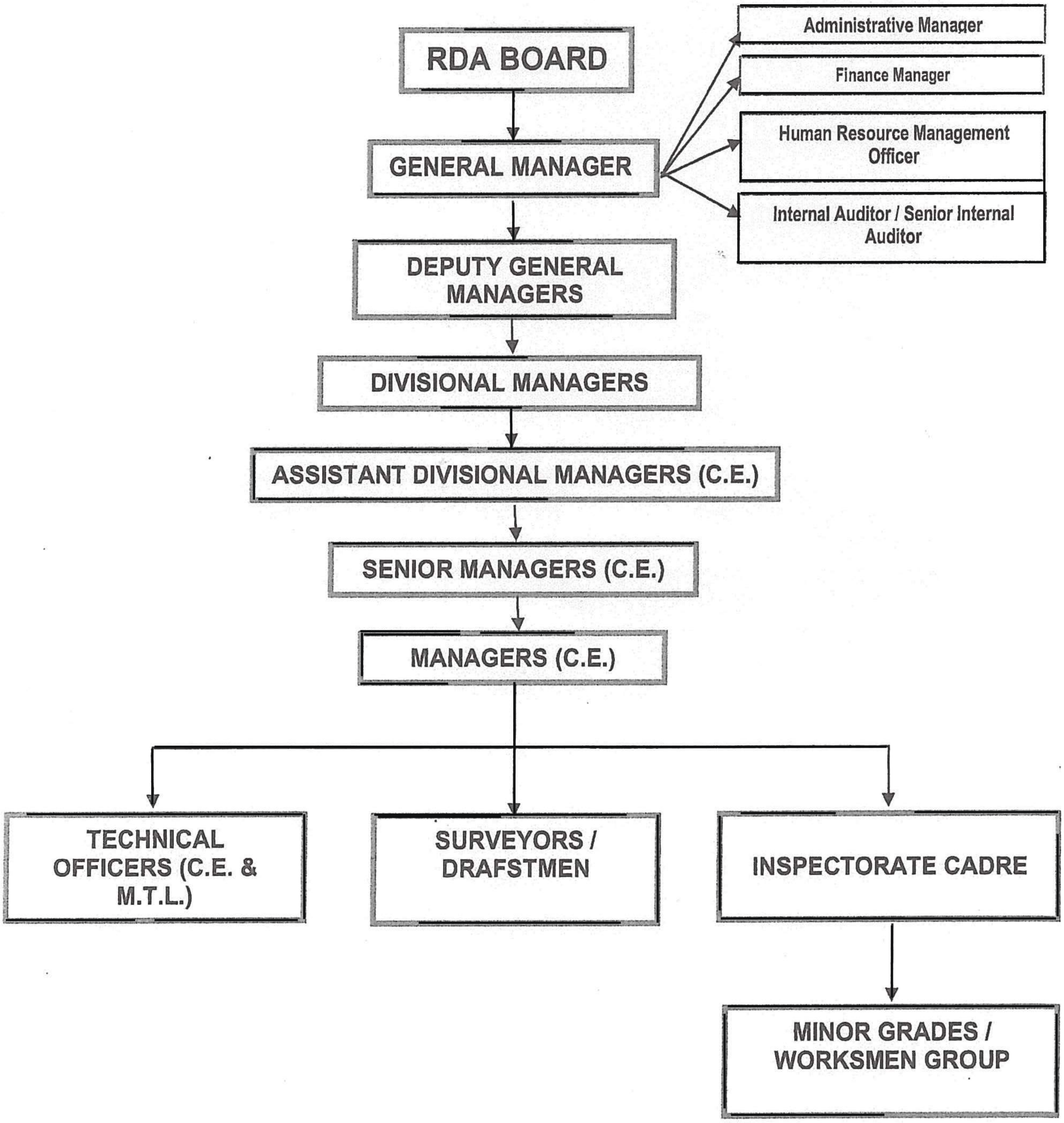
The positive variance relates to procurement delays in awarding contract for Construction of Sub Office building at Grannum and delay in the construction works of Sub Office at Mapou

(l) Acquisition of Other Machinery & Equipment

The positive variance is mainly due to procurement delays caused by the fact that e-procurement was launched for procuring of plant and machinery and no bids were received from suppliers resulting in procurement delays

Appendix 1

RDA ORGANISATION STRUCTURE



Abbreviations
C.E - Civil Engineering
M.T.L - Materials Testing Laboratory