

**Food and Agricultural Research  
Council (FARC)**

**Including**

**Agricultural Research and Extension Unit  
(AREU)**

**Annual Report**

**01 January 2013 to 13 February 2014**

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# Statement of the Chief Executive Officer

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I have the honor to submit the Annual Report of the Food and Agricultural Research Council including the Agricultural Research and Extension Unit over the period 01 January 2013 to 13 February 2014 in accordance with the provision of Section 6A of the Statutory Bodies (Accounts & Audit) Act 27 of 2012.

This is the last report to emanate from the FARC and AREU, following organizational reform undertaken in 2013. In the context of institutional rationalization to improve cost effectiveness and efficiency, legislation was passed in 2013 to set up the Food and Agricultural Research and Extension Institute (FAREI) to take over all functions and responsibilities of the FARC and AREU. The FAREI Act 2013 was proclaimed on 14 February 2014 and a new Board was constituted as well.

The technical section of this report very succinctly highlights major crop and livestock research and extension activities in 2013/2014. Focus at AREU level was on the evaluation of new germplasm, development of new crop varieties, improvement in crop productivity and quality and crop protection.

In the livestock sector, emphasis was laid on animal nutrition, feeding strategies, fodder development, waste management, genetic improvement and conservation of animal genetic resources. Technical support and assistance were provided to the farming community and agro-entrepreneurs through training and advisory services. Innovative technologies were developed and promoted to meet new market exigencies. The AREU gave full support to the Ministry of Agro Industry and Food Security in the implementation of the Food Security fund schemes/projects and through the operationalization of farming activities on MSPA lands allocated by Government.

The FARC Tissue Culture Laboratory continued with its micro-propagation programme on selected crops, including the breadfruit, while supporting agricultural biotechnology through the National Agricultural Biotechnology Lab Consortium.

**S Ganeshan**  
**Chief Executive Officer**

# **PBB Strategic Plan (2013/15), Vision and Mission**

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## **SECTION 1**

**PBB STRATEGIC PLAN (2013/15),  
VISION AND MISSION**

## **PBB Strategic Plan 2013 / 2015**

The PBB Strategic Plan for period 2013/15 for FARC & AREU have been prepared and submitted to parent Ministry as per statutory requirements, including the budget estimates for the period specified (2013 to 2015). The strategic and policy statements and objectives, including the Estimates for 2013/14, are being reproduced here.

The 2013/14 estimates for FARC & AREU were Rs299,929,464. However, the grants disbursed by the Ministry for that period was Rs268,743,200.

The annual performance data (2013) including the main KPI's are also being presented, as already submitted to the Monitoring Committee of the parent Ministry.

### **1.0 Vision Statement**

The vision of the Food and Agricultural Research Council is to be a recognized and respected leader within the region and beyond in research and development and extension and training for non-sugar agriculture.

### **2.0 Mission Statement**

The mission of the Food and Agricultural Research Council is to serve its clients, through excellence in cost-effective high quality research and extension, and to meet the policy requirements of government in terms of Agricultural, food production and agro industry.

### **3.0 Trends and Challenges**

#### **3.1 Strengths/accomplishments**

- i. Sustained increase in foodcrop, milk and meat production
- ii. Strong commitment from government to boost up the crop and livestock sector
- iii. Release of land for crop and livestock activities
- iv. Implementation of FSF schemes to support crop and livestock sector
- v. Consumer demand for quality and safe processed food

#### **3.2 Internal difficulties/weaknesses**

- i. Limited access to land, labour, capital, agricultural machinery
- ii. High cost of production, inputs and technologies
- iii. Limited capacity to access good quality breeding animals
- iv. Limited cooperation among strategic partners and small scale of operations
- v. Ageing farming community
- vi. High cost of investment and limited capacity for investment due to high interest rate
- vii. Price fluctuations
- viii. Inadequate marketing facilities, infrastructure and market intelligence
- ix. Difficulties to access good quality crop planting materials
- x. Low animal productivity
- xi. Poor adoption of good animal husbandry practices and new technologies
- xii. Difficulties to comply with environmental exigencies
- xiii. Climate change, natural disaster, pests and diseases

- xiv. Absence of value addition along the filière
- xv. Competition from imported produce
- xvi. Lack of food safety system

### 3.3 Opportunities for improvement

- i. Release of land under MSPA 1000 arpents scheme and abandoned sugar-cane lands
- ii. Increased interest for FDI
- iii. Import substitution
- iv. Agro Processing
- v. Setting up of post-harvest facilities
- vi. Upgrading of slaughter house in accordance to international standards and provision of quality meat

### 3.4 Risks of failing to improve service delivery

- i. Lack of funds to implement projects
- ii. Closing of existing schemes that support farmers in food crop and livestock production without alternate proposals
- iii. Dynamic changes in clients need leading to inappropriateness in schemes
- iv. Lack of involvement and commitment of key stakeholders
- v. Calamities (cyclones, drought, disease outbreak, etc.)
- vi. Staff turnover and shortage of human resources
- vii. Dependence on factors outside the control of the agricultural sector

## 4.0 Emerging Challenges

- i. High dependency on imports and exposure to external shocks
- ii. Threat of continued food crisis situation
- iii. More land available for non-sugar following reforms in the sugar industry
- iv. New trading environment whereby food safety, disease control and surveillance and animal welfare, etc. are taking global proportions
- v. Increasing consumer awareness for safer foods and the use of environmentally friendly practices, coupled with the implementation of the zero pesticides residue regulations in the European Union
- vi. Emergence of new target groups in the agricultural sector (agri-businesses, investors, sugar planters diversifying, vulnerable groups, retrenched workers, women, unemployed, youth, VRS).
- vii. Labour scarcity
- viii. Cheap import of livestock and livestock products and risk of dumping.
- ix. Threats due to existing and emerging animal diseases
- x. High cost of quality inputs
- xi. Market exigencies

## 5.0 Gender Statement

Agricultural policies and schemes are gender neutral. There are no specific schemes targeting women farmers. However, AREU is actively involved in promoting women empowerment/ entrepreneurship in the sector and has established over the years close linkage with the different support institutions namely the Ministry of Gender Equality, Child Development and Family Welfare, the National Women Entrepreneur Council and the National Women Council. This is in line with the Government of Mauritius's commitment to the advancement of women, increase in women's employment, the promotion of their human rights and their economic independence.

The objectives of activities carried out by AREU to ensure mainstreaming of women in the agricultural sector are to:

- promote and achieve greater participation of women in crop and livestock related activities and ensure that man and women have equal access to technologies, inputs and support services and all agri-business opportunities;
- ensure that man and women have equal opportunity to benefit from capacity building programme and access to information; and
- develop technologies adapted to womanhood.

## 6.0 Legislative Environment, Functions and Organisational Unit(s)

Legislation	Functions
<p>FARC derive most of its goals, objectives and initiatives from a consideration of the goals – explicit and implicit of the now Ministry of Agro-Industry &amp; Food Security and the Government; and from statutory provisions</p> <p><b>FARC Act No. 49 of 1985</b> <b>Act No. 20 of 1997</b></p> <p><b>FARC (Amendment) Act 2010</b></p>	<p>(a) to co-ordinate, monitor and promote research projects and programmes –</p> <ol style="list-style-type: none"> <li>i. entrusted to the different units set up by it;</li> <li>ii. of the different institutions engaged in agriculture, fisheries and food production without any prejudice to existing legislation concerning those institutions;</li> </ol> <p>(b) to set research priorities in line with the needs of the agricultural sector;</p> <p>(c) to ensure, as far as possible the proper dissemination and practical application of the results of any such research;</p> <p>(d) to establish units for the purpose of conducting research, extension and other related activities and to ensure the proper functioning, staffing and allocation of resources to such units;</p> <p>(e) set up and manage greenhouses, hydroponics centres and other infrastructure for the purposes of promoting hydroponics and other agricultural technologies; and</p> <p>(f) to advise the Minister generally on national policies and other matters related to food and agricultural research and applications thereof.</p> <p>The Council shall establish a Unit to be known as the Agricultural Research and Extension Unit whose functions shall be to:</p> <ol style="list-style-type: none"> <li>i. conduct research and extension activities in non-sugar crops, livestock and food production; and</li> <li>ii. promote and encourage agricultural and agribusiness development through the setting up of agricultural youth clubs and agricultural entrepreneur clubs.</li> </ol>

## Technical Activities of the FARC

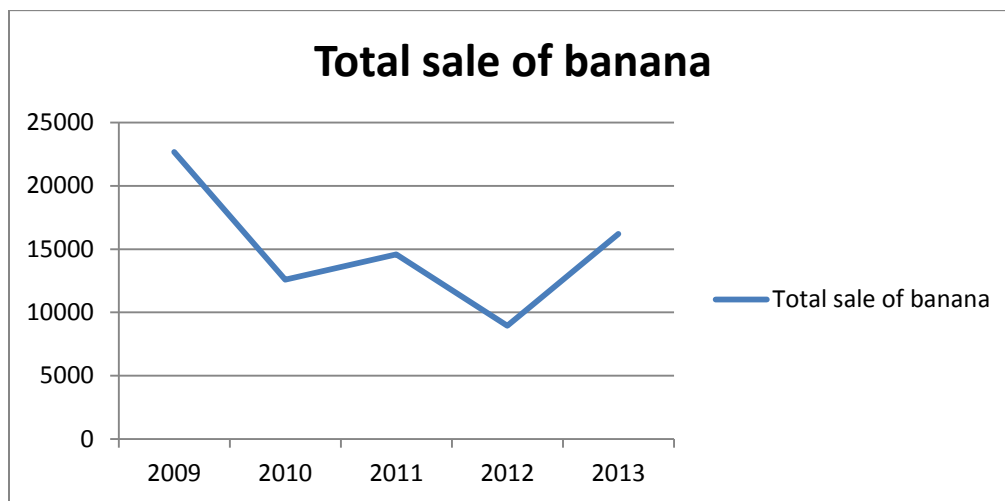
### 1.0 On-going Programmes/Projects

#### 1.1 Banana Micro-propagation Programme

On-going propagation of Williams, Dwarf Cavendish, Local Gingely, Goldfinger, Ollier and Mammoul. The latter two cultivars are local clones which were initiated for *in-vitro* propagation following request from a commercial grower. A total quantity of **18,493** banana plants were sold to growers from January 2013 to 13 February 2014.

Initiation for in vitro propagation of banana for the past 5 years (from 2009 to 2013) is as follows: 23 Williams, 37 Petite Naine, 3 Goldfinger, 7 Ollier, 5 Mammoul and 6 Gingely.

The total sale of hardened potted tissue culture banana plants for the last 5 years is **74,956** as given in chart below.



#### 1.2 Anthurium Program

##### 1.2.1 Anthurium propagation

Six anthurium varieties are being propagated for contractual supply to three growers. Trials for *in-vitro* initiation and multiplication of another 3 varieties are still on going.

A total quantity of 2,791 Anthurium plants were sold from January 2013 to 13 February 2014.

A total of 43,027 plants have been provided to Anthurium growers over the last 5 years (2009 to 2013).

##### 1.2.2 Anthurium Breeding Project: FARC/AREU collaborative Research and Development project

Out of five varieties, three varieties namely Ceres, Achilles and Icarus have been successfully initiated by zygotic embryogenesis and mass multiplied. A total of 957 Anthurium plants (Achilles, Ceres and Icarus) were provided to AREU. Trials for *in-vitro* initiation of Juno, Luna and a promising variety coded as MN have been re-initiated.



### 1.3 Stevia

Propagation of stevia is on-going (on a small scale) to meet demand from backyard growers. In 2013, nursery facilities were used for further acclimatization and potting of stevia plants, imported by Mrs A Poorun, Director, Secret Grand Mere, a Non-Governmental organization. These plants were kept in the quarantine, NPPO for about 2 months. 1,121 Stevia plants were potted for supply to Secret Grand Mère.

A total quantity of 1,149 Stevia plants were sold to growers from January 2013 to 13 February 2014 and a total of 479 potted Stevia plants have been supplied to backyard growers for the past 5 years (from 2009 to 2013) and 15 plants supplied free of charge.

### 1.4 Micro-propagation of ornamentals: On-going

- i. Strelitzia
- ii. Heliconia
- iii. Miniature roses- Three varieties-Red, pink and cream
- iv. Ornamental Pineapple- 2 varieties
- v. Gerbera-Winter Queen (white) and orange

### 1.5 Ginger Programme: FARC/AREU collaborative programme

Three accessions of ginger have been maintained under *in-vitro* conditions.

### 1.6 Development of a Tissue Culture Protocol for *Victoria amazonica* (Giant Nenuphar)

The project started in November 2013 following one of the recommendations of the Task Force set up by the Ministry to look into the problems at the garden which was to develop a protocol for *in vitro* propagation of the Giant Nenuphar. Trials on *in-vitro* initiation were started in November 2013. The sterilization protocol of seeds was optimized. Trials are on-going to determine the optimum culture media for *in-vitro* germination of Giant Nenuphar seeds, growth and multiplication and acclimatization of plantlets produced.

### 1.7 *In vitro* propagation of *Calliandra calothyrsus*

A collaborative FARC/AREU Research & Development Project: *Calliandra calothyrsus*, used as fodder in deer farming, is quite difficult to propagate by vegetative means. Trials undertaken for *in-vitro* propagation for large scale propagation of this plant species were successful. 19 potted hardened, tissue culture plants were supplied to Livestock Research Station, AREU in 2013.

### 1.8 Colocassia Mutation Breeding - Ongoing project

Laboratory and nursery facilities are being provided to AREU for this project to carry out *in-vitro* propagation of colocassia. 1,556 hardened, potted tissue culture plants were supplied free of charge to AREU in 2009.

## 1.9 Breadfruit: Micro-propagation

The various stages in micro-propagation of breadfruit have been optimized. **160** semi-hardened tissue culture, hardened breadfruit plants were supplied to AREU in 2013.

A total of **430** hardened, potted breadfruit plants were supplied to growers from January 2013 to 13 February 2014.

A total of **452** potted breadfruit plants have been supplied as at date, this excludes the semi-hardened plants supplied to AREU.

## 2.0 New Projects

### 2.1 Breadfruit: In-vitro Propagation

The project “*In-vitro Propagation of Breadfruit*” started in May 2008. *In-vitro* trials undertaken from shoot tips obtained from nursery grown root cuttings have given promising results. One locally available accession has been successfully established and multiplied *in-vitro*. The main bottleneck has been the *in-vitro* & *in-vivo* root development for eventual field establishment. Recently the factors that affected development of *in-vitro* & *in-vivo* roots (during the acclimatization stage in the nursery) have been optimised. Plants are being hardened and will be available for supply as from 2013.

Figure 3: The Various Stages in Micro-Propagation of Breadfruit



a) Shoot tip of breadfruit for inoculation



b) In-vitro multiplication



c) Hardened tissue culture plant

### 2.2 Use of low-cost Alternatives for Tissue Culture (trial on-going)

- i. Commercial sugar is successfully being used and has completely replaced laboratory grade sucrose. The price of the latter is approximately 5 times that of commercial sugar.
- ii. Agar is being used in some cultures (20%) instead of the gelling agent Phytigel which is 5 times more expensive than Agar. As regards the remaining cultures, there is poor growth in agar.
- iii. Filtered water is being used instead of distilled water for certain stages in the growth of the plants.
- iv. Hardening of tissue culture plantlets: Imported peat, lecca, vermiculite are no longer used. Locally available substrates such as rocksand are being used for acclimatisation of tissue culture plantlets.

### 3.0 Other Projects

#### 3.1 National Agricultural Biotechnology Laboratory Consortium/Network

Following proposal by FARC, in September 2010, the concept of a National Agricultural Biotech Laboratory Consortium/Network instead of a single National Biotechnology laboratory was approved by MAIFS, and FARC has been overseeing the activities of the biotech labs grouped within the National Biotechnology Laboratory Consortium.

For **FY 2013**, an amount of Rs1,379,880.50 was approved for release for purchase of laboratory equipment and upgrading of existing facilities for the four laboratories-FARC T.C Lab, AREU, MAIFS: GMO lab. and MSIRI.

##### **Amount disbursed**

- i). FARC-Rs404,918 (for purchase of lab equipment and upgrading of facilities)
- ii). AREU-Rs101,900.35 (Plant Pathology lab. / molecular biology lab. equipment) and Rs475,000 (for Animal Biotech)
- iii). MSIRI-Rs 331,386.80
- iv). GMO Lab- No feedback from Ministry nor from GMO lab on whether amount requested, (Rs500,000) was disbursed or not.

#### 3.2 FARC/IFPRI Agricultural Science and Technology Indicators (ASTI) Project 2012-2014

The ASTI initiative, managed by the International Food Policy Research Institute (IFPRI), is one of the few sources of agricultural R and D statistics in developing countries. ASTI compiles, analyses, and publishes data on institutional developments, investments, and capacity trends in agricultural R&D in low-and middle-income countries worldwide. Data collection, analysis, and dissemination are conducted through a network of national, regional, and international agricultural R&D agencies.

Mauritius has been actively involved with 2 survey rounds so far through the FARC, which has been acting as Focal Point to ASTI and gathered data that were analysed by ASTI. Two reports on Mauritius are already available (2003, 2010).

In 2012, ASTI launched a new 3-year phase in Sub-Saharan Africa consisting of the development of a sustainable and institutionalized system of data compilation, synthesis, and analysis at regular intervals of public agricultural R&D investments and capacity in Sub-Saharan Africa.

The FARC is again participating with ASTI to monitor agricultural R&D investments, capacity and institutional developments in Mauritius. Project is on-going.

## Technical activities of the AREU

### Research and Development Highlights

#### A. Crop Research

##### 1.0 New germplasm

Two hundred and sixty four (264) new varieties of vegetable crops (80 introduced in 2013 and 184 during 2009-2012) were under evaluation in different agro-climatic conditions.

##### 1.1 New varieties recommended:

###### 1.1.1 Pulses

Six new varieties (lima bean bush type (4) and dry bean (2)) were recommended for commercial cultivation in open field.

###### 1.1.2 Hydroponics

Ten new varieties (salad tomato (4), cherry tomato (2) and sweet pepper (4)) were recommended for commercial cultivation under hydroponic.

###### 1.1.3 Mushroom

Four new strains of *Agaricus* sp were introduced for evaluation.

###### 1.1.4 Banana



Ice-Cream, a new banana variety introduced from Biodiversity International in 2011 has been found to have good processing characteristics for chips. The variety is being multiplied on research stations and will be promoted among agro-processors and growers through technology review workshops in 2015.

###### 1.1.5 Litchi

Wai Chee, a late cultivar, has shown promising traits at Réduit Crop Research Station. The fruit has a high pulp to seed ratio and matures when harvest of the common variety Tai So is completed, i.e. in early January. Preparation of layers will be undertaken in 2014 for distribution to growers.

###### 1.1.6 Longan

Longan varieties (Biew Kiew and Champoo) which were introduced in the 90's from Australia are regular bearers and produce fruits with attractive traits (large fruit, high brix and high flesh to seed ratio) at Pamplemousses Experimental Station and Réduit Crop Research Station. These varieties will be propagated for dissemination to prospective growers.

### 1.1.7 Breadfruit

Breadfruit layers and grafts which are under evaluation at Pamplémousses Experimental Station have set fruit two years after planting whereas root cuttings start bearing after four to five years. Emphasis is therefore being laid on propagation of breadfruit by layer and graft.

### 1.1.8 Pitaya

Seven varieties of pitaya have been evaluated at Pamplémousses Experimental Station. All the varieties, three white and four red have good sensory attributes.

## 2.0 Biofuel crop

### 2.1 *Arundo donax* (local variety)

The agronomic performance of the giant reed, *Arundo donax*, was evaluated on plots of Bio Equilibre Ltd at La Chaumière and Petit Raffray. The crop reached harvest maturity 43 weeks after planting and subsequent harvests were found to be possible 33 weeks after the first harvest. Fresh and dry biomass yield was 222t/h and 85t/h respectively at La Chaumière and 182t/h and 71.5t/h at Petit Raffray.

## 3.0 Promoting Local Seed Production

AREU assisted 13 growers in seed production under the Quality Declared Seed Scheme

- 179.5kg of onion seeds [var. Francia (151.5kg) and Bellarose (28kg)] were produced by 9 growers
- 3.62t of onion mother bulbs [Bellarose (1.87t) and Francia (1.75t)] were selected, cured and stored for use as planting material for year 2014
- 5.3kg of seeds of cauliflower variety Local were produced by 2 growers
- 5.0kg of seeds of cucumber variety Local White were produced by 1 grower
- 20kg of squash var. Golden Custard were produced by 1 grower

## 4.0 Sustainable Crop Protection

### 4.1 Integrated Pest Management (IPM)

The Integrated Pest Management (IPM) package for Diamond Back Moth (DBM) control in cabbage cultivation was implemented among 9 growers (~4ha). The number of insecticide applications was reduced up to 50%.

### 4.2 Released of predators

About 10,000 predators were released in 23 greenhouses (under cucumber, tomato, rose and strawberry cultivation) of 23 planters for the control of red spider mite. There had been more than 90% reduction in insecticide and acaricide applications in greenhouses. Planters were trained on pest detection, release of predators and selective use of acaricides and pesticides.

## 5.0 Biological control of the papaya mealy bug

A classical biological control programme was implemented for the control of the new pest namely, the papaya mealy bug. A parasitoid, *Acerophagus papaya*, was introduced from India in November 2013 and is being mass reared for releases.



Papaya mealy bug on papaya fruits

*Acerophagus papayae* parasitoid of papaya mealy bug

## 6.0 New pest and disease

### 6.1 Insect pest

A new insect pest, *Paracoccus marginatus*, commonly known as the papaya mealy bug, was detected on papaya plants in January 2013. This pest has caused considerable damage to papaya plants and has also been recorded on other plants such as, frangipani, hibiscus, allamanda, acalypha, eggplant, sweet pepper, tomato, pigeon pea, lima bean, guava, mango, bread fruit and mourouk plant.

### 6.2 Disease

A new important disease was detected namely, tomato bacterial canker caused by *Clavibacter michiganensis* subsp. *michiganensis*.

### 6.3 Disease Alerts and Disease Watch

7 Disease Alerts and 4 Disease Watch were disseminated among growers.

## 7.0 Pest and disease diagnosis

### 7.1 Control measures

About 1,145 samples of plant materials (995 for diseases and 150 pests) were diagnosed and appropriate control measures recommended.

### 7.2 Testing of new products

- 5 new fertilizers [(biostimulants (2), organic (2) and growth promoter (1))] were tested. Three of them were effective in improving crop yield [(biostimulant (1), organic (1) and growth promoter (1)).
- 5 new fungicides and 1 new herbicide were tested and found effective.
- 7 insecticides were tested for their efficacy against selected key pests. Six of them were found effective.

## **B. Livestock Research**

### **1.0 Animal Nutrition**

- 1.1 Within the implementation of the project on “*Improvement of Dairy Productivity through Better Nutrition by Using Locally Available Forage and Browse Species*” funded by the IAEA, a survey of feeding practices on smallholder dairy farms was carried out during summer and winter months of 2013. Sugarcane tops, herbe d’argent, herbe elephant, herbe fataque, maize stover, Bois noir, Acacia, gros feuille, herbe collier and Guatemala were found to be the most commonly used fodder species.
- 1.2 The Ruminant Research Facility at Curepipe Livestock Research Station (CLRS) has been upgraded and strengthened in terms of acquisition of equipment and capacity building in analysis of feedstuffs. Results obtained will enable formulation of diet using browse species as a means to replace concentrates.

### **2.0 Feeding strategies**

- 2.1 In view of proposing a least cost diet for fattening of cattle, feeding trial was carried out to evaluate the use of urea-molasses on live weight gain of weaned cattle. Preliminary results showed that animals receiving a diet comprising 2kg molasses, 6g urea, 500g soya bean meal and *ad lib* fodder performed better than those under the normal feeding practice adopted by farmers.

### **3.0 Fodder Production and Conservation**

- 3.1 The germplasm collection that was set up at CLRS is being maintained. It comprises a collection of 5 graminoids with erect growth habit, 5 graminoids for pasture and 2 non-leguminous shrubs. A collection of 10 different leguminous species obtained from the International Livestock Research Institute (ILRI) was also established at CLRS and monitored for response to frequent harvest.
- 3.2 The project “Evaluation of fodder species and study of fertiliser rate” funded under the Food Security Fund is on-going. Three activities are being carried out namely:
  - i. Assessment of yield and nutritive value of new fodder species;
  - ii. Determination of the optimal rate of fertiliser in cultivated fodder species; and
  - iii. Evaluation of the use of hydroponics effluents on plant growth and yield in fodder (*Setaria* species).
- 3.3 Seven shrub species (Mulberry, *Cratylia*, *Calliandra*, Acacia, Lilas, Bois noir and Gros feuilles) were evaluated to determine frequency of harvest in different agro climatic zones. Up to 3 harvests were obtained and yields varied from 10 tonnes DM/ha/year (Acacia and Bois Noir) to 22 tonnes DM/ha/year (Lilas).
- 3.4 Study to determine time for optimum harvest of second ratoon sugar cane for biomass yield showed that best yield of 116 tonnes/ha (39 tonnes DM/ha) was obtained after harvesting at 9 months compared to 6 and 12 months.

### 3.5 Hay Making

A field evaluation of a mini-baler machine for conservation of herbe creole and kikuyu was carried out. Around 30 bales of hay of 60-65kg were produced per hour from grasses harvested at 6 weeks and allowed to wilt before baling. It was found that hay retained its protein, ash, calcium and phosphorus contents to acceptable levels.



## 4.0 Genetic Improvement

4.1 To evaluate the impact of breeding local dairy animals with semen of “improved breeds”, a database on the performance of local animals inseminated with imported semen is being established.

Thirty lactating animals which are progenies obtained through artificial insemination, were monitored for milk production at CLRS since 2007. The average lactation yield of animals under study at CLRS was  $3,422 \pm 858$  litres for an average lactation length of  $292 \pm 24$  days.

## 5.0 Conservation of Animal Genetic Resources

5.1 The nucleus of creole cattle that has been set up to conserve animal genetic resources stood at 40 animals that are being monitored and used in breeding programmes.

5.2 Within the implementation of the Global Plan of Action (GPA) for Animal Genetic Resources, action was initiated for the preparation of the Second Country Report on the State of the World’s Animal Genetic Resources for Food and Agriculture. A National Advisory Committee was set up and consultations were held with stakeholders. The report was submitted to the Animal Genetic Resources Branch Food and Agriculture Organisation, Rome on 30 January 2014.

## 6.0 Goat Production

6.1 In its endeavour to address the problems faced by the goat farmers, action was taken to source funding for implementation of research and development projects in the goat sector. Funds from Food Security Fund were obtained for setting up of infrastructure and purchase of goat for use in breeding programmes.

Actions are underway for construction of goat units at CLRS and Belle Mare Centre. Thirty four breeding goats comprising local females and imported bucks of Boer breed were purchased.



- 6.2 External funding was also obtained from AUSAID under the Australia Award in Africa (AAA) Support Programme for implementation of a project on “*Decreasing mortality and enhancing productivity on goat farms in Mauritius for higher income earning*”. The objective is to enhance the productivity of local goats through better kid management. Construction materials were supplied to farmers to improve their goat sheds in line with recommended practices. The project also includes a herd health programme and training of farmers by the Livestock Extension Division so as to impart basic techniques to enable the farmers to diagnose sick cases and attend to them on time without relying on intervention from the veterinarians. Drugs for basic animal health care and minor equipment for herd monitoring were also provided to the farmers.

## 7.0 Deer Production

- 7.1 The study to assess the nutritive value of available browse and graze species in different agro climatic zones showed that herbe d’Argent is the most dominant grass species irrespective of the site. Bois Noir, Bois d’Oiseaux a grande feuilles, Bambusa, Pican Loulou, Ravinela and Balier Fatac were the most abundant browse species that were highly utilized by rusa deer.



- 7.2 In order to improve productivity of deer feedlots, it was recommended to introduce high protein browse species (*Calliandra calothyrsus*) which can be used to correct deficiencies during critical periods (pre-rut, lactation and weaning). Action was initiated for import of seeds and mass production of calliandra using tissue culture. Plantlets were successfully produced and transplanted in field for evaluation.
- 7.3 The findings of the on-farm study on *Distribution and Nutritive value of browse and graze species in deer Chassées*, were disseminated to stakeholders through a public lecture.



## 8.0 Poultry

- 8.1 On farm trial was carried out to collect baseline data on incubation of duck eggs and to empower farmers to produce ducklings using artificial incubation. Naturally incubated eggs of Muscovy ducks gave a hatchability of 62%. Eggs from pekin ducks incubated artificially gave a hatchability of 60%.

## **9.0 Enhancing Milk Quality**

- 9.1 Mastitis, which affects milk quality, is an inflammation of one or more quarters of the udder. Of the several causes of mastitis, only microbial infection is of importance. Studies carried out to reduce intra-mammary infection showed that post milking teat dip containing 0.5% titratable iodine solution was effective in reducing new sub-clinical infection by 70% in the dairy herd.

## **10.0 Support to Farmers**

- 10.1 A total of 60 animals (cattle, goat/sheep and rabbits) were sold for breeding and fattening purposes as follows: 22 dairy cattle, 15 sheep, 1 goat and 10 rabbits for breeding and 12 cattle for fattening purposes.

## **C. Extension and Training**

### **1.0 Training and Empowerment of Farmers**

#### **1.1 Crop Empowerment**

- 22,619 advisory farms visits were made and 16,020 office calls from farmers were attended;
- 258 group meetings with 3,228 farmers on agricultural themes were held island-wide;
- 150 demonstrations on recommended practices and techniques together with 57 conducted tours were organised and were attended by 985 farmers; and
- The model farms hosted 44 training courses for 624 trainees. The major extension thrusts were directed in addressing crop pest and disease control in the foundation course in sustainable farming and good agricultural practices.

#### **1.2 Livestock**

- 93 group training, 50 demonstrations and 21 conducted tours were held on technical problems and attended by 1,231 farmers.
- 32 MQA approved training courses on operation of dairy farm, goat production, egg production, broiler production, duck, pig and feeding of dairy cattle were held and attended by 419 farmers/new entrepreneurs,
- 8,234 advisory on-farm visits were effected and 3,572 office calls for advisory service were entertained.
- Livestock Extension Services visited and issued bona fide certificates on progress of work report for 90 livestock keepers (including cow, goat, poultry and pig keepers) to access financial loan to launch or increase livestock activities.
- Livestock Extension supported the livestock farmer's community by processing applications for feed (91), molasses (103), bagasse (75), bona fide for DBM (90).
- Training materials for 4 new courses have been developed – namely milk processing, post-harvest management, hydroponics operations and stockmanship in poultry.

### **2.0 Model Farms (MF)**

- 2.1 Model farms at Flacq, Mapou, Rivière des Anguilles and Plaisance provided facilities for demonstration and training on new farming techniques and crops. Facilities on the model farm include seed nurseries under protected cultivation, fertigation, drip and micro-irrigation, hot water treatment of seeds, fodder plots and rainwater harvesting model. Production units of goat, sheep, rabbit, duck, quails and layers were maintained on the model farms. Breeders have access for mating services of their goats and rabbits to upgrade the genetic potential of their progenies. 43 goats and 4 rabbits were brought for mating to upgrade the genetic potential of their progenies. Fodder plots and compost units are maintained.
- 2.2 Upgrading of model farms has been improved with the access to internet facilities and automatic weather station.
- 2.3 406 persons visited the four Model Farms demonstration plots.

### **3.0 Empowerment of Women and Youth**

- 3.1 30 Agricultural Youth Clubs with 1,047 members and 26 Agricultural Women Clubs with 773 members were registered with AREU.
- 3.2 17 Agricultural Entrepreneur Clubs (AEC) with 225 members are engaged in commercial farming. Training support and club activities involved kitchen gardening, roof gardening, fruit production, compost making, mushroom production and agro-processing.

### **4.0 Training in Agro-Processing, Post-Harvest Technology and Food Safety**

- 5 training sessions were held and were attended by 215 potential agro entrepreneurs.
- 24 agro-entrepreneurs used the facilities of the Agro-Processing Resource Centre at Wooton to test their processing techniques.
- 50 protocols for agro-processing techniques were finalised for local fruits and vegetables.
- 18 conducted tours to the Wooton Agro-Processing Centre were organised with 429 participants.
- 31 agri-business enterprises were advised on product improvement.

### **5.0 Use of Information Communication Technology (ICT)**

- The use of innovative approaches using ICT tools in the delivery of services and publications is being encouraged namely, use of Open Distance Learning (ODL) materials, interactive CD, and SMS service for disease alerts.
- An on-line diagnosis identification system (ODIS) has been operational linking the four extension regions with the Plant Pathology Division. Staff have been trained successfully and the ODIS is operational from Mapou MF, Flacq MF, Plaisance DC and Rivière des Anguilles MF. This service is expected to enhance rapid and effective disease control measures.

### **6.0 Crop Surveys and Market Price – Agricultural Production Marketing Information System (APMIS)**

- Food crop production data was collected monthly towards compilation of the national foodcrop statistics by the Mauritius Statistics.
- 47,116 field surveys were conducted. Market price was collected regularly to indicate wholesale, retail prices and production trend on our web-site through the APMIS.
- Data for livestock statistics have been updated up to 01 January 2014 and will be carried out annually except for pigs which will be on a quarterly basis.
- As at 01 January 2013, there have been 953 cattle farmers with 7,302 heads, 2,933 goat keepers with 27,430 goats, 162 sheep keepers with 2,211 sheep, 439 pig keepers with 15,287 pigs, 363 broiler keepers with 356,111 broilers and 329 egg producers with 201,283 layers (enumerating only those up to 5,000 birds). As at December 2013, the number of active pig breeders was 413 with a total pig population of about 16,000.

## 7.0 Disease Alert

10 disease alerts were sent to 1409 registered farmers by our SMS service.

## 8.0 Monitoring of Strategic Crops

### 8.1 Potato

- Area under potato cultivation was 351ha with 171ha established in the first season. The first season crop started as from 2nd fortnight of March with a drop of 51ha.
- Ware potato production was 7,700t with an average yield of 21.9t/ha. Main cultivated varieties included Spunta, Delaware and Call white.
- Use of uncertified seeds by planters has become a recurrent feature with around 21.42ha. The main problems encountered were poor germination of seed, incidence of bacterial wilt, soft rot, water stress and late release of land for planting.

### 8.2 Onion

- The total area under onion cultivation was 354ha with a production of 7,772 tons.
- Main varieties cultivated were Francia, Bella Rose, Nun 7272, Start 5529, Noflaye and Local Red. The early harvest of onion bulbs was produced from sets and 8 new cultivars were demonstrated for onion bulb production from sets.
- Local onion harvest started as from August. Farmgate price of onion was Rs22,000-Rs25,000/t. The major problem encountered was the occurrence of a new disease – downy mildew. Production was severely affected in localised areas in the uplands at La Marie.
- There was an increase in price of onion seed cv. Bella Rose from Rs3,500-Rs6,000. As a result, very few planters opted for this variety.

### 8.3 Garlic

The area under cultivation was 15.5ha with a production of 107 tons.

## 9.0 Information dissemination

### 9.1 Publication

- 21 new publications were produced and released on a whole range of topics to meet the information needs of agro-entrepreneurs.
- 12,969 publications were issued to farmers and stakeholder institutions.
- A DVD film on 'Le Compostage Domestique' was produced with collaboration of the MID project.
- 180 radio talks on agricultural production topics were recorded and broadcast weekly on the radio for farmers. This service provides timely information to farmers on crop and livestock production.
- 43 important messages on agricultural topics were broadcast on the radio programme.
- 7 Public Lectures were held during the year

## **10.0 Research, Extension and Farmer Linkage**

142 planters' liaison meetings were held island-wide and involved 87 farmer representatives from cooperatives, community groups as well as service providers.

Collaboration with institutions was maintained in monitoring of Greenhouse gas [GHG] inventory, biogas, prison, artificial insemination [A.I] pig and IAEA Projects.

## **11.0 Support to Other Organisations**

Assistance was provided to the Ministry of Gender Equality, Child Protection and Family Welfare, the Home Economics Unit, the National Women Entrepreneurs Council, Social Welfare Unit, Ministry of Youth and Sports, Rajiv Gandhi Science Centre, Ministry of Environment, the SMEDA, the University of Mauritius, Faculty of Agriculture, MID Fund and various NGO's.

## **12.0 Schemes under the Food Security Fund (FSF)**

12.1 Support was provided to the implementation of the 5 Food Security Fund Schemes namely the purchase of heifer / cows / goats / sheep, fodder plantation, construction of livestock sheds, purchase of agricultural equipment.

12.2 35 out of 38 applications for fodder plantation have been approved for 299.45A and 197.1A have already been planted.

12.3 17 out of 36 applications for purchase of improved heifers/cows have been approved for 635 animals

12.4 19 applications have been approved for breeding goats/sheep (270 goats and 50 sheep).

12.5 57 applications for construction of sheds and 55 applications for purchase of equipment were approved.

12.6 8 beneficiaries have purchased 243 heifers/cows and 4 others have purchased 130 goats from Rodrigues, with financial support from FSF.

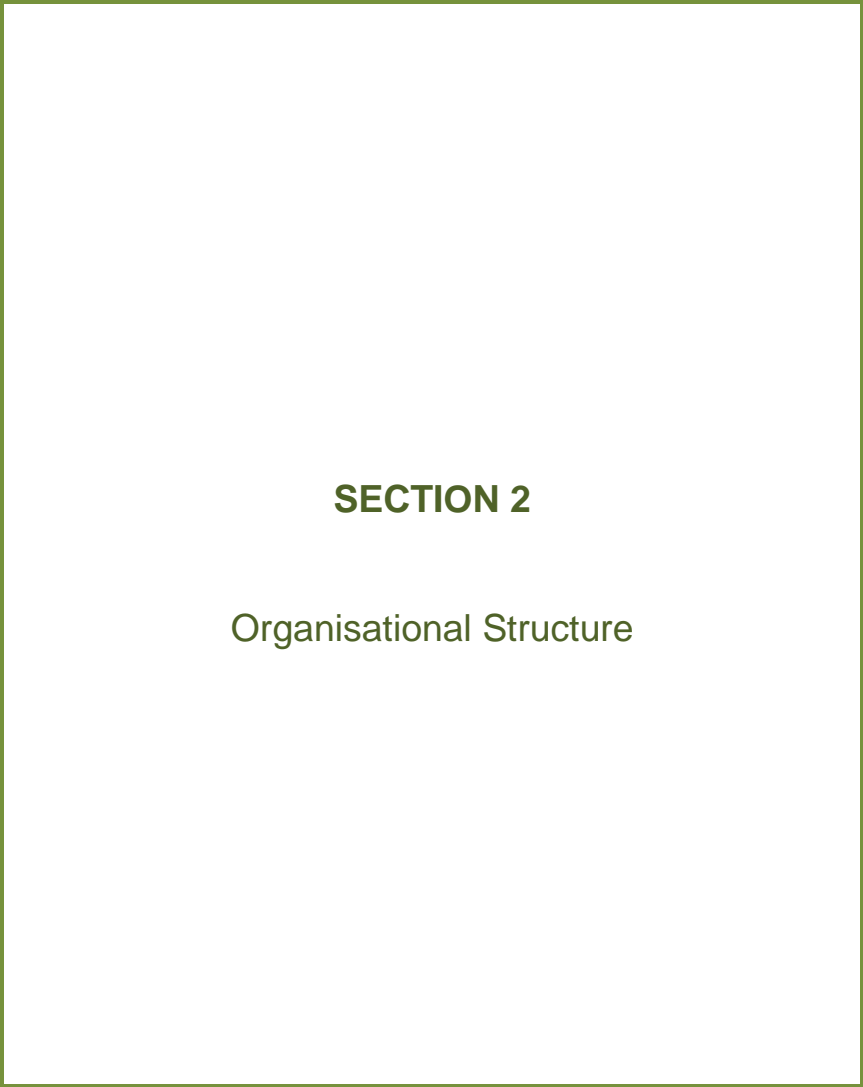
## **13.0 Events**

A Pulse Field Day was held at Réduit CRS. Farmers from all over the island attended.

The World Food Day was celebrated in October 2013 with open days at Wooton Crop Research Station, the Farming Training Centre and the Agro Processing Unit and Curepipe Livestock Research Station.

# Organisational Structure

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## Organisational Structure

The Food and Agricultural Research Council (FARC) is a parastatal organisation established in 1985 under the FARC Act operating under the aegis of the Ministry of Agro Industry and Food Security. The Agricultural Research and Extension Unit (AREU) is established as a unit under FARC. The Director General is responsible for the overall management of the FARC. The AREU is managed by a Director who is accountable to the Board through the Director General. The AREU operates in a largely autonomous manner.

The Director General is responsible for the control and management of the day to day business of the FARC. To meet its mandate the FARC operates within a flat structure with a Programme Manager and a Laboratory / Nursery Manager in charge of the Tissue Culture Laboratory. An Information and Documentation Unit is also operational within the organisation. These facilities and functions are located within the Administrative Complex of the FARC, at Reduit.

The Director of the AREU, who is also the Accounting Officer, is supported by the Deputy Director and three Assistant Directors. AREU's research and development programmes are conducted in a multidisciplinary and participative manner by the Crop Research, Livestock Research and Agricultural Extension & Training Divisions.

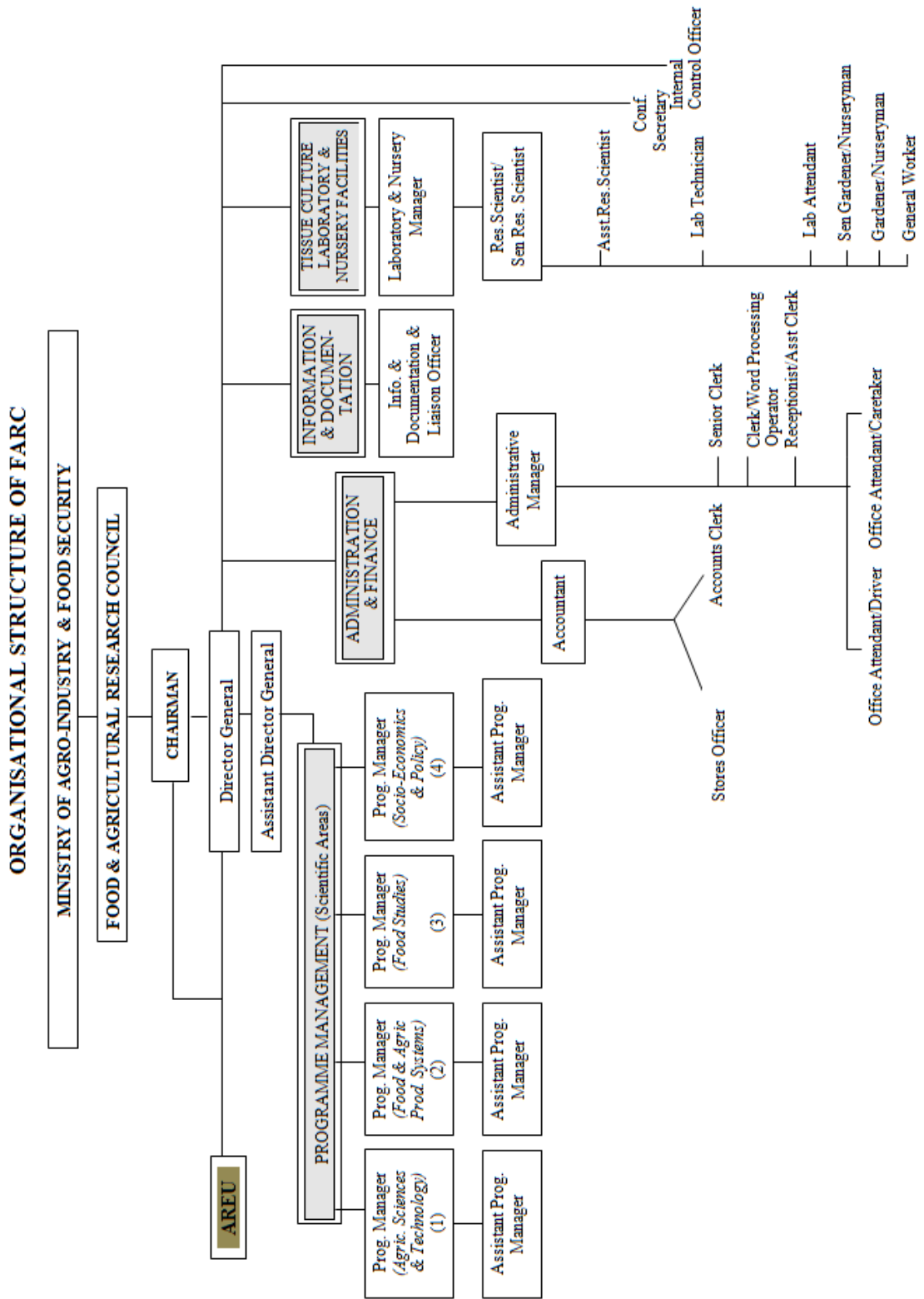
The Socio-Economic, Biometry & Engineering Divisions are cross-cutting entities and work with the various sections to ensure that AREU's research is problem-oriented and quality-controlled, to develop appropriate technologies in farm mechanisation, irrigation, protected cultures and agro-processing and to support the provision of agricultural information.

The administration section assists management to achieve government goals and support research and development activities so as to ensure effective management of overall activities and ensure good Corporate Governance.

The seat of business of the AREU is at 3<sup>rd</sup> Floor, Newry Complex, St Jean Road, Quatre Bornes, Mauritius. However, research and development activities as well as services to the agricultural community also take place at the following facilities: Wooton Crop Research Station, Réduit Crop Research Station, Richelieu Crop Research Station, Curepipe Livestock Research Station, Mapou Model Farm, Flacq Model Farm, Plaisance Demonstration Centre, Rivière des Anguilles Demonstration Centre, Pamplémousses Experiment Station, and Belle Mare Centre.

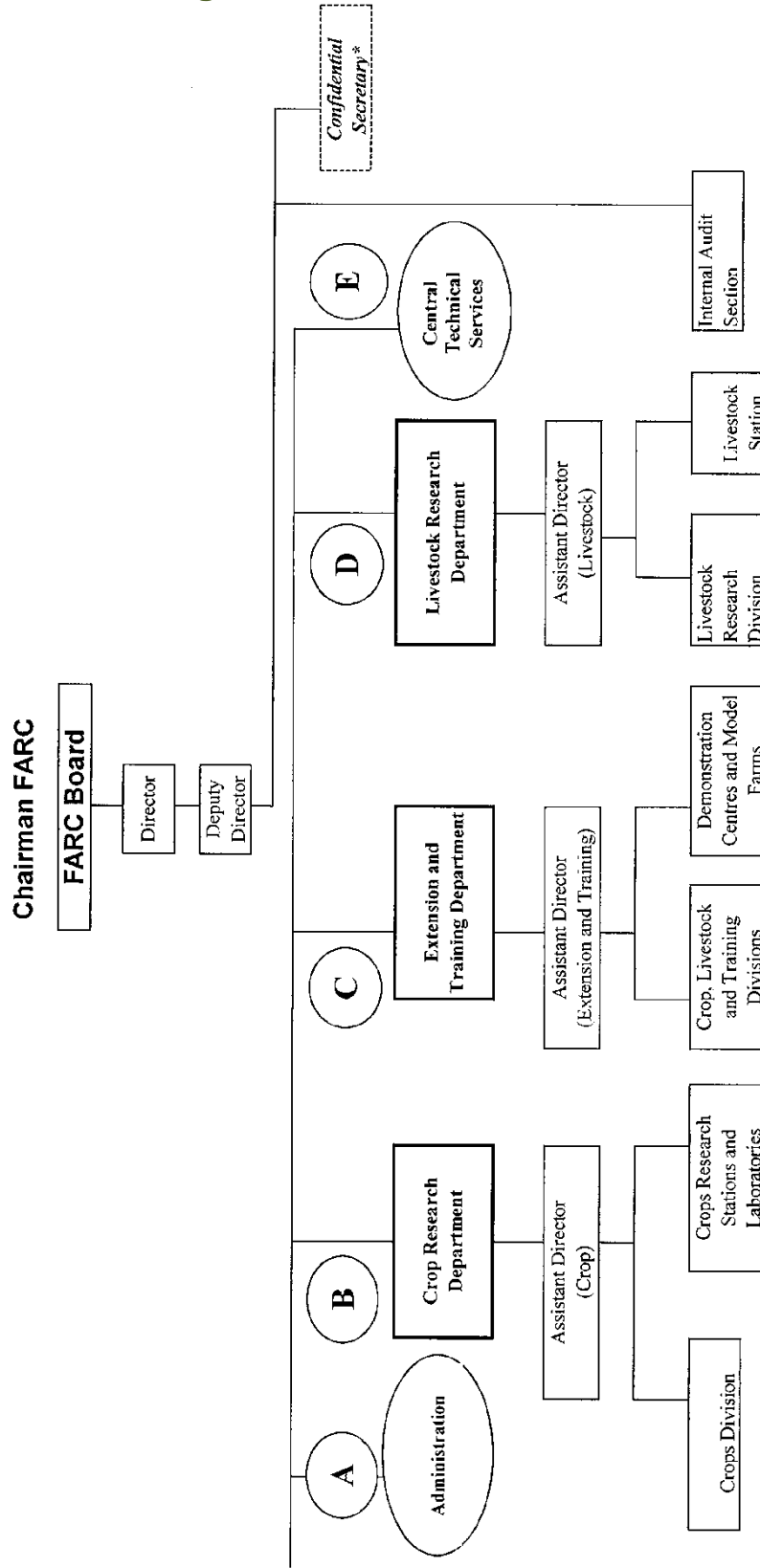


# Organisational Structure of FARC



Note: Several of the positions in the organisational structure have not yet been filled due to budget constraints

# Organisational Structure of AREU



The Confidential Secretaries are attached to the Directorate

**SECTION 3**

Annual Estimates

**FARC Budget Estimates for Year 2013/14**  
**FOOD AND AGRICULTURAL RESEARCH COUNCIL**

	<b>Original Budget Rs</b>	<b>Revised Budget Rs</b>
<b>Revenue</b>		
Grants	216,849,333	262,525,594
Other Income	15,700,000	13,428,996
<b>Total</b>	<b>232,549,333</b>	<b>275,954,590</b>
<b>PERSONAL EMOLUMENTS</b>		
Salaries	154,806,298	159,367,291
Acting Allowance	950,000	1,425,572
Overtime	2,333,333	2,206,304
Pension ,EWF, FPS	21,380,823	38,890,115
Refund of sick leave	5,377,384	9,521,906
End of year Bonus	10,654,749	12,085,000
Gratuity	190,000	565,778
Provision for Passage Benefit	2,900,010	2,500,000
	<b>198,592,598</b>	<b>226,561,966</b>
<b>OTHER CHARGES (other staff costs)</b>		
Travelling and Transport	25,945,333	24,235,042
	<b>25,945,333</b>	<b>24,235,042</b>
<b>OTHER CHARGES (other goods and services)</b>		
Office Expenses and Incidentals	10	2,626,269
Cost of Utilities	10	5,917,075
Rent	10	5,833,333
Maintenance and running of Vehicles	10	3,386,927
Office Equipment and Furniture	10	610,670
Maintenance of buildings, grounds, plant and equipment	10	4,665,640
Training of Staff	10	120,000
Training of farmers	10	400,000
Information Technology facilities	10	332,173
Uniforms/Protective clothing	10	3,353,045
Apparatus and Supplies of Laboratory	10	1,528,957
Security Services	10	9,010,635
Other Operating Expenses incl. Livestock feed, Fodder & drugs	10	8,811,817
Books and Publications	10	146,234
Analytical and Diagnostic Services	10	350,000
Chairman and Board Members Fee	10	481,479
Hospitality	10	50,000
World Food Day	10	100,000
Insurance non-motor	10	702,402
Legal and professional fees	10	345,800
Subscription, license and fees	10	60,000
Contribution to Local Organisations (Women and Youth)	10	300,000
	<b>220</b>	<b>49,132,456</b>
<b>Total Recurrent Expenditure</b>	<b>224,538,151</b>	<b>299,929,464</b>

# Programme Based Budgeting (PBB) Performance

## **SECTION 4**

Programme Based Budgeting (PBB) Performance

## FARC (Including AREU) PBB Performance (2013)

### FARC & AREU Non-Financial Data from January 2013 - December 2013

PROGRAMME 483: Development of Non-Sugar (Crop) Sector											
<b>Outcomes:</b> <ul style="list-style-type: none"> <li>Enhance food security through a greater variety and increased quantity (by at least 5%) of all types of crop produce</li> <li>More effective control of plant pests and diseases.</li> </ul>											
Delivery Unit	Outputs	Performance Indicators	2012 Baseline	Targets 2013	Achievement as at end of 13 Feb 2014	Projection (Milestones up to 13 Feb 2014)	On Track/ Off track	Bottlenecks in order of importance	Corrective Measures	% Achievement of Performance Indicators	Remarks
Food and Agricultural Research Council	Quantity of tissue culture planting materials supplied to growers	Units of planting material (fruits and ornamentals)	23,786 (Actual quantity of plants supplied to growers for the financial year 2012)	32,500	24,516	24,516	On Track	<p>1) Acute shortage of manual grade workers- General Workers or Nurserymen/Gardeners- needed to perform manual /nursery work. Additional: 4 Nurserymen/Gardeners needed to cope with the increased workload. The capacity of shade houses has been extended but the work force in the nursery has remained same.</p> <p>(2) Technical staff devoted to Research activities are also involved in production activities- No dedicated staff for undertaking research activities. (Trainees under Empowerment Programme can no longer be recruited due to conditions imposed by latter. Trainees recruited under NEF have benefited from the training being imparted, thus increasing their employability. The institution also benefitted from such arrangement)</p>	1) Two General Workers transferred temporarily to FARC from AREU	75.4	<p>Achievement is given in terms of plants supplied.</p> <p>Achievement in terms of Research &amp; development projects/ activities at the laboratory is supplied in the report.</p>

## FARC & AREU Non-Financial Data from January - December 2013

PROGRAMME 483: Development of Non Sugar (Crop) Sector																																													
Outcomes: - Enhanced food security through a greater variety and increased quantity (by at least 5%) of all types of produce - Effective control of pests and diseases																																													
Delivery Unit	Services to be provided	Service Standards Indicators	2012 Actual	2013 Targets	Achievements as at 31 December 2013	Projection (Milestone up to end Dec. 2013)	On Track / Off Track	Bottlenecks In order of importance	Corrective Measures	% Achievement of Performance Indicators	Remarks																																		
Agricultural Research and Extension Unit/AMB/ Agricultural Services	S1: Enhance foodcrop production	SS1: Quantity of foodcrop produced (T)	117,000	117,000	117,737	117,000	On-track			> 100%	<ul style="list-style-type: none"> <li>Production figures (actual, target, projection) exclude rice production.</li> <li>Production of foodcrops from corporate sectors have been estimated for 2013.</li> </ul>																																		
AREU/NPP	S2: Pest and disease surveillance	SS1: No of diagnostic cases attended for plant pests and diseases	4,096	1,500	4,778	1,500	On-track			> 100%																																			
Agricultural Research and Extension Unit	S3: New varieties of crops released	SS1: Number of new vegetable and fruit varieties introduced	133	50	77	5	On-track	*		>100%	The 77 new varieties introduced in 2013 are: <table style="margin-left: 20px; border: none;"> <tr><td>Onion</td><td style="text-align: right;">14</td></tr> <tr><td>Potato</td><td style="text-align: right;">14</td></tr> <tr><td>Cauliflower</td><td style="text-align: right;">2</td></tr> <tr><td>Melon</td><td style="text-align: right;">4</td></tr> <tr><td>Butternut</td><td style="text-align: right;">4</td></tr> <tr><td>Lettuce</td><td style="text-align: right;">5</td></tr> <tr><td>Cucumber (Hydroponics)</td><td style="text-align: right;">6</td></tr> <tr><td>Tomato</td><td style="text-align: right;">3</td></tr> <tr><td>Broccoli</td><td style="text-align: right;">3</td></tr> <tr><td>Salad tomato</td><td style="text-align: right;">9</td></tr> <tr><td>Watermelon</td><td style="text-align: right;">3</td></tr> <tr><td>Taro</td><td style="text-align: right;">10</td></tr> </table> <ul style="list-style-type: none"> <li>128 selected varieties introduced during 2011-2012 still under evaluation.</li> <li>16 new varieties released in 2013:                             <table style="margin-left: 20px; border: none;"> <tr><td>Salad tomato</td><td style="text-align: right;">4</td></tr> <tr><td>Cherry tomato</td><td style="text-align: right;">2</td></tr> <tr><td>Sweet pepper</td><td style="text-align: right;">4</td></tr> <tr><td>Lima bean (Bush type)</td><td style="text-align: right;">4</td></tr> <tr><td>Dry bean</td><td style="text-align: right;">2</td></tr> </table> </li> </ul>	Onion	14	Potato	14	Cauliflower	2	Melon	4	Butternut	4	Lettuce	5	Cucumber (Hydroponics)	6	Tomato	3	Broccoli	3	Salad tomato	9	Watermelon	3	Taro	10	Salad tomato	4	Cherry tomato	2	Sweet pepper	4	Lima bean (Bush type)	4	Dry bean	2
Onion	14																																												
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Lima bean (Bush type)	4																																												
Dry bean	2																																												
* So far, samples were supplied free of charge. No purchase of new varieties were effected																																													

# Corporate Governance Report

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## SECTION 5

Corporate Government Report



# Corporate Governance Report

## Compliance Statement

The Food & Agricultural Research Council (FARC) is an institution which helps to steer research in the agri-food and related sectors, addressing the national interest and needs, and sectoral challenges, while ensuring that resources are allocated to efforts that are scientifically relevant, excellent and innovative, directed towards priority problems and practical objectives.

The Food & Agricultural Research Council operates within a strong governance framework which rests on a value system of fairness, transparency, accountability, integrity and trust. The Board of the Food & Agricultural Research Council provides strategic governance leadership to the institution. It ascertains that Management complies with the system of checks and balances in place and which is designed to safeguard the assets of the organization and also to provide the best quality services to all stakeholders in the agri-food and related sectors as well as to build a sustainable organization model.

The Board of the FARC is committed to run the affairs of the organization in line with international best practice as set out in the National Code of Corporate Governance (NCCG) and to which it subscribes. The principles of the code seek to ensure that the strategic decision-making process is subject to stringent tests of disclosure and accountability in accordance with set policies and procedures.

Sub-Committees of the Board have been set up that provide it with insightful guidance on various vital areas governing the affairs of the organization namely financial control, procurement, staff matters and recruitment. Each Sub-Committee of the Board operates under defined terms of reference and recommends specific matters to the Board for approval.

## Policy Statements

### Transparency

Well established and comprehensive internal procedures have been devised to eliminate the risks of fraud, errors and corruption.

### Accountability

In line with our transparency policy, all payments and transactions are effected according to established procedures.

### Integrity

The FARC ensures, as far as possible, that there is segregation of duties in all sections.

### Quality Policy

In accordance with FARC's mission statement and core values, the Management of the FARC is committed to giving the appropriate training to its staff members to continually improve the quality of services provided to all stakeholders of the agri-food and related sectors.

### Health & Safety Policy

As a caring and responsible employer, the FARC is committed to providing and maintaining a healthy, safe and secure working environment for its employees as well as for other stakeholders.

During the period under review, the FARC has continued its effort to create an ideal environment for the Health, Safety and Welfare of its employees. We have strived to put in place policies and practices that in all material aspects comply with regulatory guidelines, requirements and the relevant legislations, namely the Occupational Health and Safety Act (2005).

### Environmental Policy

The FARC complies with the relevant laws and regulations on the environment.

### Related Parties Transactions

For the purpose of these financial statements, parties are considered to be related to the Council if they have the ability to control the Council, or exercise significant influence over the Council in making financial and operating decisions or if the Council and the other party are subject to common control. Related parties may be individuals or entities. There were no known related parties for the period under review.

### The Composition and Role of the Board

The Board comprises members having extensive experience in the administrative field, in research in the agricultural sector. The Board also comprises members who are involved in agricultural activities. The Board is responsible among others for the preparation and fair representation of the financial statement in accordance with accounting standards.

The Board members for the period 1 January 2013 to 13 February 2014 were as follows:

Chairperson: Mr Alain Noël

Members: Mrs N Payneeandy  
Mr V A Puchoo (held office from 01/01/2013 to 09/04/2013)  
Dr(Mrs) A D Dookun-Saumtally  
Mr M Munbodh  
Dr D Puchooa  
Dr A Suddhoo  
Mr T Rampall (held office from 01/01/2013 to 09/04/2013)  
Mr G Cadet de Fontenay

## Directors Profile

**Mr Alain Noël** – Chairman of the Board since November 2005. Born in 1939, Mr A. Noël holds a Diploma in Agriculture & Sugar Technology, a Bachelor Degree in Agriculture and a Diploma in Management. He is Director of St Aubin Sugar Estate, Director of Savannah Sugar Estate and Director of Mechanisation Co Ltd.

**Mrs N B Payneandy** – Representative of Ministry of Agro-Industry & Food Security, Mrs Payneandy is an Assistant Permanent Secretary at the Ministry of Agro-Industry & Food Security. She holds a BSc in Public Administration & Management.

**Mr V A Punchoo** – Appointed by Minister by virtue of his experience in research. Born in 1956, Mr V.Punchoo holds a B.Engg Agriculture, College of Technology and Agricultural Engineering in India. M.Engg (Agricultural Engineering), Cranfield Institute of Technology, U.K. and an MBA, University of Mauritius. Mr Punchoo is Chief Agricultural Officer at the Ministry of Agro-Industry & Food Security.

**Dr (Mrs) A D Dookun-Saumtally** – Appointed by Minister by virtue of her experience in research. Born in 1958, Dr Saumtally holds a first degree in Microbiology and Biochemistry and an MSc in Microbiology from the University of Newcastle Upon Tyne, U.K. She obtained her Phd in 1994 from the University of Reading, U.K. She is the Principal Research Manager at the Mauritius Sugar Industry Research Institute.

**Mr M Munbodh** – Appointed by Minister by virtue of his experience in research. Born in 1949, Mr M Munbodh holds a joint Honours Bachelor of Science degree in Botany and Zoology from Nottingham University, U.K and a Master of Science degree in Marine Resources Management from Oregon State University, USA. Mr Munbodh joined the Fisheries Division, Ministry of Agriculture, as Scientific Officer and headed the Fisheries Division (Technical Services) as from June 1981 until his retirement in November 2010 as Director of Fisheries.

**Dr D Puchooa** –Appointed by Minister by virtue of his experience in research. Born in 1961, Dr Puchooa holds a BSc (Hons) Combined Science (Chemistry/Biology), University of North London, an MSc in Applied Molecular Biology and Biotechnology, University of London, Master of Philosophy (Plant Biotechnology), University of Mauritius, a Post Graduate Certificate in Biosafety in Plant Biotechnology, University of Ghent. Dr Puchooa is currently Dean of the Faculty of Agriculture, University of Mauritius.

**Dr A Suddhoo** - Appointed by Minister by virtue of his experience in research. Born in 1958, Dr Suddhoo completed his engineering course with First Class Honours at the University of Manchester and pursued his PhD in Applied Computing and Mathematics at the same University. He holds an MBA from the University of Liverpool. Dr Suddhoo is Executive Director at the Mauritius Research Council.

**Mr T Rampall** – Appointed by Minister by virtue of his involvement in agricultural activities. Born in 1959, Mr Rampall holds a Bachelor degree in Botany, Chemistry and Zoology, a Certificate in Sales and Marketing Management (South African Institute and Marketing Management), a Certificate in Advanced Management Programme for General Managers, University of Mauritius.

**Mr G Cadet de Fontenay** – Appointed by Minister by virtue of his involvement in agricultural activities. Born in 1955, Mr G de Fontenay is Consultant for the Compagnie Agricole de St Antoine, Groupe Mon Loisir, Medine and Savannah Sugar Estates. He is also the Director and Technical Manager of Cover All Pest Control.

### Sub-Committees

A structure of Board Committees has been set up to assist the Board in the discharge of its duties and responsibilities. Each Sub-Committee operates under defined terms of reference and recommends specific matters to the Board for approval. The Sub-Committees of the Board for the period under review were as follows:

- (i) Finance Committee
- (ii) Staff Committee

### Finance Committee and its functions

The composition of the Finance Committee is as follows:

Chairperson: Mrs N B Payneeandy

Members: Mr T Rampall  
Dr D Puchoo  
Dr A D Dookun-Sauntally

The Finance Committee assists the Board in ensuring that the organization is complying with laws and regulations as spelt out in the Public Procurement Act 2008 and other relevant legislations while also ensuring that funds allocated are used in the most judicious way to meet set objectives.

The Finance Committee also reviews and makes recommendations to the Board on matters pertaining to the financial situation of the FARC, financial statements and reports, budget, bid evaluation and award of contracts.

The Finance Committee met on two occasions from January 2013 to 13 February 2014.

### Staff Committee

The composition of the Staff Committee is as follows:

Chairperson: Mrs N B Payneeandy

Members: Dr D Puchoo  
Mr T Rampall  
Mr V A Puchoo

The objective of the Staff Committee is to ensure that human resources are utilized in the most effective way and the relevant rules and regulations (PRB report, circulars from the Ministry of Civil Service and Administrative Reforms) are strictly adhered to.

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

Human Resource Strategies  
Interviews, Selection and Appointment  
Training and Development  
Industrial Relations

During the period under review, the Staff Committee met on one occasion.

### Attendance Records and Remuneration and Benefits of Members

The remuneration of the Chairman, Mr A Noël, for the period under review amounted to Rs448,000 and that of the members namely Mrs N Payneeandy, Dr A Dookun-Saumtally, Mr M Munbodh, Dr D Puchooa, Dr A Suddhoo, Mr T Rampall, Mr G Cadet de Fontenay and Mr V A Punchoo totaled Rs16,695 for attending 1 Board meeting, 2 Finance Committee meetings and 1 Staff Committee meeting.

**Remuneration Philosophy:** Chairman and Members are paid in accordance with the recommendations of the PRB report 2013.

### Sitting of board and sub-committees

Member	Board	Staff	Finance	Fees Paid
Mr A Noël	1			
Mrs N Payneeandy	1	1	2	
Dr A Dookun-Saumtally	1		2	
Mr M Munboth	1			
Dr D Puchooa	1	1	1	
Dr A Suddhoo	Nil			
Mr T Rampall	1	1	1	
Mr G Cadet de Fontenay	1			
Mr V A Punchoo	1	1		

### Senior Management Profile

#### FARC

##### Director General

**Mr Jairaj Ramkissoon, GOSK**, joined the FARC on 3 November 1999 as Director General. He is holder of a BSc in Agriculture and an MSc (Physiology & Biochemistry) from the University of Reading, UK.

##### Administrative Manager

**Mrs S Auguste** joined the FARC as Administrative Officer in September 1994. She was appointed Administrative/Senior Administrative Officer in July 1998 and holds the position of Administrative Manager since 1 July 2003. She is an Associate of the Institute of Chartered Secretaries & Administrators (ICSA International) and a member of the Mauritius Institute of Directors. She also holds a Certificate in Public Procurement Management (E-Learning) from the University of Technology, Mauritius.

## AREU

### Director

**Mr Jay Prakash Teeluck** joined the Agricultural Research and Extension Unit (AREU) and was nominated Director on 01 September 2010. He proceeded on pre-retirement leave as from 30 June 2013. He retired on 16 January 2014. He is holder of a combined Diploma in Agriculture and Sugar Technology and BSc Hons in Agriculture from the University of Mauritius. He graduated for his MSc in Agriculture from the University of Western Australia. He also holds a Diploma "Centre d'Etude Financière, Economique et Bancaire de la Caisse Centrale de Coopération Economique" avec spécialisation en gestion des entreprises et des projets agricoles.

**Mr Jairaj Ramkissoon** was assigned to cumulate the functions of both the Director-General (FARC) and the Director of AREU as from 01 July 2013, following the departure of Mr Jay Prakash Teeluck on pre-retirement leave on 30 June 2013.

### Deputy Director - Mr Pouran Hanoomanjee

**Mr Pouran Hanoomanjee** joined the Agricultural Research and Extension Unit (AREU) in 1997 as Principal Research Scientist of the Agronomy Division and thereafter to the Resource Management Division. He was promoted to the grade of Assistant Director of Crop Research Department in April 2005 and became Deputy Director in January 2011. He is a holder of a BSc (Hons.) in agriculture at the University of Mauritius.

### Assistant Director (Extension and Training) – Mr Ramesh Rajcumar

Mr Ramesh Rajcumar joined the Agricultural Research and Extension Unit (AREU) in 1997 as Principal Extension Officer and he was appointed Assistant Director Extension and Training Department in March 2007. He holds a Diploma in Agriculture and Sugar Technology and a BSc in Agriculture from the University of Mauritius.

### Assistant Director (Crop Research) – Mr Deovruth Abeeluck

Mr Deovruth Abeeluck joined the Agricultural Research and Extension Unit (AREU) in 1997 as Principal Research Scientist in Entomology Division. He was assigned higher responsibilities of Assistant Director (Crop) since 2011. He is holder of a BSc (Hons) in Zoology from the University of Pune, India, Post Graduate Diploma in Agricultural Studies and a MSc in Entomology from University of Queensland, Australia.

### Assistant Director (Livestock Research) – Mrs Micheline Seenevassen Pillay

Mrs Micheline Seenevassen Pillay joined the Agricultural Research and Extension Unit (AREU) in 1997 as Research Scientist / Senior Research Scientist; she was appointed Principal Research Scientist in Animal Production in 2006 and was assigned higher responsibilities as Assistant Director (Livestock Research) since 2010. She is holder of a BSc (Hons) in Agriculture, a certificate in Computer Science and Programming from the University of Mauritius and a Post Graduate Certificate in Poultry production from l'Institut National Agronomique (Paris/ Grignon).

Administrative Manager

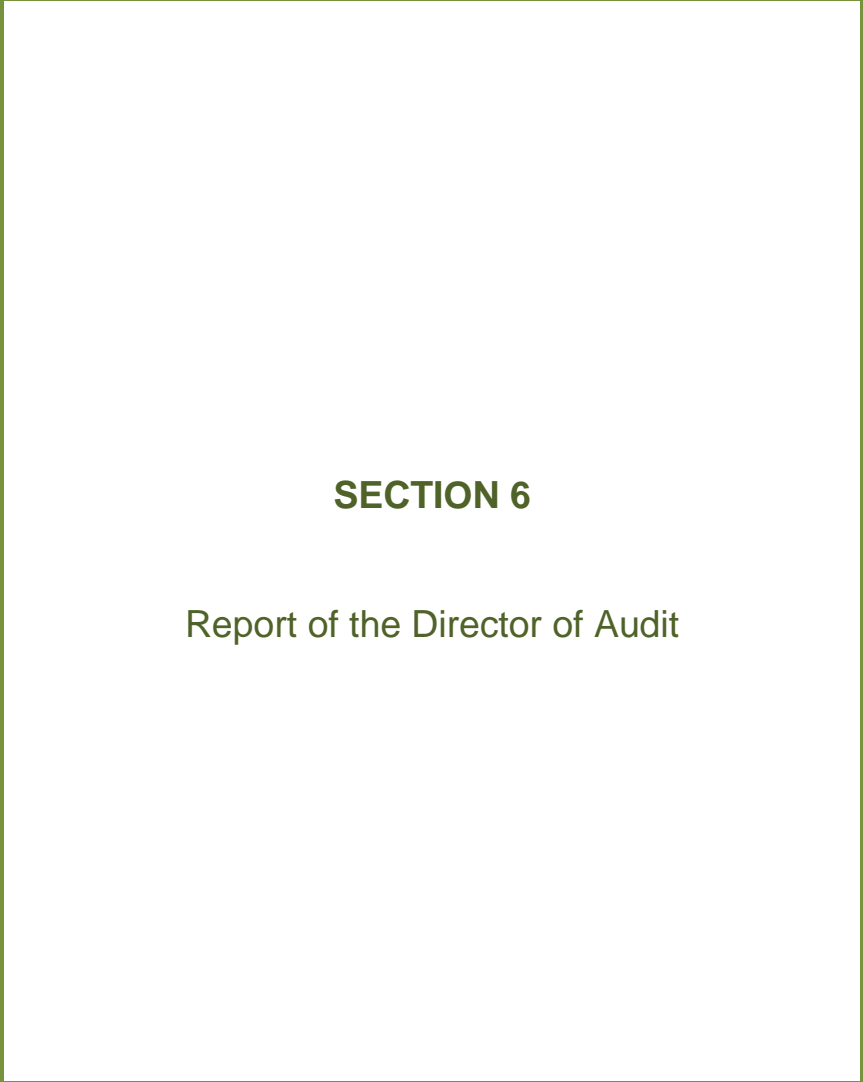
**Ms A Dunpath** joined the AREU as Secretary in 1997. The post was restyled as Administrative Manager in July 2003 and holds the position of Administrative Manager since 01 July 2003. She is an Associate of the Institute of Chartered Secretaries & Administrators (ICSA International).

Auditors: Director of Audit

Legal Adviser: Solicitor General

# Report of the Director of Audit

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# **REPORT OF THE DIRECTOR OF AUDIT**



## **NATIONAL AUDIT OFFICE**

**REPORT OF THE DIRECTOR OF AUDIT  
TO THE BOARD OF THE  
FOOD AND AGRICULTURAL RESEARCH AND EXTENSION INSTITUTE  
FOR THE ACCOUNTS OF THE  
EX FOOD AND AGRICULTURAL RESEARCH COUNCIL**

### **Report on the Financial Statements**

I have audited the financial statements of the ex-Food and Agricultural Research Council, which comprise the statement of financial position as at 13 February 2014 and the statement of financial performance, statement of changes in net assets/equity and statement of cash flow for the period 1 January 2013 to 13 February 2014, and a summary of significant accounting policies and other explanatory information.

### ***Management's Responsibility 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 in compliance with the Food and Agricultural Research Council Act, 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.

### ***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### ***Basis for Qualified Opinion***

#### **Statement of Financial Position**

##### ***Government and Other Entities - Rs 83,209,682***

Grant received during the period January 2013 to 13 February 2014, totalling Rs 41,307,601, was credited to the above account. Included therein was an amount of Rs 720,275 for which no satisfactory explanation was given.

#### **Statement of Cash Flow**

Included under item 'Increase/ (Decrease) in other Funds' was an amount of Rs 1,268,157 for which no details were provided.

#### **Statement of Changes in Net Assets/Equity**

The deficit for the previous year ending 31 December 2012 was Rs 19,770,662. However, according to the Statement of Financial Performance for the period under review, the comparative deficit for the year 2012 was Rs 19,285,348. An adjustment of Rs 485,314 was made to Reserve in the Statement of Changes in Net Assets/Equity, for which no explanation was obtained.

#### **Non-compliance with International Public Sector Accounting Standards (IPSAS) 24**

IPSAS 24 was not complied with. No comparison of budget amounts, for which the ex-Food and Agricultural Research Council was held publicly accountable, and actual amounts, either as a separate additional financial statement or as additional budget column in the financial statements, was presented.

### **Qualified Opinion**

In my opinion, except for the effects of the matters described in the 'basis for qualified opinion' paragraphs, the financial statements present fairly, in all material respects, the financial position of the ex- Food and Agricultural Research Council as at 13 February 2014, and of its financial performance and its cash flows for the period then ended, in accordance with International Public Sector Accounting Standards and comply with the then Food and Agricultural Research Council Act.

## **Emphasis of Matter**

Without qualifying my opinion, I draw attention to the following:

- The Food and Agricultural Research and Extension Institute Act was proclaimed to come into operation on 14 February 2014 whereby it was stipulated that the Food and Agricultural Research Council Act was thereby repealed. The assets and funds of the ex-Food and Agricultural Research Council were, at the commencement of that Act, vested in the Food and Agricultural Research and Extension Institute.
- Operating deficit for the period 1 January 2013 to 13 February 2014 totalled Rs 22,125,686. This has had the effect of increasing the accumulated deficit to Rs 103,962,355. Net assets as of 13 February 2014 stood at a negative balance of Rs 20,752,673.

## **Report on Other Legal and Regulatory Requirements**

### ***Management's Responsibility***

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

### ***Auditor's Responsibility***

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

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

## **Opinion on Compliance**

### ***Statutory Bodies (Accounts and Audit) Act***

The financial statements of the ex-Food and Agricultural Research Council for the period 1 January 2013 to 13 February 2014, duly approved by the Board of FARC, were received by my Office on 18 December 2015, that is some 18 months after the statutory time limit. These financial statements had to be amended on several occasions. The final amended financial statements, duly approved by the Board, were received at my Office on 28 September 2016.

In my opinion, except for the late submission of the financial statements, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Statutory Bodies (Accounts and Audit) Act.

***Public Procurement Act***

The ex-Food and Agricultural Research Council was responsible for the planning and conduct of its procurement. It was also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

In my opinion, the provisions of Part V of the Act have been complied with as far as it appears from my examinations of the relevant records.



**K.C.TSE YUET CHEONG (MRS)**  
Director of Audit

National Audit Office  
Level 14, Air Mauritius Centre  
**PORT LOUIS**

13 January 2017

# Financial Statements as at 2013/2014

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## SECTION 7

Financial Statements as at 2013/2014

**FOOD AND AGRICULTURAL RESEARCH COUNCIL**  
**STATEMENT OF FINANCIAL POSITION FOR THE PERIOD 1 JANUARY 2013 TO 13 FEBRUARY 2014**

	Notes	2013/14	2012
		Rs	Rs
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	46,756,975	39,098,741
Receivables	6	6,549,222	18,239,773
Prepayments	7	51,500	925,991
		<u>53,357,697</u>	<u>58,264,505</u>
<b>Non-current assets</b>			
Receivables	8	17,927,890	10,782,636
Property, plant and equipment	9	53,924,390	55,514,421
Intangible Assets	10	439,685	240,973
		<u>72,291,965</u>	<u>66,538,030</u>
<b>Total assets</b>		<u><b>125,649,662</b></u>	<u><b>124,802,535</b></u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	11	2,564,011	5,631,684
Current portion of long term borrowings	12	5,643,227	3,976,164
Short term provisions	13	16,615,030	9,563,739
		<u>24,822,268</u>	<u>19,171,587</u>
<b>Non-Current Liabilities</b>			
Long term provisions	14	56,365,029	46,995,771
Long term borrowing	15	17,201,710	10,782,639
Employee benefits	16	48,013,328	45,183,142
		<u>121,580,067</u>	<u>102,961,552</u>
<b>Total liabilities</b>		<u><b>146,402,335</b></u>	<u><b>122,133,139</b></u>
<b>Net assets</b>		<u><b>(20,752,673)</b></u>	<u><b>2,669,396</b></u>
<b>NET ASSETS/EQUITY</b>			
<b>General Fund</b>			
Government and other entities	17	83,209,682	84,048,848
Accumulated surpluses/(deficits)		<u>(103,962,355)</u>	<u>(81,379,452)</u>
<b>Total net assets/equity</b>		<u><b>(20,752,673)</b></u>	<u><b>2,669,396</b></u>



H Woodun  
Chairman FAREI Board



B Payneeandy (Mrs)  
Board Member

*The accompanying notes form an integral part of the financial statements*

The Financial Statements were Approved by the Board on 1 September 2016

**FOOD AND AGRICULTURAL RESEARCH COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD 1 JANUARY 2013 TO 13 FEBRUARY 2014**

	<b>Notes</b>	<b>2013/14 Rs</b>	<b>2012 Rs</b>
<b>Revenue</b>			
Transfers from government	18	272,993,200	200,972,444
Transfers from other entities	19	43,872,134	21,094,624
Other revenue	20	14,195,757	11,213,091
<b>Total Revenue</b>		<b>331,061,091</b>	<b>233,280,159</b>
<b>Expenses</b>			
Salaries and employee benefits	21	266,844,022	191,663,206
Supplies and consumables used	22	35,339,453	29,608,431
Depreciation and amortisation expense	23	36,353,172	16,379,624
Other Expenses	24	14,650,130	14,914,246
<b>Total Expenses</b>		<b>353,186,777</b>	<b>252,565,507</b>
<b>Deficit for the period</b>		<b>(22,125,686)</b>	<b>(19,285,348)</b>

*The accompanying notes form an integral part of the financial statements*

**FOOD AND AGRICULTURAL RESEARCH COUNCIL  
STATEMENT OF CASH FLOW FOR THE PERIOD 1 JANUARY 2013 TO 13 FEBRUARY 2014**

	2013/14 Rs	2012 Rs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
(Deficit) for the year	(22,125,686)	(19,285,349)
Interest Received	(767,030)	(833,842)
<b>Non-cash movements</b>		
Depreciation for the year	10,551,673	8,759,075
Amortisation of intangible asset	122,942	85,534
Amortisation of Capital grant	(43,872,135)	(21,094,623)
Decrease/(Increase) in receivables	5,419,787	(5,591,633)
(Decrease)/Increase in payables	24,269,191	4,496,956
<b>Net cash flows from operating activities</b>	<u>(26,401,258)</u>	<u>(33,463,882)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, plant and equipment	(8,961,644)	(9,349,769)
Purchase of Intangible Assets	(321,652)	(96,807)
Interest received	767,030	833,842
<b>Net cash flows from Investing Activities</b>	<u>(8,516,266)</u>	<u>(8,612,734)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Grant Received	41,307,601	39,304,050
Increase/(Decrease) in other funds	1,268,157	(97,241)
<b>Net cash flow from financing activities</b>	<u>42,575,758</u>	<u>39,206,809</u>
<b>Net Increase/( decrease) in cash and cash equivalents</b>	<u>7,658,234</u>	<u>(2,869,807)</u>
<b>Cash and cash equivalents at the beginning of the year</b>	<u>39,098,741</u>	<u>41,968,548</u>
<b>Cash and cash equivalents at end of year</b>	<u>46,756,975</u>	<u>39,098,741</u>
<b>Cash and cash equivalents consist of</b>		
Cash and Bank Balances	46,756,975	39,098,741
	<u>46,756,975</u>	<u>39,098,741</u>



**FOOD AND AGRICULTURAL RESEARCH COUNCIL**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE PERIOD 1 JANUARY 2013 TO 13 FEBRUARY**  
**2014**

	<b>Contributed Capital Rs</b>	<b>Accumulated surpluses/ (deficits) Rs</b>	<b>Total Net Assets/ Equity Rs</b>
Balance at 1 January 2013	84,048,848	(81,379,452)	2,669,396
Total recognised revenue and expense for the period	(839,166)	-	(839,166)
Adjustments 2012 reserve		(457,217)	(457,217)
Deficit for the period	-	(22,125,686)	(22,125,686)
Closing balance at 13 February 2014	<u>83,209,682</u>	<u>(103,962,355)</u>	<u>(20,752,673)</u>

	<b>Contributed Capital Rs</b>	<b>Accumulated surpluses/ (deficits) Rs</b>	<b>Total Net Assets/ Equity Rs</b>
Balance at 1 January 2012	66,413,329	(61,608,790)	4,804,539
Total recognised revenue and expense for the period	17,635,519	-	17,635,519
Adjustments to reserve			(485,314)
Deficit for the period		(19,770,662)	(19,285,348)
Closing balance at 31 December 2012	<u>84,048,848</u>	<u>(81,379,452)</u>	<u>2,669,396</u>

## FOOD AND AGRICULTURAL RESEARCH COUNCIL

### Notes to the Accounts for the period 1 January 2013 to 13 February 2014

#### 1 Principal Activities

##### 1a LEGAL FORMAT AND MAIN OBJECTIVE

The **Food and Agricultural Research Council (FARC)** is a parastatal body governed by the ***Food and Agricultural Research Council Act of 1985*** as amended in 1997, which under *section 9* also provides for a unit known as the **Agricultural Research and Extension Unit (AREU)**. The act was further amended in 2010 to combine the activities of the National Federation of Young Farmers Club (NFYFC) with AREU.

FARC and AREU are managed independently and report to the Board. The main objective of FARC (including AREU) is to coordinate, promote, harmonize and undertake research, training and development; and extension and advisory activities related to agriculture and food production.

On 14 February 2014, the **Food and Agricultural Research and Extension Institute (FAREI) Act 2013** was proclaimed, thus repealing the FARC Act.

##### 1b BASIS OF PREPARATION

###### (a) Statement of compliance

The financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC).

Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied.

###### (b) Basis of preparation

The financial statements have been prepared on an accrual basis and on a going concern basis and the accounting policies have been applied consistently throughout the year.

The presentation of Financial Statements comprises:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of changes in net assets and equity
- Statement of Cash Flow, and
- Notes comprising of significant accounting policies and other explanatory notes

**(c) Reporting date and comparative**

The financial statements cover the period 1 January 2013 to 13 February 2014 and are the last financial statements for the FARC. The comparative period, however, covers 12 months from 01 January 2012 to 31 December 2012. This is due to the enactment of the FAREI Act on 14 February 2014 whereby the FARC Act was repealed.

Comparative figures conform with this year's presentation except for inventories which consists of Nursery, Laboratory and office consumables, plantlets at the tissue culture laboratory and animals acquired for use in development activities. These items have been expensed as they do not meet the definition of inventory and will not be utilised directly to generate revenue.

**(d) Level of rounding**

The figures in the Financial Statements have been rounded to the nearest rupee.

**(e) Statement of Cash Flow**

Indirect method has been used to prepare the Statement of Cash Flow.

**(f) Presentation currency**

The Financial Statements are presented in Mauritian Rupee.

**(g) Foreign Currencies**

Transactions denominated in foreign currencies are translated into Mauritian Rupees and recorded at the rate of exchange prevailing at the date of the transactions. Balances at the end of the financial period denominated in foreign currencies are translated into Mauritian Rupees at the rate prevailing at that date.

**(h) IPSAS issued but not yet effective**

**IPSAS 32 – Service Concession Arrangements: Grantor  
(Effective January 2014)**

A grantor shall disclose the relevant information in respect of service concession arrangements in each reporting period - a description of the arrangement; significant terms of the arrangement that may affect the amount, timing, and certainty of future cash flows; the nature and extent of the arrangement and any changes in the arrangement occurring during the reporting period.

This standard is not relevant to the Council's operations.

## **2. Accounting Policies**

### **a. Revenue Recognition**

Revenue has been accounted on an accrual basis and is measured at the fair value of the consideration received or receivable. Capital Grants related to assets are presented in the Statement of Financial Position and are released to the Statement of Financial Performance as deferred income.

The main sources of the Council's revenue are:

- Grant from Government to meet recurrent expenditure: Revenue Grant and Capital Grant which contributes towards capital expenditure accounted for as deferred income;
- Grant from other institutions;
- Proceeds from disposal of farm produce after trial and demonstration, plants from tissue culture and hardening unit;
- Sales of dairy produce and manure;
- Training fee charged to institutions and sales of publications.
- Service charges provided to the public and institutions.

The services provided are namely diagnostic fee, testing and analysis of products, design of structures and consultancy.

The Council took advantage of the transitional provisions in IPSAS 23 and had not changed its accounting policy in respect of revenue transferred from capital projects, which are accounted for as deferred income.

### **b. Property, Plant and Equipment**

Property, plant and equipment are stated at historical cost less accumulated depreciation. Historical cost is the amount of cash or cash equivalents paid to acquire an asset at the time of acquisition.

According to IPSAS 21 and 26 "an entity shall assess at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the entity shall estimate the recoverable amount of the asset".

There was no indication for impairment of assets at FARC.

Depreciation is provided on the Straight Line basis so as to write-off the depreciable value of the assets over their expected useful economic lives. Depreciation has been provided for in the month following the month of purchase.

Since the Financial Statements covers the period of 1 January 2013 to 13 February 2014, depreciation has been provided for up to 31 January 2014.

The annual rates of depreciation are as follows:

Buildings	2%
Office equipment	20%
Furniture and fittings	10%
Field equipment	25%
Heavy duty field equipment	20%
Motor vehicle	10%-20%
Computer hardware	20%
Laboratory equipment	15%
Greenhouse	25%
Greenhouse equipment	10%

**b. Intangible Assets**

Intangible assets comprise computer software which is recorded at cost. Computer software is amortised using the straight line method over a useful life of five years. Cost incurred towards license renewal is expensed.

**c. Impairment of assets**

No impairment test was carried out as there was no such indication for impairment of assets.

**d. Leasehold Land and Building**

Land occupied by the Council is owned by the Ministry of Agro Industry and Food Security and has not been capitalised. The buildings occupied by AREU also belong to the Ministry and are as such not reflected in the Financial Statements.

**e. Grant**

Grant received to meet recurrent expenditure is treated as revenue in the statement of financial performance in the year of receipt.

Capital grant is funded by the Government and other entities. Expenditure incurred is both of capital nature and recurrent nature. Recurrent expenditure is mainly infrastructural works and project related costs written off in the year of expenditure. Fund used for acquisition of fixed assets is credited to revenue in equal annual instalments over the useful life of the asset.

**f. Retirement Benefit Obligations**

Provision for retirement benefits to employees of the Council is made under the Statutory Bodies Pension Funds Act, as subsequently amended. The Scheme is a Defined Benefit Plan which is partly funded by the Council (FARC 12%, AREU 11.5%) and the employees 6%. The fund is managed by State Insurance Company of Mauritius Limited (SICOM) and is reviewed yearly.

An actuarial valuation is carried out by SICOM to determine the present value of the defined benefit obligations and the related current service cost. Actuarial gains and losses exceeding 10 percent of the greater of the present value of the pension obligations and the fair value of plan assets are recognised in the financial year following their occurrence.

The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligations adjusted for unrecognised past service cost, and reduced by the fair value of plan assets.

The net total of the current service cost, interest cost, expected returns on plan's assets, current service cost, any recognized actuarial gains and losses, any recognised past service cost and the effect of any curtailment or settlement is recognised in the statement of financial performance.

Other post-retirement benefits include accumulated sick leave and passage benefits that are refunded to employees on retirement.

**g. State Pension Plan**

Contribution to the National Pension Scheme on behalf of temporary and contract employees are expensed in the Statement of Financial Performance in the period in which they fall due.

**h. Family Protection Scheme**

A Family Protection Scheme exists at the Council whereby 4% of monthly salary of each employee on a permanent and pensionable establishment is paid to either the Civil Service Family Protection Scheme or the State Insurance Company of Mauritius Limited (SICOM) which manage the scheme. The AREU and the employee contribute 2% respectively towards the scheme. In case of death of an employee, an amount based on actuarial valuation is paid to the representative of the deceased in accordance with the terms and conditions stipulated in the schemes.

**i. Passage Benefit**

As from January 2013 officers are allowed to cash their passage benefit at a discounted rate of 90% for any purpose other than travel. The 10 % retained has been offset against reserve.

The short term and long term provision for passage benefits have been apportioned equally for AREU. As for FARC (alone), short term provision for passage benefit was estimated to be 90 per cent and long term provision to be 10 per cent.

**j. Provisions**

Provisions are recognised when there is a present or constructive obligation as a result of past events which it is probable will result in an outflow of economic benefits that can be reasonably estimated.

**k. Segmental Reporting**

Segmental reporting as per IPSAS 18 has been adopted to distinguish the activity and operations of the Agricultural Research and Extension Unit (AREU) and the Food and Agricultural Research Council (FARC).

**l. Use of estimates and judgement**

The preparation of financial Statements in accordance with the International Public Sector Accounting Standards requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the Financial Statement and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management’s best knowledge of current events and actions, actual results ultimately may differ from these estimates.

**3. Related Party Transactions**

Related parties are considered to be related if one party has the ability to control the other party and exercise significant influence over the party in making financial operating decisions. No such transactions were reported during the year 2013/14.

**Key Management Personnel Compensation**

The compensation paid to key management personnel is based on the recommendation of the Pay Research Bureau Report and is included in salaries and benefits.

**4. Risks management policies**

The Council was not exposed to any financial, credit and currency risks at the reporting date.

	<b>2013/14</b>	<b>2012</b>
	<b>Rs</b>	<b>Rs</b>
<b>5 Cash and cash equivalents</b>		
This is made up of bank balances and cash in hand	47,873,457	54,968,710
Savings Accounts	850,636	1,130,164
Savings Foreign Currency Account	(1,987,945)	(17,022,260)
Current Accounts	20,827	22,127
Cash in hand	<u>46,756,975</u>	<u>39,098,741</u>

AREU and FARC have a current and savings account with sweep facility. Funds are transferred from savings to current account as and when cheques drawn are presented to the bank. The negative balances under the Current Accounts are unrepresented cheques.

	<b>2013/14</b>	<b>2012</b>
	<b>Rs</b>	<b>Rs</b>
<b>6 Receivables-Current Assets</b>		
Grant receivable	20,030	12,984,624
Debtors Car loan	5,762,278	3,990,462
Sundry debtors	64,632	106,284
Debtors chargeable services	702,282	1,158,403
	<u><b>6,549,222</b></u>	<u><b>18,239,773</b></u>
<b>7 Prepayment</b>	<u><b>51,500</b></u>	<u><b>925,991</b></u>
<b>8 Receivables-Non-current Assets</b>		
Debtors car loan falling due more than one year	17,927,890	10,782,636
	<u><b>17,927,890</b></u>	<u><b>10,782,636</b></u>



## FOOD AND AGRICULTURAL RESEARCH COUNCIL

### Notes to the Financial Statements for the period 1 January 2013 to 13 February 2014

#### 9. Property, Plant and Equipment

	Buildings Rs	Furniture & Fittings Rs	Office Equipment Rs	Computer Hardware Rs	Motor Vehicle & Heavy Duty Field Equipment Rs	Laboratory Furniture, Fittings & Equipment Rs	Post Harvest & Plant Pathology Lab Rs	Nursery Transfer Facilities Complex Rs	Fog Unit & Polycarbonate and Hydroponic Greenhouse Rs	Food Processing & PCR Lab Rs	Light Field Equipment Rs	BioSafety UNEP/ GEP Project Rs	Total Rs
<b>Cost and Valuation</b>													
<b>AREU</b>													
At Cost as at 01 January 2013	21,968,576	7,705,398	7,777,951	6,025,716	20,273,097	12,027,676	3,018,454	-	10,480,397	5,813,372	12,284,498	-	107,375,135
Additions	-	205,992	317,260	393,818	2,559,421	3,055,083	-	-	-	26,500	1,653,892	-	8,211,965
<b>At Cost as at 13 February 2014</b>	<b>21,968,576</b>	<b>7,911,390</b>	<b>8,095,211</b>	<b>6,419,534</b>	<b>22,832,517</b>	<b>15,082,759</b>	<b>3,018,454</b>	<b>-</b>	<b>10,480,397</b>	<b>5,839,872</b>	<b>13,938,390</b>	<b>-</b>	<b>115,587,099</b>
<b>FARC</b>													
At Cost as at 01 January 2013	11,702,101	1,502,571	2,498,284	3,030,686	2,115,100	9,635,629	-	2,588,575	5,819,477	-	-	367,254	39,259,677
Additions	-	-	28,049	54,366	-	240,798	-	42,341	384,125	-	-	-	749,679
<b>At Cost as at 13 February 2014</b>	<b>11,702,101</b>	<b>1,502,571</b>	<b>2,526,333</b>	<b>3,085,052</b>	<b>2,115,100</b>	<b>9,876,427</b>	<b>-</b>	<b>2,630,916</b>	<b>6,203,602</b>	<b>-</b>	<b>-</b>	<b>367,254</b>	<b>40,009,356</b>
<b>Depreciation</b>													
<b>AREU</b>													
At Cost as at 01 January 2013	1,588,244	6,176,941	6,254,577	4,635,870	14,191,375	5,700,786	2,947,632	-	9,467,319	5,133,575	8,678,168	-	64,774,487
Charge for 2013/14	475,986	465,751	569,421	599,297	2,319,072	1,465,213	22,654	-	394,841	221,545	2,413,657	-	8,947,438
<b>Depreciation as at 13 February 2014</b>	<b>2,064,230</b>	<b>6,642,692</b>	<b>6,823,998</b>	<b>5,235,167</b>	<b>16,510,447</b>	<b>7,165,999</b>	<b>2,970,286</b>	<b>-</b>	<b>9,862,160</b>	<b>5,355,120</b>	<b>11,091,825</b>	<b>-</b>	<b>73,721,925</b>
<b>FARC</b>													
At Cost as at 01 January 2013	4,312,115	1,280,311	2,328,926	2,832,181	951,795	7,620,450	-	2,570,567	4,318,713	-	-	130,848	26,345,906
Charge for 2013/14	253,545	33,843	58,887	114,138	229,136	627,537	-	48,878	196,979	-	-	41,291	1,604,234
<b>Depreciation as at 13 February 2014</b>	<b>4,565,660</b>	<b>1,314,154</b>	<b>2,387,813</b>	<b>2,946,319</b>	<b>1,180,931</b>	<b>8,247,987</b>	<b>-</b>	<b>2,619,445</b>	<b>4,515,692</b>	<b>-</b>	<b>-</b>	<b>172,139</b>	<b>27,950,140</b>
<b>Net Book Value</b>													
AREU	19,904,346	1,268,697	1,271,213	1,184,367	6,322,070	7,916,759	48,168	-	618,237	484,752	2,846,565	-	41,865,174
FARC	7,136,441	188,417	138,520	138,733	934,169	1,628,440	-	11,471	1,687,909	-	-	195,115	12,059,216
<b>At at 13 February 2014</b>	<b>27,040,787</b>	<b>1,457,114</b>	<b>1,409,733</b>	<b>1,323,100</b>	<b>7,256,239</b>	<b>9,545,200</b>	<b>48,168</b>	<b>11,471</b>	<b>2,306,146</b>	<b>484,752</b>	<b>2,846,565</b>	<b>195,115</b>	<b>53,924,390</b>
AREU	20,380,332	1,528,457	1,523,374	1,389,846	6,081,721	6,326,889	70,822	-	1,013,078	679,797	3,606,331	-	42,600,650
FARC	7,389,986	222,260	169,358	198,505	1,163,305	2,015,179	-	18,008	1,500,764	-	-	236,406	12,913,771
<b>At at 13 February 2012</b>	<b>27,770,318</b>	<b>1,750,717</b>	<b>1,692,732</b>	<b>1,588,351</b>	<b>7,245,026</b>	<b>8,342,068</b>	<b>70,822</b>	<b>18,008</b>	<b>2,513,842</b>	<b>679,797</b>	<b>3,606,331</b>	<b>236,406</b>	<b>55,514,421</b>

		<b>2013/14</b>	<b>2012</b>
		<b>Rs</b>	<b>Rs</b>
<b>10. Intangible assets - Software Costs</b>			
Software costs are capitalised in accordance with the provisions of IPSAS 31			
At Cost as at 1.01.2013		1,751,642	1,654,835
Additions		321,652	96,807
At cost as at 13.2.2014		<u>2,073,294</u>	<u>1,751,642</u>
Amortisation as at 1.01.2013		1,510,667	1,425,134
Amortisation for the period		122,942	85,534
Amortisation as at 13.2.2014		<u>1,633,609</u>	<u>1,510,668</u>
<b>Written down value as at 13.02.2014</b>		<b><u>439,685</u></b>	<b><u>240,973</u></b>
<b>11 Payables</b>			
Creditors falling due within one year		<u>2,564,011</u>	<u>5,631,684</u>
<b>12 Current Portion of long term borrowing</b>			
Car loan falling due within one year		<u>5,643,227</u>	<u>3,976,164</u>
<b>13 Short term provision</b>			
Passage Benefits	14(b)	9,494,806	3,364,315
Sick leave	14(a)	6,272,782	4,451,060
Provision audit fee		-	300,000
Employees and Employers contribution		653,457	465,664
Tax Deduction at source		-	21,873
Retention money		-	157,334
Fodder		112,385	125,803
Mileage allowance		-	586,040
Legal and professional charges		44,100	-
Other payables		37,500	91,650
		<b><u>16,615,030</u></b>	<b><u>9,563,739</u></b>
<b>14 Long term provisions</b>			
Provision for sick leave	14(a)	47,596,785	33,240,950
Provision passage benefits	14(b)	8,768,244	13,754,821
		<b><u>56,365,029</u></b>	<b><u>46,995,771</u></b>

	2013/14 Rs	2012 Rs
<b>14(a) Provision for sick leave</b>		
Opening balance	37,692,010	34,113,266
less : payment during the year	(6,461,880)	(3,775,789)
Add : provisions for the year	22,639,437	7,354,532
Closing balance	<u>53,869,567</u>	<u>37,692,010</u>
less: Amount falling due within one year	(6,272,782)	(4,451,060)
Amount falling due more than one year	<u><b>47,596,785</b></u>	<u><b>33,240,950</b></u>
<b>14(b) Provision passage benefits</b>		
Opening balance	17,119,136	15,139,167
Less : payment during the year	(5,557,819)	(2,762,826)
Add : provisions for the year	6,701,732	4,742,796
	<u><b>2013/14</b></u>	<u><b>2012</b></u>
Closing balance	18,263,050	17,119,136
Less: Amount falling due within one year	(9,494,806)	(3,364,315)
Amount falling due more than one year	<u><b>8,768,244</b></u>	<u><b>13,754,821</b></u>
<b>15 Long term borrowing</b>		
Car loan amount falling due more than one year	<u><b>17,201,710</b></u>	<u><b>10,782,639</b></u>
<b>16 Employee Benefits</b>		
All permanent employees of AREU (including FARC) are members of the FARC pension fund – a defined benefit scheme managed by the State Insurance Company of Mauritius Limited. The pension funded by employees (6%) and the Council (12% and 11.5%). There is a separate pension fund managed by SICOM for ex NFYFC employees. The retirement benefit obligations have been based on the report submitted by SICOM Ltd.		
Amount recognised in the balance sheets:		
<b>Employee Benefit</b>	<u><b>48,013,328</b></u>	<u><b>45,183,142</b></u>
<b>Employee Benefit statement as per IPSAS 25</b>		
<b>Amounts recognised in statement of financial position at end of year</b>		
Present value of funded obligation	478,217,266	306,913,998
(Fair value of plan assets)	(246,246,332)	(214,325,212)
	231,970,934	92,588,786
Present value of unfunded obligation	0	0
Unrecognised actuarial gain / (loss)	(183,957,606)	(47,405,644)
<b>Liability recognised in statement of financial position at end of year</b>	<u><b>48,013,328</b></u>	<u><b>45,183,142</b></u>

	<b>2013/14</b>	<b>2012</b>
	<b>Rs</b>	<b>Rs</b>
<b>Amounts recognised in statement of financial performance</b>		
Current service cost	21,578,417	13,212,493
(Employee contributions)	(9,513,533)	(7,215,737)
Fund expenses	555,321	420,383
		2012
Interest cost	28,645,306	28,504,940
(Expected return on plan assets)	(20,410,543)	(19,249,832)
Actuarial loss / (gain) recognised	820,225	1,299,951
Past service cost recognised	0	0
<b>Total, included in staff costs</b>	<b>21,675,193</b>	<b>16,972,198</b>
<b>Movements in liability recognised in financial position:</b>		
At start of year	45,183,142	41,970,172
Total staff cost as above	21,675,193	16,972,198
(Actuarial Reserves Transferred in)	(592,494)	(47,915)
(Contributions paid by employer)	(18,252,513)	(13,711,313)
At end of year	<b>48,013,328</b>	<b>45,183,142</b>
<b>Actual return on plan assets:</b>	<b>23,212,766</b>	<b>15,691,273</b>
<b>Main actuarial assumptions at end of year:</b>		
Discount rate	8.00%	10.00%
Expected rate of return of plan assets	8.00%	10.00%
Future salary increases	5.50%	7.00%
Future pension increases	3.50%	5.00%
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	306,913,998	285,049,396
Current service cost	21,578,417	13,212,493
Interest cost	28,645,306	28,504,940
(Benefits paid)	(19,084,869)	(8,283,341)
Liability (gain) / loss	140,164,414	(11,569,490)
Present value of obligation at end of period	<b>478,217,266</b>	<b>306,913,998</b>
<b>Reconciliation of fair value of plan assets</b>		
Fair value of plan assets at start of period	214,325,212	186,362,698
Expected return on plan assets	20,410,543	19,249,832

	<b>2013/14</b>	<b>2012</b>
	<b>Rs</b>	<b>Rs</b>
Employer contributions	18,252,513	13,711,313
Employee contributions	9,513,533	7,215,737
Actuarial Reserves Transferred in	592,494	47,915
(Benefits paid + other outgo)	(19,640,190)	(8,703,724)
Asset gain / (loss)	2,792,227	(3,558,559)
Fair value of plan assets at end of period	<u>246,246,332</u>	<u>214,325,212</u>
<b>Distribution of plan assets at end of period</b>		
Percentage of assets at end of year		
Government securities and cash	59.1%	58.8%
Loans	4.9%	6.6%
Local equities	21.9%	21.0%
Overseas bonds and equities	13.4%	12.8%
Property	0.7%	0.8%
Total	<u>100%</u>	<u>100%</u>
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
Currency	Rs	Rs
Fair value of plan assets	246,246,332	214,325,212
(Present value of defined benefit obligation)	(478,217,266)	(306,913,998)
Surplus / (deficit)	<u>(231,970,934)</u>	<u>(92,588,786)</u>
	<b>2013/14</b>	<b>2012</b>
Asset experience gain / (loss) during the period	2,792,227	(3,558,559)
Liability experience gain / (loss) during the period	(140,164,414)	11,569,490
Year	<b>2014</b>	<b>2013</b>
Expected employer contributions	17,867,158	14,777,095
<b>17 Capital Grant contributed by government and other entities</b>		
Opening balance	84,048,848	66,413,332
Add grant received/receivable during the year	41,307,601	46,959,931
Less release to income and expenditure	(43,872,135)	(21,094,623)
Add/less stock adjustment	1,725,368	(8,229,792)
	<u><b>83,209,682</b></u>	<u><b>84,048,848</b></u>

	<b>2013/14</b>	<b>2012</b>
	<b>Rs</b>	<b>Rs</b>
<b>18 Transfers from government</b>		
Recurrent Grant	272,993,200	200,972,444
	<b><u>272,993,200</u></b>	<b><u>200,972,444</u></b>
<b>19 Transfers from other entities</b>		
Deferred Income from Government	31,181,224	8,708,853
FARC	2,720	9,311
MRC	343,511	173,484
IFAD	10,619,021	11,266,566
UNDP	1,294,252	322,776
NPIP	384,041	229,329
UNEP/GEF National Biosafety Framework Project	41,673	371,102
MSA	5,692	13,203
	<b><u>43,872,134</u></b>	<b><u>21,094,624</u></b>
<b>20 Other revenue</b>		
Sales of Guide Agricole	134,565	164,047
Sales of Animals	1,700,062	279,721
Sales of Chicks	-	2,403,561
Sales of Vegetables & Produce	6,953,292	2,387,104
Sales of Milk and Manure	3,084,500	2,338,630
Revenue from testing and diagnosis	1,064,450	818,664
Training and registration fee	372,820	1,618,490
Sundry Income	114,014	363,032
Rent received	5,025	6,000
Interest received	767,030	833,842
	<b><u>14,195,757</u></b>	<b><u>11,213,091</u></b>
<b>21 Salaries and employee benefits</b>		
Salaries and employee benefits	207,031,975	151,095,796
Employer's Contribution	30,834,068	18,050,902
Travelling and Transport	28,977,979	22,516,508
	<b><u>266,844,022</u></b>	<b><u>191,663,206</u></b>

	<b>2013/14</b>	<b>2012</b>
	<b>Rs</b>	<b>Rs</b>
<b>22 Supplies and consumables used</b>		
Office expenses	1,725,640	1,565,614
Electricity, Water and Telephone	5,943,848	5,200,373
Maintenance and running of vehicles	3,196,508	3,092,224
Repairs and Maintenance	4,686,909	4,553,679
Uniforms & Protective Clothing	2,826,827	1,438,665
Apparatus and supplies of Laboratory	1,797,874	834,267
On farm trial	3,551,563	3,523,764
Misc expenses	1,301,206	828,378
Seeds and plantlets	3,042,784	742,476
Cowfeed, drug and fodder	5,790,919	6,400,067
Fertilisers and pesticides	1,177,515	816,410
Small Tools and Equipment	297,860	232,514
Day old chicks	0	380,000
	<b>35,339,453</b>	<b>29,608,431</b>
<b>23 Depreciation and amortisation expense</b>		
Depreciation (notes 9, 10)	10,674,615	8,844,609
Income Support	17,382,726	1,689,269
IAEA expenses	424,211	0
MRC expenses	117,370	155,494
IFAD	7,754,077	5,385,252
National Biosafety Framework Project Mauritius	173	305,000
	<b>36,353,172</b>	<b>16,379,624</b>
<b>24 Other Expenses</b>		
Office Expenses and incidental	409,965	479,632
Rent	5,228,591	4,823,623
Training of Staff	107,357	12,000
Training of Farmers	210,733	310,696
Security Services	6,758,970	6,208,115
Miscellaneous Expenses	81,781	568,154
Legal and professional fees	726,872	984,597
Contribution to Local Orgn ( AYC )	49,591	227,896
Open Day and Other Celebrations	455,097	924,763
Insurance	555,647	340,696
Loss on disposal/exchange loss	40,102	0
Books and Publications	16,816	2,465
World Food Day	8,608	31,609
	<b>14,650,130</b>	<b>14,914,246</b>

## 25 Segment Information

FARC is organized into the following main operational segments

	FARC (alone)		AREU		Total	
	2013/14 Rs	2012 Rs	2013/14 Rs	2012 Rs	2013/14 Rs	2012 Rs
<b>Segment Revenue</b>						
Transfers from government	16,734,100	12,200,000	256,259,100	188,772,444	272,993,200	200,972,444
Transfers from other entities	1,465,549	1,470,415	42,406,585	19,624,209	43,872,134	21,094,624
Other revenue	1,264,505	431,448	12,931,252	10,781,644	14,195,757	11,213,091
<b>Total Revenue</b>	<b>19,464,154</b>	<b>14,101,863</b>	<b>311,596,937</b>	<b>219,178,297</b>	<b>331,061,091</b>	<b>233,280,159</b>
<b>Segment Expenses</b>						
Salaries and employee benefits	14,315,799	10,040,585	252,528,223	181,622,621	266,844,022	191,663,206
<b>Supplies and consumables used</b>	2,825,929	1,740,568	32,513,524	27,867,863	35,339,453	29,608,431
Depreciation and amortisation expense	1,625,020	1,604,764	34,728,152	14,774,860	36,353,172	16,379,624
Other Expenses	1,202,573	1,256,027	13,447,557	13,658,219	14,650,130	14,914,246
<b>Total Expenses</b>	<b>19,969,321</b>	<b>14,641,944</b>	<b>333,217,456</b>	<b>237,923,563</b>	<b>353,186,777</b>	<b>252,565,507</b>
<b>Segment Deficit</b>	<b>(505,167)</b>	<b>(540,082)</b>	<b>(21,620,519)</b>	<b>(18,745,266)</b>	<b>(22,125,686)</b>	<b>(19,285,348)</b>
<b>Segment Assets</b>	<b>27,621,600</b>	<b>40,267,877</b>	<b>98,028,062</b>	<b>84,534,658</b>	<b>125,649,662</b>	<b>124,802,535</b>
<b>Segment Liabilities</b>	<b>6,974,647</b>	<b>11,302,554</b>	<b>139,427,688</b>	<b>110,830,585</b>	<b>146,402,335</b>	<b>122,133,139</b>



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