



# THE MUNICIPAL COUNCIL OF QUATRE BORNES

## Annual Report for Financial Year 2018/2019



12 May 2020

# CONTENTS

1.0 AG. CHIEF EXECUTIVE'S STATEMENT .....	2
2.0 MAYOR'S STATEMENT .....	3
3.0 INTRODUCTION.....	4
3.1 HISTORICAL DEVELOPMENT OF THE TOWN .....	5
3.2 HOW THE TOWN WAS ATTRIBUTED THE NAME OF QUATRE BORNES .....	7
3.4 MISSION AND VISION AND VALUE STATEMENT.....	8
4.0 ABOUT THE MUNICIPAL COUNCIL OF QUATRE BORNES.....	8
4.1 TWINNING .....	9
5.0 ROLES AND FUNCTIONS OF COMMITTEES .....	10
5.1 COUNCIL MEMBERSHIP AND MEMBERS OF COMMITTEES.....	10
5.2 ADMINISTRATIVE TEAM.....	11
5.3 SETTING UP OF COMMITTEES.....	12
6.0 REMUNERATION OF COUNCILLORS.....	16
7.0 CORPORATE GOVERNANCE.....	16
7.1 ETHICS AND INTEGRITY.....	17
7.2 EFFICIENT INTERNAL AUDIT.....	17
7.3 REPORTING AND DISCLOSURE.....	17
7.4 EFFICIENT INTERNAL CONTROL.....	17
7.5 BUDGETING, FINANCIAL MANAGEMENT PERFORMANCE MEASUREMENT.....	17
7.6 EXTERNAL AUDIT.....	18
8.0 THREATS AND CHALLENGES .....	18
8.1 THREATS.....	18
8.2 CHALLENGES.....	18
9.0 STRATEGIC NOTE.....	21
9.1 MAJOR ACHIEVEMENTS.....	21
9.2 MAJOR SERVICES PROVIDED.....	22
9.2.1 PROGRAMME: 1 - POLICY AND MANAGEMENT OF THE COUNCIL .....	23
9.2.1.2 LOCAL DISASTER RISK REDUCTION AND MANAGEMENT COMMITTEE.....	24
9.2.2.1PROGRAMME 2 PROVISION AND MAINTENANCE OF COMMUNITY-BASED .....	
INFRASTRUCTURE AND AMENITIES.....	38
9.2.2.2 THE PUBLIC INFRASTRUCTURE DEPARTMENT.....	41
9.2.3 PROGRAMME3 –DEVELOPMENT CONTROL WITHIN COUNCIL... ..	42
9.2.4 PROGRAMMES 4-SOUND AND HEALTHY CONDITIONS IN THE COUNCIL'S AREA.....	46
9.2.5 PROGRAMME 5- PROMOTION OF SPORTS, WELFARE, EDUCATION AND CULTURAL DEVELOPMENT. ....	52
10.0 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019.....	72
11.0 STATEMENT OF FINANCIAL PERFORMANCE FOR YEAR ENDED 30 JUNE .....	73
12.0 STATEMENT OF CASH FLOWS FOR YEAR ENDED 30 JUNE 2019.....	74

## 1.0 AG CHIEF EXECUTIVE'S STATEMENT



Pursuant to section 142 of the Local Government Act 2011 and as subsequently amended by the Finance(Miscellaneous) provisions Act 2015, I have the honour to submit the Report covering period 01 July 2018 to 30 June 2019 and the unaudited accounts for the same period.

The report highlights the major achievements of the Council for financial year 2018/2019.

I would like to put on record that the Municipal Council has been able to fulfill its duties as laid down under the Local Government Act and other legislations.

I seize this opportunity to thank the Mayor, the Deputy Mayor, Councillors and my staff for their unflinching support for ensuring the smooth running of the council.

**Toolambah NARSINGHEN (Mrs)**  
***Ag Chief Executive***

## 2.0 MAYOR'S STATEMENT



As Mayor of the town of Quatre Bornes, I am pleased to submit the Annual report for the year 2018/2019 which highlights the major achievements, activities and financial situation of the Council.

The Council has put a lot of emphasis on our athletes and sport activities as we believe in the idea that if you want a strong country you need strong people and what better way to empower our youth, than to allow them to drive our society with discipline and good social ethic.

This Council also recognized the sacrifices made by the honorable citizens of Quatre Bornes and in that respect we also made sure to honor them and show them our appreciation for the achievements they made possible for the betterment of our town.

The main objective was to ensure that the basic necessities of the citizens of Quatre Bornes are met within the shortest time period possible.

With the Implementation of National Disaster Risk Reduction and Management Act 2016, the Mayor of Municipal Council of Quatre Bornes had chaired various meetings of the Local Emergency Operation Command during flash floods, torrential rains and cyclones. The employees of the Council had intervened in various location of the town where emergency services were required.

The Council offers a Library Service to the citizens of the Town and the public at large. Large variety of books, reference books and periodical are made available to the public. Moreover, several activities are also organized during school holidays by the Municipal Library.

The Council offers Refuse Collection Services and Town Cleansing within its jurisdiction. Some 23000 residential premises and about 5838 economic operators are being serviced regularly. It consists of collection of household refuse on a weekly basis and commercial refuse on a daily basis.

The Council had attended various projects to the tune of Rs 37,048,876 during the Financial Year 2018-2019.

The Council received 791 applications for Building and Land Use Permits among which 545 permits were issued.

One among the major activity organised by the Council was the Conferment of Honorary Freeman of the Town of Quatre Bornes which was held on Friday 08<sup>th</sup> March 2019.

The Council fulfilled its role as an urban authority by attending to the request of its citizens be it infrastructural, social, cultural, Environmental, Youth and Sports. Despite its Budgetary Constraints, the Council attended its obligation with pride during the year 2018/2019.

**Nagen MOOTOOSAMY**  
**MAYOR**



### 3.0 INTRODUCTION

The town of Quatre Bornes was created by an Ordinance passed in 1895 but coming into force in 1896. From the time of its creation till 1950, it was governed by a fully nominated Board of Commissioners, consisting of a Chairman and 5 members.

The Town Council Ordinance 1950 democratised the institution of Board by incorporating a provision by which members were to be elected. However, it remained a system of nomination with 3 nominated members and 7 elected members.

The Local Government Ordinance of 1962 required that each of the towns including Quatre Bornes would have 12 elected and 4 nominated members. In 1968, when Mauritius became independent, the Town Council became a Municipality and since then all Councillors have to be elected.

With the amendments brought to the Local Government Act 2011, the Municipal Council of Quatre Bornes is now made up of 20 Councillors (5 wards each electing 4 members).

The town of Quatre Bornes also known "*La ville des as fleurs*" (The City of Flowers), extends over an area of about 2,122 Ha and it is served by an urban road network of approximately 300 Kilometres which is being extended each year.

Situated in the central part of Mauritius, Quatre Bornes is easily accessible from the western part southern and Northern part of the island and recently from the eastern part with the construction of the extension of the Verdun - Trianon link Road.

Urban development itself started in the late 1960s when the Trianon Sugar Estate, sold its land properties, and attracted a new social class, nowadays known as the Morcellement St-Jean.

The town is in a period of rapid development and consists of residential development and commercial development. Commercial and office spaces are very prominent in the area of the cyber city in Ebene.

Quatre Bornes consists of the 'Old Quatre Bornes' on the one hand which comprise regions like Belle-Rose, Telfair, Drapers, D'Epinay and on the other hand new Quatre Bornes which started its development in the 1980s in the region of Sodnac. The region of Ebene with the Cybercity also form part of Quatre Bornes.

### 3.1 HISTORICAL DEVELOPMENT OF THE TOWN

**The Town of Quatre Bornes, - 'La Ville des Fleurs' has its history dating to more than two centuries:**

- In 1740, during French colonisation, the cartography of Pierre Guyomar indicated the 'quartiers Des Plaines-Wilhems', which depicted Quatre Bornes as a forest region that was being colonised.
- In 1764, Joseph Francois Charpentier de Cossigny settled in a region that he named Palma, and in the same period the Governor Antoine Desforges Boucher settled in a region, which he named Bassin.
- Around 1768-70, the novelist Bernardin de St. Pierre, was inspired to write 'Paul et Virginie', in which mention is made of the Trois Mammelles Mountain, the 'watercress' plants near a river (namely the Rempart River).
- In 1850: construction of the St-Jean Church
- With the introduction of the railway line in 1864, the region of Plaines-Wilhems developed rapidly with the migration of people living in coastal regions to the Plaines Wilhems.
- In 1870s the cartographer Descubes mentioned the name of Quatre Bornes for the first time on a map.
- In 1890, Quatre Bornes was declared village by proclamation No.49, with effect as from 1877
- In 1895, the Ordinance Act 32 stated that the Board of Commissioners would consist of 6 members. Honourable Sir William Newton K.C. became the first president in 1896. Quatre Bornes was proclaimed Town under a proclamation of the Governor p.i Charles Anthony King Harman, C.M.G.
- In 1904 was founded the Convent of Quatre Bornes, which was to become the Loreto convent of Quatre Bornes, secondary institution for girls.

- In 1941, the Quatre Bornes Market was built.
- In 1954 the Council took the decision to build the 'Cite Beau-Sejour and 'Cite Pere Laval'
- The 1960's, saw the development of the Morcellement St Jean
- In 1964 the new Town Hall building was inaugurated
- In 1967, the region of Bassin and Palma were annexed to form part of the town by Proclamation No.2, Government Notices, 1967.
- In the mid-1980s Quatre Bornes developed at a rapid pace, with the construction of the George Town Commercial Complex, the Orchard Complex, Candos Commercial Complex, which provided shopping facilities, supermarket, cinema, drug stores etc.
- 1980s - 1990s saw the development of Sodnac region. Sodnac situated on the opposite of Candos Hill was so named in the opposite way of Candos
- 9th May 1984: Mr F. Canabady, the then Mayor inaugurated the crossroad at Palma constructed on a plot of land donated to the Municipality by the Jugnauth family.
- In 1987, the region of La source was annexed to the town of Quatre Bornes.
- Other commercial complexes were constructed in the 1990's such as Discovery House, Newry Complex, Orbis Court, France Centre, Bushwell Centre, Flora Park, Middle town Shopping Centre.
- There are several major developments in the region of Trianon, Ebene Cybercity, St. Jean and Tulipes Avenue in Sodnac.

## 3.2 HOW THE TOWN WAS ATTRIBUTED THE NAME OF QUATRE BORNES

### FOUR HYPOTHESES TO EXPLAIN THE NAME OF QUATRE BORNES

- According to a map prepared by Descubes in 1880, Quatre Bornes has been attributed its name, upon the four boundary stones (Bornes) which delimited the land properties of Palma, Bassin, Trianon and Beau-Sejour. It is this hypothesis which is the most plausible one.
- Another hypothesis was instituted by a Mauritian Historian, who said that four boundary stones (Bornes) delimited the three districts, namely Plaines Wilhems, Moka and Riviere Noire.
- In November 1761, two land owners namely Mr. Mabile and Mr. Desveaux were having land problems and this case was ultimately known as 'Le cas des Quatre Bornes'.

As W. Edward Hart explained in 1921, four boundary stones used to delimit the intersection between the roads crossing Vacoas and Bassin/Palma and La Louise and of the Balisage separating the land property of La Louise and Beau Sèjour

- Quatre Bornes has been named so, in relation to a 'commune' in France.

## 3.3 URBS FLORIDA-THE COAT OF ARM



In 1955 Mr. R. Hein wrote the motto '**URBS Florida**' which means **Quatre Bornes 'LA VILLE DES FLEURS'**. In the same year Mr. Max Boule drew the arms of the town at the request of the Board. The arms consisted of the four 'Bornes' and of three flowers.

In 1964, the Municipal Council of Quatre Bornes willing to pay tribute to Mr. De Candos who gave his name to a hill, a hospital, a road slope (montée Candos), a stadium, and a housing state, decided that the Lys Flower which decorated his arms be represented on the coat of arms of the Town of Quatre Bornes.

### 3.4 MISSION, VISION AND VALUE STATEMENT

#### 1. OUR MISSION

---

To ensure a timely and quality service delivery to all stakeholders and to improve the quality of life of the citizens of the town.

#### 2. OUR VISION

---

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

#### 3. OUR CORE VALUES

---

##### **Professionalism** ➤

To be committed to work ethics, confidentiality, impartiality and discipline

##### **Service Excellence** ➤

To be committed at every level to provide the highest service excellence

##### **Teamwork** ➤

To foster team spirit between all employees, departments and the Council.

##### **Integrity** ➤

To be guided by a positive set of attitudes which foster honest and ethical behaviour and work practice.

##### **Timeliness** ➤

To be committed to delivering services within the least possible delay

#### 4. OUR COMMITMENT

---

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

### 4.0 ABOUT THE MUNICIPAL COUNCIL OF QUATRE BORNES

**Location:** Saint Jean Road, Quatre Bornes

**Web Site:** <http://www.qb.mu>

**Email:** mcqb@intnet.mu

**Fax:** 4540066

**Tel:** 4548054

**Customer Care Centre/Hotline** : 454 9662- 9.00hrs to 16.00 hrs  
: 5 448 1929- 24hrs service(Hotline)

## 4.1 TWINNING

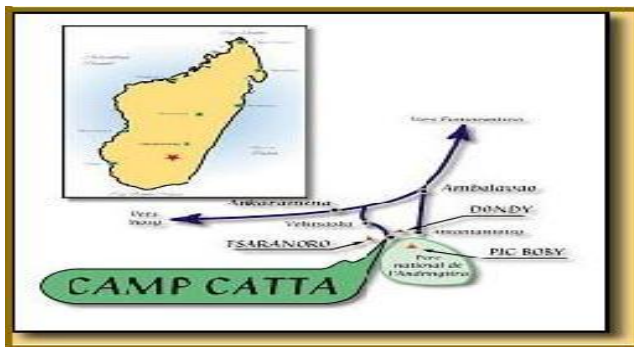
The Town of Quatre Bornes is twinned with the

1. "Communes de St Benoit" of Reunion Island (since 03 August of 1988)



Commune de St Benoit: shaded yellow

- ## 2. “Communes de Ambalavao” in Madagascar (1994)



Commune de Ambalavao- Red Star

3. "City of Daqing", Heilongjiang province, China (since 31 May 2008)



City of Daqing in red



## 5.0 ROLES AND FUNCTIONS OF COMMITTEES

### 5.1 COUNCIL MEMBERSHIP

#### Mayor, Deputy Mayor and Councillors

The Municipal Council of Quatre Bornes was composed of 20 elected members from 5 wards. The Mayor and Deputy Mayor were elected by the Council to serve for a period of two years.

1.	Mrs <b>JEPAUL-RADDHOA</b> Soolekha	<b>MAYOR</b>
2.	Mrs <b>AYACANOU</b> Morganangi	<b>DEPUTY MAYOR</b>
3.	Mr <b>BUKHORY</b> Ashvin	<b>COUNCILLOR</b>
4.	Mr <b>CANNOOSAMY PILLAY</b> Roobakrishnen	<b>COUNCILLOR</b>
5.	Mrs <b>GEERJANAN</b> Premila	<b>COUNCILLOR</b>
6.	Mr <b>GOOMANY</b> Ziyad Mohammed	<b>COUNCILLOR</b>
7.	Mr <b>GOPALOODOO</b> Vishnoo	<b>COUNCILLOR</b>
8.	Mr <b>ISRAM</b> Rajendra	<b>COUNCILLOR</b>
9.	Mrs <b>KOENIG</b> Arline	<b>COUNCILLOR</b>
10.	Mr <b>MOOTOOSAMY</b> Nagen	<b>COUNCILLOR</b>
11.	Mr <b>OCHIT</b> Kevin	<b>COUNCILLOR</b>
12.	Mr <b>RAMANJOOLOO</b> Ballakisnah	<b>COUNCILLOR</b>
13.	Mr <b>RAMLUCKHUN</b> Dooshiant	<b>COUNCILLOR</b>
14.	Mr <b>SALMINE</b> Eric Louis	<b>COUNCILLOR</b>
15.	Ms <b>SALMINE</b> Marie Joanne Annick Tania	<b>COUNCILLOR</b>
16.	Mrs <b>SEVATHIANE-DANSANT</b> Marie Claire Myrella	<b>COUNCILLOR</b>
17.	Mr <b>SOOKUN</b> Siam	<b>COUNCILLOR</b>
18.	Mr <b>SONOO</b> Atmaram	<b>COUNCILLOR</b>
19.	Mrs <b>SOUNDUR</b> Usha Koontee Devi	<b>COUNCILLOR</b>
20.	Mr <b>TROYLUKHO</b> Guy Emmanuel	<b>COUNCILLOR</b>

## 5.2 ADMINISTRATIVE TEAM

### ADMINISTRATION DEPARTMENT

#### CHIEF EXECUTIVE

Miss Foon Siong **KIOW SAN** as from April 2018 to 10 November 2018

#### AG. CHIEF EXECUTIVE

Mrs Toolambah **NARSINGHEN** from 19 November 2018 to 02 June 2019

#### CHIEF EXECUTIVE

Mrs T. D. **Ramkissoo Mungoosing** from 03 June 2019 to 06 October 2019

#### ASSISTANT CHIEF EXECUTIVE

Mrs Shamanta **DOMUN-FAGOONEE**  
Mrs Devi **JANKEE** as from 18 June 2019  
Mr Rajcoomar **SEENAUTH**

### FINANCE DEPARTMENT

#### FINANCIAL CONTROLLER

Mr Sanjay **VEERASAMY**

### PUBLIC INFRASTRUCTURE DEPARTMENT

#### HEAD PUBLIC INFRASTRUCTURE DEPARTMENT

Mr M.R.OODALLY as from 09 April 2018 up to 02 September 2018

#### Ag HEAD PUBLIC INFRASTRUCTURE DEPARTMENT

Mr Puran Dev **PATTOO**  
from 30 July 2018 – 14 August 2018  
03 September 2018-03 December 2018  
04 December 2018-09 December 2018  
26 December 2018-25 March 2019  
26 March 2019-25 June 2019

### PUBLIC HEALTH DEPARTMENT

#### CHIEF HEALTH INSPECTOR

Mr Irayah **ERIGADOO**

#### PRINCIPAL HEALTH INSPECTOR

Mr Michel **SONEEA**

### LAND USE AND PLANNING DEPARTMENT

#### HEAD LAND USE AND PLANNING DEPARTMENT

Mr Mohammad Al-Ilshaad **SUBRATTY**

#### PLANNING AND DEVELOPMENT OFFICER

Mr M.Arshad **Moolye**

### WELFARE DEPARTMENT

#### CHIEF WELFARE OFFICER

Mrs Roopmanee **SUMBOO**

#### PRINCIPAL WELFARE OFFICER

Mrs Goonwantee **SEWPAL**

## 5.3 SETTING UP OF COMMITTEES

### COMMITTEES

- COUNCIL MEETING
- EXECUTIVE COMMITTEE
- PROCUREMENT COMMITTEE
- THE PUBLIC INFRASTRUCTURE COMMITTEE
- PUBLIC HEALTH COMMITTEE
- WELFARE COMMITTEE
- PERMITS AND BUSINESS MONITORING COMMITTEE

### 5.3.1 COUNCIL MEETING

**Chairperson:** Her Worship the Mayor

**Vice Chairperson:** The Deputy Mayor

The Municipal Council is made up of 20 elected Councillors from five different wards of the Town. The Council is the policy making body of the Municipality. As required under Section 45 of the Local Government Act 2011 as subsequently amended in 2015 the Council meets as often as the business may require and at least once every month in the Council Chamber for the formulation of policies and examination of all matters pertaining to the administration of the Town.

### 5.3.2 EXECUTIVE COMMITTEE

As per Section 48 of the Local Government Act 2011, the Executive Committee is responsible for the approval of the procurement of goods and services exceeding Rs. 100,000.

For period 01 July 2018 to 30 June 2019, the Executive Committee met for 25 sittings.

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

#### 5.3.2.1 MEMBERS OF THE EXECUTIVE COMMITTEE

##### *Period 01 July 2018 –30 June 2019*

- Her Worship the Mayor Mrs Soolekha **JEPAUL-RADDHOA - Chairperson**
- Mrs Morganangi **AYACANOU – Deputy Mayor**
- Councillor Mr Rajendra **ISRAM**
- Councillor Mr Dooshiant **RAMLUCKHUN**

- Councillor Mr Eric Louis **SALMINE**
- Councillor Mrs Usha Koontee Devi **SOUNDUR**
- Councillor Mr Guy Emmanuel **TROYLUKHO**

### **5.3.3 PERMITS AND BUSINESS MONITORING COMMITTEE**

As per Section 115 of the Local Government Act 2011 as duly amended by the Finance (Miscellaneous Provision Act 2016 [Act No. 18 of 2016] has reviewed the constitution of the Permits and Business

Monitoring Committee to determine applications for Building and Land Use Permits and the Committee is constituted as follows:

- (a) The Mayor or Deputy Mayor as Chairperson
- (b) Four Councillors:
  - i. Councillor Mrs Premila Geerjanan
  - ii. Councillor Mr. Nagen Mootoosamy
  - iii. Councillor Mr. Atmaram Sonoo
  - iv. Councillor Mr. Siam Sookun
- (c) Chief Executive
- (d) Head Land Use and Planning Department
- (e) Head Public Infrastructure Department
- (f) Chief Health Inspector

As per the Local Government Act, the Permits and Business Monitoring Committee plays a vital role for it has the responsibility of processing applications. For Building Land Use Permit for period 01 July 2018 to 30 June 2019 the Permits and Business Monitoring Committee has issued 545 permits.

### **5.3.4 PROCUREMENT COMMITTEE**

According to section 160 of the Local Government Act 2011 the procurement of goods and services shall be effected in accordance with the provisions of the Public Procurement Act.

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

- (a) The Chief Executive or his Deputy;
- (b) The Financial Controller or his Deputy; and

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

The Procurement of goods, services and works are carried out in strict compliance with the provisions of the Public Procurement Act 2006 and subsequent directives issued by the Procurement Policy Office.

Bid Evaluation Committees are set up to evaluate bids according to pre-determined evaluation criteria.

### **5.3.5 THE PUBLIC INFRASTRUCTURE COMMITTEE**

*Period 01 July 2018-30 June 2019*

- Her Worship the Mayor Mrs Soolekha **JEPaul Raddhoa**
- The Deputy Mayor Mrs Morganangi **AYACANOU**
- Councillor Mr Rajendra **ISRAM** Chairperson
- Councillor Mr Eric Louis **SALMINE**, Vice Chairperson
- Councillor Mr Ashvin **BUKHORY**
- Councillor Mr Vishnoo **GOPALOODOO**
- Councillor Mr Kevin **OCHIT**
- Councillor Mr Dooshiant **RAMLUCKHUN**
- Councillor Mr Siam **SOOKUN**

### **5.3.6 PUBLIC HEALTH COMMITTEE**

*Period 01 July 2018-30 June 2019*

- Her Worship the Mayor Mrs Soolekha **JEPaul Raddhoa**
- The Deputy Mayor Mrs Morganangi **AYACANOU**
- Councillor Mr Dooshiant **RAMLUCKHUN**, Chairperson
- Councillor Mrs Usha Koontee Devi **SOUNDUR**, Vice-Chairperson

- Councillor Mr Roobakrishnen **CANNOOSAMY PILLAY**
- Councillor Mr Vishnoo **GOPALOODOO**
- Councillor Mr Ballakishnah **RAMANJOOLOO**
- Councillor Mr Atmaram **SONOO**
- Councillor Mr Guy Emmanuel **TROYLUKHO**

### **5.3.7 WELFARE COMMITTEE**

***Period 01 July 2018-30 June 2019***

- Her Worship the Mayor Mrs Soolekha **JEPAUL RADDHOA**
- The Deputy Mayor Mrs Morganangi **AYACANOU**
- Councillor Mr Atmaram **SONOO**, Chairperson
- Councillor Mrs Premila **GEERJANAN**, Vice-Chairperson
- Councillor Mr Ziyad Mohammed **GOOMANY**
- Councillor Mrs Arline **KOENIG**
- Councillor Mrs Marie Claire Myrella **SEVATHIANE-DANSANT**
- Councillor Mrs Usha Koontee Devi **SOUNDUR**
- Councillor Ms Marie Joanne Annick Tania **SALMINE**



## 6.0 REMUNERATION OF COUNCILLORS

As per the provisions of the Local Government (Remuneration of Councillors) Regulations 2016 effective as from 1<sup>st</sup> January 2016, monthly remuneration/allowances paid to the Mayor, the Deputy Mayor and Councillors are as follows:

	Councillors as per functions occupied	Monthly remuneration paid to Councillors as per Local Government (Remuneration of Councillors) Regulations Reviewed after PRB report 2016	Monthly telephone allowance issued as prepaid cards	Monthly transport Allowance
1	Mayor	Rs39,575	Rs2,000	Rs13,000 as petrol allowance
2	Deputy Mayor	Rs21,475	Rs1,500	Rs10.30/km mileage allowance covering from residence to Town Hall (to attend Council and other meetings)
3	Councillors who are members of the Executive Committee	Rs14,050	Rs1,000	
4	Councillors	Rs11,970	Rs500	
5	Councillors who are members of the Permits and Business Monitoring Committee	Rs 890 per sitting		

## 7.0 CORPORATE GOVERNANCE

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

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

## **7.1 ETHICS AND INTEGRITY**

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

## **7.2 EFFICIENT INTERNAL AUDIT**

The internal audit function provides a good degree of internal assurance in relation to processes and systems. It ensures the completeness, accuracy and reliability of financial and operational process.

An annual audit programme was worked out at the start of the financial year to cover a wide array of activities of the Council strictly adhering to the relevant guidelines, best practices, controls, regulations and procedures with special focus on inherent risk areas.

## **7.3 REPORTING AND DISCLOSURE**

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

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

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

## **7.4 EFFICIENT INTERNAL CONTROL**

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

## **7.5 BUDGETING, FINANCIAL MANAGEMENT PERFORMANCE MEASUREMENT**

The Council has according to the Local Government Act 2011 established an annual

Performance Based Budgeting process, indicating clearly how the resources allocated will be used thus linking to measurable objectives encouraging a clearer vision, enabling proper forward planning to take place and facilitating the best longer-term use of resources.

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

## **7.6 EXTERNAL AUDIT**

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

## **8.0 THREATS AND CHALLENGES**

Local government is in the front line of service delivery. Citizens have become more and more demanding and necessary resources are required to provide services and facilities to their satisfaction

### **8.1 THREATS**

The Municipal Council plans for and provides amongst others several services and facilities to inhabitants of the town. With the available human and financial resources, the Council has tried to the best of its capability to give people better quality and improved services to its inhabitants.

The Council has a team of dedicated experienced and multi-skilled personnel who strive to better the quality of service provided to the public within the available means. There is good internal communication within the organization.

### **8.2 CHALLENGES:**

#### **Arrears of Revenue**

Recovery of arrears is cumbersome and time consuming due to:

- (a) Lack of timely information on change of ownership
- (b) Debts are time barred hence resulting from loss of revenue
- (c) Lengthy and costly procedures through private attorneys

- (d) Clearances and certificates are no longer required for transfer of properties.

## **Capital Expenditure**

### **Drains**

The provision of drains in the township is a major concern for both the Council and the Government.

A drainage system project is being implemented through funding from the Local Development Project and National Development Unit.

### **Services**

It is a challenge for the Council to maximize satisfaction of citizens by providing an efficient service and attending to complaints within 48 hrs. Hence, an information and Service Centre has been set up for that purpose.

A citizen charter has been set up for that purpose. The Municipal website has been enhanced to facilitate communication with the citizens.

## **8.2.1 FINANCIAL CONSTRAINT**

The total grant in aid formula does not reflect the real needs of the Council and have to be reviewed Council will have to be reviewed to allow for a more realistic funding of municipal services and include amongst others: -

- the level and volume of services being provided to the inhabitants;
- proper maintenance of assets put at the disposal of the Council by the NDU or other funding agencies
- the surface of the administrative area
- the commercial base of the area
- good governance rating of the Local Authority
- the real staffing requirements of the Council.
- Adequate human resource planning and budgeting
- Emphasis need to be made more and more on training to enable the human resource of the Council not only to keep abreast with changes but also to increase their knowledge and competence to meet the challenges facing local government.

## **8.2.2 STRENGTHS**

1. The Council is headed by a dedicated team consisting of the Mayor, Deputy Mayor

and councillors who takes decision and makes policies for the welfare and betterment of the life of residents of the town.

2. Quatre Bornes is a fast moving and modern town growing mostly in height and there has been in recent years a major increase in commercial development with the setting up of the cyber city at Ebene.
3. Quatre Bornes Market is also well known for its fairs and mostly the haberdashery fairs of Thursdays and Sundays which attracts not only inhabitants of Quatre Bornes but Mauritians from all over the island and also tourists.
4. The town is strategically located.

### **8.2.3 WEAKNESSES**

Our weaknesses are mostly related to the lack of staff and finance. With the available financial resources, it is difficult to meet the increasing demand for infrastructure and environment maintenance requirements. We have more than 600 new developments in the town every year and this puts additional pressure on our services.

1. Several vacant posts are not being filled thus this may have a negative impact on the services provided to inhabitants.
2. Staff mobility within Councils.
3. Traffic jams more specifically in the morning and afternoon in the town centre

### **8.2.4 OPPORTUNITIES**

1. The town is expanding and is attracting more and more residents and investors.
2. The Ebene Cybercity is located within the township
3. New roads network and more specifically the Terre Rouge Verdun Link road extension has made Quatre Bornes more accessible to both the Northern and Eastern part of the island.
4. Use of framework agreements to minimise procuring cost of certain goods
5. Composting and segregation of waste to reduce load of wastes transported to landfill stations
6. The sewerage works in the town is reaching completion and has thus improve sanitation within the township.

## 8.2.5 THREATS

1. Reduction in the grants provided to the Council by the Central Government.
2. Proliferation of illegal hawkers in the township
3. Traffic jams and absence of parking spaces facilities within the township.
4. Increase of prices which may affect our cost structure.

## 9.0 STRATEGIC NOTE

### 9.1 MAJOR ACHIEVEMENTS FOR FINANCIAL YEAR 2018/2019

Projects Financial Year 18/19		
S.N	Title of Project	Estimated Cost (Rs)
1	Construction of a Multipurpose Complex at Bassin	3,939,100.00
2	Renovation Works at Belle Rose Multipurpose Complex	603,428.81
3	Design, Supply and Fixing of New Panel Fence at Ebene	47,925.05
4	Renovation works at Administrative Block at Town Hall	1,356,862.00
5	Supply and Fixing of Lighting Network at Quatre Bornes Market Fair	423,890.00
6	Crack Treatment and Supply and Laying of Waterproofing at Vijay Beeharry Complex	103,500.00
7	Design, Manufacture, Supply, Fixing and Commissioning of an Emergency Fire Exit Steel Staircase at Pellegrin Social Hall	309,350.00
8	Construction and Upgrading of Drains within the Township of Quatre Bornes (NDU funded)	4,589,845.50
9	Construction and Upgrading of Drains within the Township of Quatre Bornes (NEF)	7,394,184.90
10	Construction of Roads and Lanes (NDU funded)	5,206,957.35
11	Resurfacing of Roads within the Township of Quatre Bornes	12,383,570.19



<b>12</b>	Cutting of Trees and Lopping of Branches in the Township of Quatre Bornes	182,500.00
<b>13</b>	Waterproofing works at Ollier Wellness Centre	63,000.00
<b>14</b>	Supply and Fixing of New Panel Fence at Chooroomoonee Lane, Bassin	444,762.50
<b>TOTAL</b>		<b>37,048,876.30</b>

## **9.2 MAJOR SERVICES PROVIDED**

### **OPERATIONAL AND SERVICE DELIVERY PLAN**

There are five programmes under the Programme Based Budget as follows:

#### **Programme 1: Policy and Management of the Council**

PROGRAMME: 1 - Policy and Management of the Council

- Implementation of Council's decisions.
- Delivery of Programmes as laid down in the Programme - Based Budget.
- Collection of revenue including arrears

#### **Programme 2: Provision and Maintenance of Community Based Amenities**

- Construction and maintenance of non-classified roads.
- Construction and maintenance of drains.
- Installation and maintenance of Street lighting points.
- Road marking and replacing and maintaining traffic signs.
- Maintenance of Council's assets e.g buildings, sports infrastructure, etc.
- Implementation of key infrastructure

#### **Programme 3: Development control within the Council's Area**

- Issue of building and land use permits
- Dissemination to citizens of guidelines relating to issue of permits.
- Ex Post Control

#### **Programme 4: Sound and Healthy Conditions in the Council's Area**

- Refuse collection and their disposal.

- Cleaning of public places including bare lands.
- Rodent and pest control.
- Information/Education and Communication (IEC) campaigns to local community.

#### **Programme 5: Promotion of Sports, Welfare, Education and Cultural Development**

- Organisation of Cultural and Social activities.
- Organisation of Sports activities and support to sports clubs.
- Support to other clubs and associations.
- Managing pre - primary schools.
- Provision of educational, IT and literary and other facilities.
- Consolidation of centralised and decentralised library facilities.

### **9.2.1 PROGRAMME: 1 - POLICY AND MANAGEMENT OF THE COUNCIL**

Priority objectives for this programme

- Ensure that Municipal services are provided to the satisfaction of citizens.
- Ensure that resources allocated to Departments are used judiciously.
- Ensure that Council's policies are formulated and implemented within the framework of the Local Government Act and other laws.
- Exercise sound administrative and financial control.
- Close monitoring of expenditure.

#### **9.2.1.1 ADMINISTRATION DEPARTMENT**

The **Administration Department** is the nerve centre of the Municipal Council and has as prime responsibility to coordinate activities of the different departments of the Council as well as exercise administrative and financial control with a view to ensuring efficiency, effectiveness, productivity and sound financial management.

Being the secretariat of the Council, the Administration Department implements all decisions taken by the Council and ensures that all meetings are held within the prescribed delay as required by law. The Chief Executive is the head of the administration and is assisted by one Deputy Chief Executive and two Assistant Chief

Executives in the carrying out of his duties.

The Administration Department comprises the following sections:

- The Human Resources Management Section
- Committee Section
- Internal Audit Section
- Information Technology Section
- Registry
- Receptionist and complaint section
- Library Section
- Legal Section

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

#### **INPUTS FOR INCLUSION IN THE ANNUAL REPORT** **PERIOD ENDING 30 JUNE 2019**

##### **Local Disaster Risk Reduction and Management Committee**

The Municipal Council of Quatre Bornes has met several times under the Chairperson of Her Worship the Mayor Mrs. S. Jepaul-Raddhoa in the Local Disaster Risk Reduction & Management Committee.

**As per National Disaster Risk Reduction and Management Act 2016** the function of Local Authorities amongst others is to conduct training, drills and simulation exercises to strengthen arrangements in support of identifying, mitigating and responding to identified threats.

Simulation Exercise carried out during financial year 2018/2019:

- Simulation Exercise held on 22 September 2018.

The Local Emergency Operation Command was activated for the simulation exercise on **landslide at Kiwi Avenue, Colline Candos** following torrential rain warning followed by a debriefing session held at the James Burty David Municipal Complex used at Safe Haven.







## **BRONCHURE CIRCULATED IN MUNICIPAL COMPLEX FOR PUBLIC NOTIFICATION**

### **PREPAREDNESS PRIOR TO CYCLONIC AND RAINY SEASONS**



## ***What Should You Do?***

### **BEFORE A CYCLONE**

1. Check to be certain that your emergency equipment is in good working order.
2. Store water, food and essential medicines.
3. Have enough food supplies for at least two (2) weeks.
4. Obtain and store materials to protect your home.
5. Review your insurance policy to ensure it provides adequate coverage.
6. Do you have elderly parents or sick person who will stay with you during a cyclone?  
Keep a list of their prescribed medications and be sure to include them in food and water storage plans.
7. Have a flashlight with batteries handy.
8. Have a battery-operated radio available.

9. Have a First Aid Kit handy.
10. Pick fruits and trim trees if near house.
11. Plan for Evacuation if necessary
12. Listen to the weather reports on radio and television.

## **DURING A CYCLONE**

1. Remain calm and provide assurance to children and elderly.
2. In cases where your house is damaged and the main switch is still on, it is always wise to switch it off.  
Ideally you should do so before a cyclone.
3. Where there are heavy lightning flashes, avoid getting into contact with metal objects.
4. Listen to the weather reports on radio and television.

### **5. If evacuating:**

- wear strong shoes (not flip-flops) and tough water-proof clothing for protection
- turn off gas, electricity and water
- inform neighbours & family members where you are going
- take your list of emergency telephone numbers

## **AFTER A CYCLONE**

1. Avoid going outdoors until the 'all clear' is given.
2. Seek medical attention for persons injured.
3. Clean up debris and effect temporary repairs.
4. Report damage to utilities.
5. Assist in road clearance.
6. Assist in community response efforts.
7. Avoid sightseeing.
8. Avoid getting into contact with lines lying on the ground.
9. Report to the Central Electricity Services for all damaged or broken poles/wires etc. which may be seen in your premises/area, as soon as possible.

### **9.2.1.3 MANAGING OUR HUMAN RESOURCES**

The Human Resource Management Section plays a vital role as the Council relies on its human resources to ensure the most efficient and effective delivery of services to the inhabitants.

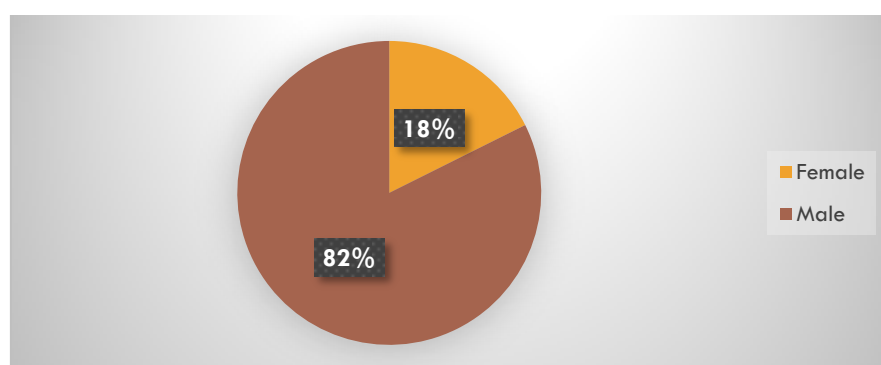


The Human Resource Section also deals amongst others with all industrial relation, staff discipline, appointments and retirement of Council's employees in accordance to the relevant laws as well as regulations in force.

It also caters for the training needs of employees as well as looks into the Health and Safety requirements of different grades of workers during their day-to-day activities as stipulated in the Occupation Safety and Health Act.

## **GENDER**

There were 626 male employees and 134 female employees in post on the establishment of the Council as at 30 June 2019.



## **LIST OF OFFICERS APPOINTED FROM JULY 2018 TO JUNE 2019**

<i>POST</i>	<i>TOTAL</i>	<i>REMARKS</i>
Automobile Electrician	1	Internal Recruitment
Assistant Building Inspector	4	
Attendant/Senior Attendant	11	
Building Inspector	1	Internal Recruitment
Clerical Officer	8	
Electrician	1	Internal Recruitment
Engineering Assistant	1	
Field Supervisor	1	Internal Recruitment
Financial Officer/Senior Financial Officer	1	Internal Recruitment
Foreman	1	Internal Recruitment
Gardener	1	Internal Recruitment
General Worker	3	
Handy Worker	2	
Handy Worker Special (Class)	3	
Health Inspector	1	
Incinerator Operator	1	Internal Recruitment

<i>POST</i>	<i>TOTAL</i>	<i>REMARKS</i>
Inspector of Works	1	Internal Recruitment
Library Attendant	1	Internal Recruitment
Local Disaster Management Officer	1	Internal Recruitment
Management Support Officer	1	Internal Recruitment
Office Management Officer	2	Internal Recruitment
Planning and Development Assistant	6	
Refuse Collector (Roster)	8	
Senior Library Officer	1	Internal Recruitment
Tradesman Assistant (Electrician)	1	Internal Recruitment
Tradesman Carpenter	1	Internal Recruitment
Tradesman Mason	2	Internal Recruitment
Welfare Officer	1	
Word Processing Operator	1	
	<b>67</b>	

#### **9.2.1.4 LIBRARY SECTION**

##### **THE SIMONE DE BEAUVOIR MUNICIPAL LIBRARY**

The library was originally set up in 1948, with some 800 volumes of ‘Mauritiana’ books, i.e. books published by local authors. It was officially converted into a public library on 19 May 1949. The public was allowed access to its collections for the first time on 1st September 1949.

In September 1979, the ‘Commission Mixte Franco-Mauricienne’ held in Paris approved the financing of a new library project formulated by the Municipality of Quatre Bornes. In 1981, a ‘Convention de financement’ was signed between the French government and the Government of Mauritius to construct a new library building of 8,000 sq.ft with four separate sections: Reference, Periodicals, Children and Adult Lending. The stock increased to 30,000 books and the library personnel comprised of ten officers and auxiliary staff. On 7 July 1986, the new library was inaugurated and opened to the public. In 2006, the library collections included about 85, 000 books. Membership was approximately 5,500 in the Adult Lending Section and 4,500 in the Children’s Section.

#### **MISSION AND VISION**

The library provides access to a wide range of books and periodicals. We aim at offering equal and easy access to all existing services and facilities for the purpose of education, culture, research, information and leisure.

- To provide a library for intellectual and personal enrichment
- To empower users in the information age.
- To be a dynamic centre for knowledge and lifelong learning

The Library provides its services at The Simone de Beauvoir library (Town Hall), The SSB Médiathèque at Belle Rose, The Sodnac Branch Library, and in the five reading points located at Palma, Bassin, Berthaud, Résidence Kennedy, Résidence Père Laval, and an Internet corner at Résidence St Jean.

The services offered by the Library are:-

- Lending (Books and Periodicals)
- Children's Library,
- Reference room
- Mauritiana
- Magazines and Newspapers,
- Internet facilities at the Simone de Beauvoir Library, SSB Médiathèque, Sodnac Branch Library, Residence Père Laval Reading Point, Bassin Reading Point and Residence St Jean.
- Photocopy facilities.

**The statistics for period 1 July 2018 to 30 June 2019 for the library section is listed hereunder**

		<b>1<sup>st</sup> July 2018- 30 June 2019</b>
1	Number of users	6383
2	No. of subscribers (active)	3479
3	No. of new Subscriptions	235
4	No. of periodicals titles	40
5	No. of books acquired	1039

## Activities organised for period 1 July 2018 to 30 June 2019

Date	Activities															
	Activities organized during school holidays															
28 July 2018	Theme: Les vacances: Storytelling, Atelier d'écriture, English Action song and Face Painting.  No. of participants: 75 approx.															
4 and 5 Decemb er 2018	Atelier d'Ecriture et d'illustration par A. Hosany  No. of participants: 80 approx.															
8 Decemb er 2018	Fun Day 2018 (Bracelets with beads, Balloon twisting, Fresque by using finger painting and printing, Origami, Musical Chair/hat, Zumba for kids, Spectacle de Magie etc  No. of participants: 130 approx.															
	International Day of Non-Violence 2018															
16 October 2018	<p><b>The programme was as follows:</b></p> <ul style="list-style-type: none"><li>• Impact of violence on our daily life by Dr. Catherine Boudet, Journalist and Sociologue.</li><li>• Roles of Anti-violence Support Organisation towards Social Peace by Mrs Soundur President of Antiviolence Support Organisation.</li><li>• Mahatma Gandhi models towards non-violence by Mr Raj Bundhoo, Member from the Heartfulness Centre.</li><li>• Relaxation session.</li></ul> <p>The audience was of 150 persons approximately</p>															
	National Day Celebrations 2019															
28 February 2019	<p>Essay competition for UVI forms for colleges of the Town No. of participants: 24</p> <table><tr><th colspan="3">Essay Competition: Name of first 3 winners</th></tr><tr><th></th><th>College</th><th>Name of student</th></tr><tr><td>Winner</td><td>EDEN GIRLS</td><td>KESHINI MUNISAMI</td></tr><tr><td>Second</td><td>COLLEGE STE MARIE</td><td>MALINE ULRIKE POONYTH</td></tr><tr><td>Third</td><td>SODNAC SSS</td><td>SHIBDUTH TASHVI</td></tr></table>	Essay Competition: Name of first 3 winners				College	Name of student	Winner	EDEN GIRLS	KESHINI MUNISAMI	Second	COLLEGE STE MARIE	MALINE ULRIKE POONYTH	Third	SODNAC SSS	SHIBDUTH TASHVI
Essay Competition: Name of first 3 winners																
	College	Name of student														
Winner	EDEN GIRLS	KESHINI MUNISAMI														
Second	COLLEGE STE MARIE	MALINE ULRIKE POONYTH														
Third	SODNAC SSS	SHIBDUTH TASHVI														
14 March 2019	<p>Quiz competition for CPE students for Primary Schools of the Town  No. of Participating schools of the town: 14</p>															

		Primary School	Name of Participants for Quiz Competition	
	Winner	LOUIS NELLAN GOVT. SCHOOL	PERMALL SANJIVEN	JAULIM KUSHI
	Second	PERE EUGENE DETHISE RCA	NAIGEL DRACK	NIDHI BHUNJUN
	Third	BAICHOO MADHOO GOVT. SCHOOL	NAGOWAH ADITYA	BISMOHUN DEVESH
<b>La Journée Internationale de la Francophonie</b>				
30 March 2019	Concours d'orthographe (toutes catégories)			
	Number of participants: 150 approx.			
	Catégorie: 10-12 ans	Gagnant	NEERBUN RHEA	
		Seconde	NEELIAH ISHA	
		Troisième	NAWOOR LARA	
	Catégorie: 13-15 ans	Gagnant	LEE YOU VOON STEPHANIE	
		Seconde	ANTHONY CORENTIN	
		Troisième	BOOTUN LEKHA	
	Catégorie: 16+	Gagnant	ANTHONY VANESSA	
		Seconde	MARIE CHRISTINE SOOGUN	
		Troisième	MOLABACCUS LUBNAA	

**Photos: Activities organised during school holidays (28 July 2018, 4, 5 & 8 December 2018)**







Mr A. Hosany (auteur Livre Jeunesse) in Atelier d'Ecriture, Zumba for Kids, Bracelets with beads, Balloon twisting, Fresque by using finger painting and printing, Origami, and Face Painting in the presence of Mrs Jepaul-Raddhoa Soolekha, Mayor.

**Photos: International Day of Non-Violence 2018 (16 October 2018)**



(Photo in centre) Mrs Soolekha Jepaul-Raddho, Mayor, the Chief Executive, Mrs Kiow San and Library staff with Resource persons Dr. Catherine Boudet, Mrs Usha Koontee Devi Soundur (Councillor), and Mr Raj Bundhoo

**Photos: National Day Celebrations 2019 (14 March 2019)**



Quiz Competitions for Grade Six students and Prize giving for Essay Competition for Grade 12 & 13 students in the presence of the Mayor, Mrs S. Jepaul-Raddhoa

## Photos : La Journée Internationale de la Francophonie 2019 (30 March 2019)

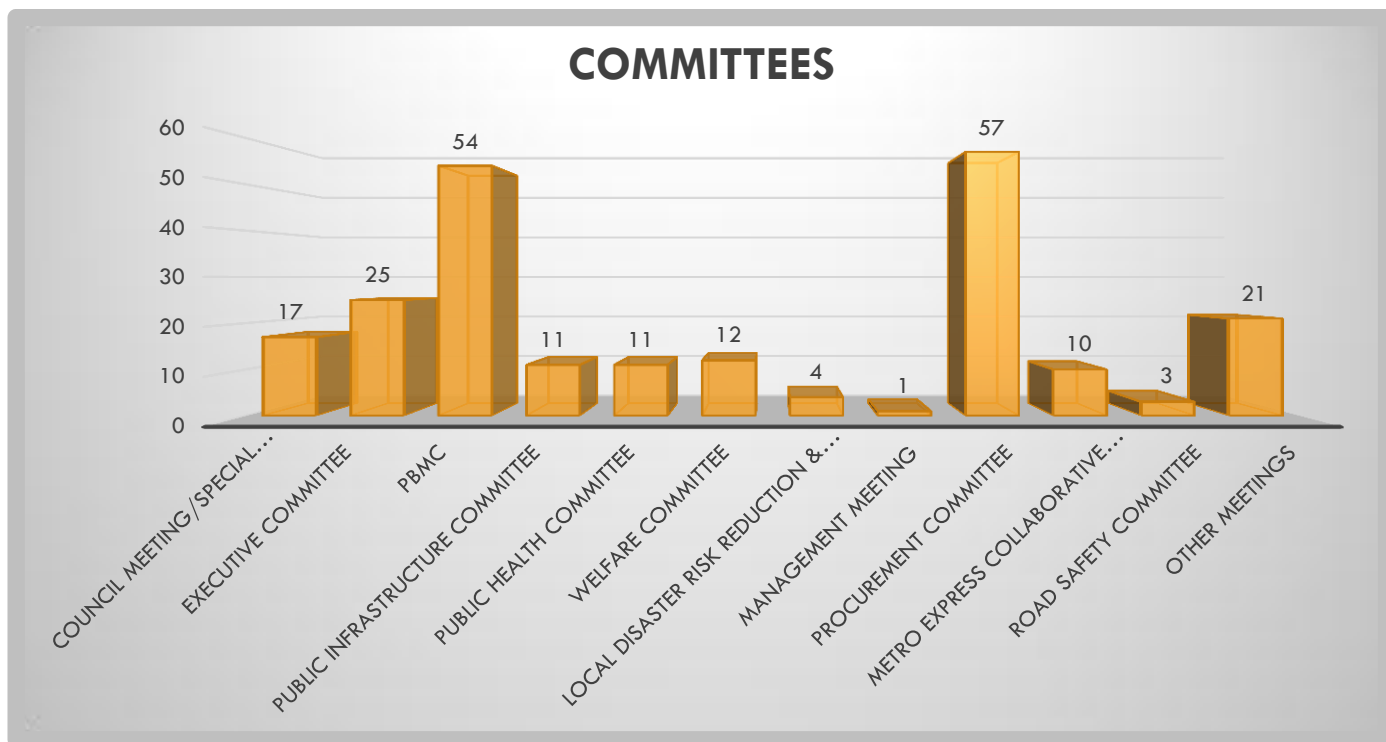


Concours d'Orthographe and prize giving ceremony in the presence of Councillor Dooshiant Ramluckhun

### 9.2.1.5 COMMITTEE SECTION

#### NUMBER OF COMMITTEES HELD FOR FINANCIAL YEAR 2018/2019

	COMMITTEES	NO OF MEETINGS
1.	Council Meeting/Special Council Meeting	17
2.	Executive Committee	25
3.	Permits and Business Monitoring Committee	54
4.	Public Infrastructure Committee	11
5.	Public Health Committee	11
6.	Welfare Committee	12
7.	Local Disaster Risk Reduction & Management Committee	4
8.	Management Meeting	1
9.	Procurement Committee	57
10.	Bid Opening Committee	41
11.	Metro Express Collaborative Coordination Meeting	10
12.	Road Safety Committee	3
13.	Other Meetings	21



#### 9.2.1.6 FINANCE DEPARTMENT

The Finance Department is responsible amongst others for:

- the collection of all revenues accruing to the Council and for effecting all payments including salaries to its employees
- effecting all purchases of the Council
- preparing the yearly Estimates and yearly Financial Statements for submission to the Ministry and the Audit Department respectively
- the overall financial administration of the Municipal Council and providing financial advice, financial information and exercises financial control on all financial transactions

There are three sections in the Finance Department:

- Establishment - Payroll
- Income
- Expenditure

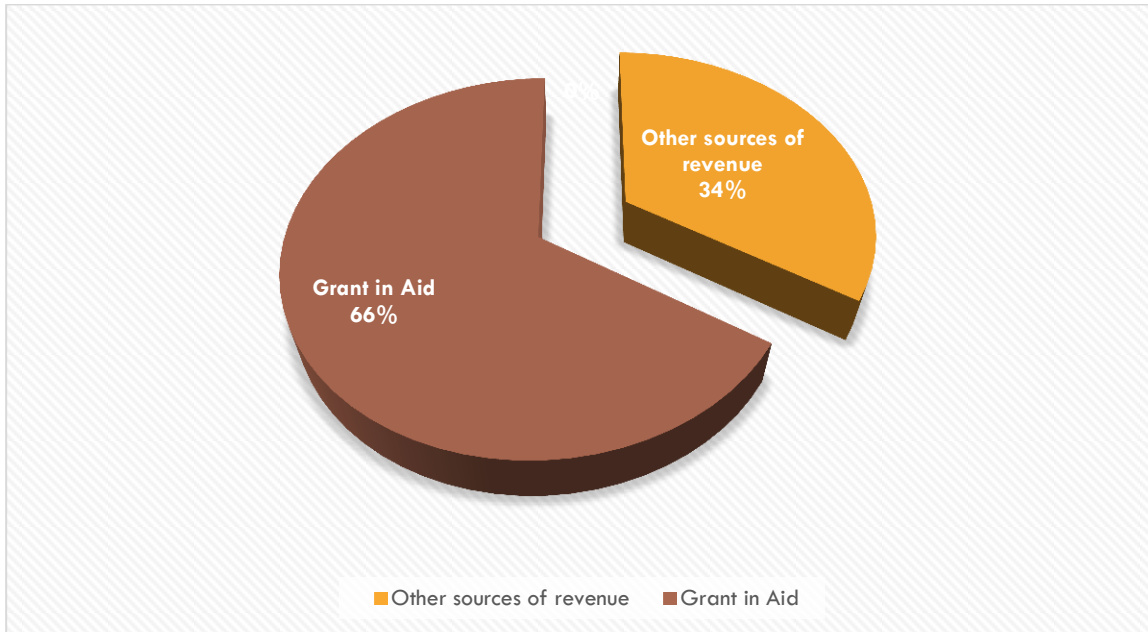
The activities of the Municipal Council are financed from:

- Grant in Aid
- Own source of revenue



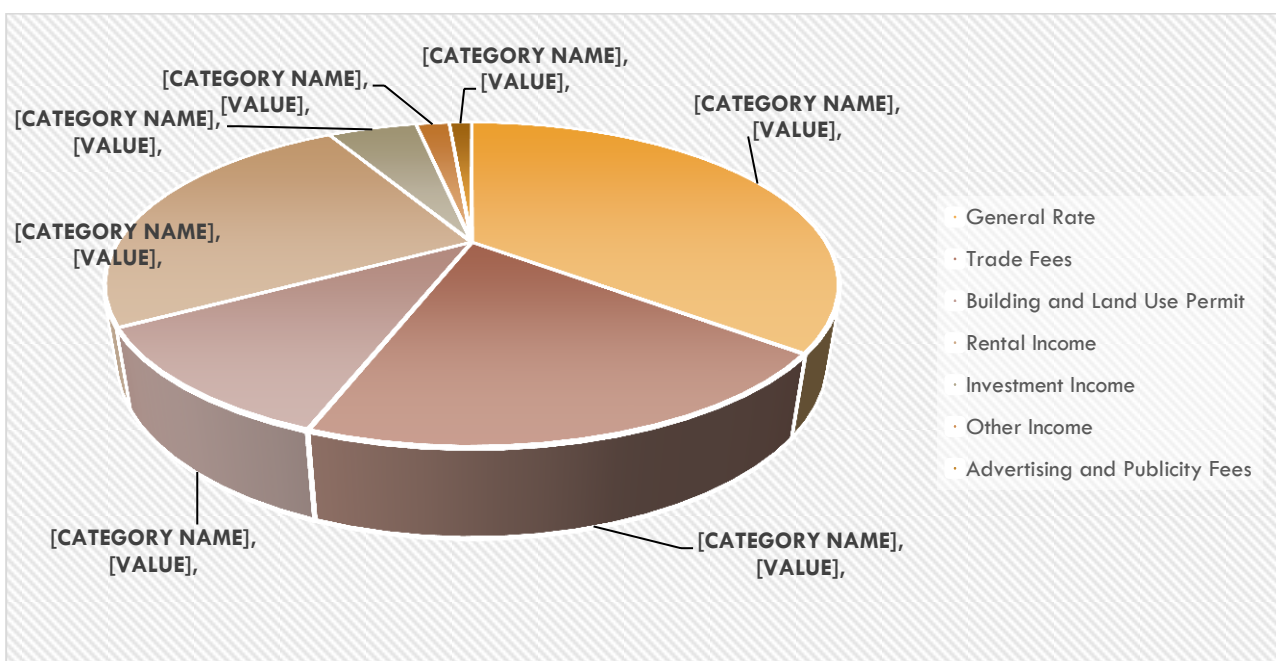
### 9.2.1.7 GRANT IN AID

An amount of **Rs 274,000,000** has been received as grant in aid from the Government for Financial year 2018/2019 to meet part of the recurrent expenditure of the Council which represents **66 %** of the total revenue.



### 9.2.1.8 OTHER SOURCES OF REVENUE

The main sources of revenue of the Council come from trade fees from economic operators, general rate, rentals, fees from markets, fairs and Building and Land Use Permit fees.



### 9.2.1.9 CLASSIFIED TRADES

Any person wishing to carry out a classified trade shall

- Register with the Registrar of Companies;
- Apply and obtain a Building and Land Use Permit (where applicable) at the Planning and Land Use Department of Council; and
- Pay the relevant fees to the Council prior to start a commercial activity.

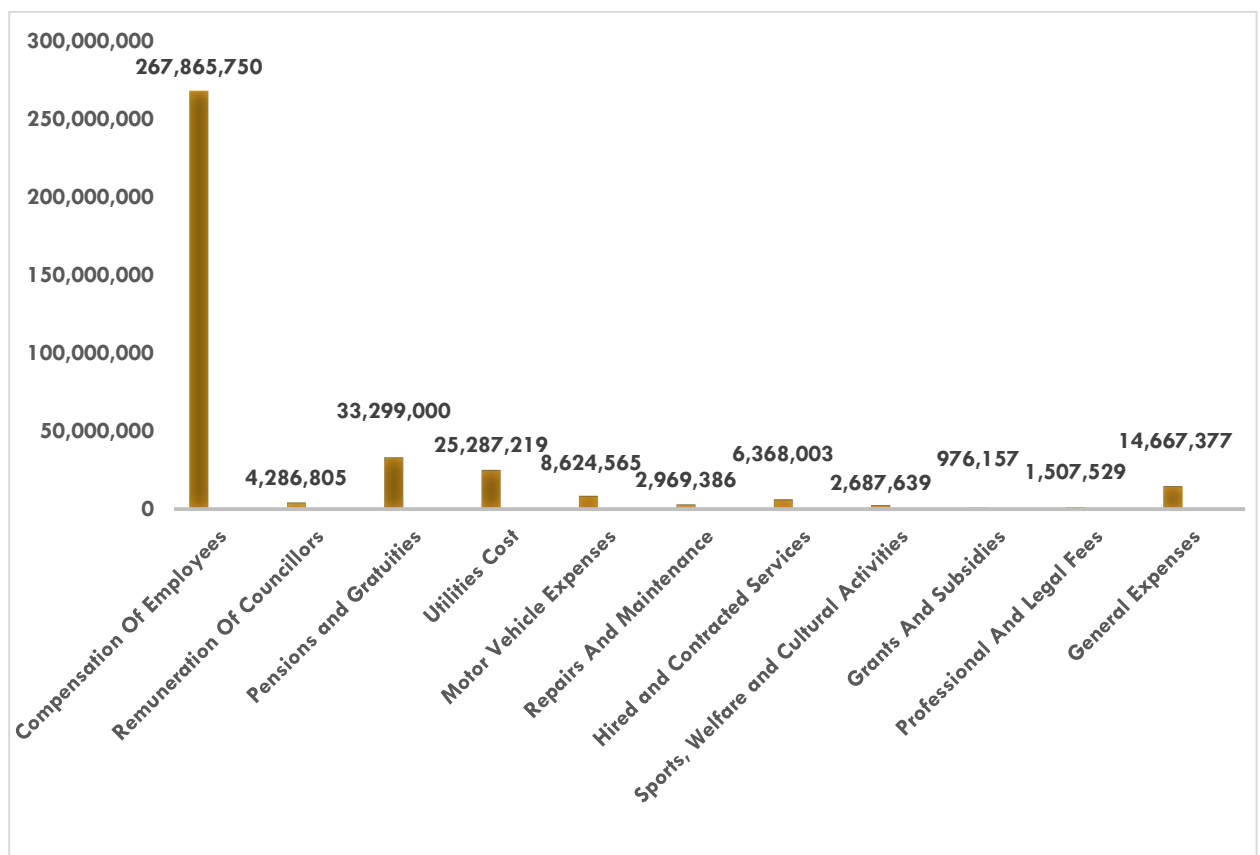
The payment of fees, dues and charges in respect of classified trades shall be due by the 1 January of that year and shall be payable

(i) within 15 days of the start of a classified trade; and

(ii) thereafter in respect of every subsequent financial year in two equal installments, the first one on or before 31 January and the second on or before 31 July next year ensuing.

A surcharge of 50% shall be leviable on any amount not paid within the period specified above.

### 9.2.2.0 EXPENDITURE BY CATEGORY



### 9.2.2.1 INTERNAL AUDIT PLAN PERIOD 01 JULY 2018- 30 JUNE 2019

Under the responsibility of the Chief Executive Department, the Internal Control and Internal Audit are vital elements of good financial management of the Council activities to ensure that:

- Appropriate procedures, practices and controls are operating in the Council to achieve departmental objectives by preventing errors, waste and extravagance;
- All Council's assets are properly safeguarded;
- All records are adequate and reliable;
- All sums voted are spent in accordance with the Council's approval and recommendations and comply with laws, regulations and instructions;
- All revenues laid down by law and regulations are promptly collected and accounted for;
- Spot checks are made when required i.e before approving any payment on capital projects;
- Reporting on Internal Audit findings are made to the Accounting Officer for remedial action to be taken.

Hereunder is the Audit Areas covered for the **Financial Year 2018 - 2019**.

### ANNUAL AUDIT PLAN

#### WEEKLY / MONTHLY – PAYROLL

I.	FINANCIAL CONTROLLER
1	Salaries Allowance
2	Overtime
3	Travelling
4	Acting / Assignment
5	Other Allowances : BEC, PBMC, Procurement Cttee, Court etc.
6	New Recruits
7	Councillors
8	Bank Transfer
9	Absences
10	Retired Association - FPS
11	Other Deductions: Overpayments, Car Loan etc.

<b>I.</b>	<b>FINANCIAL CONTROLLER</b>
<b>12</b>	Payroll Reconciliation
<b>13</b>	Employers Contributions
<b>14</b>	Car Loan
<b>15</b>	Payroll Reconciliation
<b>16</b>	Bank Payment for Payroll
<b>17</b>	Order on Financial Controller's for Payroll
<b>18</b>	Order on Financial Controller's for Councillors
<b>19</b>	PENSION - LA Shares to Sicom

<b>II.</b>	<b>CHIEF EXECUTIVE'S DEPT</b>
<b>1</b>	Mileage Allowance (2)
<b>2</b>	Overtime
<b>3</b>	Passage Benefit
<b>4</b>	Sick / Vacation Leave & Passage Benefits on Retirement
<b>5</b>	Retirement Benefits & Gratuity

<b>III.</b>	<b>WELFARE DEPT</b>
<b>1</b>	Overtime
<b>2</b>	Site to Site Travelling

<b>IV.</b>	<b>LIBRARY DEPT</b>
<b>1</b>	Overtime
<b>2</b>	Site to Site Travelling

<b>V.</b>	<b>PLANNING DEPT</b>
<b>1</b>	Mileage Allowance (4)
<b>2</b>	Overtime

<b>VI.</b>	<b>WORKS DEPARTMENT</b>
<b>1</b>	Mileage Allowance (6)
<b>2</b>	Overtime
<b>3</b>	Site to Site Travelling

<b>VII.</b>	<b>HEALTH DEPT</b>
<b>1</b>	Mileage Allowance (5)
<b>2</b>	Overtime
<b>3</b>	Site to Site Travelling

### **WEEKLY / MONTHLY – PAYMENTS**

<b>I.</b>	<b>FINANCIAL CONTROLLER</b>
<b>1</b>	Purchase Orders
<b>2</b>	Service Orders

3	Order on Financial Controller's for Purchase & Service Orders
4	Bank Payment for Suppliers / Contractors
5	Imprest / Petty Cash
6	Deposit BLP CEB / CWA / WWMA

II.	CHIEF EXECUTIVE'S DEPT
1	Passage Benefit
2	Sick / Vacation Leave & Passage Benefits on Retirement
3	Retirement Benefits & Gratuity
4	Service Orders
5	Reporting

III.	WELFARE DEPT
3	Service Orders
4	Refund of Deposit
a	— Social Halls
b	— Reception Halls
c	— Bus
5	Imprest / Petty Cash

IV.	LIBRARY DEPT
1	Service Orders
2	Refund of Deposit

V.	PLANNING DEPT
1	Service Orders

VI.	WORKS DEPARTMENT
1	Site to Site Travelling
2	Service Orders
3	Spare Parts - MRS
4	<b>Capital Projects</b>
	— Resurfacing Roads / Lanes
	— Construction New Roads/Lanes
	— Construction / upgrading of Drains
	— Building & Amenities
	— Minor Works

VII.	HEALTH DEPT
5	Service Orders

## **YEARLY AUDIT PLAN**

<b>I.</b>	<b>FINANCIAL CONTROLLER</b>
<b>1</b>	Stocktaking – Store
<b>2</b>	Stocktaking – Non-Store
<b>3</b>	Bonus - Employees
<b>4</b>	Bonus - Pensioners
<b>5</b>	Increment
<b>6</b>	Compensation - Employees
<b>7</b>	Compensation - Pensioners
<b>8</b>	Uniform Allowances
<b>9</b>	Leaves: Casual / Vacation /Sick
<b>10</b>	Unutilised Sick Leave

<b>II.</b>	<b>CHIEF EXECUTIVE'S DEPT</b>
<b>1</b>	Leaves: Casual / Vacation /Sick
<b>2</b>	Prepare Annual Audit Plans
<b>3</b>	Prepare Individual Audit Assignments
<b>4</b>	Plan programme of Internal Audit work on a Yearly & Monthly basis
<b>5</b>	Update Working Paper Files
<b>6</b>	Monitor Audit Work with Audit Plan

<b>III.</b>	<b>WELFARE DEPT</b>
<b>2</b>	Leaves: Casual / Vacation /Sick

<b>IV.</b>	<b>LIBRARY DEPT</b>
<b>1</b>	Leaves: Casual / Vacation /Sick

<b>V.</b>	<b>PLANNING DEPT</b>
<b>1</b>	Leaves: Casual / Vacation /Sick

<b>VI.</b>	<b>WORKS DEPARTMENT</b>
<b>1</b>	Leaves: Casual / Vacation /Sick

<b>VII.</b>	<b>HEALTH DEPT</b>
<b>1</b>	Leaves: Casual / Vacation /Sick
<b>2</b>	Drawing of Lots

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

Priority objectives for this programme:

- Ensure the useful life of community-based infrastructure is enhanced.
- Reduce flooding areas and ensure proper evacuation of running water through the construction and maintenance of drains.
- Provision of well accessed non-classified roads with traffic signs and proper road marking.

### **9.2.2.2 THE PUBLIC INFRASTRUCTURE DEPARTMENT**

The Public Infrastructure Department is responsible amongst others for the following services:

- Construction and Maintenance of Non-Classified Roads
- Construction and Maintenance of drains along Non-Classified Roads
- Fixing and Maintenance of Street Lighting and Traffic Signs
- Construction and maintenance of Green Spaces, Gardens and Playgrounds
- Fixing of Decorations for social, sports and religious activities
- Maintenance of Buildings, Markets, Cemeteries, Traffic Centres
- Design and Manage Building and Civil Engineering Projects undertaken by in-house labour or contracted services and to ensure adequate maintenance of existing assets.

The Head Public Infrastructure Department advises the Council on engineering matters and the implementation and application of the relevant legislations including the Roads Act, the Building Control Act and the Local Government Act; etc. Many projects have been implemented during financial year 2018/2019.

### **9.2.3 PROGRAMME 3 –DEVELOPMENT CONTROL WITHIN COUNCIL’S**

Priority objective for this programme

- Ensure a harmonious and orderly development within the Council's area.
- Process and issue of buildings and land use permits in a timely manner.

#### **9.2.3.1 BUILDING LAND USE AND PLANNING DEPARTMENT**

##### **Building and Land Use Permit**

The Municipal Council of Quatre Bornes is the local planning authority that has responsibility for orderly and proper planning of development within its administrative area. In this regard, the Council has the statutory responsibility to implement the Outline Planning Scheme

(OPS) under the Town and Country Planning Act. The OPS can be described as a master plan that provide for a framework to guide development within the township.

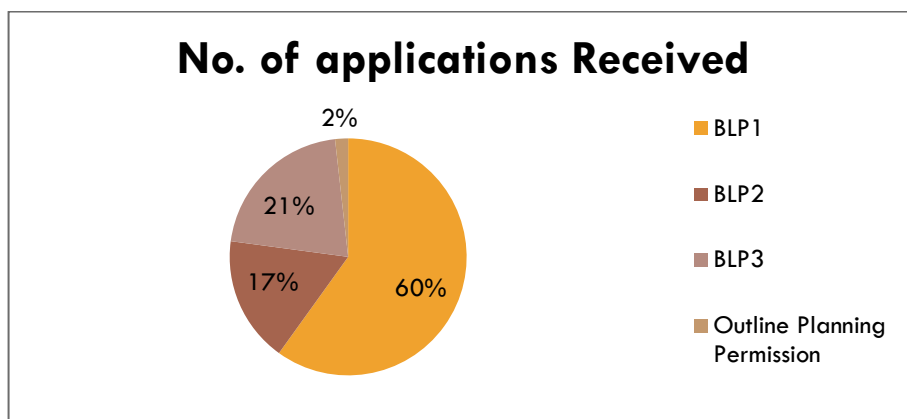
The OPS has provided for designated growth zones in Ebene as well as pre-designated zones along Motorway to encourage large scale developments. All development proposals are guided in accordance with the framework laid down in the OPS. In processing Building and Land Use Permit, the Land Use and Planning Department (LUPD) ensures that all proposals conform to requirements of the OPS, Building Control Act, and Environment Protection act. Large scale developments that have been approved by the PBMC include the following:

- Hermes Developments Ltd Smart City comprising of parkings, commercial outlets, hypermarket, offices, Cinema, Fun City, Bowling and a hotel comprising of 15 floors at Trianon.
- Kingsgate Holding Ltd comprising of a semi basement and ground plus 16 floors for offices at Ebene.
- PSH Investment comprising of a basement for parking and ground plus 15 floors for offices and commercial purposes.

The table below shows the number of Building and Land Use applications received and the outcome of the applications after having been processed from 01<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019. All applications were processed and determined within the parameters of law and within the statutory time frame of 14 working days.

<b>Type of Development</b>	<b>No. of applications Received</b>	<b>BLP Issued</b>	<b>Refused</b>	<b>Set aside/cancelled</b>
<b>BLP1</b>	474	323	40	111
<b>BLP2</b>	136	97	11	28
<b>BLP3</b>	167	113	14	40
<b>Outline Planning Permission</b>	14	12	2	0
<b>Total</b>	<b>791</b>	<b>545</b>	<b>67</b>	<b>179</b>





**NOTE:** The Land Use and Planning department has also issued a number Occupation Certificates. This includes major developments as listed below:

- Sotract Properties Ltd for the construction of ground plus 16 floors for offices at Ebene.
- Ibiza holdings for the construction of 3 tower blocks for offices at Ebene.

### **Development Control**

The total number of buildings surveyed within the township of Quatre Bornes during the period 01<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 is 1067 buildings, that represents an increase in the number of building surveyed as compared to previous years.

### **Survey Report for buildings in the town of Quatre Bornes**

	<b>Number of Buildings Surveyed from 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019.</b>
<b>Completed and occupied</b>	<b>85</b>
<b>Partly completed and occupied</b>	<b>36</b>
<b>Completed but not yet occupied</b>	<b>39</b>
<b>Under construction</b>	<b>659</b>
<b>Building construction not yet started.</b>	<b>248</b>
<b>Total</b>	<b>1067</b>

### **Unlawful Development**

<b>No. of Complaints attended</b>	<b>739</b>
<b>No. of Request Notices served</b>	<b>90</b>

<b>No. of Enforcement Notices served</b>	15
<b>No. of Compliance Notices served</b>	56
<b>No. of Pulling down Notices served</b>	12
<b>Legal action taken (referred to court)</b>	30

### **Statistics for court cases**

The number of cases of illegal construction that have been brought to court for 01<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019.

	<b>No. of new cases</b>	<b>No. of cases attended</b>
<b>Supreme Court</b>	17	73
<b>Intermediate Court</b>	9	23
<b>District Court</b>	30	232
<b>ELAT</b>	7	163
<b>Total</b>	<b>63</b>	<b>491</b>

### **Statistics for the Cadastral section**

The data in the table below refers to Morcellement files from Ministry of Housing and Lands and Ministry of Agro Industry, Morcellement application received at the council (BLP2). Number of self-assessments received and ex post control files sent to valuation through VO13A with forms for general rate is also included.

	<b>No. of new cases</b>
<b>Morcellement Board Application</b>	61
<b>Land Conversion Application</b>	18
<b>BLP2</b>	136
<b>Self-Assessment</b>	210
<b>VO 13A to valuation office</b>	751
<b>Total</b>	<b>1176</b>

## 9.2.4 PROGRAMME: 4 - SOUND AND HEALTHY CONDITIONS IN THE COUNCIL'S AREA

Priority objective for this programme:

- The Collection and Removal and disposal of household, industrial, commercial and agricultural waste and other refuse.
- Management of public Markets and Fairs.
- Control of hawkers.
- Creation of a salubrious environment in the Council's area through the provision of an efficient refuse collection, regular cleaning and maintenance of public places such as open spaces, parks, gardens, bus shelters, public buildings including lavatories.
- Regular maintenance of drains and roads.

### 9.2.4.1 PUBLIC HEALTH DEPARTMENT

The Public Health Department has the overall responsibility for maintaining a good living environment in the Council area.

The area of the Town is 230.5 km<sup>2</sup> with a population of about 85,000 and it comprises the following regions: Belle Rose, Ebene, Pellegrin, Trianon, Morcellement Ebene, Ebene Cybercity, Morcellement St Jean, Morcellement Sodnac, Candos, Bassin, La Source, Palma and Old Quatre Bornes.

The **number of residential premises is approximately 22,075** and **about 5,674 economic operators** ply their trade within the township.

### 9.2.4.2 FUNCTIONS OF THE DEPARTMENT

The main duties of the Public Health Department are:

1. Collection of household refuse and commercial refuse
2. Management of market and fairs and foodcourt (municipal)
3. Management of cemeteries and crematorium
4. Processing and issuing of trade fees receipts for classified trades
5. Traffic Centres, Bus Terminals and Public Convenience

6. Rodent Controls
7. Collection of bulky wastes/e-waste on a twice-yearly basis subject to availability of funds.
8. Control of illegal hawkers and other trades
9. Expost Control
10. Herbiciding spraying/weeding/cleaning of poster panels/oriflames/ banners
11. Cleaning of drains, river and canals
12. Enforcement of regulations
13. Cleaning of barelands (unknown/heirs/abroad)
14. Sensitization campaigns in connection with environment
15. Prosecution
16. Control of pollution

### **9.2.4.3 REFUSE COLLECTION AND TOWN CLEANSING**

#### **Introduction**

The Public Health Department has the overall responsibility for maintaining a good living environment in the Council area.

The area of the Town is 230.5 km<sup>2</sup> with a population of about 85,000 and it comprises the following regions: Belle Rose, Ebene, Pellegrin, Trianon, Morcellement Ebene, Ebene Cybercity, Morcellement St Jean, Morcellement Sodnac, Candos, Bassin, La Source, Palma and Old Quatre Bornes.

The number of residential premises is approximately 23,000 and about 5,838 economic operators ply their trade within the township.

The main duties of the Public Health Department are:

1. Collection of household refuse and commercial refuse
2. Management of market and fairs and foodcourt (municipal)
3. Management of cemeteries and crematorium
4. Processing and issuing of trade fees receipts for classified trades
5. Rodent Controls
6. Collection of bulky wastes/e-waste on a twice-yearly basis subject to availability of funds.
7. Control of illegal hawkers and other trades
8. Expost Control in relation to trade

9. Herbiciding spraying/weeding/cleaning of poster panels and removal of oriflammes & banners.
10. Cleaning of drains, rivers and canals
11. Enforcement of regulations in relation to Health Issues.
12. Cleaning of barelands (unknown owners/heirs/owners abroad)
13. Sensitization campaigns in connection with Health.
14. Prosecution duties
15. Control of pollution

### **Department Manpower**

Chief Health Inspector	:	1
Principal Health Inspector	:	1
Senior Health Inspector	:	2 + 1 vacant
Health Inspectors	:	10 + 1 vacant
Office Management Assistant	:	1
Clerical Officer	:	1
Attendant	:	5 + 1 vacant
Refuse Collectors (Roster)	:	277
Refuse Collectors (Personal)	:	5
Driver s	:	28
General Worker	:	17
Burial Ground Attendant	:	1 + 1 vacant
Chemical Sprayerman	:	4
Gangman	:	1 + 1 vacant
Handy Worker	:	4
Incinerator Operator	:	4
Overseer	:	1
Sanitary Attendant	:	2
Supervisor Refuse Collection	:	3
<b>TOTAL</b>		<b><u>368</u></b>

### **1. Refuse Collection Service**

Collection and disposal of residential and commercial refuse is an essential service which is implemented by the Public Health Department for the enhancement of the living environment in the township and by making it a clean, safe and healthy place for living.

A once weekly service is provided to all households and a daily service for commercial premises within the town centre.

There is also a paid service for removal of abnormal refuse for household and commercial waste.

For a good scavenging service, the town has been divided into 30 sections.

<b>Commercial</b>	▶	2 teams
<b>Market/Fair</b>	▶	2 teams
<b>Household refuse</b>	▶	28 teams

**Commercial refuse** ▶ done on a daily basis alongside main roads and Town Centre.

Two tipper lorries have been purchased in March 2019 to renew our fleet of lorries.

**Household refuse** ▶ collected on a once weekly basis on a two-shift system.

All main roads are swept on a daily basis and sweeping is also done on all avenues during refuse collection.

All bins along main road collected on a daily basis.

### **E- Waste campaign**

E-Waste collection campaign was done in April/May 2019. 148 trips of E-Waste and 259 trips of bulky waste collected during the campaign.

### **Bulky waste campaign**

Bulky waste campaign is done on a twice-yearly basis subject to availability of funds from our parent Ministry.

Bulky waste campaigns were done in the month of October, November and December 2019. A total 616 trips of wastes were removed.

Awareness is made through pamphlets distributed to all households through our electronic board and our website.

Dumping site ▶ La Chaumiere transfer station

### **Manpower**

Drivers ▶ 28

Refuse Collectors ▶ 282

Field Supervisors (scavenging) ▶ 3

Overseer ▶ 1

Gangman ▶ 1

The scavenging service is monitored on a daily basis by the Health Inspectorate Cadre.

Vehicle fleet ▶ 20 lorries comprising tipper and compactors.

Volume of Waste generated per year (approximate) ▶ 33,500 tons

Average volume of waste generated per person per day during the year 2018/2019:  
1.01 kg

## **2. Market and Fair**

There is only one market: Quatre Bornes Market/fair

The Quatre Bornes Market/fair includes the Doyen Fair:

Four fairs	No. of Stalls	Items sold
<b>Quatre Bornes Fair - Tuesday/Friday</b>	551	<b>Haberdashery</b>
<b>Quatre Bornes Fair - Wednesday/ Saturday</b>	539	<b>Vegetable</b>
<b>Quatre Bornes Fair - Thursday/Sunday</b>	555	<b>Haberdashery</b>
<b>Quatre Bornes Market</b>	55	<b>Vegetable/Meat/Fish/cakes &amp; Haberdashery</b>
<b>Doyen Fair Sunday</b>	<b>278</b>	<b>Haberdashery/Vegetable/Fish</b>

## **3. Cemetery Incinerator and Cremation Ground**

The only cemetery is jointly managed by the Municipal Councils of Vacoas/Phoenix and Quatre Bornes is located at Trois Mamelles Cemetery.

Total number of burial at Trois Mamelles Cemetery ▶ 17

(From 01 July 2018 to 30 June 2019)

A LPG propelled incinerator, satisfying all the environment laws is located at Cremation No. 1 Avenue, Palma.

Number of incinerations carried out from 01 July 2018 to 30 June 2019 ▶ 226

Three cremation grounds (under traditional pyres) exist at

- ▶ Trianon
- ▶ Berthaud Avenue
- ▶ Gandhi (Cremation No. 1 Avenue)

#### **4. Rodent Control**

Rodent control is done by private contractor.

##### **Control of rats**

Baits are placed alongside the roadsides, green spaces, municipal premises, market/fair, traffic centres.

Frequency varies depending on sites ▶ Weekly or monthly

#### **5. Economic operators**

There were 5838 economic operators plying to their trade within the township from period 01 July 2018 to 30 June 2019.

Following, the provision of the Finance (Miscellaneous Provisions) Act of 2016, exemption of trade fee for economic operators paying annual fees not exceeding Rs 5,000 as at 30 June 2016 to the local authority to be exempted from payment of trade fee for a period of three (3) years as from 01 January 2017.

This represents a short fall in the revenue of the Council.

#### **6. Traffic Centre**

Two traffic centres ▶ Jules Koenig Traffic Centre  
Louvet Traffic Centre

Sweeping is carried out on a daily basis at the above-mentioned site.



## **7. Public Toilets:**

- Sir William Newton Avenue
- At Jules Koenig Traffic Centre
- At Louvet Traffic Centre
- La Louise Public Toilet

### **Opening hours**

From 06.00 a.m to 06.00 p.m on a daily basis. All are cleaned by private contractors.

Regular visits are carried out by our Health Inspectorate at the above places to ensure public toilets are properly cleaned.

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

### **WELFARE DEPARTMENT**

The Welfare department is responsible for all matters pertaining to the organisation of welfare, social, recreational, educational, sports and cultural activities decided by the Council for the benefit of the inhabitants of the Municipal Council.

### **The Main objectives of the Welfare Department are as follows:**

- **Provision for social and cultural activities**
  - Every person shall have the opportunity to practice recreational, educational, sports activities, regardless of his / her gender, age, disability / Ability, socio economic and cultural backgrounds.
  - Organisation of social activities to promote well-being of the population, thus preventing youngsters to be indulged in illicit activities or falling in other Social Halls
- **Provision of free pre-primary education**
  - Every person shall have the opportunity to be educated.
- **Promotion of sports and support to Local Sport Teams**
  - Promotes of Sports Activity help the population to be healthier and to keep fitness

- The collaboration of stake holders to be sought with a view to promoting social activities and healthy living.

• **Enhance literacy by facilitating access to Books, Magazines, Internet ...etc**

• **Rehabilitation of Playing Grounds and Green Spaces**

- Organisation of campaigns to combat gender-based violence, drugs and substance abuse, poverty alleviation...etc.

### 9.2.5.1 Some of the major activities organized

#### ACTIVITIES 2018

SN	Activities/Events/Functions	Date	Description
1.	Inauguration of Pavillon, Mini Soccer synthetic pitch	16 <sup>th</sup> July 2018	A football match between sports clubs of the vicinity and unveiling of plate was done by Mrs Fazila Jeewa Daureeawoo, Mayor and Councillors
2.	Carnaval Sportif COJI	19 July 2018	A defile with Sports Federations and other stakeholders was organised to gather in the Town Hall yard for a cultural programme
3.	Fete de Fleurs	June/November 2018	A flower show was organised in the Reception Hall jointly with the Horticultural Society
4.	Randonnée	31 August 2018	Inhabitants of the Town of different age groups participated in a Randonnee at La Cambuse. Buses were put at their disposal and water and fruits given to participants.
5.	Assumption	14 August 2018	Cakes were distributed by the Mayor and Councillors to 6 parish and residences of the Town
6.	Pere Laval	8 September 2018	Reception of pilgrims was held in front of St Jean Church. Refreshments and cakes were served by Mayor, Councillors and officers of the Council to pilgrims on their way to Pere Laval
7.	Ganesh Chaturthi	14 September 2018	Financial assistance and facilities for decoration and immersion at Pierre Fond and St Louis rivers were extended to 5 Marathi Socio Cultural Associations of the Town
8.	International Day for Elderly	3 October 2018	5 buses were given to the Quatre Bornes Senior Citizen Federation for an outing to the sea side
9.	Relais at Vacoas-Phoenix	7 <sup>th</sup> October 2018	The Town was represented by three teams of athletes.

SN	Activities/Events/Functions	Date	Description
10.	Bal Rane Zarico	17 November 2018	A ball was held in collaboration with Ministry of Tourism for Senior Citizens at Belle Rose Reception Hall. Snacks and refreshments were served to about 400 members of Senior Citizen Associations of the Town
11.	Domino / Carom competition	21th October 2018	A competition was held in the Municipal Hall and prizes were offered to winners.
12.	Football Festival	28 <sup>th</sup> October 2018	A football festival for licensed and non-licensed players of the Town at Jos Guy Rozement stadium. 10 teams participated in the festival and prizes offered to winner and runner up
13.	Durga Pooja	10 October 2018	Facilities for decorations, lighting and financial assistance were provided to 15 Shivalas and associations
14.	Petanque Festival	23 September 2018	A competition was organised at La Source Petanque pitch. 30 teams participated in the tournament. Prizes were offered to winner and runner up.
15.	Govinden	22 September 2018	Facilities were provided to 6 kovils of the Town. Decorations and financial assistance were provided on this occasion.
16.	Divali Cultural show with Socio Cultural associations of the Town and Musical Orchestra	9 November 2018	A cultural show was organised with the participation of a musical group and socio-cultural associations of the Town in the Town Hall yard.
17.	International Day for Disabled	9 December 2018	A petanque tournament was organised at Jean Roland Delaitre petanque pitch for members of deaf, visual and mental associations. Prizes were given to winners.
18.	Distribution of Toys for X-Mas	22 December 2018	2000 toys were distributed to Children below 11 years of the Town in the Reception Hall. Animation with the participation of Atelier Pierre Poivre, Disney figures and jumping castles was provided for children. Refreshments was served to children.

## Activities 2019

SN	ACTIVITIES	DATE	DESCRIPTION
01	Thaipoosam Cavadee	21 January 2019	Financial assistance and facilities for decorations, lighting, scavenging service were provided to 6 kovils of the Town. Rivers were cleaned for performing rituals. Painting, trimming and landscaping were done as required so that pilgrims may carry out prayers in a clean environment.
02	Cheque donation by Chinese Embassy	25 January 2019	A cheque to the amount of Rs 83,000 was remitted to the Council by representatives of the Embassy during an official ceremony in the Council Room
03	Maha Shivaratree	4 march 2019	Financial assistance, scavenging service, decorations, lighting were provided to temples.  Accommodation for rest and food was provided to pilgrims at the Town Hall and Candos stadium from 1 to 2 march 2019
04	Chinese Spring festival	24 February 2019	A cultural programme was held at the Reception hall in collaboration with Chinese Associations of the Town. A defile started at Central Supermarket to reach the Town Hall Reception Hall followed by a cultural programme and reception
05	Republic Day celebrations		Flag raising was held in the Town hall yard for employees  Petanque Tournament at palma on 10 March  Happiness day was held in the Reception hall with a demonstration by yoga instructors on 20 march from 10 am to noon  A football tournament was held with participation of sports clubs of the Town at Jos Guy Rozemont stadium on Sunday 19 May 2019
06	Run, Jog, walk	30 March	Municipal Councillors and Employees participated in a 12-hour Run, Jog and Walk at Reduit Stadium
07	Ugadi	31 march	A cultural programme was held at the Town

SN	ACTIVITIES	DATE	DESCRIPTION
		2019	Hall Reception Hall in collaboration with 3 Mandirams of the Town. Refreshments and traditional cakes were served on this occasion.
08	Inauguration of mess room	3 April	A mess room was inaugurated for employees in the municipal compound. A plate was unveiled by the Mayor in presence of Councillors and employees followed by a reception. Facilities for lunch and washing
09	Guddi Padwa	14 April	A cultural programme was held at the Town Hall Reception Hall in collaboration with Marathi Mandal Candos. Traditional songs and dance were depicted by the artists of the Community.
10	Jeux des jeunes Elites	15 to 17 April 2019	The Council participated in the event organised by the Ministry of Youth and Sports.  Sportswear were given to about 50 athletes of age group 14 to 17 years and transport facilities were given to attend the competitions.
11	Easter		A financial assistance was given to 6 parish of the town. Usual facilities such as decorations, illumination was provided.
12	Varusha Pirrapu	21 April 2019	A mega show was held in the town Hall yard in collaboration with Quatre Bornes Tamil temples Federation in the Town Hall yard. The highlight of the programme was the participation of renowned artists from India.
13	Fete de la Famille at residence Kennedy	Sunday 28 April 2019	The Council extended facilities for tent decorations, lighting and use of football playground for the activity
14	Ramadan month Eid Festival	Wednesday 5 June 2019	Facilities for decorations, lighting, scavenging service and financial assistance were extended to 8 mosques of the town
15	Relay Marathon	Sunday 16 June 2019	The activity was held with the participation of Municipalities, district Councils and St Benoit
16	Music Day	Friday 21 June 2019	A musical show was held in the Town Hall yard with the participation of amateur artists of the Town from 10 am to 2 pm and from 6 pm to 9 pm with a musical orchestra.







**INAUGURATION OF LE PAVILLON MINI SOCCER SYNTHETIC PITCH ON 16<sup>TH</sup> JULY 2018**



**DOMINO COMPETITION HELD ON 21<sup>ST</sup> OCTOBER 2018**







**DISTRIBUTION OF TOYS ON 29TH DECEMBER 2018 FOR CHRISTMAS**





## **|CHINESE SPRING FESTIVAL – CULTURAL PROGRAMME 24 FEBRUARY 2019**

## **CONFERMENT OF THE HONORARY FREEMAN OF THE TOWN ON FRIDAY 08 MARCH 2019**

In the context of the celebration of the 50<sup>th</sup> Anniversary of the independence of Mauritius, the Council at its meeting of 30 October 2018 has following motion presented by the Mayor Mrs Soolekha Jepaul-Raddhoa unanimously approved that the Honorary Freeman of the town of Quatre Bornes be conferred upon the following personalities:

1. His Excellency Paramasivum Pillay Vyapoory, G.O.S.K, Ag President of the Republic of Mauritius and residing in Quatre Bornes;
2. The Honourable Fazila Jeewa Daureeawoo, G.C.S.K, Vice-Prime Minister, Minister of Local Government and Outer Islands, Minister of Gender Equality, Child Development and Family Welfare;
3. His Excellency Sun Gongyi, Ambassador of the People's Republic of China in Mauritius;
4. His Excellency Mr Maheshwarsing Khemlolia, Ambassador of the Republic of Mauritius in the Republic of Russia, previously Mayor of the Municipal Council of Quatre Bornes;
5. Docteur Jean Georges Prosper, Docteur Es-Lettres (de la Sorbonne) C.S.K, MBE, G.O.S.K, poet and writer, author of lyrics of the National Anthem and residing at Quatre Bornes; and
6. Mr Phillippe Gentil, MBE, O.S.K, C.S.K, Musician, Composer of the music of the National Anthem and residing at Quatre Bornes











**CONFERMENT OF THE HONORARY FREEMAN OF THE TOWN ON FRIDAY 08  
MARCH 2019**





## RELAY MARATHON – 16 JUNE 2019





**MUSIC DAY HELD ON 21 JUNE 2019**



**INAUGURATION OF WELLNESS CENTRE AT PELLEGRIN ON 24TH JUNE 2019**





**THE UNVEILING OF STELE HELD ON 25.06.2019 IN COMMEMORATION OF OUR ANCESTORS WHO HAVE CONTRIBUTED TO THE FOUNDATION OF THE TOWN.**





**ELECTION OF MAYOR & DEPUTY MAYOR - 27 JUNE 2019**



**ELECTION OF MAYOR & DEPUTY MAYOR - 27 JUNE 2019**



### 9.2.5.2 Municipal centers are under the care and responsibility of the Welfare Department

#### **MUNICIPAL RECEPTION HALLS**

- ◇ Belle Rose,
- ◇ Town Hall Building,
- ◇ Pavillon Hall and
- ◇ Marie Marot Activity Centre

#### **KINDERGARTENS**

- ◇ Bassin,
- ◇ Belle Rose and
- ◇ Residence Père Laval

#### **SOCIAL HALLS**

- ◇ SSR Hall at Ollier
- ◇ Cardinal Jean Margeot- St Jean Housing Estate
- ◇ Shrimati Indira Gandhi-Palma
- ◇ James Burty David - Sodnac
- ◇ Nelson Mandela-Berthaud
- ◇ BasdeoBissondoyal-Bassin
- ◇ Pellegrin
- ◇ Ebene
- ◇ Residence Kennedy
- ◇ Sir Gaetan Duval at Residence Pere Laval

#### **CHILDREN PLAYGROUNDS**

- ◇ Town Hall yard
- ◇ Hiliary Blood, Candos
- ◇ Ebene
- ◇ Nelson Mandela, Berthaud
- ◇ Residence Kennedy
- ◇ Jeewoonarain Avenue, Palma
- ◇ Beau Sejour
- ◇ Residence Pere Laval
- ◇ Residence St Jean
- ◇ Sodnac
- ◇ Ollier
- ◇ Palma

	<ul style="list-style-type: none"> <li>◇ Potaya green space</li> <li>◇ La Source</li> </ul>
	<div>MINI DOCCER</div> <ul style="list-style-type: none"> <li>◇ Pavillon</li> <li>◇ St. Jean -Cardinal Margeot</li> </ul>
	<div>STADIUM</div> <ul style="list-style-type: none"> <li>◇ Guy Rozemont Stadium- La Louise</li> </ul>
	<div>FOOTBALL PLAYGROUNDS</div> <ul style="list-style-type: none"> <li>◇ Residence Kennedy</li> <li>◇ Ebene</li> <li>◇ Pavillon</li> <li>◇ Residence St Jean</li> <li>◇ SVR Football Playground</li> <li>◇ BaichooMadhoo Football Playground</li> <li>◇ EmilienRochecouste</li> <li>◇ Palma</li> <li>◇ La Source</li> <li>◇ Pere laval</li> </ul>
	<div>VOLLEYBALL GROUNDS</div> <ul style="list-style-type: none"> <li>◇ J.R.Delaitre- Pavillon</li> <li>◇ Pere laval</li> </ul>
	<div>PETANQUE PITCHES</div> <ul style="list-style-type: none"> <li>◇ Palma</li> <li>◇ Bassin</li> <li>◇ La source</li> <li>◇ Sodnac</li> <li>◇ Pavillon</li> <li>◇ Kennedy</li> </ul>
Courts	1 GYMNASIUM at Ebene with Volleyball pitches and Badminton

## 10.0 Statement of Financial Position as at 30 June

	Notes	2018/19 Rs.
<b>Assets:</b>		
<b><u>Current assets</u></b>		
Cash and Cash Equivalents	3	29,625,651
Investments	4	310,352,425
Receivables From Exchange Transactions	5	12,465,011
Receivables From Non-Exchange Transactions	6	22,661,412
Inventories	7	2,842,210
<b>Total Current Assets</b>		<b>377,946,709</b>
<b><u>Non-current assets</u></b>		
Investments	4	-
Intangible Assets	8	412,420
Long Term Receivables From Exchange Transactions	9	3,315,758
Long Term Receivables From Non Exchange Transactions	10	55,559,792
Property, Plant And Equipment	11	1,315,115,338
<b>Total Non Current Assets</b>		<b>1,374,403,308</b>
<b>TOTAL ASSETS</b>		<b>1,752,350,018</b>
<b><u>Liabilities</u></b>		
<b><u>Current liabilities</u></b>		
Trade And Other Payables From Exchange Transactions	12	51,731,660
Refundables Deposits From Customers	13	8,835,153
Employment Benefits Obligations	14	59,531,816
Payments Received In Advance	15	14,500,241
Taxation		
<b>Total Current Liabilities</b>		<b>134,598,870</b>
<b><u>Non-current liabilities</u></b>		
Non Current Provisions	16	1,857,286
Non Current Employee Benefits Obligations	17	541,819,875
<b>Total Non Current Liabilities</b>		<b>543,677,161</b>
<b>TOTAL LIABILITIES</b>		<b>678,276,031</b>
<b>NET ASSETS</b>		<b>1,074,073,987</b>
<b>EQUITY</b>		
Reserve		749,477,747
Accumulated Surplus		324,596,240
<b>Net assets</b>		<b>1,074,073,987</b>

NAGEN MOOTOOSAMY  
MAYOR

T. NARSINGHEN (MRS)  
AG. CHIEF EXECUTIVE

## 11.0 Statement of Financial Performance for Year Ended 30 June

	Notes	2018/19
<b><u>Revenue From Non-Exchange Transaction</u></b>		<b>Rs.</b>
General Rate	18	49,719,028
Trade Fees	19	27,960,050
Advertising and Publicity Fees	20	1,793,825
Fines, Penalties And Levies	21	30,815
Public Contributions and Donations		83,099
Building and Land Use Permit	22	15,510,905
Government Grant	23	327,422,643
<b>Total Revenue from Non Exchange Transactions</b>		<b>422,520,365</b>
<b><u>Revenue From Exchange Transactions</u></b>		
Bus Toll Fees		781,000
Rental Income	24	34,889,705
Finance Income	25	7,013,064
Burial And Incineration Fees		607,700
Other Income	26	1,132,666
<b>Total Revenue from Exchange Transactions</b>		<b>44,424,135</b>
<b>TOTAL REVENUE</b>		<b>466,944,500</b>
<b>EXPENSES</b>		
Compensation of Employees	27	267,865,750
Remuneration of Councillors	28	4,286,805
Pensions and Gratuities	29	7,417,072
Pension Charge as per IPSAS 39		43,113,436
Utilities Cost	30	25,287,219
Motor Vehicle Expenses	31	8,624,565
Repairs and Maintenance	32	2,969,386
Hired and Contracted Services	33	6,368,003
Sports, Welfare and Cultural Activities	34	2,687,639
Grants And Subsidies		976,157
Professional And Legal Fees	35	1,507,529
Depreciation and Amortisation	36	17,502,577
General Expenses	37	24,881,377
<b>TOTAL EXPENSES</b>		<b>413,487,515</b>
<b>Other Gains/(Losses):</b>		
Loss On Sale Of Assets	38	(70,106)
<b>Total loss on Disposal</b>		<b>(70,106)</b>
<b>Surplus</b>		<b>53,386,879</b>



## 12.0 Cash Flow Statement for Year ended 30 June

	2018/19
	Rs.
<b><u>Cash Flows From Operating Activities</u></b>	
<b><u>Receipts</u></b>	
Trade Fee	21,742,675
General Rate	50,655,379
Public Contributions And Donations	83,099
License And Permits	15,510,906
Government Grants	322,400,837
Finance Income	370,429
Other Income, Rental And Agency Fees	47,448,841
<b>TOTAL REVENUE</b>	<b>458,212,166</b>
<b><u>Payments</u></b>	
Compensation of Employees	271,659,864
Remuneration of Councillors	4,387,924
Good and Services	56,981,492
Rent Paid	575,000
Pensions and Gratuities	36,913,776
Grants and Subsidies	1,908,803
Other Payments	3,466,285
<b>TOTAL PAYMENTS</b>	<b>375,893,144</b>
<b>Net Cash Flows From Operating Activities</b>	<b>82,319,022</b>
<b><u>Cash Flows From Investing Activities:</u></b>	
Purchase Of Property, Plant And Equipment	(50,031,722)
Proceeds From Sales Of Property, Plant & Equipments	-
New Investments	(25,000,000)
<b>Total Cash Flows From Investing Activities</b>	<b>(75,031,722)</b>
<b><u>Cash Flows From Financial Activities:</u></b>	
Cash Flow From Financial Activities	
Proceeds From Borrowings	0
Repayments Of Borrowings	0
<b>Total Cash Flows From Financial Activities</b>	<b>0</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalent</b>	<b>7,287,300</b>
Cash and cash equivalents at beginning of Period	22,338,351
<b>Cash and cash equivalents at end</b>	<b>29,625,651</b>

## *Statement of Changes in Net Assets/Equity as at 30 June 2019*

### **Reserves**

	<b>General Fund</b>	<b>Accumulated Surplus</b>	<b>Total</b>
<b>Opening balance as at 01.07.2018</b>	<b>228,080,969</b>	<b>253,627,168</b>	<b>481,708,137</b>
Impairment Loss	(32,459,929)		(32,459,929)
Adjustment to opening debtors		(3,387,215)	(3,387,215)
Recognition of vested Land	552,350,791		552,350,791
<b>Restated Opening Balance as at 01.07.2018</b>	<b>747,971,831</b>	<b>250,239,954</b>	<b>998,211,785</b>
Surplus for the period		53,386,879	53,386,879
Payment out of fund	(124,201)		(124,201)
Remeasurement of pension Liability		20,232,042	20,232,042
Transfer from Interest re-invested	231,252		231,252
Adjustment		737,365	737,365
Penalties	1,398,865		1,398,865
<b>Closing Balance as at 30.06.2019</b>	<b>749,477,747</b>	<b>324,596,240</b>	<b>1,074,073,987</b>

## Statement of Comparison of Budget vs Actual amount as at 30 June 2019

Particulars	Note	Original Budget	Adjustments /Virement	Final Budget	Actual	Performance Difference
		Rs	Rs	Rs	Rs	Rs
<b>Revenue (non Exchange)</b>						
General Rates	40	48,800,000	-	48,800,000	49,719,028	919,028
Trade Fees	41	21,500,000	-	21,500,000	27,960,050	6,460,050
Advertising And Publicity Fees	42	2,350,000	-	2,350,000	1,793,825	(556,175)
Fines, Penalties And Levies		40,000	-	40,000	30,815	(9,185)
Public Contributions And Donations			-	-	83,099	83,099
Government Grant In Aid		274,000,000		274,000,000	274,000,000	-
Other Government Grant			3,681,924	3,681,924	3,681,924	
Capital Grant					49,740,719	49,740,719
Building and Land Use Permit	43	4,500,000		4,500,000	15,510,905	11,010,905
<b>Total Revenue (non Exchange)</b>		<b>351,190,000</b>	<b>3,681,924</b>	<b>354,871,924</b>	<b>422,520,365</b>	<b>67,648,441</b>
<b>Revenue ( Exchange)</b>		-				
Bus Toll Fees		762,000	-	762,000	781,000	19,000
Rental Income	44	35,100,000	-	35,100,000	34,889,705	(210,295)
Finance Income	45	6,800,000	-	6,800,000	7,013,064	213,064
Burial And Incineration Fees	46	1,125,000		1,125,000	607,700	(517,300)
Other Income	47	9,505,311		9,505,311	1,132,666	(8,372,645)
<b>Total Revenue (Exchange)</b>		<b>53,292,311</b>	<b>-</b>	<b>53,292,311</b>	<b>44,424,135</b>	<b>(8,868,176)</b>
<b>Total Revenue</b>		<b>404,482,311</b>	<b>3,681,924</b>	<b>408,164,235</b>	<b>466,944,500</b>	<b>58,780,265</b>
<b>Expenses</b>						
Compensation Of Employees	48	290,113,811	(908,360)	289,205,451	267,865,750	(21,339,701)
Remuneration Of Councillors		4,400,000	160,000	4,560,000	4,286,805	(273,195)
Pensions and Gratuities		33,064,000	235,000	33,299,000	33,299,000	-
Pension Charge as per IPSAS 39	49				17,231,508	17,231,508
Utilities Cost	50	27,068,700	80,000	27,148,700	25,287,219	(1,861,481)
Motor Vehicle Expenses	51	11,135,700	600,000	11,735,700	8,624,565	(3,111,135)
Repairs And Maintenance	52	4,662,500	-	4,662,500	2,969,386	(1,693,114)
Hired and Contracted Services	53	9,422,000	-	9,422,000	6,368,003	(3,053,997)
Sports, Welfare and Cultural Activities	54	3,585,000	433,284	4,018,284	2,687,639	(1,330,645)
Grants And Subsidies	55	1,680,000	-	1,680,000	976,157	(703,843)
Professional And Legal Fees	56	2,450,000	-	2,450,000	1,507,529	(942,471)
Depreciation and Amortisation			-		17,502,577	17,502,577
General Expenses	57	16,900,600	3,082,000	19,982,600	14,667,377	(5,315,223)
Provision for bad debts					10,214,000	10,214,000
Loss on Disposal					70,106	70,106
<b>Total Expenses</b>		<b>404,482,311</b>	<b>3,681,924</b>	<b>408,164,235</b>	<b>413,557,621</b>	<b>(4,890,720)</b>
Surplus For The Period		-	-	-	<b>53,386,879</b>	<b>63,670,985</b>

# Notes to the Accounts for Year Ended 30 June 2019

## 1) General Information

The Municipal Council of Quatre Bornes is a corporate body established under the Local Government Act 2011, Part II Section 3 and 6/7. The place of management is at St Jean, Quatre Bornes.

## 2) (a) Basis of Preparation and Statement of Compliance

The Ministry of Finance and Economic Development decided that all Local Authorities shall prepare their Financial Statements in accordance with IPSAS (International Public-Sector Accounting Standards) accrual basis with effect from 1<sup>st</sup> July 2017. Pursuant to the above, the Municipal Council of Quatre Bornes has prepared the Financial Statements for financial year ended 30 June 2019 in compliance with Section 132 and 133 of the Local Government Act 2011 and in compliance as listed below IPSAS's, including the adoption of the exemptions provided in the Standard that affect fair presentation and compliance with accrual basis IPSAS's.

The Financial Statements are presented in Mauritian Rupees and all values are rounded to the nearest rupee. The statements have been prepared on an accrual and going concern basis and on the basis of historic cost convention, unless stated otherwise.

The Council has three years as transitional period for full adoption of IPSAS by financial year 2019/20. The following standards have been adopted by the Council for this financial year:

IPSAS 1 - Presentation of Financial Statements

IPSAS 2 - Cash Flow Statements

IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors

IPSAS 9 - Revenue from Exchange Transactions

IPSAS 12- Inventories

IPSAS 13- Leases

IPSAS 14- Events after Reporting Date

IPSAS 17- Property, Plant and Equipment

IPSAS 19- Provisions Contingent Liabilities and Contingent Assets

IPSAS 20- Related Party Disclosures

IPSAS 21- Impairment of Non-Cash-Generating Assets

IPSAS 23- Revenue from Non-Exchange Transactions (Taxes and Transfers)

IPSAS 24- Presentation of Budget Information in Financial Statements

IPSAS 25- Employee Benefits

IPSAS 31 - Intangible Assets

IPSAS 33- First Time Adoption of Accrual Basis IPSAS's

IPSAS 39- Employee Benefits

**(b) Significant Accounting Policies**

**I. Presentation of Financial Statement-IPSAS 1**

The Financial Statement Comprises of the following:

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Cash Flows
- Statement of Changes in Net Assets/Equity
- Statement of Comparison of Budget and Actual Amounts
- Notes to the Accounts

## **Comparative Information**

Comparative figures for the previous period are presented in the Financial Statements.

## **II. Cash Flow Statements-IPSAS 2**

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

## **III. Revenue Recognition**

The general policy of the Council is to recognize revenue on an accrual basis. Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Council. Revenue is recognized as deferred income when there is a related condition attached that would give rise to a liability to repay the amount.

Financial reporting of revenue arises from exchange transactions when one entity receives asset or services, or has liabilities exchanged, and directly gives approximately equal value in the form of cash, goods, services or use of assets to another entity in exchange. Non-exchange transactions are those transactions where there are no exchange of approximate direct benefits or value between receiving and giving entities.

### **Revenue from Exchange Transactions**

#### **(i) Bus toll fee**

Bus toll fee is payable by every bus owner using the traffic centers and the fee is accounted for as income on an accrual basis. It is payable to Council one month in advance.

#### **(ii) Rental income**

Rental income refers to revenue earned from leasing out properties belonging to the Council. The rental is of operating nature and comprises rental mainly from Markets and

Fairs, Sports complexes, reception halls, social halls, residential and commercial complexes.

The Revenue is recognized on an accrual basis with the exception of the following i.e. rental from sports complexes, social halls and reception halls, which are recognised on the actual collection of rental.

(iii) Finance Income

The finance income earned is calculated using the fixed interest rate and is apportioned based in accordance with the agreement.

The income generated from investment of the Passage Fund is not accounted in the Statements of Financial Performance in compliance with Section 81 (5)(b) of the Local Government Act 2011.

(iv) Burial and Incineration fees

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

(v) Other Income

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

**Revenue from Non-Exchange Transactions**

(i) General Rate

The General Rate is levied on an owner of any immovable property situate in the rating area of the Council as per the Local Government Act 2011 Section 95. The rate is annually paid by the resident. If the rates are unpaid, penalty is applied on the due amount. The rate is recognized on an accrual basis in the Statement of Financial Performance.



(ii) Trade fee

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated by the Local Government Act 2011 Section 122 (2). It is an offence to carry out such trade without the payment of the appropriate fees. The fee is payable twice annually and if not paid, a surcharge of 50% is applied. The income is recognized on an accrual basis except for occasional fee which is recognized on cash basis.

(iii) Government Capital grants

Government Capital grant is recognized fully in the year it is received in accordance with IPSAS.

(iv) Government Grant

Government grant are transfers received from Central Government for the purpose of giving immediate financial support to the Council with no future related costs. They are recognized in the statement of financial performance in the period in which they become receivable. An amount of Rs 274,000,000 has been disbursed to meet recurrent expenses and Rs 49,736,885 to meet capital expenses.

(v) Building and Land Use Permit

The Building and land use permit fees are recognized based on actual amount received or collected in the Statement of Financial Performance.

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

An item of property, plant and equipment is recognized as an asset when it is probable that future economic benefits will flow to the Council and the cost or fair value of the asset can be measured reliably.

Since we are in a transitional period, we have a 3 years' period to recognize all our Property, Plant and Equipment. For financial year 2017/18, we had recognized the Motor Vehicles and Computer & IT Equipment. For financial year 2018/19, we have

recognized Furniture, Fixtures & Fittings and Machinery & Equipment at Fair Value less depreciation. For other assets, no depreciation has been charged and have been presented at cost in the Financial Statements. Public Infrastructure assets, Land and buildings will be recognized at Fair Value in Financial year 2019/20. Investment Properties categorized under buildings will be treated as investment properties in Financial year 2019/20.

For Furniture, Fixtures & fittings and Machinery & Equipment, an independent report of the fair value of the assets has been submitted by the Office Superintendent Officer (OS) of the Council. The assets are stated Fair Value and has been depreciated. Impairment loss has been recognized in the Reserves on 1<sup>st</sup> July 2018.

Depreciation is charged so as to write off the cost of fixed assets less any residual value at the annual estimated rates over their useful lives, using the straight-line method. The estimated useful lives, residual value and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis. Full depreciation is charged in year of acquisition and no depreciation in year of disposal.

An asset's carrying amount is written down immediately to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable amount or recoverable service amount.

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

The annual rates used in the calculation of depreciation using the straight-line method are:

Motor Vehicles	-	10% per annum
Computer and IT Equipment	-	25% per annum

Furniture, Fixture & Fittings	-	20% per annum
Machinery & Equipment	-	5% - 25% per annum

#### V. **Intangible Assets**

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

The intangible asset has been recognized at fair value less accumulated depreciation.

#### VI. **Inventories**

Raw materials are accounted for at purchase cost and issues are accounted on First In First out basis. The cost of our inventories has been assigned using the weighted average cost formula.

At the close of the financial year, a stock take was carried for all of our store and non-store items and a stock adjustment was charged to the Statement of Financial Performance. Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council.

Inventories (obsolete) written off is recognized as an expense and is reported in general expenses.

#### VII. **Investments**

Our investments comprise of fixed deposits held with different institutions for a period of less than one year at a fixed rate. The interest is payable upon maturity, but the Council recognized the interest on an accrual basis.

#### **VIII. Trade and Other Payables**

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

#### **IX. Provisions**

Provisions are recognized when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties required to settle the present obligation. When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

#### **X. Retirement Benefit Costs**

The Council contributes to the following pension schemes:-

##### **Defined Benefits Pension Plan**

Provision for retirement pension benefits has been made under the Statutory Bodies Pension Funds Act of 1978 as amended. The scheme is a Defined Benefit Pension Plan and its assets are managed by the State Insurance Company of Mauritius Ltd.

The present value of the funded obligations is recognised in the Statement of Financial Position as a non-current liability after adjusting for the fair value of plan assets, any unrecognized past service cost. The valuation of these obligations is carried out on a regular basis by the actuarial services of SICOM Ltd.

##### **Defined Contribution Pension Scheme**

A Defined Contribution Pension Scheme has been set up with effect from 1 January 2013 following amendment to the Statutory Bodies Pension Funds Act 1978. As from 1

January 2013, new recruits join the scheme and contribute 6% of their salaries and the council's contribution to the scheme is 12% of the gross emoluments. These contributions are expensed in the Statement of Financial Performance in the period they relate.

### **National Savings Fund/National Pension Fund**

The Council contributes 2.5% of gross emoluments (up to a maximum of Rs 425.00 per employee) to the fund on a monthly basis. This Fund is utilized for payment of lump sum to employees upon their retirement. This expense is charged to Statement of Financial Performance.

### **XI. Long Term Benefits Obligation**

Long term entitlement to Sick Leaves, Vacation Leaves and Passage Benefits have been recognized as a liability in the Statement of Financial Position as the Council has a present legal obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

### **XII. Nature and Purpose of Reserves**

The Council maintains the General Fund and Passage Fund reserves.

#### **Passage Fund**

Enacted under Section 81 of the Local Government Act 2011, a passage fund has been created by the Council to finance the payment of passage benefit to officers transferred from other Local Authorities, from the public service, from a statutory body or from any other institution.

Income derived from investment of the unutilized passage benefit payable to employees of the Council is transferred to equity under the item passage fund.

### **XIII. Related Parties**

Related parties are entities that control or have significant influence over the party in making financial and operating decisions or those who are subject to common control.

Related parties include of the Council are:

- Mayor
- Deputy Mayor & Councillors
- Chief Executive Officer
- Head of Departments e.g. Planning Department, Finance Department, Health Department, Public Infrastructure Department and Welfare Department.

#### **XIV. Budget Information**

The annual budget is prepared on an accrual basis and is presented in Performance Based Budget. The budget is approved by the Ministry of Local Government after having carried out adjustment to the original budgetary provisions.

During the financial year Council carried out monthly budget monitoring exercise to identify the need for any additional funding.

Any major difference between revised and actual expenditure and income is provided in the notes to the financial statements.

	2018/19 Rs.
<b>3. <u>Cash and Cash Equivalents</u></b>	
Cash and cash equivalents consist of cash in hand and balances with banks:	
Cash at Bank	29,316,913
Cash In hand	308,737
	<b>29,625,651</b>
<b><u>Reconciliation of Net Cash Flows from Operating Activities to Surplus:</u></b>	
	<b>Rs.</b>
<b>Surplus For the Year</b>	53,386,879
loss on disposal	70,106
Stale Cheque	(599,492)
<b><u>Add/(less) non-cash items</u></b>	
Depreciation	17,502,577
Increase in provision for doubtful debts	10,214,000
<b><u>Add/(less) items classified as investing or financing activities</u></b>	
Payment out of General Fund	124,201
Transfer Interest Accrued/(Received) to Equity	231,252
<b><u>Add/(less) movements in statement of financial position items</u></b>	
<b>(Increase)/Decrease in receivables:</b>	
Receivables from Exchange Transaction	(9,290,470)
Receivables from Non Exchange Transaction	(11,391,471)
Long Term Receivables from Exchange Transaction	2,888,465
Long Term Receivables from Non Exchange Transaction	(4,901,922)
I(Increase)/Decrease in Inventories	128,349
<b><u>Increase/(Decrease) in employee entitlements:</u></b>	
Current Liabilities	967,479
Non current Liabilities	11,081,999
<b><u>Increase/(Decrease) in Payable:</u></b>	
Current	4,118,341
Non Current	(1,824,748)
Prepayments	8,438,762
Deposit	1,174,716
<b>Net cash flow from operating activities</b>	<b>82,319,023</b>



#### 4. Investments

Bank Name	Amount (Rs)	Fixed Interest Rate (%) p.a	Maturity Period
Maubank	40,000,000	2.30	21.08.17-21.08.19
State Bank of India	20,000,000	2.61	28.08.17-27.09.19
Barclays	30,000,000	2.25	29.09.17-30.09.19
Maubank	45,000,000	1.75	06.10.17-06.10.19
Maubank	47,000,000	2.05	22.01.18-22.01.20
Bank One	43,000,000	2.75	22.01.18-22.01.20
Bank One	42,000,000	3.25	16.03.18-16.03.20
Maubank	18,000,000	2.50	21.03.18-21.03.20
Bank of Mauritius	25,000,000	3.22	28.06.19-30.12.19
Telethon Fund	352,425		
	<b>310,352,425.00</b>		

#### 5 Receivables From Exchange Transactions

Market and Fairs	1,853,328
Finance Income	10,611,683
	<b>12,465,011</b>

#### 6 Receivables From Non-Exchange Transactions

General Rate	10,500,696
Capital Grant	2,901,021
Grant Miscellaneous	640,578
Car Loan	1,849,117
Trade Fees	6,770,000
	<b>22,661,412</b>

#### 7. Inventories

##### 7.1 Store Items:

Diesolene	146,603
Sports Equipment	25,494
Filters for Vehicles	37,700
Motor Oil for Vehicles	44,566
Construction Materials	345,748

Stationery	434,544
Herbicides	13,500
Protective Equipment	226,631
Tools	69,106
Refreshment Materials	40,259
Plumbing Materials	39,454
Spare Parts	363,907
Cleaning Materials	96,204
Electrical Materials	486,602
	<hr/>
	<b>2,370,318</b>
	<hr/> <hr/>

## **7.2 Non Store Items:**

Construction Materials	93,252
Paints	28,189
Plumbing Materials	37,737
Electrical Materials	92,263
Stationery	8,740
Others (Heavy duty tarpaulin, Wall Tiles, tyre, plyer,etc)	27,650
Miscellaneous	184,061
	<hr/>
	<b>471,892</b>
	<hr/> <hr/>

<b>Total Inventories</b>	<hr/>
	<b>2,842,210</b>
	<hr/> <hr/>

8. **Intangible Assets** **SOFTWARE**

Fair Value as at 01 July 1,237,262

Additions

Disposals

Transfer/Adjustments

**Fair Value as at 30 June** **1,237,262**

**Depreciation**

As at 01 July 412,421

charge for the year 412,421

**As at 30 June** **824,842**

**Net Book Value as at 30 June** **412,420**

9. **Long Term Receivables From Exchange Transactions**

**Gross Amount**

Bus Toll Fees 104,188

Market and Fairs 5,160,121

Rental Income 2,051,449

Finance Income 0

**7,315,758**

**Less Provision:**

Market and Fairs 3,500,000

Rental Income 500,000

**4,000,000**

**3,315,758**

**Net Long Term Receivables From Exchange Transaction**

10. **Long Term Receivables From Non Exchange Transactions**

**Gross Amount**

General Rate 48,147,528

Trade Fees 32,687,282

Tenant Tax 14,518,663

Advertising And Publicity Fees 589,194

Insurance Receipt 188,000

Advances 32,393

Car Loan 4,519,864

Pensioners 832,463

Advance Telethon	40,000
Others	4,405
	<u>101,559,792</u>

**Less Provision:**

General Rate	16,800,000
Trade Fees	14,500,000
Tenant Tax	14,400,000
Advertising And Publicity Fees	300,000
	<u>46,000,000</u>

**Net Long Term Receivables From Non Exchange Transaction**

<u>55,559,792</u>
-------------------

<b><u>Property, Plant and Equipment</u></b>								
	<b>Land</b>	<b>Buildings</b>	<b>Public Infrastructure</b>	<b>Computer and IT Equipment</b>	<b>Furniture and Fittings</b>	<b>Machinery &amp; Equipment</b>	<b>Motor Vehicles</b>	<b>TOTAL</b>
<b>Cost as at 01.07.2018 (After Reclassification)</b>	14,056,685	305,576,947	327,512,520	2,484,772	7,427,592	45,046,898	53,340,134	755,445,548
Impairment Loss					(3,123,699)	(29,336,229)		(32,459,929)
Vested Land by MOLG	552,350,791							552,350,791
<b>Fair Value as at 01.07.2018</b>	<b>566,407,476</b>	<b>305,576,947</b>	<b>327,512,520</b>	<b>2,484,772</b>	<b>4,303,893</b>	<b>15,710,668</b>	<b>53,340,134</b>	<b>1,275,336,410</b>
Additions		14,386,620	39,988,187	1,110,272	316,015	1,398,653	11,855,350	69,055,096
Disposals/scrapped				(88,664)				(88,664)
<b>Fair Value as at 30.06.2019</b>	<b>566,407,476</b>	<b>319,963,566</b>	<b>367,500,707</b>	<b>3,506,380</b>	<b>4,619,908</b>	<b>17,109,321</b>	<b>65,195,484</b>	<b>1,344,302,842</b>
<b>Depreciation</b>								
As at 01.07.2018	-		-	(549,141)		-	(11,566,764)	(12,115,905)
Charge for the year				(696,076)	(824,092)	(3,479,927)	(12,090,061)	(17,090,156)
Disposals/scrapped				18,557				18,557
As at 30.06.2019	-		-	<b>(1,226,660)</b>	<b>(824,092)</b>	<b>(3,479,927)</b>	<b>(23,656,825)</b>	<b>(29,187,504)</b>
<b>Net Book Value as at 30 June 2019</b>	<b>566,407,476</b>	<b>319,963,566</b>	<b>367,500,707</b>	<b>2,279,720</b>	<b>3,795,816</b>	<b>13,629,394</b>	<b>41,538,659</b>	<b>1,315,115,338</b>

		<b>2018/19</b>
		<b>Rs.</b>
12.	<b><u>Trade And Other Payables From Exchange Transactions</u></b>	
	Accounts Payables to Suppliers	17,526,136
	Accruals and Retention Money on Contracts	29,959,451
	Telethon	40,000
	Trade Fees	1,430,950
	Electoral Fees	1,919,748
	Miscellaneous Govt Grant: Trainee Allowance & Cleaning of Drains/Bulky Waste	855,375
		<b>51,731,660</b>
13.	<b><u>Refundables Deposits From Customers for the Following:</u></b>	
	Deposit for Rental of Municipal Buildings	765,030
	Deposit for Utilities Fees	2,950
	Deposit for street Lanterns	257,500
	Deposit Insurance	657,962
	Deposit Library	1,993,521
	Deposit Bus	42,000
	Others	2,974,155
	Deposit Wayleave	1,171,900
	Deposit Tenders	970,135
		<b>8,835,153</b>
14.	<b><u>Employment Benefits Obligations-Current Liabilities</u></b>	
	Sick Leaves	7,283,590
	Vacation Leave	1,877,935
	Pension and Gratuities Liabilities	47,870,291
	Passage Liabilities	2,500,000
		<b>59,531,816</b>
15.	<b><u>Payments Received In Advance</u></b>	
	General Rates	13,138,531
	Advertisement	858,555
	Lease of Site for Display	159,488
	Bus Toll	60,000
	Quatre Bornes Market	2,156
	Rent	91,154
	Tenant Tax	190,358
		<b>14,500,241</b>

16. **Non Current Provisions**

Rodent Control	1,412,686
Electoral Liabilities	-
Telethon Fund	444,600
	<hr/>
	<b>1,857,286</b>
	<hr/>

17(a). **Employment Benefits Obligations-Non Current Liabilities**

Passage Liabilities	6,770,224
Pension and Gratuities Liabilities	415,002,034
Sick Leave Liabilities	50,636,874
Vacation Leaves Liabilities	69,410,743
	<hr/>
	<b>541,819,875</b>
	<hr/>

**FIGURES FOR IPSAS 39 ADOPTION FOR:  
Municipal Council of Quatre Bornes  
For year ending 30 June 2019**

	Year ending 30 June 2019	Year ending 30 June 2018
	Rs	Rs
<b>Amounts recognised in balance sheet at end of period:</b>		
Defined benefit obligation	783,643,404	775,336,008
Fair value of plan assets	(320,771,079)	(286,682,217)
<b>Liability recognised in balance sheet at end of period</b>	<b>462,872,325</b>	<b>488,653,791</b>
<b>Amounts recognised in income statement:</b>		
Service cost:		
Current service cost	21,186,815	20,780,025
Past service cost	-	0
(Employee contributions)	(9,434,521)	(9,476,292)
Fund Expenses	518,847	568,578
Net Interest expense/(revenue)	30,842,295	32,522,630
P&L Charge	43,113,436	44,394,941
<b>Remeasurement</b>		
Liability (gain)/loss	(26,267,396)	6,746,060
Assets (gain)/loss	6,035,354	(6,746,060)
Net Assets/Equity (NAE)	(20,232,042)	0
<b>Total</b>	<b>22,881,394</b>	<b>44,394,941</b>
<b>Movements in liability recognised in balance sheet:</b>		
At start of year	488,653,791	493,615,350
Amount recognised in P&L	43,113,436	44,394,940
(Actuarial reserves transferred in)	-	0
(Employer Contributions )	(18,869,042)	(18,952,584)
(Direct Benefits paid by Employer)	(29,793,818)	(30,403,915)
Amount recognised in NAE	(20,232,042)	0
<b>At end of period</b>	<b>462,872,325</b>	<b>488,653,791</b>

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



**FIGURES FOR IAS IPSAS 39 ADOPTION FOR:  
Municipal Council of Quatre Bornes  
For year ending 30 June 2019**

	Year ending 30 June 2019	Year ending 30 June 2018
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	
Present value of obligation at start of period	775,336,008	734,407,562
Current service cost	21,186,815	20,780,025
Interest cost	50,009,172	49,499,070
(Benefits paid)	(36,621,195)	(36,096,708)
Liability (gain)/loss	(26,267,396)	6,746,060
Present value of obligation at end of period	783,643,404	775,336,009
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	286,682,217	240,792,212
Expected return on plan assets	19,166,877	16,976,440
Employer contributions	18,869,042	18,952,584
Actuarial reserves transferred in	-	-
Employee Contributions	9,434,521	9,476,292
Fund Expenses	-	-
(Benefits paid + other outgo)	(7,346,224)	(6,261,371)
Asset gain/(loss)	(6,035,354)	6,746,060
Fair value of plan assets at end of period	320,771,079	286,682,217
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of period</i>	June 2019	June 2018
Fixed-Interest securities and cash	58.7%	59.5%
Loans	3.4%	3.7%
Local equities	13.1%	14.6%
Overseas bonds and equities	24.2%	21.6%
Property	0.6%	0.6%
Total	100%	100%
<i>Additional disclosure on assets issued or used by the reporting entity</i>		
<i>Percentage of assets at end of year</i>	June 19 (%)	June 18 (%)
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
<i>Components of the amount recognised in NAE</i>		
Year	June 2019	June 2018
Currency	Rs	
Asset experience gain/(loss) during the period	(6,035,354)	6,746,060
Liability experience gain/(loss) during the period	26,267,396	(6,746,060)
	20,232,042	0
<i>Year</i>	2019/2020	
Expected employer contributions	19,645,367	
<b>(Estimate to be reviewed by Municipal Council of Quatre Bornes )</b>		
Weighted average duration of the defined benefit obligation	13 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

**FIGURES FOR IPSAS 39 ADOPTION FOR:  
Municipal Council of Quatre Bornes  
For year ending 30 June 2019**

---

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

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

	Year ending 30 June 2019	Year ending 30 June 2018
Discount rate	6.45%	6.74%
Future salary increases	4.00%	4.00%
Future pension increases	3.00%	3.00%
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	PA (90) Tables	PA (90) Tables rated down by 2 years
Retirement age	As per Second Schedule of the Statutory Bodies Pension Funds Act	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 88.9M (increase by Rs 109.1M) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 45.3M (decrease by Rs 39.5M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 23.4M (decrease by Rs 23.3M) if all assumptions were held unchanged.

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

		<b>2018/19</b>
18.	<b><u>General Rate</u></b>	<b>Rs.</b>
	Local Rate	41,725,525
	Self Assessment	7,993,503
		<b>49,719,028</b>
19.	<b><u>Trade Fees</u></b>	
	Trade Fees	27,587,350
	Occassional Fees	372,700
		<b>27,960,050</b>
20.	<b><u>Advertising And Publicity Fees</u></b>	
	Advertising Fees	1,567,375
	Display Panel	226,450
		<b>1,793,825</b>
21.	<b><u>Fines, Penalties And Levies</u></b>	
	Fines For Books	29,758
	Fines For Loss of Books/Audio Visual	1,057
		<b>30,815</b>
22.	<b><u>Building and Land Use Permit</u></b>	
	Building and Land Use Permit	14,788,248
	Development Permit	722,658
		<b>15,510,906</b>
23.	<b><u>Government Grant</u></b>	
	Grant In Aid	274,000,000
	Capital Grant	49,740,719
	Grant Miscellaneous	3,681,924
		<b>327,422,643</b>
24.	<b><u>Rental Income</u></b>	
	Market Rent	21,812,035
	Housing Rent	6,579,830
	Lease of Gym	1,781,269
	Lease of Municipal Complexes	4,716,571
		<b>34,889,705</b>

25.	<b><u>Finance Income</u></b>	
	Interest on Car Loan	216,509
	Interest on Investments and Savings A/c	6,796,555
		<b>7,013,064</b>
26.	<b><u>Other Income</u></b>	
	Library Fees	51,745
	Processing Fees	365,000
	Abnormal Refuse	185,000
	Miscellaneous Income	342,584
	Other Income	188,337
		<b>1,132,666</b>
27.	<b><u>Compensation Of Employees</u></b>	
	Salaries	169,793,719
	Salary Compensation	6,320,834
	Overtime	11,562,142
	Uniform and Protective Equipment	4,100,660
	End of Year Bonus	15,118,055
	Travelling	14,291,846
	Allowances	2,066,832
	Trainee Engineer Allowance	391,424
	Contribution to Pension Fund	2,386,354
	Contribution to Family Protection Scheme	3,713,332
	Contribution to National Pension and Saving Fund	3,636,104
	Sick Leave Costs	14,690,531
	Vacation Leave Cost	10,637,344
	Passage Costs	7,820,637
	Staff Welfare	315,700
	Training Costs	110,638
	Insurance -Employees	909,598
		<b>267,865,750</b>
28.	<b><u>Remuneration Of Councillors</u></b>	
	Allowance to Councillors	3,575,064
	Allowance to Mayors	711,741
		<b>4,286,805</b>
29.	<b><u>Pensions and Gratuities</u></b>	
	Gratuities	5,350,510
	Pensions	974,445
	Salary Compensation for Pensioners	1,092,117
		<b>7,417,072</b>

30.	<b><u>Utilities Cost</u></b>	
	Electricity Charges	22,278,923
	Water Charges	936,960
	Waste Water Charges	552,101
	Telephone Charges	1,519,235
		<hr/>
		<b>25,287,219</b>
		<hr/>
31.	<b><u>Motor Vehicle Expenses</u></b>	
	Fuel, Oil and Tyres Cost	6,643,728
	Repair and Maintenance of Vehicles and Equipment	1,440,954
	Insurance of Vehicles	539,884
		<hr/>
		<b>8,624,565</b>
		<hr/>
32.	<b><u>Repairs And Maintenance</u></b>	
	Cremation Ground	
	Sports Ground, Children Playground, Parks and Gardens	224,010
	IT Equipment	2,024,267
	Street Name Plates and Traffic Centres	36,774
	Buildings	684,335
		<hr/>
		<b>2,969,386</b>
		<hr/>
33.	<b><u>Hired and Contracted Services</u></b>	
	Security Services	2,391,415
	Cleaning Services	1,770,134
	Scavenging Services	-
	Rodent Control	274,500
	Others (Maintenance Air Conditioners, Alarm System, Police Services, Binding Services, Refill Uncinerator , Sanitact Bins, etc)	1,931,954
		<hr/>
		<b>6,368,003</b>
		<hr/>
34.	<b><u>Sports, Welfare and Cultural Activities</u></b>	
	Cultural Activities	1,155,007
	Social Activities	723,206
	Sports Activities	809,426
		<hr/>
		<b>2,687,639</b>
		<hr/>
35.	<b><u>Professional And Legal Fees</u></b>	
	Audit Fees	425,000
	Legal Fees	1,060,229
	Court Fees	22,300
		<hr/>
		<b>1,507,529</b>
		<hr/>

36. **Depreciation and Amortisation**

Motor Vehicles	12,090,061
Software	412,421
Furniture & Fixtures	824,092
Plant and Equipment	3,479,927
Computer and IT Equipment	696,076
	<hr/>
	<b>17,502,577</b>
	<hr/>

37. **General Expenses**

Administrative Expenses	87,856
Advertising	273,851
Books And Periodicals	830,671
Cleaning Materials	263,333
Educational Activities	97,969
Entertainment Cost	444,628
Environmental Activities	3,067,100
Fees to Aerobic,yoga and Football Coaching Courses	637,640
Furniture and Equipment and Fittings	273,329
Minor Capital projects	170,366
Insurance -Assets	269,885
Materials Cost	4,566,013
Miscellaneous Expense	298,033
Postage Fees	850,000
Printing and Stationery	1,310,354
Provision for Bad Debts	10,214,000
Stock Adjustments	83,054
Purchase of Bins	41,220
Rent	575,000
Small Plants and Tools	527,074
	<hr/>
	<b>24,881,377</b>
	<hr/>

38 **Disposal of Computer & IT Equipment**

Fair Value as at 01.07.2017	88,664
Less accumulated depreciation	(18,558)
	<hr/>
Loss on disposal	<b>70,106</b>
	<hr/>

### 39 **Related Party Disclosures**

The remuneration of the members of key management were as follows:

#### **39.1 Remuneration**

Mayor	751,885
Deputy Mayor	318,365
Councillors	3,289,462
Chief Executive Officer	724,645
Deputy Chief Executive Officer	1,096,190
2 Assistant Chief executives	1,668,340
Financial Controller	1,369,760
Head and Land Use Planning Officer	911,870
Chief Welfare Officer	818,180
Chief Health Inspector	1,011,530
Head Public Infrastructure	-
	<hr/> <b>11,960,227</b> <hr/>

#### **39.2 Loan to Employees for the purchase of vehicles**

Opening balance 01 July	6,179,469
Add loan granted during the year	2,340,000
Less loan repaid	(2,150,487)
Closing balance 30 June	<hr/> <b>6,368,982</b> <hr/>

#### **Comparison of Budget and Actual Amount as at 30 June 2019**

- 40 Variance is due to increase in new applications for Self-Assessment rates during the financial year 2018/19 as compared to last Financial Year.
- 41 Variance is due to increase in the number of new applications for trade fees and in the amount of surcharge generated for the Financial Year.
- 42 Some of our major applicants for advertising and publicity have removed their advertising panels. Therefore, causing a reduction in publicity fees.
- 43 The variance is due to various collection of Building & Land Use Fees of exceptionally Rs 7m in the month of June 2019 such as the major development project in the vicinity of Trianon i.e. Trianon-Commercial and Residential Complex.

- 44 Some of our vacant spaces/ stalls in our Market and Food Court were still not occupied, therefore, no rent could be collected.
- 45 Increase in finance income is due to higher return on our new investment in treasury certificate at a higher interest rate.
- 46 The decrease in collection of incinerator fees, in our opinion, is mainly due to less use of our facilities given that other Councils are also provided the same service.
- 47 The internally generated fund which was earmarked to meet recurrent expenses was not used as the Council has collected sufficient fund to meet the expenses
- 48 There is a saving for compensation of employees because there is a number of vacant posts which have not been filled during the financial year.
- 49 Total amount of pension charge as per IPSAS 39 is Rs.43,113,436. This amount has been broken down into recurrent budget of Rs 25,881,928 and the difference of Rs. 17,231,508 has been classified as additional pension charge
- 50 The reduction in our public utilities cost is explained mainly by saving in our electricity charges of around Rs 1.8M and this due to lesser consumption and also replacement of street lighting lamps by led lanterns.
- 51 Following purchase of new vehicles, less repairs were carried out on our fleet of vehicles.
- 52 Less repairs were carried out on our buildings and other structures by concerned department.
- 53 Scavenging services amounting approximately Rs 3.0 m were not contracted out during the financial year
- 54 Less activities for Sports, Cultural Activities were carried out by concerned departments.
- 55 Variance is due to a reduction in grant allocation to organisations.
- 56 Following amendments made in the Judicial and Legal Provisions in the Jurisdiction of District Courts, Intermediate Courts and Supreme Courts, less services of legal Attorneys and barristers were being retained.
- 57 Compare to budgeted amount savings were made regarding our insurance contract, utilisation of materials and purchase of furniture/fittings and equipments.



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

(Classification of Expenses by Function)

		<b>Rs.</b>
<b><u>Revenue From Non-Exchange Transactions</u></b>	<i>Notes</i>	
Taxes	57	49,719,028
Fees, fines and penalties	58	30,815
Government Grant	59	327,422,643
Building and Land Use Permit Fees	60	15,510,905
Other Revenue	61	29,836,974
<b>Total revenue from Non- Exchange Transactions</b>		<b>422,520,365</b>
<b><u>Revenue From Exchange Transactions</u></b>		
Rent and Royalties	62	34,889,705
Finance Income	63	7,013,064
Other Revenue	64	2,521,366
<b>Total revenue from Exchange Transactions</b>		<b>44,424,135</b>
<b>Total Revenue</b>		<b>466,944,500</b>
<b><u>Expenses</u></b>		
Provision and management of public infrastructure facilities		134,779,055
Promotion of Public Health		200,864,370
Planning and development strategy and regulation	65	12,290,105
Promotion of Sport Cultural and Religious activities		37,754,354
Depreciation and Amortisation expenses	66	17,502,577
Other Expenses	67	10,297,054
<b>Total Expenditure</b>		<b>413,487,515</b>
<b>Other Gains /(Losses)</b>		
Loss on Disposal		(70,106)
<b><i>Surplus for the year</i></b>		<b>53,386,879</b>

The basis of apportionment is as follows:

<b>Categories</b>	<b>(%)</b>	<b>Actual Expenses (Rs.)</b>
(1) Provision and management of public infrastructure facilities	35	68,580,178
(2) Promotion of Public Health	52	102,511,753
(3) Planning and development strategy and regulation	3	6,615,915
(4) Promotion of Sport Cultural and Religious activities	10	18,840,387
<b>Total</b>	<b>100</b>	<b>196,548,233</b>

The following expenses has been allocated to the above categories and percentage:

Administration Expenses	178,183,817
Finance Expenses	10,955,832
	<b>189,139,649</b>

#### **57. Taxes**

	Rs.
Local Rate	41,725,525
Self Assessment	7,993,503
	<b>49,719,028</b>

#### **58. Fees, fines and penalties**

Fines For Books	29,758
Fines For Loss of Books/Audio Visual	1,057
	<b>30,815</b>

#### **59. Government Grant**

Grant In Aid	274,000,000
Capital Grant	49,740,719
Grant Miscellaneous	3,681,924
	<b>327,422,643</b>

#### **60. Building and Land Use Permit Fees**

Building and Land Use Permit	14,788,248
Development Permit	722,658
	<b>15,510,906</b>

**61. Other Revenue**

Trade Fees	27,587,350
Occassional Fees	372,700
Donation	83,099
Advertising Fees	1,567,375
Display Panel	226,450
	<hr/>
	<b>29,836,974</b>
	<hr/>

**62. Rent and Royalties**

Market Rent	21,812,035
Housing Rent	6,579,830
Lease of Gym	1,781,269
Lease of Municipal Complexes	4,716,571
	<hr/>
	<b>34,889,705</b>
	<hr/>

Interest on Car Loan	216,509
Accrued Interest on Fixed Deposits	6,796,555
	<hr/>
	<b>7,013,064</b>
	<hr/>

**64. Other Revenue**

Bus Toll Fees	781,000
Burial And Incineration Fees	607,700
Library Fees	51,745
Processing Fees	365,000
Abnormal Refuse	185,000
Insurance Receipt	11,112
End of Year Fair	154,600
Miscellaneous Income	342,584
Other Income	22,625
	<hr/>
	<b>2,521,366</b>
	<hr/>

**65. Expenses**

<b>SN.</b>	<b>Details</b>	<b>Provision and management of public infrastructure facilities</b>	<b>Promotion of Public Health</b>	<b>Planning and development strategy and regulation</b>	<b>Promotion of Sport Cultural and Religious activities</b>	<b>Total</b>
1	Basic Salary	54,699,785	96,240,076	6,770,915	12,086,777	169,797,553
2	Salary Compensation	1,844,218	3,899,653	203,772	373,191	6,320,834
3	Acting Allowances	359,511	282,894	54,660	42,459	739,524
4	Uniform and other protective	1,251,863	2,577,060	80,100	191,636	4,100,659
5	Allowance to Councillors	1,500,382	2,229,138	128,604	428,680	4,286,804
6	Other Allowances	601,556	893,740	51,562	171,873	1,718,731
7	Sick Leave	5,141,686	7,639,076	440,716	1,469,053	14,690,531
8	Vacation Leave	3,723,070	5,531,419	319,120	1,063,734	10,637,343
9	End of Year Bonus	5,291,319	7,861,389	453,542	1,511,806	15,118,056
10	Travelling and Transport	4,394,420	7,585,060	1,177,411	1,134,953	14,291,844
11	Overtime	665,372	9,089,612	43,784	1,759,539	11,558,307
12	Staff Welfare	110,495	164,164	9,471	31,570	315,700
13	Local Training, Subscription & CPD	38,723	57,532	3,319	11,064	110,638
14	Passage Benefits	2,737,223	4,066,731	234,619	782,064	7,820,637
15	Contribution to NPF & NSF	1,272,636	1,890,774	109,083	363,610	3,636,103
16	Contribution to FPS	1,299,666	1,930,933	111,400	371,333	3,713,332
17	Contribution to Pension Fund	835,224	1,240,904	71,591	238,635	2,386,354
18	Electricity and Gas charges	19,765,342	447,743	-	2,065,837	22,278,922
19	Telephone	473,847	707,744	40,615	297,028	1,519,234
20	Water charges	200,003	385,445	-	351,512	936,960

21	Waste Water charges	22,018	295,400	-	234,683	552,101
22	Fuel and oil -Vehicles	947,840	5,565,331	6,849	123,708	6,643,728
23	Rent	-	575,000	-	-	575,000
24	Furniture and Office Equipment	105,288	91,394	45,489	31,158	273,329
25	Postages	297,500	442,000	25,500	85,000	850,000
26	Cleaning Materials	89,607	69,589	304	103,833	263,333
27	Office Sundries/Office Incidentals	4,222	1,767	21	3,921	9,931
28	Maintenance of Buildings	88,056	247,297	-	348,983	684,336
29	Maintenance Other Structures	1,440	-	-	-	1,440
30	Maintenance Plant & Equipment	107,306	-	-	7,131	114,437
31	Maintenance and Repairs of Vehicles	322,448	918,706	4,466	78,947	1,324,567
32	Maintenance IT Equipment	708,493	1,052,619	60,728	202,427	2,024,267
33	Small Plants & Tools	102,919	423,931	-	225	527,075
34	Maintenance of Ground	79,280	-	-	144,730	224,010
35	Name Plates & Traffic Signs	37,284	-	-	-	37,284
36	Purchase of Bins		41,220	-	-	41,220
37	Printing and Stationery	397,675	598,622	151,981	162,076	1,310,354
38	Periodicals & Books	267,159	396,922	22,899	143,691	830,671
39	Public Notices	95,848	142,403	8,216	27,385	273,852
40	Publications / Annual Report	6,477	9,623	555	1,851	18,506

41	Mission Expenses- Subsistence allowance	8,181	12,155	701	2,337	23,374
42	Legal & Consultancy fee	378,885	562,915	32,476	108,253	1,082,529
43	Audit Fees	148,750	221,000	12,750	42,500	425,000
44	Fees for aerobic course & others	-	-	-	608,760	608,760
45	Committee Expenses	152,449	226,495	13,067	43,557	435,568
46	Insurance - General & Motor	952,703	613,331	35,384	117,948	1,719,366
47	Hired and Contracted Services	1,618,190	3,122,755	19,083	1,607,977	6,368,005
48	Miscellaneous	91,553	125,484	16,294	64,702	298,033
49	Social Activities	12,616	18,743	1,081	910,144	942,584
50	Materials	3,535,965	159,588	361	206,900	3,902,814
51	Cultural Activities	-	-	-	9,060	9,060
52	Sports Activities	-	-	-	921,674	921,674
53	Environmental Activities	-	3,067,100	-	838,306	3,905,406
54	Social Benefits	-	-	-	-	-
55	Other Expense	-	-	-	50,000	50,000
56	Material-Fuel Crematorium	-	663,202	-	-	663,202
57	Educational Activities	34,289	50,944	2,939	9,797	97,969
58	Grants to Association	-	-	-	684,075	684,075
59	Pensions and Gratuities	17,685,678	26,275,864	1,515,915	5,053,051	50,530,508
60	Contribution to ADC,CLGF and others	102,229	151,883	8,762	29,210	292,084
61	Minor Capital Projects	170,366	-	-	-	170,366
		<b>134,779,055</b>	<b>200,864,370</b>	<b>12,290,105</b>	<b>37,754,354</b>	<b>385,687,884</b>

## **66. Depreciation Expenses**

Motor Vehicles	12,090,061
Software	412,421
Furniture & Fixtures	824,092
Plant & Equipment	3,479,927
Computer and IT Equipment	<u>696,076</u>
	<u><b>17,502,577</b></u>

## **67. Other Expenses**

Provision for bad debts	10,214,000
Stock Take Adjustment	<u>83,054</u>
	<u><b>10,297,054</b></u>