



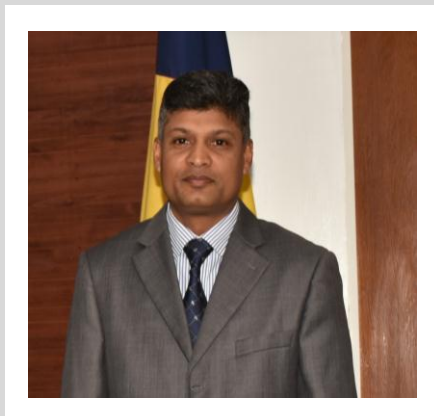
MUNICIPAL COUNCIL OF QUATRE BORNES

ANNUAL REPORT FINANCIAL YEAR 2016/2017

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1.0 Chief Executive 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 January 2016 to 30 June 2016 and the unaudited accounts for the same period.

The report highlights the major achievements of the Council for financial year 2016/2017.

I would like to put on record that the Municipal Council has been able to fulfil 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.

Vineshsing SEEPARSAD
CHIEF EXECUTIVE

2.0 Mayor's Statement



I am pleased to present the Report for financial year 2016/2017.

The year has been an important one for all of us. Some of the targets have been met and others are in the pipeline. Indeed the completion of the first phase of the Quatre Bornes Fair has been one of our promises to inhabitants as it was a long overdue project. Giving a decent place for both the stallholders to trade and the inhabitants was one of our priorities. The accomplishment of so many activities and the implementation of projects has been possible only by the team spirit of both employees and staff.

I wish here to place on record my appreciation for the work undertaken by the Council. I seize this opportunity to thank the Deputy Mayor, Mrs Morganangi Ayacanou, and all my colleagues Councillors for their support and dedication.

My heartfelt thanks also go to the Chief Executive, Heads of Department, staff and employees of the Council for their unflinching support, collaboration and commitment to serving the public.

Mrs Soolekha Jepaul Raddhoa
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 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 back 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

There are four hypotheses to explain the name of Quatre Bornes:

1. 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. And this hypothesis is the one which is mostly sustained.
 2. 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.
 3. 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.
4. 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 Boulle 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 - 9.00 hrs to 16.00 hrs

: 5 448 1929- 24 hrs service (Hotline)

4.1 TWINNING

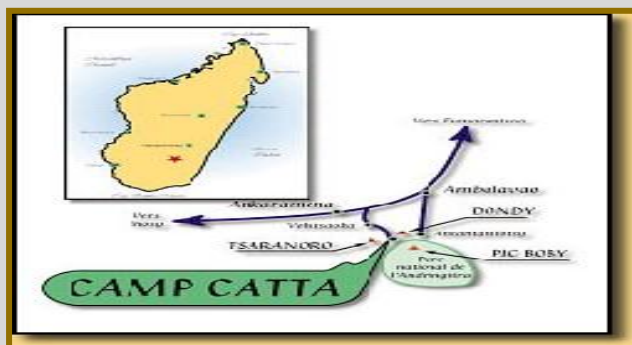
The Town of Quatre Bornes is twinned with the

1. “Communes de St Benoit” of Reunion Island (since 03 August 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. 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 are elected by the Council to serve for a period of two years.

1.	Mr SONOO Atmaram (01 July 2016 to 28 June 2017) 28 - 30 June 2017	MAYOR COUNCILLOR
2.	Mrs JEPAUL-RADDHOA Soolekha- 01 July 2016-28 June 2017 28 - 30 June 2017	COUNCILLOR MAYOR
3.	Mrs KOENIG Arline (01 July 2016 – 11 January 2017) 11 January 2017- 30 June 2017	DEPUTY MAYOR COUNCILLOR
4.	Mrs AYACANOU Morganangi 01 July 2016 – 18 January 2017 18 January 2017 – 30 June 2017	COUNCILLOR DEPUTY MAYOR
5.	Mr BUKHORY Ashvin	COUNCILLOR
6.	Mrs BENYDIN Purmila resigned on 30 December 2016 and was replaced by Mr GOPALOODOO Vishnoo as from 22.02.2017	COUNCILLOR
7.	Mr CHIKHURI Bhogunsingh resigned on 07 November 2016 and was replaced by Mr SALMINE Eric Louis as from December 2016	COUNCILLOR
8.	Mr CANNOOSAMY PILLAY Roobakrishnen	COUNCILLOR
9.	Mrs GEERJANAN Premila	COUNCILLOR
10.	Mr GOOMANY Ziyad Mohammed	COUNCILLOR
11.	Mr GUNNY Abdus Samad lost his seat in January 2017 and replaced by Ms RUGHOOPUTH Alvina as from 27 April 2017	COUNCILLOR COUNCILLOR
12.	Mr ISRAM Rajendra	COUNCILLOR
13.	Mr MOOTOOSAMY Nagen	COUNCILLOR
14.	Mr OCHIT Kevin	COUNCILLOR
15.	Mr RAMANJOOLOO Ballakisnah	COUNCILLOR
16.	Mr RAMLUCKHUN Dooshiant	COUNCILLOR

17.	Mrs SEVATHIANE-DANSANT Marie Claire Myrella	COUNCILLOR
18.	Mr SOOKUN Siam	COUNCILLOR
19.	Mrs SOUNDUR Usha Koontee Devi	COUNCILLOR
20.	Mr TROYLUKHO Guy Emmanuel	COUNCILLOR

5.2 ADMINISTRATIVE TEAM

ADMINISTRATION DEPARTMENT	CHIEF EXECUTIVE Vineshsing SEEPARSAD DEPUTY CHIEF EXECUTIVE Mrs Toolambah NARSINGHEN ASSISTANT CHIEF EXECUTIVE Mrs Shamanta DOMUN-FAGOONEE Mr Rajcoomar SEENAUTH
FINANCE DEPARTMENT	FINANCIAL CONTROLLER Mr Sanjay VEERASAMY ACCOUNTANT Mrs ST MART
PUBLIC INFRASTRUCTURE DEPARTMENT	HEAD PUBLIC INFRASTRUCTURE DEPARTMENT Mr D. SEEBALUCK CIVIL ENGINEER Mr P.PATTOO (As from 03 January 2017)
PUBLIC HEALTH DEPARTMENT	CHIEF HEALTH INSPECTOR Mr Erigadoo PRINCIPAL HEALTH INSPECTOR Mr Renganaden SEENEEVASSEN
LAND USE AND PLANNING DEPARTMENT	HEAD LAND USE AND PLANNING DEPARTMENT Mrs Vijayemallah BUSGEETH up to 25 September 2017

	<p>HEAD LAND USE AND PLANNING DEPARTMENT Mr Mohammad Al -Ilshaad SUBRATTY As from 25 September 2017</p> <p>AG PLANNING AND DEVELOPMENT OFFICER Mrs Veda Pillay KANAKSABEE-TEEHA</p>
WELFARE DEPARTMENT	<p>CHIEF WELFARE OFFICER Mrs Janeeta SOOPAL up to 03 October 2016</p> <p>AG CHIEF WELFARE OFFICER Mrs Goonwantee SEWPAL up to 31 March 2017</p> <p>CHIEF WELFARE OFFICER Mrs Roopmanee SUMBOO As from 03 April 2017</p> <p>PRINCIPAL WELFARE OFFICER Mrs Goonwantee SEWPAL</p>

5.3 SETTING UP OF COMMITTEES

5.3.1 COUNCIL MEETING

Chairperson: His 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 determination of applications for Outline Planning Permissions and Building and Land Use Permits and for the approval of the procurement of goods and services exceeding Rs100, 000 as at 08 September 2017.

5.3.2.1 MEMBERS OF THE EXECUTIVE COMMITTEE

Period 01 July 2016 – 11 January 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor Mrs Arline **KOENIG**

Councillor Mr Roobakrishen **CANNOOSAMY PILLAY**

Councillor Mr Rajendra **ISRAM**

Councillor Mrs Soolekha **JEPAUL RADDHOA**

Councillor Mr Kevin **OOCHIT**

Councillor Mr Guy Emmanuel **TROYLUKHO**

Period 11 January 2017-30 June 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor **Mrs Morganangi AYACANOU 18 January 2017- 28 June 2017**

Councillor Mr Rajendra **ISRAM**

Councillor Mrs Soolekha **JEPAUL RADDHOA**

Councillor Mr Guy Emmanuel **TROYLUKHO**

Councillor Mrs Usha Koontee Devi **SOONDUR**

Councillor Mr Eric Louis **SALMINE**

5.3.3 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 Administration or the Finance, 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.

5.3.4 THE PUBLIC INFRASTRUCTURE COMMITTEE

Period 01 July 2016-11 January 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor Mrs Arline **KOENIG**

Councillor Mr Ashvin **BUKHORY**, Chairperson

Councillor Mr Siam **SOOKUN**, Vice-Chairperson

Councillor Mr Nagen **MOOTOOSAMY**

Councillor Mr Ballakisnah **RAMANJOOLOO**

Councillor Mr Dooshiant **RAMLUCKHUN**

Councillor Mr Guy Emmanuel **TROYLUKHO**

Period February 2017 – 28 June 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor **Mrs Morganangi AYACANOU 18 January 2017- 30 June 2017**

Councillor Mr Siam **SOOKUN**-Chairperson

Councillor Mr Eric **SALMINE** – Vice-Chairperson

Councillor Mr Ziyad Mohammed **GOOMANY**

Councillor Mrs Arline **KOENIG**

Councillor Mr Dooshiant **RAMLUCKHUN**

Councillor Mrs Marie Claire Myrella **SEVATHIANE-DANSANT**

Councillor Mr Guy Emmanuel **TROYLUKHO**

5.3.5 PUBLIC HEALTH COMMITTEE

Period 01 July 2016-11 January 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor Mrs Arline **KOENIG**

Councillor Mrs Purmila **BENYDIN**, Chairperson: **01 July 2016-30 December 2016**

Councillor Mr Abdus Samad **GUNNY**, Vice-Chairperson

Councillor Mrs Morganangi **AYACANOU**

Councillor Mr Roobakrishnen **CANNOOSAMY PILLAY**

Councillor Mr Ballakisnah **RAMANJOOLOO**

Councillor Mr Dooshiant **RAMLUCKHUN**

Councillor Mr Siam **SOOKUN**

Period February – 28 June 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor Mrs Morganangi AYACANOU: 18 January 2017- 28 June 2017

Councillor Mrs Premila **GEERJANAN**, Vice-Chairperson (Chairperson as from April 2017)

Councillor Mr Nagen **MOOTOOSAMY**, Vice-Chairperson as from April 2017

Councillor Mr Roobakrishnen **CANNOOSAMY PILLAY**

Councillor Mr Vishnoo **GOPALOODOO** (as from April 2017)

Councillor Mr Ballakisnah **RAMANJOOLOO**

Councillor Mr Dooshiant **RAMLUCKHUN**

Councillor Mr Siam **SOOKUN**

5.3.6 WELFARE COMMITTEE

PERIOD 01 JULY 2016-11 JANUARY 2017

His Worship the Mayor Mr Atmaram **SONOO**

The Deputy Mayor Mrs Arline **KOENIG**

Councillor Mr Guy Emmanuel **TROYLUKHO**, Chairperson

Councillor Mrs Premila **GEERJANAN**, Vice-Chairperson

Councillor Mrs Morganangi **AYACANOU**

Councillor Mr Bhogunsingh **CHIKHURI** **01 July 2016 - 07 November 2016**

Councillor Mr Ziyad Mohammed **GOOMANY**

Councillor Mrs Marie Claire Myrella **SEVATHIANE-DANSANT**

Councillor Mrs Usha Koontee Devi **SOONDUR**

PERIOD FEBRUARY 2017-28 JUNE 2017

His Worship the Mayor Mr Atmaram SONOO

The Deputy Mayor Mrs Morganangi **AYACANOU**: 18 January 2017- 28 June 2017

Councillor Mr Guy Emmanuel **TROYLUKHO**, Chairperson

Councillor Mrs Soolekha **JEPaul RADDHOA**, Vice-Chairperson

Councillor Mr Ashvin **BUKHORY**

Councillor Mrs Premila **GEERJANAN**

Councillor Mr Kevin **OCHIT**

Councillor Mrs Usha Koontee Devi **SOONDUR**

Councillor Mrs Alvina **RUGHOOPUTH** (as from May 2017)

5.3.7 PERMITS AND BUSINESS MONITORING COMMITTEE

According to Section 115 of the Local Government Act 2011 a Permits and Business Monitoring Committee shall consist of the following members.

The Chief Executive or his representative as Chairperson

The Heads of the following department as member

- a. Finance Department;
- b. Land use and Planning Department;
- c. Public Infrastructure Department; and
- d. Public Health Department of the local authority or their representatives.

The Local Government Act 2011 as amended by [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 which now consists as follows:

- (a) The Mayor or Deputy Mayor who shall be the chairperson;
- (b) 4 councillors, to be designated by the chairperson;
- (c) the Chief Executive; and
- (d) the heads of the Land Use and Planning, Public Infrastructure and Public Health Departments of the local authority.

6.0 REMUNERATION OF COUNCILLORS

As per the provisions of the Local Government (Remuneration of Councillors) Regulations 2016 effective as from 1st 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 2013 Reviewed after PRB report 2013	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	

7.0 Corporate Governance

Corporate governance is about doing the right things in the right way, whilst ensuring that decisions are taken in a robust and fair manner and in line with existing laws and regulations 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 to 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, 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.

8.1 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 Infrastructure Fund and National Development Unit.

Services

It is a challenge for the Council to maximize satisfaction of citizen 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 Mauritians but 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 2016/2017

	Description	(Rs)
1.	Construction of drains within the township	33,500,000.00
2.	Construction of New Roads	5,000,000.00
3.	Resurfacing of Roads	5,000,000.00
4.	Provision of Hand Rail at Belle-Rose	216,000.00
9	Supply and fixing of Street Name Plates within the township	528,000.00
10	Provision of artificial Turfing at Pere Laval - Children Playground	500,000.00
11	Provision of artificial Turfing at Palma - Children Playground	500,000.00
13	Vertical Extension at olier wellness centre	1,300,000.00
14	Construction of blockwall and chainlink fencing at football ground at La Seringue Avenue, Palma	1,825,000.00
15	Lighting of football ground at La Seringue, Palma	1,840,272.00
16	Construction of covered gradin at Palma Football ground	1,500,000.00
17	Design,supply and fixing of new panel fence to replace existing damaged fencing at Residence Kennedy Football ground	1,500,000.00
18	Covering of Quatre Bornes Market Fair - Phase 1	6,900,000.00
TOTAL		60,109,272.00

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 in a 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 MANAGING OUR HUMAN RESOURCES

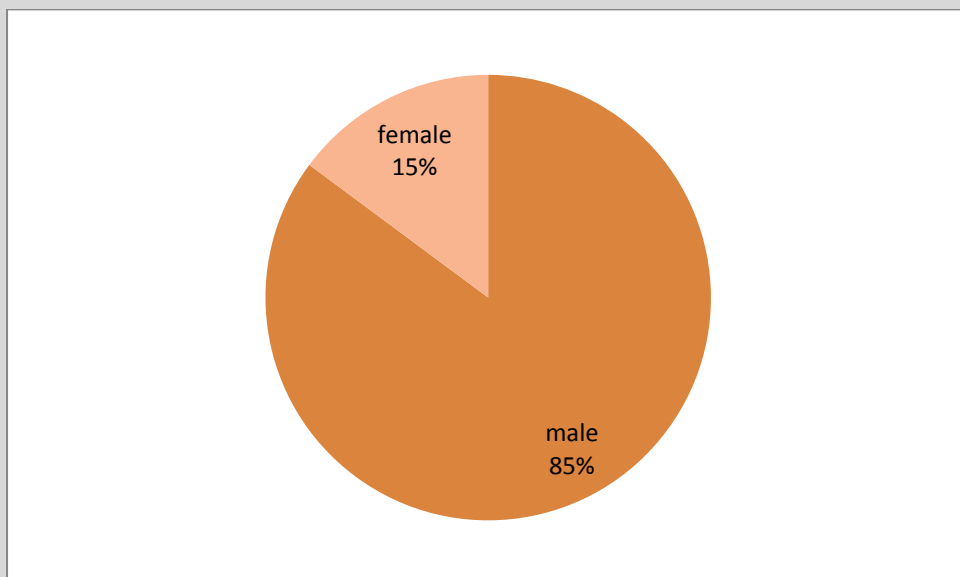
The Human Resource Management Section plays a vital role as the Council relies on its human resources to ensure the most efficient and effective delivery of services to the inhabitants.

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 654 male employees and 114 female employees in post on the establishment of the Council as at June 2016.



List of officers appointed as from 01 July 2016 to 30 June 2017

Post	Number
Planning Assistant	1
Attendant/Senior Attendant	3
Chief Welfare Officer	1
Assistant IT	1
Automobile Electrician	1
Word Processing Operator	2
Committee Clerk(Roster)	1
Burial Ground Attendant(Roster)	1
Handy Worker Special Class	1
Handy Worker	4
Refuse collector	17
General worker	5
Civil Engineer	1
Senior Welfare Officer	1
Driver(Heavy Mechanical Unit)	6

9.2.1.3 LIBRARY SECTION

The library provides services to the inhabitants of the town at the Simone de Beauvoir library (Town Hall), the SSB Médiathèque at Belle Rose, the Sodnac Branch Library, and six Reading points situated at Bassin, Berthaud, Résidence Kennedy, Résidence Père Laval and Palma.

The services provided to the inhabitants of the town are as follows: -

- Lending (Books and Periodicals)
- Children's Library,
- Reference and Mauritiana,
- Reading of Magazines and newspapers,
- Internet facilities (Internet access, scan, printing) - Internet is free at the Sodnac Branch Library (collaboration of ICTA)
- Photocopying facilities.

The statistics for period 1 July 2016 to 30 June 2017 for the library section is listed hereunder

1	Number of users	9564
2	No. of subscribers (active)	4317
3	No. of new Subscriptions	474
4	No. of periodicals received / processed	3404

ACTIVITIES ORGANISED BY THE LIBRARY SECTION PERIOD JANUARY 2016 TO JUNE 2016

Date	Activities organized during School Holidays
30 July 2016 & 4 September 2016, 23 & 26 November 2016	Story-telling hour, face painting, and 'Atelier d' illustration' pour les enfants', and Filmshow for children
1 September 2016	Mini exhibition on Annular Solar eclipse
	National Day Celebrations 2017
15 March 2017	Inter-college quiz competition for National day Celebrations
16 March 2017	Quiz competition for Primary schools of the town in collaboration with Malartic Senior Citizen Association
22 March 2017	Activity for Municipal Kindergartens
	La Journée Internationale de la Francophonie
29 April 2017	Concours d'orthographe pour les étudiants et habitants de la ville
	World Book & Copyright Day 2017
4-7 May 2017	Participation of the Municipal Library at the World Book Day Festival organised by the National Library

	Internet Facilities
22 June 2017	Launching of Internet Corner at Cardinal Jean Margeot Municipal Social Hall, St Jean

Activities during school Holidays (story-telling, atelier de peinture, face painting, filmshow)





National Day Celebrations 2017 (Quiz Competition for Grade 6 and Grade 11; Activities for Municipal Kindergartens)



La Journée Internationale de la Francophonie 2017



Launching of Internet Corner at Cardinal Jean Margéot Municipal Social Hall, St Jean

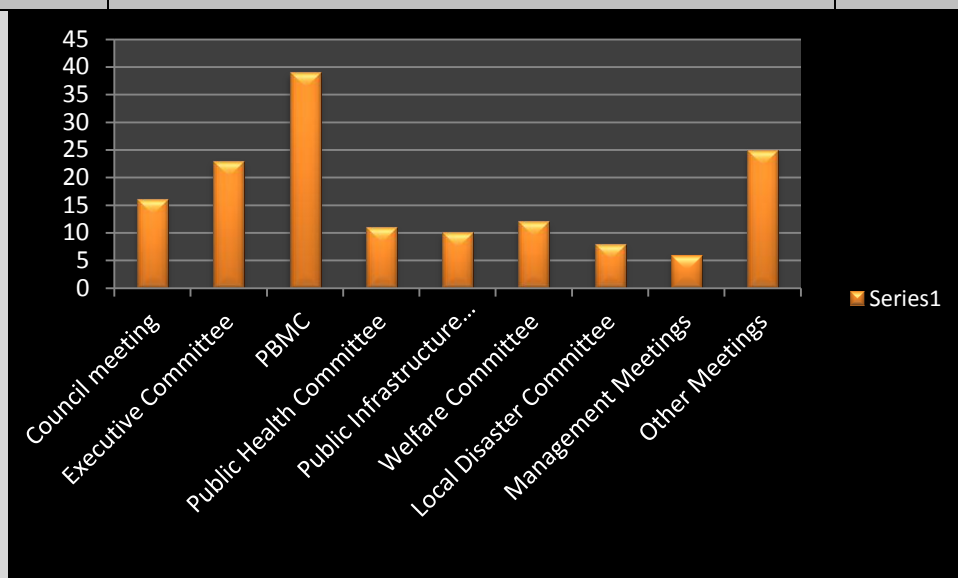


9.2.1.4 COMMITTEE SECTION

NUMBER OF COMMITTEES HELD FOR FINANCIAL YEAR 2016/2017

SN	Committee	Number
1.	Council Meeting/special Council meeting	16
2.	Executive Committee	23
3.	Permits & Business Monitoring Committee	39
4.	Public Health Committee	11
5.	Public Infrastructure Committee	10

6.	Welfare Committee	12
7.	Local Disaster Risk Reduction & Management Committee	8
8.	Management Meetings	6
9.	Other Meetings	25



9.2.1.5 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:

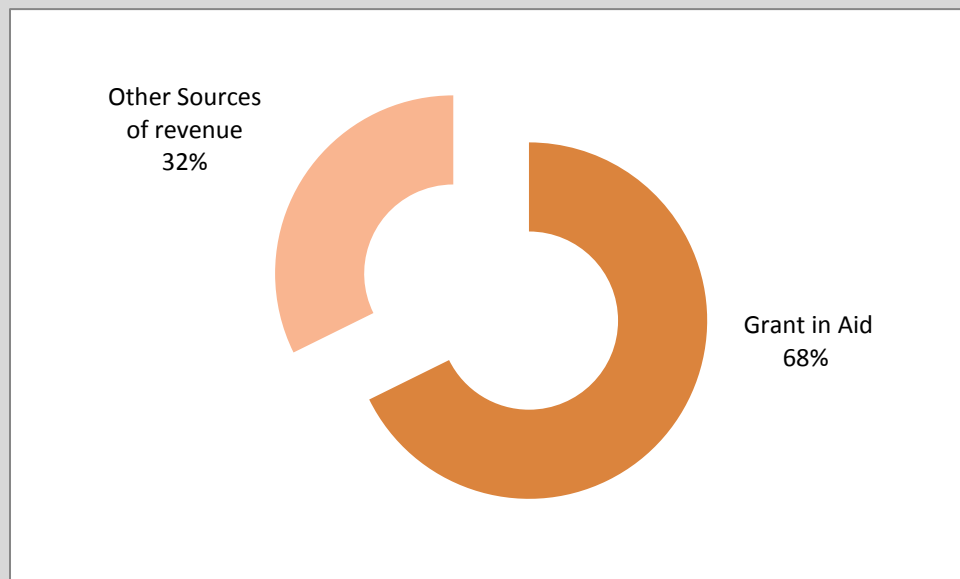
- Establishment - Payroll
- Income
- Expenditure

The activities of the Municipal Council are financed from:

- Grant in Aid
- Own source of revenue

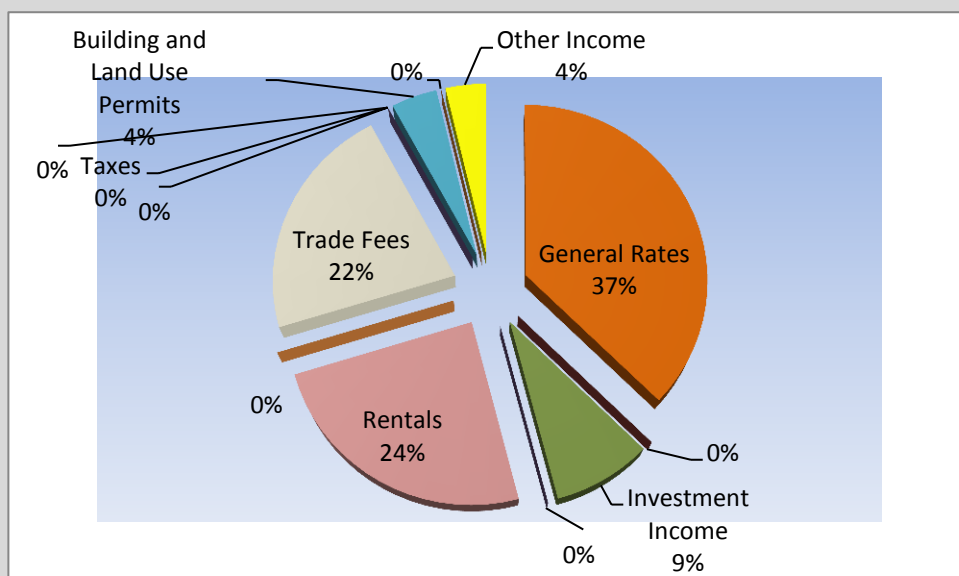
9.2.1.6 GRANT IN AID

An amount of Rs 265,910,000 has been received as grant in aid from the Government for Financial year 2016/2017 to meet part of the recurrent expenditure of the Council which represents 68% of the total revenue.



9.2.1.7 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 BLP fees.



9.2.1.8 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.

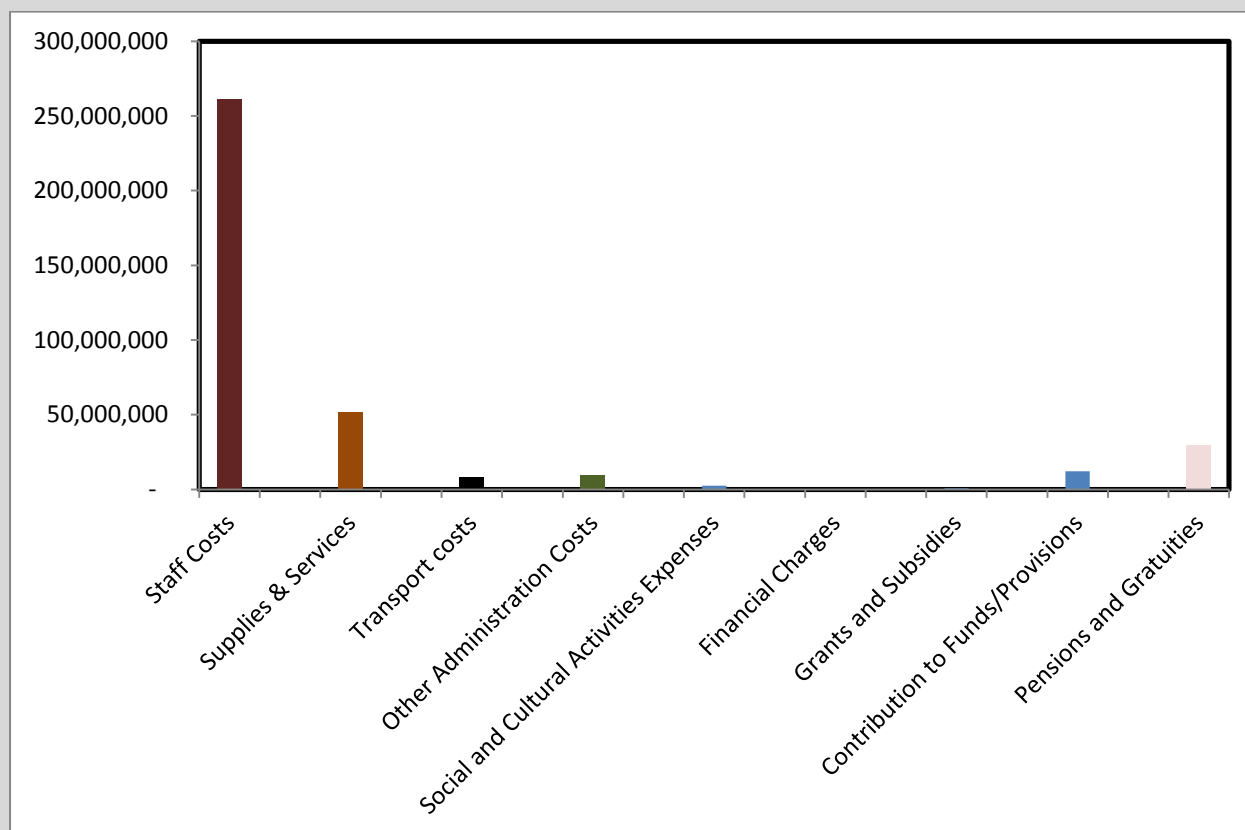
The payment of fees, dues and charges in respect of classified trades shall be due by the 1 January of that year and shall be payable

(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.

9.2.1.9 EXPENDITURE BY CATEGORY



9.2.2.0 INTERNAL AUDIT PLAN PERIOD 01 JULY 2017- 30 JUNE 2017

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 Year 2016 - 2017.

ANNUAL AUDIT PLAN

ROUTINE WORKS

AUDIT AREAS COVERED	
DAILY	Cash Collection/Deposit to Bank
	Payment to Suppliers & Contractors
	Payment to Service Providers for all Depts.
	Passage Benefit
	Maintenance Registers (MRS) - Garage
WeEKLY	Order on Financial Controller
	Bank Payment
	Cash Collection - Library
	Cash Collection - Health (Crematorium / Burial Ground)
MONTHLY	PAYROLL
	Salaries Allowances and deductions
	Absences
	Overtime
	Travelling - Site to Site
	Travelling - Mileage Allowance / Log books
	Reconciliation
	Payment Vouchers, Order on Financial Controller
OTHERS	Retirement Benefits & Gratuities
	Refund on Retirement - Sick Leave / Vacation Leave / Passage Benefit
	Car Loan
ANNUALLY	Stocktaking: Store & Non Store Items

Inventory of Fixed assets
Increment & compensation
Bonus
Uniform Allowances
Leaves – Sick, Vacation, Casual, Study and Others
Unutilised Sick Leave Refund

ADDITIONAL WORKS

CHIEF EXECUTIVE DEPT
Examine Payments to Service Providers
Franking Machine
Attending Committees
Opening of Sealed Box / Drawing of Lots
Carry out Investigations (Payments & Others)
Enquiry
Surprise Checks
Typing Reports to Chief Executive & other Internal Reports
FINANCE DEPT
Examine Payments to Service Providers
Imprest
Paper Money Register
Bus Toll
Advertisement & Publicity fees
General Rate
Housing Rent
HEALTH DEPT
Examine Payments to Service Providers
Trade Licence
Markets: Right of Occupation
NAVEO
PLANNING DEPT
Examine Payments to Service Providers
Building & Land Use Permits
WORKS DEPT
Examine Payments to Service Providers & Contractors
Capital Projects & Site Visit before effecting payment to Contractor
NAVEO
LIBRARY DEPT
Examine Payments to Service Providers

Books Accessioning
WELFARE DEPT
Examine Payments to Service Providers
Imprest
Rental Stadium / Gymnasium / Hall / Bus

9.2.2 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.

9.2.2.1 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 2016/2017.

9.2.2.2 Local Disaster Risk Reduction and Management Committee

The Municipal Council of Quatre Bornes has met several times under the Chairmanship of his Worship the Mayor, Mr. Atmaram Sonoo in the Local Disaster Risk Reduction & Management Committee.

Simulation Exercise on landslide was held at Corps de Garde Mountain at Seeneevassen Avenue, Quatre Bornes- 22 October 2016





Simulation exercise was also carried out at Coodien lane, Ollier

9.2.3 PROGRAMME 3 – DEVELOPMENT CONTROL WITHIN COUNCIL’S AREAS

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

The Building Land Use and Planning Department is responsible for all matters pertaining to the development of land within the town of Quatre Bornes in line with provisions of the Local Government Act 2011, Planning Policy Guidance, Outline Planning Scheme and different

legislations including the Town & Country Planning Act, the Planning & Development Act 2004 and the Building Control Act.

9.2.3.2 STREAMLINING DEVELOPMENT APPLICATIONS

While the number of development applications is going up, processing time is reduced. All the applications were approved within 14 working days as required under the legislation in force. As such the department is responsible for the following:

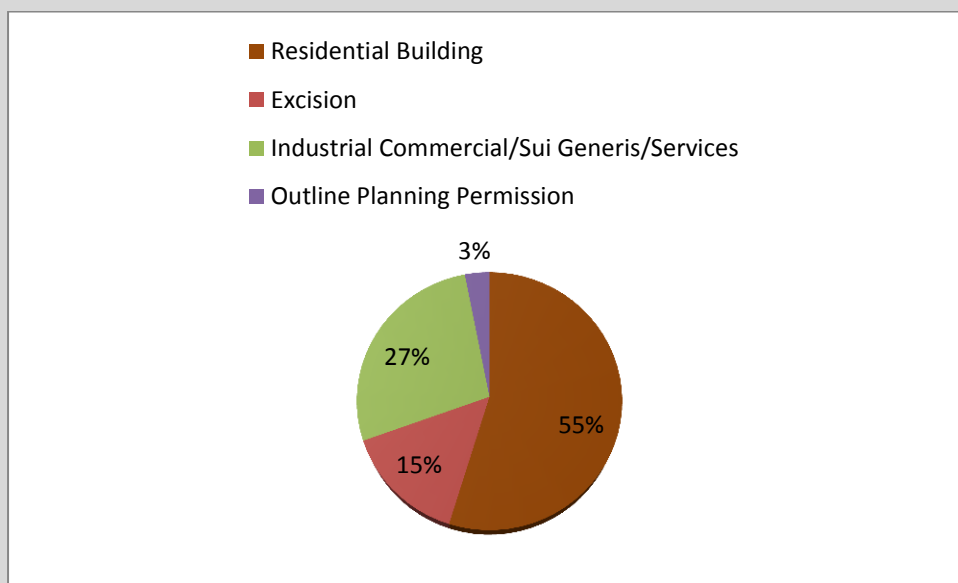
1. Issue of Building & Land Use Permits for:
 - (i) Construction of walls along public roads
 - (ii) Construction of buildings- residential commercial and Industrial
 - (iii) Causing a material change in the use of a building or land
 - (iv) Excision of a portion of land or subdivision of land among heirs
2. Attending to complaints with regards to development of land
3. Prosecuting cases of unlawful development/construction
4. Making recommendations to the Morcellement Board for Morcellement Permits, to the Land Conversion Committee for Land Conversion Certificates and to the Ministry of Environment for E.I.A Licenses and Preliminary Environmental Reports.

9.2.3.3 APPLICATIONS FOR BUILDING AND LAND USE PERMIT (BLP)

Planning applications received at the Council for Financial year 2016/2017 are as follows:

APPLICATIONS	Received	BLP issued	Refused	Set Aside/ cancelled
Residential Building	408	361	59	6
Excision and subdivision among heirs	110	98	9	2
Industrial/ Commercial/services and Sui Generis	204	116	68	10
Outline Planning Permission	23	12	9	1
TOTAL	745	587	139	19

List of applications for Building and Land Use Permits approved by category for financial year 2016/2017



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 to maintain a clean environment within the administrative area of the Council. This is achieved inter alia through an effective and efficient refuse collection service, cleansing of public places, bare lands, canals and rivers, maintenance of public conveniences and rodent control. The management of cemeteries and markets also forms part of the responsibilities of the Department.

9.2.4.2 FUNCTIONS OF THE DEPARTMENT

The Department has to ensure compliance with all Regulations made by the Council from time to time in accordance with the relevant provisions of the Local Government Act. The main functions of the department are as follows:

- Refuse Collection;
- Cleaning of Drains and Canals;
- Cleaning of Barelands;
- Market and Fair;
- Cemetery and Crematoria;
- Control of Rodents;
- Classified Trades;
- Traffic Centres, Bus Terminals and Public Convenience.

9.2.4.3 REFUSE COLLECTION AND TOWN CLEANSING

- **Residential and Commercial Refuse**

The collection and disposal of residential and commercial refuse is a very essential service which is provided by the Municipal Council to the inhabitants of the town. The Council provides in-house refuse collection service to inhabitants.

- **Clean-up Campaign – Bulky Waste collection**

The Municipal Council refuse collection lorries are put free of charge, upon request and approval by Council at the disposal of Non-Governmental Organisation's, associations and "force vives" who wish to carry out a clean-up campaign in the respective localities.

Bulky waste collection is done on a twice yearly basis, that is, in the months of May / June and November / December.

November/December 2016: 199 lorry Trips

May / June 2017: 413 Lorry trips

- **Vehicle Fleet**

The Scavenging Service has a fleet of 12 Tipper Lorries and 13 compactor lorries. The Council has developed a plan for replacing most of the tipper lorries by compactors so that a greater volume of waste can be removed and reduce team size. However, the use of tipper lorries cannot be eliminated

as these lorries will be required for the collection of refuse along narrow roads and for the removal of green and bulky wastes.

- **Waste data**

The wastes collected are carted away to the Solid Waste Recycling Plant at La Chaumière and to La Chaumière Transfer Station. This consists of a volume of about 31,000 tons of waste generated for financial year 2016/2017.

- **Cleaning of Wastelands**

In order to keep a healthy and clean environment the Council has tried as far as is possible to ensure that owners clean their barelands. Follow up of notices served is carried out and contraventions are established against those who do not comply with the notices to clean their land of dense vegetation and keep them in a good order of maintenance. For barelands found within 100 m from residential premises, where owners are unknown, upon complaints and wherever possible, the Council carries out cleaning of a strip of about 5 meters by municipal labour by means of cutlasses, brush cutters and in certain cases by JCB.

9.2.4.4 Market and Fairs

There are four fairs within the administrative area of the Municipal Council of Quatre Bornes for the sale of vegetables, fruits and haberdashery products as follows: -

Fairs		Number		Days	Time
		Stalls	Spaces		
Quatre Bornes Haberdashery		253	302	Thursdays and Sundays	06 00 a.m. to 06 00 p.m.
Quatre Bornes Haberdashery		247	295	Tuesdays & Fridays	06 00 a.m. to 06 00 p.m.
Quatre Bornes Vegetables		254	285	Wednesdays & Saturdays	06 00 a.m. to 06 00 p.m.
	Vegetables	-	353		

Doyen Fair (Belle Rose)	Haberdashery	-	265	Sundays	06.00 a.m. to noon
Quatre Bornes Market		57	-	Mondays to Saturdays	06 00 a.m. to 06 00 p.m.
				Sundays	06.0 .m. to noon

9.2.4.5 Control of Rodents

Rodent Control is carried out in the Quatre Bornes market and fairs premises on a weekly basis. Rodent Control is also carried out in Municipal buildings, near Housing Estates and on barelands found near residential areas on a once weekly basis.

9.2.4.6 CLASSIFIED TRADES

There are about 6018 economic operators within the township. Regular inspections are carried out by the Health inspectorate to ensure that all economic operators have paid their respective fees according to their trade activity.

9.2.4.7 TRAFFIC CENTRES AND PUBLIC TOILETS

i. Traffic Centres

There two Traffic Centres, namely, Jules Koenig Traffic Centre at Victoria Avenue and Louvet Traffic Centre at Berthaud Avenue, within the town which are used by bus operators. The Council ensures that sweeping and cleaning is carried out on a daily basis at the Traffic Centres to provide a clean environment.

ii. Public Toilets

Public toilets are found at five different sites and are cleaned by contracted services. Regular visits are carried out by the Health inspectorate to ensure that they are clean at all times. Public toilets are found at the following:

1. Jules Koenig Traffic Centre
2. Guy Rozemont Public Toilet - Candos

Louvet Traffic Centre at Berthaud Avenue

3. Sir William Newton Avenue near Quatre Bornes market and Food Court
4. Vella Canousamy Mini market
5. Les Jonquilles Children Playground

Opening hours of public toilets are from 06 00 to 18 00 hrs.

9.2.4.8 ACTIVITIES ORGANISED

The “Fête des fleurs” is an annual feature for the town of Quatre Bornes and it is being organised twice yearly in collaboration with the Mauritius Horticultural Society twice during financial year 2016/2017.

“LA FETES DES FLEURS”- TOWN HALL YARD – 30 September to 02 October 2016



Opening ceremony- 30 September 2016



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

WELFARE DEPARTMENT

Main objective of this programme

- Provision of social and cultural activities.
- Provision of free pre – primary education.

- Promotion of sports and support to local sports teams.
- Enhance literacy by facilitating access to books, magazines, internet etc...
- Rehabilitation of playing grounds and green spaces.

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: -

- Every person shall have the opportunity to practice recreational and sports activities regardless of his/her gender, age, disability/ability, socio economic and cultural backgrounds;
- Organisation of social activity to promote well-being of the population, thus preventing youngsters to be indulged in illicit activities or falling in other social ills;
- Promotion of Sports activity to promote health and fitness of the population;
- The collaboration of stake holders to be sought with a view to promoting social activities and healthy living;
- Organisation of campaigns to combat Gender Based Violence, Drugs and substance abuse, poverty alleviation etc;

9.2.5.1 Some of the major activities organised

 Eid Ul Fitr Festival: 06 July 2016

 **SIGNATURE OF THE INTENTION TO INITIATE TWINNING AGREEMENT BETWEEN THE CITY OF BETHLEHEM AND QUATRE BORNES: 14 JULY 2016 COUNCIL CHAMBER**





🚩 Laying of the Holy Bethlehem City Stone and Olive tree planting 14 July 2016







Group Photos with students of Loretto Convent Quatre Bornes



Group Photo of Mrs Baboun Mayor of Bethlehem City and Mayor, Chief Executive, Councillors and Municipal staff and Employees

✚ Ceremony for the conferment of the Honorary Freeman of the town upon Mrs Vera Baboun, Mayor of Bethlehem: 14 July 2016









FOOTBALL TOURNAMENT 07 AUGUST 2016

DISTRIBUTION OF CAKES ON THE OCCASION OF ASSUMPTION DAY-12 AUGUST 2016

GANESH CHATURTHI FESTIVAL 06 SEPTEMBER 2016

RECEPTION OF PILGRIM CONVERGING TO PERE LAVAL-08 SEPTEMBER 2016

REGIONAL PETANQUE COMPETITION-29 AUGUST 2017

INAUGURATION OF VELLA CANNOOSAMY MINI MARKET: 12 SEPTEMBER 2016





✚ SPORT DE MASS- PETANQUE-25 SEPTEMBER 2016

✚ INAUGURATION OF JEEWOONARAIN MUNICIPAL CHILDREN PLAYGROUND – PALMA

~ 21 OCTOBER 2016





Children Playground- Jeewoonarain palma-21 October 2016

✚ CULTURAL PROGRAMME- CELEBRATION OF DIVALI FESTIVAL 30 OCTOBER 2016 IN
COLLABORATION WITH THE MBC – TOWN HALL YARD







The audience- Divali 2016



Dance item- Divali 2016

🚩 OFFICIAL VISIT OF A DELEGATION FROM DAQING- HEILONGJIANG PROVINCE – PEOPLE'S
REPUBLIC OF CHINA – 27 October 2016



✚ CULTURAL PROGRAMME BY INFANTS OF MUNICIPAL KINDERGARTENS –
04 November 2016 – MUNICIPAL RECEPTION HALL





✚ WORKSHOP FOR MUNICIPAL EMPLOYEES AND COUNCILLORS BY THE EQUAL OPPORTUNITIES COMMISSION- NOVEMBER 2016 – RECEPTION HALL





Workshop Equal Opportunities Commission- Town Hall Reception Hall- November 2016

✚ CHRISTMAS CAROL 16 DECEMBER 2016- TOWN HALL YARD





✚ CHRISTMAS CELEBRATION – 17 DECEMBER 2016- TOWN HALL YARD





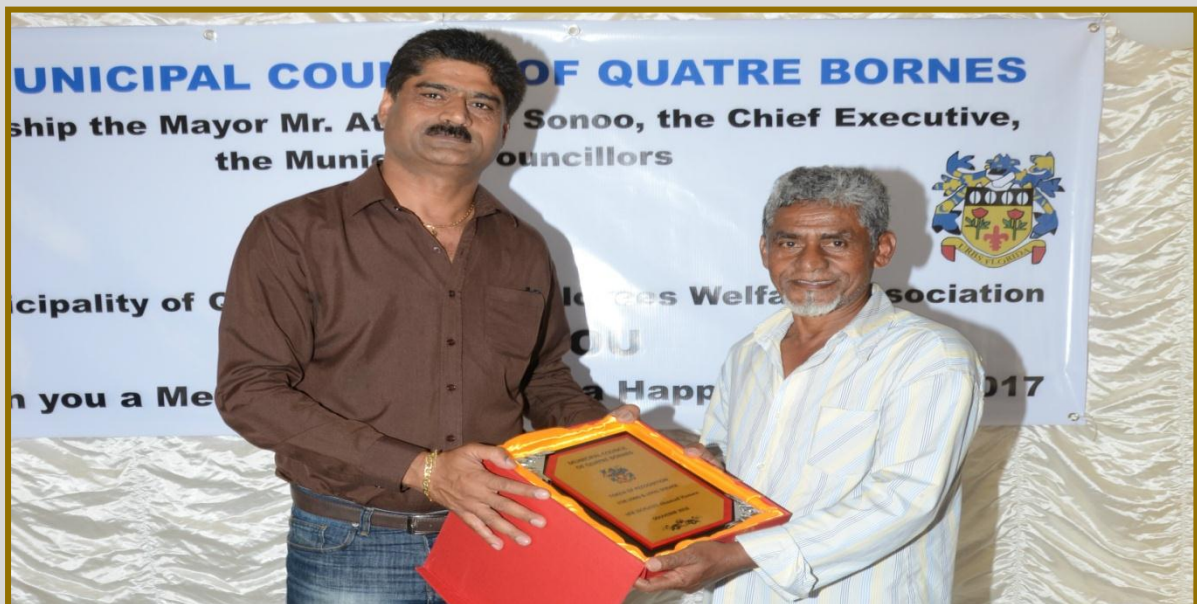
Distribution of gifts by father Christmas- 17 December 2017-Town Hall Yard





🇧🇯 **END OF YEAR LUNCH FOR MUNICIPAL EMPLOYEES AND PRIZE GIVING FOR RETIRING EMPLOYEES AND GAMES ORGANISED BY THE QUATRE BORNES WELFARE CLUB- 20 DECEMBER 2016- BELLE ROSE MUNICIPAL RECEPTION HALL**









✚ CAVADEE FESTIVAL 2017

✚ SPRING FESTIVAL 2017



✚ MAHASHIVARATREE 2017

🚩 **49TH ANNIVERSARY OF THE INDEPENDENCE OF MAURITIUS- FLAG RAISING CEREMONY**
10 March 2017



🚩 **REOPENING OF PALMA FOOTBALL PLAYGROUND AND M.GOOROCHURN PETANQUE PITCH**



✚ UGADI 2017



✚ XXI COMMONWEALTH GAMES 2018-QUEEN'S BATON RELAY-QUATRE BORNES - 18 April 2017



✚ CELEBRATION OF VARUSHA PIRAPPU- TOWN HALL YARD- APRIL 2017

✚ REOPENING OF EBENE PARK-28 APRIL 2017



🚩 STREET FOOTBALL FESTIVAL 2017 - TOWN HALL YARD- 18 JUNE 2017





🇵🇸 FETE DE LA MUSIQUE – 21 JUNE 2017 – TOWN HALL YARD





✚ UNVEILING OF BUST CHATRAPATI SHIVAJEE MAHARAJ- PIERRE FONDS- PALMA
23 JUNE 2017





Unveiling of bust of Chatrapati Shivajee Maharaj 23 June 2017 at Pierre Fonds



✚ **INAUGURATION OF QUATRE BORNES FAIR ON 24 JUNE 2017 BY THE HONOURABLE PRAVIND KUMAR JUGNAUTH, PRIME MINISTER, MINISTER OF FINANCE AND ECONOMIC DEVELOPMENT**













🚦 RELAIS MARATHON DE QUATRE BORNES-25 JUNE 2017







✚ INAUGURATION OF CHILDREN PLAYGROUND RESIDENCE PERE LAVAL-27 JUNE 2016





✚ ELECTION OF A MAYOR AND A DEPUTY MAYOR- 28 JUNE 2017- TOWN HALL RECEPTION HALL



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

MUNICIPAL RECEPTION HALLS <ul style="list-style-type: none">✚ Belle Rose,✚ Town Hall Building,✚ Pavillon Hall and✚ Marie Marot Activity Centre
KINDERGARTENS <ul style="list-style-type: none">✚ Bassin,✚ Belle Rose and✚ Residence Père Laval
SOCIAL HALLS <ul style="list-style-type: none">✚ SSR Hall at Ollier✚ Cardinal Jean Margeot- St Jean Housing Estate✚ Shrimati Indira Gandhi-Palma✚ James Burty David - Sodnac✚ Nelson Mandela-Berthaud✚ Basdeo Bissondoyal-Bassin✚ Pellegrin✚ Ebene✚ Residence Kennedy✚ Sir Gaetan Duval at Residence Pere Laval
CHILDREN PLAYGROUNDS <ul style="list-style-type: none">✚ 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✚ Potaya green space✚ La Source

STADIUM

✚ Guy Rozemont Stadium- La Louise

FOOTBALL PLAYGROUNDS

✚ Residence Kennedy

✚ Ebene

✚ Pavillon

✚ Residence St Jean

✚ SVR Football Playground

✚ Baichoo Madhoo Football Playground

✚ Emilien Rochecouste

✚ Palma

✚ La Source

✚ Pere laval

5 VOLLEYBALL GROUNDS	
✚	J.R.Delaitre- Pavillon
✚	Pere laval
6 PETANQUE PITCHES	
✚	Palma
✚	Bassin
✚	La source
✚	Sodnac
✚	Pavillon
✚	Kennedy
1 GYMNASIUM at Ebene with Volleyball pitches and Badminton Courts	

16.0 BALANCE SHEET AS AT 30 JUNE 2017

2016	Note	2016/2017
Rs		Rs Rs

		FIXED ASSETS		
473,264,930	Capital outlay	2.01	497,944,531	
232,900,339	Other Long Term Outlay	2.02	258,541,837	
706,165,269				756,486,368
		CURRENT ASSETS		
3,739,452	Stocks	1.02	3,860,795	
88,504,350	Debtors	3.00	98,842,906	
135,265	Advances		153,716	
57,426,807	Employee Pension Defined Benefits Assets	1.06 (b)	65,191,300	
275,277,425	Investments		285,302,425	
34,077,203	Cash & Bank Balances		30,599,289	
459,160,502			483,950,431	
		LESS CURRENT LIABILITIES		
23,549,439	Creditors		33,373,421	
6,173,685	Income received in advance		8,189,443	
3,265,913	Sundry Creditors		10,181,432	
5,306,171	Deposits		6,158,660	
38,295,208			57,902,956	
420,865,294	NET CURRENT ASSETS			426,047,475
1,127,030,563	TOTAL ASSETS			1,182,533,843
		FINANCED BY		
1,003,072,757	General Fund		1,063,534,704	
		PROVISIONS		
5,345,136	Passage Fund		5,558,942	
		OTHER BALANCES		
118,612,670	Other Balances	6.00	113,440,197	1,182,533,843

<u>1,127,030,563</u>		<u>1,182,533,843</u>

MRS S. J. RADDHOA MAYOR	MR V. SEEPARSAD CHIEF EXECUTIVE
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17.0 INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 30 JUNE 2017

2016 Rs	Note	2016/2017 Rs	Rs
INCOME			
119,749,587	Government Grant-In-Aid	265,910,000	
22,412,719	General Rates	47,378,370	
5,027,938	Investment Income	10,898,211	
14,569,356	Rentals	30,889,901	
15,756,925	Trade Fees	27,676,851	
-	Taxes		
3,459,072	Building and Land Use Permits	5,335,934	
2,697,001	Other Income	4,705,422	
183,672,598			392,794,689
EXPENDITURE			

122,961,033	Staff Costs	4	261,452,489	
23,578,964	Supplies & Services		51,810,657	
4,444,228	Transport costs		8,514,498	
5,444,717	Other Administration Costs	5	9,249,385	
1,272,673	Social and Cultural Activities Expenses		2,391,199	
588,500	Grants and Subsidies		713,002	
9,800,000	Contribution to Funds/Provisions	1.06/3.00	12,100,000	
14,561,985	Pensions and Gratuities	4.01	29,806,152	
182,652,100				376,037,382
1,020,498	Surplus For The Period			16,757,307

18.0 CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2017

2016 Rs		2016/2017 Rs	Rs
	OPERATING ACTIVITIES		

116,596,183	Cash received from Grants-In-Aid	259,133,272	
18,358,273	Cash received from rates and taxes	50,190,367	
18,419,646	Cash received from Fees-8th & 11th Schedules	33,795,329	
17,232,201	Cash received from other sources	37,918,696	
170,606,303		381,037,664	
(46,189,815)	Cash payments to Suppliers/Contractors	(108,431,337)	
(127,244,339)	Cash paid to and on behalf of employees	(268,232,395)	
		(376,663,732)	
(2,827,851)	Net cash Outflow from Operating Activities		4,373,932
	RETURNS ON INVESTMENT AND SERVICING OF FINANCE		
13,747,503	Interest received on Investment	585,900	
13,747,503	Net Cash Inflow from R.O.I and S.O.F		585,900
	INVESTING ACTIVITIES		
(15,000,000.00)	Investments	(10,000,000)	
(6,638,277.00)	Payments to increase Capital Outlay	(22,784,229)	
(275,145.00)	Payments to increase Long Term		

	Outlay	(12,050,430)	
	Receipt from sale of fixed assets	4,000	
(21,913,422)	Net Cash Outflow from Investing Activities		(44,830,659)
	FINANCING ACTIVITIES		
10,307,315	Government Grants Received	36,392,914	
10,307,315	Net Cash Inflow from Financing Activities		36,392,914
(686,455)	Net Decrease in Cash and Cash equivalents		(3,477,913)
34,763,658	Cash & Cash Equivalents as at 01 January		34,077,203
34,077,203	Cash & Cash Equivalents as at 30 June		30,599,290

NOTES TO THE ACCOUNTS

1.00 ACCOUNTING POLICIES

- 1.01 (a) The Accounts have been prepared on a historical cost basis.
 (b) The Accounts have been prepared for a period of 12 months (July 2016 to June 2017) and the comparative figures are for a period of 6 months (January to June 2016).
- 1.02 Stock has been valued on weighted average cost basis.
- 1.03 No Depreciation is charged in the Accounts.
- 1.04 All income and expenditure have been dealt with on the accrual basis.
- 1.05 Interest on investments have been accounted for on the accrual basis and credited to the Income and Expenditure Account.
- 1.06 Pension Obligations:-

(a) In line with the Local Government Act 2011, our Pension Fund created after PRB 2008, to meet our pension liability as from July 2008 for municipal employees has been transferred to Sicom Ltd in January 2013. During the period 2016/2017 our total contributions representing employer's contributions of 12 % and employee's contributions of 6% amounted to Rs 29,243,202 for Defined Benefit Scheme and for Defined Contribution Scheme Rs. 1,215,450.

The market value of the fund as at 30.06.17 stood at Rs 240,792,208 (computed by Sicom Ltd).

(b) FIGURES FOR IPSAS25 ADOPTION FOR YEAR ENDED 30 JUNE 2017

	Year ending 30 June 2017
Amounts recognised in statement of financial end of year:	Rs
Present value of funded obligation	219,525,466
(Fair value of plan assets)	(240,792,212)
	(21,266,746)
Present value of unfunded obligation	-
Unrecognised actuarial gain/(loss)	(43,924,554)
Unrecognised transition amount	-
Liability recognised in statement of financial position at end of year	(65,191,300)

Amounts recognised in statement of financial performance:

Current service cost	21,219,228
(Employee contributions)	(9,723,905)
Fund expenses	583,434
Interest cost	12,199,674
(Expected return on plan assets)	(13,865,541)
Actuarial loss/(gain) recognised	1,363,285
Past service cost recognised	-
Transition effect of adopting IAS 19	-
Total, included in staff costs	11,776,175

Movements in liability recognised in statement of financial position:

At start of year	(57,426,807)
Total staff cost as above	11,776,175
(Actuarial Reserves transferred in)	(92,857)
(Contributions paid by employer)	(19,447,811)
At end of year	(65,191,300)

Actual return on plan assets: 15,922,234

Main actuarial assumptions at end of year:

Discount rate	6.50%
Expected rate of return on plan assets	6.50%
Future salary increases	4.00%
Future pension increases	3.00%

The assets of the plan are invested in funds managed by State Insurance Company of Mauritius Ltd.
 The discount rate is determined by reference to market yields on bonds.

FIGURES FOR IPSAS25 ADOPTION FOR YEAR ENDED 30 JUNE 2017

	<i>Year ending 30 June 2017</i>
Reconciliation of the present value of defined benefit obligation	Rs
Present value of obligation at start of period	187,687,287
Current service cost	21,219,228
Interest cost	12,199,674
(Benefits paid)	(5,573,198)
Liability (gain)/loss	3,992,475
Present value of obligation at end of period	<u>219,525,466</u>
Reconciliation of fair value of plan assets	
Fair value of plan assets at start of period	201,762,038
Expected return on plan assets	13,865,541
Employer contributions	19,447,811
Employee contributions	9,723,905
Actuarial Reserves transferred in	92,857
(Benefits paid + other outgo)	(6,156,632)
Asset gain/(loss)	2,056,692
Fair value of plan assets at end of period	<u>240,792,212</u>
Distribution of plan assets at end of period	
<i>Percentage of assets at end of year</i>	2017
Fixed interest securities and cash	56.6%
Loans	4.4%
Local equities	15.8%
Overseas bonds and equities	22.6%
Property	0.6%
Total	<u>100%</u>
Additional disclosure on assets issued or used by the reporting entity	
<i>Percentage of assets at end of year</i>	2017
	(%)
Assets held in the entity's own financial instruments	0
Property occupied by the entity	0
Other assets used by the entity	0
History of obligations, assets and experience adjustments	
<i>Year</i>	2017
<i>Currency</i>	Rs
Fair value of plan assets	240,792,212
(Present value of defined benefit obligation)	<u>(219,525,466)</u>
Surplus/(deficit)	21,266,746
Asset experience gain/(loss) during the period	2,056,692
Liability experience gain/(loss) during the period	(3,992,475)

(b) Regarding our pension liability prior to July 2008, no specific fund was set up for same. Following the computation of our pension liability prior to July 2008 by Sicom Ltd provisions were made in previous financial years for that purpose.

1.07 Pending Litigation & other obligations:

(a) Claim from Mechanisation Company Ltd for non payment of Rs 429,614.40 together with interest and costs as regards to contract for supply of two tractors and three trailers. The above sum represented liquidated damages applied by the Council for delay in the supply of the tractors & trailers. As at balance sheet date judgment is still being awaited.

(b) EPI Contracting & Co Ltd has lodged a case against the Council claiming the sum of Rs 424,324.20. This sum represents liquidated damages applied by the Council for delay in implementation of the project "Supply, Fixing and Commissioning of one lift system at Belle Rose Municipal Complex". In addition a sum of Rs 42,432.42 being 10% Attorney's Commission and the sum of Rs 6,364.86 representing 15% VAT has been claimed. As at balance sheet date the case has not yet been decided.

1.08 OTHER INCOME**This includes:**

Fees-Financial Controllers Department-Advertisement Publicity
Library
House Refuse-Removal of Abnormal Refuse
Processing Fees
Fees Crematorium
Stock Adjustment
Insurance Receipt
Admission Charges
Penalties
Miscellaneous Income
Others

Rs

2,164,125
115,651
328,800
6,500
644,300
37,236
100,369
88,058
134,986
1,030,467
54,930
4,705,422

**2.00 FIXED ASSETS
CAPITAL OUTLAY**

	Balance '@ 1st July 2016 Rs	Disposals / Written off Rs	Balance 30 June 2017	'@ Rs.
2.01 Capital Outlay Schedule				
Land & Buildings	256,144,234			#REF!
Vehicles	70,079,773			#REF!
Office Equipment, Furniture & Fittings	13,327,919			#REF!
Computers	18,797,627			#REF!
Plant & Equipments	23,613,962			#REF!
Donated Assets	40,259,095			#REF!
Others:-	51,042,319			#REF!
Purchase of materials for Kennedy f.ball ground Pere Laval				#REF!
Candos Ebene Pavillon				#REF!
Children playground at Pere Laval				#REF!
Construction of gradin at Palma football Ground				#REF!
Handrails at Candos Hill				#REF!
Upgrading of green space at Morc Bassin				#REF!
Children play Equipment for playground of jeewoonarain ave				#REF!
Palma				#REF!
Purchase of sign plates				#REF!
Upgrading of 10 Municipals and 3 football playgrounds within premises of govt primary schools				#REF!
Fixing of handrails at B.Rose				#REF!
Supply & Fixing of street name plates				#REF!
Upgrading of Children garden at Jeewoonarain				#REF!
Provision of artificial turfing at Jeewoonarain				#REF!
Children Playground				#REF!
Small assets				#REF!
	473,264,929	0	#REF!	#REF!

6

	Balance '@ 1st July 2016 Rs	Disposals / Written off Rs	Balance 30 June 2017	'@ Rs.
2.02 Other Long Term Outlay Schedule				
Roads	122,052,644	-		#REF!
Drains & Bridges	62,170,856	-		#REF!
Street Lighting	23,480,039	-		#REF!
Donated Assets	24,620,368	-		#REF!
Others:-		-		#REF!
- Refuse Depots	37,591			#REF!
- Installation of lighting points Le Pavillon	29,696			#REF!
- Lighting at Town Hall Yard	184,847			#REF!
- Footpath & Handrails within the town	324,299			#REF!
	232,900,340	-	#REF!	#REF!

3.00 DEBTORS

	Provision Rs	Net Amount Rs
General Rates	10,800,000	#REF!
Tenants Tax	12,286,000	#REF!
Car Loan	-	#REF!
Market & Fairs	2,200,000	#REF!
Market & Fairs Vella Cannosamy & food court	-	#REF!
Trade Fees	6,000,000	#REF!
Advertisement	500,000	#REF!
Rent	-	#REF!
Interest Accrued	-	#REF!
Others:-		
- Advances	-	#REF!
- Debtors Capital Grants	-	#REF!
- Sundry Debtors	-	#REF!
- Debtors Bustolls	-	#REF!
- Debtors GRF to TELETHON Fund	-	#REF!
- Debtors Lease of site for display	-	#REF!
	31,786,000	#REF!

- The total amount of Rs 14.6 m for Tenants Tax includes an amount of Rs 6.5m owed by Infinity BPO Ltd which might recovered as the company is in liquidation.

- Provision for bad debts is based on past experience.

4.00 STAFF COSTS**This includes:**

Salaries & Wages
Bonus
Travelling
Overtime
Uniforms
Passages
Sick Leave
Others:
Allowances
Training Fees
Staff Welfare
Insurance-Employees
National Pension and Saving Fund
Contribution to Pension Fund
Contribution to Family Protection Scheme

Rs

169,365,555
15,765,004
14,653,545
12,282,738
3,620,152
5,999,999
7,300,000
4,286,220
72,346
138,075
829,390
3,388,687
20,305,768
3,445,010
261,452,489

5.00 OTHER ADMINISTRATION COST

This includes:	Rs
Telephone	
Advertising	250,856
Overseas Missions	452,863
Legal/Court Fees	1,973,630
Postages	711,900
Allowance to Mayor & Councillors	3,846,763
Others:-	
-Rent and Rates	575,000
- Audit Fees	400,000
- Entertainment	403,321
- Publications	15,990
- Contribution - Council Subscription AUA	246,286
- Insurance Assets	372,776
	9,249,385

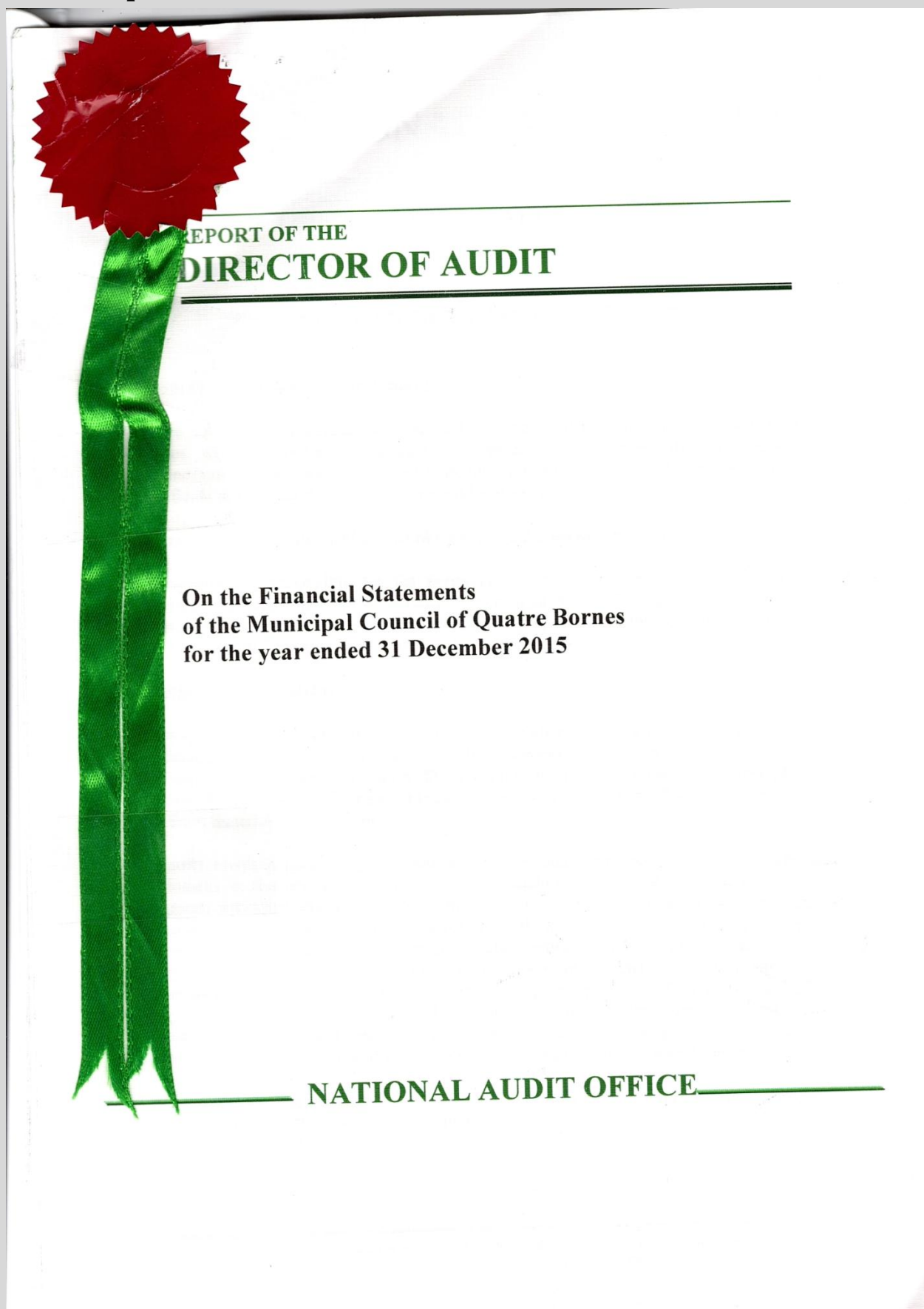
4.01 PENSIONS AND GRATUITIES

	Total Number of Retired Employees
Employees who retired as at 31 December 2012	157
Employees who retired after 31 December 2012	62
Total	219

6.00 OTHER BALANCES

This includes:	Rs
Provisions Cleaning Environment Day Liabilities	442,510
Provision for Passages-Liabilities	5,403,979
Provision for payment of electoral Expenses	3,734,390
Provisions for Pension Gratuities and Other Liabilities	62,194,546
Provision ofr Rodent Control Liabilities	1,412,686
Provision for Sick Leave Liabilities	28,017,179
Capital Receipt Unapplied Housing	2,188,362
Loan Redeemed Capital	5,424,452
Loan Redeemed Housing	3,548,448
Provision for Loss	73,753
Revenue Account Housing	650,292
Telethon Fund	349,600
	113,440,197

Audit Report as at 31 December 2015





NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE COUNCIL OF

THE MUNICIPAL COUNCIL OF QUATRE BORNES

Report on the Financial Statements

I have audited the accompanying financial statements of the Municipal Council of Quatre Bornes, which comprise the Balance Sheet as of 31 December 2015, the Income and Expenditure account, and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Passage Fund - Rs 5,240,329

The 'Passage Fund' figure of Rs 5,240,329 did not reflect the actual liability of the Council for passages as entitlements to passage benefits have not been worked out.

Provision for Sick Leaves - Rs 16,738,550

The liability in respect of Sick Leave as at 31 December 2015 has not been computed. Hence the accuracy of the figure could not be ascertained as well as whether the provision would be sufficient to meet the sick leave liability of the Municipal Council.

Qualified Opinion

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Municipal Council of Quatre Bornes as of 31 December 2015, and of its financial performance and its cash flows for the year then ended in accordance with accounting principles generally accepted in Mauritius.

Report on Other Legal and Regulatory Requirements

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Compliance

Local Government Act

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Local Government Act.

Public Procurement Act

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

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



K.C. TSE YUET CHEONG (MRS)

Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

6 March 2018



**MUNICIPAL COUNCIL OF
QUATRE BORNES**

**FINAL ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2015**

**MUNICIPAL COUNCIL OF
QUATRE BORNES**

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BALANCE SHEET
as at 31 December 2015

2014 Rs		Note	2015 Rs	Rs
FIXED ASSETS				
417,826,289	Capital outlay	2.01	468,161,030	
219,365,186	Other Long Term Outlay	2.02	232,625,195	
637,191,475				700,786,225
CURRENT ASSETS				
3,415,899	Stocks	1.02	3,538,422	
74,334,342	Debtors	3.00	83,408,559	
147,609	Advances		115,494	
-	Employee Pension Defined Benefits Assets	1.06(b)	52,565,239	
236,363,587	Investments		260,277,425	
43,765,949	Cash & Bank Balances		34,763,658	
358,027,386			434,668,797	
LESS CURRENT LIABILITIES				
11,653,344	Creditors		22,729,395	
8,579,393	Income received in advance		6,335,198	
5,641,196	Sundry Creditors		5,961,312	
4,493,719	Deposits		5,364,276	
30,367,652			40,390,181	
327,659,734	NET CURRENT ASSETS			394,278,616
964,851,209	TOTAL ASSETS			1,095,064,841
FINANCED BY				
864,640,443	General Fund			980,522,060.00
PROVISIONS				
4,966,195	Passage Fund			5,240,329
OTHER BALANCES				
95,244,571	Other Balances			109,302,452
964,851,209				1,095,064,841

MRS J.S RADDHOA
MAYOR



V.SEEPARSAD
CHIEF EXECUTIVE



INCOME AND EXPENDITURE ACCOUNT
For the year ending 31 December 2015

2014		Note	2015	
Rs			Rs	Rs
INCOME				
231,192,555	Government Grant-In-Aid		237,576,000	
39,487,145	General Rates		43,458,833	
15,000,117	Investment Income	1.05	12,865,851	
27,025,228	Rentals		26,235,319	
28,822,849	Trade Fees	1.04	31,376,877	
-	Taxes		-	
4,337,902	Building and Land Use Permits		4,437,341	
6,697,124	Other Income	1.08	6,339,109	
<u>352,562,920</u>			<u>362,289,330</u>	
EXPENDITURE				
218,483,494	Staff Costs	4	232,214,046	
38,929,141	Supplies & Services		40,117,409	
8,440,607	Transport costs		9,229,403	
6,768,182	Other Administration Costs	5	9,955,584	
3,398,445	Social and Cultural Activities Expenses		3,055,474	
995,007	Grants and Subsidies		999,552	
32,150,000	Contribution to Funds/Provisions	1.06	21,004,091	
23,559,645	Pensions and Gratuities	4.01	28,105,890	
<u>332,724,521</u>				344,681,449
<u>19,838,399</u>	Surplus For The Year			<u>17,607,881</u>

CASH FLOW STATEMENT

For the year ending 31 December 2015

2014 Rs		2015 Rs	Rs
OPERATING ACTIVITIES			
231,192,555	Cash received from Grants-In-Aid	237,576,000	
41,892,861	Cash received from rates and taxes	46,621,933	
33,195,000	Cash received from Fees-8th & 11th Schedules	32,830,740	
32,747,706	Cash received from other sources	31,363,249	
339,028,122		348,391,922	
(76,864,960)	Cash payments to Suppliers/Contractors	(91,857,738)	
(234,066,609)	Cash paid to and on behalf of employees	(231,177,282)	
		(323,035,020)	
28,096,553	Net cash Inflow from Operating Activities		25,356,902
RETURNS ON INVESTMENT AND SERVICING OF FINANCE			
20,200,623	Interest received on Investment	7,548,732	
20,200,623	Net Cash Inflow from R.O.I and S.O.F		7,548,732
INVESTING ACTIVITIES			
(64,785,000.00)	Investments	(23,888,840)	
(22,227,605.00)	Payments to increase Capital Outlay	(34,968,804)	
(10,017,275.00)	Payments to increase Long Term Outlay	(6,732,564)	
1,002,580	Receipt from sale of fixed assets	42,650	
(96,027,300)	Net Cash Outflow from Investing Activities		(65,547,558)
FINANCING ACTIVITIES			
18,315,390	Government Grants Received	23,638,852	
18,315,390	Net Cash Inflow from Financing Activities		23,638,852
(29,414,734)	Net Decrease in Cash and Cash equivalents		(9,003,072)
73,180,682	Cash & Cash Equivalents as at 01 January		43,765,947
43,765,948	Cash & Cash Equivalents as at 31 December		34,762,875

NOTES TO THE ACCOUNTS

1.00 ACCOUNTING POLICIES

- 1.01 The Accounts have been prepared on a historical cost basis.
- 1.02 Stock has been valued on weighted average cost basis.
- 1.03 No Depreciation is charged in the Accounts.
- 1.04 All income and expenditure have been dealt with on the accrual basis.
- 1.05 Interest on investments have been accounted for on the accrual basis and credited to the Income and Expenditure Account.
- 1.06 Pension Obligations:-
 (a) In line with the Local Government Act 2011, our Pension Fund created after PRB 2008, to meet our pension liability as from July 2008 for municipal employees has been transferred to Sicom Ltd in January 2013. During the year 2015 our total contributions representing employer's contributions of 12 % and employee's contributions of 6% amounted to Rs 26,978,388.64 for Defined Benefit Scheme and for Defined Contribution Scheme Rs. 489, 303.72.

The market value of the fund as at 31.12.15 stood at Rs 183, 315, 494.27 (computed by Sicom Ltd).

(b) FIGURES FOR IPSAS25 ADOPTION FOR YEAR ENDED 31 DECEMBER 2015

Amounts recognised in statement of financial position at end of year:

Present value of funded obligation (Fair value of plan assets)	(183,315,494)
	(26,688,552)
Present value of unfunded obligation	-
Unrecognised actuarial gain/(loss)	(25,876,687)
Unrecognised transition amount	-
Liability recognised in statement of financial position at end of year	(52,565,239)

Amounts recognised in statement of financial performance:

Current service cost	19,461,377
(Employee contributions)	(8,992,741)
Fund expenses	495,074
Interest cost	7,705,419
(Expected return on plan assets)	(11,104,218)
Actuarial loss/(gain) recognised	-
Past service cost recognised	-
Transition effect of adopting IAS 19	-
Total, included in staff costs	7,564,911

Movements in liability recognised in statement of financial position:

At start of year	(41,530,354)
Total staff cost as above	7,564,911
(Actuarial Reserves transferred in)	(614,314)
(Contributions paid by employer)	(17,985,482)
At end of year	(52,565,239)

Actual return on plan assets:

Main actuarial assumptions at end of year:

Discount rate
 Expected rate of return on plan assets
 Future salary increases
 Future pension increases

The assets of the plan are invested in funds managed by State Insurance Company of Mauritius Ltd.
 The discount rate is determined by reference to market yields on bonds.

FIGURES FOR IPSAS25 ADOPTION FOR YEAR ENDED 31 DECEMBER 2015

	Year ending 31 December 2015
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs
Present value of obligation at start of period	118,544,913
Current service cost	19,461,377
Interest cost	7,705,419
(Benefits paid)	(1,651,612)
Liability (gain)/loss	12,566,845
Present value of obligation at end of period	156,626,942
<i>Reconciliation of fair value of plan assets</i>	
Fair value of plan assets at start of period	158,111,198
Expected return on plan assets	11,104,218
Employer contributions	17,985,482
Employee contributions	8,992,741

Reserves transferred in	614,314
Benefits paid - other outgo	(2,146,686)
Asset gain/(loss)	(11,345,773)
Fair value of plan assets at end of period	<u>183,315,494</u>

Distribution of plan assets at end of period

<i>Percentage of assets at end of year</i>	2015
Fixed interest securities and cash	58.1%
Loans	4.3%
Local equities	15.9%
Overseas bonds and equities	21.0%
Property	0.7%
Total	<u>100%</u>

Additional disclosure on assets issued or used by the reporting entity

<i>Percentage of assets at end of year</i>	2015	(%)
Assets held in the entity's own financial instruments	0	
Property occupied by the entity	0	
Other assets used by the entity	0	

History of obligations, assets and experience adjustments

Year	2015
Currency	Rs
Fair value of plan assets	183,315,494
(Present value of defined benefit obligation)	<u>(156,626,942)</u>
Surplus/(deficit)	26,688,552
Asset experience gain/(loss) during the period	(11,345,773)
Liability experience gain/(loss) during the period	(12,566,845)

(b) Regarding our pension liability prior to July 2008, no specific fund was set up for same. Following the computation of our pension liability prior to July 2008 by Sicom Ltd provisions were made in previous financial years for that purpose. In Financial year 2015, an additional provision of Rs 6,575,000 has been made in the Accounts to meet our pension obligation.

1.07 Pending Litigation & other obligation- "Mise en Demeure" has been served by the following Companies on the Council:-

Mechanisation Company Ltd for non payment of Rs 429,614.40 together with interest and costs as regards to contract for supply of two tractors and three trailers. The above sum represented liquidated damages applied by the Council for delay in the supply of the tractors & trailers.

As at balance Sheet date the above cases were not yet resolved.

1.08 OTHER INCOME

	Rs
This includes:	
Fees-Financial Controllers Department-Advertisement Publicity	2,247,910
Library	151,681
House Refuse-Removal of Abnormal Refuse	232,920
Processing Fees	399,000
Fees Crematorium	971,200
Stock Adjustment	(13,739)
Insurance Receipt	119,671
Admission Charges	605,216
Penalties	306,908
Miscellaneous Income	1,212,271
End of Year Fair-Quatre Bornes	100,200
Scavenging Fees	2,250
Suitors Monies-Financial Controller Dept	3,500
Others	121
	<u>6,339,109</u>

**2.00 FIXED ASSETS
CAPITAL OUTLAY**

	Balance @ 1st January 2015 Rs.	Additions/ Acquisitions Rs.	Disposals / Written off Rs.	Balance @ 31 December 2015 Rs.
2.01 Capital Outlay Schedule				
Land & Buildings	230,057,351	26,842,422	513,913	256,385,860
Vehicles	71,190,823	0	1,111,050	70,079,773
Office Equipment, Furniture & Fittings	11,798,613	1,005,034	197,649	12,605,998
Computers	19,013,677	92,856	389,693	18,716,840
Plant & Equipments	22,165,830	1,271,986	256,318	23,181,498
Donated Assets	25,990,897	14,193,198		40,184,095

NOTES TO THE ACCOUNTS(Ctnd)

	Balance @ 1st January 2015 Rs.	Additions/ Acquisitions Rs.	Disposals / Written off Rs.	Balance @ 31 December 2015 Rs.
Others:-	37,609,097		206,022	37,403,075
- Construction of Fencing and Gates at Municipal Garage		11,450		11,450
-Renovation of Fish,Beef and Ofal Sections atQBornes Market		14,991		14,991
-Embellishment of 22 Municipal Green spaces		126,675		126,675
-Convert Part SSR Gallery to Archive section		86,250		86,250
-Artificial turfing jonquilles Children Palyground		257,138		257,138
-Renovation of sports Complexes Dev Project 2014		412,395		412,395
- Upgrading of green spaces Dev Projects 2014		1,500,000		1,500,000
-Resurfacing and tarring at Palma Social Hall/Candos Market Thall/Yard		3,447,176		3,447,176
-Construction of Children Playground at Ebene		2,019,085		2,019,085
-Purchase of decorative led lighting		1,216,010		1,216,010
-Small assets		256,539		256,539
Minor Capital Projects:				
- Purchase of Halogen Bulbs at St Jean Football Ground		57,500		57,500
-Purchase of Rope Mgn & Power cord for decoration in Town Hall Complex		39,200		39,200
- Additional Turfing at Les Jonquilles Children Playground		159,482		159,482
	417,826,288	53,009,387	2,674,645	468,161,030

	Balance @ 1st January 2015 Rs.	Additions/ Acquisitions Rs.	Disposals / Written off Rs.	Balance @ 31 December 2015 Rs.
2.02 Other Long Term Outlay Schedule				
Roads	122,052,643	-	-	122,052,643
Drains & Bridges	59,411,276	2,759,580.25	-	62,170,856
Street Lighting	12,704,464	10,500,430.00	-	23,204,894
Donated Assets	24,620,368	-	-	24,620,368
Others:-				
- Refuse Depots	37,592	-	-	37,592
- Installation of lighting points Le Pavillon	29,696			29,696
- Lighting at Town Hall Yard	184,847			184,847
- Footpath & Handrails within the town	324,299			324,299
	219,365,185	13,260,010	-	232,625,195

3.00 DEBTORS

	Gross Rs	Provision Rs	Net Amount Rs
General Rates	35,876,466	10,800,000	25,076,466
Tenants Tax	14,595,706	11,286,000	3,309,706
Car Loan	4,269,463	-	4,269,463
Market & Fairs	13,791,033	1,800,000	11,991,033
Trade Fees	26,200,215	5,300,000	20,900,215
Scavenging Fees	1,027,937	-	1,027,937
Advertisement	239,450	-	239,450
Rent	1,250,865	500,000	750,865
Interest Accrued	15,132,904	-	15,132,904
Others:-			
- Advances	34,890	-	34,890
- Debtors Capital Grants	486,679	-	486,679
- Sundry Debtors	3,730	-	3,730
- Debtors Bustolls	25,625	-	25,625
- Debtors GRF to TELETHON Fund	38,335	-	38,335
- Debtors Lease of site for display	17,269	-	17,269
-Miscellaneous Inc Debtors	103,991	-	103,991
	113,094,559	29,686,000	83,408,559

The total amount of Rs 14.6 m for Tenants Tax includes an amount of Rs 6.5m owed by Infinity BPO Ltd which might not be recovered as the company is in liquidation.

A increase in provision for bad debts of Rs 3.34 M has been maintained in the Accounts in year 2015 for other debtors.

Provision for bad debts is based on past experience.

STAFF COSTS	Rs
Salaries & Wages	152,450,163.00
Bonus	14,407,791.00
Travelling	13,014,007.00
Overtime	11,861,685.00
Uniforms	3,694,166.00
Passages	3,894,407.00
Sick Leave	5,095,000.00
Others:-	
Allowances	2,204,555.00
Training Fees	71,727.00
Staff Welfare	64,685.00
Insurance-Employees	838,118.00
National Pension and Saving Fund	3,196,516.00
Contribution to Pension Fund	18,317,832.00
Contribution to Family Protection Scheme	3,103,394.00
	232,214,046

4.01 PENSIONS AND GRATUITIES

	Total Number of Retired Employees	Pensions Paid (Rs)
Employees who retired as at 31 December 2012	167	20,588,213.00
Employees who retired after 31 December 2012	29	3,613,079.00
Total	196	24,201,292

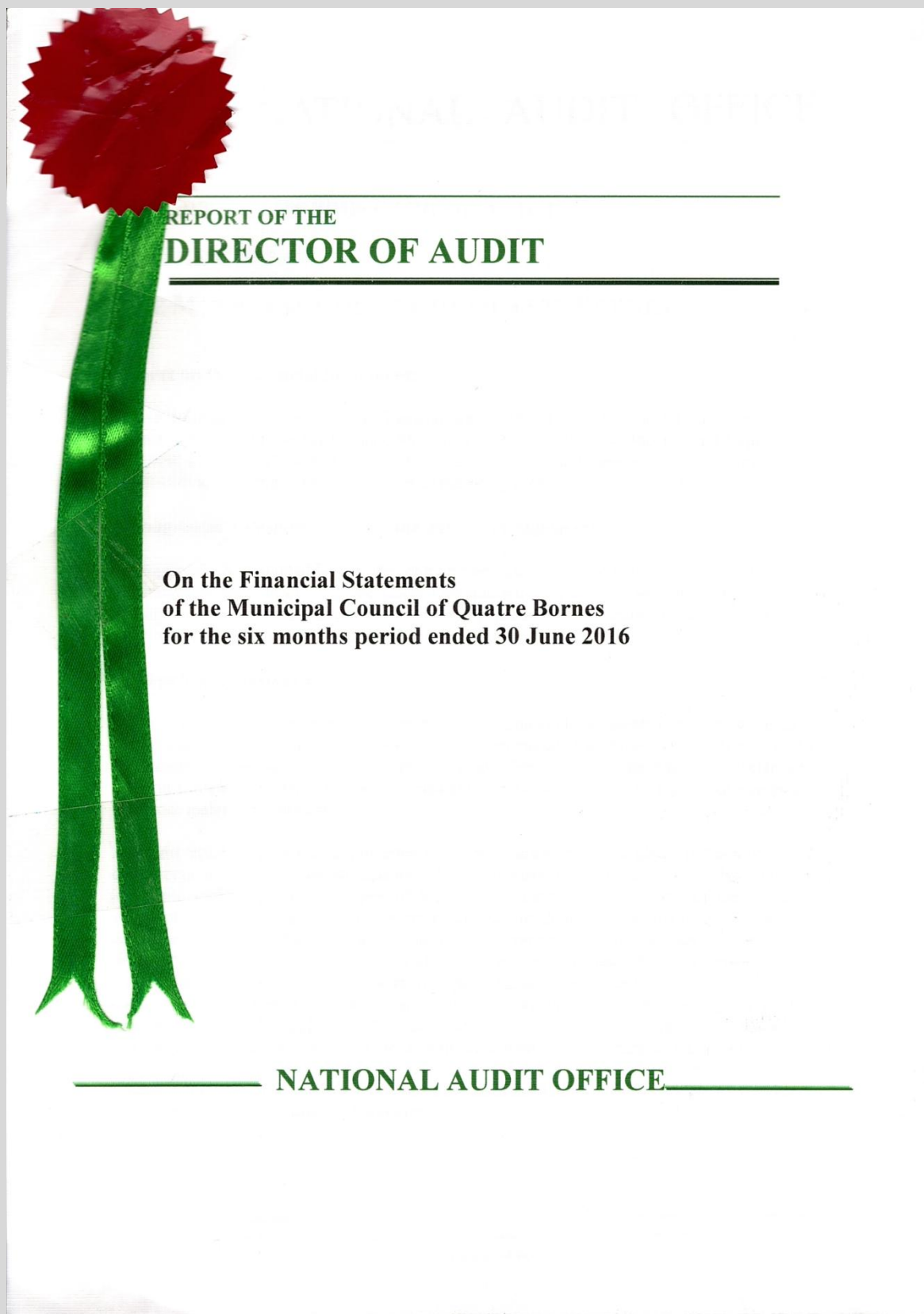
5.00 OTHER ADMINISTRATION COST

	Rs
This includes:	
Insurances	424,207.00
Advertising	277,967.00
Overseas Missions	156,931.00
Legal/Court Fees	2,573,000.00
Postages	450,000.00
Allowance to Mayor & Councillors	2,621,863.00
Others:-	
-Rent and Rates	575,000.00
-Electoral Expenses Council	1,867,195.00
- Audit Fees	375,000.00
-Entertainment -Public Welfare	11,487.00
- Entertainment-Municipal Library	7,246.00
-Entertainment - Council	355,579.00
-Entertainment - Mediateque	3,000.00
- Contribution - Council Subscription AUA	250,000.00
- Publications	7,109.00
	9,955,584.00

6.00 OTHER BALANCES

	Rs
This includes:	
Provisions Cleaning Environment Day Liabilities	1,940,354
Provision for Passages-Liabilities	5,070,064
Provision for payment of electoral Expenses	3,734,390
Provisions for Pension Gratuities and Other Liabilities	67,885,493
Provision of Rodent Control Liabilities	1,747,527
Provision for Sick Leave Liabilities	16,738,550
Capital Receipt Unapplied Housing	2,184,362
Loan Redeemed Capital	5,424,452
Loan Redeemed Housing	3,548,448
Provision for Loss	73,752
Revenue Account Housing	650,292
Telethon Fund	304,600
others	168
	109,302,452

Audit Report for period ending 30 June 2016





NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE COUNCIL OF THE MUNICIPAL COUNCIL OF QUATRE BORNES

Report on the Financial Statements

I have audited the accompanying financial statements of the Municipal Council of Quatre Bornes, which comprise the Balance Sheet as of 30 June 2016, the Income and Expenditure Account, and Cash Flow Statement for the six months period then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

Passage Fund - Rs 5,345,136

The 'Passage Fund' figure of Rs 5,345,136 did not reflect the actual liability of the Council for passages as entitlements to passage benefits have not been worked out.

Provision for Sick Leaves - Rs 22,174,280

The liability in respect of Sick Leave as at 30 June 2016 has not been computed. Hence the accuracy of the figure could not be ascertained as well as whether the provision would be sufficient to meet the sick leave liability of the Municipal Council.

Qualified Opinion

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Municipal Council of Quatre Bornes as of 30 June 2016, and of its financial performance and its cash flows for the six months period then ended in accordance with accounting principles generally accepted in Mauritius.

Report on Other Legal and Regulatory Requirements

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Compliance

Local Government Act

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Local Government Act.

Public Procurement Act

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

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



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

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

2 March 2018



**MUNICIPAL COUNCIL OF
QUATRE BORNES**

**FINAL ACCOUNTS
FOR PERIOD 6 MONTHS
ENDING 30 JUNE 2016**

**MUNICIPAL COUNCIL OF
QUATRE BORNES**

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BALANCE SHEET
as at 30 June 2016

2015		Note	2016	
Rs			Rs	Rs
	FIXED ASSETS			
468,161,030	Capital outlay	2.01	473,264,930	
232,625,195	Other Long Term Outlay	2.02	232,900,339	
700,786,225				706,165,269
	CURRENT ASSETS			
3,538,422	Stocks	1.02	3,739,452	
83,408,559	Debtors	3.00	88,504,350	
115,494	Advances		135,265	
52,565,239	Employee Pension Defined Benefits Assets	1.06(b)	57,426,807	
260,277,425	Investments		275,277,425	
34,763,658	Cash & Bank Balances		34,077,203	
434,668,797			459,160,502	
	LESS CURRENT LIABILITIES			
22,729,395	Creditors		23,549,439	
6,335,198	Income received in advance		6,173,685	
5,961,312	Sundry Creditors		3,265,913	
5,364,276	Deposits		5,306,171	
40,390,181			38,295,208	
394,278,616	NET CURRENT ASSETS			420,865,294
1,095,064,841	TOTAL ASSETS			1,127,030,563
	FINANCED BY			
980,522,060.00	General Fund			1,003,072,757.00
	PROVISIONS			
5,240,329	Passage Fund			5,345,136
	OTHER BALANCES			
109,302,452	Other Balances	6.00		118,612,670
1,095,064,841				1,127,030,563



MRS J.S RADDHOA
MAYOR



V. SEEPARSAD
CHIEF EXECUTIVE

INCOME AND EXPENDITURE ACCOUNT
For the period 6 months ending 30 June 2016

2015 Rs		Note	2016 Rs	Rs
INCOME				
237,576,000	Government Grant-In-Aid		119,749,587	
43,458,833	General Rates		22,412,719	
12,865,851	Investment Income	1.05	5,027,938	
26,235,319	Rentals		14,569,356	
31,376,877	Trade Fees	1.04	15,756,925	
-	Taxes			
4,437,341	Building and Land Use Permits		3,459,072	
6,339,109	Other Income	1.08	2,697,001	
362,289,330				183,672,598
EXPENDITURE				
232,214,046	Staff Costs	4	122,961,033	
40,117,409	Supplies & Services		23,578,964	
9,229,403	Transport costs		4,444,228	
9,955,584	Other Administration Costs	5	5,444,717	
3,055,474	Social and Cultural Activities Expenses		1,272,673	
999,552	Grants and Subsidies		588,500	
21,004,091	Contribution to Funds/Provisions	1.06	9,800,000	
28,105,890	Pensions and Gratuities		14,561,985	
344,681,449				182,652,100
17,607,881	Surplus For The Period			1,020,498

CASH FLOW STATEMENT

For the period 6 months ending 30 June 2016

2015 Rs		2016 Rs	Rs
OPERATING ACTIVITIES			
237,576,000	Cash received from Grants-In-Aid	116,596,183	
46,621,933	Cash received from rates and taxes	18,358,273	
32,830,740	Cash received from Fees-8th & 11th Schedules	18,419,646	
31,363,249	Cash received from other sources	17,232,201	
348,391,922		170,606,303	
(91,857,738)	Cash payments to Suppliers/Contractors	(46,189,815)	
(231,177,282)	Cash paid to and on behalf of employees	(127,244,339)	
		(173,434,154)	
25,356,902	Net cash Outflow from Operating Activities		(2,827,851)
RETURNS ON INVESTMENT AND SERVICING OF FINANCE			
7,548,732	Interest received on Investment	13,747,503	
7,548,732	Net Cash Inflow from R.O.I and S.O.F		13,747,503
INVESTING ACTIVITIES			
(23,888,840.00)	Investments	(15,000,000)	
(34,968,804.00)	Payments to increase Capital Outlay	(6,638,277)	
(6,732,564.00)	Payments to increase Long Term Outlay	(275,145)	
42,650	Receipt from sale of fixed assets		
(65,547,558)	Net Cash Outflow from Investing Activities		(21,913,422)
FINANCING ACTIVITIES			
23,638,852	Government Grants Received	10,307,315	
23,638,852	Net Cash Inflow from Financing Activities		10,307,315
(9,003,072)	Net Decrease in Cash and Cash equivalents		(686,455)
43,765,947	Cash & Cash Equivalents as at 01 January		34,763,658
34,762,875	Cash & Cash Equivalents as at 30 June		34,077,203

NOTES TO THE ACCOUNTS

ACCOUNTING POLICIES

The Accounts have been prepared on a historical cost basis.

The Accounts have been prepared for a period of 18 months i.e 12 months (January to December 2015) & 6 months (January to June 2016) and the comparative figures are for a period of 12 months (January to December 2014).

1.02 Stock has been valued on weighted average cost basis.

1.03 No Depreciation is charged in the Accounts.

1.04 All income and expenditure have been dealt with on the accrual basis.

1.05 Interest on investments have been accounted for on the accrual basis and credited to the Income and Expenditure Account.

1.06 Pension Obligations:-

(a) In line with the Local Government Act 2011, our Pension Fund created after PRB 2008, to meet our pension liability as from July 2008 for municipal employees has been transferred to Sicom Ltd in January 2013. During the period 2016 (January - June) our total contributions representing employer's contributions of 12 % and employee's contributions of 6% amounted to Rs 14,898,916 for Defined Benefit Scheme and for Defined Contribution Scheme Rs. 380,568.

The market value of the fund as at 30.06.16 stood at Rs 201,762,037.55 (computed by Sicom Ltd).

(b) FIGURES FOR IPSAS25 ADOPTION FOR YEAR ENDED 30 JUNE 2016

6-month period ending 30 June 2016

Amounts recognised in statement of financial position at end of year:	Rs
Present value of funded obligation	187,687,287
(Fair value of plan assets)	(201,762,038)
	(14,074,751)
Present value of unfunded obligation	-
Unrecognised actuarial gain/(loss)	(43,352,056)
Unrecognised transition amount	-
Liability recognised in statement of financial position at end of year	(57,426,807)
Amounts recognised in statement of financial performance:	
Current service cost	10,978,034
(Employee contributions)	(4,965,427)
Fund expenses	342,416
Interest cost	5,090,376
(Expected return on plan assets)	(6,201,231)
Actuarial loss/(gain) recognised	419,174
Past service cost recognised	-
Transition effect of adopting IAS 19	-
Total, included in staff costs	5,663,342
Movements in liability recognised in statement of financial position:	
At start of year	(52,565,239)
Total staff cost as above	5,663,342
(Actuarial Reserves transferred in)	(594,056)
(Contributions paid by employer)	(9,930,854)
At end of year	(57,426,807)
Actual return on plan assets:	1,238,780
Main actuarial assumptions at end of year:	
Discount rate	6.50%
Expected rate of return on plan assets	6.50%
Future salary increases	4.00%
Future pension increases	3.00%

The assets of the plan are invested in funds managed by State Insurance Company of Mauritius Ltd.
The discount rate is determined by reference to market yields on bonds.

FIGURES FOR IPSAS25 ADOPTION FOR YEAR ENDED 30 JUNE 2016

6-month period ending 30 June 2016

Reconciliation of the present value of defined benefit obligation	Rs
Present value of obligation at start of period	156,626,942
Current service cost	10,978,034
Interest cost	5,090,376
(Benefits paid)	(164,691)
Liability (gain)/loss	15,156,626
Present value of obligation at end of period	187,687,287

Reconciliation of fair value of plan assets

Fair value of plan assets at start of period	183,315,494
Expected return on plan assets	6,201,231
Employer contributions	9,930,854
Employee contributions	4,965,427
Actuarial Reserves transferred in (Benefits paid + other outgo)	594,056 (507,107)
Asset gain/(loss)	(2,737,917)
Fair value of plan assets at end of period	<u>201,762,038</u>

Distribution of plan assets at end of period

Percentage of assets at end of year	2016
Fixed interest securities and cash	58.4%
Loans	4.5%
Local equities	14.6%
Overseas bonds and equities	21.8%
Property	0.7%
Total	<u>100%</u>

Additional disclosure on assets issued or used by the reporting entity

Percentage of assets at end of year	2016	(%)
Assets held in the entity's own financial instruments	0	
Property occupied by the entity	0	
Other assets used by the entity	0	

History of obligations, assets and experience adjustments

Year	2016
Currency	Rs
Fair value of plan assets	201,762,038
(Present value of defined benefit obligation)	<u>(187,687,287)</u>
Surplus/(deficit)	14,074,751
Asset experience gain/(loss) during the period	(2,737,917)
Liability experience gain/(loss) during the period	(15,156,626)

(b) Regarding our pension liability prior to July 2008, no specific fund was set up for same. Following the computation of our pension liability prior to July 2008 by Sicom Ltd provisions were made in previous financial years for that purpose. In the period 2016 (January - June), an additional provision of Rs 4,000,000 has been made in the Accounts to meet our pension obligation.

1.07 Pending Litigation & other obligations:

(a) Claim from Mechanisation Company Ltd for non payment of Rs 429,614.40 together with interest and costs as regards to contract for supply of two tractors and three trailers. The above sum represented liquidated damages applied by the Council for delay in the supply of the tractors & trailers. As at balance sheet date judgment is still being awaited.

(b) EPI Contracting & Co Ltd has lodged a case against the Council claiming the sum of Rs 424,324.20. This sum represents liquidated damages applied by the Council for delay in implementation of the project "Supply, Fixing and Commissioning of one lift system at Belle Rose Municipal Complex". In addition a sum of Rs 42,432.42 being 10% Attorney's Commission and the sum of Rs 6,364.86 representing 15% VAT has been claimed. As at balance sheet date the case has not yet been decided.

1.08 OTHER INCOME

	Rs
This includes:	
Fees-Financial Controllers Department-Advertisement Publicity	1,072,290.00
Library	68,322.00
House Refuse-Removal of Abnormal Refuse	146,540.00
Processing Fees	184,500.00
Fees Crematorium	412,500.00
Stock Adjustment	30,140.00
Insurance Receipt	20,799.00
Admission Charges	396,184.00
Penalties	14,025.00
Miscellaneous Income	351,671.00
Others	30
	<u>2,697,001</u>

FIXED ASSETS CAPITAL OUTLAY				
	Balance @ 1st January 2016 Rs.	Additions/ Acquisitions Rs.	Disposals / Written off Rs.	Balance @ 30 June 2016 Rs.
2.01 Capital Outlay Schedule				
Land & Buildings	256,385,860	9,975	251,601	256,144,234
Vehicles	70,079,773	0		70,079,773
Office Equipment, Furniture & Fittings	12,605,998	721,921		13,327,919
Computers	18,716,840	80,788		18,797,628
Plant & Equipments	23,181,498	432,464		23,613,962
Donated Assets	40,184,095	75,000		40,259,095
Others:-	47,006,966	75,000		47,081,966
-Construction of Boundary wall at Doyen Fair Qbornes		163,820		163,820
-Renovation of Fish,Beef and Ofal Sections atQBornes Market		26,651		26,651
- Palma Football Ground- Provision of Blockwall and Chainlink Fencing		1,616,560		1,616,560
- Palma Football Ground- Provision for lighting of football grounds		1,595,514		1,595,514
-Upgrading of Children Garden at Jeewoonarain Ave Palma		310,748		310,748
- Water Tank		44,780		44,780
- Street Name Plate		166,405		166,405
- Renovation of grotto at Residence Kennedy		35,875		35,875
	468,161,030	5,355,501	251,601	473,264,930

NOTES TO THE ACCOUNTS(Ctnd)

2.02 Other Long Term Outlay Schedule				
Roads	122,052,644	-	-	122,052,644
Drains & Bridges	62,170,856	-	-	62,170,856
Street Lighting	23,204,894	275,145.00	-	23,480,039
Donated Assets	24,620,368	-	-	24,620,368
Others:-		-	-	-
- Refuse Depots	37,591			37,591
- Installation of lighting points Le Pavillon	29,696			29,696
- Lighting at Town Hall Yard	184,847			184,847
- Footpath & Handrails within the town	324,299			324,299
	232,625,194	275,145	-	232,900,339

3.00 DEBTORS

	Gross Rs	Provision Rs	Net Amount Rs
General Rates	41,978,818	10,800,000	31,178,818
Tenants Tax	14,559,618	11,286,000	3,273,618
Car Loan	5,784,432	-	5,784,432
Market & Fairs	12,951,129	1,800,000	11,151,129
Market & Fairs Vella Cannosamy & food court	37,750		37,750
Trade Fees	32,935,095	5,300,000	27,635,095
Scavenging Fees	957,312	-	957,312
Advertisement	437,875	-	437,875
Rent	888,494	500,000	388,494
Interest Accrued	6,518,146	-	6,518,146
Others:-			-
- Advances	317,393		317,393
- Debtors Capital Grants	486,677		486,677
- Sundry Debtors	3,730		3,730
- Debtors Bustolls	33,313		33,313
- Debtors GRF to TELETHON Fund	63,335		63,335
- Debtors Lease of site for display	66,962		66,962
-Miscellaneous Inc Debtors	170,270		170,270
	118,190,350	29,686,000	88,504,350

The total amount of Rs 14.6 m for Tenants Tax includes an amount of Rs 6.5m owed by Infinity BPO Ltd which might not be recovered as the company is in liquidation.
Provision for bad debts is based on past experience.

STAFF COSTS

	Rs
This includes:	
Salaries & Wages	84,966,062.00
Bonus	8,404.00
Travelling	7,088,536.00
Overtime	6,045,664.00
Uniforms	2,752,800.00
Passages	1,758,339.00
Sick Leave	5,445,000.00
Others:-	
Allowances	886,463.00
Training Fees	44,210.00
Staff Welfare	27,668.00
Insurance-Employees	414,457.00
National Pension and Saving Fund	1,611,079.00
Contribution to Pension Fund	10,186,496.00
Contribution to Family Protection Scheme	1,725,855.00
	122,961,033

5.00 OTHER ADMINISTRATION COST

This includes:	
Telephone	154,069.00
Advertising	208,508.00
Overseas Missions	1,702,770.00
Legal/Court Fees	350,000.00
Postages	1,811,038.00
Allowance to Mayor & Councillors	
Others:-	
-Rent and Rates	287,500.00
- Audit Fees	400,000.00
- Entertainment -Public Welfare	7,001.00
-Entertainment - Council	152,581.00
- Contribution - Council Subscription AUA	175,000.00
	5,444,717.00

6.00 OTHER BALANCES

This includes:	
Provisions Cleaning Environment Day Liabilities	1,843,605
Provision for Passages-Liabilities	5,070,064
Provision for payment of electoral Expenses	3,734,390
Provisions for Pension Gratuities and Other Liabilities	71,856,550
Provision of Rodent Control Liabilities	1,782,867
Provision for Sick Leave Liabilities	22,174,280
Capital Receipt Unapplied Housing	2,184,362
Loan Redeemed Capital	5,424,452
Loan Redeemed Housing	3,548,448
Provision for Loss	73,753
Revenue Account Housing	650,292
Telethon Fund	309,600
	118,652,663