



THE MUNICIPAL CITY COUNCIL OF PORT LOUIS



ANNUAL REPORT

**FINANCIAL PERIOD
JULY 2017 TO JUNE 2018**

SN	TABLE OF CONTENTS	Page
1.	The Lord Mayor's Statement	3
2.	The Chief Executive's Statement	4
3.	Vision/Mission/Purpose and Values	5
4.	The City of Port Louis: History and Profile	6 – 8
5.	Port Louis: Regional and International Relations	9 – 11
6.	Membership of Council for July 2017 to June 2018	12
7.	Membership of Committees for July 2017 to June 2018	13 – 14
8.	Administrative Team for July 2017 to June 2018	15 – 16
9.	Roles and Functions of Committees	17 - 23
10.	Remuneration/allowances of Councillors	24
11.	Corporate Governance	25
12.	Trends and Challenges	26 - 27
13.	Operational and Service Delivery Plan	28 – 56
14.	Financial Position and Performance	57 – 89
15.	Internal Audit Plan	90

1. THE LORD MAYOR'S STATEMENT



On behalf of the Municipal City Council, I have the pleasure to present the Annual Report for the financial period July 2017 to June 2018.

I started my mandate since 27 June 2017. Together with my colleagues, I have worked hard to shape a vision for the City. Without the dedication, support and collaboration of the employees of the Municipal City Council, Port Louis would not be where it currently stands.

This Annual Report highlights some of the major achievements during my tenure of office, among which are the realisation of the Construction of a Municipal Recreational Centre at Canal Bathurst, Plaine Verte and Design & Construction of Gymnasium at Pointe aux Sables.

Our objectives are to manage the activities and lead the Municipal Council to achieve eco-friendly and sustainable development in line with the policy of the Central Government.

We also endeavour to work in total transparency and in accordance with the principles of good governance.

The Municipal City Council of Port Louis dedicates its team to improve further the quality of life of its citizens by extending to them sound and timely services.

Daniel Eric Clive LAURENT
Lord Mayor of Port Louis

2. THE CHIEF EXECUTIVE'S STATEMENT



Much had been done during the fiscal year 2017-2018, but more projects have been voted for the modernisation of Port Louis and also to provide for amenities for the citizens at large.

A new multi-purpose hall has come up in Pointe aux Sables and another one in Canal Bathurst, Plaine Verte. The contract for the renovation of the theatre has been awarded and works for the Phase I are expected to be completed in March 2019 and construction of drains and resurfacing of roads have also been ongoing in line with our vision and mission.

Financial discipline has been maintained and payment of overtime and other expenses have been re-visited to adhere to the concept of Management by Objectives.

Here, I have to thank the Lord Mayor and his team and also my fellow colleagues who have been very collaborative in helping in the implementation of bold decisions against which there has been definitely some sort of resistance.

It is a fact that, with the various challenges, there should be no room for complacency, and all our efforts have to be geared towards our goals and objectives to improve the standard of living of the inhabitants of Port Louis and also make the City a very welcoming one for our visitors, especially tourists.

Thus, the transformation of Port Louis is ongoing and the team at the Council will do its best to participate in such transformation with the help of the Central Government.

Jaylall MULLOO
Chief Executive

3. VISION/MISSION/PURPOSE AND VALUES

The overall responsibility of the Municipal City Council of Port Louis is to provide services and facilities which promote the well being of the citizens and ensure social and economic progress of the capital city.

The Vision

To achieve a world class standard in promoting the social, economic, environmental and cultural well being of the citizens and to be recognised and positioned among the top cities of the world by changing the whole outlook of the city with:

- a healthy, secure and friendly environment
- more green spaces
- more pedestrian links
- easy transportation
- new buildings and modern amenities co-existing with heritage buildings, structures, monuments and sites
- modern residential buildings to encourage more people to live in the city

The Mission

To make optimum use of existing management and operational skills together with the endeavour to provide and ensure a continuous quality service to the inhabitants, economic and social partners.

Purpose and Values

As a service provider, the City Council undertakes to offer an adequate and efficient level of services with fairness and equity to the satisfaction of all the citizens, economic operators and organisations/people dealing with the Council. To achieve these objectives, the Council totally adheres to basic values and principles which guarantee success to any organization:

- integrity, commitment, dedication on the part of elected members of the Council and employees.
- openness to new ideas and initiatives.
- transparency and good governance.

4. THE CITY OF PORT LOUIS: HISTORY AND PROFILE

Port Louis, situated on the north western coast, is the capital and only city of Mauritius. It is surrounded by the Moka range of mountains.

Mauritius and its capital city, Port Louis, are closely linked in history. Port-Louis has a unique place in the history of the island as it has witnessed most events in the social, political and economic development of the country. Port Louis was named after King Louis V of France by Capitaine Dufresne D’Arsel when the French took possession of the island. It was chosen, in 1732, to be the port of Isle de France. This was an ideal choice as Port Louis had the characteristics of a natural harbour and a strategic position in the Indian Ocean.

Bertrand François Mahé de Labourdonnais, third French Governor of Mauritius, is known as the “*bâtisseur*” of Port Louis. He started the construction of the town in 1735.

Port Louis was the birthplace of regional democracy in Mauritius, one century before the legislative assembly was created. The first municipality in the island was established in Port Louis, in 1790, during the period of the French revolution. Thomas Enouf was the first “*Maire de Port-Louis*” in 1790 and was succeeded by ten other French mayors. However, this municipality was abolished in 1803.

During what was known as the “*période républicaine*”, from 1790 to 1803, the name of the town changed on two occasions. From 1790 to 1793, the town was known as Port Louis. Port Louis became “*Port de la Montagne*” in 1794 and this was changed again to “*Port Nord Ouest*” from 1795 to 1803.

When General Decaen took over as Governor of the island in 1803, the town was named “*Port Napoléon*”. In 1810, when the island became a British colony, Governor Robert Farquhar gave back to the town its original name of Port Louis.

Port Louis was raised to City status on 25 August 1966. However, it was only in 1971 that the Mayor of Port Louis was elevated to the rank of Lord Mayor.

The site where the City Hall now stands was formerly that of a hotel known as “*Grand Hôtel d’Europe*”. The building became municipal property in 1886 and was pulled down afterwards. The foundation stone of the present City Hall building was laid on 21 December 1962. The architect was Max Boullé. The building was inaugurated on 25 August 1966. The City Hall therefore reckoned its 50 years of existence in August 2016.

The City has also the privilege and prestige of having the greatest number of historical buildings, monuments and sites which are classified as national heritage. Among them, the *Aapravasi Ghat Immigration Depot*, the inscription of which on the list of world heritage, has been recognized by UNESCO and nominated by the World Heritage Convention on 12 July 2006. The Aapravasi Ghat was the landing place for about half a million indentured labourers who came from India to work and eventually settle in Mauritius.

Over the years, Port Louis has developed as the main commercial, business and administrative centre of the island. A unique feature of Port Louis is that it is the busiest area of the country during the day but transforms itself into a very quiet one at night and during the week-end.

In line with the provisions of the Local Government Act 2011, the regions of Pailles, Montebello and Soreze have been annexed to Port Louis. With the annexation of these regions, the City has presently a surface area of 6,150 hectares and a residential population of 149,672. Port Louis has however a transiting population of some 100,000 to 200,000 during weekdays with the influx of people from all over the island coming to work in the capital or for business as well as visitors and tourists.

The City of Port Louis is host to most public institutions in Mauritius. It is the seat of Central Government, the National Assembly, the Supreme Court and most ministries and para-statal bodies. Its harbour, the only one in the island, constitutes the economic lifeline of the country.

Port Louis is also the financial centre of the country. Most banks, insurance companies and professional services' firms have their head office in the city.

A major tourist attraction with its famous "*bazar central*", the Caudan Waterfront, Chinatown and the Champ de Mars race course, Port Louis has the potential to attract tourists.

Great efforts have been made to promote the image of the city worldwide. Port Louis has twinning relations with some foreign towns, among which Foshan in China, La Possession in Réunion Island, Saint-Malo in France.

Port Louis is also a member of regional and international organizations, among which AVCOI (*Association des Villes et Collectivités de L'Océan Indien*), AIMF (*Association Internationale des Maires Francophones*), CLGF (Commonwealth Local Government Forum) and ICLEI (International Council for Local Environmental Initiatives).

MUNICIPAL ADMINISTRATION

The municipal administration, established during the French period and abolished in 1803, was replaced by a district administration.

In 1850, when Sir George Anderson became Governor, local democracy was re-introduced. The Municipality of Port Louis was set up in 1850 by Ordinance No. 16 which was passed by the Council of Government on 27 December 1849 and came into force on 1st January 1850. The first municipal elections were held in February of that year. Louis Léchelle became the first elected Mayor of Port Louis. The Council had, at that time, 18 elected members.

In 1903, the number of elected members was reduced to 12, or three councillors for each of the four wards. The Municipal Charter, as the Ordinance is commonly called, was drafted by Prosper D'Epinay. Amended several times, mainly in 1903, 1921 and 1939, it was replaced by the Local Government Ordinance of 1989. The Local Government Act 2011 is presently in force.

In 1969, the number of councillors was increased to 30 and Port Louis was then divided into six wards, with five elected members for each ward. The number of councillors was again reduced to 24 as stipulated in the Local Government Act 2011. Following an amendment made to this Act in April 2015, the number of councillors has been increased to 32, that is four councillors for each of the eight wards.

ELECTORAL WARDS OF PORT LOUIS

The Local Government Act of 2011 provides for eight electoral wards for the City. These wards are as follows:

- Ward I – Pointe aux Sables, Petit Verger, Terrasson, La Tour Koenig, Camp Benoit, Débarcadère
- Ward II – Plaine Lauzun, GRNW, Borstal, Pailles West, Pailles East, Guibies, Montebello, Soreze, Camp Chapelon
- Ward III – Bain des Dames, Cassis, Port Louis Centre, Cité Vallijee
- Ward IV – Tranquebar, Bangladesh, Champ de Mars, La Paix Street, Boulevard Victoria, Frère Félix de Valois Street
- Ward V – Plaine Verte, Vallée Pitot
- Ward VI – Roche Bois, Camp Yoloff, Mer Rouge
- Ward VII – Briquetterie, Abercrombie, Ste. Croix
- Ward VIII – Caro Lalo, Cité la Cure, Lower Vallée des Prêtres, Upper Vallée des Prêtres, Chitrakoot

5. PORT LOUIS: REGIONAL AND INTERNATIONAL RELATIONS

The relations which Port Louis has with foreign cities and its membership in international organizations help to promote the City's image worldwide and represent a huge potential for tourism.

Port Louis has twinning relationships with some eleven (11) foreign towns/cities. However twinning with Foshan City (China), Saint-Malo (France) and La Possession (Reunion Island) is still active. The City was one of the founder members of the *Association Internationale des Maires Francophones (AIMF)* in 1979 and the *Association des Villes et Collectivités Locales de l'Océan Indien (AVCOI)* in 1989.

Twinning activities and participation in regional/international conferences/seminars/workshops are a regular feature. International and regional exposure enable representatives of the Council to interact with their foreign counterparts in various fields of competence.

Regional and international exposure for Council's representatives were as follows for period July 2017 to June 2018:

<i>Period</i>	<i>Representatives</i>	<i>Purpose</i>
3 November 2017	<ul style="list-style-type: none"> • Mr Daniel Eric Clive Laurent, Lord Mayor • Mr Jaylall Mulloo, Chief Executive 	Participation in the 'Réunion de Bureau de l'AVCOI', Reunion Island
14 – 16 November 2017	<ul style="list-style-type: none"> • Mr Daniel Eric Clive Laurent, Lord Mayor • Mr Jaylall Mulloo, Chief Executive 	Participation in the 7 th edition of the Smart City Expo World Congress, Barcelona, Spain
23 - 27 November 2017	<ul style="list-style-type: none"> • Mr P. Nurwoollah, Councillor • Mr Gino Cotry, Councillor • Mr Ismet Jumeer, Principal Welfare Officer and Sports Delegate 	Visit of winning team for 'Trophée de la Jeunesse', Reunion Island
23 – 24 April 2018	<ul style="list-style-type: none"> • Mr Daniel Eric Clive Laurent, Lord Mayor • Mr Jaylall Mulloo, Chief Executive • Mr Mohammad Oumar Kholeegan, Councillor 	Smart Island World Congress, Calvia, Mallorca

<i>Period</i>	<i>Representatives</i>	<i>Purpose</i>
16 – 18 May 2018	Mr Daniel Eric Clive Laurent, Lord Mayor	International Mayor's Forum, Lilongwe, Malawi
5 – 7 June 2018	<ul style="list-style-type: none"> • Mr Daniel Eric Clive Laurent, Lord Mayor • Mr Jaylall Mulloo, Chief Executive 	4th Africa Capital Cities Sustainability Forum, South Africa

The foreign delegations who paid courtesy calls upon the Lord Mayor were as follows:

3 July 2017	Shanghai Delegation
4 August 2017	Delegation from the Chinese People's Association for Friendship with Foreign Countries (CPAFFC)
21 August 2017	Lions Club – Governor George CHANE-TUNE
22 August 2017	Visit of Dr Mahendra Pratab Singh from India
19 September 2017	Mr Yousef Al Mahmoud, Ambassador of Qatar in Swaziland
10 October 2017	Delegation from Ghana
23 October 2017	Mr Fabrice Marouvin-Viramale, 3ème Adjoint au Maire, Le Port, Reunion Island
16 October 2017	Chinese Delegation from Henan
12 December 2017	His Excellency Mr Emmanuel Cohet, Ambassadeur Extraordinaire et Plénipotentiaire, Ambassade de France
9 January 2018	His Excellency Mr Konstantin Klimovskiy, Ambassador Extraordinary and Plenipotentiary of the Russian Federation
10 January 2018	Delegation from Shanghai
12 January 2018	Commodore Javaid Iqbal, SI(M) from Pakistan Naval Ships
7 March 2018	Her Excellency Ms Jenny Dee, Australian High Commissioner
27 March 2018	His Excellency Mr Keith Allan, British High Commissioner

16 March 2018	Delegation from Shanghai
11 April 2018	Delegation from Africa Disability Alliance & EDYCS
25 April 2018	Delegation from Pakistan Football Club
4 May 2018	Delegation from Foshan
25 April 2018	Professor Zhang Hongru, Chief Architect and Vice-Director of Shanghai Jianke Architectural Design Insitute Co. Ltd (JKAD)
30 July 2018	Her Excellency Mrs Agnieszka Torres de Oliviera, Chargé d'Affaires p.i., Embassy of Poland in Nairobi

6. MEMBERSHIP OF COUNCIL FOR PERIOD 1ST JULY 2017 TO 30TH JUNE 2018

1. Mr Daniel Eric Clive LAURENT (Lord Mayor)
2. Mr Eshan Ismay MAMODE (Deputy Lord Mayor)*
3. Mr Jean Georges Daniel AUGUSTIN
4. Miss Zayna Bibi AULUM
5. Mrs Marie Germaine Quinsly BRASSE
6. Mr Mahfooz Moussa CADERSAIB
7. Mr Noorani CHETTY
8. Mr Muhammad Javed CODABUX
9. Mr Nicholas France Gino COTRY
10. Mrs Shalina DHALLAPAH-MAUMOONDEE (up to 30 April 2018)*
11. Mr Chris Loïc DICK
12. Mr Gérard Clifford GRIVON
13. Mrs Marie Daniella Thérèse Josiane HECTOR
14. Mrs Madhoomatee JAGLAL
15. Mr Jacques Désiré Sundy JHURRY
16. Mr Sheik Mohammad KHODABACUS
17. Mr Mohammad Oumar KHOLEEGAN
18. Dr. Mahmud Aniff KODABACCUS, GOSK
19. Mrs Sabrina Sheila LUCETTE
20. Miss Marie Aurelie Aurore MADELON
21. Mr Mamode Issop NUJURAULLY
22. Mr Mohamed Parwez NURWOOLLAH
23. Mr Mohammad Anwar OOMAR
24. Mr Yahya PARAOUTY
25. Mr Gino Daniel PERRAUD
26. Mr Noormohammad PHEERUNGEE
27. Miss Maria-Liza Quinzy POTOU
28. Mrs Sangeeta RAMDAURSINGH
29. Mr Mohesh Kumar RAMNOCHANE
30. Mrs Deborah Sarah RAMSAMY
31. Mr Vikramduthlall RAMTAHAL
32. Mr Didier Franco SALOMON

***The seat of Mrs S. Dhallapah-Maumoondee was declared vacant on 30 April 2018.**

7. MEMBERSHIP OF COMMITTEES FOR PERIOD 1ST JULY 2017 TO 27TH JUNE 2018

7.1 Committee for Public Welfare Department (From 1st July 2017 to 30 June 2018)

Chairperson: Mr. M.P. Nurwoollah

Vice-Chairperson: Mrs S. Dhallapah-Maumoondee (up to 30 April 2018)

Members: Mr. D.E.C. Laurent, Mr. E.I. Mamode, Mr. J.G.D. Augustin, Miss M.G.Q. Brasse, Mr. N.F.G. Cotry, Miss M.A.A. Madelon

7.2 Committee for Public Infrastructure Department (From 1st July 2017 to 30 June 2018)

Chairperson: Mr. M.K. Ramnochane

Vice-Chairperson: Mr. M.M. Cadarsaib

Members: Mr. D.E.C. Laurent, Mr. E.I. Mamode, Mr. M.J. Codabux, Mrs M. Jaglal, Miss S.S. Lucette, Mr. M.P. Nurwoollah

7.3 Committee for Public Health Department (From 1st July 2017 to 30 June 2018)

Chairperson: Mr. J.G.D. Augustin

Vice-Chairperson: Mr. M.A. Oomar

Members: Mr. D.E.C. Laurent, Mr. E.I. Mamode, Mrs Z.B. Aulum, Mr. G.C. Grivon, Mr. Y. Paraouty, Mr. N. Pheerunggee

7.4 Committee for Finance Department (From 1st July 2017 to 30 June 2018)

Chairperson: Mr. M.O. Kholeegan

Vice-Chairperson: Mrs D.S. Ramsamy

Members: Mr. D.E.C. Laurent, Mr. E.I. Mamode, Mr. J.G.D. Augustin, Mr. J.D.S. Jhurry, Mr. M.P. Nurwoollah, Mr. M.K. Ramnochane

7.5 Executive Committee (From 1st July 2017 to 30 June 2018)

Members: Mr. D.E.C. Laurent (Lord Mayor), Mr. E.I. Mamode (Deputy Lord Mayor), Mr. M.O. Kholeegan, Mr. J.G.D. Augustin, Miss M.L.Q. Potou, Mr. M.I. Nujuraully, Mr. V. Ramtahal

7.6 Permits and Business Monitoring Committee
(From 1st July 2017 to 30 June 2018)

Chairperson: Mr. D.E.C. Laurent (Lord Mayor)

Members: Mr. M.O. Kholeegan, Mr. J.G.D. Augustin, Mr. M.K. Ramnochane, Mr. M.P. Nurwoollah, Chief Executive, Head of Land Use and Planning Department, Head of Public Infrastructure Department, Chief Health Inspector

8. ADMINISTRATIVE TEAM FOR 1ST JULY 2017 TO 30TH JUNE 2018

Administration Department	<p>Chief Executive: Mr Jaylall MULLOO</p> <p>Deputy Chief Executive: Mr R.K. Nursing</p> <p>Assistant Chief Executive: Miss L. Moheput (up to 11 February 2018) Mr S. Bassawon Mrs Ooma Devi Deal (as from 5 March 2018)</p> <p>Senior Librarian: Mrs Y.M.L. Liu Yew Fai</p> <p>Superintendent of Parks & Gardens: Mr K. Motee</p> <p>Librarian: Miss N. Desroches</p> <p>Human Resource Management Officer: Mr B. Dayal</p> <p>Human Resource Officer: Mrs K. Jeewoonarain</p> <p>Principal Internal Control Officer: Late Mrs P. Madhoo (up to 3 Sept 2018)</p> <p>Ag. Principal Internal Control Officer: Mrs G.D.E. Juliette (as from 11 Sept 2018)</p> <p>Information Technology Officer: Mr S. Protab</p> <p>Senior Usher: Mr A. Motalla</p> <p>Office Superintendent: Mrs S. Obeegadoo</p> <p>Safety & Health Officer: Mrs S. Boojhowon</p> <p>Senior Committee Clerk: Mrs A. Joosery</p>
Finance Department	<p>Ag. Financial Controller: Mrs R. Bukhory-Bahadoor (up to 30 April 2018)</p> <p>Accountant: Mrs S.B. Madoubacas (as from 30 April 2018)</p>
Public Infrastructure Department	<p>Head, Public Infrastructure Department: Mr S.K. Seechurn</p> <p>Civil Engineer: Mr V. Jeerakun</p> <p>Engineering Assistant: Mr Y. Ramoogur</p>

Public Health Department	<p>Chief Health Inspector: Mr V. Veerasamy</p> <p>Principal Health Inspectors: Mr S.G. Baccus (up to 3 March 2018)</p> <p>Mr U.K. Dookhooah (up to 31 October 2018)</p> <p>Mrs N.P. Peerbaccus</p> <p>Mr S.K. Ram (as from 19 July 2017)</p> <p>Mr S. Busawon (as from 7 May 2018)</p> <p>Mr S. Bhikajee (as from 5 March 2018)</p>
Land Use and Planning Department	<p>Head, Land Use and Planning Department: Mr K. Santokhee</p> <p>Planning and Development Officer: Mrs M. Sham-Rambhujun</p> <p>Chief Building Inspector: Mr R. Sumun</p>
Welfare Department	<p>Chief Welfare Officer: Mr A. Ramnauth</p> <p>Principal Welfare Officer: Mr I. Jumeer</p>

9. ROLES AND FUNCTIONS OF COMMITTEES **PERIOD 1ST JULY 2017 TO 30TH JUNE 2018**

In virtue of the Local Government Act, Port Louis is administered by an elected Municipal City Council.

As stipulated in the Local Government Act 2011, the Council meets at an ordinary meeting as often as its business may require and at least once every month. Special meetings of the Council may also be convened by the Lord Mayor for specific matters. The Council is empowered to take all decisions.

The Council had 15 sittings for the period 1st July 2017 to 30th June 2018.

Besides the Council, the other statutory meetings mentioned in the Local Government Act 2011 are the:

- Executive Committee
- Procurement Committee
- Permits and Business Monitoring Committee
- Technical Committee
- Safety and Health Committee

Executive Committee

As per the Local Government Act 2011, the Executive Committee comprises:

- the Lord Mayor
- the Deputy Lord Mayor
- 5 other members of the Council appointed by the Lord Mayor

The Executive Committee was responsible, during the above period, for the approval of the procurement of goods and services upon recommendations made by the Procurement Committee.

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

The Executive Committee met for 51 sittings for the period 1st July 2017 to 30th June 2018.

Procurement Committee

Procurement of goods and services is effected by the Council in line with the provisions of the Public Procurement Act.

The Procurement Committee determines any procurement of goods and services. The Committee is composed, as provided by law, of

- the Chief Executive or his Deputy (in the chair)
- the Financial Controller or his deputy.
- one Senior Officer in charge of a department other than that of the Chief Executive or the Financial Controller (The Chief Welfare Officer is member of the Committee).

Recommendations of the Procurement Committee where the total value of the procurement is above Rs 100,000 are submitted to the Executive Committee for approval.

29 meetings of the Procurement Committee were held for the period 1st July 2017 to 30th June 2018.

Permits and Business Monitoring Committee

As per the Local Government Act, the Permits and Business Monitoring Committee has to process applications for Building and Land Use Permit. The City Council has the statutory responsibilities to promote the orderly and proper planning of development in line with the Planning Development Act 2004 and Local Government Act 2011 (amended).

For the above-mentioned period of July 2017 to June 2018, the Permits and Business Monitoring Committee, within 14 working days of the effective date of receipt of the application and after approval of the PBMC, issues the Building and Land Use Permit where it is satisfied that

- the application is in line with the Acts and Guidelines concerned.
- an approved Preliminary Environmental Report or EIA Licence has been obtained for any scheduled undertaking.

In respect of discrepancies or in cases where an application has not been approved, applicant is informed within 8 days and the reasons thereof.

The 14 days delay does not apply to Outline Planning Permission or Building and Land Use Permit for development by small enterprises or handicraft enterprises under the Small Enterprises and Handicraft Development Authority Act (SMEDA). The delay is 3 working days and the procedure is the same.

Except with the Minister's approval, no Outline Planning Permission or Building and Land Use Permit is issued for any development of land, construction of building or extensive alterations, additions/repairs to existing building and place of public worship.

- (i) When the Minister directs a local authority to refer a particular application made to it for determination by him when the Minister considers it necessary or expedient in the public interest.
- (ii) For applications for development within the Buffer Zone of the Aapravasi Ghat (World Heritage) should obtain approval of the Technical Committee set up for this purpose.

The BLUP system was enhanced in March 2018 so as to enable public utilities such as CEB, CWA and WMA to have access to the online platform and to provide clearance for BLUP applications directly to the Council. The applicant needs to apply for BLUP at the Local Authority only and does not have to contact CEB/CWA/WMA individually. Everything is done online and this simplifies the application process for BLUP.

The Permits and Business Monitoring Committee had 54 sittings for the period 1st July 2017 to 30th June 2018.

Technical Committee

The Technical Committee was created by the amendment made to the Local Government Act 2003. Section 97A of the Act stipulates the following:

The Role of the Technical Committee

In section 98 of the Local Government Act 2003, the role of the Technical Committee is to:

- (a) Where an application under paragraph (a) is made in respect of a building, or land, found in the Buffer Zones, it shall be forwarded by the Permits and Business Monitoring Committee to the Technical Committee.
- (b) The Technical Committee shall assess every application forwarded under paragraph (b) and shall submit its recommendations to the Permits and Business Monitoring Committee.
- (c) In assessing an application under paragraph(c), the Technical Committee shall refer to the provisions of the Aapravasi Ghat Trust Fund Act, the Building Act, the Planning and Development Act, the Town and Country Planning Act, planning policy guidance and the guidelines issued under those Acts.

1.1. The Technical Committee chaired by the City Council of Port Louis was created under the Local Government Act 2003. The Technical Committee shall ensure that provisions made in the Aapravasi Ghat Trust Fund Act, the Building Act, the Planning and Development Act, the Town and Country Planning Act, planning policy guidance and the guidelines issued under those Acts, are respected together with these terms of reference.

1.2. The Technical Committee shall ensure that the buffer zone of the Aapravasi Ghat World Heritage Property develops to sustain its heritage component and develops into the vision for development stated in the Planning Policy Guidance – PPG 6: Urban Heritage Area – Buffer Zone of the Aapravasi Ghat World Heritage property; and the Management Plan of the Aapravasi Ghat World Heritage property.

Note: As per the provisions of the law, the Council has to set up a Buffer Zone Committee for this World Heritage site. This committee is chaired by the Lord Mayor.

1. Purpose

The purpose of the Technical Committee is:

- 1.1. To advise the Permits and Business Monitoring Committee on protecting and promoting cultural heritage resources that make our town unique and a sustainable place to live;
- 1.2. When assessing development applications, the Technical Committee should ensure that the legal framework established for the enhancement of the heritage value or interest in the buffer zone is respected;
- 1.3. To make recommendations to the Permits and Business Monitoring Committee to allow the implementation of the vision for development stated in the Planning Policy Guidance 6 and in other statutory documents related to the Aapravasi Ghat World Heritage Site Buffer Zone.

Safety and Health Committee

The Occupational Safety and Health Act 2005 provides for every employer having 50 or more employees to set up a Safety and Health Committee.

The Committee's membership for 1st July 2017 to 30 June 2018 was as follows:

Chairperson	:	Mr R.K. Nursing, Deputy Chief Executive
Vice-Chairperson	:	Mr S. Ackburally, Library Clerk
Secretary	:	Mrs S. Bhoojhowon (Safety & Health Officer)

Employers Side:**1st July 2017 to 30th June 2018**

Mr I. Jumeer	:	Principal Welfare Officer
Mrs R. Boyjonauth-Chinnigadoo	:	Principal Financial Officer
Mr M. Enouf	:	Senior Health Inspector
Mr G. Dindoyal	:	Inspector of Works
Mrs N. Dookhoo	:	Committee Clerk

Employees Side:

Mr A. Ragudu	:	Building Inspector
Mr J.C. Noël	:	Foreman (Union of Municipalities' Workers)
Mr E. Teckson	:	Library Attendant (Union of Municipalities' Workers)

The Safety and Health Committee had 3 meetings for the period 1st July 2017 to 30 June 2018.

Over and above statutory committees, the Standing Orders of the Council make provision for the following departments:

- Public Health Department
- Public Infrastructure Department
- Welfare Department

Following a request made by the Council, the Ministry of Local Government approved the setting up of a committee for the Financial Controller's Department also.

Specific items, as for example those mentioned hereunder, pertaining to each of these departments, are referred to these Committees:

Committee for Public Health Department

- scavenging services
- cleaning of rivers, rivulets, streams, other public places
- health issues
- cemeteries and crematorium
- maintenance of public toilets
- management of markets and fairs

The Committee had 11 sittings for period 1st July 2017 to 30 June 2018.

Committee for Public Infrastructure Department

- construction and maintenance of pavements, roads, bus shelters, drains, bridges, canals
- lighting of streets and other public places
- construction, maintenance and improvement of municipal buildings
- maintenance and management of traffic centres including bus stations
- management and maintenance of public gardens and green spaces

The Committee had 13 sittings for period 1st July 2017 to 30 June 2018.

Committee for the Welfare Department

- promotion of sports development and sports activities
- provision of infrastructure for public welfare, leisure and cultural activities
- organisation of leisure, welfare and cultural activities
- Welfare facilities
- Library Services and related activities

The Committee had 13 sittings for period 1st July 2017 to 30 June 2018.

Committee for the Finance Department

- budget matters
- financing of projects
- request for funds
- rates and dues collection
- recovery of arrears

The Committee had 13 sittings for period 1st July 2017 to 30 June 2018.

There were also other committees which met on various occasions during 2017-2018 for specific items as follows, among others:

- stallholders
- request for facilities
- Joint Technical Committee on renovation of municipal theatre
- local disaster management – simulation exercise
- Chief Executive’s meetings
- Anti Corruption Committee
- Audit Committee
- Recovery of arrears
- Ongoing projects
- Technical committee
- Pre-meeting Council

There were 64 such meetings for period 1st July 2017 to 30 June 2018.

10. REMUNERATION/ALLOWANCES OF COUNCILLORS

Monthly remuneration/allowances to the Lord Mayor, the Deputy Lord Mayor and Councillors were paid during period July 2017 to June 2018 as per the provision of the Local Government (Remuneration of Councillors) Regulations 2013, as indicated below:

	Councillors as per functions occupied	Monthly remuneration paid to Councillors		Monthly telephone allowance issued as prepaid cards	Monthly transport allowance
		July-Dec 2017	Jan-June 2018		
1	Lord Mayor	Rs 39,700	Rs 40,060	Rs 2,000	Rs 13,000 as petrol allowance
2	Deputy Lord Mayor	Rs 21,600	Rs 21,960	Rs 1,500	Refund of travelling expenses to attend committees
3	Councillors who are members of the Executive Committee	Rs 14,250	Rs 14,610	Rs 1,000	
4	Councillors	Rs 12,170	Rs 12,530	Rs 500	
5	Councillors who are members of the Permits and Business Monitoring Committee	-	As from 4 April 2017 Lord Mayor – Rs 1,995 per sitting Councillor – Rs 890 per sitting		

11. CORPORATE GOVERNANCE

Principles of corporate governance

The basic principles of corporate governance have been applied to the implementation of the Performance Based Budget of period 1st July 2017 to 30 June 2018, among which

- rights and equitable treatment
- interest of stakeholders
- role and responsibility of Council
- integrity and ethical behaviour
- disclosure and transparency

Mechanisms and Processes

The Council had set and pursued its objectives for period 1st July 2017 to 30 June 2018 through the existing mechanisms and processes:

- examination and recommendation by appropriate committees and approval of recommendations by Council.
- examination and decisions by Council.
- decisions taken in line with relevant legislations.
- allocation of funds as per provisions made in the Performance Based Budget.
- internal audit control prior to implementation.
- ex-post control following issue of Building and Land Use Permits.
- submission of the approved financial statements for 2017-2018 to the Director of Audit.

Disclosure and Transparency

Members of the public and representatives of the press were admitted to all Council's meetings.

As per legal provision, notice of every Council meeting held from 1st July 2017 to 30 June 2018 was affixed at a conspicuous place, the Information Service Centre, at the City Hall two (2) days before each meeting.

12. TRENDS AND CHALLENGES

The City Council has the immense task of providing services which reach everyone living within the boundaries of the City as well as to uphold its status as Capital City.

It has continued to implement major Capital Projects during the financial year 2017/2018.

Drains construction and cleaning still remains a major challenge. The Council is undertaking construction of drains in the four constituencies of Port Louis. This has relieved many areas from flooding and is also making many wards accessible which was not the case during torrential rains and cyclones. The Council completed those constructions on time. Other infrastructural projects have been completed and others are ongoing like the Renovation of the Municipal Theatre, Upgrading of Fish, Meat and Poultry Sections at the Central Market. Furthermore, the Council has to consider the challenges and impact of climatic changes on the City. Consequently, the priorities are:-

- regular and efficient cleaning of drains
- promotion to reduce pollution and energy consumption
- constant sensitization for protection/preservation of the environment
- to review strategic plans and development goals
- management of human resources

The constraints to meet these challenges are:-

- adequate financial and human resources
- legal framework
- inadequate infrastructure
- inadequate technology skills
- additional costs of operation
- more investment in machinery and equipment

The Welfare Department is one of the most important departments of the City Council and is responsible for the organisation of socio-cultural, youth, athletic, recreational activities, the running of nurseries, pre-primary schools, organisation of exhibitions, civic receptions, social gatherings and hobby/educational courses for the citizens.

During the past years, a considerable increase in demand for social amenities, sports infrastructure, social halls and playgrounds has been noted. Moreover, the Council has also received an increase in the number of requests for donation, grants, sports equipment and other facilities. On the other hand, the budget allocated for such services has been reduced compared to previous years.

Thus, the Council is facing much difficulty to meet such demands. The cost incurred for running of halls for wedding, reception and social gathering is higher than the nominal revenue being collected. Furthermore, several sports amenities like mini soccer pitch and children play equipment are being handed over to the Council and no additional funds are being provided for the maintenance of such amenities. Thus, the Council cannot ensure efficient delivery of service with the existing resources.

13. OPERATIONAL AND SERVICE DELIVERY PLAN

Major services provided during period 1st July 2016 to 30 June 2017

PROGRAMME 1 – ADMINISTRATION AND FINANCE

- Implementation of Council's decisions within a given time frame.
- Collection of revenue including arrears.

PROGRAMME 2 – PROVISION OF SERVICES AND OTHER FACILITIES

- Construction and maintenance of non-classified roads.
- Construction and maintenance of drains.
- Installation and maintenance of street lighting points.
- Replacing and maintaining traffic signs.
- Maintenance of Council's assets, for e.g. buildings, sports infrastructure, etc.
- Implementation of key infrastructure projects.
- Issue of Building and Land Use Permits and regular ex-post control.
- Dissemination to citizens of guidelines relating to issue of permits.
- Continuous updating of cadastre.
- Refuse collection and their disposal.
- Cleansing of public places (roads, drains, gardens, river banks and green spaces)
- Rodent and pest control.
- Information/Education and Communication (IEC) campaigns for local community.
- Organisation of cultural and social activities
- Organisation of sports activities and support to sports clubs.

- Support to other clubs affiliated with the Council.
- Managing pre-primary schools.
- Provision of educational, IT and literary and other facilities.
- Consolidation of centralised and decentralised library facilities.
- Twinning/Cooperation Agreements with foreign major town/city councils.

List of programmes and priority objectives

PROGRAMME 1 – ADMINISTRATION AND FINANCE

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

PROGRAMME 2 – PROVISION OF SERVICES AND OTHER FACILITIES

- Ensure the useful life span of community-based infrastructure is enhanced.
- Reduce flood prone 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.
- Ensure a harmonious and orderly development within the Council's area.
- Process and issue building and land use permits as prescribed by law.
- Maintain a database for control over land use development.
- Manage development in Buffer Zone (Aapravasi Ghat Heritage site)
- The collection, removal and disposal of household, industrial, commercial and agricultural waste and other refuse.

- Management of public markets and fairs.
- Creation of a healthy environment within the Council's area through the provision of an efficient refuse collection, regular cleansing and maintenance of public places such as open spaces, parks, gardens, bus shelters, municipal assets including lavatories.
- Regular maintenance of drains and roads.
- 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 playgrounds.

SERVICES TO BE PROVIDED (OUTPUTS) AND PERFORMANCE INFORMATION

PROGRAMME 1						
ADMINISTRATION AND FINANCE						
Outcome(s): Improved quality of life of Citizens through the provision of services that respond to their needs by exercising sound administrative and financial control						
DELIVERY UNITS	OUTPUTS (Services to be delivered)	Indicators	PERFORMANCE			
			July 2017 - June 2018 Targets	July 2017 - June 2018 Achieved	July 2018 - June 2019 Targets	July 2019 - June 2020 Targets
Administration Department	01: Council's Policies implemented	P1: Percentage of Policy measures actually implemented	90%	90%	90%	90%
	02: PBB delivery of Council's programmes	P1: Percentage of PBB indicators met	90%	90%	90%	90%
	03: Attendance to complaints and suggestions	P1: Percentage response to public queries	95%	95%	95%	95%
Finance Department	04: Revenue estimates for budget formulated carefully to be close to actual	P3: Variance from actual not above	5%	5%	5%	5%
	05: Revenue Collection	P4: Percentage reduction in outstanding debt/arrears	25%	25%	25%	25%

PROGRAMME 1: ADMINISTRATION AND FINANCENo. of employees in post as at 30 June 2018: **1,361**

PROGRAMME 2						
PROVISION OF SERVICES AND OTHER FACILITIES						
Outcome(s): Access to modern and well-maintained community infrastructure						
DELIVERY UNITS	OUTPUTS (Services to be delivered)	Indicators	PERFORMANCE			
			July 2017 - June 2018 Targets	July 2017 - June 2018 Achieved	July 2018 - June 2019 Targets	July 2019 - June 2020 Targets
Public Infrastructure Department	01: Construction and maintenance of roads	P1: Area of roads constructed and maintained	27,000 m ²	30,000 m ²	30,000 m ²	30,000 m ²
	02: Construction and Maintenance of drains	P1: Length of drains constructed and maintained	2,000 m	2,000 m	2,000 m	2,000 m
	03: Road marking and traffic signs fixed	P1: length of road marking effected	3 km	3 km	3 km	3 km
		P2: Number of traffic signs fixed	200	200	200	200

PROGRAMME 2 : PROVISION OF FACILITIES AND OTHER SERVICES**MAJOR PROJECTS UNDERTAKEN DURING PERIOD JULY 2017 TO JUNE 2018**

NO.	PROJECT	PROJECT VALUE (Rs)
1	Renovation of Port Louis Theatre	1. 21,837,585.23 (<i>Consultancy fee</i>) 2. 74,552,552.00 + VAT (<i>Contract sum - Phase 1</i>) Implementation of the Project Phase 1 – in progress – 34% Approx. Expected completion- March 2019 <i>AMOUNT DISBURSED AS AT JUNE 2018</i> <u><i>TOTAL : Rs. 36,032,576.10</i></u> (<i>ITEM 1</i>) (<i>i.e. Rs 25,441,347.27 (Contractor+ MRA)</i> + <i>Rs. 10,591,228.83 (Consultant+ MRA)</i>
2	Construction of Mini Soccer Pitch – Champ de Mars	5,554,500.00 (<i>NDU funded</i>)
3	Upgrading of Fencing at Nelson Mandela Football ground	2,783,592.00 (<i>NDU funded</i>)
4	Design and Construction of Gymnasium at Pointe aux Sables	12,788,822.25
5	Construction of Bain des Dames Cemetery Office & Store	309,982.50
6	Manufacture, Supply and Fixing of Awnings at Abercrombie Market Fair Building	297,620.00

NO.	PROJECT	PROJECT VALUE (Rs)
7	Construction of Mini Soccer Pitch – Pailles, Residence Mauvilac	900,000.00
8	Construction of Mini Soccer Pitch – Vallée des Prêtres	920,000.00
9	Upliftment of Multipurpose Hall at Vallée Pitot	404,800.00
10	Upliftment of Pailles Hall	99,000.00
11	Upliftment of Residence La Cure Centre	136,850.00
12	Upliftment of Multipurpose Complex - Gorah Issac	396,750.00
13	Upliftment of GRNW Social Hall	368,000.00
14	Upliftment works at Osman Gendoo Centre at Camp Yoloff	650,000.00
15	Civil works for upliftment of La Tour Koenig, Emmanuel Anquetil Complex	155,750.00
16	Upliftment of Borstal Multipurpose Complex	460,000.00
17	Construction of Boundary wall with metal openings and two swing metal gates at Borstal Multipurpose Complex	150,000.00
18	Aluminium works at Borstal Multipurpose Complex (Repair and replacement of openings)	236,525.00
19	Supply and fixing of White Aluminium Flush door at Borstal Multipurpose Complex	67,850.00
20	Civil works for upliftment of Camp Firinga Complex	161,000.00
21	Upliftment of James Burty David Social Complex - Residence Vallijee	695,750.00

NO.	PROJECT	PROJECT VALUE (Rs)
22	Removal of existing old aluminium openings and supply and fixing of white aluminium openings at O. Gendoo Centre at Camp Yoloff	195,846.00
23	Renovation of Toilets at Bharati Garden	100,000.00
24	Bird netting – City Hall	373,000.00
25	Construction of Municipal Recreational Centre– Canal Bathurst, Plaine Verte	5,111,000.00
	TOTAL AMOUNT	Rs 63,569,367.85

Projects funded by the Ministry of Local Government and Outer Islands (MOLG) and NDU

SN	Project	Project Value (Rs)	Status	Source of Funding
Constituency No. 1	Drain	Rs 5.1 m		
1	Construction of drain at Homards Street		completed	MOLG funded
2	Construction of drain at Pelican Street		completed	
3	Construction of drain at La Tourelle		completed	
4	Construction of drain at Ave Coqueluche		completed	
5	Construction of drain at Back Lane, Cité Vallijee		completed	
Constituency No. 1		Rs 1,135,000.00		
6	Resurfacing of road at C. Benoît, Silla Manners street			LDP 2017/2018
7	Resurfacing of road at Chandra Lane, Pont St. Louis, Pailles		completed	
8	Resurfacing of road at Impasse St. Joseph, Cassis		completed	

SN	Project	Project Value (Rs)	Status	Source of Funding
9	Resurfacing of road at Lane off Printemps ave, Pointe aux Sables		completed	
10	Resurfacing of road at 16 Fernard Louis Maurel St., GRNW		completed	
11	Resurfacing of road at Dombeya Street, La Tour Koenig		completed	
12	Resurfacing of road at Short Lane, Terrasson		completed	
13	Construction of road at Impasse Bonnefin, Riverside Lane		completed	
14	Construction of new access at Pointe aux Sables Gymnasium	Rs 482,000	completed	LDP 2017/2018
Constituency No. 2		Rs 6,160,800.00		MOLG funded
1	Construction of drain at Inkerman Street, Vallée Pitot		completed	
2	Construction of drain at Rajkumar Gajadhur Street, Vallée Pitot		completed	
3	Construction of drain at Dooroodhur Street, Chateau d'Eau, Tranquebar (retaining wall, drain works and embellishment works)		completed	
4	Construction of drain at Impasse Chateau d'Eau, Tranquebar		completed	
5	Construction of drain at Leclézio, Vallée Pitot		completed	
6	Resurfacing of road at Impasse nr Gisle Raoul Rivet	Rs 123,062.30	completed	LDP 2017/2018
7	Resurfacing of road at Impasse Putty Lane, Chateau d'Eau	Rs 338,520.67	completed	

SN	Project	Project Value (Rs)	Status	Source of Funding
Constituency No. 3				
1	Nicolay Road, Port Louis (from CAB office Off St Francois Xavier Street) - Fixing of Handrails	Rs 90,000.00	completed	LDP 2017/2018
2	Mario Flore St. (Ex-Balisage Road), Roche Bois, opposite Emmanuel Anquetil Primary Govt. School - Fixing of Handrails	Rs 150,000.00	completed	LDP 2017/2018
3	28, Impasse Rue Desbouchers, Roche Bois - Construction of new road	Rs 47,000.00	completed	General fund/2017
Constituency No. 4		Rs 7,276,00.00		MOLG Funded
1	Construction of drain at Briquetterie Road, Cité Briquetterie		completed	
2	Construction of drain at La Perle Street, Cité Briquetterie		completed	
3	Construction of drain at Raphael Street, Cité Briquetterie		completed	
4	Construction of drain at Bois Dore Street, Cité Briquetterie		completed	
5	Construction of drain at Afique Lane, Vallée des Prêtres		completed	
6	Construction of drain at Bernardin de St Pierre, Vallée des Prêtres		completed	
7	Construction of drain at Cactus Avenue, Cité Vallée des Prêtres		completed	
8	Construction of drain at Paul et Virginie Street, Vallée des Prêtres		completed	
9	Construction of drain at Fregate Street, Cité Briquetterie		completed	

SN	Project	Project Value (Rs)	Status	Source of Funding
Constituency No. 4		2,400,000.00		LDP 2017/2018
10	New road at Amourdon Lane, Vallée des Prêtres		completed	
11	Resurfacing of road at Noor e Madina Road, Vallée des Prêtres		completed	
12	Resurfacing of road + new road at Ramsarun Lane, Vallée des Prêtres + extension		completed	
13	Resurfacing of road at Impasse casse ghoon, Vallée des Prêtres		completed	
14	Resurfacing of road/new road at Road Behind and after Post Office		completed	
15	Resurfacing of road at Diljore Lane, Valmicky road		completed	
Constituency No. 4		Rs 4 m		NDU FUNDED
16	Upgrading of road + drain works at Sookun Lane, Vallée des Prêtres		completed	
17	Upgrading of Link Road at Link Road from Jumnah to Jean XXIII Street, Cité La Cure		completed	
18	Upgrading of road at Rte Briquetterie to Bois Savon, Ste Croix		completed	
19	Upgrading of road at Carambole Street, Morc. Ameermeea, Vallée des Prêtres		completed	
20	Upgrading of road at Sir Hillary Blood Street, on Govt. School, Cité La Cure (Part) Cité La Cure		completed	
21	Resurfacing of road at 387, Bernardin de St Pierre, Vallée des Prêtres		completed	General fund 2018

SN	Project	Project Value (Rs)	Status	Source of Funding
Constituency No. 4		Rs 10.5 m		NDU funded
22	Construction of drain at Julius Boucherat Street, Batterie Cassée, Ste Croix		completed	
23	Construction of drain at Ste Famille Street (nr. Tabagie Naga), Ste Croix		completed	
24	Construction of drain behind Vallée des Prêtres Primary Govt. School		completed	
25	Construction of tributary drain near Cipaye Brulé, Vallée des Prêtres		completed	
26	Construction of drain near Indian Folk Music Academy, Chitrakoot		completed	
27	Construction of drain near Père Laval College, Le Cornu, Ste Croix		completed	
28	Construction of drain at Ste Famille Street, nr Batterie Cassée Community Centre, Batterie Cassée		completed	
29	Construction of drain at Rovers Lane, Vallée des Prêtres		completed	
30	Construction of drain at Caroline Road near Gaju, Vallée des Prêtres		completed	
31	Construction of drain at Noor-e-Madina Street, Cité Gareeboo, Vallée des Prêtres		completed	

PROGRAMME 2						
PROVISION OF SERVICES AND OTHER FACILITIES						
Outcome(s): A harmonious and orderly development within the Council's Area						
DELIVERY UNITS	OUTPUTS (Services to be delivered)	Indicators	PERFORMANCE			
			July 2017 - June 2018 Targets	July 2017 - June 2018 Achieved	July 2018 - June 2019 Targets	July 2019 - June 2020 Targets
Land Use and Planning Department	01: Issuing of Building and Land Use Permit	P1: Percentage of applications processed	100%	100%	100%	100%
	02: Updated Cadastre	P2: Percentage of new properties surveyed	Nil	Nil	-	-
Public Health Department	03: Ex Post Control of economic operators	P2: Percentage of new trading activities	60%	60%	60%	80%

PROGRAMME 2 : PROVISION OF SERVICES AND OTHER FACILITIES

	Processed	Issued	Rejected/ Set aside	Applications requiring additional information
BLP applications July 2017-June 2018	1,159	912	218	29

	No. of complaints received	No. processed and action taken	Under Process
Complaints received through the Information Service Centre	899	867	32

	No. of applications received	BLP issued	Under Process
Applications within Buffer Zone	11	11	0

	No. of cases lodged	Outcome	Under process
District Court cases	60	42	18

Type	No. of applications received	Processed	Under process
Environmental Impact Assessment (EIA) Report	14	14	0
Preliminary Environmental Report (PER)	0	0	0
Morcellement applications	29	29	0
Land conversion permit applications	1	1	0

PROGRAMME 2**PROVISION OF SERVICES AND OTHER FACILITIES**

Outcome(s) To ensure that people are satisfied with the quality of service provision committed to by the Council

DELIVERY UNITS	OUTPUTS (Services to be delivered)	PERFORMANCE				
		Indicators	July 2017 - June 2018 Targets	July 2017 - June 2018 Achieved	July 2018 -June 2019 Targets	July 2019 -June 2020 Targets
Public Health Department	01: Refuse collection service	P1: Number of times households serviced per week	Twice weekly / thrice			
		P2: Number of times commercial places serviced per week	Twice daily	Twice daily	Twice daily	Twice daily
	02: Cleaning public places (including green spaces, cemeteries and traffic centres)	P1: Frequency of cleaning operations carried out	Twice daily – cleaning on traffic centres			
	03: Rodent and pest control	P1: Frequency of interventions effected/sites covered	Thrice yearly on each site, once monthly in market/fairs	Thrice yearly on each site, once monthly in market/fairs	Thrice yearly on each site, once monthly in market/fairs	Thrice yearly on each site, once monthly in market/fairs
	04: Information, Education and Communication (IEC)	P1: Number of IEC organized	Nil	Nil	Nil	Nil

PROGRAMME 2 : PROVISION OF SERVICES AND OTHER FACILITIES**PUBLIC HEALTH DEPARTMENT****A. MARKETS**

Activities (July 2017-June 2018)	Total
No. of notices served in Markets	129
No. of contraventions served	91
No. of seizures effected	95
No. of new accounts created for markets	99

OTHER ACTIVITIES IN MARKETS

No.	Date	Activities	Place
1	11 October 2017	Blood donation	Central Market
2	23 November 2017	Festival International Kreol 2017	Central Market
3	23 and 24 December 2017	'Collecte de vivres'	Khadafi Square, Plaine Verte

B. MANAGEMENT OF CEMETERIES*BURIALS*

CEMETERY	NO. OF BURIALS FOR PERIOD JULY 2017 TO JUNE 2018
Western [St. Georges, Gébert, Old & Muslim (Bain des Dames)]	375
Eastern	86
Pailles	193
TOTAL	654

CREMATIONS

CREMATION GROUND	NO. OF CREMATIONS FOR PERIOD JULY 2017 TO JUNE 2018
Les Salines / Tranquebar	84
Vallée des Prêtres	74
Pailles	6
TOTAL	164

C. WARDS

Activities (July 2017-June 2018)	Wards 1-8
No. of notices served	364
No. of contraventions served	8

D. SANITATION SECTION

Special tasks performed in addition to daily normal scavenging service for the period of July 2017 to June 2018:

No.	Task	Period
1	Cleaning works along Motorway M1 (from Camp Chapelon to Place d'Armes) (in collaboration with the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development & Road Development Authority)	Ongoing works
2	Special cleaning works, including brush cutting, cleaning of bushy land, collection of illegal dumps, etc. which also involved the intervention at New Housing Units at Pointe aux Sables – SLDC (Relocation of squatters)	July 2017
3	Cleaning works at Rivulet Latanier (from Vallée des Prêtres to Motorway M2)	Ongoing works
4	Cleaning and embellishment works at c/r Arsenal St and Nyon St (behind Citadelle) (in collaboration with the Living Environment Unit of the Ministry of Social Security, National Solidarity and Environment and Sustainable Development, and Tourism Authority)	July 2017

No.	Task	Period
5	Clean up campaign at Allée Tamarin, Desbouchers St and Cocoterie Road in collaboration with the Ministry of Youth and Sports	8 July 2017
6	Cleaning of bare lands, black spots, Rivulet Terre Rouge, Canal Mamzelle, Canal Cochon, drains and public places in the vicinity of Père Laval Shrine and along itineraries to be taken by pilgrims in the context of the Père Laval Pilgrimage	July to September 2017
7	Cleaning of bare lands, black spots, drains and public places in the vicinity of Bain des Dames Public Beach, Camp Benoît, GRNW river bank, Rivulet Latanier Vallée des Prêtres, and along itineraries to be taken by pilgrims in the context of the Ganesh Chaturthi festival	July to September 2017
8	Clean Up Day at Les Salines region (in collaboration with Belle Verte Ltée)	4 August 2017
9	General cleaning at Plateau (Upper Alma, Vallée Pitot)	August 2017
10	Cleaning works and carting away of green wastes from New Treasury Building, Prime Minister's Office (in collaboration with Special Mobile Force and Prime Minister's Office)	20 August 2017 & 16 September 2017
11	Collection of green wastes from Père Laval church yard (in the context of Père Laval Pilgrimage) (in collaboration with the Special Mobile Force)	28 August 2017
12	Special cleaning works at Victoria Square and Immigration Square Traffic Centres in the context of Père Laval Pilgrimage (Flushing assisted by Fire & Rescue Services)	4, 5, 11 & 12 September 2017
13	Special scavenging services in the context of Père Laval Pilgrimage	7-9 September 2017
14	Special services (collection of butchery waste, spreading of slaked lime and spraying of deodrene, etc.) in the context of Eid Ul Adha celebrations	2, 3 & 4 September 2017
15	Cleaning of bare lands at Bernardin de St. Pierre St, Vallée des Prêtres, near Neel Industries (in the context of Dengue fever case)	12-13 September 2017
16	Special cleaning works in the vicinity of mandirs and kovils, and distribution of bins and plastic bags in the context of Durga Puja and Govinden celebrations	September-October 2017
17	Special cleaning works at Karbala, Caro Lalo, Rivulet Latanier and Plaine Verte region in the context of Yamsé festival	September-October 2017

No.	Task	Period
18	General cleaning at Briquetterie in the context of the inauguration of a mini soccer pitch by the Honourable Prime Minister	July, September-October 2017
19	Cleaning of barelands (in collaboration with Mouvement Bien-Etre Caro Calyptus, Batterie Cassée Road)	7 October 2017
20	General cleaning in the vicinity of Père Laval church, Ste Croix (presence of Prime Minister in special mass in the context of Divali festival)	18 October 2017
21	General cleaning (brush cutting, cleaning of bare lands, drains, Canal Pendu, special scavenging services) in the vicinity of Roche Bois Cemetery and Western Cemeteries in the context of All Saints and Soul Day	October 2017
22	General cleaning at North Entrance of Port Louis near Charcuterie Isle de France	18 November 2017
23	General cleaning at Old Cemetery near Robert Edward Hart Garden, Les Salines (in collaboration with the Ministry of Social Security, National Solidarity, and Environment and Sustainable Development)	25 November 2017
24	Provision of scavenging service on a weekly basis to Citadelle in collaboration with Tourism Authority and especially during the event of 'PORLWI by Nature'	Weekly basis
25	Provision of special scavenging service in the context of 'PORLWI by Nature'	29 November to 3 December 2017
26	Clean Up/Bulky waste campaigns effected in residences within the Council's jurisdiction	18 November to 17 December 2017
27	Special cleaning works at Eid Gah, Sunni Razvi and Jummah Mosque in the context of Yaum Un Nabi celebrations	November – December 2017
28	General cleaning works in the context of National Christmas celebrations at St. François Xavier church and Père Laval	21-22 December 2017
29	Special scavenging services throughout the whole city in the context of Christmas celebrations	25 December 2017
30	Bulk Waste collection at Sable Noire	29 December 2017
31	Cleaning works at cut off drain, Signal Mountain	October 2017 – February 2018
32	Active participation in Clean Up Mauritius and Embellishment campaign whereby several black spots are being cleaned regularly	Ongoing works

No.	Task	Period
33	Special cleaning facilities / scavenging service provided in the context of New Year	1 & 2 January 2018
34	Special cleaning facilities / scavenging service provided in the context of Thaipooam Cavadee	31 January 2018
35	Special cleaning facilities / scavenging service provided in the context of Abolition of Slavery	1 February 2018
36	Special cleaning facilities / scavenging service provided in the context of Maha Shivaratree	13 February 2018
37	Special cleaning facilities / scavenging service provided in the context of Spring Festival	16 February 2018
38	Special cleaning facilities / scavenging service provided in the context of National Day celebrations	12 March 2018
39	Special cleaning facilities / scavenging service provided in the context of Easter festivities	April 2018
40	Emergency cleaning/unblocking of drains/removal of waste following heavy rainfall and due to passage of moderate tropical storm 'Fakir'	January 2018 & 23 April 2018
41	Special cleaning works at Meenachee Ammen Kovil (Kaylasson) in the context of Thaipooam Cavadee and Maha Shivaratree festival	31 January 2018 & 13 February 2018
42	Tropical cyclone 'Beguita' – Post cyclonic cleaning works throughout the jurisdiction of the Council. 231 lorry loads of waste were collected and carted away.	January 2018
43	Special cleaning works (cleaning of drains, bare lands, general cleaning) at Champ de Mars & vicinity in the context of the National Day celebrations	February & March 2018
44	Cleaning of beaches in collaboration with the Beach Authority in Constituency No. 1	March 2018
45	Collection of bulky waste at Camp Manna, Tranquebar region	March 2018
46	Cleaning of bare lands, i.e. serving of notices and prosecution	Ongoing works
47	Regular removal of illegal posters/banners within the jurisdiction of the City	Ongoing works
48	Special cleaning works in the vicinity of mosques found in the jurisdiction of the Council in the context of Ramadan 2018 as well as distribution of plastic bags, bins and regular scavenging service	May – June 2018

No.	Task	Period
49	Cleaning of major water courses such as Canal Anglais, La Paix Stream, Canal Pendu, Rivulet Terre Rouge, Pouce Stream, Canal Mamzelle under the Cleaning, Rehabilitation of drains, bridges and rivers	September to December 2017 & February to June 2018
40	Bulky waste campaign throughout all eight municipal wards of the Council (311 lorry loads of waste collected and carted away)	June 2018

PARKS & GARDENS SECTION

Projects undertaken:

1. Creation of new green space at Ruthworth Street, Les Salines, land which was formerly being used as a dumping ground. The project comprised of levelling and redesign of pathway laid with paving blocks, all round incorporated flower boxes with well established ornamentals.
2. Landscaping at Place d'Armes: the project consisted of redesign of flower beds and planting of around 1,500 Durantha Gold plants and 1,000 plumbago plants, establishment of about 600 metres of drip irrigation pipes with accessories.
3. Creation and renovation of concrete alleys at Marie Reine de la Paix. One main alley of dimension 4 metres long with concrete base, side water drains and security bollards with access chains.
4. Repair and repainting of Marie Reine de la Paix site office.

PROGRAMME 2						
PROVISION OF SERVICES AND OTHER FACILITIES						
Outcome(s): To provide access to socially oriented and recreational activities						
DELIVERY UNITS	OUTPUTS (Services to be delivered)	Indicators	PERFORMANCE			
			July 2017 - June 2018 Targets	July 2017 - June 2018 Achieved	July 2018 - June 2019 Targets	July 2019 - June 2020 Targets
Welfare Department	01: National festivities	P1: Number of activities	12	12	12	12
	02: Organisation of sports activities	P1: Number of sports activities organized	100	100	100	100
Library	03: Provision of IT, Literary and other facilities	P1: Number of persons getting access to facilities being provided by the Council	28,000	28,000	28,000	28,000
		P2: Number of children attending pre-primary schools run by the council	700	700	500	400

PROGRAMME 2 : PROVISION OF SERVICES AND OTHER FACILITIES**PUBLIC WELFARE DEPARTMENT**

No.	Activities	Venue	Date
Religious Ceremonies/Public Ceremonies			
1.	Maha Shivaratree Celebrations		Year 2018
2.	Thaipooosam Cavadee		
3.	Abolition of slavery		
4.	Chinese Spring Festival Cultural show		
5.	Eid Celebrations		June 2017 & June 2018
6.	Yaum Un Nabhi celebrations		December 2017
7.	Ganesh Chaturthi		Year 2017
8.	Father Laval Pilgrimage		
9.	Ugaadi Celebrations-financial contributions		Year 2018
10.	Divali Celebrations	Camp Benoît	Year 2017
11.	Divali Celebrations	Pailles	
12.	Divali Celebrations	Vallée des Prêtres	
13.	Quarante Heures - buses		Year 2018
14.	Govinden Celebrations		Year 2018
15.	Durga Pooja Celebrations		
16.	National Day Celebrations (Nurseries/Infant Schools)		Year 2018
17.	Music Day		
18.	Varusha Pirappu celebrations		
19.	Other religious ceremonies – Ram Nawmi/Holi/Fire walking/Yamsee		

No.	Activities	Venue	Date
Inauguration/Renaming ceremonies/Other activities			
1.	Manilall Doctor Birth Celebrations	Company's Garden	31 July 2017
2.	Talk by Dr Wajid Ali Khan, Professor of Ophthalmology	Council Room	July 2017
3.	Eid Family Day	Plaine Verte	July 2017
4.	Eid-Qawali nite	Plaine Verte	
5.	Inauguration of Place Sooriamorthy	St Georges St.	20 August 2017
6.	Saint Louis Cathedral	Cathedral St Louis	25 August 2017
7.	Launching ceremony of Planters Narrative label on Port Louis Earth Market	Parcours Culturel, Old Council St.	13 September 2017
8.	Mother's Day Celebrations (City Hall and wards, Nurseries, Infant Schools)		May 2018
9.	International Women's Day	City Hall	March 2018
10.	Remise d'équipements sportifs	City Hall	March 2018
11.	Tribute to victims of 30 March Floods -Wreath laying ceremony =	Caudan - Next to Rogers House	30 March 2018
12.	Chinatown Food and Cultural Festival	Chinatown	May 2018

No.	Activities	Venue	Date
Sports Activities			
1.	Boxe Francaise Competition		July 2017
2.	Trophée International de football de Port Louis'	Saint Francois Xavier Stadium, La Tour Koenig, Doonah Raman, Reginald Topize football ground	August 2017
3.	Opening Ceremony Matches Matches (including semi and final) Prize Giving ceremony		
4.	19th International Kyokushinkai Knockdown Tournament - Golden Jubilee Cup	France Martin Stadium, Les Salines	August 2017
5.	Cycle Race – Signal Mountain	Signal Mountain	August 2017
6.	Cycle race - 'Tour de l'île Maurice': Golden Jubilee Cup (including cultural show)	Departure at City Hall	September 2017

No.	Activities	Venue	Date
Sports Activities			
7.	Port Louis Cup - Kyokushinkai Knockdown tournament	France Martin Gymnasium	May 2018
8.	Independence Cup- Kyokushinkai Knockdown Tournament	Renganaden Seeneevassen SSS	March 2018
9.	Cycle race - Circuit Champ De Mars	Champ de Mars	March 2018
10.	Détection Annuelle Jeunes Footballeurs (Benjamins/Poussins/Minimes)		January to April 2018
11.	Inter-écoles de football (categories U9, U11, U13, U15, U17)		February to June 2018
12.	Championnat d'Athlétisme	Maryse Justin Pyndiah Stadium	January to March 2018
13.	Championnat de Kickboxing		March to June 2018
14.	Petanque Tournament	Les Salines and Allawi Boulodromes	March, May, June, 2018
15.	Football Annual Tournament (Minime/Cadet/Interzone)		April-May 2018
16.	Marathon (Vacoas-Phoenix and Quatre Bornes) and Relais Marathon		April-June 2018



Kyokushinkai Karaté tournament at Renganaden Seenevassen SSS – 22.07.2017



Gala de boxe at Résidence Vallijee – 30.09.2017



Inauguration of synthetic mini soccer pitch at Résidence Briquetterie – 06.10.2017



Domino competition at the City Hall – 17.12.2017



Thaiposam Cavadee celebrations – 31.01.2018



183rd anniversary of the Abolition of Slavery – Laying of wreaths – 01.02.2018



Spring Festival celebrations – February 2018



Book launching ceremony for 'Les boutiques chinoises' – 17.05.2018

14. FINANCIAL POSITION AND PERFORMANCE

CITY COUNCIL OF PORT LOUIS

Statement of Financial Position as at 30 June 2018

	Notes	Rs	Rs
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	8,288,614	
Receivables From Exchange Transactions	5	10,603,277	
Receivables From Non-Exchange Transactions	6	21,242,222	
Inventories		9,125,951	
Investments	7	243,356,800	
TOTAL CURRENT ASSETS			292,616,864
Non Current Assets			
Property, Plant And Equipment	8	1,368,742,192	
Long Term Receivables From Non Exchange Transactions	9	111,244,030	
Long Term Receivables From Exchange Transactions	10	9,711,050	
Investments	7	50,000,000	
TOTAL NON CURRENT ASSETS			1,539,697,272
TOTAL ASSETS			1,832,314,136
LIABILITIES			
Current Liabilities			
Trade And Other Payables From Exchange Transactions	11	52,944,843	
Refundable Deposits	12	4,524,557	
Provisions	13	42,851,815	
Deferred Income	14	64,476,763	
Advances	15	19,890,140	
Employment Benefits Obligations	16	173,704,717	
Payments Received In Advance	17	13,750,839	
TOTAL CURRENT LIABILITIES		372,143,674	

Non Current Liabilities

Non Current Employee Benefits Obligations

18 1,580,680,115

TOTAL LIABILITIES

1,952,823,789

NET ASSETS

(120,509,653)

EQUITY

Accumulated Surplus

164,378,637

Passage Fund

36,755,924

Reserves

(321,644,214)

TOTAL EQUITY

(120,509,653)

[Approved in Council of 25 October 2018]

.....
Daniel Eric Clive Laurent
Lord Mayor

.....
Jaylall Mulloo
Chief Executive

CITY COUNCIL OF PORT LOUIS**Statement of Financial Performance for the year ended 30 June 2018**

	Notes	Rs	Rs
Revenue from non-exchange transactions			
Property taxes		129,398,203	
Public contributions and donations			
Trade Fees	19	93,746,400	
Fines, Penalties and Levies	20	122,661	
Amortisation		9,882,755	
Government Grants	21	580,311,863	
Other Income	22	1,452,983	
			814,914,865
Revenue from exchange transactions			
Building and Land Use Permits	23	6,471,923	
Rental Income	24	35,712,915	
Other Income	25	10,432,312	
			52,617,150
Total Revenue			867,532,015
Expenses			
Compensation of Employees	26	477,558,499	
Utilities Cost	27	65,254,621	
Remuneration of Councillors	28	5,846,396	
Motor Vehicle Expenses	29	7,976,701	
Repairs And Maintenance	30	21,875,437	
Contracted Services	31	76,136,594	
Grants and Subsidies	32	3,798,975	
Pension and Gratuities	33	157,459,729	
Professional And Legal Fees	34	4,622,737	
Finance Costs		174,790	
Depreciation and Amortisation	35	9,882,755	
Social and Cultural Expenses	36	8,634,235	
General Expenses	37	16,863,293	
Increase in Provisions	38	11,949,277	
Total Expenses			868,034,039
Deficit for the Year			(502,024)

CITY COUNCIL OF PORT LOUIS**Statement of changes in Equity for the year ended 30 June 2018**

	Reserves	Passage Fund	Accumulated Surplus	TOTAL
	Rs.	Rs.	Rs.	Rs.
Balance as at 30 June 2017	1,292,293,153	36,135,354	176,004,474	1,504,432,981
Amortisation of reserve	(9,882,755)			(9,882,755)
Adjustments:-				
Current Year	488,773		(147,302)	341,471
Prior Year:-				
Trade Fees			(12,360,100)	(12,360,100)
Markets			601,693	601,693
Stale Cheques write/back			361,319	361,319
Online Bank Account	125,110			125,110
Dishonoured Cheques Cancelled			420,577	420,577
Transfer From:-				
Increase Sick Leaves Liabilities	(89,749,122)			(89,749,122)
Vacation Leaves Liabilities	(119,927,145)			(119,927,145)
Increase in Pension Liabilities after Actuarial exercise	(1,471,247,021)			(1,471,247,021)
Prior year pension assets write/back	(466,199,051)			(466,199,051)
Payment Passages during the year		(13,213,571)		(13,213,571)
Transfer To:-				
Prior year Pension Liabilities write/back	466,199,051			466,199,051
Theatre Fund write/back	66,505,338			66,505,338
Others	5,852,476			5,852,476
Passage Benefits entitlement accrued 17/18		13,010,066		13,010,066
Interest on Deposits	3,896,979	824,075		4,721,053
Deficit for the year			(502,024)	(502,024)
Balance as at 30 June 2018	(321,644,214)	36,755,924	164,378,637	(120,509,653)

CITY COUNCIL OF PORT LOUIS
Statement of Comparison of Budget and Actual Amounts

Details of Revenue & Expenditure	Original Budget	Adjustments (Virement)	Final Budget	Actual on comparable basis	Performance Difference	Remarks
	2017/2018	2017/2018	2017/2018	2017/2018	2017/2018	
Revenue	Rs	Rs	Rs	Rs	Rs	
Property Taxes	120,000,000	-	120,000,000	129,398,203	(9,398,203)	Difference pertains to adjustments made during the year for new properties and adjustment to NAV etc
Trade Fees	80,800,000	-	80,800,000	93,746,400	(12,946,400)	Difference pertains to additional grants received for Republic Day, Cyclone Etc .(refer to note 21)
Government Grants	569,451,000	-	569,451,000	580,311,863	(10,860,863)	Difference pertains BLP Fees for new developments over and above amount budgeted
Building and Land Use Permit	4,200,000	-	4,200,000	6,471,923	(2,271,923)	Difference other income received over and above amount budgeted
Rental Income	35,545,376	-	35,545,376	35,712,915	(167,539)	
Other Income	13,854,874	-	13,854,874	12,007,956	1,846,918	
Total Income	823,851,250	-	823,851,250.00	857,649,260		

Details of Revenue & Expenditure	Original Budget 2017/2018	Adjustments (Virement) 2017/2018	Final Budget 2017/2018	Actual on comparable basis 2017/2018	Performance Difference 2017/2018	Remarks
Expenses	Rs	Rs	Rs	Rs	Rs	
Compensation of Employees	494,266,864	(5,540,000)	488,726,864	483,404,895	5,321,969	Difference pertains to savings from Vacant posts not filled
Goods and services	99,373,500	(2,401,000.00)	96,972,500	98,012,030	(1,039,530)	
Transport Cost	9,250,000	(405,000.00)	8,845,000	7,976,701	868,299	
Pension	154,495,010	2,900,000.00	157,395,010	157,459,729	(64,719)	
Grant	4,394,960	-	4,394,960	3,798,975	595,985	
Social and Cultural Activities	8,209,000	(590,000)	7,619,000	8,634,235	(1,015,235)	Difference pertains to Expenses for Republic Day Financed out of special grant received
Administrative Costs	96,853,725	6,036,000.00	102,889,725	86,915,440	15,974,285	
Total Expenditure	866,843,059	-	866,843,059	846,202,007		
Surplus/(Deficit) for the period	(42,991,809)	-	(42,991,809)	11,447,253		

CITY COUNCIL OF PORT LOUIS**STATEMENT OF CASH FLOWS**

	NOTES	2017/18	
		Rs	Rs
Cash flows from operating activities			
<u>Receipts</u>			
Property taxes		113,786,536	
Fines, penalties and levies		122,661	
Licenses and permits		68,247,558	
Government grants and subsidies-GIA		665,277,175	
Rendering of services		6,471,923	
Finance income		9,199,998	
Other income, rentals and agency fees		52,642,613	915,748,464
<u>Payments</u>			
Compensation of employees		(483,772,304)	
Goods and services		(328,602,928)	
Finance cost		(174,790)	
Rent paid		(659,256)	
Other payments		(24,721,583)	
Grants and subsidies paid		(3,582,625)	(841,513,486)
Net cash flows from operating activities			74,234,978
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(129,525,258)	
Proceeds from sale of property, plant and equipment			
Decrease in non-current receivables		288,633,985	
Increase in investments		(243,356,800)	
Net cash flows used in investing activities		(84,248,073)	
Cash flows from financing activities			
Proceeds from borrowings			
Repayment of borrowings			
Increase in deposits		6,694,094	
Net cash flows used in financing activities			(77,553,979)
Net decrease in cash and cash equivalents			(3,319,001)
Cash and cash equivalents at 1 July 2017			11,607,615
Cash and cash equivalents at 30 June 2018			8,288,614

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

1. GENERAL INFORMATION

The City Council of Port Louis is a corporate body established under the Local Government Act 2011, Part II Section 3 and 7. The Council was established in 1830 by Ordinance No 16. The Council's principal activities are the provision of sound public infrastructure and its maintenance, household waste collection, licensing of business activities, issuing of development permit and the promotion of sport, leisure and welfare activities.

2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION.

The financial statements of the City Council of Port Louis have been prepared in compliance with Section 132 and 133 of the Local Government Act 2011 and the International Public Sector Accounting Standards (IPSAS), with effect from 1st July 2017. IPSAS is issued by the Public Sector Accounting Board (IPSASB) which is a Board of International Federation of Accountants Committee (IFAC).

As per IPSAS 33-'First Time Adoption', the Council has three years that is up to 2020/2021 to achieve full compliance with the requirements of IPSAS.

The Financial statements are presented in Mauritian Rupees and all values are rounded to the nearest rupees. The accounting policies have been consistently applied to this statement. The financial statements have been prepared under the historical cost convention, unless stated otherwise. The cash flow statement is prepared using the direct method and the financial statements are prepared on the accruals basis.

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

The Council has adopted relevant IPSAS's that are relevant to its operation for accounting period 01 July 2017 to 30 June 2018.

IPSAS 1	-	Presentation of Financial Statements
IPSAS 2	-	Cash Flow Statements
IPSAS 3	-	Net Surplus or Deficit for the period Fundamental Errors and Changes in Accounting Policies
IPSAS 9	-	Revenue from Exchange Transactions
IPSAS 12	-	Inventories
IPSAS 14	-	Events after Reporting Date
IPSAS 17	-	Property, Plant and Equipment [PARTLY]
IPSAS 19	-	Provisions Contingent Liabilities and Contingent Assets
IPSAS 20	-	Related Party Disclosures
IPSAS 21	-	Impairment of Non-Cash-Generating Assets
IPSAS 23	-	Revenue from Non Exchange Transactions
IPSAS 24	-	Presentation of Budget Information in Financial Statements
IPSAS 25	-	Employee Benefits
IPSAS 26	-	Impairment of Cash Generating Assets
IPSAS 31	-	Intangible Assets
IPSAS 33	-	First time Adoption of Accrual Basis IPSAS's

IPSAS 39 - Employee Benefits

The following standards have not been applied as they are not relevant to the affairs of the Council.

IPSAS 4 - The effects of changes in Foreign Exchange Rate

IPSAS 6 - Consolidated and separate Financial Statements

IPSAS 7 - Investment in Associates

IPSAS 8 - Interests in Joint Ventures

IPSAS 10 - Financial Reporting in Hyper inflationary Economics

IPSAS 13 - Leases

IPSAS 15 - Financial Instruments – Disclosure and Presentation

IPSAS 16 - Investment Property

IPSAS 18 - Segment Reporting

IPSAS 22 - Disclosure of Financial Information about the General Government Sector

IPSAS 27 - Agriculture

IPSAS 28 - Financial Instruments: Presentation

IPSAS 29 - Financial Instruments: Recognition and Measurement

IPSAS 30 - Financial Instruments: Disclosures

Departure from the Adoption of Existing Standards

- As regards to Property, Plant and Equipment, IPSAS 17 could not be fully complied with on its first time adoption namely as regards to existing Roads and Drains.

Reasons for departure from Adoption:

- The survey for all existing Roads and Drains within the Council's Jurisdiction have not been completed.
- As per the implementation schedule for implementation of IPSAS 17 Accrual Accounting for Local Authorities, the requirement as per IPSAS 17 will be implemented and adopted as follows:

<u>Year</u>	<u>IPSAS 17 Adoption</u>
2017/18	Partial
2018/19	Partial
2019/20	Complete

The effect on Financial Statements due to non-compliance of IPSAS 17 in full is namely that value of existing Roads and Drains are being shown in the Financial Statements at original costs and no depreciation charged on same.

2.1 Significant Accounting Policies

(a) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Council and the revenue can be reliably measured, regardless of when the payment is received.

The general policy of the Council is to recognise revenue on an accrual basis with the substance of the relevant agreement. Revenue is recognised as deferred income when there is a related condition attached that would give rise to a liability to repay the amount.

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

Revenue from Exchange Transactions

(i) Bus toll fee

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

(ii) Rental income

Rent income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of financial performance due to its operating nature.

(iii) Building and Land Use fee

Building and land use permit fee is recognized on the actual basis, which is the amount actually received and/or collected on development permit actually issued.

(iv) Interest Income

Interest income is accrued using a time proportion basis based on the relevant agreement and prevailing rate of interest. Interest income generated from investment of the Passage Fund is credited to the fund in the financial statements in compliance with Section 81 (5) (b) of the Local Government Act 2011.

(v) Burial and Incineration fees

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

Revenue from Non-Exchange Transactions**(i) Trade fee**

Trade fee is payable whenever an economic operator or any person carries out a classified trade as stipulated by the Local Government Act 2011 Section 122 (2). It is an offence to carry out such trade without the payment of the appropriate fees. However, there is a high risk that a trader failed to complete the procedure for cessation of business and thus the probability of receiving payment of trade fee is remote.

Thus, revenue from non-exchange transaction, trade fee, is recognized when the income is measure at fair value, is reliable and collectible. Trade fee has been recognized on accrual basis.

(ii) Advertising fee

Advertising fees are accounted for as income on cash basis.

(iii) Government Capital grants

Government grant is not recognized until there is reasonable assurance that the Council will comply with the conditions attached to them and that the grants will be received. A liability is recognized in respect of the condition attached to the grant and related revenue recognized in the period the condition is satisfied.

(iv) Transfer from other government entities

Revenue from non-exchange transactions with other government entities are measured at fair value and recognised on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Council and can be measured reliably

(b) Taxes

Current income tax is not charged on the revenue of the Council and therefore local authorities are exempted from taxes on revenue.

Value added Tax

Value added tax paid on the procurement of assets, goods and services is not recoverable from the tax authority and therefore the tax paid is recognised as part of the cost of acquisition of the asset and expenses.

(c) Property, Plant and Equipment**(i) Buildings**

Buildings held for use in the supply of services and for administrative purposes are stated in the financial statements at cost or transfer value, being the fair value at the date of transfer of ownership less any subsequent accumulated depreciation and/or accumulated impairment losses. No revaluation is carried out unless required.

(ii) Land is maintained at cost and is not depreciated.

Land acquired by Council is valued at cost of acquisition and it is not depreciated.

Land transferred by land and real estate promoters to the Council are in principle transferred to the Council at the token amount of MUR 1 per plot and the deed of sale clearly stipulates the condition that the land shall be used only for the purpose for which it has been vested to the Council under the Morcellement Act. Land transferred is capitalized as fixed asset at the date the transfer took place and it is valued at fair value.

Land vested to the Council by the Central Government or other government entities are in fact vested to the Ministry of Local Government and Council is vested with its management, maintenance and administration.

These lands are for community use and council has no right to dispose it or use for any other purpose. These lands are transferred with conditions and they have been recognized in the financial statements at fair value on the date of transfer.

(iii) Construction of drains, absorption pit, new roads, sport facilities, children playground and other community infrastructures are recognized under the public infrastructure and depreciated during their economic useful life. Extension of street lighting network and resurfacing of existing roads are also recognized as fixed assets and thereon depreciated.**(iv) Cost of patching of roads, fixing of traffic signs and names plates are charged to the income statement as expenses in the year they are incurred.****(v) Computer and Equipment, Furniture, Fixtures, Fittings, Motor Vehicles, Intangibles are stated at cost less accumulated depreciation and accumulated impairment losses, and stated at its carrying value.**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or transfer of the asset. Any replacement of a significant part of an existing fixed asset is disclosed as individual assets with a specific useful life and depreciated accordingly. The replacement cost includes major cost of inspection and capitalized to the total cost. All other cost of repairs and maintenance are recognized in surplus or deficit as incurred.

Assets acquired in a non-exchange transaction free of charge or at nominal value are initially recognized at its fair value thereof at the date of acquisition and depreciated accordingly. The corresponding credit is recognized as income in the statement of financial performance otherwise it is deferred as a liability if there are conditions attached to the use of asset.

Depreciation is charged so as to write off the cost of fixed assets less the residual value at the annual estimated rates over their useful lives, using the straight line method. The estimated useful lives, residual value and depreciation method are reviewed at each year end, with the effect of any changes in estimate accounted for on a prospective basis.

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

Items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use.

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

The annual rates are used in the calculation of depreciation:

Building	2%
Public Infrastructure	10%
Computer and Equipment	25%
Furniture, Fixtures and Fittings	10%
Motor Vehicles	10%
Intangible Assets	25%

(d) Impairment of Non-Financial Assets

At each reporting date, Council assesses whether there is an indication that an asset may be impaired. If any indication exists or when annual impairment testing for an asset is required, Council estimates the asset's recoverable amount for cash generating asset and recoverable service amount for non-cash generating asset. A cash generating asset is an asset that is held with the primary objective of generating a commercial return whereas a non-cash generating asset is one from which Council do not intend to realize commercial return.

Impairment losses of continuing operations, including impairment on inventories, are recognized in the statement of financial performance in those expense categories consistent with the nature of the impaired asset.

Financial liabilities

Financial liabilities are classified at fair value through surplus or deficit or loans and borrowings at its initial recognition. However, loans and borrowings are recognized at fair value plus any direct attributable costs. The City Council of Port Louis financial liabilities includes borrowings, loan, trade and other payables.

Loans and Borrowings

After initial recognition interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Any gain or loss is recognized in the surplus or deficit when the liabilities are de-recognized as well as through the effective interest method amortization process.

(e) Inventories

Inventories are measured at cost upon initial recognition. Inventory received free or at nominal cost in a non-exchange transaction is recognized at fair value at the date of acquisition.

- Raw materials are accounted at purchase cost using the weighted average cost method.
- Work-in-progress and finished goods are accounted at cost of direct materials plus labour cost and a proportion of overheads based on the normal operating capacity, but excluding borrowing cost.

After initial recognition, inventory is measured at the lower of cost and net realisable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price or the market price less the estimated costs of completion of the sale, exchange or distribution.

Inventories are stated at weighted average value or weighted average price of lots of items where balance of the lot is greater than zero. Value for the item of stock is the cost charged by supplier. The Council practices the first in first out basis (FIFO) for the issue of stock items. Inventories are recognized as an expense when issued for utilization and consumption in the provision of services and administration of the Council.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank net of overdraft, cash in hand, short term deposits with a financial institutions and highly liquid investment with a maturity period of not exceeding three months which is readily convertible into cash and is not subject to significant risk of change in value. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

(g) Trade and Other Payables

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

(h) Provisions

Provisions are recognized when the Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date, taking into account the risks and uncertainties required to settle the present obligation. When the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

The expense relating to any provision is presented in the statement of financial performance net of any reimbursement, for example under an insurance contract.

(i) Contingent liabilities

The Council does not recognize a contingent liability, but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources is remote.

(j) Contingent Assets

The Council does not recognize a contingent asset, but discloses details of any possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Council in the notes to the financial statements.

(k) Retirement and other Benefit Costs**(i) State Plan**

The Council contributes 6 % of the gross emoluments of part-time employees and employees who are not on a permanent and pensionable establishment to the National Pension Fund.

The Council also contributes 2.5% of the gross emoluments of all employees to the National Savings Fund.

The above contributions are charged to statement of profit or loss in the year they are due.

(ii) Defined Contribution Plan

Defined contribution plans are post-employment benefit plans under which the Council pays fixed contributions (12% of gross emoluments) into another entity, the State Investment Company of

Mauritius Limited ("SICOM Ltd"), for new full time employees who joined the Local Authorities from 1 January 2013 onwards. The Council has no further payment obligations once the contributions have been paid. These contributions are charged to statement of profit or loss in the year they are due.

(iii) Retirement Pension To Retirees Before 1 July 2008

The Council pays retirement pension to those employees who retired before 1 July 2008.

The obligation has been calculated by independent actuaries from SICOM Ltd and the accounting policy is as per the defined benefit plan.

(iv) Compassionate Allowance

In accordance with the Local Authority Employees (Allowance) Regulations 1964 (GN 159 of 1964) the Council also pays Compassionate Allowance to part time employees who have been in service for more than 5 years on their retirement. This has been computed based on the number of year of services up to the year end, average annual wage for the last 5 years.

(v) Defined Benefit Plan

The Council operates a defined benefit plan, administered by and invested with SICOM Ltd. The pension plan is funded by payment of contribution to the fund (Council: 12% of gross emoluments and employee: 6% of gross emoluments) taking account of the recommendations of the Pay Research Bureau (PRB) report.

Defined benefit plans are post-employment benefit pension plans other than defined contribution plans. Defined benefit plans typically define the amount of benefit that an employee will receive on or after retirement, dependent on factors such as years of service and compensation.

The liability recognised in the balance sheet in respect of a defined benefit pension plan is the present value of the defined benefit obligation at the reporting date less the fair value of plan assets, together with adjustments for unrecognized past-service costs. The defined benefit obligation has been calculated by independent actuaries from SICOM Ltd using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using market yields on bonds.

(vi) Bank of Sick Leave

Employee entitlements to bank sick leave as defined in the PRB report are recognized as and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave.

(vii) Unutilized Vacation Leave

Employee entitlements to vacation leave as defined in the PRB report are recognized as and when they accrue to employees. An accrual is made for the estimated liability for unutilized vacation leave.

(l) Nature and Purpose of Reserves

The Council creates and maintains reserves in terms of specific requirements.

Pension Fund

Enacted under section 81 of the Local Government Act 2011, a pension fund has been created by Council whereby a monthly contribution, in line with the Pay Research Bureau recommendation, is paid in and retirement benefit is paid out of it to retired employees of the Council. These include payment of retirement benefits to employees transferred from another local authority, public service, statutory body or from any other institution. Every year an actuarial investigation is carried out to determine the pension liability and adjustment is made accordingly to the surplus or deficit in the statement of financial performance and statement of financial position.

The pension fund is managed by the State Investment Company and therefore it does not include in the statement of change in net asset.

Passage Fund

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

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

(m) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or manufacture of qualifying fixed assets, which are assets that necessarily take substantial period of time to get ready for their intended use are added to the cost of those fixed assets, until such time as the assets are substantially ready for their intended use.

Investment income earned on the temporary investment of the specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalization. Otherwise all other borrowing costs are recognized in the statement of financial performance in the period in which they are incurred.

(n) Related Parties

Related parties are entities that control or have significant influence over the reporting entity and parties that controlled or significantly influenced by the reporting entity. Members of key management, members of executive committee, members of permit and business monitoring committee, councillors, members of procurement committee and the parent ministry.

(o) Budget Information

Budget information of local authorities are required to be made readily available for public inspection under section 85(e) of the Local Government Act 2011.

The annual budget is prepared on the accruals basis whereby all estimated expenditure and income and presented in a performance based budget format. After its approval by the Council, the budget estimates is submitted to the parent ministry for its approval as per with section 85 of the Local Government Act 2011. The budget is then approved after the Local Government Governance Unit having carried out adjustment to the original budgetary provisions.

During the financial year Council carried out monthly budget monitoring exercise to identify the need for any additional funding and a final revised budget estimates is submitted with expected expenditure and revenue for the ministerial approval.

Any difference between revised and actual expenditure and income is provided in the notes to the financial statements. The explanation gives the reasons for overall growth or decline in the budget and detail information of overspending and/or underspending on line items.

3 Critical Accounting Estimates, Assumption and Judgements in Applying Accounting Policies and Estimates

The preparation of the financial statements in conformity with IPSAS requires the Council to make certain accounting estimates and judgements that have an impact on the policies and the amounts reported in the financial statements. Estimates and judgements are continually evaluated and based on historical experiences and other factors, including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made, although actual experience may vary from these estimates.

The estimates and assumptions that have a significant risk of causing adjustment to carrying amounts of assets and liabilities are discussed below:

(i) Provisions

Provisions are measured at the management's best estimation of the potential financial obligation based on the information available at the reporting date.

(ii) Provision for Bad Debts

Provision is made when there is objective evidence that the Council will not be able to collect certain debts. This is made based on detailed analysis and historical experience.

(iii) Useful Economic Life and Residual Values

The economic useful life and its residual value is assessed based on the nature of the asset, its susceptibility and adaptability to changes in technology and process; the environment where the asset is deployed; expert advice; financial capacity to replace the asset; and change in the market in relation to the asset.

(iv) Fair Value Estimation

Financial assets and financial liabilities recognized in the statement of financial position are derived from the active market based on the market price. In the absence of an active market the fair value is determined using valuation techniques such as discounted cash flow model. The inputs to the models are obtained from the market, otherwise judgment is required in establishing fair value. Judgement includes the consideration of inputs like liquidity risk, credit risk and volatility. Any change in assumptions may affect the fair value of the assets and liabilities.

(v) Defined Benefit Obligations

The present value of the post-employment pension obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions such as discount rate, expected salary increase and mortality. Any change in these assumptions will impact the carrying amount of pension obligations.

(v) Change in accounting policies

Any effect of change in accounting policies is applied retrospectively. The effect of changes in accounting policy is applied prospectively if retrospective application is impractical.

Financial Risk Management

The Council is exposed to financial, credit and liquidity risks. The overall risk management of the Council is focused on the mitigation of liquidity and credit risks and seek to minimize potential adverse effects on the financial performance and service delivery of the Council.

Credit risk

Credit risk arises from credit exposures to customers. The Council does not consider the need to have an independent rating of its customers. In fact no trade fee receipt is issued on credit while three month credit facilities are allowed to holders of market stall in principle.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of credit facilities. The Council has appropriate management policy in place to ensure that there is sufficient cash to meet its financial obligations.

4. Cash and Cash Equivalentents

	Rs.
Cash at Bank	(7,001,914)
Cash in Transit	7,217,494
Cash in Hand	5,000
Online Bank Account	46,608
City Council of Port Louis Theatre Fund (Current Account)	8,019,995
MPCB	1,431
	<u>8,288,614</u>

5. Current Assets- Receivables From Exchange Transactions

	Rs.
Rental Income- Buildings	4,342,725
Rental Income- Market Stalls	2,981,821
Refund of Car Loan	3,278,731
	<u>10,603,277</u>

6. Current Assets- Receivables From Non-Exchange Transactions

	Rs.
Property Taxes	7,770,943
Trade Fees	3,145,925
Advance Councillor's Allowance	25,060
Accrued Interest on Fixed Deposits & Theatre Fund	4,788,184
Debtors Interest	5,512,110
	<u>21,242,222</u>

7. Current Assets- Investments

Deposits	From	To	Amount Invested (Rs)
Barclays Bank Mauritius Ltd	14/07/2017	13/07/2018	20,000,000
Barclays Bank Mauritius Ltd	14/07/2017	13/07/2018	10,900,000
Barclays Bank Mauritius Ltd	14/08/2017	14/08/2018	10,600,000
Barclays Bank Mauritius Ltd	14/08/2017	14/08/2018	20,000,000
Barclays Bank Mauritius Ltd	14/08/2017	14/08/2018	20,000,000
ABC Banking Corporation	12/7/2017	12/7/2018	20,000,000
ABC Banking Corporation	12/7/2017	12/7/2018	15,200,000
ABC Banking Corporation	12/7/2017	12/7/2018	20,000,000
Mau Bank Ltd	4/8/2017	4/8/2018	10,000,000
Mau Bank Ltd	4/8/2017	4/8/2018	17,250,000
Mau Bank Ltd	4/8/2017	4/8/2018	20,000,000
Mau Bank Ltd	4/8/2017	4/8/2018	20,000,000
SBM City Council of Port Louis Theatre Fund [Treasury bills]	11/21/2017	9/14/2018	39,406,800
			<u>243,356,800</u>

Non-Current Assets- Investment

Investment in Development Bank of Mauritius

Rs 50,000,000

8. Property, Plant and Equipment

	Land	Buildings	Public Infrastructure	Vehicles	Plant & Machinery	Furniture & Equipment	Others	Work in Progress	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cost at 1 July 2017	443,877,549	259,159,452	475,589,991	40,856,839	8,221,456	11,942,460	9,295,731		1,248,943,478
Additions	-	8,380,955	69,422,773	-	474,594	1,954,010	21,135,155		101,367,487
Work in progress								33,773,325	33,773,325
Disposals	-	-	-	-	-	-	-	-	-
Depreciation and Impairment									-
At 1 July 2017	-	-	-	(1,457,600)	(698,458)	(1,926,720)	(1,376,567)		(5,459,345)
Depreciation	-	(455,689)	-	(3,031,972)	(1,914,122)	(2,258,047)	(2,222,924)	-	(9,882,755)
Impairment at 30 June 2018	-	-	-	-	-	-	-	-	-
Net Book Values at 30 June 2018	443,877,549	267,084,718	545,012,764	36,367,267	6,083,469	9,711,703	26,831,395	33,773,325	1,368,742,191

Works in Progress represent the following on going capital projects: Renovation of Port Louis Theatre, Construction of a Gymnasium at Pointe aux Sables and a Municipal Recreational Centre at Canal Bathurst Street, Plaine Verte.

9. Long Term Receivables From Non Exchange Transactions

		Provision for Bad Debts	As at 30 June 2018
	Rs.	Rs.	Rs.
Property Taxes	116,540,860	(22,609,680)	93,931,180
Trade Fees	114,270,083	(96,957,233)	17,312,850
	230,810,943	(119,566,913)	111,244,030

10. Long Term Receivables From Exchange Transactions

		Provision for Bad Debts	As at 30 June 2018
	Rs.	Rs.	Rs.
Rental Income- Buildings	14,756,834	(13,312,359)	1,444,475
Receivables of Car Loan to Employees	8,266,575		8,266,575
	23,023,409	(13,312,359)	9,711,050

11. Trade And Other Payables From Exchange Transactions

	Rs.
Payables Capital Projects	31,714,859
Trade Payables	15,045,202
Other Payables	6,184,782
	52,944,843

12. Refundable Deposits

	Rs.
Rental of Hall etc	4,016,982
Utilities- Building and Land Use Permits	75,575
Lanterns	432,000
	4,524,557

13. Provisions

	Rs.
Opening Balance	34,758,621
Less Payments	(17,794,400)
Add Current Year Provisions	25,887,594
	42,851,815

14. Deferred Income

Deferred Income represents the Capital Grants for Capital Projects received either from the Parent Ministry or the National Development Unit (NDU) during the year.

The capital grants are given to the Council with a condition that the specific projects are implemented as approved by the Ministry or NDU.

The Council has no authority to change the nature of the projects without their approval.

Once the assets have been constructed there is an intrinsic condition that it should be used during its useful life for the purpose for which the capital grants were given and any change in its use will require the prior approval of the Ministry.

Therefore all revenue received as Capital Grants have been treated as deferred Income as per IPSAS 23 and will be amortised over the useful life of the assets.

15. Advances

An additional grant of Rs19.8m in the form of an advance was extended to the Council to meet its recurrent expenditures during the year.

The advance from the Ministry of Finance and Economic Development provides for a moratorium of one year.

16. Employment Benefits Obligations

<u>Current Liabilities</u>	Rs.
Current Year Provisions:	
Pension Fund	154,876,357
Sick Leaves	15,220,175
Vacation Leaves	3,608,185
	<u>173,704,717</u>

17. Payments Received In Advance

	Rs.
Property Taxes	12,370,511
Rental Income	7,395
Rental Income- Market Stalls	1,185,858
Trade fees	187,075
	<u>13,750,839</u>

18. Non Current Employee Benefits

	Year ending 30 June 2018	Year ending 30 June 2017
	Rs	Rs
Amounts recognised in balance sheet at end of period:		
Defined benefit obligation	2,074,193,636	2,047,986,912
Fair value of plan assets	(545,145,460)	(496,236,556)
Liability recognised in balance sheet at end of period	1,529,048,176	1,551,750,356
Amounts recognised in income statement:		
Service cost:		
Current service cost	41,827,156	
Past service cost	0	
(Employee contributions)	(17,611,800)	
Fund Expenses	939,503	
Net Interest expense/(income)	95,175,595	
P&L Charge	120,330,454	
Remeasurement		
Liability (gain)/loss	(16,210,927)	
Assets (gain)/loss	16,210,927	
Net Assets/Equity (NAE)	0	
Total	120,330,454	
Movements in liability recognised in balance sheet:		
At start of year	1,551,750,356	
Amount recognised in P&L	120,330,454	
(Actuarial reserves transferred in)	0	
(Employer Contributions)	(29,363,372)	
(Direct Benefits paid by Employer)	(113,669,262)	
Amount recognised in NAE	0	
At end of period	1,529,048,176	

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

	Year ending 30 June 2018
	Rs
<i>Reconciliation of the present value of defined benefit obligation</i>	
Present value of obligation at start of period	2,047,986,912
Current service cost	41,827,156
Interest cost	126,975,189
(Benefits paid)	(126,384,694)
Liability (gain)/loss	(16,210,927)
Present value of obligation at end of period	2,074,193,636
<i>Reconciliation of fair value of plan assets</i>	
Fair value of plan assets at start of period	496,236,556
Expected return on plan assets	31,799,594
Employer contributions	29,363,372
Employee Contributions	17,611,800
(Benefits paid + other outgo)	(13,654,935)
Asset gain/(loss)	(16,210,927)
Fair value of plan assets at end of period	545,145,460
<i>Distribution of plan assets at end of period</i>	
Percentage of assets at end of period	June 2018
Fixed-Interest securities and cash	59.50%
Loans	3.70%
Local equities	14.60%
Overseas bonds and equities	21.60%
Property	0.60%
Total	100%

Additional disclosure on assets issued or used by the reporting entity

	June 18 (%)
Percentage of assets at end of year	
Assets held in the entity's own financial instruments	0
Property occupied by the entity	0
Other assets used by the entity	0
Components of the amount recognised in NAE	
Year	June 2018
Currency	Rs
Asset experience gain/(loss) during the period	(16,210,927)
Liability experience gain/(loss) during the period	16,210,927

Year	2018/2019
Expected employer contributions (Estimate to be reviewed by Municipal City Council of Port Louis)	Rs 36,567,823
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	12 years

The plan is exposed to actuarial risks such as : investment risk, interest rate risk, mortality risk, longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

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

Discount rate	Year ending 30 June 2018 6.20%
Future salary increases	4.00%
Future pension increases	3.00%
Mortality before retirement	A 6770 Ultimate Tables
Mortality in retirement	PA (90) Tables rated down by 2 yrs
Retirement age	As per Second Schedule of the Statutory Bodies Pension Funds Act

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 223M (increase by Rs 273.2M) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 98.8M (decrease by Rs 85.6M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 65M (decrease by Rs 65M) if all assumptions were held unchanged.

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

19. Trade Fees

Trade Fee is levied under the Twelfth Schedule (Sections 2 and 122) of the Local Government Act 2011 and is paid under Section 163 of GN 169 of 2016.

	Rs.
Trade Fees	92,437,400
Occasional Licences	1,309,000
	<u>93,746,400</u>

20. Fines, penalties and levies

	Rs.
Fines, penalties and levies	122,661

The fines pertained to loan of books at the Library Section.

21. Government Grants

	Rs.
Grant in Aid	570,777,098
Grant Rodent Control	1,279,992
Grant Family Day	622,675
National Day Celebration	1,320,837
Water bills	407,430
Cyclone Berguitta	587,489
Pay clerk fees	37,192

Trainee Engineer Scheme	329,890
Refurbishment of office Ex-DWC Building	183,460
Cleaning of Drains	232,890
Allowance	39,000
Retention at Source from GIA	
CEB and water charges	554,370
E-Gov Hardware and Software	1,431,652
Overtime Motorway	143,999
Refuse Collection	2,363,889
Total Government Grants	580,311,863

22. Other Income Non-exchange Transactions

	Rs.
Colonade/Way Leave Fees	386,250
Other Revenue	71,026
Fees reinstatement	181,500
Fees Refund of overtime/Attendant fees	351,000
Fees - Legal Cost	114,395
Tenant Tax	99,860
Workmen's Compensation (SICOM)	248,952
	1,452,983

23. Building and Land Use Permits

	Rs.
Building and Land Use Permit Fees (BLP)	4,268,802
Other related BLP Fees	2,203,121
	6,471,923

24. Rental Income

	Rs.
Rental of Buildings	14,562,478
Rental of Market Stalls	21,150,437
	35,712,915

25. Other Income Exchange Transactions

	Rs.
Deposit Tender- Non refundable	76,200
Services -Library	52,814
Fees -Bus Tolls	6,834,275
Fees - Publicity	1,900,865
Fees - Trade and Industrial Refuse	154,800
Fees - Burial	275,440
Fees - Swimming Pools	904,330

Lightings sports grounds	13,100
Interest	220,488
	10,432,312

26. Compensation of Employees

	Rs.
Basic Salaries & Compensation	331,898,863
Bonus	34,827,988
Overtime	30,388,443
Allowances (Travelling, Acting, Uniform, Training & Others)	52,207,580
Provision and Payment of Sick and Vacation leaves and Passage Benefits	28,235,625
	477,558,499

27. Utilities

	Rs.
Electricity	52,063,338
Water	6,189,393
Telephone	2,643,331
Other	4,358,559
	65,254,621

28. Remuneration of Key Personnel and Councillors

	Allowance	Bonus	Travelling	Total
	Rs.	Rs.	Rs.	Rs.
Remuneration of Key Personnel				
Chief Executive	1,214,160	101,000	522,828	1,837,988
Deputy Chief Executive	708,810	58,075	138,000	904,885
Head Public Infrastructure Department	471,210	38,475	138,000	647,685
Chief Health Inspector	801,960	66,650	138,000	1,006,610
Head Land Use Planning Department	669,810	54,825	184,380	909,015
Chief Welfare Officer	679,560	56,450	95,400	831,410
	4,545,510	375,475	1,216,608	6,137,593
Remuneration of Councillors				
Lord Mayor	478,560	39,700	156,000	674,260
Deputy Mayor	261,360	21,600	-	282,960
Councillors	4,470,544	350,823	67,809	4,889,176
	5,210,464	412,123	223,809	5,846,396

29. Motor Vehicle Expenses

	Rs.
Fuel	7,093,384
Repairs and maintenance	883,317
	<u>7,976,701</u>

30. Repairs And Maintenance

	Rs.
Roads and Drains	7,164,145
Property	4,570,907
Equipment	2,534,445
Vehicles	1,936,652
Computer Maintenance Software	2,613,561
Other	3,055,727
	<u>21,875,437</u>

31. Contracted services

	Rs.
Refuse Collection	61,355,136
Watchkeeping	8,294,432
Cleaning	4,253,968
Other	2,233,058
	<u>76,136,594</u>

32. Grants and Subsidies

	Rs.
Sport Associations	2,523,950
Voluntary and Senior Citizen Organisations	1,082,025
Other (Fire victims)	193,000
	<u>3,798,975</u>

33. Pension and Gratuities

	Rs.
Amount paid to Pensioners	118,694,999
Contribution to Pension Fund-SICOM	38,764,730
	<u>157,459,729</u>

34. Professional And Legal Fees

	Rs.
Legal Fees	4,147,737
Audit Fees	475,000
	<u>4,622,737</u>

35. Depreciation and Amortisation Expenses

	Rs.
Building	455,689
Vehicle	3,031,972
Furniture	879,136
Air conditioner	627,301
Equipment	1,914,122
IT Equipment	751,611
Other Fixed Assets	2,222,924
	<u>9,882,755</u>

36. Social and Cultural Expenses

	Rs.
Sport and Cultural Activities	4,644,954
Public Ceremonies	2,287,482
National Day Celebration	1,429,557
Other services	272,242
	<u>8,634,235</u>

37. General Expenses

	Rs.
Insurance of buildings, vehicles and others	2,008,279
Postage Fees	889,485
Rental of Office	680,256
Printing, Stationery & Publication	3,430,275
Books & Periodicals	1,098,280
Entertainment Allowance, Council & Committee Expenses	1,102,297
Overseas & Twinning Expenses	802,935
Membership & Subscription to Associations	500,323
Road Tax	830,175
Furniture, Tools & Equipments	855,135
Cleaning Materials	2,604,548

Upgrading of Environment & Bulk campaign	1,301,205
Office Expenses	<u>760,100</u>
	<u>16,863,293</u>

38. Increase in Provisions

	Rs.
Increase in Provision - Trade Fees	11,675,706
Increase in Provision - Property Taxes	<u>273,571</u>
	<u>11,949,277</u>

Provisions for Trade Fees and Property Taxes represent arrears for which the probability to recover the amount due is remote.

15. INTERNAL AUDIT PLAN

AREAS TO BE AUDITED	AUDIT FREQUENCY	AREA ACHIEVED
Cash collections	Daily	100%
Income from Library fines, printing, photocopies and Internet	Daily	100%
Approval of service orders/purchase orders on E-biz system	On & off	100%
Approval of payments after verification of invoices, GRN and SRN	On & off	100%
Overtime, salaries and wages	Monthly	100%
Mileage allowances	Monthly	100%
Cheques for salaries, deductions and payment of pensions	Monthly	100%
Approval of payments to contractors/service providers	On and off	100%
Inventory of fixed assets in all municipal buildings and premises	On and off	100%
Deposit for Hall fees (Welfare Dept)	Monthly	100%
Sick leave refund to retired employees and to those who have resigned from service	On and off	100%
Passage entitlements	Monthly	100%
Gratuity and retirement benefits	On and off	100%
General rates and licence fees	On and off	100%
Market fees	On and off	100%