



THE GOVERNMENT GAZETTE OF MAURITIUS

Published by Authority

No. 2

—

Port Louis : Saturday 6 January 2018

—

Rs. 25.00

TABLE OF CONTENTS

GENERAL NOTICES

2	—	Legal Supplement
3	}	Notice under the Land Acquisition Act
to		
4	}	Notice for Public Inspection of EIA Report
5		
to	}	Board of Trustees
8		
9	—	Central Water Authority - Ministry of Agro-Industry and Food Security
10	—	Declaration of Vacancy of Office – The Village Council of Souillac
11	}	Cancellation of Registration of an Association
12		
to	}	Change of Name
14		
15	}	Mauritius Standards Bureau Act
to		
20	}	Clinical Research Regulatory Council - Trial Licence
21		
to	}	Notice under the National Transport Authority
24		
25	}	Notice under the Patents, Industrial Designs & Trademarks Act
to		
26	}	
27		
to	}	
30		
31	}	
to		
32	}	

LEGAL SUPPLEMENT

See General Notice No. 2

General Notice No. 2 of 2018

LEGAL SUPPLEMENT

The undermentioned Government Notices are published in the Legal Supplement to this number of the *Government Gazette*:

The National Minimum Wage Regulations 2017.

(Government Notice No. 1 of 2018)

The District Council of Grand Port (Fees for Building and Land Use Permit and other fees at the level of Land Use and Planning Department) Regulations 2017.

(Government Notice No. 2 of 2018)

Prime Minister's Office,
Port Louis.

This 6th January, 2018.

Second and Last Publication

General Notice No. 3 of 2018

THE LAND ACQUISITION ACT

(Notice given under Section 6)

Notice is hereby given that three (3) portions of land situate at Cap Malheureux in the district of Riviere Du Rempart are likely to be acquired by the State of Mauritius **for the public purpose of the construction of a bypass at Cap Malheureux.**

DESCRIPTION

Portion No. 43 (Serial No. 43) of an approximate extent of seventy five square metres (75 m²) is to be excised from a portion of land of an extent of three hundred and thirty hundredths square metres (300.30 m²) belonging jointly to (i) Mr & Mrs Subiraj KISOON and (ii) Mr & Mrs Vinoba BHUNJUN as evidenced by title deed transcribed in Volume TV 8079/15 and is bounded as follows:-

Towards the North East by a common road four metres (4.00m) wide.

Towards the South East by Portion No. 38d (Serial No. 38d) being acquired from Miss Bibi Nooreza KURMOO.

Towards the South West by the surplus of land.

Towards the North West by Portion No. 44 (Serial No. 44) hereinafter described.

Portion No. 44 (Serial No. 44) of an approximate extent of ten square metres (10 m²) is to be excised from a portion of land of an extent of three hundred and thirty hundredths square metres (300.30 m²) belonging to Mr Dhaneswar BEEHARRY as evidenced by title deed transcribed in Volume TV 8089/17 and is bounded as follows:-

Towards the North East by a common road (4.00m) wide.

Towards the South East by Portion No. 43 (Serial No. 43) above described.

Towards the West by the surplus of land.

Portion No. 45 (Serial No. 45) of an approximate extent of ten square metres (10 m²) is to be excised from a portion of land of an extent of three hundred and eighty nine square metres (389 m²) belonging to Ms Jottee JOKHOO as evidenced by title deed transcribed in Volume TV 7281/41 and is bounded as follows:-

Towards the North East by a common road three metres and sixty six centimetres (3.66m) wide.

Towards the South East by Portion No.40 (Serial No.40) being acquired from Heirs Soomeetree BHEEKHARRY.

Towards the South West by the surplus of land.

Date: 15/12/2017

The Honourable
Purmanund JHUGROO
Minister of Housing and Lands
Ebene Tower
Ebene

Second and Last Publication

General Notice No. 4 of 2018

LAND ACQUISITION ACT

(Notice given under section 8)

Notice is hereby given that I have decided to acquire compulsorily on behalf of the State of Mauritius a portion of land situate at **Dr. Ferriere Street Port Louis** in the district of Port Louis for the public purpose of constructing a **Grade Separated Junction along Port Louis-Plaisance Dual Carriageway (M1) at Decaen.**

DESCRIPTION

Portion No. 10 (Serial No. 10) [PIN 1112750097] of an extent of two hundred and one and fifteen hundredths square metres (201.15 m²) is excised from a portion of land of an extent of seventy seven and a half square perches (0A77 ½ P) or three thousand two hundred and seventy one and seventeen hundredths square metres (3271.17m²) belonging to **SUGAR INDUSTRY PENSION FUND BOARD** as evidenced by title deed transcribed in Volume TV 1315/68 and is bounded as follows: -

Towards the North East by Dr. Ferriere Street on four metres and forty eight centimetres (4.48m).

Towards the South West by the surplus of land on two lines measuring nine metres and sixty centimetres (9.60m) and forty two metres and twenty four centimetres (42.24m) respectively.

Towards the West by the reserves of Butte a Tonniors Stream on four metres and sixty centimetres (4.60m).

Towards the North West by the reserves along Port Louis- Plaisance Dual Carriageway (M1) on fifty one metres and thirty eight centimetres (51.38m).

The whole as morefully shown on a plan registered at the Cadastral Unit of the Ministry of Housing and Lands as ACQ/75/000382, drawn up by Rajendra Kumar BABOOLALL, Land Surveyor on 29/09/2017.

The plan may be inspected by the Public at the Archives Office of the Ministry of Housing and Lands, Ebene Tower, Ebene, during office hours.

Every interested person is required to give to the Authorised Officer within fourteen days of the second publication of this Notice in the Gazette a written declaration of the nature of his interest in the land and the amount and details of his claim for compensation.

Date 15/12/2017

The Honourable
Purmanund JHUGROO
Minister of Housing and Lands
Ebene Tower
Ebene

Second and Last Publication

General Notice No. 5 of 2018

MINISTRY OF SOCIAL SECURITY,
NATIONAL SOLIDARITY, AND ENVIRONMENT
AND SUSTAINABLE DEVELOPMENT
(ENVIRONMENT AND SUSTAINABLE
DEVELOPMENT DIVISION)

**NOTICE FOR PUBLIC INSPECTION
OF EIA REPORT**

Notice is hereby given that the Department of Environment, Ministry of Social Security, National solidarity and Environment and Sustainable Development intends to proceed with the EIA undertaking hereunder:

- (a) The undertaking concerns the **Proposed Coastal Protection, Landscaping and Infrastructural Works at Residence La Chaux Site.**
- (b) The location of the proposed undertaking is at **La Chaux in the district of Grand Port.**
- (c) The EIA Report is open for public inspection and it may be inspected during normal office working hours (i.e. 08.45 to 12.00 hrs and 12.30 hrs to 16.00 hrs) at the Resource Centre of the Department of Environment, Ground Floor, Ken Lee Tower, Cnr. Barracks and St. Georges Streets, Port Louis and at the **District Council of Grand Port.**

The report may also be inspected on the Ministry's website at the following address:
<http://environment.govmu.org>.

- (d) Public comments should be submitted in writing to the Director of Environment on **19 January 2018** at latest. The envelope should be marked "**EIA comments**", on the top left hand corner and addressed to:

The EIA Desk
Department of Environment
Ministry of Social Security,
National Solidarity, and Environment,
and Sustainable Development
5th Floor, Ken Lee Tower
Cnr. Barracks and St. Georges Streets
Port Louis

Date: 27 December 2017

Department of Environment
Ministry of Social Security,
National Solidarity, and Environment
and Sustainable Development

Second and Last Publication

General Notice No. 6 of 2018

MINISTRY OF SOCIAL SECURITY,
NATIONAL SOLIDARITY, AND ENVIRONMENT
AND SUSTAINABLE DEVELOPMENT
(ENVIRONMENT AND SUSTAINABLE
DEVELOPMENT DIVISION)

NOTICE FOR PUBLIC INSPECTION OF EIA REPORT

Notice is hereby given under Section 20 of the Environment Protection Act 2002 by the Department of Environment, Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development Division) that an application for an EIA Licence has been submitted on **26 December 2017** under Section 18(1) of the Act for a scheduled undertaking and that the EIA report shall be opened for public inspection.

- (a) The undertaking concerns the **Proposed Renovation and Extension Preskil Beach Resort by Southern Cross Tourist Company Limited.**
- (b) The location of the proposed undertaking is at **Pointe Jerome in the district of Grand Port.**
- (c) The report may be inspected during normal office working hours (i.e. 08.45 to 12.00 hrs and 12.30 hrs to 16.00 hrs) at the Resource Centre of the Department of Environment, Ground Floor, Ken Lee Tower, Cnr. Barracks and St. Georges Streets, Port Louis and at the **District Council of Grand Port.**

The report may also be inspected on the Ministry's website at the following address:
<http://environment.govmu.org>.

- (d) Public comments should be submitted in writing to the Director of Environment on **19 January 2018** at latest. The envelope should be marked "**EIA comments**", on the top left hand corner and addressed to:

The EIA Desk

Department of Environment
Ministry of Social Security,
National Solidarity, and Environment,
and Sustainable Development
5th Floor, Ken Lee Tower
Cnr. Barracks and St. Georges Streets
Port Louis

Date: 27 December 2017

Department of Environment
Ministry of Social Security,
National Solidarity, and Environment
and Sustainable Development

Second and Last Publication

General Notice No. 7 of 2018

MINISTRY OF SOCIAL SECURITY,
NATIONAL SOLIDARITY, AND ENVIRONMENT
AND SUSTAINABLE DEVELOPMENT
(ENVIRONMENT AND SUSTAINABLE
DEVELOPMENT DIVISION)

NOTICE FOR PUBLIC INSPECTION OF EIA REPORT

Notice is hereby given under Section 20 of the Environment Protection Act 2002 by the Department of Environment, Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development Division) that an application for an EIA Licence has been submitted on **22 December 2017** under Section 18(1) of the Act for a scheduled undertaking and that the EIA report shall be opened for public inspection.

- (a) The undertaking concerns the **Proposed Resort Hotel at Les Salines on a plot of land of extent 17Ha 1177 m² by New Mauritius Hotels Limited.**
- (b) The location of the proposed undertaking is at **at Les Salines, Riviere Noire in the district of Black River.**
- (c) The report may be inspected during normal office working hours (i.e. 08.45 to 12.00 hrs and 12.30 hrs to 16.00 hrs) at the Resource Centre of the Department of Environment, Ground Floor, Ken Lee Tower, Cnr. Barracks

and St. Georges Streets, Port Louis and at the **District Council of Black River.**

The report may also be inspected on the Ministry's website at the following address:
<http://environment.govmu.org>.

- (d) Public comments should be submitted in writing to the Director of Environment on **19 January 2018** at latest. The envelope should be marked "**EIA comments**", on the top left hand corner and addressed to:

The EIA Desk

Department of Environment

Ministry of Social Security,
National Solidarity, and Environment,
and Sustainable Development
(Environment and Sustainable
Development Division)

5th Floor, Ken Lee Tower

Cnr. Barracks and St. Georges Streets
Port Louis

Date: 27 December 2017

Department of Environment
Ministry of Social Security,
National Solidarity, and Environment
and Sustainable Development

First Publication

General Notice No. 8 of 2018

MINISTRY OF SOCIAL SECURITY,
NATIONAL SOLIDARITY, AND ENVIRONMENT
AND SUSTAINABLE DEVELOPMENT
(ENVIRONMENT AND SUSTAINABLE
DEVELOPMENT DIVISION)

NOTICE FOR PUBLIC INSPECTION OF EIA REPORT

Notice is hereby given under Section 20 of the Environment Protection Act 2002 by the Department of Environment, Ministry of Social Security, National Solidarity, and Environment and Sustainable Development (Environment and Sustainable Development Division) that an application for an EIA Licence has been submitted on **26 December 2017** under Section 18(1) of the Act for a scheduled undertaking and that the EIA report shall be opened for public inspection.

- (a) The undertaking concerns the **Proposed Hotel Resort and Spa Project on part of Pas Geometriques on a plot of land of extent 14 Arpents by West Coast Leisure Limited.**

- (b) The location of the proposed undertaking is at **Bel Ombre in the district of Savanne.**

- (c) The report may be inspected during normal office working hours (i.e. 08.45 to 12.00 hrs and 12.30 hrs to 16.00 hrs) at the Resource Centre of the Department of Environment, Ground Floor, Ken Lee Tower, Cnr. Barracks and St. Georges Streets, Port Louis and at the **District Council of Savanne.**

The report may also be inspected on the Ministry's website at the following address:
<http://environment.govmu.org>.

- (d) Public comments should be submitted in writing to the Director of Environment on **26 January 2018** at latest. The envelope should be marked "**EIA comments**", on the top left hand corner and addressed to:

The EIA Desk

Department of Environment

Ministry of Social Security,
National Solidarity, and Environment,
and Sustainable Development
5th Floor, Ken Lee Tower
Cnr. Barracks and St. Georges Streets
Port Louis

Date: 04 January 2018

Department of Environment
Ministry of Social Security,
National Solidarity, and Environment
and Sustainable Development

General Notice No. 9 of 2018

BOARD OF TRUSTEES LA CLINIQUE MAURICIENNE FOR THE YEAR 2018

1. Dr Ham Koung Ng Lung Kit, MB ChB, FRCS
2. Mrs Valerie Bouic
3. Mrs Rodha Sungkur
4. Reverend James Seerungum
5. Mr Patrice Maxime George Robert

6. Mr Oograssen Devpal Cowreea
7. Dr P. Munbodh, Regional Public Health Superintendent, Representative of the Ministry of Health and Quality of Life

3 January 2018

Ministry of Health
and Quality of Life

General Notice No. 10 of 2018

CENTRAL WATER AUTHORITY

Notice is hereby given that the **Ministry of Agro-Industry & Food Security** has applied to the Central Water Authority for renewal of the ground water licence to use ground water from a borehole at Barkly Experiment Station for irrigation purposes.

Any person wishing to object to the renewal may do so within 21 days from the publication of this notice in the *Government Gazette* by lodging the objection in writing to the Authority stating reasons thereof.

Particulars and Plans may be inspected at :

The Water Resources Unit,
3rd Floor,
Royal Commercial Centre,
St. Ignace Street,
Rose Hill.

Date: 18 December 2017.

Ministry of Agro-Industry
& Food Security

General Notice No. 11 of 2018

THE VILLAGE COUNCIL OF SOUILLAC

NOTICE OF VACATION OF OFFICE

This is to notify that pursuant to Section 38(b) of the Local Government Act 2011 as amended, the seat of **Mr. RAMPUTH Mohammad Shakeel** is being declared vacant with effect from 18 November 2017.

19 November 2017

Mrs. S. Coonjan Jugroop
Chief Executive
The District Council of Savanne

General Notice No. 12 of 2018

CANCELLATION OF REGISTRATION OF AN ASSOCIATION

Notice is hereby given to you, **Mrs Lutchmee Gopal**, Secretary of the "**Triolet Rajput Mahila Samaj**", under Section 15(2) and 15(3)(b) of the Registration of Associations Act that, with the approval of the Minister of Labour, Industrial Relations, Employment and Training, I intend to cancel the registration of the "**Triolet Rajput Mahila Samaj**", on the ground that it has contravened the provision of the Registration of Associations Act by failing to remedy the default notified to it under Section 15(l)(c) of the Act.

You may, if you so wish, not later than twenty-one days after the date of the publication of this notice, appeal to a Judge in Chambers against my decision, in accordance with Section 15(4) of the Registration of Associations Act.

Dated 29 November 2017

V. Sanasy
Registrar of Associations

General Notice No. 13 of 2018

CANCELLATION OF REGISTRATION OF AN ASSOCIATION

Notice is hereby given to you, **Mrs Plency Momus**, Secretary of the "**Rodrigues Association Feminine Le Chou**", under Section 15(2) and 15(3)(b) of the Registration of Associations Act that, with the approval of the Minister of Labour, Industrial Relations, Employment and Training, I intend to cancel the registration of the "**Rodrigues Association Feminine Le Chou**", on the ground that it has contravened the provision of the Registration of Associations Act by failing to remedy the default notified to it under Section 15(l)(c) of the Act.

You may, if you so wish, not later than twenty-one days after the date of the publication of this notice, appeal to a Judge in Chambers against my decision, in accordance with Section 15(4) of the Registration of Associations Act.

Dated 29 November 2017

V. Sanasy
Registrar of Associations

*General Notice No. 14 of 2018***CANCELLATION OF REGISTRATION
OF AN ASSOCIATION**

Notice is hereby given to you, **Mrs Joyce Lisette**, Secretary of the “**Rodrigues St Gabriel Handball Club**”, under Section 15(2) and 15(3)(b) of the Registration of Associations Act that, with the approval of the Minister of Labour, Industrial Relations, Employment and Training, I intend to cancel the registration of the “**Rodrigues St Gabriel Handball Club**”, on the ground that it has contravened the provision of the Registration of Associations Act by failing to remedy the default notified to it under Section 15(1)(c) of the Act.

You may, if you so wish, not later than twenty-one days after the date of the publication of this notice, appeal to a Judge in Chambers against my decision, in accordance with Section 15(4) of the Registration of Associations Act.

Dated 30 November 2017

V. Sanasy
Registrar of Associations

*General Notice No. 15 of 2018***CHANGE OF NAME**

Notice is hereby given that the Honourable Attorney General is pleased to authorise **André Edmond JHUNDOO** to change his surname **JHUNDOO** into that of **JANDOO** so that, in future he shall bear the names and surname of **André Edmond JANDOO**.

Dated this 08th December 2017

P. Punchu (Ms)
State Counsel

*General Notice No. 16 of 2018***CHANGE OF NAME**

Notice is hereby given that the Honourable Attorney General is pleased to authorise **Mahendarlall BHOoyEDHUR** to change his surname **BHOoyEDHUR** into that of **BHOojEDHUR** so that in future he shall bear the name and surname of **Mahendarlall BHOojEDHUR**

Dated this 12th December 2017

P. Punchu (Ms)
State Counsel

*General Notice No. 17 of 2018***CHANGE OF NAME**

Notice is hereby given that the Honourable Attorney General is pleased to authorise **Dewadassen COOROOPDOSS** to change his surname **COOROOPDOSS** into that of **COOROOPDASS** so that, in future, he shall bear the name and surname of **Dewadassen COOROOPDASS**.

Dated this 08th December 2017

P. Punchu (Ms)
State Counsel

*General Notice No. 18 of 2018***CHANGE OF NAME**

Notice is hereby given that the Honourable Attorney General is pleased to authorise **Shariff Sheik HYATH** to change his names and surname **Shariff Sheik HYATH** into those of **Shariff SHEIK HYATH** so that in future he shall bear the name and surname of **Shariff SHEIK HYATH**

Dated this 08th December 2017

P. Punchu (Ms)
State Counsel

*General Notice No. 19 of 2018***CHANGE OF NAME**

Notice is hereby given that the Honourable Attorney General is pleased to authorise **Chitresen DALMOND** to change his name **Chitresen** into those of **Aman Chitresen** so that in future he shall bear the names and surname **Aman Chitresen DALMOND**.

Dated this 13th December 2017

N. Pern (Ms)
State Counsel

*General Notice No. 20 of 2018***CHANGE OF NAME**

Notice is hereby given that the Honourable Attorney General is pleased to authorise **Balramsingh BHUJUN** to change his surname **BHUJUN** into that of **BHAJUN** so that in future he

shall bear the name and surname of **Balramsingh BHAJUN**.

Dated this 08th December 2017

P. Punchu (Ms)
State Counsel

General Notice No. 21 of 2018

THE MAURITIUS STANDARDS BUREAU ACT 1993

DECLARATION OF DRAFT MAURITIAN STANDARDS

Notice is hereby given by the Standards Council in accordance with Section 18 of the Mauritius Standards Bureau Act 1993 that the following Draft Mauritian Standard is declared:

<i>No.</i>	<i>Reference</i>	<i>Title</i>
1	DMS ISO 18642:2016	Fertilizer and soil conditioners - Fertilizer grade urea - General requirements

Any person may inspect the particulars of the draft standards at the Mauritius Standards Bureau.

Any person may within 60 days from the publication of the notice, lodge with the Acting Director, Mauritius Standards Bureau a written objection or representation concerning the draft standards.

Date: October 2017

Ministry of Industry, Commerce and Consumer Protection

General Notice No. 22 of 2018

THE MAURITIUS STANDARDS BUREAU ACT 1993

DECLARATION OF MAURITIAN STANDARDS

Notice is hereby given by the Standards Council in accordance with Section 18 of the Mauritius Standards Bureau Act 1993 that the following Mauritian Standards are declared:

<i>No.</i>	<i>Reference</i>	<i>Title</i>
1	MS 3:2017	Emulsion paints for interior and exterior use - Specification
2	MS 185-2:2017	Microbial bio-fertilizers – Part 2: Specification for phosphate solubilizing bacteria
3	MS 189:2017	Ecolabel criteria for indoor and outdoor paints and varnishes
4	MS ISO 7218+ Amd 1:2013	Microbiology of food and animal feeding stuffs – General requirements and guidance for microbiological examinations
5	MS ISO 11999-1: 2015	PPE for firefighters — Test methods and requirements for PPE used by firefighters who are at risk of exposure to high levels of heat and/or flame while fighting fires occurring in structures — Part 1: General
6	MS ISO 11999-3: 2015	PPE for firefighters — Test methods and requirements for PPE used by firefighters who are at risk of exposure to high levels of heat and/or flame while fighting fires occurring in structures — Part 3: Clothing
7	MS ISO/TS 16975-1: 2016	Respiratory protective devices — Selection, use and maintenance — Part 1: Establishing and implementing a respiratory protective device programme
8	MS ISO/TS 16975-2: 2016	Respiratory protective devices — Selection, use and maintenance — Part 2: Condensed guidance to establishing and implementing a respiratory protective device programme
9	MS EN 16129:2013	Pressure regulators, automatic change-over devices, having a maximum regulated pressure of 4 bar, with a maximum capacity of 150 kg/h, associated safety devices and adaptors for butane, propane, and their mixtures

Date: October 2017

Ministry of Industry, Commerce and Consumer Protection

*General Notice No. 23 of 2018***The Mauritius Standards Bureau Act 1993****DECLARATION OF MAURITIAN STANDARDS**

Notice is hereby given by the Standards Council in accordance with Section 18 of the Mauritius Standards Bureau Act 1993 that the following Mauritian Standards are declared:

No	Reference	Title
1	MS ISO 3864-2:2016	Graphical symbols – Safety colours and safety signs – Part 2: Design principles for product safety labels
2	MS ISO 16069:2017	Graphical symbols – Safety signs – Safety way guidance systems (SWGS)
3	MS ISO 16602:2007 + Amd 1: 2012	Protective clothing for protection against chemicals – Classification, labelling and performance requirements
4	MS ISO 11612:2015	Protective clothing – Clothing to protect against heat and flame – Minimum performance requirements
5	MS ISO 9092:2011	Textiles – Nonwovens – Definition
6	MS ISO/TS 19657:2017	Definitions and technical criteria for food ingredients to be considered as natural
7	MS ISO/TS 9002:2016	Quality management systems – Guidelines for the application of ISO 9001:2015
8	MS ISO 10007:2017	Quality management – Guidelines for configuration management
9	MS ISO 37100:2016	Sustainable cities and communities – Vocabulary
10	MS ISO 6707-1:2017	Buildings and civil engineering works – Vocabulary – Part 1: General terms
11	MS ISO 6707-2:2017	Buildings and civil engineering works – Vocabulary – Part 2: Contract and communication terms
12	MS ISO 6707-3:2017	Buildings and civil engineering works – Vocabulary – Part 3: Sustainability terms

Date: December 2017

Ministry of Industry, Commerce and Consumer Protection

General Notice No. 24 of 2018

The Mauritius Standards Bureau Act 1993

DECLARATION OF DRAFT MAURITIAN STANDARDS

Notice is hereby given by the Standards Council in accordance with Section 18 of the Mauritius Standards Bureau Act 1993 that the following Draft Mauritian Standard are declared:

No	Reference	Title
1	DMS ISO/TS 34700:2016	Animal welfare management – General requirements and guidance for organizations in the food supply chain
2	DMS ISO 14055-1:2017	Environmental management – Guidelines for establishing good practices for combatting land degradation and desertification – Part 1: Good practices framework
3	DMS ISO/FDIS 14026	Environmental labels and declarations – Principles, requirements and guidelines for communication of footprint information

Any person may inspect the particulars of the draft standards at the Mauritius Standards Bureau.

Any person may within 60 days from the publication of the notice, lodge with the Acting Director, Mauritius Standards Bureau a written objection or representation concerning the draft standards.

Date: December 2017

Ministry of Industry, Commerce and Consumer Protection

General Notice No. 25 of 2018



MINISTRY OF HEALTH AND QUALITY OF LIFE

CLINICAL RESEARCH REGULATORY COUNCIL

Republic of Mauritius

Trial Licence

[Section 13(3) of the Clinical Trials Act 2011]

Trial licence number: 45/31.12.2017 (**Amended II**)

This trial licence has been issued to *CAP RESEARCH Ltd MAURITIUS*, having its registered address at *Socota, Sayed Hossen Road, Phoenix, Mauritius* for Protocol **TDR 14311** entitled: ***“A Randomized, double blind ,placebo–controlled, dose escalation ,study on safety, pharmacokinetics and pharmacodynamics of lixisenatide in pediatric patients with Type 2 diabetes mellitus not adequately controlled with metformin and / or basal insulin.”***

Name of sponsor: Sanofi-Aventis Recherche & Development. S.A

Address of sponsor: SANOFI AVENTIS, 1 Avenue Pierre Brossolette,
91385. Chilly Mazarin, cedex, France.

Telephone number: 4270144

E-mail: contact@cap-research

Date of operation: ***13.12.2017***

valid till *13.12.2018*

Krist Dhurmah

Secretary, Clinical Research Regulatory Council

Date: 13.12.2017

Conditions:

1. The clinical trial must be conducted strictly in accordance with the protocol submitted with the application for the trial licence or any amended protocol approved by the Clinical Research Regulatory Council (“the Council”).
2. This trial licence must be produced on demand to an officer designated by the Council under section 6 of the Clinical Trials Act 2011, a member of the Council or the Secretary of the Council.
3. The holder of this trial licence agrees to comply with such other conditions as the Council may impose during the period the trial licence is valid.

General Notice No. 26 of 2018



MINISTRY OF HEALTH AND QUALITY OF LIFE

CLINICAL RESEARCH REGULATORY COUNCIL

Republic of Mauritius

Trial Licence

[Section 13(3) of the Clinical Trials Act 2011]

Trial licence number: 43/31.10 .2017

This trial licence has been issued to *CAP RESEARCH LTD*, having its registered address at *Socota Phoenicia, Sayed Hossen Road, Phoenix, Mauritius* for the clinical trial Biolife-010TD1 entitled: **‘A phase Ib, monocentre, open –label, single dose. two-way crossover study to assess the safety, pharmacodynamics and pharmacokinetics profiles of oral insulin 750IU tablets (Merlin) in patient with type 1 Diabetes Mellitus’.**

Name of sponsor: Biolife Product Limited.

Address of sponsor: Valetta Building, 2nd floor, suit 7, South Street, Valetta, MALTA

Telephone number: 4270144

E-mail: contact@cap-research.com

Date of operation: 13.12.2017

valid till 13.12.2018

Krist Dhurmah

Secretary

Date: 13.12.2017

Conditions:

1. The clinical trial must be conducted strictly in accordance with the protocol submitted with the application for the trial licence or any amended protocol approved by the Clinical Research Regulatory Council (“the Council”).
2. This trial licence must be produced on demand to an officer designated by the Council under section 6 of the Clinical Trials Act 2011, a member of the Council or the Secretary of the Council.
3. The holder of this trial licence agrees to comply with such other conditions as the Council may impose during the period the trial licence is valid.

*General Notice No. 27 of 2018***NATIONAL TRANSPORT AUTHORITY**

Notice is hereby given that the following applications have been received by the Authority and the Authority will shortly hear the said applications.

APPLICATION FOR PUBLIC 'A' CARRIER'S LICENCE

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER & MAXIMUM GROSS WEIGHT</u>	<u>BASE OF OPERATION</u>	<u>GOODS TO BE CARRIED</u>
690	NTA/PUB/A/LC/18322	Transliner-G-Ltd	NYP 2500Kg GV	Bassin, Solferino	General Goods
691	NTA/PUB/A/LC/18323	Transliner-G-Ltd	NYP 2500Kg GV	Bassin, Solferino	General Goods
692	NTA/PUB/A/LC/18324	Transliner-G-Ltd	NYP 2500Kg GV	Bassin, Solferino	General Goods
693	NTA/PUB/A/LC/18325	Transliner-G-Ltd	NYP 2500Kg GV	Bassin, Solferino	General Goods
694	NTA/PUB/A/LC/18326	Transliner-G-Ltd	NYP 2500Kg GV	Bassin, Solferino	General Goods
695	NTA/PUB/A/LC/18327	Transliner-G-Ltd	NYP 2500Kg GV	Bassin, Solferino	General Goods
696	NTA/PUB/A/LC/18328	SÜF Fadl-El-Karim Yoosha	NYP 2800Kg GV	Stevenson Street, Rose Hill	General Goods

NATIONAL TRANSPORT AUTHORITY — *continued*

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER & MAXIMUM GROSS WEIGHT</u>	<u>BASE OF OPERATION</u>	<u>GOODS TO BE CARRIED</u>
697	NTA/PUB/A/LC/18329	RAMJUTTON Adesh	NYP 2500Kg GV	Morc Baptiste Lane, Eau Coulee, Curepipe	General Goods
698	NTA/PUB/A/LC/18330	BALLGOBIN Lalchand	NYP 9860Kg GV	Avenue Francois Mitterand, Flacq.	General Goods
699	NTA/PUB/A/LC/18331	DOONGOOR Devianee	NYP 3500Kg GV	Bosquet Road, La Croisée Chebel, Gros Cailloux	General Goods + Waste
700	NTA/PUB/A/LC/18332	SAS Transport Co Ltd	NYP 38000Kg GV	Ayodhia Road, Cottage, Mapou	Effluent
701	NTA/PUB/A/LC/18333	SAS Transport Co Ltd	NYP 38000Kg GV	Ayodhia Road, Cottage, Mapou	Effluent
702	NTA/PUB/A/LC/18334	PK Fars Company Ltd	NYP 32000Kg GV	Colophane Street, Ste Croix	General Goods

**APPLICATION FOR TRANSFER OF PUBLIC SERVICE VEHICLE (TAXI)
LICENCE**

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
155	36023/C	From: (Late) Jean Marco PERES To: Heirs Jean Marco PERES to be represented by Mrs. GABRIEL Corinne Sabrina (Born Peres)	Taxi Car AD733	La Tour Koeing, Pointe Aux Sables

NATIONAL TRANSPORT AUTHORITY — *continued***APPLICATION FOR MUTUAL TRANSFER OF BASE OF OPERATION FOR TAXI LICENCE**

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
156	23713/C	Heirs Farouk KRAMUTALLY represented by Sheik Ilshad KRAMUTALLY	Taxi Car 362ZM97	From: Place D'Armes Taxi Stand & Port Area To: Place D'Armes Taxi Stand
157	34970/C	Faizal TOFY	Taxi Car F557	From: Place D'Armes Taxi Stand To: Place D'Armes Taxi Stand & Port Area

APPLICATION FOR TRANSFER OF PUBLIC SERVICE VEHICLE (TAXI) LICENCE

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
158	15105/C	From: Said MOORAJA To: Mahmad Riad MOORAJA	Taxi Car 5585ZP03	Grand Bois
159	43520/C	From: (Late) Noormahomed Issa MULLAREE To: Heirs Noormahomed Issa MULLAREE to be represented by Mrs. Kumaravallee MULLAREE	Taxi Car 1245ZZ10	Heritage Le Telfair Golf & Spa Resort
160	43228/C	From: (Late) Vijay TOPSEE To: Heirs Vijay TOPSEE to be represented by Mrs. Simla TOPSEE	Taxi Car 6010ZT04	Trefles

NATIONAL TRANSPORT AUTHORITY — *continued***APPLICATION FOR PUBLIC SERVICE VEHICLE (CONTRACT CAR) LICENCE**

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
499	CCAR/SP/17/438-440	Arriva Car Rental Ltd	NYP 3 Cars	206, St James Court, St Denis Street, Port Louis

Any person legally entitled to do so may set out his objection/s or other representation/s together with his name and address and must give the reasons thereof in writing so that these may reach the *Secretary to the Board, National Transport Authority, MSI Building, Royal Road, Cassis, Port Louis* not later than on the seventh day of publication of this notice, in the Government Gazette. Any objection that reaches the Secretary to the Board after the prescribed time limit will not be entertained.

**MSI Building
Les Cassis
Port Louis
26 December 2017**

*General Notice No. 28 of 2018***NATIONAL TRANSPORT AUTHORITY**

Notice is hereby given that the following applications have been received by the Authority and the Authority will shortly hear the said applications.

APPLICATION FOR PUBLIC 'A' CARRIER'S LICENCE

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER & MAXIMUM GROSS WEIGHT</u>	<u>BASE OF OPERATION</u>	<u>GOODS TO BE CARRIED</u>
703	NTA/PUB/A/LC/18335	NMS Carrier Co Ltd	5881DC99 14000Kg GV	Trichnapoly Street, Plaine Verte, Port Louis	General Goods + Waste
704	NTA/PUB/A/LC/18336	AEL DDS Ltd	NYP 6700Kg GV	Tamarinier Street, Roche Bois, Port-Louis	Petroleum Product
705	NTA/PUB/A/LC/18337	AEL DDS Ltd	NYP 6700Kg GV	Tamarinier Street, Roche Bois, Port-Louis	Petroleum Product
706	NTA/PUB/A/LC/18338	AEL DDS Ltd	NYP 7700Kg GV	Tamarinier Street, Roche Bois, Port-Louis	Petroleum Product
707	NTA/PUB/A/LC/18339	JMURCOM LTD	NYP 35000Kg GV	Nadess Road, Highlands, Phoenix	General Goods + Waste
708	NTA/PUB/A/LC/18340	LOWTOO Beebee Fazana (Born Shaik Dawood)	NYP 5200Kg GV	Camp des Embrevades, Pamplemousses	General Goods
709	NTA/PUB/A/LC/18341	LOWTOO Beebee Fazana (Born Shaik Dawood)	NYP 2770Kg GV	Camp des Embrevades, Pamplemousses	General Goods

NATIONAL TRANSPORT AUTHORITY — *continued***APPLICATION FOR ADDITION OF PUBLIC 'A' CARRIER'S LICENCE**

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER & MAXIMUM GROSS WEIGHT</u>	<u>BASE OF OPERATION</u>	<u>GOODS TO BE CARRIED</u>
710	NTA/PUB/A/LC/18205	DANEE Mohammad Shakhil	1767ZG95 5840Kg GV	Avenue Crecherelle 3, Guibies, Pailles	From: General Goods To: General Goods + Waste

**APPLICATION FOR TRANSFER OF PUBLIC SERVICE VEHICLE (TAXI)
LICENCE**

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
161	41701/C	From: Jean Claude Rigan CHAN TUNG To: Jean-Marc Stephan BENOIT	Taxi Car 2842SP03	Roche Bois

**APPLICATION FOR TRANSFER OF PUBLIC SERVICE VEHICLE
(CONTRACT BUS) LICENCE**

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
55	30322/E 30322/1/E 30322/2/E	From: ELITE VOYAGE LTD To: SMART INSPIRATIONS LTD	EV1005 - 14 Seater EV1004 - 13 Seater EV1018 - 24 Seater	From: A7, Dr Edwards Street, Curepipe To: Ramgoolam Road, Plaine Des Papayes
56	23692/E	From: Pravin Kumarsingh HURBUNSEE To: Blue Angelica Travel Co Ltd	3996AG07 14 Seater	From: 21, Palma Road, Quatre Bornes To: Pierre Simonet Street, Floreal

NATIONAL TRANSPORT AUTHORITY — *continued*

<u>S.N</u>	<u>REF NO</u>	<u>NAME OF APPLICANT</u>	<u>VEHICLE NUMBER</u>	<u>BASE OF OPERATION</u>
57	24062/E	From: Societe Roy Bros & Cie To: Bro Transport & Food Co Ltd	2579MY10 14 Seater	From: Beau Plateau Road, Cottage To: Beau Plateau Road, Cottage

Any person legally entitled to do so may set out his objection/s or other representation/s together with his name and address and must give the reasons thereof in writing so that these may reach the *Secretary to the Board, National Transport Authority, MSI Building, Royal Road, Cassis, Port Louis* not later than on the seventh day of publication of this notice, in the Government Gazette. Any objection that reaches the Secretary to the Board after the prescribed time limit will not be entertained.

**MSI Building
Les Cassis
Port Louis
03 January 2018**

General Notice No. 29 of 2018

NATIONAL TRANSPORT AUTHORITY

Application for Public Service Vehicle (Taxi) Licences

Notice is hereby given that the National Transport Authority proposes to grant Public Service Vehicle (Taxi) Licences on transfer to operate taxis from **Intercontinental Mauritian Resort, Balaclava**.

2. (a) Only applications from those who satisfy the following criteria will be considered: -

(i) Applicants should be holders of Public Service Vehicle (Taxi) Licences to operate from any base of operation/locality listed below: -

1. Arsenal
2. Baie du Tombeau
3. Cité Bois Marchand
4. Elizabethville, Baie du Tombeau
5. Jumbo (Riche Terre)
6. La Goulet, Baie du Tombeau
7. Pointe aux Piments
8. Riche Terre
9. Roche Bois
10. Solitude
11. SSRN Hospital
12. Terre Rouge
13. Triolet
14. Westin Turtle Bay Resort & Spa

(ii) They should have operated from their actual base of operation for the past three years (this criteria shall not apply to Taxi Operators of Westin Turtle Bay Resort & Spa) ;

(iii) They should have a clean criminal record for the last three years;

(b) Successful applicants should be prepared to implement their licences on cars of less than ten (10) years.

NATIONAL TRANSPORT AUTHORITY — *continued*

3. Applicants who have applied in response to press communiqué dated 09 September 2011 should not submit fresh applications. Their applications, together with the newly made applications, shall be considered by the Authority.
4. (a) Application forms may be collected at the Licensing Section of the National Transport Authority's Office, MSI Building, Cassis between 09h00 and 15h00 on any working day as from 08 January 2018.
(b) Application forms duly filled in, together with a fee of Rs. 300/- shall be deposited at the Licensing Section on 12 January 2018 by 15h00 at latest.
(c) Applicants should produce the original of their Public Service Vehicle (Taxi) Licence when submitting their applications.

Note: Applications received after the closing date shall not be considered.

5. WARNING

Applicants are reminded that it is an offence under Section 160 of the Road Traffic Act if any false information is given in their application form, in which case they may be liable to a maximum fine of Rs. 10,000 and to a maximum term of 12 months imprisonment.

MSI Building
Les Cassis
Port Louis
03 January 2018

General Notice No. 30 of 2018

NATIONAL TRANSPORT AUTHORITY

Application for Public Service Vehicle (Taxi) Licences

Notice is hereby given that the National Transport Authority proposes to grant Public Service Vehicle (Taxi) Licences on transfer to operate taxis from **Zilwa Attitude, Calodyne**.

3. (a) Only applications from those who satisfy the following criteria will be considered: -

(i) Applicants should be holders of Public Service Vehicle (Taxi) Licences to operate from any base of operation/locality listed below: -

1. St. François
2. Grand Gaube
3. Roche Terre
4. Boutique Calasse
5. Batie
6. Boutique Batie
7. Calodyne
8. Melville
9. Reunion Maurel
10. Petit Raffray
11. Cap Malheureux
12. Petit Camp
13. Pavillon
14. Seaview Calodyne Lifestyle Resort (ex Calodyne Sur Mer Hotel)

(iv) They should have operated from their actual base of operation for the past three years;

(v) They should have a clean criminal record for the last three years;

(b) Successful applicants should be prepared to implement their licences on cars of less than ten (10) years.

3. Applicants who have applied in response to press communiqué dated 16 November 2013 should not submit fresh applications. Their applications, together with the newly made applications, shall be considered by the Authority.

NATIONAL TRANSPORT AUTHORITY — *continued*

5. (a) Application forms may be collected at the Licensing Section of the National Transport Authority's Office, MSI Building, Cassis between 09h00 and 15h00 on any working day as from 08 January 2018.
- (c) Application forms duly filled in, together with a fee of Rs. 300/- shall be deposited at the Licensing Section on 12 January 2018 by 15h00 at latest.
- (c) Applicants should produce the original of their Public Service Vehicle (Taxi) Licence when submitting their applications.

Note: Applications received after the closing date shall not be considered.

5. WARNING

Applicants are reminded that it is an offence under Section 160 of the Road Traffic Act if any false information is given in their application form, in which case they may be liable to a maximum fine of Rs. 10,000 and to a maximum term of 12 months imprisonment.

MSI Building
Les Cassis
Port Louis
03 January 2018

General Notice No. 31 of 2018

TRADEMARK NOTICES**Data Identification Codes**

The data identification codes appearing in the tables below are WIPO standards and are known as Internationally recognised Numbers for the Identification of Data (INID) Codes.

NID Codes For Marks

Code	Interpretation	Code	Interpretation	Code	Interpretation
(310)	Application Number	(151)	Registration Date	(111)	Registration Number
(320)	Filing Date	(511)	Nice Classification	(730)	Applicant's Name & Address
(330)	Priority Data	(540)	Description of the Mark	(740)	Representative's Name & Address

PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002
(Regulation 38)






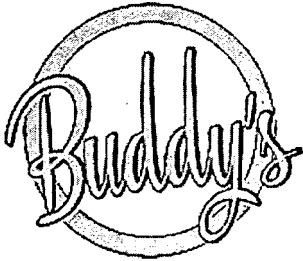
Notice is hereby given that the following marks have been accepted under Section 38 of the Patents, Industrial Design & Trademarks Act 2002:-

<p>(310) MU/M/2017/26177 (320) 16/11/2017</p> <p>(730) LIRTA Ltd</p> <p>(730) Pierre Simonet Street, Floréal, Republic of Mauritius</p> <p>(511) 43</p> <p>(540) SALT RESORTS & HOTELS</p> <p>salt</p> <p>Resorts & Hotels</p>	<p>(310) MU/M/2017/26183 (320) 20/11/2017</p> <p>(730) Tropical Paradise Co. Ltd</p> <p>(730) C/o Eclosia Group, Gentilly, Moka, Republic of Mauritius</p> <p>(740) Mr Gerard H de Froberville 19, Church Street, Port-Louis</p> <p>(511) 36 and 43</p> <p>(540) Labourdonnais Apart' Hotel</p>
<p>(310) MU/M/2017/26184 (320) 20/11/2017</p> <p>(730) Tropical Paradise Co. Ltd</p> <p>(730) C/o Eclosia Group, Gentilly, Moka, Republic of Mauritius</p> <p>(740) Mr Gerard H de Froberville 19, Church Street, Port-Louis</p> <p>(511) 36 and 43</p> <p>(540) Labourdonnais Residences</p>	<p>(310) 25638/2017 (320) 17/08/2017</p> <p>(730) Everlast World's Boxing Headquarters Corp. 42 W 39th Street, 3rd Floor New York NY 10018, U.S.A.</p> <p>(740) RC Payen, Trademark Agent IBL LTD, 10 Dr. Ferriere Street, Port Louis</p> <p>(511) (25)</p> <p>(540) EVERLAST Cinemascope E Con Device</p> <p>EVERLAST</p>

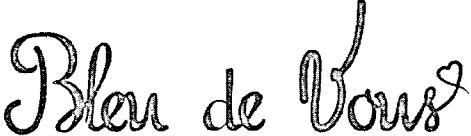
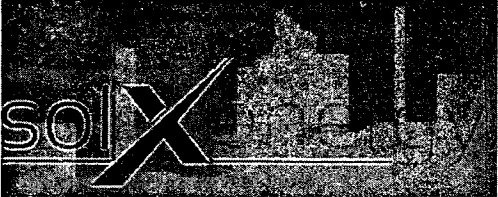
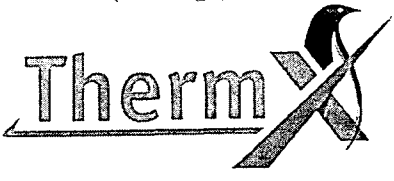

PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002 — *continued*

<p>(310) 25983/2017 (320) 13/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St James Court, St Denis Street, Port-Louis (511) (42) (540)</p> <p>LIQUID</p>	<p>(310) 25984/2017 (320) 13/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St James Court, St Denis Street, Port-Louis (511) (42) (540)</p> <p>LIQUID TELECOM</p>
<p>(310) 25985/2017 (320) 13/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St James Court, St. Denis Street, Port-Louis (511) (42) (540) LIQUID TELECOM logo (colour)</p> <p>LIQUID TELECOM</p>	<p>(310) 26026/2017 (320) 24/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St. James Court, St. Denis Street, Port-Louis (511) (16) (540) LIQUID TELECOM logo (colour)</p> <p>LIQUID TELECOM</p>
<p>(310) 26025/2017 (320) 24/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St. James Court, St. Denis Street, Port-Louis (511) (16) (540)</p> <p>LIQUID TELECOM</p>	<p>(310) 26024/2017 (320) 24/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St. James Court, St. Denis Street, Port-Louis (511) (16) (540)</p> <p>LIQUID</p>

PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002 — *continued*

<p>(310) 26044/2017 (320) 26/10/2017 (730) LIQUID TELECOMMUNICATIONS LIMITED 6 New Street Square, London EC4A 3BF, United Kingdom (740) Dave Boolauky, Attorney-at-Law Suite 620, 6th Floor, St. James Court, St. Denis Street, Port Louis (511) (16) (540) LIQUID TELECOM logo (2014)</p> 	<p>(310) 26289/2017 (320) 06/12/2017 (730) Ratish Kumar RAMSURUN St Malo, Royal Road, Tombeau Bay, Republic of Mauritius (511) (33) (540) Baie de l'esperance (and logo)</p> 
<p>(310) 26353/2017 (320) 14/12/2017 (730) PAPER CONVERTING COMPANY LIMITED Bonne Terre, Vacoas, Republic of Mauritius (511) (16) (540) 6 DOUX</p> 	<p>(310) 26354/2017 (320) 14/12/2017 (730) AVDR LTD 39, Rue St Georges, Port Louis, Republic of Mauritius (511) (16 and 41) (540) ST SPORT TOGETHER BY AVDR (and logo)</p> 
<p>(310) 26355/2017 (320) 14/12/2017 (730) SHUBTEJ LTD Bissoondoyal Avenue, 403 Bonne Terre, Vacoas, Republic of Mauritius (511) (39) (540) Mobo and Sun Device - Mobo</p> 	<p>(310) 26356/2017 (320) 14/12/2017 (730) BUDDY'S BURGER LTD 4th Floor Jhugroo Building, St Paul Road, Vacoas, Republic of Mauritius (511) (43) (540) Buddy's Logo</p> 

PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002 — *continued*

<p>(310) 26357/2017 (320) 15/12/2017 (730) CL CHLOE LECAREUX LTD Coastal Road, Pointe aux Cannoniers, Republic of Mauritius (511) (24 and 25) (540) Bleu de Vous</p> 	<p>(310) 26358/2017 (320) 15/12/2017 (730) solarcool (Mauritius) Chemin Casse Ghoon, Pointe aux Cannoniers, Grand Bay, Republic of Mauritius (740) Me L. Mootoosamy 3rd Floor, Suite 311, St Denis Street, St James Court, Port Louis (511) (11 and 35) (540) Solxenergy (and logo)</p> 
<p>(310) 26359/2017 (320) 15/12/2017 (730) solarcool (Mauritius) Chemin Casse Ghoon, Pointe aux Cannoniers, Grand Bay, Republic of Mauritius (740) Me L. Mootoosamy 3rd Floor, Suite 311, St Denis Street, St James Court, Port Louis (511) (11 and 35) (540) Thermx (and logo)</p> 	<p>(310) 26364/2017 (320) 15/12/2017 (730) Accuro Fiduciary Services Limited 29 Farm Street, London W1J 5RL, United Kingdom (740) André Robert, Senior Attorney No 8, Georges Guibert Street, Port-Louis (511) (35 and 36) (540) ACCURO & Design</p> 

Opposition, if any, to be lodged with the Controller, The Industrial Property Office, Ministry of Foreign Affairs, Regional Integration and International Trade (International Trade Division), 11th Floor, Sterling House, Lislet Geoffroy Street, Port-Louis, Republic of Mauritius by way of notice and within the delay prescribed by law (2 months) in accordance with the Patents, Industrial Designs and Trademarks Act 2002.

Date: 05 January, 2018

Ag. Controller
Industrial Property Office

The Patents, Industrial Designs and Trademarks Act 2002 and Regulations 2004**(Section 41, Regulation 54)**

Notice is hereby given that the registration of the under-mentioned trademarks has expired on the date indicated therein. These marks may be renewed within a period of **3 months from the date of expiry**, subject to the payment of a *surcharge fee of Rs. 1050*, failing which the marks will be removed from the Register.

TRADEMARK	REGISTERED OWNER	FILING DATE	REG. NO.	DATE OF EXPIRY
LUCAS	LUCAS INDUSTRIES PUBLIC LIMITED COMPANY [GB]	22/12/1958	2539	22/12/2017
CODIS	RECKITT & COLMAN (OVERSEAS) LIMITED [GB]	21/12/1972	5446	21/12/2017
CLIN D'OEIL BOTTLE	BOURJOIS LIMITED [GB]	18/12/1986	10417	18/12/2017
CLIN D'OEIL CARTON	BOURJOIS LIMITED [GB]	18/12/1986	9269	18/12/2017
PERIACTINE	MERCK SHARP & DOHME CORP. [US]	23/12/1986	9271	23/12/2017
MODURETIC	MERCK & CO INC., [US]	24/12/1986	9279	24/12/2017
VIDAL	VIDAL GOLOSINAS, S.A [ES]	15/12/2000	16503	15/12/2017
SUN MICROSYSTEMS	SUN MICROSYSTEMS, INC [US]	15/12/2000	16504	15/12/2017
MAÏDO	MR. MOHAMMAD HUSSEIN TOOMUN [MU]	19/12/2000	16512	19/12/2017
SEAPACK	TEXCHEM CORPORATION SDN. BHD [MY]	19/12/2000	16513	19/12/2017
AMICELLI	MARS INCORPORATED [US]	29/12/2000	16519	29/12/2017
STREAMERS	Tiger Food Brands Intellectual Property Holding Company Proprietary Limited [ZA]	01/12/2000	16526	01/12/2017
MORGAN-COEUR VIBRATOIRE + GRAPHISME	MORGAN [FR]	05/12/2000	16527	05/12/2017
ERYTHRO-PAK	AVENTIS PHARMACEUTICALS INC. [US]	22/12/2000	16536	22/12/2017
ASL OVERSEAS	WORLD SPEED CONSOLIDADORES LTD [MU]	03/12/2007	5596	03/12/2017
UNIQUE DE L'OCCIDENT	JYOTI'S CLINIC LTD [MU]	03/12/2007	5580	03/12/2017
OURSPACE	SKI SCOTT DUNN LIMITED [UK]	03/12/2007	5907	03/12/2017
MAURITIANA	CHRISTIAN CARLOS GUILLERMO LE COMTE [MU]	04/12/2007	5597	04/12/2017
APSA DIABETES CARE CENTRE	APSA INTERNATIONAL [MU]	04/12/2007	7038	04/12/2017
AVEX	BRITISH AMERICAN IP LTD [MU]	04/12/2007	5693	04/12/2017
EUROLINE	BRITISH AMERICAN IP LTD [MU]	04/12/2007	5618	04/12/2017
WIMPY	FAMOUS BRANDS FRANCHISE COMPANY (PTY) LTD [ZA]	04/12/2007	6261	04/12/2017

THE PATENTS, INDUSTRIAL DESIGNS & TRADEMARKS ACT 2002 AND REGULATIONS 2004 – *continued*

TAMARIN BLUE	NATEC-MEDICAL [MU]	05/12/2007	5620	05/12/2017
AVERY	CCL Label, Inc., [US]	05/12/2007	5658	05/12/2017
T-CELL	GOLDEN HILL LTD [MU]	05/12/2007	5621	05/12/2017
VIZADA	Astrium services Business Communications SAS [FR]	05/12/2007	6137	05/12/2017
ICE POINT BARFEE MALAI	ICE POINT FACTORY CO. LTD [MU]	06/12/2007	5908	06/12/2017
BID2WIN	Mahendrasingh Ramdhary [MU]	07/12/2007	5598	07/12/2017
SCHOLAR	PRINT SWIFT CO. LTD [MU]	07/12/2007	5697	07/12/2017
HOODIASLIM	BARKATTOOLAH REZZA SHAIK [MU]	11/12/2007	5696	11/12/2017
ISHAAN	ISHAAN REAL ESTATE PLC [IO]	11/12/2007	5602	11/12/2017
PEACE ANGELS	GAETANO GNUDI c/o PEACE ANGELS [MU]	12/12/2007	5603	12/12/2017
URIAGE EAU THERMALE	FINANCIERE PB [FR]	12/12/2007	5684	12/12/2017
AUTHENTIC SEMI PRECIOUS	AMAZING STONE LTD [MU]	13/12/2007	6238	13/12/2017
REDCINE	RED.COM, INC [US]	13/12/2007	5606	13/12/2017
NAVISTAR	Navistar, Inc. [US]	13/12/2007	6698	13/12/2017
FORBEST	FORBEST LTD [MU]	14/12/2007	5607	14/12/2017
MOBIL SUPER	EXXON MOBIL CORPORATION [US]	14/12/2007	5796	14/12/2017
PURE RUSH	CHAN YAM FONG [MU]	17/12/2007	5608	17/12/2017
ZAKUMI	FÉDÉRATION INTERNATIONALE DE FOOTBALL ASSOCIATION (FIFA) [CH]	17/12/2007	5609	17/12/2017
TAJIMA	TOKAI INDUSTRIAL SEWING MACHINE CO., LTD [JP]	18/12/2007	6388	18/12/2017
IFA HOTELS & RESORTS	IFA HOTELS & RESORTS KSCC [KW]	19/12/2007	7116	19/12/2017
DYANSH	CUNNIAH DIANESHREE [MU]	20/12/2007	5612	20/12/2017
BAYAHIBE	ALLIANCE CONCEPT ENGINEERING [FR]	20/12/2007	6287	20/12/2017
I-WRAP	ING Platform Services Limited [HK]	21/12/2007	5685	21/12/2017
TIME FORCE	TEMPUS VADE, S.L. [ES]	21/12/2007	5661	21/12/2017
OTENTIKK STREET BROTHERS	OTENTIKK STREET BROTHERS CO. LTD [MU]	28/12/2007	5639	28/12/2017
OTENTIKK WEAR	OTENTIKK STREET BROTHERS CO. LTD [MU]	28/12/2007	5840	28/12/2017
OSB CREW SINCE 1992	OTENTIKK STREET BROTHERS CO. LTD [MU]	28/12/2007	5841	28/12/2017
ISLAND MIST & V	DE FLEURIOT CORINNE [MU]	28/12/2007	5743	28/12/2017
ISLAND MIST & K	DE FLEURIOT CORINNE [MU]	28/12/2007	5744	28/12/2017

Please disregard this notice if payment for the renewal of the registration of the mark has been effected prior to this publication.

Date: 04 January, 2018

Ag. Controller
Industrial Property Office

Legal Notices and Advertisements

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that **Mr & Mrs Roodradev JUNGLEE**, acting as legal administrators of their minor son, **Neel JUNGLEE** of 244, Hollyrood Rd, Vacoas, have applied to the Honourable Attorney General for leave to change the name of their son, **Neel** into those of **Neel Matabudul**, so that in the future, he may officially be known under the names and surname of **Neel Matabudul JUNGLEE**.

Objections, if any, should be filed in the Registry of the office of the Attorney General within a period of 28 days as from date of publication of the said notice in the papers.

Under all legal reservations.

Dated at Port Louis, this 14th day of December 2017.

Mrs S. RAMANO
Attorney for the Petitioner.

(Rec. No. 16/474283)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that **Ms Medwina Natasia MOUTOU** has applied to the Honourable Attorney-General for leave to change her names **Medwina Natasia** into those of **Bibi Asiyah Nadiyah** so that in the future she shall bear the names and surname of **Bibi Asiyah Nadiyah MOUTOU**.

Objections, if any should be filed in the Registry of the Office of the Attorney General within a period of 28 days as from the last date of publication of this notice.

Date: 30 November 2017

Ms Medwina Natasia MOUTOU
Applicant

(Rec. No. 16/474256)

Third & Last Publication

CHANGE OF NAME

Notice is hereby given that **Sachitanand MUNGRA** have applied to the Honourable

Attorney-General for leave to change his name **Sachitanand** into those of **Randhir Sachitanand** so that in the future he shall bear the names and surname of **Randhir Sachitanand MUNGRA**.

Objections, if any, should be filed in the Registry of the office of the Attorney-General within a period of 28 days as from the last date of publication of this notice.

(Rec. No. 16/474217)

Second Publication

CHANGE OF NAME

Notice is hereby given that **Mr & Mrs Raj CUPPOOR C/o Mrs Preety GAUNGOO** have applied to the Honourable Attorney-General for leave to change their minor daughter's names **Ishtika Mokshita** into those of **Ishika Mohnishka** so that in the future she shall bear the names and surname of **Ishika Mohnishka CUPPOOR**.

Objections, if any, should be filed in the registry of the office of the Attorney-General within 28 days as from the last publication of this notice.

Mr & Mrs Raj CUPPOOR
C/o Mrs Preety GAUNGOO
Applicants

(Rec. No. 16/474314)

Second Publication

CHANGE OF NAME

Notice is hereby given that **Jean Clifford Steve BEAUBOIS**, has applied to the Honourable, the Attorney General for leave to change his names and surname "**Jean Clifford Steve BEAUBOIS**" into those of "**Clifford Jean BERNON**", so that in future he may bear and be known under the names and surname of "**Clifford Jean BERNON**".

Objections, if any, should be filed in the Registry of the Attorney General's Office, Port-Louis, within twenty eight (28) days as from the date of last publication of this notice.

Under all legal reservations.

Dated at Port-Louis, this 22nd day of December 2017.

(sd) Mrs SOBHADEVI TOOLSEE- JAUNKY
of No. 17, Jules Koenig Street,
Port-Louis.
Applicant's Attorney

(Rec. No. 16/474301)

Second Publication

CHANGE OF NAME

Notice is hereby given that **Lo Zhi Cheong KUI SOO** has applied to the Honourable Attorney-General for leave to change his names and surname **Lo Zhi Cheong KUI SOO** into those of **Zhi Cheong LO** so that in the future he shall bear the names and surname of **Zhi Cheong LO**.

Objections, if any, should be filed in the registry of the office of the Attorney-General within 28 days as from the last publication of this notice.

Lo Zhi Cheong KUI SOO
Applicant

(Rec. No. 16/474318)

Second & Last Publication

SALE BY LEVY

Notice is hereby given that on Thursday the 08th day of February 2018 at 1.30 p.m shall take place before the Master's Bar, situate at Supreme Court Building, Jules Koenig Street, Port-Louis, Sale by Levy of the following immoveable property, *Une portion de terrain de la contenance de (253.30m²), située au quartier des Plaines Wilhems, lieudit Quatre Bornes, et borne d'après le titre de propriété comme suit: D'un côté, par Luchmun Lane, sur sept mètres et soixante quinze centimètres. Du second côté, par le lot attribué à Brizlall Luchmun, sur vingt cinq mètres et quarante cinq centimètres. Du troisième côté, par le lot attribué à Nirmala Luchmun, sur neuf mètres et quatre vingt onze centimètres. Et du dernier côté, sur une longueur totale de vingt cinq mètres et soixante treize centimètres.* Together with all building existing on the said portion of land or any building which may be erected thereafter and all the appurtenances and dependencies thereof generally whatsoever without

any exception or reserve, the whole morefully described and transcribed in Vol TV. 6843 No. 12, bearing PIN 1723090132, viz the whole morefully described in the Memorandum of Charges filed in the matter. The said sale is prosecuted at the request of **MAUBANK Ltd** acting in the rights of **Mauritius Post and Co-operative Bank Ltd** against 1. **Mr Ravi Beer LUCHMUN** 2. **Mrs Kavita LUCHMUN (born KINOO)** and 3. **Miss Ooma Devi LUCHMUN**- all of them of No. 2 Luchmun Avenue, Palma, Quatre Bornes

All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgement of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis this 27th day of January 2018.

Mrs Anju K. Ghose
of Suite No. 3, Level 6,
The Hennessy Tower,
Pope Hennessy Street,
Port Louis.

Attorney in charge of the sale

(Rec. No. 16/474329)

Second & Last Publication

SALE BY LEVY

Notice is hereby given that on Thursday the 08th day of February 2018 at 1.30 p.m. shall take place before the Master's Bar, situate at Supreme Court Building, Jules Koenig Street, Port-Louis, Sale by Levy of the following immoveable property:—

1. *Le droit de surélévation sur un bâtiment érige sur une portion de terrain de la contenance de 15 perches soit 631.31m² située au quartier de la Rivière du Rempart lieudit Cottage (Esperance) ci-dessous décrite.*

2. *Une fraction correspondent a cinq cent millièmes du sol du terrain ci-dessus mentionne et des parties communes qui y sont édifiées.* Together with the building which may be erected thereafter and all the appurtenances and dependencies thereof generally whatsoever without any exception

or reserve, the whole more fully described and transcribed in Vol.TV 4520 No. 1.

DESIGNATION

Tout ce qui reste (après distraction)

1. *Du droit de surélévation sur le bâtiment érige et sur d'une portion de terrain de la contenance de 15 perches soit 631.13m² située au quartier de la Rivière du Rempart lieu dit Cottage sur le terrain présentement décrite,*

*Une fraction correspondance a 500/1000ème de la propriété du sol du terrain vendue a Monsieur et Madame Satiadeve Appadoo suivant titre transcript au Vol.4520 No.1. D'une portion de terrain située au quartier de la Rivière du Rempart, lieudit Cottage (Esperance). De la contenance de 15 perches soit 631.31 mètre carré et bornée d'après le titre de propriété ci-dessus relate, comme suit :- D'un côté, par un ruban de terre de huit pieds soit 2m60, sur 68 pieds 9 pouces soit 2m83cm. Du deuxième côté par Ramsasbug Jutnah, sur soixante dix sept pieds 6 pouces soit 25m 17 cm. Des troisièmes et quatrième côtés par Ramlall Jutnah sur soixante dix pieds six pouces soit 22m90 et 170 pieds soit 55m2cm. Together with all the building property existing on the said portion of land or nay building which may be erected thereafter and all the appurtenances and dependencies thereof generally whatsoever without any exception or reserve, the whole more fully described and transcribed in Vol. TV 1091 No. 76 and bearing PIN No. 1302060027 viz the whole morefully described in the Memorandum of Charges filed in the matter. The said sale is prosecuted at the request of **MauBank Ltd** acting in the rights of the **MPCB Ltd** against 1. **Mr Satiadeve Appadoo** 2. **Mrs Emma Appadoo (Born Appadoo)** and 3. **Mrs Kamselleeah Appadoo (Born Appanah)** also known as **Kanmalleea Appadoo** all of them residing at Royal Road Cottage.*

All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgement of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis this 27th day of December 2018.

Mrs Anju K Ghose
of Suite No. 3, Level 6,
The Hennessy Tower,
Pope Hennessy Street,
Port Louis.

Attorney in charge of the sale

(Rec. No. 16/474329)

Second & Last Publication

SALE BY LEVY

Notice is hereby given that on Thursday the 18th day of January 2018 at 1.30 p.m. shall take place before the Master's Bar, situate at Supreme Court Building, Jules Koenig Street, Port-Louis, Sale by Levy of the following immoveable property, *Une portion de terrain de la contenance de neuf perches soixante centimètres soit quatre cent cinq mètres carrés et soixante dix centièmes, située au quartier de Flacq, lieudit Riche Mare. Une portion de terrain de la contenance de trois cent huit mètres carrés et soixante dix centimètres, située au quartier de Flacq, lieudit Riche Mare. Lesquelles portions de terrain qui sont contigues ont été trouvées être d'une contenance réelle et totale de sept cent vingt et un mètres carrés et quatre vingt sept centièmes (721.87m²) ainsi que l'atteste un rapport, avec plan figuratif, dressé par Monsieur Zahur Ahmad Khuram Beegun, arpenteur juré, le neuf aout de l'an deux mil neuf, enregistré au Reg. L.S 68 No. 2317, et bornées tant d'après le titre de propriété que d'après le sus dit rapport comme suit: Du premier côté, par 'Hanuman Road', sur dix huit mètres et quatre vingt dix sept centimètres (18.97m). Du second côté, partie par un terrain appartenant a la 'Ste Arya Prathinidhi Sabha Mauritius' et partie par un autre terrain appartenant à Madame B. Chengadu, sur une longueur totale mesurant trente huit mètres et soixante dix sept centimètres (38.77m). Du troisième côté, par un terrain appartenant a Mr. Y. Janikeramudu, sur dix neuf mètres (19.00m). Et du quatrième et dernier côté, par un terrain appartenant à Monsieur M. Keetaruth, sur trente sept mètres et vingt neuf centimètres (37.29m).*

Together with all building existing on the said portion of land or any building which may be erected thereafter and all the appurtenances and dependencies thereof generally whatsoever

without any exception or reserve, the whole more fully described and transcribed in Vol. 7576 No. 30, bearing PIN: 1406130033 viz the whole more fully described in the Memorandum of Charges filed in the matter.

The said sale is prosecuted at the request of **MAUBANK Ltd** acting in the rights of **Mauritius Post and Co-operative Bank Ltd** against 1. **Mr Ahmed BUNDHOO** 2. **Mrs Bibi Naseema BUNDHOO (Born AUCKARAULLEE)** both of them of No. 23B Thierry Street, Rose-Hill

All parties claiming a right to take inscription of legal mortgage upon the said property are warned that they must do so before the transcription of the judgement of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis this 27th day of January 2018.

Mrs Anju K. Ghose
of Suite No. 3, Level 6,
The Hennessy Tower,
Pope Hennessy Street,
Port Louis.
Attorney in charge of the sale

(Rec. No. 16/474329)

IN THE DISTRICT COURT OF CUREPIPE

SALE BY LEVY

On Friday the 26th January 2018 at 11.00 a.m at Curepipe District Court, Curepipe, I the undersigned Senior Court Usher will sell by Public auction to the highest bidder, the following moveables:

1. One Refrigerator make LG colour White
2. One washing machine make Samsung colour white
3. One home theatre system make LG colour black (including one DVD Player, one sub-woofer and five speakers)

Seized at the request of **J. Kalachand & Co. Ltd** in virtue of a warrant to levy issued out of the above Court against **Noel Richard Mineur** pursuant to a judgment of the said Court.

Dated this 5th December, 2017.

Diraj Dev Gooneadry
Senior Court Usher,
Curepipe District Court
(in charge of the sale)

(Rec. No. 16/474375)

NOTICE

I.CADER CO LTD

(In Liquidation)

Notice is hereby given that a members' meeting of the above Company held on 21st December 2017, the undersigned Mr Mohamed Feroz Abdoola FCCA of 11 Ter Dauphine St, Port Louis was appointed liquidator.

Date: 22nd December 2017

Liquidator

(Rec. No. 16/474373)

NOTICE UNDER SECTION 137(4)(b) OF THE INSOLVENCY ACT 2009

I.CADER CO LTD

(In Liquidation)

At a special meeting of **I.CADER CO LTD** held on 21st December 2017 at Royal Road, Rose Belle, the following resolutions were passed.

- (1) That the Company be wound up voluntary under Section 137(4) of the Insolvency Act 2009.
- (2) That Mr Mohamed Feroz Abdoola (FCCA) of C/O Business Financial Consult be appointed liquidator and that his remuneration be fixed at a later date and
- (3) That the liquidator be and is hereby empowered to distribute amongst the members, in specie or in kind, the whole or any part of the assets of the Company.

Date: 22 December 2017

By Order of the Board
Mr Imtiaz Cader

(Rec. No. 16/474373)

NOTICE UNDER SECTION 137(3)(b) OF THE INSOLVENCY ACT 2009

MEI EURO FINANCE LIMITED
(the "Company")

Notice is hereby given that the Shareholders of the Company have passed the following special resolutions on 27 December 2017 in accordance with Section 137(3) of the Insolvency Act 2009:

1. That the Company be wound up under Sections 137 to 140 of the Insolvency Act 2009; and
2. That Mr Yogesh Rai Basgeet ACA, a licensed Insolvency Practitioner of PricewaterhouseCoopers Ltd, 18 CyberCity, Ebene, Reduit 72201, Republic of Mauritius has been appointed Liquidator with effect from 27 December 2017.

Dated this 03 January 2018.

Citco (Mauritius) Limited
Company Secretary

(Rec. No. 16/474374)

NOTICE UNDER THE COMPANIES ACT

Notice is hereby given that the name of the Private Company has changed from **SMA SOLUTIONS LIMITED** into **SMA Finance Solutions Limited**.

Objections, if any, should be filed at CBRD within 15 days from the date of this publication.

Date: 30.12.17

(Rec. No. 16/474371)

NOTICE UNDER SECTIONS 24(c) AND 36(2) OF THE COMPANIES ACT

This is to notify that **E.M.J FURNITURE CO LTD** having by board resolution changed its name is now incorporated under the name of **ADAPTA FURNISHING LTD** situated at Royal Road, Notre Dame, Long Mountain.

Date: 05.01.2018

(Rec. No. 16/474380)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that **LeapFrog Petra Holdings Ltd.** has, by a special resolution passed on 01 December 2017 changed its name to **Africa Pension Holding Limited** as evidenced by a certificate issued by the Registrar of Companies on 08 December 2017.

Dated this 28 December 2017.

AXIS Fiduciary Ltd
Registered Agent

(Rec. No. 16/474366)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the Company "**INTERNATIONAL FINANCIAL SERVICES LIMITED**" having by special resolution changed its name, is now incorporated under the name of "**SANNE Mauritius**" as evidenced by a certificate given under the seal of office of the Registrar of Companies dated 29 December 2017.

Dated this 29 December 2017.

The Secretary

(Rec. No. 16/474376)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the Company "**INTERNATIONAL TRUSTEES LIMITED**" having by special resolution changed its name, is now incorporated under the name of "**SANNE Nominees (Mauritius) Ltd**" as evidenced by a certificate given under the seal of office of the Registrar of Companies dated 29 December 2017.

Dated this 29 December 2017.

The Secretary

(Rec. No. 16/474376)

NOTICE UNDER SECTION 36(2)(c) OF THE COMPANIES ACT 2001

Notice is hereby given that the Company "**INTERNATIONAL HOLDINGS LIMITED**" having by special resolution changed its name,

is now incorporated under the name of “**SANNE Holding Nominees (Mauritius) Ltd**” as evidenced by a certificate given under the seal of office of the Registrar of Companies dated 29 December 2017.

Dated this 29 December 2017.

The Secretary

(Rec. No. 16/474376)

**NOTICE UNDER SECTION 36(2)(c) OF
THE COMPANIES ACT 2001**

Notice is hereby given that the Company “**INTERNATIONAL SECURITIES LIMITED**” having by special resolution changed its name, is now incorporated under the name of “**SANNE Securities (Mauritius) Ltd**” as evidenced by a certificate given under the seal of office of the Registrar of Companies dated 29 December 2017.

Dated this 29 December 2017.

The Secretary

(Rec. No. 16/474376)

**NOTICE UNDER SECTION 36(2)(c) OF
THE COMPANIES ACT 2001**

Notice is hereby given that the Company “**IFS TRUSTEES**” having by special resolution changed its name, is now incorporated under the name of “**SANNE Trustees (Mauritius)**” as evidenced by a certificate given under the seal of office of the Registrar of Companies dated 29 December 2017.

Dated this 29 December 2017

The Secretary

(Rec. No. 16/474376)

**NOTICE UNDER SECTION 62 (2) OF
THE COMPANIES ACT 2001**

Notice is hereby given that a Special Meeting of **MauBank Ltd** (the ‘Company’) will be held not less than 30 days after the publication of this Notice for the purpose of considering and, if thought fit, approving as a Special Resolution, the following:

“That the stated capital of the Company, at present amounting to Rupees six billion six hundred

and seventy million eight hundred and fifty eight thousand and two hundred and thirty two (MUR 6,670,858,232) divided into 6,801,813,502 shares, be reduced by a sum of Rupees four billion two hundred and four million four hundred and thirty seven thousand and two hundred and seventy six only (MUR 4,204,437,276) representing accumulated losses in the book of the Company and which is, thus, not represented by the value of its assets, and brought to the sum of Rupees two billion four hundred and sixty six million four hundred and twenty thousand and nine hundred and fifty six only (MUR 2,466,420,956) still divided into 6,801,813,502 shares.”

Under all legal reservations.

Dated this 4th day of January 2018.

A. Prosand
Secretary

MauBank Ltd

25, Bank Street Cybercity Ebene 77201

(Rec No. 16/474370)

**NOTICE OF REMOVAL OF THE
COMPANY UNDER SECTION 311 OF
THE COMPANIES ACT 2001**

Notice is hereby given that the Company “**Totem Management Ltd**”, a Global Business Category One company having its registered office at c/o MATCO LIMITED, 11th Floor, NeXTeracom Building, Tower 1, Ebene Cybercity, Mauritius, is applying to the Registrar of Companies for its removal from the Register under Section 309(1)(d) of the Companies Act 2001.

Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with its constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 313 of the companies Act 2001 should be delivered to the Registrar of Companies not later than 28 days of the date of this notice.

Date this 28th December 2017.

MATCO Limited
Company Secretary

(Rec. No. 16/474355)

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **Fandango Private Investments International Limited** of 1st Floor, Felix House, 24 Dr Joseph Rivière Street, Port-Louis, Mauritius is applying to the Registrar of Companies for removal from the Register of Companies, under Section 309(1)(d) of the Companies Act 2001 on the ground that the Company has ceased to carry on business, has discharged in full its liabilities to all known creditors and has distributed its surplus assets in accordance with its constitution and the Companies Act 2001.

Objections or claims if any should be lodged in writing, with the Registrar of Companies not later than 28 days of the date of this notice.

Dated this 27th December 2017.

Hauteville Limited
Registered Agent

(Rec. No. 16/474379)

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **e-LU GROUP TOURS LIMITED** a Domestic Company, having its Registered Office at 1st Floor, DKSK Complex, Royal Road, Pamplemousses, Mauritius is to be removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001.

That the Company has ceased to carry on business, has discharged all its debts and liabilities in full and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.

That any objection to the removal under Section 313 of the Companies Act 2001 shall be made to the Registrar of Companies not later than 28 days from the date of this notice.

Dated this 3rd January 2018.

(Rec. No. 16/474369)

Director

NOTICE UNDER SECTION 311(2) OF THE COMPANIES ACT 2001

Notice is hereby given that **Singularity Africa PCC**, holding a Category 1 Global Business Licence (the "Company"), and having its Registered Office at 3rd Floor, Standard Chartered Tower, 19 Cybercity, Ebène, Mauritius, is applying to the Registrar of Companies to be removed from the Register of Companies under the provision of Section 309(1)(d) of the Companies Act 2001.

Notice is hereby also given that the Company has ceased to carry on business, has discharged in full its liabilities to all its known creditors and has distributed its surplus assets in accordance with its Constitution and the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 is to be made in writing to the Registrar of Companies not later than 29th January 2018.

Dated this 29th December 2017.

TMF Mauritius Limited
Secretary

(Rec. No. 16/474367)

APPLICATION FOR THE ISSUE OF A LICENCE UNDER PART III OF THE EXCISE ACT

I, **Mrs Damayantee Pentiah** representing succession of **Deoduth Pentiah** of Royal Road Mahebourg have applied to the Director General of the Mauritius Revenue Authority for the transfer Licence of Retailer of Liquor & Alcoholic products - Restaurant in respect of premises situated at Royal Road Mahebourg to **Mrs Damayantee Pentiah**.

Any objection to the issue of the above licence, should be made to the Director General, Mauritius Revenue Authority, Eham Court, c/r Monseigneur Gonin & Sir Virgil Naz Streets, Port Louis within 21 days as from the date published in the *Gazette*.

(Rec. No. 16/474357)



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE COUNCIL OF

THE DISTRICT COUNCIL OF MOKA

Report on the Financial Statements

I have audited the accompanying financial statements of the District Council of Moka which comprise the statement of financial position as of 31 December 2015, and the statement of financial performance, statement of changes in net assets/equity and the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

Trade and Other Receivables – Rs 20,879,970

The above figure included amounts of Rs 3,793,025 and Rs 482,775 representing active debtors for rent of market stalls and for trade fees respectively. However, the disclosure at Note 26 to the Accounts showed that other debtors totalling Rs 2,078,025 and Rs 18,261,225 for rent of market stalls and for trade fees respectively were not accrued. Further, approval for write off of the debts of Rs 2,078,025 has been sought from the Minister of Local Government.

Had all the amounts of debtors for rent of market stalls and for trade fees been accounted for, the respective income receivables would have been affected. Their effects on the financial statements have not been determined.

Qualified Opinion

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

Report on Other Legal and Regulatory Requirements

Management's Responsibility

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

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them. This responsibility includes performing procedures to obtain audit evidence about whether the agency's expenditure and income have been applied to the purposes intended by the legislature. Such procedures include the assessment of the risks of material non-compliance.

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

Opinion on Compliance

Local Government Act

The financial statements for the year ended 31 December 2015 were received at my Office on 29 April 2016. Following examination of the financial statements, a few amendments had to be made. The amended financial statements were submitted on 20 September 2017.

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

Public Procurement Act

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

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



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

National Audit Office
Level 14, Air Mauritius Centre
Port Louis

20 November 2017

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2015

	Notes	2015	2014
		MUR	MUR
ASSETS			
<u>Current Assets</u>			
Inventories	7	2,461,618	2,112,665
Trade and other Receivables	8	20,879,970	23,470,849
Investment	9	65,922,375	43,422,375
Cash and cash equivalents	10	13,967,493	25,032,056
Total Current Assets		103,231,456	94,037,945
<u>Non-Current Assets</u>			
Capital Outlay	11	166,190,457	148,900,464
Other Long term Capital Outlay	12	141,807,209	128,537,483
NDU Financed /Vested Assets	13	93,689,489	36,931,340
NEF Financed Assets	14	3,758,328	2,491,587
Total Non Current Assets		405,445,483	316,860,874
Total Assets		508,676,939	410,898,819
EQUITY AND LIABILITIES			
<u>Current Liabilities</u>			
Trade and other Payables	15	14,811,570	20,248,206
Short Term Employees Benefit Obligations	16	4,431,045	1,700,000
		19,242,615	21,948,206
<u>Non-Current Liabilities</u>			
Long Term Employees Benefit Obligations	17	24,474,584	22,785,498
Pension Fund	18	-	-
		24,474,584	22,785,498
<u>Net Assets/Equity</u>			
General Fund	19	464,959,740	366,165,115
Total Net Assets/Equity		464,959,740	366,165,115
Total Net Assets/Equity and Liabilities		508,676,939	410,898,819

N Balloo
Chairperson

G N. Ramanjooloo
Chief Executive

Date: 17-08-17

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	2015 MUR	2014 MUR
<u>Income</u>			
Government Grant in Aid	20	143,077,293	132,707,914
Rental (Markets and Open Fairs)		6,008,400	9,334,875
Trade Fees (12th Schedule)		22,963,375	20,926,175
Land and Building Permit Fees		2,970,621	4,173,205
Other Income	21	6,142,341	6,555,934
		<u>181,162,030</u>	<u>173,698,103</u>
Other grants	22	7,254,888	932,500
Transfer from Reserve fund for Recurrent Expenditure		-	411,000
TOTAL INCOME		<u>188,416,918</u>	<u>175,041,603</u>
<u>Expenditure</u>			
Compensation of Employees		109,168,025	96,484,405
Employer Social Benefits		4,712,861	5,580,843
Staff Cost		<u>113,880,886</u>	<u>102,065,248</u>
Goods and Services	23	52,949,370	53,269,876
Grants		6,799,143	6,219,390
Social Assistance Benefits		605,000	103,000
Miscellaneous Expenses		150,000	150,000
		<u>60,503,513</u>	<u>59,742,266</u>
Expenditure financed by other grants	24	7,017,004	817,220
TOTAL EXPENDITURE		<u>181,401,403</u>	<u>162,624,734</u>
Surplus for the Year		<u>7,015,515</u>	<u>12,416,869</u>

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015

	DC Fund Applied	DC Fund Unapplied	National Development Unit Fund/Vested Asset	National Empowerment Fund	Local Infrastructure Fund	Local Development Project 2015-2016	Morcellement Fund	Urban and Rural Renovation Project	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Balance as at 01 January 2015	253,583,380	63,155,325	36,931,340	2,491,587	10,003,483	-	-	-	366,165,115
Movement	16,795,952	3,194,501	56,758,149	1,266,741	5,143,425	3,893,377	2,391,978	2,334,987	91,779,110
Surplus for the year 2015		7,015,515		-	-	-	-	-	7,015,515
Balance as at 31 December 2015	270,379,332	73,365,341	93,689,489	3,758,328	15,146,908	3,893,377	2,391,978	2,334,987	464,959,740

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2015

	MUR	MUR
Operating Activities		
Cash Received as Grant in Aid	146,654,844	
Cash received from fees 8th Schedule	22,789,025	
Cash received from other sources	21,000,877	
		190,444,746
Cash payment to suppliers	(64,840,233)	
Cash paid to and on behalf of employees	(109,368,932)	
		(174,209,164)
Net cash inflow from operating Activities		16,235,582
Return on Investments and Servicing of Finance		
Investment redeemed	43,422,375	
Reinvestment	(65,922,375)	
Interest received from Investments	3,611,379	
Net Cash inflow from Investments and Servicing of Finance		(18,888,621)
Investment Activities		
Payment to Increase Capital outlay	(24,820,800)	
Sale of Assets	1,514,500	
Net Cash outflow from Investment Activities		(23,306,300)
Financing Activities		
Grants (Local Development Fund, Rodent Grant & National Day Celebration)	14,894,777	
		14,894,777
Net Cash flow from Financing Activities		(27,300,144)
Increase/(Decrease) in Cash		(11,064,563)

The Decrease in cash balance of Rs 11,064,563 as at 31 December 2015 is reconciled as follows:

	MUR
Opening Bank Balance	25,032,056
Closing Bank Balance	13,967,493
Decrease in Cash Balance	11,064,563

Note	MUR
Cash received from operating activities	12,239,776
Cash received from Deposits	1,479,160
Cash received from Village Hall	6,501,941
Cash received from Morcellement Lighting	780,000
	21,000,877

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

1.0 GENERAL INFORMATION

The District Council of Moka has been set up as per the local Government Act 2011.

The Vision, Mission and Value Statement of the Council is as follows:

Mission

Ensure that all the statutory duties including the services are delivered in accordance with the ever changing expectations of both the authorities and local community.

Vision

To be a local authority achieving excellence in whatever it undertakes whilst being a close partner to all stakeholders.

Values

Our corporate culture stands on values which places the citizens at the Centre of our endeavours.

Those values are as follows:

- **Excellence:** - we will do our best within our financial means and with the human resources available to achieve excellence in our service delivery.
- **Efficiency:** - we will strive to optimize our resources so that they are used in an efficient manner to accomplish our statutory duties.
- **Integrity:** - we will act with integrity in all dealings with our stakeholders and the public in general.
- **Courtesy:** - we will act with courtesy in our relationships with the citizens, our employees, our suppliers, and other stakeholders.
- **Teamwork:** - we work as a team and believe that the citizens are part of the network.
- **Quality & Innovation:** - we will never stop ever- improving the quality of our services and endeavor to innovate so that the citizens are delighted with them

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

2.0 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

The Ministry of Finance and Economic Development has requested all Local Authorities to adopt new accounting standards and as per the Ministry of Local Government, all Local Authorities would be embarked on the International Public Sector Accounting Standards (IPSAS). However, the adoption of International Public Sector Accounting Standards (IPSAS) will be implemented in the financial year 2017-18.

In the current year the Council has changed the format of the preparation of the Financial Statements in the same format as per International Public Sector Accounting Standards (IPSAS). This Format will be in line and ease with future implementation of IPSAS.

The Financial Statements have been prepared on a going concern basis and historical cost basis in accordance with Generally Accepted Accounting Principles (GAAP) and the Local Government Act 2011 (as subsequently amended).

The preparation of Financial Statements 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 income and expenses during the reporting period. Estimates include fair valuation of inventories, accounts receivables and accrued charges, are based on historical experience and other factors that are considered to be relevant. Actual results may differ from estimates and these estimates are reviewed on an ongoing basis.

For this year the Council took recognition of Retirement Benefits Obligations (Pension), Employees Benefit Obligations (Vacation Leave and Sick Leave), and Trade Fees, Market Stall Fees, Advertisement Fees and Interest accrued in its Financial Statements. These have not required significant changes to be made to the accounting policies previously followed by the Council. The accounting policies have been applied consistently throughout the period and with those of the previous financial year. The provisions of Section 166(3) of Local Government Act 2011 have been complied with, except for the Non Currents Assets.

3.0 MEASUREMENT BASE

The measurement base for the preparation of the Financial Statements is followed and accounting principles are recognized as appropriate using historical cost.

4.0 ACCOUNTING POLICIES

The following accounting policies are applied which materially affect the measurement of Statement of Financial Position and Statement of Financial Performance:-

4.1 Income recognition

Income is recognized to the extent that it is probable that the economic benefits will flow to the Council and the income can be reliably measured.

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

4.2 Government Grants in Aid

The Government Grant in Aid is recognized as income in the Statement of Financial Performance. Expenditures incurred by the Ministry of Local Government on behalf of the Council out of the Retained Grant in Aid have been accounted for.

4.3 Income

Income consists of Trade Fees, Market Stall fees, Land and Building Permit fees, Advertisement Fees, Interest on Fixed Deposit, and Interest on Car Loan and Miscellaneous Income.

All incomes are based on cash basis except Trade Fees, Market Stall Fees and Advertisement Fees which are now based on accrual basis. Interest on car loan (which is granted by the Council) is recognized when deductible from salary and Interest Income is recognized on a time proportion basis.

4.4 Expenditure

All expenditures have been accounted on accrual basis.

4.5 Non-Current Assets

The Non Currents Assets are accounted at cost. These are financed by the Council's General Fund, National Development Unit Fund, National Empowerment Fund ,Local Development Fund and Special Grant provided by the Ministry of Local Government.

All projects vested to the Council which are handed over by the National Development Unit are recognized in the Financial Statements at its cost.

With the consideration of future implementation of IPSAS, a proper valuation and categorization of the balance of Non Currents Assets will be made.

4.6 Depreciation

No Depreciation is charged to the accounts.

4.7 Disposal of Assets

No gains or losses are recognized for disposal of assets. Disposal of Assets are accounted at cost in the DC Applied Fund and the proceeds in the DC Unapplied Fund. (Refer to Note 25)

4.8 Inventories

Inventories are valued at the weighted average cost.

THE DISTRICT COUNCIL OF MOKA**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015****4.9 Provisions**

Provisions are recognized when the Council has a present legal or constructive obligation as a result of past events and it is more likely that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated

4.10 Employees Benefit Obligations

Employee Benefit Obligations include current and short term benefits such as Salaries, National Savings Fund, Family Protection Scheme Contribution, annual Vacation Leave, Sick Leave, Passage Benefits, and post-employment benefits such as Pensions (Retirement benefits). Employee benefit Obligations which are earned as past or current service are recognized as a liability

The Accumulated Vacation Leave and Accumulated Bank Sick Leave are paid on the retirement of the employees.

5.0 Pension Fund

In accordance with the Local Government Act 2011, the Council has transferred its pension fund to the State Insurance Company of Mauritius Ltd (SICOM) in July 2008. The provisions for retirement benefits for the employees of the Council are thereon made under the Statutory Bodies Pension Fund Act 1978 (as amended) and pension is payable to eligible employees upon retirement.

The Council makes monthly contribution to both a Defined Benefit Pension Scheme and a Public Pensions Defined Contribution Pension Scheme which is both managed by the State Insurance Company of Mauritius Ltd (SICOM).

The Defined Benefit Pension Scheme is called the "The Pension Fund of the Council" and its assets are managed by SICOM. Contribution under this scheme is made for all employees who joined before January 2013. The fund provides retirement benefits for its employees through a defined benefit plan.

The Public Pensions Defined Contribution Pension Scheme has been set up in respect of recommendations of the Pay Research Bureau (PRB) Report 2013, the subsequent amendment to the Statutory Bodies Pension Funds Act (SBPFA) 1978 (as amended) and following the Errors, Omissions and Anomalies Committee Report on the PRB Report 2013 in the Public Sector. New entrants as from January 2013 shall contribute towards this scheme and will earn benefits according to the new provisions.

The contribution rates to the pension fund under both schemes are 6% from the employees and 12% from the employer.

The contribution made by employees and employer for the year towards both schemes is Rs 9,354,306 (Refer to Note 18)

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

5.1 Cash and Cash Equivalents

Cash and cash equivalents comprise cash and bank balances.

5.2 Trade and other Receivables

Trade and other Receivables are stated at cost. The Council has accrued Trade fees, Market Stall fees and Advertisement fees for the year 2015.

5.3 Trade and other Payables

Trade and other payables are stated at cost.

5.4 Car Loan to the Employees of Council

Car loans are advanced by the Council to the employees. Repayment of capital and interest on car loan is deducted from the employee's salary. The capital of car loan due is accounted as receivables and interest as income.

5.5 Taxation

The Council is exempt from Income Tax.

6.0 FINANCIAL RISK MANAGEMENT

The Council is exposed to various risks which are shortlisted as below:

6.1 Credit Risk

The Council is exposed to financial credit risk which is attributable to its trade receivables. There is a significant concentration that a large number of Market fees and Trade fees which are long outstanding might not be recovered. An arrears committee is being held to mitigate the risk of high debts by ensuring that reminders are sent to trade debtors and as a last resort prosecution through small claims (Court Act) is being carried out / referred to Attorney.

6.2 Operational risk management

Operational risk management is a risk which is inherent in all organizations activities. There is the risk for financial loss and business instability arising from failures in internal controls, operational processes of the system that supports them. Such risks are difficult to eliminate and the cost of controls in minimizing these risks may outweigh the potential benefits.

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

6.3 Legal Risk

The legal risk is managed through the effective use of its legal adviser.

6.4 Related Party Transactions

There has been no related party transaction. The Central Government through the Ministry of Local Government and other Ministries financed the Council in terms of Grants.

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

7. INVENTORIES	<u>2015</u>	<u>2014</u>
	MUR	MUR
Materials & Stationery	<u><u>2,461,618</u></u>	<u><u>2,112,665</u></u>

8. TRADE AND OTHER RECEIVABLES	<u>2015</u>	<u>2014</u>
	MUR	MUR
Trade Receivables (Market Stall Fees)	3,793,025	3,305,275
Trade Receivables (Trade Fees)	482,775	308,425
Debtors (Advertisement Fees)	199,280	274,140
Interest Receivables	587,105	1,842,124
Car Loan Receivables	1,652,757	2,043,486
GIA Receivables	536,051	-
Cheques Returned	86,250	-
Cash Short	23	-
Village Council - Ripailles	338,256	-
National Empowerment Fund	3,758,328	2,491,587
Local Development Project 2015-2016	5,149,330	-
Local Infrastructure Fund	426,459	10,003,483
National Development Unit	1,681,568	1,013,568
Development Projects Debtors	2,188,762	2,188,762
	<u><u>20,879,970</u></u>	<u><u>23,470,849</u></u>

9. INVESTMENT	Rate of Interest %	<u>2015</u>
		MUR
Investment - General Fund		
MPCB 29001	4.25	3,882,300
MPCB 28099	4.25	10,000,000
MPCB 28100	4.25	10,000,000
MPCB 28009	4.6	4,540,075
MPCB 28008	4.6	15,000,000
MPCB 29011	4.6	15,000,000
		<u><u>58,422,375</u></u>
Investment - Passage Fund		
MPCP 29010	4.6	7,500,000
		<u><u>65,922,375</u></u>

10. CASH AND CASH EQUIVALENTS	<u>2015</u>	<u>2014</u>
	MUR	MUR
Cash and cash equivalents is made up as follows:		
Cash at Bank - SBM A/c No 6103010051304	13,967,493	24,935,819
Cash at Bank - SBM A/c No 61033010008826	-	96,237
	<u><u>13,967,493</u></u>	<u><u>25,032,056</u></u>

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE YEAR ENDED 31 DECEMBER 2015

11. Capital Outlay (Fixed Assets)

	LAND AND BUILDING	MOTOR VEHICLES	PLANT, MACHINERY & EQUIPMENT	OFFICE FURNITURE AND OFFICE EQUIPMENT	TOTAL
	MUR	MUR	MUR	MUR	MUR
COST					
At 01.01.15	108,467,274	30,698,793	3,715,300	6,019,098	148,900,464
Additions	5,827,395	9,245,490	2,552,629	2,064,479	19,689,993
Disposals	-	(2,400,000)	-	-	(2,400,000)
Carrying Amount					
At 31.12.15	<u>114,294,669</u>	<u>37,544,283</u>	<u>6,267,928</u>	<u>8,083,577</u>	<u>166,190,457</u>
At 31.12.14	<u>108,467,274</u>	<u>30,698,793</u>	<u>3,715,300</u>	<u>6,019,098</u>	<u>148,900,464</u>

12. Other Long Term Capital Outlay

	STREET LIGHTING	ROADS	DRAINS	OTHERS	TOTAL
	MUR	MUR	MUR	MUR	MUR
COST					
At 01.01.15	23,218,767	41,850,362	18,552,569	44,915,785	128,537,483
Additions	3,529,600	785,256	4,719,842	4,235,028	13,269,726
Carrying Amount					
At 31.12.15	<u>26,748,367</u>	<u>42,635,618</u>	<u>23,272,411</u>	<u>49,150,813</u>	<u>141,807,209</u>
At 31.12.14	<u>23,218,767</u>	<u>41,850,362</u>	<u>18,552,569</u>	<u>44,915,785</u>	<u>128,537,483</u>

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS TO THE YEAR ENDED 31 DECEMBER 2015

13. NDU Financed Projects

	Land and Buildings MUR	STREET LIGHTING MUR	ROADS MUR	DRAINS MUR	OTHER BALANCES MUR	TOTAL MUR
COST						
At 01.01.15	698,237	1,719,477	16,219,642	14,029,464	4,264,520	36,931,340
Additions	-	-	-	668,000	-	668,000
Carrying Amount						
At 31.12.15	698,237	1,719,477	16,219,642	14,697,464	4,264,520	37,599,340
At 31.12.14	698,237	1,719,477	16,219,642	14,029,464	4,264,520	36,931,340

13.1 NDU Vested Projects

	ROADS MUR	DRAINS MUR	OTHER BALANCES MUR	TOTAL MUR
COST				
At 01.01.15				
Additions	1,450,573	49,970,386	4,669,190	56,090,149
Carrying Amount				
At 31.12.15	1,450,573	49,970,386	4,669,190	56,090,149

14. NEF Financed Projects

	LAND AND BUILDING MUR	STREET LIGHTING MUR	PLANT, MACHINERY & EQUIPMENT MUR	OTHER BALANCES MUR	TOTAL MUR
COST					
At 01.01.15	-	486,192	-	2,005,395	2,491,587
Additions	1,049,090	-	203,654	13,998	1,266,741
Carrying Amount					
At 31.12.15	1,049,090	486,192	203,654	2,019,393	3,758,328
At 31.12.14	-	486,192	-	2,005,395	2,491,587

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

15. TRADE AND OTHER PAYABLES	<u>2015</u>	<u>2014</u>
	MUR	MUR
Accruals and other Payables	11,649,992	8,397,223
Street Lighting Morcellement	1,105,522	2,717,500
World Environment Day	1,081,029	1,979,483
Jeux des Villes	173,840	4,000,000
Embellishment & Landscaping	801,188	3,154,000
	14,811,570	20,248,206

16. SHORT TERM EMPLOYEES BENEFIT OBLIGATIONS	<u>2015</u>	<u>2014</u>
	MUR	MUR
Provision for Sick Leave	1,931,045	1,700,000
Provision for Vacation Leave	1,000,000	-
Provision for Passage Benefit	1,500,000	-
	4,431,045	1,700,000

17. LONG TERM EMPLOYEES BENEFIT OBLIGATIONS	<u>2015</u>	<u>2014</u>
	MUR	MUR
Provision for Accumulated Sick Leave	17,693,228	15,224,784
Provision for Accumulated Passage Benefit	6,781,356	7,560,714
	24,474,584	22,785,498

18. PENSION FUND

As at 31 December 2012, an amount of Rs 70,819,946 was transferred to the State Insurance Company of Mauritius (SICOM) by the Ex Moka Flacq District Council representing pension contribution for both the District Council of Moka and the District Council of Flacq. In the year 2015, SICOM has split the Pension Fund between the two Councils and the amount of Rs 45,545,975 has been transferred to the Fund of District Council of Flacq.

For the year 2015, the Council has contributed the amount of Rs 8,480,070 and Rs 874,236 towards the Defined Benefit Pension Scheme and the Public Pension Defined Pension Contribution Scheme respectively. As per the statement submitted by SICOM, the contribution made to the Defined Benefit Pension Scheme amounts to Rs 7,822,347 which includes the amount of Rs 53,499 contributed by the District Council of Moka for the month of November 2014, and excludes the amount of Rs 1,188,422 being contribution for the months of November and December 2015. The market value of fund as at 31 December 2015 is Rs 55,726,673.

Contribution to Pension Scheme for the year 2015

Defined Benefit Pension Scheme		Public Pensions Defined Contribution Pension Scheme	
Employees	Employer	Employees	Employer
MUR	MUR	MUR	MUR
2,826,690	5,653,380	291,412	582,824

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE YEAR ENDED 31 DECEMBER 2015

19. GENERAL FUND	<u>2015</u>	<u>2014</u>
	MUR	MUR
National Development Unit Fund	93,689,489	36,931,340
National Empowerment Fund Fund	3,758,328	2,491,587
Local Infrastructure Fund	15,146,908	10,003,483
Local Development Project 2015-16	3,893,377	-
Morcellement Fund	2,391,978	-
Urban and Rural Renovation Project	2,334,987	-
DC Fund Applied	270,379,332	253,583,380
DC Fund Unapplied	73,365,341	63,155,325
	<u>464,959,740</u>	<u>366,165,115</u>

20. GOVERNMENT GRANT IN AID	<u>2015</u>	<u>2014</u>
	MUR	MUR
GIA	131,113,000	134,830,000
Additional Grant	15,194,844	-
Additional Grant - Released out of Savings from Retention Money	347,000	-
Expenditure incurred by Ministry of Local Govt out of Council Grant on behalf of Council	2,164,746	-
GIA Receivables	536,051	-
	<u>149,355,641</u>	<u>134,830,000</u>
Less, Capital Expenditure financed by GIA	(6,278,348)	(2,122,086)
Recurrent Expenditure financed by GIA	<u>143,077,293</u>	<u>132,707,914</u>

In addition, Three (3) Tipper and Compactor Lorries have been received from Ministry of Local Government in 2015 and has been capitalised accordingly.

21. OTHER INCOME	<u>2015</u>	<u>2014</u>
	MUR	MUR
Miscellaneous	891,581	362,632
Interest Income	2,356,360	2,689,451
Advertisement	2,418,395	2,860,840
Burial Permit Fees	105,200	16,500
Salle de Fetes	17,943	172,000
Toll Tax	236,750	237,000
Refuse Collection fee	6,000	27,000
Interest car loan	53,814	98,466
Stale Cheques	56,297	92,044
	<u>6,142,341</u>	<u>6,555,934</u>

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

22. OTHER GRANTS	<u>2015</u>	<u>2014</u>
	MUR	MUR
National Day Celebration	300,000	225,000
Environment	-	87,500
Rodent Control	620,000	620,000
General Fund	336,496	-
Urban and Rural Development	17,825	-
Local Development Project	1,255,953	-
World Environment Day	898,454	-
Jeux des Villes	3,826,160	-
	<u>7,254,888</u>	<u>932,500</u>

23. GOODS AND SERVICES	<u>2015</u>	<u>2014</u>
	MUR	MUR
Cost of Utilities	26,310,448	25,314,882
Fuel & Oil	5,477,263	5,763,308
Office Equipment & Furniture	179,804	82,539
Office Expenses	400,492	542,868
Maintenance	17,968,855	14,037,662
Cleaning Services	863,684	1,119,644
Publication and Stationery	740,753	628,380
Overseas Travel	454,471	101,858
Fees	1,726,211	511,981
Other Goods & Services	5,105,738	5,166,755
Capital expenditure out of recurrent	(6,278,348)	-
	<u>52,949,370</u>	<u>53,269,876</u>

24. EXPENDITURE FINANCED BY OTHER GRANT	<u>2015</u>	<u>2014</u>
	MUR	MUR
National Day Celebration	232,680	309,145
Environment	-	12,750
Rodent Control	449,437	495,325
Local Development Project	1,255,953	-
Urban & Rural Projects	17,825	-
World Environment Day	898,454	-
Surplus Fund	336,496	-
Jeux des Villes	3,826,160	-
	<u>7,017,004</u>	<u>817,220</u>

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

25. DISPOSAL OF ASSETS	Date of Sale	Cost MUR	Proceeds MUR
1 Roller 7Z97	23.11.15	500,000	152,500
1 Compactor Lorry 7Z100	23.11.15	650,000	575,000
1 Compactor Lorry 7Z102	23.11.15	650,000	575,000
1 Lorry 7Z117	23.11.15	600,000	212,000
		<u>2,400,000</u>	<u>1,514,500</u>

26. MARKET STALL FEES ,TRADE FEES AND ADVERTISEMENT FEES DISCLOSURE

26a. Market Stall Fees

An outstanding amount of Rs 2,078,025 for Market Stall fees by several Stallholders of the Quartier Militaire , Montagne Blanche and Saint Pierre open fairs whose authorisations to occupy stalls had been revoked, has been sent to the Minister on 06th November 2015 to write off as bad debts under Section 145(1) of the Local Government Act 2011. The debtors not accrued are disclosed as a note to the accounts.

26b. Debtors for Trade fees	MUR
Ceased Debtors (Ceased trade but still owe for previous years)	5,134,475
Inactive Debtors	10,979,650
Debtors who had made objections	2,147,100
Total	<u>18,261,225</u>

The above debtors not accrued are disclosed as a note to the accounts. An Arrears Committee is closely monitoring these debts and action is being taken to recover these debts through our legal advisor and small claims recovery.

26c. Debtors for Advertisement fees

	MUR
Cube Design	<u>1,647,360</u>

The claim from Cube Design not accrued is disclosed as a note to the accounts as the Council is awaiting judgement from State Law Office as to whether such amount should be claimed by MRA or the Council.



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE COUNCIL OF

THE DISTRICT COUNCIL OF MOKA

Report on the Financial Statements

I have audited the accompanying financial statements of the District Council of Moka which comprise the statement of financial position as of 30 June 2016, and the statement of financial performance, statement of changes in net assets/equity and the statement of cash flows for the six-month period then ended and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Basis for Qualified Opinion

Trade and Other Receivables – Rs 15,625,024

The above figure included amounts of Rs 4,402,125 and Rs 519,050 representing active debtors for rent of market stalls and for trade fees respectively. However, the disclosure at Note 26 to the Accounts showed that other debtors totalling Rs 2,078,025 and Rs 18,836,425 for rent of market stalls and for trade fees respectively were not accrued. Further, approval for write off of the Rs 2,078,025 from the Minister of Local Government was obtained on 27 October 2016.

Had all the amounts of debtors for rent of market stalls and for trade fees been accounted for, the respective income receivables would have been affected. Their effects on the financial statements have not been determined.

Qualified Opinion

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

Report on Other Legal and Regulatory Requirements

Management's Responsibility

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

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them. This responsibility includes performing procedures to obtain audit evidence about whether the agency's expenditure and income have been applied to the purposes intended by the legislature. Such procedures include the assessment of the risks of material non-compliance.

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

Opinion on Compliance

Local Government Act

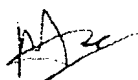
The financial statements for the six-month period ended 30 June 2016 were received at my Office on 28 October 2016. Following examination of the financial statements, a few amendments had to be made. The amended financial statements were submitted on 20 September 2017.

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

Public Procurement Act

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

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



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

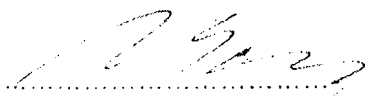
National Audit Office
Level 14, Air Mauritius Centre
Port Louis

20 November 2017


THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	Notes	January - June 2016 (6 Months)		January - December 2015 (12 Months)	
		MUR	MUR	MUR	MUR
ASSETS					
<u>Current Assets</u>					
Inventories	7	2,568,229		2,461,618	
Trade and other Receivables	8	15,625,024		20,879,970	
Investment	9	55,922,375		65,922,375	
Cash and cash equivalents	10	23,724,505		13,967,493	
Total Current Assets			97,840,133		103,231,456
<u>Non-Current Assets</u>					
Capital Outlay	11	174,927,883		166,190,457	
Other Long term Capital Outlay	12	146,799,057		141,807,209	
NDU Financed Assets	13	93,689,489		93,689,489	
NEF Financed Assets	14	3,758,328		3,758,328	
Total Non Current Assets			419,174,757		405,445,483
Total Assets			517,014,890		508,676,939
EQUITY AND LIABILITIES					
<u>Current Liabilities</u>					
Trade and other Payables	15	17,994,906		14,811,570	
Short Term Employees Benefit Obligations	16	2,250,000		4,431,045	
			20,244,906		19,242,615
<u>Non-Current Liabilities</u>					
Long Term Employees Benefit Obligations	17	25,865,028		24,474,584	
Pension Fund	18	-		-	
			25,865,028		24,474,584
<u>Net Assets/Equity</u>					
General Fund	19	470,904,956		464,959,740	
Total Net Assets/Equity			470,904,956		464,959,740
Total Net Assets/Equity and Liabilities			517,014,890		508,676,939


 N. Balloo
 Chairperson

Date: 17.08.17


 G.N. Ramanjooloo
 Chief Executive

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF FINANCIAL PERFORMANCE FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

	Notes	January - June 2016 (6 Months) MUR	January - December 2015 (12 Months) MUR
<u>Income</u>			
Government Grant in Aid	20	73,538,434	143,077,293
Rental (Markets and Open Fairs)		3,223,800	6,008,400
Trade Fees (12th Schedule)		11,259,825	22,963,375
Land and Building Permit Fees		1,276,092	2,970,621
Other Income	21	2,988,782	6,142,341
		<u>92,286,933</u>	<u>181,162,030</u>
Other grants	22	3,782,646	7,254,888
TOTAL INCOME		<u>96,069,579</u>	<u>188,416,918</u>
<u>Expenditure</u>			
Compensation of Employees		56,206,988	109,168,025
Employer Social Benefits		6,458,305	4,712,861
Staff Cost		<u>62,665,293</u>	<u>113,880,886</u>
Goods and Services	23	29,288,162	52,949,370
Grants		3,837,899	6,799,143
Social Assistance Benefits		70,000	605,000
Miscellaneous Expenses		54,726	150,000
		<u>33,250,787</u>	<u>60,503,513</u>
Expenditure financed by other grants	24	3,819,574	7,017,004
TOTAL EXPENDITURE		<u>99,735,654</u>	<u>181,401,403</u>
Surplus/(Deficit) for the period		<u>(3,666,075)</u>	<u>7,015,515</u>

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

	DC Fund Applied	DC Fund Unapplied	National Development Unit Fund/Vested Asset	National Empowerment Fund	Local Infrastructure Fund	Local Development Project 2015-2016	Local Development Project 2016-2017	World Environment Day	Morcellement Fund	Urban and Rural Renovation Project	Maintenance of Drains	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
Balance as at 01 Jan 2016	270,379,332	73,365,341	93,689,489	3,758,328	15,146,908	3,893,377	-	-	2,391,978	2,334,987	-	464,959,740
Movement:	10,462,416	(4,117,983)	-	-	-	1,498,182	280,741	166,585	-	750,549	570,800	9,611,291
Deficit for the six months Jan - Jun 2016		(3,666,075)	-	-	-	-	-	-	-	-	-	(3,666,075)
Balance as at 30 June 2016	280,841,748	65,581,283	93,689,489	3,758,328	15,146,908	5,391,559	280,741	166,585	2,391,978	3,085,537	570,800	470,904,956

THE DISTRICT COUNCIL OF MOKA

STATEMENT OF CASH FLOWS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

	MUR	MUR
Operating Activities		
Cash Received as Grant in Aid	78,766,233	
Cash received from fees 8th Schedule	11,223,550	
Cash received from other sources	Note 9,088,631	
		99,078,414
Cash payment to suppliers	(40,632,083)	
Cash paid to and on behalf of employees	(63,104,870)	
Car Advancement to DC employees	(435,000)	
		(104,171,953)
Net cash inflow from operating Activities		(5,093,539)
Return on Investments and Servicing of Finance		
Investment redeemed	65,922,375	
Reinvestment	(55,922,375)	
Interest received from Investments	1,443,547	
Net Cash inflow from Investments and Servicing of Finance		11,443,547
Investment Activities		
Payment to Increase Capital outlay	(13,716,120)	
Sale of Assets	478,000	
Net Cash outflow from Investment Activities		(13,238,120)
Financing Activities		
Grants (Local Development Fund, Rodent Grant & National Day Celebration)	16,645,124	
		16,645,124
Net Cash flow from Financing Activities		14,850,551
Increase in Cash		9,757,013

The Increase in cash balance of Rs 9,757,013 as at 30 June 2016 is reconciled as follows:

	MUR
Opening Bank Balance	13,967,493
Closing Bank Balance	23,724,505
Increase in Cash Balance	9,757,013

Note	MUR
Cash received from operating activities	5,340,555
Cash received from Deposits	2,161,604
Cash received from Village Hall	338,256
Cash received from Ministry of Local Authority(GIA Receivables)	536,051
Cash received from employees (Refund of Car Loan)	712,185
	9,088,631

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

1.0 GENERAL INFORMATION

The District Council of Moka has been set up as per the local Government Act 2011.

The Vision, Mission and Value Statement of the Council is as follows:

Mission

Ensure that all the statutory duties including the services are delivered in accordance with the ever changing expectations of both the authorities and local community.

Vision

To be a local authority achieving excellence in whatever it undertakes whilst being a close partner to all stakeholders

Values

Our corporate culture stands on values which places the citizens at the centre of our endeavours.

Those values are as follows:

- **Excellence:-** we will do our best within our financial means and with the human resources available to achieve excellence in our service delivery.
- **Efficiency:-** we will strive to optimize our resources so that they are used in an efficient manner to accomplish our statutory duties.
- **Integrity:-** we will act with integrity in all dealings with our stakeholders and the public in general.
- **Courtesy:-** we will act with courtesy in our relationships with the citizens, our employees, our suppliers, and other stakeholders.
- **Teamwork:-** we work as a team and believe that the citizens are part of the network.
- **Quality & Innovation:-** we will never stop ever- improving the quality of our services and endeavor to innovate so that the citizens are delighted with them

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

2.0 BASIS OF PREPARATION AND STATEMENT OF COMPLIANCE

According to Section 4 of the Finance and Audit (Amendment) Act No 1 of 2015, the financial year end is amended from 31 December to 30 June. Further, Section 166A of the Local Government Act provides for the District Council of Moka to prepare Financial Statements for the six-months period ended 30 June 2016.

The figures of the Financial Statements for the six-months period ended 30 June 2016 are not comparable with those for the year ended 31 December 2015.

The Ministry of Finance and Economic Development has requested all Local Authorities to adopt new accounting standards and as per the Ministry of Local Government, all Local Authorities would be embarked on the International Public Sector Accounting Standards (IPSAS). However, the adoption of International Public Sector Accounting Standards (IPSAS) will be implemented in the financial year 2017-18.

In the current period the Council has changed the format of the preparation of the Financial Statements in the same format as per International Public Sector Accounting Standards (IPSAS). This Format will be in line and ease with future implementation of IPSAS.

The Financial Statements have been prepared on a going concern basis and historical cost basis in accordance with Generally Accepted Accounting Principles (GAAP) and the Local Government Act 2011 (as subsequently amended).

The preparation of Financial Statements 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 income and expenses during the reporting period. Estimates include fair valuation of inventories, accounts receivables and accrued charges, are based on historical experience and other factors that are considered to be relevant. Actual results may differ from estimates and these estimates are reviewed on an ongoing basis.

For this period the Council took recognition of Retirement Benefits Obligations (Pension), Employees Benefit Obligations (Vacation Leave and Sick Leave), Trade Fees, Market Stall Fees, Advertisement Fees and Interest accrued in its Financial Statements. These have not required significant changes to be made to the accounting policies previously followed by the Council. The accounting policies have been applied consistently throughout the period and with those of the previous financial year. The provisions of Section 166(3) of Local Government Act 2011 have been complied with, except for the Non Currents Assets.

3.0 MEASUREMENT BASE

The measurement base for the preparation of the Financial Statements is followed and accounting principles are recognized as appropriate using historical cost.

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

4.0 ACCOUNTING POLICIES

The following accounting policies are applied which materially affect the measurement of Statement of Financial Position and Statement of Financial Performance:-

4.1 Income recognition

Income is recognized to the extent that it is probable that the economic benefits will flow to the Council and the income can be reliably measured.

4.2 Government Grants in Aid

The Government Grant in Aid is recognized as income in the Statement of Financial Performance. Expenditures incurred by the Ministry of Local Government on behalf of the Council out of the retained Grant in Aid have been accounted for.

4.3 Income

Income consists of Trade Fees, Market Stall fees, Land and Building Permit fees, Advertisement Fees, Interest on Fixed Deposit, and Interest on Car Loan and Miscellaneous Income.

All incomes are based on cash basis except Trade Fees, Market Stall Fees and Advertisement Fees which are now based on accrual basis. Interest on car loan (which is granted by the Council) is recognized when deductible from salary and Interest Income is recognized on a time proportion basis.

4.4 Expenditure

All expenditures have been accounted on accrual basis.

4.5 Non-Current Assets

The Non Currents Assets are accounted at cost. These are financed by the Council's General Fund, National Development Unit Fund, National Empowerment Fund ,Local Development Fund and Special Grant provided by the Ministry of Local Government.

All projects vested to the Council which are handed over by the National Development Unit are recognized in the Financial Statements at its cost.

With the consideration of future implementation of IPSAS, a proper valuation and categorization of the balance of Non Currents Assets will be made.

4.6 Depreciation

No Depreciation is charged to the accounts.

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

4.7 Disposal of Assets

No gains or losses are recognized for disposal of assets. Disposal of Assets are accounted at cost in the DC Applied Fund and the proceeds in the DC Unapplied Fund. (Refer to Note 25)

4.8 Inventories

Inventories are valued at the weighted average cost

4.9 Provisions

Provisions are recognized when the Council has a present legal or constructive obligation as a result of past events and it is more likely that an outflow of resources will be required to settle the obligation and the amount has been reliably estimated

4.10 Employees Benefit Obligations

Employee Benefit Obligations include current and short term benefits such as Salaries, National Savings Fund, Family Protection Scheme Contribution, annual Vacation Leave, Sick Leave, Passage Benefits, and post-employment benefits such as Pensions (Retirement benefits). Employee benefit Obligations which are earned as past or current service are recognized as a liability

The Accumulated Vacation Leave and Accumulated Bank Sick Leave are paid on the retirement of the employees.

5.0 Pension Fund

In accordance with the Local Government Act 2011, the Council has transferred its pension fund to the State Insurance Company of Mauritius Ltd (SICOM) in July 2008. The provisions for retirement benefits for the employees of the Council are thereon made under the Statutory Bodies Pension Fund Act 1978 (as amended) and pension is payable to eligible employees upon retirement.

The Council makes monthly contribution to both a Defined Benefit Pension Scheme and a Public Pensions Defined Contribution Pension Scheme which is both managed by the State Insurance Company of Mauritius Ltd (SICOM).

The Defined Benefit Pension Scheme is called the "The Pension Fund of the Council" and its assets are managed by SICOM. Contribution under this scheme is made for all employees who joined before January 2013. The fund provides retirement benefits for its employees through a defined benefit plan.

The Public Pensions Defined Contribution Pension Scheme has been set up in respect of recommendations of the Pay Research Bureau (PRB) Report 2013, the subsequent amendment to the Statutory Bodies Pension Funds Act (SBPFA) 1978 (as amended) and following the Errors, Omissions and Anomalies Committee Report on the PRB Report 2013 in the Public Sector. New entrants as from January 2013 shall contribute towards this scheme and will earn benefits according to the new provisions.

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

The contribution rates to the pension fund under both schemes are 6% from the employees and 12% from the employer.

The contribution made by employees and employer for the period towards both schemes amounts to Rs 5,164,665 (Refer to Note 18)

5.1 Cash and Cash Equivalents

Cash and cash equivalents comprise cash and bank balances.

5.2 Trade and other Receivables

Trade and other Receivables are stated at cost. The Council has accrued Trade fees, Market Stall fees and Advertisement fees for the six months period ended 30 June 2016.

5.3 Trade and other Payables

Trade and other payables are stated at cost.

5.4 Car Loan to the Employees of Council

Car loans are advanced by the Council to the employees. Repayment of capital and interest on car loan is deducted from the employee's salary. The capital of car loan due is accounted as receivables and interest as income.

5.5 Taxation

The Council is exempt from Income Tax.

6.0 FINANCIAL RISK MANAGEMENT

The Council is exposed to various risks which are shortlisted as below:

6.1 Credit Risk

The Council is exposed to financial credit risk which is attributable to its trade receivables. There is a significant concentration that a large number of Market Stall fees and Trade fees which are long outstanding might not be recovered. An Arrear committee is being held to mitigate the risk of high debts by ensuring that reminders are sent to trade debtors and as a last resort prosecution through small claims (Court Act) is being carried out / referred to Attorney.

6.2 Operational risk management

Operational risk management is a risk which is inherent in all organizations activities. There is the risk for financial loss and business instability arising from failures in internal controls, operational processes of the system that supports them. Such risks are difficult to eliminate and the cost of controls in minimizing these risks may outweigh the potential benefits.

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

6.3 Legal Risk

The legal risk is managed through the effective use of its legal adviser.

6.4 Related Party Transactions

There has been no related party transaction. The Central Government through the Ministry of Local Government and other Ministries financed the Council in terms of Grants.

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

7. INVENTORIES		January - June 2016 (6 Months)	January - December 2015 (12 Months)
		MUR	MUR
Materials & Stationery		2,568,229	2,461,618
8. TRADE AND OTHER RECEIVABLES		January - June 2016 (6 Months)	January - December 2015 (12 Months)
		MUR	MUR
Trade Receivables(Market Stalls Fees)		4,402,125	3,793,025
Trade Receivables(Trade Fees)		519,050	482,775
Debtors (Advertisement Fees)		632,818	199,280
Interest Receivables		296,399	587,105
Car Loan Receivables		1,280,751	1,652,757
GIA Receivables		-	536,051
Cheques Returned		86,250	86,250
Cash Short		-	23
Other Account Receivables		27,850	-
Prepayment		31,923	-
VC Ripailles		-	338,256
National Empowerment Fund		3,758,328	3,758,328
local Infrastructure Fund		426,459	5,149,330
Local Development Project 2015-16		-	426,459
Local Development Project 2016-17		292,741	-
National Development Unit		1,681,568	1,681,568
Development Projects Debtors		2,188,762	2,188,762
		15,625,024	20,879,970
9. INVESTMENT		January - June 2016 (6 Months)	Period
		MUR	
Investment - General Fund			
Maubank 36854	3.1	3,882,300	31/03/16-29/03/17
Maubank 36855	3.1	10,000,000	31/03/16-29/03/17
Maubank 36861	3.2	4,540,075	02/05/16-01/05/17
Maubank 36862	3.2	15,000,000	02/05/16-01/05/17
Maubank 36863	3.2	15,000,000	02/05/16-01/05/17
		48,422,375	
Investment - Passage Fund			
Maubank 36864	3.2	7,500,000	02/05/16-01/05/17
		55,922,375	
10.CASH AND CASH EQUIVALENTS		January - June 2016 (6 Months)	January - December 2015 (12 Months)
		MUR	MUR
Cash and cash equivalents is made up as follows:			
Cash at Bank - SBM A/c No 61030100051304		23,724,505	13,967,493
		23,724,505	13,967,493

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

11. Capital Outlay (Fixed Assets)

	LAND AND BUILDING	MOTOR VEHICLES	PLANT, MACHINERY & EQUIPMENT	OFFICE FURNITURE AND OFFICE EQUIPMENT	TOTAL
	MUR	MUR	MUR	MUR	MUR
COST					
At 01.01.16	114,294,669	37,544,283	6,267,928	8,083,577	166,190,457
Additions	6,466,750	1,098,000	264,743	1,707,933	9,537,426
Disposals	-	(800,000)	-	-	(800,000)
Carrying Amount					
At 30.06.16	120,761,419	37,842,283	6,532,671	9,791,510	174,927,883
At 31.12.15	114,294,669	37,544,283	6,267,928	8,083,577	166,190,457

12. Other Long Term Capital Outlay

	STREET LIGHTING	ROADS	DRAINS	OTHERS	TOTAL
	MUR	MUR	MUR	MUR	MUR
COST					
At 01.01.16	26,748,367	42,635,618	23,272,411	49,150,813	141,807,209
Additions	514,954	-	2,657,475	1,819,419	4,991,848
Carrying Amount					
At 30.06.16	27,263,321	42,635,618	25,929,886	50,970,232	146,799,057
At 31.12.15	26,748,367	42,635,618	23,272,411	49,150,813	141,807,209

THE DISTRICT COUNCIL OF MOKA

NOTES TO THE ACCOUNTS TO THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

13. NDU Financed Projects

	Land and Buildings MUR	STREET LIGHTING MUR	ROADS MUR	DRAINS MUR	OTHER BALANCES MUR	TOTAL MUR
COST						
At 01.01.16	698,237	1,719,477	16,219,642	14,697,464	4,264,520	37,599,340
Additions	-	-	-	-	-	-
Carrying Amount						
At 30.06.16	698,237	1,719,477	16,219,642	14,697,464	4,264,520	37,599,340
At 31.12.15	698,237	1,719,477	16,219,642	14,697,464	4,264,520	37,599,340

13.1 NDU Vested Projects

	ROADS MUR	DRAINS MUR	OTHER BALANCES MUR	TOTAL MUR
COST				
At 01.01.16	1,450,573	49,970,386	4,669,190	56,090,149
Additions	-	-	-	-
Carrying Amount				
At 30.06.16	1,450,573	49,970,386	4,669,190	56,090,149
At 31.12.15	1,450,573	49,970,386	4,669,190	56,090,149

14. NEF Financed Projects

	LAND AND BUILDING MUR	STREET LIGHTING MUR	PLANT, MACHINERY & EQUIPMENT MUR	OTHER BALANCES MUR	TOTAL MUR
COST					
At 01.01.16	1,049,090	486,192	203,654	2,019,393	3,758,328
Additions	-	-	-	-	-
Carrying Amount					
At 30.06.16	1,049,090	486,192	203,654	2,019,393	3,758,328
At 31.12.15	1,049,090	486,192	203,654	2,019,393	3,758,328

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

15. TRADE AND OTHER PAYABLES	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
Accruals and other Payables	7,933,269	11,649,992
Street Lighting Morcellement	1,105,522	1,105,522
World Environment Day	144,333	1,081,029
Jeux des Villes	173,840	173,840
Embellishment & Landscaping	23,638	801,188
Maintenance of Drains	131,700	-
Upgrading works at Vuillemin Football Ground	2,000,000	-
Upgrading of Football Ground at Nouvelle Decouverte Gouvernement School	3,000,000	-
Collection and Export of E-waste (Overtime)	292,256	-
Deposit ENL	1,869,348	-
Local Development Project 2015-16	1,321,001	-
	17,994,906	14,811,570

16. SHORT TERM EMPLOYEES BENEFIT OBLIGATIONS	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
Provision for Sick Leave	950,000	1,931,045
Provision for Vacation Leave	500,000	1,000,000
Provision for Passage Benefit	800,000	1,500,000
	2,250,000	4,431,045

17. LONG TERM EMPLOYEES BENEFIT OBLIGATIONS	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
Provision for Accumulated Sick Leave	18,559,482	17,693,228
Provision for Accumulated Passage Benefit	7,305,546	6,781,356
	25,865,028	24,474,584

18. PENSION FUND

During the period January - June 2016, the Council has contributed the amount of Rs 5,164,665 towards both schemes. As per statement submitted by State Insurance Company of Mauritius (Sicom), the contribution made to the Defined Benefit Pension Scheme amounts to Rs 4,557,327 which includes the amount of Rs 711,222 contributed by the District Council of Moka for the month December 2015, and excludes the amount of Rs 773,664 for the month of June 2016. The amount of Rs 477,200 for the month of November 2015 has not yet been accounted by Sicom. The market value of fund as at 30 June 2016 is Rs 57,575,248.

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

18. PENSION FUND (Cont)

Contribution to Pension Scheme for the period January - June 2016

Defined Benefit Pension Scheme		Public Pensions Defined Contribution Pension Scheme	
Employees	Employer	Employees	Employer
MUR	MUR	MUR	MUR
1,539,923	3,079,846	181,632	363,264

19. GENERAL FUND

	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
National Development Unit Fund	93,689,489	93,689,489
National Empowerment Fund	3,758,328	3,758,328
Local Infrastructure Fund	15,146,908	15,146,908
Local Development Project 2015-16	5,391,559	3,893,377
Local Development Project 2016-17	280,741	-
World Environment Day 2014 Fund	166,585	-
Morcellement Fund	2,391,978	2,391,978
Urban and Rural Renovation Project	3,085,537	2,334,987
Maintenance of Drains	570,800	-
DC Fund Applied	280,841,748	270,379,332
DC Fund Unapplied	65,581,283	73,365,341
	470,904,956	464,959,740

20. GOVERNMENT GRANT IN AID

	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
GIA	65,644,000	131,113,000
Less, Amount advanced in Dec 2015	(15,194,844)	-
Less, Retention (Jan - Jun 2016)	(2,100,000)	-
Additional Grant	30,065,777	15,194,844
Additional Grant - Released out of Savings from Retention Money	351,300	347,000
Expenditure incurred by Ministry of Local Govt out of Council Grant on behalf of Council	1,438,634	2,164,746
GIA Receivables	-	536,051
	80,204,867	149,355,641
Less, Capital Expenditure financed by GIA	(6,666,433)	(6,278,348)
Recurrent Expenditure financed by GIA	73,538,434	143,077,293

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS TO THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
21. OTHER INCOME		
Miscellaneous	272,048	891,581
Interest Income	1,152,841	2,356,360
Advertisement	1,061,106	2,418,395
Burial Permit Fees	140,800	105,200
Salle de Fetes	21,900	17,943
Toll Tax	90,000	236,750
Refuse Collection fee	-	6,000
Interest car loan	45,316	53,814
Stale Cheques	204,771	56,297
	2,988,782	6,142,341

	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
22. OTHER GRANTS		
National Day Celebration	225,000	300,000
Rodent Control	310,000	620,000
General Fund	-	336,496
Local Development Project 2015-16	2,151,611	1,255,953
Local Development Project 2016-17	12,000	-
World Environment Day	769,535	898,454
Jeux des Villes	-	3,826,160
Maintenance of Drains Grants	287,500	-
Urban and Rural Renovation Project	27,000	17,825
	3,782,646	7,254,888

	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
23. GOODS AND SERVICES		
Cost of Utilities	13,758,107	26,310,448
Fuel & Oil	2,282,375	5,477,263
Office Equipment & Furniture	431	179,804
Office Expenses	176,892	400,492
Maintenance	7,006,244	17,968,855
Cleaning Services	730,522	863,684
Publication and Stationery	325,890	740,753
Overseas Travel	49,897	454,471
Fees	1,042,393	1,726,211
Other Goods & Services	3,915,411	5,105,738
Capital expenditure out of recurrent	-	(6,278,349)
	29,288,162	52,949,370

THE DISTRICT COUNCIL OF MOKA
NOTES TO THE ACCOUNTS FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2016

24. EXPENDITURE FINANCED BY OTHER GRANT	January - June 2016 (6 Months)	January - December 2015 (12 Months)
	MUR	MUR
National Day Celebration	235,957	232,680
Rodent Control	287,936	449,437
Local Development Project 2015-16	2,151,611	1,255,953
Local Development Project 2016-17	12,000	-
Urban and Rural Renovation Projects	27,000	17,825
World Environment Day	769,535	898,454
Maintenance of Drains Projects	287,500	-
Surplus Fund	48,035	336,496
Jeux des Villes	-	3,826,160
	3,819,574	7,017,004

25. DISPOSAL OF ASSETS	Date of Sale	Cost	Proceeds
		MUR	MUR
1 Bus Reg No 7z98	Feb-06	500,000	435,000
1 Backhoe Reg No 7z81	Mar-16	300,000	43,000
		800,000	478,000

26. MARKET STALL FEES ,TRADE FEES AND ADVERTISEMENT FEES DISCLOSURE

26a. Market Stall Fees

An outstanding amount of Rs 2,078,025 for Market Stall fees by several Stallholders of the Quartier Militaire, Montagne Blanche and Saint Pierre open fairs whose authorisations to occupy stalls had been revoked, was sent to the Minister on 06th November 2015 to write off as bad debts under Section 145(1) of the Local Government Act 2011. Approval from the Minister was obtained on 27th October 2016 to write off these amounts accordingly. The debtors not accrued are disclosed as a note to the accounts.

26b. Debtors for Trade Fees

	MUR
Ceased Debtors (Ceased trade but still owe for previous years)	5,240,400
Inactive Debtors (No response made but still owe)	10,716,625
Debtors (objections)	2,879,400
Total	18,836,425

The above debtors not accrued are disclosed as a note to the accounts. An Arrears Committee is closely monitoring these debts and action is being taken to recover these debts through our legal advisor and small claims recovery.

26c. Debtors for Advertisement Fees

	MUR
Cube Design	2,021,760

The claim from Cube Design not accrued is disclosed as a note to the accounts as the Council is awaiting judgement from State Law Office as to whether such amount should be claimed by MRA or the Council.