

# THE GOVERNMENT GAZETTE OF MAURITIUS

Published by Authority

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## LEGAL SUPPLEMENT

See General Notice No. 2

Prime Minister's Office Port Louis

This 4th January 2020.

General Notice No. 2 of 2020

#### LEGAL SUPPLEMENT

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

The Light Rail Fares and Light Rail Tickets Regulations 2019.

(Government Notice No. 1 of 2020)

The Waste Water (Licence for Discharge of Industrial Effluent into a Waste Water System) Regulations 2019.

(Government Notice No. 2 of 2020)

Prime Minister's Office, Port Louis.

This 4th January, 2020.

General Notice No. 3 of 2020

### THE STATISTICS ACT

(Notice given under Section 13)

Notice is hereby given that Statistics Mauritius will conduct the Survey of Inbound, Outbound and Domestic visitors 2020 from January to December 2020. The survey will cover around 10,000 departing tourists, 400 Mauritians returning from abroad and 700 Mauritians and Rodriguans travelling between the two islands.

The survey will collect information on:

- a. Visitor profile data
- b. Expenditure pattern
- c. Purpose and frequency of visits
- d. Place of stay during trip
- e. Rating of the Mauritian destination by tourists.

Dated this 20th December, 2019.

Director of Statistics
Statistics Mauritius

## Legal Notices and Advertisements

Third & Last Publication

#### **CHANGE OF NAME**

Notice is hereby given that Mr Didier David NEMOURS and Mrs Leurvina NEMOURS (born SOOBRAMANEY) of Bosquet Road, Petite Rivière, Gros Cailloux, have applied to the Honourable Attorney General for leave to change the names of their minor son Issac Joshuah into that of Isaac Joshuah so that in the future he shall bear the names and surname of Isaac Joshuah NEMOURS.

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 the said notice in the *Gazette*.

Date: 16 December 2019

Didier David NEMOURS

Applicant

Third & Last Publication

#### **CHANGE OF NAME**

Notice is hereby given that Mr Vikash DOMUN and Mrs Kavita DOMUN (born HURDYAL) of Lot 49 Morcellement, Union Park, have applied to the Honourable Attorney General for leave to change the names of their minor son Balaramsingh into that of Shivam so that in the future he shall bear the names and surname of Shivam DOMUN.

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 the said notice in the *Gazette*.

Date: 16 December 2019

Mr Vikash DOMUN Mrs Kavita DOMUN Applicants

(Rec. No. 18/145953)

(Rec. No. 18/145962)

Third & Last Publication

#### **CHANGE OF NAME**

Notice is hereby given that of Mr Daleepsing RAMJATTAN of La Croisée Chebel, Petite Rivière, c/o Mr Leckraz SEBALUCK of Bois Marchand Road, Terre Rouge, has applied to the Honourable Attorney General for leave to change his surname RAMJATTAN into that of RAMJUTTUNSING so that in the future he shall bear the name and surname of Daleepsing RAMJUTTUNSING.

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 the said notice in the papers.

Dated this 17<sup>th</sup> day of December 2019.

Mr Daleepsing RAMJATTAN

**Applicant** 

(Rec. No. 18/145964)

Third & Last Publication

#### **CHANGE OF NAME**

Notice is hereby given that of Mr Vikram MOOTOOREE of Branch Road, Lallmatie has applied to the Honourable Attorney General for leave to change his surname MOOTOOREE into that of MATHUREE so that in the future he shall bear the name and surname of Vikram MATHUREE.

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 the said notice in the papers.

Dated this 17th day of December 2019.

Mr Vikram MOOTOOREE

**Applicant** 

(Rec. No. 18/145970)

Third & Last Publication

#### **CHANGE OF NAME**

Notice is hereby given that of Mr Soobhachandra MOOTOOREE of Branch Road, Lallmatie has applied to the Honourable Attorney General for leave to change his name and surname Soobhachandra MOOTOOREE into

those of **Soobhashchandra MATHUREE** so that in the future he shall bear the name and surname of **Soobhashchandra MATHUREE**.

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 the said notice in the papers.

Dated this 17th day of December 2019.

Mr Soobhachandra MOOTOOREE

Applicant

(Rec. No. 18/145971)

Third & Last Publication

#### CHANGE OF NAME

Notice is hereby given that of Mr Satyam MOOTOOREE of Branch Road, Lallmatie has applied to the Honourable Attorney General for leave to change his surname MOOTOOREE into that of MATHUREE so that in the future he shall bear the name and surname of Satyam MATHUREE.

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 the said notice in the papers.

Dated this 17th day of December 2019.

Mr Satyam MOOTOOREE

Applicant

(Rec. No. 18/145972)

Third & Last Publication

#### **CHANGE OF NAME**

Notice is hereby given that Mrs Doolaree WOOD (born GOOMANY), electing her legal domicile in the office of Me. L. Mootoosamy, Attorney, has applied to the Honourable Attorney General for leave to change her name Doolaree into those of Sangeeta Doolaree, so that in the future, she may officially be known under the names and surname of Sangeeta Doolaree GOOMANY.

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 the said notice in the papers.

Under all legal reservations.

Dated at Port Louis, this 17<sup>th</sup> day of December 2019.

L. MOOTOOSAMY of 6<sup>th</sup> Floor, Astor Court, Georges Guibert St, Port Louis. Attorney for the Petitioner

(Rec No. 18/146001)

Second Publication

#### **CHANGE OF NAME**

Notice is hereby given that Mrs Ganga KISSOONDARY (born MUGON) c/o Mrs Geetanjali R. SEEBALUCK of Hill Side Road, Nouvelle Decouverte, Saint Pierre, has applied to the Honourable Attorney General for leave to change her name Ganga into those of Chaya Ganga so that in the future she shall bear the names and surname of Chaya Ganga MUGON.

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 the said notice in the papers.

Dated this 26th day of December 2019.

Mrs Ganga KISSOONDARY
(born MUGON)

Applicant

(Rec. No. 18/146050)

Second Publication

## **CHANGE OF NAME**

Notice is hereby given that Mr Sylvestre Henri LI SHI CHUN of 13 Thurstan Dwelling Newton St. WCZB 5EP, UK, C/o Mr Richard Clifford ADAKEN of Hirondelles Lane, Morcellement Sodnac, Quatre Bornes has applied to the Honourable Attorney General for leave to change his names and surname Sylvestre Henri LI SHI CHUN into those of Sylvestre Henri LI so that in the future he shall bear the names and surname of Sylvestre Henri LI.

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

Date: 18 December 2019

Mr Sylvestre Henri LI SHI CHUN

Applicant

(Rec. No. 18/146028)

First Publication

### **CHANGE OF NAME**

Notice is hereby given that Mrs Doorga Devi RAMSURN (born HURCHUND) of 33, Caroline Road, Vallée Des Prêtres, Port Louis has applied to the Honourable Attorney General for leave to change her names Doorga Devi into that of Susmaa so that in the future she shall bear the name and surname of Susmaa HURCHUND.

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 the said notice in the papers.

Dated this 27th day of December 2019.

Mrs Doorga Devi RAMSURN (born HURCHUND) Applicant

(Rec. No. 18/146070)

First Publication

#### **CHANGE OF NAME**

Notice is hereby given that Mrs Vijay Luxmi DOOKHIT (born SAWOCK) of 86, Morcellement Le Mahé, Beau Vallon, Mahebourg, has applied to the Honourable Attorney General for leave to change her names Vijay Luxmi into that of Vijay-Luxmi so that in the future she shall bear the name and surname of Vijay-Luxmi SAWOCK.

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 the said notice in the papers.

Dated this 27th day of December 2019.

Mrs Vijay Luxmi DOOKHIT (born SAWOCK) Applicant

(Rec. No. 18/146058)

First Publication

#### **CHANGE OF NAME**

Notice is hereby given that **Mrs Fatmabibi ABBASI** (born **HATTEEA**) of 60, Alexandra Road, Walhamston London, E17 8EB, England, C/o Mr Yaseen ADAM of 7, Klebert Street, Port Louis, has applied to the Honourable Attorney General for leave to change her name **Fatmabibi** into those of **Fatima Bibi** so that in the future she shall bear the name and surname of **Fatima Bibi HATTEEA**.

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 the said notice in the papers.

Date: 03.01.2020

Mrs Fatmabibi ABBASI (born HATTEEA)

Applicant

(Rec. No. 18/146074)

Second & Last Publication

#### SALE BY LEVY

Notice is hereby given that on the 27/02/2020 at 1.30 p.m. shall take place before the Master's Bar situate at Jules Koenig Street, Supreme Court Buildings, Port-Louis, the Sale by Levy prosecuted at the request of BARCLAYS BANK MAURITIUS LTD against Heirs of late Mrs Bibi Alemoon ABDOOLAH, namely:- 1. Mrs Bibi Waheedah CHUCKOO, 2. Sabhan Abdool CHUCKOO, 3. Bibi Nahima CHUCKOO, the lawful wife of Mr Anouar Mehmood CASSAM of A plot of land of an extent of 13P (thirteen perches), or 548.60m<sup>2</sup> (five hundred and forty eight square metres and sixty hundredths of a square metre), situate at Chemin Grenier, in the district of Savanne, and bounded as per report drawn up by Mr A Aliphon, S.L.S, as follows:- on the first side, by the axis of a common and party road, on 38ft or 12.34m; On the second side, by Bibi Nessa Sahabun, on 150ft or 48.72m; On the third side, by the surplus of land of the vendor, on 32ft or 10.39m; On the fourth and last side, by Azize Jagoo or assigns, on 147.5ft or 47.90m. The whole morefully described in deed transcribed in TV 1270/171. PIN No. 1604140178. Building And/ Or Plantation. The Usher has reported that there

exists on the abovedescribed portion of land (a) a concrete building under slab and (b) a one storey concrete building under slab. Both buildings are provided with water and electricity supplies".

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

Dated at Port Louis, this 13/12/2019.

Me. Andre ROBERT, SA of George Guibert Street,
Port Louis
Attorney in charge of the sale

(Rec No. 18/146040)

#### SALE BY LEVY

Notice is hereby given that on Thursday the 21st day of May, 2020 at 13.30 p.m., shall take place before the Master's Bar, situate at the Supreme Court Building, Jules Koenig Street, Port Louis, the Sale by Levy of viz:- Description of property - Designation: A portion of land of an extent of 506.50m<sup>2</sup>, being Lot No. 1, situate in the District of Moka, place called Quartier Militaire. Together with all that exist thereon and all that may depend or form part thereof without any exception or reservation whatsoever and belonging Mr and Mrs Rashid AUHAMMUD in bare ownership and rights to usufruct to Mrs Ww Mahamood AUHAMMUD born Allimah RUMJAUN and morefully described in deeds registered and transcribed in Volume TV 4410 No. 59 and Volume TV 4410/60 and Pin No. 1811110131 and in the Memorandum of Charges filed in the above matter.

The said sale is prosecuted at the request of the DEVELOPMENT BANK OF MAURITIUS LTD against 1. Mr Rashid AUHAMMUD, 2.- Mrs Bilkiss Banon DULLOO, the lawful wife of Mr Rashid AUHAMMUD, 3.- Mrs Ww Allimah AUHAMMUD (born RUMJAUN) also called RAMJAUN, all of them residing at Bonne Veine, Quartier Militaire.

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 judgment of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis, this 26<sup>th</sup> day of December, 2019.

R. BUCKTOWONSING SA of Legis Consult Law Chambers,
Level 2, Hennessy Court,
Cr. Pope Hennessy and Suffren Streets,
Port Louis.

Attorney in charge of the sale

(Rec. No. 18/146077)

#### SALE BY LEVY

Notice is hereby given that on Thursday the 7th day of May, 2020 at 13.30 p.m., shall take place before the Master's Bar situate at the Supreme Court Building, Jules Koenig Street, Port Louis, the Sale by Levy of viz:- Description of Property - Designation: Une portion de terrain située dans la Cité de Port Louis lieu dit Falcon Lane, de la contenance de treize toises (13 T) équivalents à 49.38m², d'après un procès verbal de Conversion dressé par Monsieur R. A. Jeewa arpenteur juré en date du 16/10/1990 et bornée comme suit:- D'un côté, par Falcon Lane, sur quatre mètres vingt sept centimètres, Du deuxième côté, par M. N. Chutoorgoon, sur huit mètres deux centimètres, Du troisième côté, partie par le surplus du terrain duquel elle est distraite sur deux lignes mesurant deux mètres quarante quatre centimètres et un mètre cinquante deux centimètres et partie par le lot No. 1 sur deux mètres trente et un centimètre et du quatrième côté par M. N. M. Ponambalam sur trois lignes mesurant deux mètres trente et un centimètres; un mètre quatre vingt deux centimètres et sept mètres trente et un centimètres respectivement. Together with building existing thereon and all that may depend or form part thereof without any exception or reservation whatsoever and morefully described in deed transcribed in Volume TV 1647 No. 159 and Pin No. 1112090041 and in the Memorandum of Charges filed in the above matter.

The said sale is prosecuted at the request of the **DEVELOPMENT BANK OF MAURITIUS LTD** 

against **Mr Avinash GOOLAUB**, residing at Royal Road, Mare Tabac.

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 judgment of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis, this 26<sup>th</sup> day of December, 2019.

R. BUCKTOWONSING SA of Legis Consult Law Chambers,
Level 2, Hennessy Court,
Cr. Pope Hennessy and Suffren Streets,
Port Louis.

Attorney in charge of the sale

(Rec. No. 18/146076)

#### SALE BY LEVY

Notice is hereby given that on Thursday the 7th day of May, 2020 at 13.30 p.m., shall take place before the Master's Bar, situate at the Supreme Court Building, Jules Koenig Street, Port Louis, the Sale by Levy of viz:- Description of Property - Designation: Une portion de terrain de la contenance de 12½ Perches soit 527.61m², située au quartier de la Rivière du Rempart, lieu dit Belle Vue Maurel, et bornée d'après le titre de propriété comme suit: D'un côté, par un chemin commun et mitoyen, de douze pieds de large, sur soixante cinq pieds; du second côté, par le surplus de la venderesse; du troisième côté, par Adi Ramsamy, sur soixante deux pieds, du quatrième côté, par le surplus devant appartenir à Roopnatain Soobhun et partie par Koomar Kantick une ligne brisée en trois parties mesurant quarante pieds, onze pieds et soixante deux pieds respectivement. Together with building existing thereon and all that may depend or form part thereof without any exception or reservation whatsoever and the morefully described in deed transcribed in Volume TV 1646/56 and Pin No. 1315040058 and in the Memorandum of Charges filed in the above matter.

The said sale is prosecuted at the request of the **DEVELOPMENT BANK OF MAURITIUS LTD** against 1.- **Mr. Rakesh Kumar SEETOHUL**,

2.- Mr. Sudesh Kumar COWLESSUR, 3.- Mrs. Ritah Kumaree COWLESSUR (born SEETOHUL) the lawful wife of Sudesh Kumar COWLESSUR, 4.- Mr. Rishi Kumar SEETOHUL, 5.- Ms. Rekha Kumaree SEETOHUL, 6.- Mrs. WW Dayawantee SEETOHUL (born GAUJEE) Widow of late Parnath SEETOHUL, all of them residing at L'Amitie, Rivière du Rempart, except for Defendant No. 2 who resides at Petite Julie, Pamplemousses.

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 judgment of adjudication failing which they shall forfeit such right.

Under all legal reservations.

Dated at Port-Louis, this 26<sup>th</sup> day of December, 2019.

R. BUCKTOWONSING SA of Legis Consult Law Chambers,
Level 2, Hennessy Court,
Cr. Pope Hennessy and Suffren Streets,
Port Louis.

Attorney in charge of the sale

(Rec. No. 18/146075)

## NOTICE UNDER SECTION 117 OF THE INSOLVENCY ACT 2009

#### **Urban Flow Ltd**

('the Company')
(In Members' Voluntary Winding Up)

Notice is hereby given that on 23 December 2019 a special meeting was held, whereby it was resolved that the Company be wound up under Section 137 of the Insolvency Act 2009 and that I, Mr. Sin Chong Li, Insolvency Practitioner, of C/o Baker Tilly, 1st Floor, Cybertower One, Ebène, Mauritius have been appointed as liquidator.

Dated this 24th day of December 2019.

Sin Chong Li Tel: 5 948 4979 sli@bakertilly.mu

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

#### **Urban Flow Ltd**

(In Members' Voluntary Winding Up)

Notice is hereby given that on 23 December 2019 a special resolution was passed, whereby Urban Flow Ltd would be wound up under Section 137(1)(b) of the Insolvency Act 2009 and that Mr. Sin Chong Li, Insolvency Practitioner of C/o Baker Tilly, 1st Floor, Cybertower One, Ebène, Mauritius be appointed as liquidator.

Dated this 24th day of December 2019.

JurisTax Ltd Secretary

(Rec No. 18/146039)

## NOTICE UNDER CADASTRAL ACT OF THE LAND SURVEYORS ACT 2012

Notice is hereby given that I, M. IRSAAD NUCKCHADY, Land Surveyor, at the request of **Mrs Nazirah Bibi Joomun BOOLAKEE**, will survey a portion of land of extent of 452.14m<sup>2</sup> belonging to herself by virtue of a deed transcribed in TV 201803 No. 001039, situate in the district of Black River, at Belle Vue.

The said survey will start on Monday the 20<sup>th</sup> day of January 2019 as from 13hrs30 and will continue on the following days if need be.

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and to bring along with them all title deeds, plans and whatever like documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land from the adjoining properties.

Under all legal reservations.

Dated at Port-Louis, this 20th December 2019.

M. IRSAAD NUCKCHADY

Land Surveyor

of 4, Sir Virgile Naz Street,

Port Louis.

(Rec. No. 18/146079)

## NOTICE TO ATTEND SURVEY UNDER THE CADASTRAL SURVEY ACT 2011

## "Acquisitive Prescription Act 2018"

Notice is hereby given that I, RASHID AHMED JEEWA, Land Surveyor, at the request of **Ramphul Limited** duly represented by **Mr. Hansraj Ruhee**, Director, electing their legal domicile in my office situate at No. 207, Chancery House, Lislet Geoffroy Street, Port Louis, will survey a portion of land, being used as a "*Chasse*", situate at Choisy, Baie du Cap in the district of Savanne which they intend to prescribe.

The said survey will start on, Tuesday, the 21<sup>st</sup> day of January 2020, at about quarter to ten in the morning (09.45 am).

The owners of the adjoining properties are requested to be present at the said survey on the aforesaid day and hour and to bring along with them all title deeds, plans and whatever-relevant documents concerning their properties so as to enable me to establish correctly the limits separating the aforesaid portion of land from the adjoining properties.

Under all legal reservations.

Dated at Port Louis, the 23<sup>rd</sup> December, 2019.

RASHID AHMED JEEWA

Sworn Land Surveyor

207, Chancery House, Port Louis
Tel: 208 1560, 212 6117

Fax: 212 3979

Email: rjeewa@intnet.mu

(Rec No. 18/146073)

## NOTICE UNDER SECTION 42(2) OF THE FOUNDATIONS ACT 2012

- 1. Notice is hereby given that the Foundation, THE CERISE FOUNDATION, having registered office at c/o Amicorp (Mauritius) Limited, 6<sup>th</sup> Floor, Tower 1, NeXTeracom Building, Ebène, Mauritius, has through a unanimous resolution of its council members dated 12 December 2019 resolved to wind up the Foundation under clause 14.1 of its Charter and Section 42(2) of The Foundations Act 2012.
- 2. Notice is hereby also given that the Foundation 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 Charter and The Foundations Act 2012 and is applying to the Registrar of Foundations for its removal from the Register under Section 42(2) of The Foundations Act 2012.

Dated this 26th December 2019.

Amicorp (Mauritius) Limited Secretary

(Rec. No. 18/146056)

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

Notice is hereby given that the Company "NS COMPTA LTD' having by Special Resolution changed its name, is now incorporated under the name of 'NS SOLUTIONS LTD' as evidenced by a certificate given under the hand and seal of office of the Registrar of Companies dated 18th December 2019.

Dated this 27th December 2019.

(Rec. No. 18/146066)

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

Notice is hereby given that "AXENSE (MAURITIUS) LTD" has, by way of a special resolution changed its name to "TREEZ DATA MANAGEMENT (MAURITIUS) LTD" as evidenced by a certificate given under the hand and seal of the Registrar of Companies on the 22<sup>nd</sup> July 2019.

Dated at Port Louis 26<sup>th</sup> December 2019. (Rec. No. 18/146067)

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

Notice is hereby given that "CPROS TRAINING AND INTERNATIONAL SECURITY LTD" having its registered office at 10 Rémy Ollier, 4<sup>th</sup> Floor Abdullah Plaza, Port Louis is to be removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001, on the following grounds:

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 the companies Act 2001.

That any objection to the removal under the Section 312 of the Companies Act 2001 shall be delivered to the Registrar of Companies within 28 days from the date of this notice.

Dated this 27th of December 2019.

Director

(Rec. No. 18/146068)

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

Notice is hereby given that "MAKE IT HAPPEN LTD" having its registered office at 10 Rémy Ollier, 4<sup>th</sup> Floor Abdullah Plaza, Port Louis is to be removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001, on the following grounds:

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 the companies Act 2001.

That any objection to the removal under the Section 312 of the Companies Act 2001 shall be delivered to the Registrar of Companies within 28 days from the date of this notice.

Dated this 27th of December 2019.

Director

(Rec. No. 18/146069)

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

Notice is hereby given that 'Corinth Investment Ltd' is an Authorised Company having its Registered Office at Suite 1909, 19th Floor, Citadelle Mall, Dr Eugene Laurent Street, Port Louis, Mauritius, is to be removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001.

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 the Companies Act 2001.

Any objection to the removal under Section 312 of the Companies Act 2001 shall be delivered to the Registrar of Companies not later than 28 days from the date of this notice.

Dated this 26th of December 2019.

Aurisse International Ltd Registered Agent

(Rec. No. 18/146060)

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

Notice is hereby given that:

SPORECS Ltd (the "Company"), a Global Business Company, having its registered office at C/o Dolphin Management Services Ltd, 5<sup>th</sup> Floor, Orbis Court, 132 St Jean Road, Quatre-Bornes, Mauritius, is applying to be removed from the Register of Companies under Section 309(1)(d) of the Companies Act 2001.

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 the Companies Act 2001.

Any objection to the removal of the Company under Section 312 of the Companies Act 2001 shall be delivered to the Registrar of Companies not later than 28 days after the date of publication of this notice.

Dated this: 27.12.19

Dolphin Management Services Ltd Company Secretary

(Rec. No. 18/146054)

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

Notice is hereby given that **SOLID INVESTMENTS LIMITED** of 1<sup>st</sup> 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 26th December 2019.

CKLB International Management Ltd Registered Agent

(Rec. No. 18/146057)

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

Notice is hereby given that **HORIZON BUSINESS LIMITED** of 1<sup>st</sup> 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 26th December 2019.

CKLB International Management Ltd Registered Agent

(Rec. No. 18/146057)

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

Notice is hereby given that **Beton Investment** Ltd of 1<sup>st</sup> 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 26th December 2019.

CKLB International Management Ltd
Registered Agent

(Rec. No. 18/146057)

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

Notice is hereby given

That Click Holdings Limited, a Category 2 Global Business Licence Company, having its registered office at Level 9, Tower B, 1 CyberCity, Ebène, Mauritius is to be removed from the Register of Companies under Section 309(1)(d)(i) of the Companies Act 2001.

That the Company, having no assets and no liabilities, be summarily wound up due to there being no further purpose for the Company to remain in existence.

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

Dated this 26th day of December 2019.

For and on behalf of Standard Bank Trust Company (Mauritius) Limited Director

(Rec. No. 18/146078)

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

Notice is hereby given that INFRA & CORE SERVICES 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 26th December 2019.

CKLB International Management Ltd Company Secretary

(Rec. No. 18/146057)

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

Notice is hereby given that **Singularity Investments APP Ltd** of 1<sup>st</sup> 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 26th December 2019.

CKLB International Management Ltd Company Secretary

(Rec. No. 18/146057)

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

Notice is hereby given that **PIXELS LIMITED** of 1<sup>st</sup> 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 26th December 2019.

CKLB International Management Ltd Registered Agent

(Rec. No. 18/146057)

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

Notice is hereby given that **PECULIARITY LIMITED** of 1<sup>st</sup> 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 26th December 2019.

CKLB International Management Ltd Registered Agent

(Rec. No. 18/146057)

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

Beaux Songes Market Ltd of Royal Road, Beaux Songes has applied to the Director General of the Mauritius Revenue Authority for the issue of a new licence of Retailer of liquor and alcoholic Products - off in respect of premises situated at Royal Road, Beaux Songes.

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

(Rec. No. 18/146083)

### SHIBANI FINANCE CO LTD

Total equity and liabilities

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 SEPTEMBER 2019

	2019	2018
	Rs.	Rs.
Net gain arising from dealings in foreign currencies	66,192,044	69,343,403
Other income	8,529,138	8,272,623
Administrative expenses	(64,742,377)	(61,319,016)
Operating profit	9,978,805	16,297,010
Finance costs	(254,791)	(160,196
Profit before taxation	9,724,014	16,136,814
Taxation	(1,672,983)	(2,916,121)
Profit for the year	8,051,031	13,220,693
Other comprehensive income	(464,284)	392,637
Total comprehensive income for the year	7,586,747	13,613,330
Earnings per share Rs/Cs	14.12	24.23
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMB	ER 2019	¥
	2019	2018
ASSETS	Rs.	Rs.
Non-current assets	26,387,107	22,792,346
Current assets	129,476,225	139,245,170
Total assets	155,863,332	162,037,516
EQUITY AND LIABILITIES Capital and reserves		
Stated capital	57,000,000	57,000,000
Retained earnings	80,387,867	82,336,836
Other Reserves	(916,199)	(451,915)
Owners' interest	136,471,668	138,884,921
Non-current liabilities	8,395,801	7,643,527
Current liabilities	10,995,863	15,509,068

155,863,332

162,037,516

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Stated capital Rs.	Retained earnings Rs.	Actuarial gains/(losses)	Total Rs.		
At 1 October 2018	57,000,000	82,336,836	(451,915)	138,884,921		
Profit for the year	-	8,051,031	-	8,051,031		
Other comprehensive income for the year	-	=	(464,284)	(464,284)		
Dividends	-	(10,000,000)	-	(10,000,000)		
At 30 September 2019	57,000,000	80,387,867	(916,199)	136,471,668		
At 01 October 2017	57,000,000	96,116,143	(844,552)	150,271,591		
Profit for the year	-	13,220,693	-	13,220,693		
Other comprehensive income for the year - r	-	-	392,637	392,637		
Bonus issue	2,000,000	(2,000,000)	-	-		
Dividends	-	(25,000,000)	-	(25,000,000)		
At 30 September 2018	59,000,000	82,336,836	(451,915)	138,884,921		
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2019						
			2019	2018		
			Rs.	Rs.		
Net cash generated from operating activities			9,575,013	24,729,818		
Net cash used in investing activities			(3,459,954)	(1,064,612)		
Net cash used in financing activities			(10,453,319)	(29,285,348)		
Net change in cash and cash equivalents		(4,338,260)	(5,620,142)			
Cash and cash equivalents -At 01 October	er		103,491,090	109,111,232		
Cash and cash equivalents- At 30 Septem	nber	Rs	99,152,830	103,491,090		

These financial statements have been approved by the Board of Directors on 17 December 2019

Vinoba Gunnoo Director Vasdev Hassamal Director Ajay Hassamal Chief Executive Officer

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SHIBANI FINANCE CO LTD

### Report on the audit of the Financial Statements

#### **Opinion**

We have audited the financial statements of Shibani Finance Co Ltd (the "Company") which comprise the statement of financial position as at 30 September 2019, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Company as at 30 September 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards and comply with the Companies Act 2001.

#### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants (IESBA Code)* together with the ethical requirements that are relevant to our audit of the financial statements in Mauritius, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

#### Other information

The Directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SHIBANI FINANCE CO LTD (CONT'D)

## Responsibilities of Directors and Those Charged with Governance for the Financial Statements

The directors are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and in compliance with the Companies Act 2001, the Banking Act 2004 and regulations and guidelines issued by the Bank of Mauritius, and for such internal control as the directors determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SHIBANI FINANCE CO LTD (Continued)

## Auditor's Responsibilities for the Audit of the Financial Statements (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on Other Legal and Regulatory Requirements

Companies Act 2001

We have no relationship with, or interests in, the Company, other than in our capacity as auditors and dealings in the ordinary course of business.

We have obtained all information and explanations we have required.

In our opinion, proper accounting records have been kept by the Company as far as it appears from our examination of those records.

Banking Act 2004

The Banking Act 2004 requires that in carrying out our audit we consider and report to you on the following matters. We confirm that:

- (a) in our opinion, the financial statements have been prepared on a basis consistent with that of the preceding year and are complete, fair and properly drawn up and comply with the Banking Act 2004 and regulations and guidelines issued by the Bank of Mauritius; and
- (b) the explanations or information called for or given to us by the officers or agents of the Company were satisfactory.

## **Other Matter**

This report is made solely to the members of Shibani Finance Company Ltd (the "Company"), as a body, in accordance with Section 205 of the Companies Act 2001. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BDO & Co
Chartered Accountants

Port Louis, Mauritius Ameenah Ramdin, FCCA, ACA Licensed by FRC



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF AMAURY

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Amaury for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Amaury for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF AMITIÉ-GOKHOOLA

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Amitié-Gokhoola for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

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In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Amitié-Gokhoola for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF BELLE VUE MAUREL

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Belle Vue Maurel for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

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In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Belle Vue Maurel for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF COTTAGE

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Cottage for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

1.1.

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Cottage for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF CAP MALHEUREUX

### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Cap Malheureux for the six-month period ended 30 June 2016.

### Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

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In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Cap Malheureux for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF GOODLANDS

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Goodlands for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

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In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Goodlands for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



## REPORT OF THE DIRECTOR OF AUDIT

## TO THE VILLAGE COUNCIL OF ESPÉRANCE TRÉBUCHET

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Espérance Trébuchet for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

1.1

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Espérance Trébuchet for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF GRAND BAIE

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Grand Baie for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

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In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Grand Baie for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

С. Комооан

Director of Audit

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



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF PETIT RAFFRAY

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Petit Raffray for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

144

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Petit Raffray for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

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



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF MAPOU

## Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Mapou for the six-month period ended 30 June 2016.

## Management's Responsibility for the Financial Statements

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

## Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

1.14

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Mapou for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF GRAND GAUBE

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Grand Gaube for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

111

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Grand Gaube for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH

Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF PITON

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Piton for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis – Mauritius

Tel.: 212 2096-97/211 0836 Fax: (230) 211 0880

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Piton for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF PLAINE DES ROCHES

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Plaine des Roches for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis – Mauritius Tel.: 212 2096-97/211 0836 Fax: (230) 211 0880

111

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Plaine des Roches for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

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



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF POUDRE D'OR

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Poudre d'Or for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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

11/4

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Poudre d'Or for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

С. Комооан

Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF POUDRE D'OR HAMLET

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Poudre d'Or Hamlet for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

1114

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Poudre d'Or Hamlet for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF RIVIÈRE DU REMPART

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Rivière du Rempart for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

11/4

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Rivière du Rempart for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF ROCHE TERRE

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Roche Terre for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

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

411

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Roche Terre for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF ROCHES NOIRES

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of Roches Noires for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

17.4

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of Roche Noires for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS



# REPORT OF THE DIRECTOR OF AUDIT TO THE VILLAGE COUNCIL OF THE VALE

#### Report on the Statement of Receipts and Payments

I have audited the Statement of Receipts and Payments of The Village Council of The Vale for the six-month period ended 30 June 2016.

#### Management's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

My responsibility is to express an opinion on the Statement of Receipts and Payments based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the Statement of Receipts and Payments is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement of Receipts and Payments. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement of Receipts and Payments. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the Statement of Receipts and Payments 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 Council's internal control. An audit also includes evaluating the overall presentation of the Statement of Receipts and Payments.

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

111

In my opinion, the attached Statement of Receipts and Payments give a true and fair view of the receipts and payments of The Village Council of The Vale for the six-month period ended 30 June 2016 in accordance with accounting principles generally accepted in Mauritius and in compliance with the Local Government Act.

C. ROMOOAH
Director of Audit

National Audit Office Level 14, Air Mauritius Centre PORT LOUIS

## THE VILLAGE COUNCIL OF BELLE VUE MAUREL

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
*	Rs		
Balance as at 01.01.16	21,185.12	Activities & Utilities	59,526.20
DCN Subsidy	75,000.00		
DCN Subsidy	15,000.00		
		T 1	59,526.20
		Total payments Balance c/d	51,658.92
	111,185.12		111,185.12

D.GOPAUL Chief Executive

S.UBHEE Assistant Chief Executive

Date: II: II: 19....

# THE VILLAGE COUNCIL OF PITON

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	19,831.09 75,000.00 15,000.00	Activities & Utilities	82,582.80
	15.31.355 FOT	Total payments Balance c/d	82,582.80 27,248.29
	109,831.09	- Balance of a	109,831.09

D.GOPAUL Chief Executive



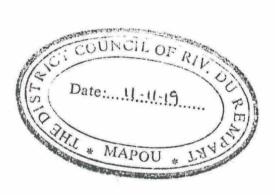
### THE VILLAGE COUNCIL OF RIVIERE DU REMPART

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	116,962.27 100,000.00 15,000.00	Activities & Utilities	130,483.00
DCN Subsidy	13,000.00		
	* * * * * * * * * * * * * * * * * * * *	Total payments Balance c/d	130,483.00 101,479.27
	231,962.27		231,962.27

D.GOPAUL Chief Executive Subi

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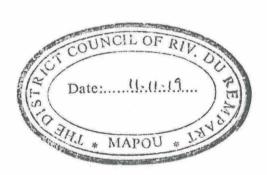


#### THE VILLAGE COUNCIL OF POUDRE D'OR

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Receipts	Item	Payments
Rs	FF	
77,786.43	Activities & Utilities	80,425.00
75,000.00	0.000 000	za lezionea de
15,000.00	1.005/37	Bedak styring
	Total nayments	80,425.00
		87,361.43
167,786.43		167,786.43
	Rs 77,786.43 75,000.00 15,000.00	77,786.43 75,000.00 15,000.00  Total payments Balance c/d

D.GOPAUL Chief Executive



## THE VILLAGE COUNCIL OF POUDRE D'OR HAMLET

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	Rs 82,875.84 75,000.00 15,000.00	Activities & Utilities	50,412.00
		Total payments Balance c/d	50,412.00 122,463.84
	172,875.84		172,875.84

D.GOPAUL Chief Executive Subi



## THE VILLAGE COUNCIL OF AMITIE/GOKHOOLA

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	Rs 48,017.47 50,000.00 15,000.00	Activities	84,263.50
		Total payments Balance c/d	84,263.50 28,753.97
	113,017.47		113,017.47

D.GOPAUL Chief Executive Subl



## THE VILLAGE COUNCIL OF AMAURY

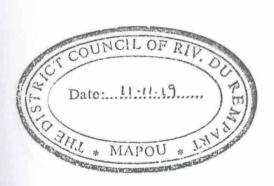
Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
Balance as at 01.01.16 DCN Subsidy	Rs 4,506.81 50,000.00	Activities	24,855.00
		Total payments Balance c/d	24,855.00 29,651.81
	54,506.81	- Balance ora	54,506.81

D.GOPWUL Chief Executive

S.UBHEE

11.16



# THE VILLAGE COUNCIL OF COTTAGE

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
Α	Rs		
Balance as at 01.01.16	84,838.65	Activities	20,150.00
DCN Subsidy	75,000.00		
DCN Subsidy	15,000.00		
		Total navimonts	20,150.00
		Total payments Balance c/d	154,688.65
	174,838.65		174,838.65

D.GOPAUL Chief Executive

S.UBHEE

# THE VILLAGE COUNCIL OF THE VALE

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	13,295.36 75,000.00 15,000.00	Sports, Cultural, Social activities and utilities	77,663.00
		Total payments Balance c/d	77,663.00 25,632.36
	103,295.36	-	103,295.36

D.GOPAUL

Chief Executive

S.UBHEE

111

#### THE VILLAGE COUNCIL OF ESPERANCE TREBUCHET

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 DCN Subsidy	32,824.03 75,000.00	Sports, Cultural, Social activities and utilities	32,888.00
DCN Subsidy Stale Cheque-469	15,000.00 75.00	Cheque book charges	500.00
		Total payments Balance c/d	33,388.00 89,511.03
	122,899.03		122,899.03

D.GOPAUL Chief Executive S.UBHEE

## THE VILLAGE COUNCIL OF MAPOU

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 DCN Subsidy	57,655.55 50,000.00	Sports, Cultural, Social activities and utilities Cheque book charges	6,240.32 500.00
		Total payments Balance c/d	6,740.32 100,915.23
	107,655.55		107,655.55

D.GOPAUL Chief Executive

S.UBHEE

11/4



## THE VILLAGE COUNCIL OF ROCHE TERRE

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs	/-	
Balance as at 01.01.16	33,694.12	Activities & Utilities	43,743.00
DCN Subsidy	75,000.00 ·		
DCN Subsidy	15,000.00		
Stale Cheque	2,000.00		
		Total navments	43,743.00
		Total payments Balance c/d	81,951.12
	125,694.12		125,694.12
	123,071.12		120,071.

D.GOPAUL Chief Executive

T.SOOKUN

# THE VILLAGE COUNCIL OF GRAND GAUBE

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	Rs 95,148.12 75,000.00 15,000.00	Activities & Utilities	66,589.00
		Total payments Balance c/d	66,589.00 118,559.12
	185,148.12	-	185,148.12

D.GOPAUL Chief Executive T.SOOKUN Assistant Chief Executive

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## THE VILLAGE COUNCIL OF GOODLANDS

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	45,706.80 125,000.00 15,000.00	Activities Utilities Cheque Book charges	97,105.25 3,118.00 500.00
Stale Cheque (6141)	2,074.00	Total payments Balance c/d	100,723.25 87,057.55
	187,780.80		187,780.80

D.GOPAUL Chief Executive T.SOOKUN

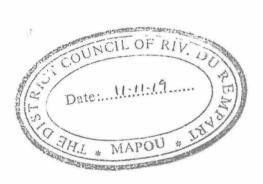
# THE VILLAGE COUNCIL OF PETIT RAFFRAY

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16	10,899.07	Activities*	76,646
DCN Subsidy	100,000.00	Utilities	4,486.00
DCN Subsidy Cancelled Cheques:	15,000.00		
(6056)	2,074.00		
(9681)	2,005.00		
		Total payments	81,132
		Balance c/d	48,846.07
	129,978.07		129,978.07

D.GOPAUL Chief Executive

T.SOOKUN



## THE VILLAGE COUNCIL OF PLAINES DES ROCHES

Statement of Receipt and Payments for Financial Year Ending 30.06.16

ltem	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 District Council Grant District Council Grant Stale Cheque (Cheque 6128)	29,628.43 75,000.00 15,000.00 400.00	Sports, Welfare & Civic Activities	123,103.00
		Total Payments	123,103.00
		Balance as at 30.06.16	(3,074.57)
Total	120,028.43		120,028.43

T/SOOKUN

**Assistant Chief Executive** 

D.GOPAUL

**CHIEF EXECUTIVE** 

DATE: 241" [[



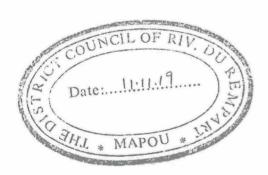
## THE VILLAGE COUNCIL OF CAP MALHEUREUX

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	50111.10 75,000.00	Activities Utilities Chague Book	40725.68 7870.00 500.00
DCN Subsidy	15,000.00	Cheque Book	300.00
		Total payments	49,095.68
		Balance c/d	91,015.42
	140,111.10		140,111.10

D.GOPAUL Chief Executive

T.SOOKUN Assistant Chief Executive



#### THE VILLAGE COUNCIL OF GRAND BAY

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item		Payments	
	Rs			Rs	
Balance as at 01.01.16* DCN Subsidy DCN Subsidy	40,060.65 100,000.00 15,000.00	Activities Utilities Cheque Book		105,905.00 5,887.00 500.00	
		Total payments Balance c/d		112,292 42,768.65	
	155,060.65			155,060.65	

D.GOPAUL Chief Executive T.SOOKUN

#### THE VILLAGE COUNCIL OF ROCHES NOIRES

Statement of Receipts and Payments for Financial Year Ending 30.06.16

Item	Receipts	Item	Payments
	Rs		Rs
Balance as at 01.01.16 DCN Subsidy DCN Subsidy	15,860.92 75,000.00 15,000.00	Sports, Cultural, Social activities and utilities	60,708.00
		Total payments Balance c/d	60,708.00 45,152.92
	105,860.92		105,860.92

D.GOPAUL Chief Executive

Date:...!!:19..... P. T. Date:...!!

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T.SOOKUN Assistant Chief Executive

(Rec. No. 18/146084)