



Public Officers' Welfare Council
Promoting the welfare of Public Officers
and their families

ANNUAL REPORT
2023-2024

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INTRODUCTION

PUBLIC OFFICERS' WELFARE COUNCIL

Promoting the Welfare of Public Officers and their families

The Public Officers' Welfare Council (POWC) is a body corporate set up under POWC Act No. 28 of 1992. It operates under the aegis of the Ministry of Public Service, Administrative and Institutional Reforms and its main objective is to cater for the welfare of Public Officers and their families.

The objects of the Council, as spelt out in POWC Act, are to:

- (a) organise recreational and cultural activities for Public Officers;
- (b) enlist the participation of Public Officers in the implementation of activities approved by the Council;
- (c) generally promote the welfare of Public Officers and their families;
- (d) maintain effective communication with departmental Staff Welfare Associations;
- (e) diffuse information on public service matters generally;
- (f) set up and operate schemes or projects for the benefit of Public Officers and their families; and
- (g) advise the Minister on matters relating to the welfare of Public Officers.

It receives an annual grant from the Government for organising its activities. It can also raise funds from other sources with the approval of the parent Ministry.

Since its creation, POWC has been organising various activities mainly:

- Sports and Keep-Fit;
- Fitness Centre;
- Recreational and Leisure;
- Literary and Cultural;
- Information, Education and Communication;
- Annual Civil Service Kermesse; and
- Social activities.

CORPORATE GOVERNANCE REPORT

Compliance

During the year 2023/2024, POWC Board has taken all necessary steps to comply with the 8 Principles as set in the National Code of Corporate Governance in so far as they are applicable to the organisation.

PRINCIPLE 1: GOVERNANCE STRUCTURE

According to Section 5 of POWC Act 1992, POWC is managed and administered by a Board, comprising a Chairperson, six representatives of different Ministries, three representatives of Civil Service Trade Unions and two independent Members.

In line with the objects of the Council, as stipulated in POWC Act, the Board regulates its meetings and proceedings in such a manner as it thinks fit. Six Members constitute a quorum. Special Board Meetings are also held to deliberate on specific issues.

POWC is committed to implement the best practices as per the principles of Good Governance. It fully adheres to the National Code of Corporate Governance for Mauritius. Apart from POWC Act, it also complies with other relevant legislations, such as:

- The Finance and Audit Act 2018;
- The Statutory Bodies (Accounts & Audit) Act 1972;
- The Financial Reporting Act 2004; and
- The Public Procurement Act 2006.

Board Charter

As per POWC Act, the Board is mandated to take decisions in the general interest of Public Officers for maintaining a proper work life balance.

Obligations of the Board

The Board has the responsibility to organise activities for the general welfare of Public Officers that are in furtherance with the objects of the Council. It has the power to manage, direct and supervise the affairs of the Council. As such, it ensures that the resources put at the disposal of the Council are used in an efficient manner.

Vision

A role model in the promotion of welfare activities and work life balance for the Public Officers.

Mission

To organise, on a regular basis, different activities for the benefit of Public Officers and their families such as sports and keep-fit, recreational and leisure, literary and cultural as well as informative, educational and communication activities.

Role of Board Chairperson

The main functions of the Chairperson are:

- to fix the date of Board meetings, approve the Agenda of the meetings and approve Board Minutes for circulation;
- to lead the Board and set its agenda, which should be forward looking and focused on strategic matters;
- to ensure that Board Members receive accurate, timely and clear information;
- to promote effective communication;
- to ensure that ample time is allocated for discussion of complex or contentious issues; and
- to ascertain that the decisions of the Board are in compliance with the objects of the Council.

Role of Welfare Events Organiser

The main functions of the Welfare Events Organiser are:

- day-to-day management of POWC and to attend to all operational matters;
- regular organisation of different activities for the welfare of public officers;
- enlisting the maximum participation of public officers in the different activities;
- maintaining effective communication with Staff Welfare Associations; and
- to plan meetings and agendas in consultation with the Chairperson.
- to supervise the work of subordinate staff.
- to regularly conduct site visits and report accordingly.
- to communicate to customers to promote the activities/events conducted by the Council.
- to act as group leader and facilitator in respect of activities conducted inland and abroad
- to be responsible for the preparation of Annual Report of the POWC.

Role of Board's Secretary

The Board's Secretary is responsible for:

- the preparation and circulation of Board papers in consultation with the Chairperson and Welfare Events Organiser;
- the proper recording of the minutes of all Board meetings; and
- the preparation of clear and concise notes of meetings for the approval of Chairperson.

Code of Ethics

POWC ensures that all officers adhere strictly to the Code of Ethics for public officers, published by the Ministry of Public Service, Administrative and Institutional Reforms.

Meetings of the Board

The Board Meetings constitute a fundamental component of governance processes. Every Board Meeting provides the opportunity to fulfil the Council's functions and responsibilities in an efficient manner.

According to POWC Act, the Board regulates its meetings and proceedings in such a manner as it thinks fit.

The Board meets at least once every month. However, the Board can also meet to deliberate on urgent issues whenever required and this is done through approval by Circulation.

Board Meetings

The Chairperson and the Welfare Events Organiser have to:

- agree on the agenda of the Board Meetings and ensure that there is adequate coverage of key issues during the year; and
- forward board papers to all Members at least five days before the meetings.

Board Members are expected to attend each Board Meeting and every meeting of the Committees of which they are Members, unless there are exceptional circumstances that prevent them from doing so.

POWC STAFF

The staff of POWC is as follows:

- (1) A Welfare Events Organiser, on a full-time basis;
- (2) Management Support Officers, on a full-time basis, on secondment from the Ministry of Public Service, Administrative and Institutional Reforms;
- (3) Office Auxiliaries & Handy Workers on secondment from the Ministry of Public Service, Administrative and Institutional Reforms
- (4) a Liaison Officer, on a contract basis.

In addition, the following officers provide their assistance to POWC on a part-time basis:

- (1) Manager Procurement and Supply from the parent Ministry;
- (2) Assistant Manager, Financial Operations from the Ministry of Finance, Economic Planning and Development, acting as Treasurer;
- (3) Assistant Financial Operations Officer from the parent Ministry.

Welfare Events Organiser

Mrs. M.D. Boyjoonauth

Treasurer

Mr. Ravi JUGROOP

Assistant Financial Operations Officer

Mr. Roopnarain LACHA

Management Support Officers

Miss Vrishti DAUHAWOO

Mr. Nishantraj MACARCHAND

Ms. Nooreza PEEROO

Mr. Yatindranath LOKHUN

Mr. Nandan SEEBORUTH

Mr. Vashish BURTONY

Ms. Yesudarshini JULLOO

Ms. Venilla MOONSAMY

Mrs. Sonam RUNGOO-SEECHURN

Office Auxiliary

Mr. Rajesh MAHABIR-SINGH

Mr. Vishal BEEGUN

Handy Workers

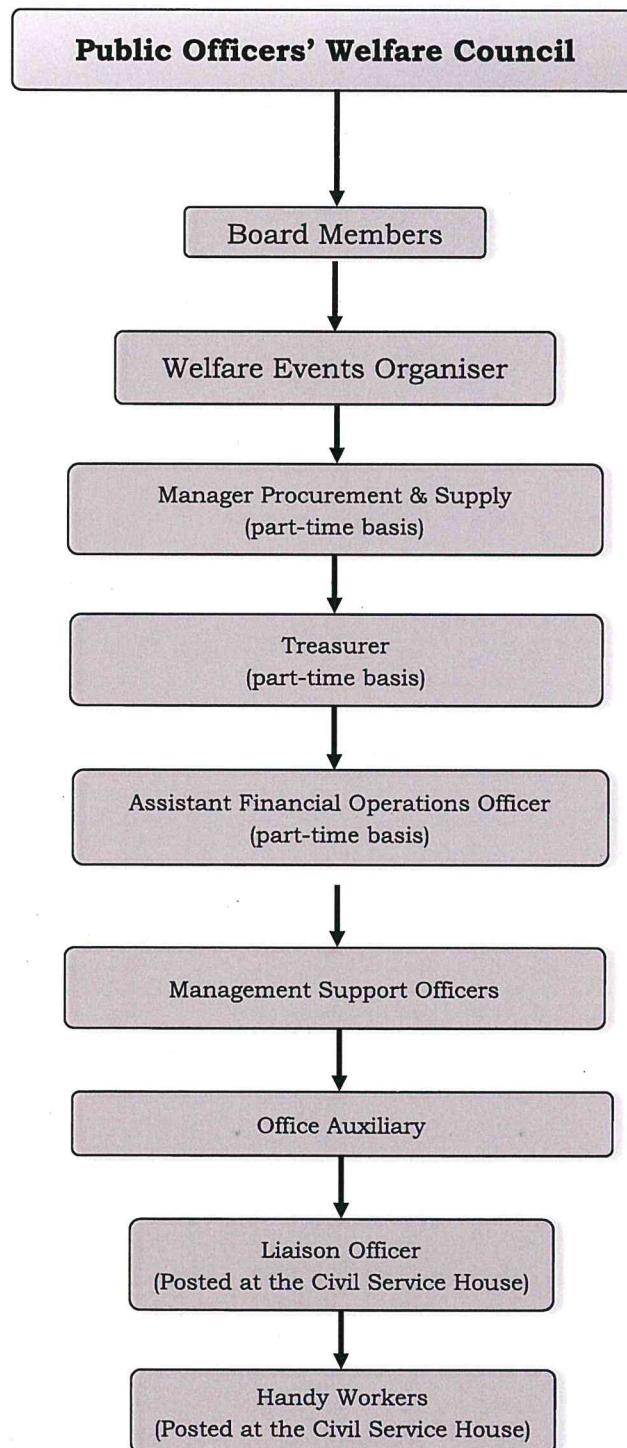
Mr. Roomeswar GOKUL

Late Mr. Mohit PURMAISSUR (passed away on 22.03.24)

Liaison Officer

Mr. Kailash CONHYEDASS

Organisational Chart



PRINCIPLE 2: STRUCTURE OF THE BOARD AND ITS COMMITTEES

POWC is managed and administered by a Board, consisting of a Chairperson, nine representatives of various Ministries and Civil Service Trade Unions and two independent Members. The Board Members for the period 2023-2024 were as follows:

BOARD MEMBERS (As at June 2024)	
Mr. Jaylall MULLOO, MSK	Chairperson
Mr. Yashraj SEERUTTUN	Representative of Prime Minister's Office
Mr. Eranand BUHOOA Mr L.M.K LAM PING FONG (up to December 2023)	Representative of Ministry of Public Service, Administrative and Institutional Reforms
Mrs. Neera Devi GOOLOOA	Representative of Ministry of Gender Equality and Family Welfare
Mr. Guruduth RAMLUCHUMUN Mrs S.D. CONAHYE (up to September 2023)	Representative of Ministry of Youth Empowerment, Sports and Recreation
Ms. Pratima BUNGAROO Ms. V. Ujoodha (up to April 2024)	Representative of Ministry of Finance, Economic Planning and Development
Mr. Rajan LEELODHARRY	Representative of Federation of Public Sector and other Unions
Ms. Prisheela MOTTEE	Representative of Federation of Civil Service and Other Unions
Mr. Mohammad Iqbal AMIRAN	Representative of State and Other Employees Federation
Mr. Nooruddin ALLYBOCUS	Independent Member
Mrs. Samantha JHOTTY	Independent Member

CHAIRMAN



Mr. Jaylall MULLOO, MSK
Chairperson

Qualifications

- Diploma in Public Administration & Management, University of Mauritius
- B. Com (Hons.), Delhi University, India
- Diploma in International Law and Diplomacy, Indian Academy of International Law, New Delhi, Republic of India
- Post-Graduate Diploma in Marketing Management, Management Studies Promotion Institute, New Delhi
- LLB (Hons.), University of London
- P. Graduate Diploma in Corporate Governance & Corporate Social Responsibility, University of Technology, Mauritius
- Commonwealth Executive Master in Business Administration (CEMBA), Open University of Mauritius

Skills and Experiences

Mr. J. Mulloo, MSK, has been Chief Executive of the City Council of Port Louis from January 2015 to November 2020. Other positions he held from 2000 to 2021 are as follows:

Period	Position	Posting
20.03.1998 - 03.09.2000	Assistant Town Clerk	Municipality Council of Port Louis
04.09.2000 - 06.05.2001	Deputy Town Clerk	Municipality of Port Louis
07.05.2001 - 17.06.2001	Acting Town Clerk	Municipality of Port Louis
18.06.2001 - 03.02.2008	Chief Executive	Grand Port/Savanne District Council
27.05.2002 - 02.06.2003	Supervising Town Clerk	Municipality of Port Louis
March 2004 - June 2004	Supervising Town Clerk	Municipality of Quatre Bornes
04.02.2008-14.03.2010	Chief Executive	Moka-Flacq District Council
15.03.2010 - 14.02.2011	Chief Executive	Municipal Town Council of Curepipe
15.02.2011-06.05.2012	Chief Executive	Municipal Town Council of Quatre Bornes
07.05.2012 - 11.01.2015	Chief Executive	Municipal Town Council of Beau Bassin/ Rose Hill
12.01.2015 - 16.03.2015	Supervising Officer	Flacq District Council
17.03.2015 - November 2015	Supervising Officer	Municipal Town Council of Quatre Bornes
01.12.2020- 31.12.2021	Executive Secretary/ Consultant	Association des Villes et Collectivités de l'Océan Indien

Mr. Yashraj SEERUTTUN

Board Member

Representative of the Prime Minister's Office

Qualifications

- BSc (Hons) Information Technology

Skills and Experiences

- Deputy Permanent Secretary at the Home Affairs Division of the Prime Minister's Office since 2019.
- 15+ years of experience in the public service. Joined the administrative cadre as Assistant Permanent Secretary in 2009. Worked at the Ministry of Foreign Affairs, Regional Integration and International Trade, the Ministry of Health and Wellness and the Prime Minister's Office.
- Board Member of the National Housing Development Company Ltd since 2019.

Mr. Eranand BUHOOA

Board Member (as at 23 May 2024)

Representative of the Ministry of Public Service, Administrative and Institutional Reforms

Qualifications

- BA (Hons) Law and Management
- MBA (HRM)

Skills and Experiences

- 2002-2004: Clerical Officer – Ministry of Arts and Cultural Heritage
- 2004-2007: Employment Officer - Ministry of Labour, Human Resource Development and Training
- 2007-2021: Assistant Permanent Secretary – Prime Minister's Officer (Posted to different Ministries)
- 2021-(as at date): Deputy Permanent Secretary – Prime Minister's Office (presently posted to Ministry of Public Service, Administrative and Institutional Reforms)

Mrs. Neeru Devi GOOLOOA
Board Member

*Representative of Ministry of Gender
Equality and Family Welfare*

Qualifications

- MBA (spec Human Resource)

Skills and Experiences

- Deputy Permanent Secretary

Mr. Guruduth RAMLUCHUMUN
Board Member

*Representative of Ministry of Youth
Empowerment Sports & Recreation*

Qualifications

- SC, HSC
- BA (Hons), PGCE
- 6th Dan Karate, 7th Dan KMMA

Skills and Experiences

- Posted at Cote D Or Sports Complex
- Sporting skills, Coaching skills, Self-defence skills, etc.
- Experience in organisation of events, sporting activities seminars, lectures, etc.

Ms. Pratima BUNGAROO
Board Member (as at 03 July 2024)

*Representative of Ministry of Finance,
Economic Planning & Development*

Qualifications

- BA (Hons) Economics, Delhi University

Skills and Experiences

- 25 years in the Government Service
- Served in various ministries including Social Security, Finance, Health, Energy, Labour, Agro Industry, and Gender Equality

Ms. Prisheela MOTTEE
Board Member

*Representative of Federation for Civil
Service and Other Unions (FCSOU)*

Qualifications

- BSc Hons Political Science (UOM)
- MA Public Policy and Administration (UOM)
- LLB Hons (UOM)
- Introduction to International Commercial Arbitration (UCLAN)

Skills and Experiences

- Civil Status Officer
- Prime Minister's Office- Civil Status Division | 2010 - Present
- Expertise in vital statistics registration
- Handle confidential information in civil status matters
- Legal research in civil status matters

Mr. Mohammad Iqbal AMIRAN
Board Member

*Representative of State & Other Employees
Federation*

Qualifications

- MSc Procurement & Supply Management
- BSc Procurement & Supply Management

Skills and Experiences

- Manager, Procurement & Supply
- General Secretary State & Other Employees Federation
- General President, Government Services Employees Association since October 2020 up to-date

Mr. Rajan LEELODHARRY
Board Member

*Representative of Federation of Public
Sector and other Unions*

Qualifications

- Diploma in Personnel Management

Skills and Experiences

- Vice President of both Government General Services Union and Federation of Public Sector and Other Unions.
- Managing Committee Member of the All Employees Confederation.
- Joined the service as Clerical Officer in 1975 and retired as Manager, Human Resources in 2019.
- Worked in different Ministries and Departments namely the Accountant General's Department, Income Tax Department, The Treasury, Ministry of Civil Service and Administrative Reforms, Ministry of Health, Fire Services Department, Ministry of Public Infrastructure and Land Transport, Ministry of Commerce and Industry and lastly the Police Department from 2013 to 2019.
- 28 years of experience in Human Resource Management.

Mr. Nooruddin ALLYBOCUS

Board Member

Independent Member

Qualifications

- Bachelor of Business Administration (BBA)
- Postgraduate Certificate in Education
- Masters in Business Administration (ongoing)

Skills and Experiences

- Social worker since 2010.
- Founder of Force Vive Camp de Masque Pave and was President of from 2014 to 2020.
- Educator at the Prof. Basdeo Bissoondoyal College (Boys).

Mrs. Samantha JHOTTY

Board Member

Independent Member

Qualifications

- School Certificate
- University of Bristol England degree and Masters in design logo and crafts

Skills and Experiences

- Jewellery making business.
- Self-employed in logo making, paintings and candle making (in India and South Africa)
- MQA registered
- One-month training on painting and handi-craft in South Africa
- SME Mauritius
- Internship as manager in Fashion Bazaar shop
- Lions Club and Rotary (been serving for 10 years)
- 4 years of experience in the District Council
- Chairperson of Village for 4 years
- Work with disabled kids in century school at Port louis

LIST OF SUB-COMMITTEES FOR 2023-2024

SN	SUB-COMMITTEES	SN	SUB-COMMITTEES
1	Sports & Keep Fit Chairperson: Mr. G. Ramluchumun Members: Mr. M.I. Amiran Mr. R. Jaunky	7	Departmental Bid Committee Chairperson: Mr. M.I. Amiran Members: Ms. P. Bungaroo Mrs. N.D. Goolooa Mr. G. Ramluchumun
2	Literary & Cultural Chairperson: Mr. E. Buhooa Members: Ms. P. Mottee Ms. G. Jhotty	8	POWC Civil Service House Chairperson: Mr. M.I. Amiran Members: Mr. R. Leelodharry Mrs G. Jhotty Mrs. N.D. Goolooa
3	Recreational Activities Chairperson: Mr. R. Leelodharry Members: Mr. G. Ramluchumun Mr. M.I. Amiran	9	HR Committee Chairperson: Mr. E. Buhooa Members: Mr. R. Leelodharry Ms. P. Bungaroo Mr. Y. Seeruttun
4	Information, Education & Communication Chairperson: Mrs. G. Jhotty Members: Mr. Y. Seeruttun Mr. R. Jaunky Ms. P. Mottee	10	Corporate & Good Governance Chairperson: Mr. Y. Seeruttun Members: Mrs G. Jhotty Mrs. N.D. Goolooa
5	Finance/Procurement Chairperson: Ms. P. Bungaroo Members: Mr. M.I. Amiran Mr. E. Buhooa Ms. P. Mottee	11	Editing Chairperson: Ms. P. Mottee Members: Ms. P. Bungaroo Mr. R. Leelodharry Mr. R. Jaunky
6	Civil Service Kermesse Chairperson: Members— All Board Members		

Meetings of Sub-Committees are scheduled as and when required.

**BOARD AND SUB-COMMITTEE MEETINGS
HELD FROM JULY 2023 – JUNE 2024**

MEETINGS	NO. OF SESSIONS
BOARD MEETINGS	12
CIVIL SERVICE HOUSE	0
LITERARY & CULTURAL	5
RECREATIONAL	6
SPORTS & KEEP-FIT	5
FINANCE & PROCUREMENT	2
HR	4
INFORMATION, COMMUNICATION & EDUCATION	1
EDITING	1
KERMESSE	10
BID EVALUATION	5
DEPARTMENTAL BID	4
TOTAL NO. OF SESSIONS	55

PRINCIPLE 3: BOARD MEMBER APPOINTMENT PROCEDURES

POWC, being a body corporate established under Section 3 of the Public Officers' Welfare Council Act No. 28 of 1992, is administered by a Board comprising:

- (a) a Chairperson appointed by the Minister of Public Service, Administrative and Institutional Reforms;
- (b) a representative of the Prime Minister's Office;
- (c) a representative of the Ministry of Public Service, Administrative and Institutional Reforms;
- (d) a representative of the Ministry of Gender Equality and Family Welfare;
- (e) a representative of the Ministry of Youth Empowerment, Sports and Recreation;
- (f) a representative of the Ministry of Arts and Cultural Heritage;
- (g) a representative of the Ministry of Finance, Economic Planning and Development;
- (h) three representatives of Civil Service Trade Unions appointed by the Minister of Public Service, Administrative and Institutional Reforms; and
- (i) two independent persons, one of whom is a woman, appointed by the Minister of Public Service, Administrative and Institutional Reforms.

PRINCIPLE 4: BOARD MEMBER DUTIES, REMUNERATION AND PERFORMANCE

Director Remuneration - Board Members Fees

The Directors (Board Members) are paid a fee per sitting for attending Board Meetings and Sub-Committee Meetings that is set by the PRB Report 2021. Their travelling allowance is also set by the PRB. (Circular issued on 21 December 2022)

The Chairperson of POWC is remunerated at a fixed allowance of Rs 22,000 on a monthly basis as per PRB 2021. Remuneration to Chairperson for the financial year ended 30 June 2024 amounted to Rs 280,125.

PAYMENT TO BOARD MEMBERS FOR THE PERIOD JULY 2023-JUNE 2024													
S/N	Name	Board Meeting	Civil Service House	Literary and Cultural Activities	Sports and Keep-Fit Activities	Recreational	Finance and Procurement	HR	Information, Education and Communication	Editing	Kermesse	Travelling	Total
1	Mr. Y. Seeruttun	6						1			1		12,200
2	Mr. E Buhooa	2						1					4,850
3	Mrs. N. Goolooa*	5							1				8,850
4	Mr. G. Ramluchumun	7										6750	26,850
5	Ms. P. Bungaroo	4			1	1							9,050
6	Ms. V. Ujoodha	6					2				8		26,000
7	Ms. P. Mottee	7		2			1				7	600	25,350
8	Mr. M. I. Amiran	10	1		3	1	1				6	8250	31,700
9	Mr. R. Leelodharry	10	1			3			1	1	6	9000	35,550
10	Mrs. G. Jhotty	9		4		1					5	6750	27,500
11	Mr. N. Allybocus	11			2				1		2	6000	23,750

PAYMENT TO BOARD MEMBERS FOR THE PERIOD JULY 2023-JUNE 2024												
S/N	Name	Board Meeting	Civil Service House	Literary and Cultural Activities	Sports and Keep-Fit Activities	Finance and Procurement	HR	Information, Education and Communication	Editing	Kermesse	Travelling	Total
12	Mr. L. M. K. Lam Ping Fong	6				1			1	7		23,850
13	Ms. K. D. Rughoo (Alternate Member)	1										1,500
14	Mrs. S. D. Conahye	3								1		5,850
15	Mr. R. Sadien, MSK	2								1		4,350
16	Mrs. R Mohuddy (Alternate member of Ms. P. Bungaroo)	2										3,000
17	Mr. K. Daworaz	5		3						2		12,750
18	Mr. P. Freyneau	2								1	1125	4,350
19	Mr. L. Bhiwajee	1								1		2,850
20	Mr. A. Pirbacosse	1								1		2,850
21	Mrs. P. Gokhool									1		1,350
22	Mr. T. Nunkoo Alternate member of Mr. G. Ramluchumun	2								1	750	3,000
	Total										48225	297,350

Related Party Transactions

For the financial year ended 30 June 2024, there were no related party transactions.

In cases of actual or potential conflict of interests, the concerned Board Member will declare his interest and will neither be present nor participate in the debate, vote or indicate how he or she would vote on the matter in the Board Meeting.

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

In accordance with the Corporate Code of Governance, the Board acknowledges its responsibility for the risk governance and internal control of the Council. The Board is dedicated to continuously maintain a comprehensive and robust system of risk management and sound internal control system which is essential for reliable reporting and effective management of the Council.

Risk management and internal control are among the two main priority areas for the Board consideration.

Operational risk

POWC, being an organisation involved in organising activities inland and outside Mauritius, is exposed to risks such as human factors, internal processes and external events.

Regulatory and Compliance risk

There has been no failure to comply with applicable laws and regulations.

Reputational risk

POWC is exposed to the risk of negative publicity for the activities organised.

Foreign Exchange Risk

The Council organises tours abroad whereby payments in foreign currencies are effected via swift transfer. POWC may face foreign exchange risk if there is significant fluctuations in the exchange rates for foreign currencies.

Internal Control

Internal control is exercised by officers of the Internal Control Cadre of the Ministry of Finance, Economic Planning and Development on an adhoc basis as and when they are called upon to do so. The last Internal Control exercise was carried out at POWC related to the 18 months period ending 30 June 2017.

PRINCIPLE 6: REPORTING WITH INTEGRITY

In line with the statutory obligations laid down in the Statutory Bodies (Accounts and Audit) Act, POWC has been submitting its Annual Report to the Ministry of Public Service Administrative and Institutional Reforms on a regular basis to be tabled in the National Assembly within the prescribed time frame.

PRINCIPLE 7: AUDIT

The accounts of POWC, which are prepared in accordance with the International Public Sector Accounting Standards (IPSASs), are audited by the Director of Audit. The audited Financial Statements are embodied in the Annual Report.

The Welfare Events Organiser shall not later than 3 months after the end of the financial year submit to the Board for approval the Annual Report of POWC including the Financial Statements for the year ended 30 June 2024. After approval by the Board, the Council must not later than 31 October 2024 submit the Annual Report, including the Financial Statements to the National Audit Office.

After having audited the Financial Statements, the Director of Audit, must within 6 months of the date of receipt, submit the Annual Report and the Audit Report to the Welfare Events Organiser who should submit same to the Board.

PRINCIPLE 8: RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS

The Council also organises its annual Civil Service Kermesse to enable Staff Welfare Associations of Ministries and Departments to raise funds for the organisation of welfare activities for their members. It also gives an opportunity for public officers and their families as well as the public in general to meet and interact in a relaxed and friendly environment.

**STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES IN RESPECT OF
THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

The Board of POWC is responsible to provide Financial Statements for each financial year. The Financial Statements have to give a true and fair view of the financial position (Statement of Financial Position) and the financial performance (Statement of Financial Performance) of POWC. As per the Statutory Bodies (Accounts and Audit) Act 1972, POWC Board shall:

- ◊ not later than 4 months after the end of every financial year, prepare and submit to the Director of Audit a Statement of Financial Performance showing its revenue and expenditure and a statement of Financial Position made up of assets and liabilities of the statutory body;
- ◊ forward to the Minister a report on the activities of POWC together with its audited accounts in respect of the financial year.

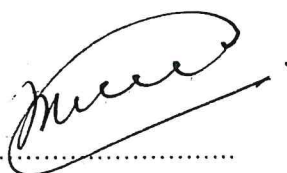
In preparing these Financial Statements, the Board ensures that:

- ◊ suitable accounting policies are selected and applied consistently;
- ◊ judgment and estimates are responsible and prudent;
- ◊ applicable Accounting Standards have been followed, subject to any material departures and explained in the Financial Statements;
- ◊ the Financial Statements have been prepared on the going concern basis.

The Board confirms that it has complied with the above requirements in the preparation of the Financial Statements for the year ended 30 June 2024.

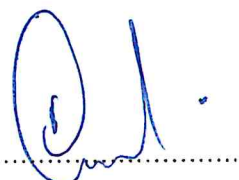
The Board is responsible for:

- ◊ keeping proper accounting records which reflect the financial position of POWC;
- ◊ safeguarding the assets of POWC.



Mr. J. Mulloo, MSK
Chairperson

Date: 26.09.2024



Mr. R. Leelodharry
Board Member

Date: 26.09.2024

**STATEMENT OF COMPLIANCE
CODE OF CORPORATE GOVERNANCE**

Name of Statutory Body: Public Officers' Welfare Council

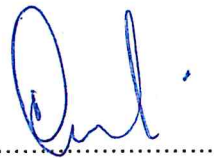
Reporting Period: For the year ended 30 June 2024

Throughout the year ended 30 June 2024 and to the best of the Board's knowledge, the organisation has complied with the Corporate Governance Code for Mauritius (2016). The organisation has applied all the principles set out in the Code and explained how these principles have been applied.



Mr. J. Mulloo, MSK
Chairperson

Date: 26.09.2024



Mr. R. Leelodharry
Board Member

Date: 26.09.2024

ACTIVITIES ORGANISED DURING THE FINANCIAL YEAR

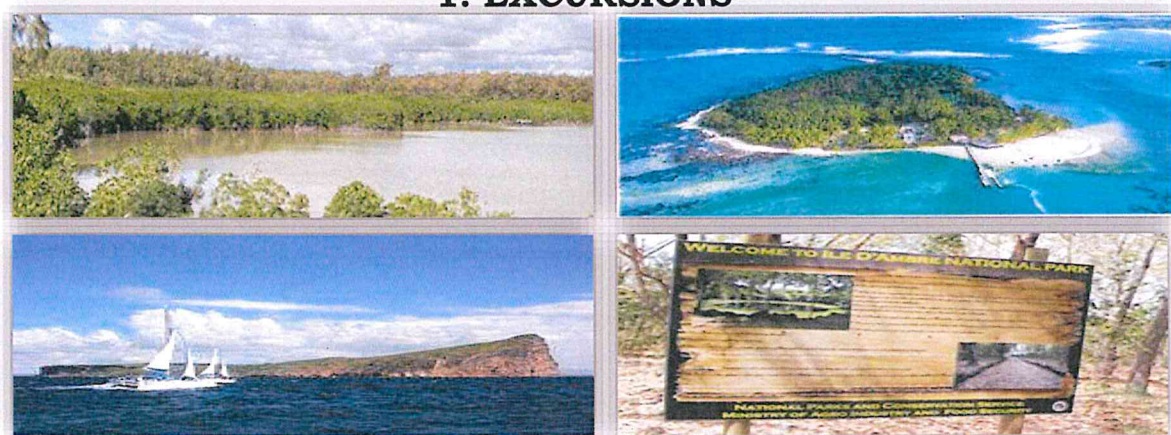
POWC had been actively involved in the following activities:

ACTIVITIES 2023-2024	
RECREATIONAL AND LEISURE ACTIVITIES	
SPORTS AND KEEP-FIT ACTIVITIES	
LITERARY AND CULTURAL ACTIVITIES	
INFORMATION, EDUCATION & COMMUNICATION	
CIVIL SERVICE KERMESSE	
FITNESS CENTRE	

Recreational and Leisure Activities

With a view to promoting the spirit of friendship, team building among Public Officers and their families and providing them with opportunities to participate in recreational and leisure activities, the Public Officers' Welfare Council organises excursions, stays at hotels and tours abroad.

1. EXCURSIONS



Restoration Activity/Hiking at Ile D'Ambre

POWC, in collaboration with the National Parks and Conservation Service (NPCS), organised a Restoration Activity/ Hiking at Ile D'Ambre on Saturday, 31 July & 6 August 2023 for Public Officers and their families. In view of promoting environment conservation, participants were also given the opportunity to plant trees along the hiking trail. Two consecutive excursion were organised and a total of eight hundred and fifty (850) Public Officers and their families participated in this activity.

One day Visit to Ile Des Deux Cocos (LUX* Resort & Hotels) and to Blue Bay Marine Park

POWC organised two excursions at Ile des Deux Cocos (Lux* Resorts & Hotels) and to Blue Bay Marine Park on 19 November 2023 and 14 April 2024. In all, four hundred and fifty-one (451) participants had the opportunity to discover Ile des Deux Cocos, which is a private island situated in the south-east of the island near Blue Bay, run by by LUX* Resort and Hotels. Participants enjoyed the different activities as well as a lunch buffet.

Excursion to GRSE Waterfall and lunch at Ile aux Cerfs & Ilot Gabriel on Catamaran

POWC organised two excursions at Ile aux Cerfs on 25 & 26 November 2023 and 13 April 2024 and 04 November 2023 at Ilot Gabriel on Catamaran. In all, 414 and 108 participants, respectively, had the opportunity to relax on the island, situated in the south-east coast & north coast of Mauritius respectively. Participants enjoyed the different activities available on the island as well as lunch and non alcoholic drinks.

2. STAYS AT HOTELS

Stays at hotels are among one of the most popular activities organised by POWC. For the period July 2023 to June 2024, POWC organised several stays at hotels at very competitive prices for Public Officers and their families. A total of three hundred and forty (340) participants availed themselves of this activity.



Preskil Island Resort ****

Friday, 04th to Sunday, 16th July 2023

Friday, 21st to Sunday, 23rd July 2023

Friday, 04th to Sunday, 06th July 2023



Anelia Resort & Spa ****

Saturday, 06th to Monday, 08th April 2024



Tamassa Resort (Lux* Resorts & Hotels)****

Friday, 08th to Sunday, 10th December 2023

Sunday, 10th to Tuesday, 12th December 2023



Lagoon Attitude Hotel****

Thursday, 08th to Saturday, 10th December 2022

Casuarina Resort & Spa****

Saturday, 06th to Monday, 08th April 2024

Tuesday, 09th to Thursday, 11th April 2024

3. TOURS ABROAD

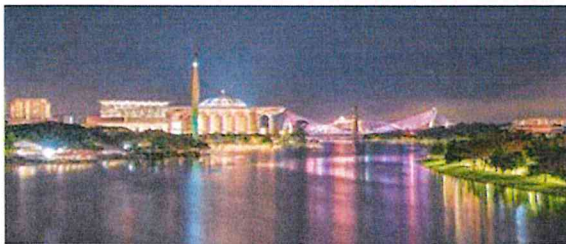
In the context of its recreational activities, POWC organised tours to Rodrigues and Malaysia & Thailand. Public Officers and their families are presented the opportunity to travel overseas and discover other countries' lifestyle, fascinating historical/tourist sites and places of interest, a mix of cultures, local culinary delights and great shopping experiences.

Tour to Rodrigues



POWC organised six tours to Rodrigues Island July, August, November, December 2023 and April 2024. There were twenty-eight (195) participants, including Public Officers and their families, for this tour. The participants had the opportunity to visit several places of interest in Rodrigues such as Caverne Tortue, South East Coast, 52 contours, Cathedral St Gabriel, Baladirou, Mt. Malgache, Trou d'Argent, Roche Bon Dieu, Caverne Provert, amongst others. The participants resided at Les Cocotiers Hotel, Anse aux Anglais.

Tour to Malaysia & Thailand



POWC organised a tour to Malaysia and Thailand from 02nd to 14th November 2023. There were twenty participants for this tour, who visited the different places of interest that these destinations offered such as Putrajaya city tour, Genting Highlands with cable car ride, Laser Buddha, Silver Lake Vineyard, Pattaya View Point, Nong Nooch Village with Elephant Show and Thai Cultural show, amongst others.

3. TOURS ABROAD

Tour to Cape Town

POWC organised a tour to Cape Town which was scheduled for 05th to 12th November 2023. There were forty-four (44) participants, including Public Officers and their families, for this tour. The participants had the opportunity to visit several places of interest in Rodrigues such as Table Mountain, Cape of Good Hope & Boulders beach.



Tour to North India (with Kashmir)

POWC organised a tour to North India from 13th to 8th December 2023. There were fifty five (55) participants for this tour, who visited the different places of interest that these destinations offered such as Delhi city, Kashmir, Amer Fort, Jaipur, Haridwar, Golden Temple Amritsar amongst other.



Sport and Keep-Fit Activities

With a view to providing public officers the opportunity to maintain their physical fitness and enabling them to practise their favourite sports, POWC organises sport tournaments and keep-fit activities.

1. SPORT ACTIVITIES

Football Festival 2024

POWC organised its Football Tournaments for male Public Officers which started on 06 May 2024.

Two separate tournaments were organised as follows:

- The Civil Service Football Festival (for officers in the Civil Service in general);
- The Disciplined Forces Football Festival (for officers in the Disciplined Forces).

Details	Teams	No. of participants
Civil Service	32	630
Disciplined Forces	18	389

Participation

After playing their first match, the winning teams were automatically qualified for the following rounds until they reached the final. Matches were played at the Gymkhana Grounds, except for the Grand Finals, and were officiated by Referees and Assistant Referees from the Mauritius Football Association. Each match was supervised by a Match Commissioner.

Grand Finals

The grand finals were played at the St Francois Xavier Stadium on 27 May 2024. The prize giving ceremony was held immediately after the Final of the Disciplined Forces. The Hon. Minister, Dr. A. Ramdhany, as well as other eminent personalities awarded the prizes to winners & runner-ups.

The Grand Finals were as follows:

Tournaments	Winner	Runner-ups
Civil Service	Jawaharlal Nehru Hospital	Ministry of Health & Wellness - HQ
Disciplined Forces	SSU	VIPSU

Football Festival 2024



Sport and Keep-Fit Activities

2. KEEP-FIT ACTIVITIES

Physical activities are essential components for a healthy lifestyle. As in the previous years, POWC organised keep-fit activities which were conducted by professional instructors at the Civil Service House, Gymkhana, Vacoas.

The keep-fit activities were organised in two batches for the following periods:

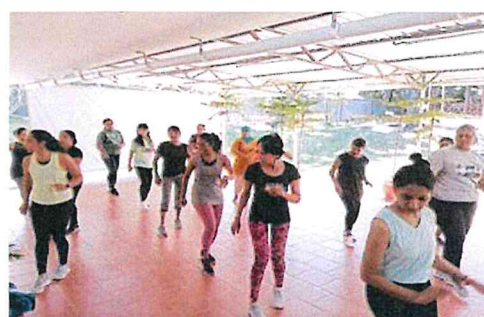
- batch 1: 26 August to 10 December 2023;
- batch 2: 13 January to 13 July 2024.

Two hundred and one (201) Public Officers participated in the keep-fit activities as per the following activities:

Activities	No. of participants
Yoga	60
Zumba	88
Pilates	37
Bolly Aero	16

In view of low participate rate, the following keep-fit activities were cancelled:

- batch 1 – Yoga C, Zumba A, Tai Chi, Bolly Aero B;
- batch 2 – Yoga C, Tai Chi, Bolly Aero A & B.



Literary and Cultural Activities

In line with its mandate to provide opportunities to public officers to engage in intellectual pursuits, the Public Officers' Welfare Council organises competitions for the officers to enhance their knowledge and literary skills. These competitions also provide opportunities to public officers to interact with their colleagues from other Ministries/Departments.

1. Domino Tournament 2024

With the objective to motivate Public Officers to take part in intellectual pursuits and enhance their interaction with other public officers from different Ministries and Departments, the Public Officers' Welfare Council organised the Domino Tournament 2024 from April to June 2024.

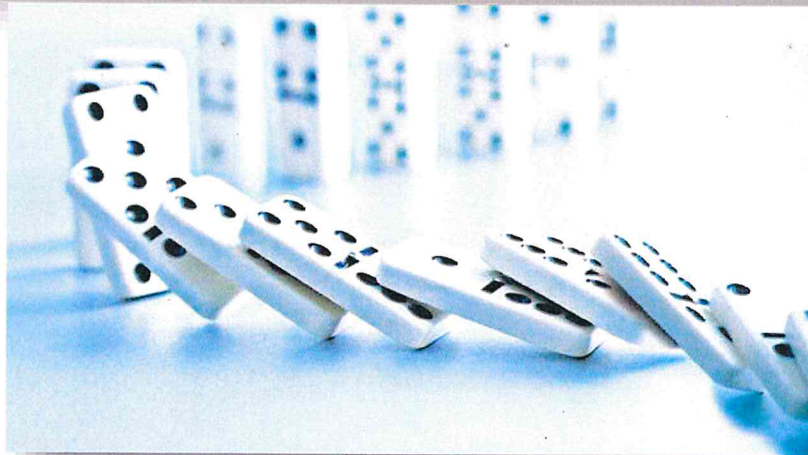
Fifty-nine (59) teams, a total of 177 public officers, from various Ministries/Departments participated in this tournament.

The tournament was held on weekdays during lunch time whereby all matches were played at POWC, Level 12, SICOM Building II, Port Louis.

Prizes were awarded as follows:

Rank	Winners	Ministry/Department	Prize
1	Ramnoher Keshav Dharkhan Lallman Doorga Chetlall	Financial Services and Good Governance	Rs 5,000 cash prize + souvenir trophy
2	Permalloo Naraindass Jugroop Ravi	Finance, Economic Plan- ning and Development	Rs 4,000 cash prize + souvenir trophy
3	Nunkoo Teeruth Appanah Rajesh Beeharry Chandradeo	Youth Empowerment, Sports and Recreation	Rs 3,000 cash prize + souvenir trophy
4	Labiche L. J. Gerard Seegoolam Anunnduth Iswurduth Jibna	Ministry of Education, Tertiary Education, Sci- ence & Technology - Roy- al College Port Louis	Rs 2,000 cash prize + souvenir trophy

1. Domino Tournament 2024



Literary and Cultural Activities

2. Scrabble Competition 2024

The Public Officers' Welfare Council organised the Civil Service Scrabble Competition from May to June 2024.

Forty-six (46) public officers from various ministries/departments participated in the competition.

The competition was held on weekdays during lunch time whereby all matches were played at POWC, Level 12, SICOM Building II, Port Louis.

Prizes were awarded as follows:

Category	Rank	Winner	Ministries/ Departments	Prize
A	Winner	SEETOHUL Hemendranath	Education, Tertiary, Education Science & Technology (Swami Sivananda SSS)	Rs. 5,000 Cash + Souvenir Trophy
	Runner-up	DINA Doorgadut	Health & Wellness (Central Supplies Division)	Rs. 4,000 Cash+ Souvenir Trophy
	Third	RAMKISSOON Darshan Sharma	Finance, Economic Planning & Development	Rs. 3,000 Cash + Souvenir Trophy
	Fourth	SEEBARUTH Marie Claire	Public Service. Administrative & Institutional Reforms	Rs. 2,000 Cash + Souvenir Trophy
B	Winner	JOSEPH Jonathan	Education, Tertiary, Education Science & Technology	Rs. 4,000 Cash + Souvenir Trophy
	Runner-up	MUSLUN Azra Bibi	Finance, Economic Planning & Development	Rs. 3,000 Cash + Souvenir Trophy
	Third	BISSESSUR Kaviraj	Blue Economy, Marine Resources, Fisheries & Shipping	Rs. 2,000 Cash + Souvenir Trophy
	Fourth	CHUTOO Azmi	Central Procurement Board	Rs. 1000 Cash + Souvenir Trophy

Literary and Cultural Activities

2. Scrabble Competition 2024



Literary and Cultural Activities

4. POWC Essay Competition 2024

The Public Officers' Welfare Council (POWC) organised its Essay Competition for the year 2021-2022 in the context of the International Literacy Day, and event celebrated by the UNESCO to remind the international community of the status of literacy and adult learning globally. The theme chosen for this competition was as follows:

"The Digital Leap: How telecommunication has revolutionalised the Public Sector".

Twenty-seven (27) entries were received in soft copy from public officers of different ministries and departments. The jury panel, led by Mr. Trilochun, from the Toastmasters Club, submitted final scores for each participant.

The winners were chosen on the following criteria:

relevance;

language & style;

presentation;

originality;

research.

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
First	DABEEA Dhanusha	Agro Industry & Food Security	Rs 10,000 + Souvenir trophy
Second	RAMKORUN Vimla	Agro Industry & Food Security	Rs. 7,000 + Souvenir trophy
Third	GUNNOO Chitisha	Prime Minister's Office	Rs. 5,000 + Souvenir trophy
Consolatory Prize	RUGHOOBUR BHUNJUN Lakshana Pooja	Local Government & Disaster Risk Management	Rs. 2,000 + Souvenir trophy
	SUMRAH Chandnee	Local Government & Disaster Risk Management	Rs. 2,000 + Souvenir trophy

Literary and Cultural Activities

5. POWC Song Competition 2023/2024

POWC, in collaboration with the Ministry of Arts & Cultural Heritage, organised a 'Karaoke Song Competition 2023/24' for Public Officers. The purpose of this competition is to bring Public Officers together to express their talents in music and singing so as to create a better work-life balance for themselves and their colleagues. The competition was held in all languages spoken in Mauritius.

Eighty-eight (88) participants registered for this competition.

Thirteen (13) participants were selected for the finals.

The finals were held at MGI Auditorium, Moka on Friday, 03 May 2024.

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
1	ALY SAMBA Jean Pascal Wilford	Arts and Cultural Heritage	Trophy + Rs 20,000 Cash Prize
2	SEEGOOLAM Vivekanand	Health & Wellness	Trophy + Rs 15,000 Cash Prize
3	CONSTANT ALY SAMBA Cathrine Emma	Mauritius Prison Service	Trophy + Rs 10,000 Cash Prize
4	MANOULA Jeremie Bruno	Health & Wellness	Trophy + Rs 5,000 Cash Prize
5	PANCHGOLAM Chitranjansing	Public Service, Administrative & Institutional Reforms	Trophy + Rs 5,000 Cash Prize
6	MOOTHOO Brandon Desiré	Mauritius Police Force	Trophy + Rs 3,000 Cash Prize
7	DOOKIA Avinash	Blue Economy, Marine Resources, Fish- eries and Shipping Albion Fisheries Research Centre	Trophy + Rs 3,000 Cash Prize
8	VIGOUREUX VEERASAMY Marie Josée Bianca Angelique	Health & Wellness	Trophy + Rs 3,000 Cash Prize
9	NAIKA-CAHANEEA Prishnee	Education, Tertiary Education, Science and Technology	Trophy + Rs 2,000 Cash Prize
10	PIERRE Steven Rudy	Social Integration, Social Security and National Solidarity	Trophy + Rs 2,000 Cash Prize
11	SEEWOO Neermalcoomar	Education, Tertiary Education, Science and Technology	Trophy + Rs 2,000 Cash Prize
12	JEEBAUN Sarvhaduth	Health & Wellness	Trophy + Rs 2,000 Cash Prize
13	CHUMUN Tulsidas	Statistics Mauritius	Trophy + Rs 2,000 Cash Prize

Literary and Cultural Activities

5. POWC Song Competition 2023/2024



Literary and Cultural Activities

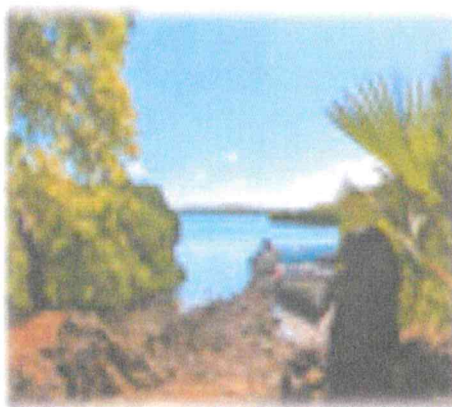
6. Photography Competition 2023

The Photography Competition was held during the Hiking at Ile D'Ambre held on 31 July and 06 August 2023, respectively.

The Prize Giving was held on the occasion of the Civil Service Kermesse on Sunday, 17 December 2023.

Winners of the competition were awarded a souvenir shield and a cash prize as follows:

Rank	Winner	Ministry/Department	Prize
First	BOYGAH Leckraj	Health & Wellness	Rs 2,000 + Souvenir trophy
Second	PYNEEANDÉE Vaneesha Shravane	Gender Equality & Family Welfare	Rs. 1,500 + Souvenir trophy
Third	RAMDANY Darshinee	National Audit office	Rs. 1,000 + Souvenir trophy



Civil Service Kermesse

The 29th Edition of the Annual Civil Service Kermesse, organised by POWC, was held on Sunday, 19 December 2023 on the Gymkhana Grounds, Vacoas from 0900 to 1730 hours.

The event enabled Public Officers and their families and the public in general to interact in a friendly and stress-free environment and it provided Staff Welfare Associations with an opportunity to raise funds for the organisation of welfare activities at the level of their respective Ministries/ Departments.

For the year 2023, POWC had the honour and privilege of receiving the Hon. Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity as Chief Guest.

Other eminent personalities also attended the Opening Ceremony such the Hon Dr. A. Ramdhany, Minister of Public Service, Administrative & Institutional reforms, other Ministers, Parliament Private Secretaries, Secretary to Cabinet and Head of Civil Service, Mr. Jaylall MULLOO, M.S.K., Chairman of the Public Officers' Welfare Council, amongst others were present.

Seventy-four (74) stalls were put at the disposal of Ministries/Departments, Staff Welfare Associations and Sponsors.

An Organising Committee on Kermesse comprising the Chairperson, all Board Members as well as staff of the Council was set up. The Committee was responsible for the overall planning and coordination of the event.

A Task Force Committee comprising the Chairperson of Public Officers' Welfare Council, all Board Members and the following stakeholders was set up:

- Mauritius Police Force;
- Ministry of National Infrastructure and Community Development;
- Mauritius Fire and Rescue Services;
- Mauritius Broadcasting Corporation;
- Energy Services Division;
- Central Water Authority;
- Central Electricity Board;
- Municipality Vacoas/Phoenix;
- Waste Water Management Authority.

Two (2) Best Stall Competitions (i.e. Non-Food and Food) were organised and cash prizes were awarded as follows:

Best Non-Food Stall Competition		Best Food Stall Competition	
Rank	Name of Staff Welfare Association	Name of Staff Welfare Association	Cash Prize (Rs.)
1	Prison Welfare Association	Reduit Agricultural SWA	11,000
2	Forestry Service SWA	Dr. A. G. Jeetoo Hospital	9,000
3	Ministry of Public Infrastructure & Community Development	Ministry of Public Service, Administrative & Institutional Reforms	7,000
4	Special Prize:	Mauritius Fire & Rescue Service	5,000

Civil Service Kermesse



Fitness Centre

The Ministry of Public Service, Administrative and Institutional Reforms, in collaboration with POWC and the Mauritius Sports Council, has set up a Fitness Centre on Level 12, SICOM Building II, Corner Chevreau and Reverend Jean LeBrun Streets, Port Louis.

The Fitness Centre was inaugurated by the Hon. Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity, inaugurated the Fitness Centre on 11 May 2022.

The main objective of the setting up of the Fitness Centre is to encourage public officers, their spouses and their children (above 18) and retired public officers with a view to encourage them to practise regular physical activities and adopt a healthier lifestyle. CCTV camera for monitoring & security purposes were also installed.

Facilities available at the Fitness Centre are as follows:

- state-of-the-art fitness equipment;
- instructors from the Mauritius Sports Council;
- separate changing rooms and shower for ladies and men.

The opening hours are as follows:

- Monday to Friday: 08:00-20:00 hours;
- Saturday from 08:00-12:00 hours;
- closed on Sundays & Public Holidays.

The monthly membership fee is Rs 500 per person. Payment should be effected on a quarterly, half yearly or annual basis at a rate of Rs 1,500, Rs 2,500 and Rs 5,000 respectively.



CIVIL SERVICE HOUSE

The Civil Service House (CSH), located at Britannia Park, Gymkhana, Vacoas, and inaugurated on 21 December 2012 is mainly used as a recreational centre where Public Officers can meet and interact in a social and stress free environment.

The POWC conducts its keep-fit activities at the CSH. The keep-fit activities consist of Yoga, Bolly Aero, Zumba, Tai Chi and Pilates sessions which are carried out after working hours on Mondays, Wednesdays and Saturdays.

The CSH is made available, upon request to Ministries/Departments/Staff Welfare Associations for the organisation of seminars, workshops, meetings and brainstorming sessions. It is also used by Club Le Flamboyant once a week for their activities.

The POWC aims to develop the CSH into a lively place where Public Officers and their families can meet and relax through the activities proposed after working hours and during weekends. This would enhance their physical and psychological health. Public officers would be able to instill a fine work life balance capable of sustaining a vibrant and healthy Civil Service.



NOTES ON THE PUBLIC OFFICERS' WELFARE COUNCIL

Mission Statement

To improve the welfare of public officers and their families

STRATEGIC DIRECTION 2024/2025

In addition to the routine activities already being organised by the Public Officers' Welfare Council, the following activities are being proposed:

- Padel Tennis Competition;
- Men/Women Veteran Football Festival.

The Public Officers' Welfare Council has already set up a HR Structural Committee to come up with an organisation structure for its officers.

GENDER STATEMENT

The Public Officers' Welfare Council caters for the welfare of all public officers and thus the activities of the Public Officers' Welfare Council are open to all public officers, irrespective of their gender or beliefs. Mixed as well as separate sport tournaments are organised for ladies in order to encourage participation.

KEY ACTIONS FOR 2024/2025

SPORT AND KEEP-FIT ACTIVITIES

- Football Festival (Men & Ladies)
- Badminton Festival (Men & Ladies)
- Football Tournament (Men)
- Petanque Competition (Men & Ladies)
- Keep-Fit Activities (Yoga, Zumba, Tai Chi, Bolly Aero, Pilates)

LITERARY AND CULTURAL ACTIVITIES

- Public Speaking Competition
- Quiz Competition
- Scrabble Competition
- Essay Competition
- Domino Competition
- Song Competition

RECREATIONAL AND LEISURE ACTIVITIES

- Stays at Hotels
- Group Tour to Rodrigues, Vietnam, Malaysia & Bali, South India, Cape Town
- Hiking
- Excursions

INFORMATION, EDUCATION AND COMMUNICATION

- Publication of Annual Report
- Meeting/Get Together with all Stakeholders
- POWC Facebook page
- Flyers

CIVIL SERVICE KERMESSE

- 30th Edition of the Civil Service Kermesse

FINANCIAL RESOURCES

		2023/2024		2024/2025		2025/2026	
Code	Programme	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*
	Sports and Keep-Fit Activities	870,000	280,000	935,000	290,000	970,000	300,000
	Foot Five Festival (Men & Ladies)	125,000		130,000		135,000	
	Beach Hand Ball (Men & Ladies)	100,000		125,000		130,000	
	Volleyball Festival (Men & Ladies)	100,000		110,000		110,000	
1	Badminton Tournament (Men & Ladies)	115,000		120,000		125,000	
	Petanque Tournament (Men & Ladies)	100,000		105,000		110,000	
	Molkky (Men & Ladies)	50,000		55,000		60,000	
	Keep-Fit Activities (Yoga, Zumba, Tai Chi, Bolly Aero, Pilates)	280,000	280,000	290,000	290,000	300,000	300,000
	Fitness Centre*1	2,410,000	870,000	2,392,000	870,000	2,394,000	870,000
	Instructor Fees	1,100,000		1,100,000		1,100,000	
	Maintenance of equipment	30,000		32,000		34,000	
2	Overtime for Office Auxiliary	400,000		370,000		370,000	
	Overtime for Driver	636,000		636,000		636,000	
	Other expenses (Hand sanitiser, alcohol, tissue paper)	40,000		40,000		40,000	
	Insurance	100,000		110,000		110,000	
	Security services for Fitness Centre	104,000		104,000		104,000	
	Literary & Cultural Activities	715,000	0	880,000	0	892,000	0
	Public Speaking Competition	110,000		110,000		110,000	
	Dictation Competition	0		50,000		50,000	
	Quiz Competition	42,000		43,000		44,000	
3	Scrabble Competition	55,000		55,000		55,000	
	Essay Competition	42,000		45,000		45,000	
	Song Competition	400,000		410,000		415,000	
	Basic Cooking & Pastry Course	0		50,000		50,000	
	Domino Competition	66,000		67,000		68,000	
	Photography Initiation & Competition	0		50,000		55,000	
	Recreational and Leisure Activities	9,664,000	9,471,000	15,667,000	15,472,000	18,168,000	17,973,000
	Tour to Rodrigues	571,000	571,000	572,000	572,000	573,000	573,000
4	Tours Abroad	6,000,000	6,000,000	11,000,000	11,000,000	12,000,000	12,000,000
	Visits, Excursions, Trekkings and Hikings	593,000	400,000	595,000	400,000	595,000	400,000
	Stay at Hotels	2,500,000	2,500,000	3,500,000	3,500,000	5,000,000	5,000,000

		2023/2024		2024/2025		2025/2026	
Code	Programme	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*	Estimates Expendi- ture	Estimate Income*
	Information, Education & Communica- tion Activities	200,000	0	430,000	0	460,000	0
5	Seminar/ Workshop/Talks (Amalgamation)	150,000		225,000		250,000	
	Prize Giving Ceremony & Get Together with SWAs	0		150,000		150,000	
	Publications	50,000		55,000		60,000	
6	Civil Service Kermesse	1,950,000	400,000	1,950,000	400,000	2,000,000	400,000
7	Health Screening	50,000		50,000		50,000	
	Administrative Expenses	3,999,400	0	3,687,400	0	3,689,400	0
	Telephone	60,000		62,000		64,000	
	Insurance Cover icw Events	55,000		60,000		60,000	
	Office Expenses & Incidentals	175,000		175,000		175,000	
	Office Furniture and Equipment	175,000		150,000		150,000	
	Bank Charges	75,000		75,000		75,000	
	Printing & Stationery	150,000		150,000		150,000	
	Overtime	22,000		22,000		22,000	
8	Accounting and Audit Fee	100,000		110,000		110,000	
	Annual Report	3,000		3,000		3,000	
	Fees to Board Members*2	650,000		650,000		650,000	
	Allowances to Supporting Staff*3	350,000		373,000		373,000	
	Allowances to Part timers*4	70,800		70,800		70,800	
	Allowance for procurement assistance	21,600		21,600		21,600	
	Allowance to Organising Secretary	350,000		0		0	
	Salary to Welfare Event Organiser	320,000		325,000		325,000	
	Salary to Word Processing Operator*5	1,422,000		1,440,000		1,440,000	
9	Expenses relating to recruitment exer- cise (interview & scrutinising of applica- tions)	300,000		100,000		0	
	Civil Service House (Quarters B7 & B12)	350,000	5,000	350,000	5,000	350,000	5,000
10	Operating cost (Quarters B7 & B12) - Including salary, electricity & water charges, maintenance & sundry expenses	350,000		350,000		350,000	
	Capital Expenditure	3,250,000	0	1,000,000	0	0	0
11	Purchase of vehicle	2,000,000		0		0	
	Renovation CSH (Quarters B7 & B12)	1,000,000		1,000,000		0	
	Fixing of curtains (Fitness Centre)	250,000					
Total Estimated Expenditure		23,758,400	11,026,000	27,441,400	17,037,000	28,973,400	19,548,000
Estimated Revenues		11,026,000		17,037,000		19,548,000	
Fund Required		12,732,400		10,404,400		9,425,400	

*Note: Estimated revenues represent collection from activities and sponsorship for Kermesse.

*1: Figures for Fitness Centre are for the period May-June 2024.

*2: PRB arrears + increase in Board Fees.

*3: PRB arrears + increase in allowance.

*4: Fees to AFO, Treasurer and Procurement Officer

*5: Recruitment of 5 WPO.



Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE PUBLIC OFFICERS' WELFARE COUNCIL

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the financial statements of the Public Officers' Welfare Council, which comprise the statement of financial position as at 30 June 2024 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Public Officers' Welfare Council as at 30 June 2024, and of its financial performance and cash flows for the year then ended in accordance International Public Sector Accounting Standards (IPSASs).

Basis for Qualified Opinion

Non-compliance with IPSASs

The financial statements did not comply with the following IPSASs:

- IPSAS 1 - *Presentation of Financial Statements* - the Statement of Financial Performance was classified by functions and partly by nature.
- IPSAS 12 - *Inventories* - Inventories were not accounted in the financial statements.
- IPSAS 17 - *Property Plant and Equipment* - The residual value and useful life of assets were not reviewed annually.

Statement of Comparison of Budget and Actual Amounts

The accuracy of the above statement cannot be ascertained as no explanation was obtained for inconsistencies between the figures in the approved budget and the Statement of Comparison of Budget and Actual Amounts regarding estimated Revenue and Expenditure.

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Public Officers' Welfare Council in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Public Officers' Welfare Council, but does not include the financial statements and my report thereon.

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Public Officers' Welfare Council'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 management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Public Officers' Welfare Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, 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 ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Public Officers' Welfare Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Public Officers' Welfare Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Public Officers' Welfare Council 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.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Opinion

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

In accordance with the requirements of the Statutory Bodies (Accounts and Audit) Act, I report as follows:

- (a) this Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (b) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, expenditure incurred were not of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (c) in my opinion, the Public Officers' Welfare Council has been applying its resources and carrying out its operations economically, efficiently and effectively.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

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

Basis for Opinion

I performed procedures, including the assessment of the risks of non-compliance with laws and regulations, to obtain audit evidence to discharge my responsibilities as described in the 'Auditor's Responsibilities' section of my report as referred to below. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Matter

The financial statements for the financial year ended 30 June 2024 were received at my Office on 30 October 2024. Following audit, management was informed on 13 May 2025 of amendments to be made to the financial statements. The approved amended financial statements were to be submitted to my Office by 27 May 2025. As of the date of this report, the amended financial statements were not yet submitted.

This report is being issued on the basis of the last approved financial statements received at my Office.

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Public Officers' Welfare Council's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Public Officers' Welfare Council has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.



DR D.PALIGADU
Director of Audit

National Audit Office
14th Floor,
Air Mauritius Centre
PORT LOUIS

27 August 2025

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

		Year ended 30 June 2024	Year ended 30 June 2023
	Notes	Rs.	Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	5,238,099	6,600,221
Receivables		-	-
Prepayments	6	2,070	33,859
Advance Payments	7	295,930	357,790
		5,536,099	6,991,870
Non-Current Assets			
Property, Plant & Equipment	8	2,008,095	2,464,152
		2,008,095	2,464,152
TOTAL ASSETS		7,544,194	9,456,022
LIABILITIES			
Current Liabilities			
Payables	9	890,103	1,037,464
Advance Receipts	10	3,161,528	3,380,600
Non Current Liabilities			
Provision for Employee Benefits	11	1,670,033	1,534,288
TOTAL LIABILITIES		5,721,664	5,952,352
EQUITY			
General Fund	12	1,822,530	3,503,670
		1,822,530	3,503,670
TOTAL EQUITY AND LIABILITIES		7,544,194	9,456,022

The Notes to the Accounts from page 59 to page 74 form an integral part of the Financial Statements.



Mr. J. Mulloo, MSK
Chairperson
Date: 26.09.2024



Mr. Y. Seeruttun
Board Member
Date: 26.09.2024

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE (Classification by Functions) FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Year ended 30 June 2024 Rs.	Year ended 30 June 2023 Rs.
Revenue			
Non-Exchange Revenue	13	9,556,919	8,317,360
Exchange Revenue	14	20,626,592	6,409,223
Total Revenue		30,183,511	14,726,583
Expenses			
Operating Expenses	15	22,717,622	7,341,659
Administrative Expenses	16	5,639,611	6,365,823
Civil Service House Expenses	17	341,172	310,933
Fitness Centre Expenses	18	2,028,367	1,307,280
Premium Amortised		—	1,572
CSG Contributions for Welfare			
Events Organiser		8,245	-
NSF Contributions for Welfare			
Events Organiser		4,458	-
Depreciation		1,125,176	994,183
Total Expenses		31,864,651	16,321,450
SURPLUS/(DEFICIT) for the year		-1,681,140	(1,594,867)

Statement of Changes in Net Assets/Equity for the year ended 30 June 2024

	Year ended 30 June 2024 Rs.	Year ended 30 June 2023 Rs.
As at 01 July 2023	3,503,670	5,098,537
Surplus/(Deficit) for the year	-1,681,140	-1,594,867
As at 30 June 2024	1,822,530	3,503,670

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2024

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	-1,681,140	-1,594,867
Non-cash movements:		
Premium Amortised		1,572
Depreciation	1,125,176	994,183
(Increase)/Decrease in Receivables & Prepayments	31,789	35,907
(Increase)/Decrease in Advance Payments	61,860	(357,790)
Increase/(Decrease) in Advance Receipts	-219,072	3,197,400
Increase/(Decrease) in Payables & Provision for Employee Benefits	-11,616	986,862
NET CASHFLOW FROM OPERATING ACTIVITIES	(693,003)	3,263,267
CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/Decrease in Investments	0	2,500,000
Purchase of Fixed Assets	-669,119	(51,290)
NET CASHFLOW FROM INVESTING ACTIVITIES	(669,119)	2,448,710
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-1,362,122	5,711,977
Cash and Cash Equivalent at Start	6,600,221	888,244
CASH AND CASH EQUIVALENT AT END	5,238,099	6,600,221

Note to Cash Flow Statement

(a) The Cash Flow is presented using the Indirect Method.

(b) Cash and cash equivalents consist of cash in hand and balances with banks.

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Cash in hand	-	3,120
Balances with Bank — Current Account	25,943	(52,219)
Balances with Bank — Saving Account	5,212,156	6,649,320
TOTAL	5,238,099	6,600,221

(c) IPSAS 2 - Cash Flow Statements

POWC has credit facility through credit card up to Rs 50,000 issued by the State Bank of Mauritius Ltd.

(d) Property, Plant and Equipment

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs. 669,119 all of which were acquired by means of Grant from Government and past savings on matured investment.

All the items were purchased on a cash basis.

**Statement of Comparison of Budget and Actual Amounts
for the year ended 30 June 2024**

	Original Budget Rs.	Revised Budget Rs.	Actual Amount Rs.	Difference Rs.	Note
REVENUE					
Non-Exchange Revenue	6,500,000	6,500,000	9,556,919	(3,056,919)	(i)
Exchange Revenue			20,621,492	(20,621,492)	(ii)
Exchange Revenue	10,000	10,000	5,100	4,900	(iii)
Reserve from Investment matured	1,100,000	1,100,000	1,100,000	0	(iv)
Total Revenue	7,610,000	7,610,000	31,283,511	-23,673,511	
EXPENSES					
Operating Expenses	2,900,000	3,130,000	2,797,669	207,331	(ii)
Administrative Expenses	3,110,000	3,079,000	3,037,347	41,653	(i)
Civil Service House Expenses	350,000	335,000	333,672	1,328	
Fitness Centre Expenses	1,200,000	1,111,000	1,111,321	-321	
Fitness Centre Equip- ment	50,000	80,000	78,050	1,950	
Total Expenses	7,610,000	7,610,000	7,358,059	251,941	

***NOTES:**

- (i) The amount of Rs. 3,056,919 represents salary of the supporting staff which is met by the Ministry of Public Service, Administrative and Institutional Reforms and is not provided in the budget. This is included as Staff Costs in the Administrative Expenses.
- (ii) Revenue from activities is not provided in the budget. The amount collected is used to finance Operating Expenditure.
- (iii) The expected amount has not been materialised.
- (iv) An amount of Rs 2,500,000 was refunded on maturity last year and is being used to finance mainly Fitness Centre Activities since last Financial Year.

IPSAS 24 - Presentation of Budget Information in Financial Statements.

IPSAS 24 requires a comparison of budget amounts and the actual amounts arising from execution of the budget to be included in the financial statements of entities which are required to, or elect to, make publicly available their approved budget(s) and for which they are, therefore, held publicly accountable.

Generally, the difference between the original and the revised budget for POWC is adjusted through reallocation within the budget.

Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2024					
	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation
	Rs.	Rs.	Rs.	Rs.	Rs.
11 A-Side Men Football (Festival)	115,000	375,000	245,000	245,685	-685
Foot Five Festival (Men & Ladies)	180,000	200,000	225,000	222,539	2,461
Walk In Football (Men & Ladies)	75,000	0	0	0	0
Badminton Tournament (Men & Ladies)	100,000	100,000	0	0	0
Volleyball Tournament (Men & Ladies)	110,000	110,000	0	0	0
Molkky Festival	25,000	0	0	0	0
Keep Fit Activities (Yoga Courses, Zumba etc)	10,000	10,000	30,000	27,320	2,680
Trail	25,000	0	0	0	0
Public Speaking Competition	100,000	75,000	25,000	3,675	21,325
Dictation Competition	50,000	0	0	0	0
Scrabble Competition	40,000	35,000	35,000	31,425	3,575
Essay Competition	40,000	45,000	50,000	46,900	3,100
Basic Training in Drama Arts	15,000	0	0	0	0
Drawing/Painting Competition	50,000	0	0	0	0
Karaoke Competition	0	0	325,000	323,744	1,256
Virtual Song Competition	300,000	300,000	0	0	0
Basic Cooking and Pastry Course	15,000	0	0	0	0
Domino Competition	40,000	30,000	20,000	17,700	2,300
Tours Abroad	10,000	10,000	10,000	173,245	-163,245
Visits, Excursions, Outings and Hikings	10,000	10,000	0	-90,218	90,218
Stays at Hotels	10,000	10,000	10,000	-199,530	199,530
Seminar, Workshop & Talks	100,000	50,000	0	0	0
Prize Giving & Get Together Meeting with SWAs	50,000	0	0	0	0

Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2024					
	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation
	Rs.	Rs.	Rs.	Rs.	Rs.
Publications of Magazine & Brochures	15,000	15,000	30,000	29,540	460
Civil Service Kermesse	1,400,000	1,500,000	2,010,000	2,008,978	1,022
Telephone	75,000	60,000	45,000	45,632	-632
Cellphone Allowance to Chairman	6,000	6,000	6,000	6,000	0
Electricity	125,000	0	0	0	0
Insurance Cover for Activities	60,000	50,000	15,000	0	15,000
Office Expenses & Incidentals	170,000	161,000	130,000	128,086	1,914
Property, Plant and Equipment	200,000	150,000	600,000	591,069	-1,069
Bank Charges	75,000	80,000	220,000	218,069	1,931
Printing & Stationery	175,000	175,000	190,000	186,697	3,303
Overtime	25,000	25,000	25,000	20,848	4,152
Audit and Accounting Fee	110,000	100,000	95,000	95,000	0
Fees to B. Members	700,000	825,000	635,000	631,447	3,553
Allowances to Supporting Staff	300,000	325,000	300,000	292,877	7,123
Allowances to Part Timers	75,000	75,000	90,000	90,786	-786
Salary of Welfare Events Organiser	275,000	275,000	275,000	267,499	7,501
Civil Service House Expenses	525,000	525,000	335,000	333,672	1,328
Pacific March against Drugs			0	-43,334	43,334
Health Prom. Programme (Blood Donation)	25,000	0	0	0	0
Quiz Competition	25,000	25,000	0	0	0
Allowance to Organising Secretary	700,000	800,000	460,000	460,337	-337
Fees Annual Report	4,000	3,000	3,000	3,000	0
Fitness Centre Expenses	1,200,000	1,200,000	1,111,000	1,111,321	-321
Fitness Centre Equipment	50,000	50,000	80,000	78,050	1,950
	7,610,000	7,610,000	7,610,000	7,358,059	251,941

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

1. Corporate Information

- (a) POWC was established under the Public Officers' Welfare Council Act No. 28 of 1992. It came into operation in October 1992. The Act was subsequently amended in 1995 (Act No. 3 of 1995 refers) to enable the Council to cater for public officers and their families.
- (b) The Council is being serviced by the following officers in as far as the administrative and the finance duties are concerned:

(i)	1 Organising Secretary,	On contract for a period of one year as from 4 July 2021 and renewed up to 16 January 2024.
(ii)	Welfare Events Organiser	On a full-time basis as from September 2023.
(iii)	8 Management Support Officers	On a full-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(iv)	1 Office Auxiliary/HOA	On a full-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(v)	1 Manager Procurement and Supply	On a part-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(vi)	1 Assistant Manager Financial Operations	On a part-time basis from the Ministry of Finance, Economic Planning and Development
(vii)	1 Assistant Financial Operations Officer	On a part-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(viii)	1 Liaison Officer	On Contract Basis
(ix)	2 Handy Workers	On a full-time basis from the Ministry of Public Service, Administrative and Institutional Reforms

2. Reporting Period

The Financial Statements for the current period have been prepared for the year ended 30 June 2024. Comparative figures for the year ended 30 June 2023 have also been provided for information purposes.

3. Accounting Policies

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows and financial position on an accrual basis using historical cost are followed in the preparation of the Financial Statements. The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied.

3.1 Government Grant

Funds for expenditure by the POWC are approved in annual government budget under the parent Ministry's (Ministry of Public Service, Administrative and Institutional Reforms) vote. Provision of funds is approved under a one-line budget item. The budget provision for the year ending 30 June 2024 was Rs 6.5 million.

3.2 Accrual Accounting

Accrual accounting under IPSAS requires the matching of revenue to related expenses. The cash flows arising from contributions and the related expenses take place in current and future accounting periods.

3.3 Trade and Other Receivables

Accounts receivables are recorded at their realisable value.

3.4 Fixed Assets

Property, Plant, Equipment and other fixed assets are stated at historical cost less accumulated depreciation. They are depreciated (as outlined below) at rates estimated to recognise the consumption of economic benefits over their useful lives.

3.5 Depreciation

Depreciation on the fixed assets has been calculated on the straight-line method so as to write off the cost within the estimated useful life. The rate of depreciation charged per annum is as follows:

Office Equipment: 25%

Office Furniture : 10%

Curtain : 10%

Renovation/Buildings: 10%

A full year depreciation is provided in the year of acquisition and no depreciation in the year of disposal.

4. Basis of Preparation

The financial statements of the Public Officers' Welfare Council have been prepared in accordance with International Public Sector Accounting Standards (IPSASs). The IPSASs have been adopted for the first time as from the Financial Year 2011 in line with amendments made in the Statutory Bodies (Accounts and Audit) Act. The following Accounting Standards have been adopted:

IPSAS 1: Presentation of Financial Statements;

IPSAS 2: Cash Flow Statements;

IPSAS 3: Accounting Policies, Changes in Accounting Estimates and Errors;

IPSAS 9: Revenue from Exchange Transactions;

IPSAS 14: Events After the Reporting Transaction;

IPSAS 17: Property, Plant and Equipment;

IPSAS 19: Provisions, Contingent Liabilities and Contingent Assets;

IPSAS 20: Related Party Disclosures;

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

IPSAS 24: Presentation of Budget Information in Financial Statement;

IPSAS 39: Employee Benefits.

(a) (i) New Standards issued but not yet adopted

At the date of approval of the financial statements, the following relevant IPSAS had already been issued but not yet effective:

IPSAS 43 - Leases	01 January 2025
IPSAS 44 - Non-current Assets held for sale and discontinued operations	01 January 2025
IPSAS 45 - Property, Plant and Equipment	01 January 2025
IPSAS 46 - Measurement	01 January 2025
IPSAS 47 - Revenue	01 January 2026
IPSAS 48 - Transfer Expenses	01 January 2026

(a) (ii) Standards issued and effective

At the date of approval of the financial statements, the following relevant IPSASs had already been issued and are effective.

IPSAS 41 – Financial Instruments – effective for annual periods beginning on or after 01 January 2023. IPSAS 41 replaces IPSAS 29, while providing entities a transition option to continue to apply the hedge accounting requirements of IPSAS 29.

IPSAS 42 – Social Benefits – effective for annual periods beginning on or after 01 January 2023.

(b) Going concern basis

The financial statements have been prepared on a going concern basis.

(c) Revenue from Exchange Transactions

Revenue from exchange transaction are measured at the fair value of the consideration received or receivable and recognised as follows:

- interest on a time proportion basis that takes into account the effective yield on the asset;
- charges for the use of assets (other than cash and cash equivalents) as they are earned in accordance with the terms of the relevant agreement.

(d) Revenue from Non-Exchange Transactions (Taxes and Transfers)

Assets and revenue arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23 “Revenue from Non-Exchange transactions (Taxes and Transfers)”.

Transfer Revenue

Assets and revenue arising from transfer transactions are recognised in the period in which the transfer transaction arrangement becomes binding and are measured at fair value at the date of recognition.

Monetary assets are measured at their nominal value.

(e) Foreign Currency Translation

Transactions in foreign currencies are translated into the functional and presentation currency, Mauritian Rupees, at the date of transaction using the spot exchange rate.

Exchange differences arising are recognised in surplus or deficit in the period in which they arise.

(f) Accounting judgments and key sources of Estimation Uncertainty

The preparation of the financial statements in accordance with IPSAS requires the Council's management to exercise judgment in the process of applying the accounting policies. It also requires the use of accounting estimates and assumptions that may affect the reported amounts and disclosures in the financial statements. Judgments and estimates are continuously evaluated and are based on historical experience and other factors, including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances. The actual results could, by definition therefore, often differ from the related accounting estimates.

5. Cash and Cash Equivalents

	Year ended 30 June 2024 Rs.	Year ended 30 June 2023 Rs.
Cash in Hand	0	3,120
Cash at Bank – Savings Account	5,212,156	6,649,320
Cash at Bank—Current Account (Unpresented Cheques)	25,943	(52,219)
	5,238,099	6,600,221

6. Prepayments

	Year ended 30 June 2024 Rs.	Year ended 30 June 2023 Rs.
TV licence Prepaid	2,070	-
Insurance Prepaid	-	33,859
	2,070	33,859

7. Advance Payments

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Stays at Hotel	32,600	82,500
Tour to Rodrigues - Air Tickets	263,330	275,290
	295,930	357,790

8. Property, Plant and Equipment

FIXED ASSETS	Office			Fitness Centre		Total
	Building	Equipment	Furniture	Equipment	Furniture	
<u>COSTS</u>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 01 July 2023	154,601	1,546,561	613,144	3,327,883	740,523	6,382,712
Additions		575,729	15,340	24,050	54,000	669,119
As at 30 June 2024	154,601	2,122,290	628,484	3,351,933	794,523	7,051,831
<u>DEPRECIATION</u>						
As at 01 July 2023	154,601	1,510,460	441,453	1,663,942	148,104	3,918,560
Charge for the year	0	177,288	30,452	837,984	79,452	1,125,176
As at 30 June 2024	154,601	1,687,748	471,905	2,501,926	227,556	5,043,736
<u>NET BOOK VALUE</u>						
As at 30 June 2024	0	434,542	155,693	850,007	566,967	2,008,095
As at 30 June 2023	0	36,101	171,691	1,663,941	592,419	2,464,152

9. Payables

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Accountancy and Audit Fees	95,000	95,000
Telephone Charges (Head Office)	3,935	2,931
Telephone Charges (Civil Service House)	450	225
Electricity Charges (Civil Service House)	3,608	1,804
Water Charges (Civil Service House)	1,604	1,604
Office Expenses and Incidentals	-	4,500
Office Expenses and Incidentals (Civil Service House)	230	460
Annual Report	3,000	3,000
Fees to Board Members	162,400	123,828
Secretarial Fees to Officers acting as Secretary to Board Meetings	9,900	21,050
Secretarial Fees to Officers acting as Secretary to Sub-Committees	12,350	-
Allowance to Organising Secretary	-	4,943
Fees icw DBC/BEC	28,438	-
Annual Leave Accrued to Organising Secretary (As at 30 June 2024)	-	37,951
Passage Benefits Accrued to Organising Secretary (As at 30 June 2024)	-	22,482
Gratuity Accrued to Organising Secretary (As at 30 June 2024)	-	79,516
Allowance to Part Timers	836	567
Scrabble Competition	26,000	24,200
Essay Competition	33,400	-
Domino Tournament	14,000	4,200
Quiz Competition	-	17,550
Football Festival 11-Aside	182,580	
Tour to Rodrigues Expenses	15,400	
Kermesse	2,950	184,114
Karaoke Song Competition	10,000	
Overtime	4053	
Fitness Centre - Overtime	47,899	48,089
Fitness Centre - Security Services	14,513	6,267
Fitness Centre - Fees to Coaches from MSC	170,400	209,100
Fitness Centre - Insurance Cover	4,357	
Pacific March Against Drugs	-	130,683
Deposit for Access Cards	42,800	13,400
	890,103	1,037,464

10. Advance Receipts

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Excursion	203,350	249,550
Excursion - Ile Aux Cerfs	-	132,500
Stays at Hotels	611,675	1,443,800
Tour to Rodrigues	1,356,999	1,380,500
Tour to South India & Chennai	750,100	-
Keep Fit Activities	109,200	-
Fitness Centre	130,204	174,250
	3,161,528	3,380,600

11. Employee Benefits Obligations

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Provision for Employee Benefits : Accumulated Vacation Leave	672,442	606,454
Provision for Employee Benefits: Accumulated Sick Leave	879,384	783,674
Provision for Employee Benefits: Accumulated Passage Benefits	118,207	144,160
	1,670,033	1,534,288

A provision is recognised when there is a present obligation and it is probable that an outflow of resources embodying economic benefits will be required to settle their obligations, and a reliable estimate can be made of the amount of the obligation. Provisions have been made for accumulated Vacation Leave, Sick Leave and Passage Benefits. Provisions are reviewed at each balance sheet and adjusted to reflect the current estimate. All Employees Benefits accruing to staff of POWC are accounted and taken care by the parent Ministry.

12. General Fund

The General Fund includes some Rs. 4 million representing proceeds from the sale of lottery tickets for the Kermesse organised in 1994 and 1995 and relevant interest accumulating thereon and which have been earmarked as a special fund for a capital project.

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
As at 01 July 2023	3,503,670	5,098,537
Surplus/(Deficit) for the year	-1,681,140	(1,594,867)
As at 30 June 2024	1,822,530	3,503,670

13. Non-Exchange Revenue

13.1 Government Grant

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Grant from Government	6,500,000	5,000,000
	6,500,000	5,000,000

Budget provision for grant in financial year 2023-2024 was Rs. 6.5 million and the whole amount was disbursed by the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR) to the POWC.

13.2 Government Contribution

This represents the contribution of the Government towards meeting the salary of the Supporting Staff [refer to note 1(b)] on secondment to the Council.

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Government Contribution to meet Staff Costs	3,056,919	3,317,360
Capital Grant from MPSAIR	-	—
	3,056,919	3,317,360
Grand Total	9,556,919	8,317,360

14. Exchange Revenue**14.1 Income from Activities**

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Payment Received:-		
Stalls - Kermesse	360,000	675,000
Rental of Civil Service House	7,500	-
Pacific March Against Drugs (Sponsorship)	93,334	-
Tour to Rodrigues	4,450,400	586,000
Tour to Malaysia and Thailand	1,753,100	1,454,000
Tour to India & Kashmir	4,457,300	
Tour to Cape Town	3,104,250	
Outing and Excursions	1,732,267	793,575
Stays at Hotel	3,518,245	1,565,530
Fitness Centre - Entrance Fees	917,046	1,072,000
Keep Fit Activities (Yoga/Zumba/ Tai Chi/Pilates/Bolly Aero)	228,050	255,050
TOTAL	20,621,492	6,401,155

14.2 Other Revenue

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Opening Balance Accrued	-	(36,182)
Interest Receivable	-	44,250
Other Revenue (Stale Cheques)	5,100	
TOTAL	5,100	8,068
GRAND TOTAL	20,626,592	6,409,223

15. Operating Expenses

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
<i>Sports & Keep-Fit Activities</i>		
Football Tournament	-	389,461
Football Festival 11-a-Side	245,685	-
Foot-5 Festival	222,539	-
<i>Recreational Activities</i>		
Tour to Rodrigues	4,422,792	573,453
Tour to Malaysia and Thailand	1,739,626	1,433,220
Tour to India and Kashmir	4,647,170	-
Tour to Cape Town	2,772,218	-
Stays at Hotels	3,717,775	1,653,240
Outing & Excursions	1,822,485	688,334
<i>Literary Activities</i>		
Essay Competition	46,900	-
Scrabble Competition	31,425	26,200
Quiz Competition	-	17,550
Domino Competition	17,700	20,200
Public Speaking Competition	3,675	70,775
<i>Information & Com. Activities</i>		
Seminar, Workshop & Annual Report Publication	29,540	36,650
<i>Other Activities</i>		
Kermesse	2,368,978	1,743,920
Pacific March Against Drugs	50,000	184,934
Virtual Song Competition	-	292,237
Karaoke Song Competition	323,744	-
Keep Fit Activities - Yoga Courses/ Zumba/Tai Chi/Bolly Aero/Tai Chi	255,370	211,485
TOTAL	22,717,122	7,341,659

16. Administrative Expenses

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Fees to Board Members attending Board Meetings	150,350	192,164
Fees to Board Members attending Sub-Committees	147,000	200,185
Fees to Chairman	264,000	306,648
Fees for Bid Evaluation Committee	34,683	—
Travelling Allowances to Board Members attending Meetings	49,047	65,790
Secretarial Fees to Officers acting as Secretary to Board Meetings	19,800	23,100
Secretarial Fees to Officers acting as Secretary to Sub-Committees	27,550	25,167
Staff Costs	2,992,814	3,263,319
Sick Leave paid	64,105	54,041
Allowance to Part Timers	90,786	80,700
Allowance to Supporting Staff	232,563	252,485
Allowance to Organising Secretary	364,341	566,793
Salary of Welfare Events Organiser	241,659	—
Travelling Expenses of Organising Secretary	11,968	20,416
Travelling Expenses of Welfare Events Organiser	25,840	-
Other Allowances to Organising Secretary	-	70,984
Annual Leave Accrued to Organising Secretary	22,882	38,316
Passage Benefits Accrued to Organising Secretary	13,203	22,734
Gratuity Accrued to Organising Secretary	47,943	80,408
Overtime	20,848	23,193
Provision for Staff Accumulated Vacation Leave (Increase in Provision)	65,988	45,069
Provision for Staff Accumulated Sick Leave (Increase in Provision)	95,710	236,042
Provision for Staff Accumulated Passage Benefits (Decrease in Provision)	(25,953)	106,120
Fees to Panel of Interviewers	-	29,585
Expenses i.c.w recruitment of POWC Staff	-	116,846
Cell Phone Allowance to Chairman	6,000	6,000
Telephone/Fax	45,632	51,818
Bank Charges	218,069	84,458
Accounting & Audit Fee	95,000	95,000
Fees Annual Report	3,000	3,000
Office Expenses & Incidentals	128,086	148,145
Insurance		51,075
Printing and Stationery	186,697	106,222
TOTAL	5,639,611	6,365,723

Staff costs represent the salary of the Supporting Staff [refer to note 1(b)] which is met by the Ministry of Public Service, Administrative and Institutional Reforms under its own vote.

17. Civil Service House Expenses (CSH)

In April 2007 and 2009, the Ministry of Public Service, Administrative and Institutional Reforms had put at the disposal of (vested with) the Public Officers' Welfare Council Government Quarters located at Britannia Park No.7 and No.12 respectively, at Vacoas, for the Council to run activities for the welfare of public officers. The two Buildings are of a floor area of 170 square metres each border with block walls under reinforced concrete slab. Britannia Park No.12 is used as the Civil Service House. The expenditure incurred for the period 01 July 2023 - 30 June 2024 was as follows:

	Year ended 30 June 2024 Rs.	Year ended 30 June 2023 Rs.
Water Charges	9,624	9,624
Electricity Charges	23,452	19,704
Allowance for Cleaning Services	9,500	12,000
Overtime at CSH	3,766	—
Office Expenses & Incidentals	2,760	2,530
Mowing of Lawn	12,000	9,600
Telephone Charges	2,700	2,475
Salaries to Liaison Officer on Contract	273,000	255,000
MBC Licence Fees	2,070	—
Minor Repairs	2,300	—
TOTAL	341,172	310,933

18. Fitness Centre Expenses

Government decided to set up a full-fledge Fitness Centre to encourage public officers to practise regular physical activities and adopt a healthier lifestyle. It is located on level 12 of SICOM Building 2, Port Louis. POWC is responsible for the management and operation of the Gymnasium. The estimated project value of the Fitness Centre was Rs 7 Million. The fitness equipment cost around Rs 4.2 Million while the fit-out and partitioning works was estimated at Rs 2.5M. POWC procured the Fitness equipment and the MPSAIR agreed to finance the fit-out and partitioning works. POWC has an amount of Rs 4 Million earmarked for Capital Project. Part of this deposit was used to finance the procurement of fitness equipment. The expenditure incurred for the period 01 July 2023-30 June 2024 was as follow:

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Sundry Expenses	6,850	53,529
Overtime	592,858	454,745
Fees to Coaches from MSC	1,111,800	668,700
Maintenance of Equipment	189,750	
Special Imprest Access Cards	2,200	
Security Services	75,743	93,644
Renovation Works	10,950	—
Insurance Cover	38,216	36,662
TOTAL	2,028,367	1,307,280

19. Events Occuring After Reporting Date

There are no material events subsequent to the Statement of Financial Position date which are of such importance that they would require adjustments or disclosures in the Financial Statements.

20. Controlling Party

The Council is governed by POWC Act and managed by a Board as its controlling party with the Government of Mauritius as its general policy maker.

21. Related Party Disclosures

The related party disclosures are shown in the table below:

	Year ended 30 June 2024	Year ended 30 June 2023
	Rs.	Rs.
Grant/Government Contribution	9,556,919	8,317,360
Board Members Fees	631,447	813,054
Key Management Compensation (Organising Secretary : Rs 460,337 ; Welfare Events Organiser : Rs 267,499 and Treasurer : Rs 66,494)	794,330	866,145
TOTAL	10,982,696	9,996,559

The POWC regards a related party as a person or any entity with the ability to exert control individually or jointly, or to exercise significant influence over the POWC.

Members of the Key Management are regarded as related parties and comprise the Welfare Events Organiser and the Treasurer.

Accounting for Government Grants and Disclosure of Government Assistance outlines how to account for government grants and other assistance. The grant of Rs 9,556,919 is composed of Rs 6,500,000 received in annual Government Budget under the Parent Ministry's vote and the grant is administered by the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR). The amount of Rs 3,056,919 represents salaries and other allowances of all staff posted at the POWC on secondment and is met by the MPSAIR. It is treated as contribution by Government to meet staff costs.

22. Rent

Office of POWC has moved from Atom House to the 12th Floor of SICOM Building 2 on 20 September 2021. The rent as from that date is being paid by the parent Ministry.

23. Risk

Interest Rate Risk

The Council is not exposed to interest rate risk in terms of investments held in term deposits and Bonds. The Bonds yield a fixed amount of interest.

24. Capitalisation policy for Fixed Asset

The Board, at its 236th Board Meeting held on 24th March 2023, has approved a capitalisation policy of fixed asset as from Rs 5,000 and above.

25. Assets donated

Assets donated have not been assigned a value yet.

26. Tax

The Council is not liable to tax.