

ANNUAL REPORT

2020–2021



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

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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 the 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 the 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, the POWC has been organising various activities as follows:

- Sport and Keep-Fit;
- Recreational and Leisure;
- Literary and Cultural;
- Information, Education and Communication; and
- Annual Civil Service Kermesse.

CORPORATE GOVERNANCE REPORT

Compliance

During the year 2020/2021, the 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 the POWC Act 1992, the 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 the 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 discuss on specific issues.

The 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 the POWC Act, it also complies with other relevant legislation, 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 the 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 POWC Act. 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 Organising Secretary

The main functions of the Organising Secretary are:

- day-to-day management of the 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.

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 Organising Secretary;
- 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

The 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 the 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 discuss on urgent issues whenever required.

Board Meetings

The Chairperson and the Organising Secretary 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

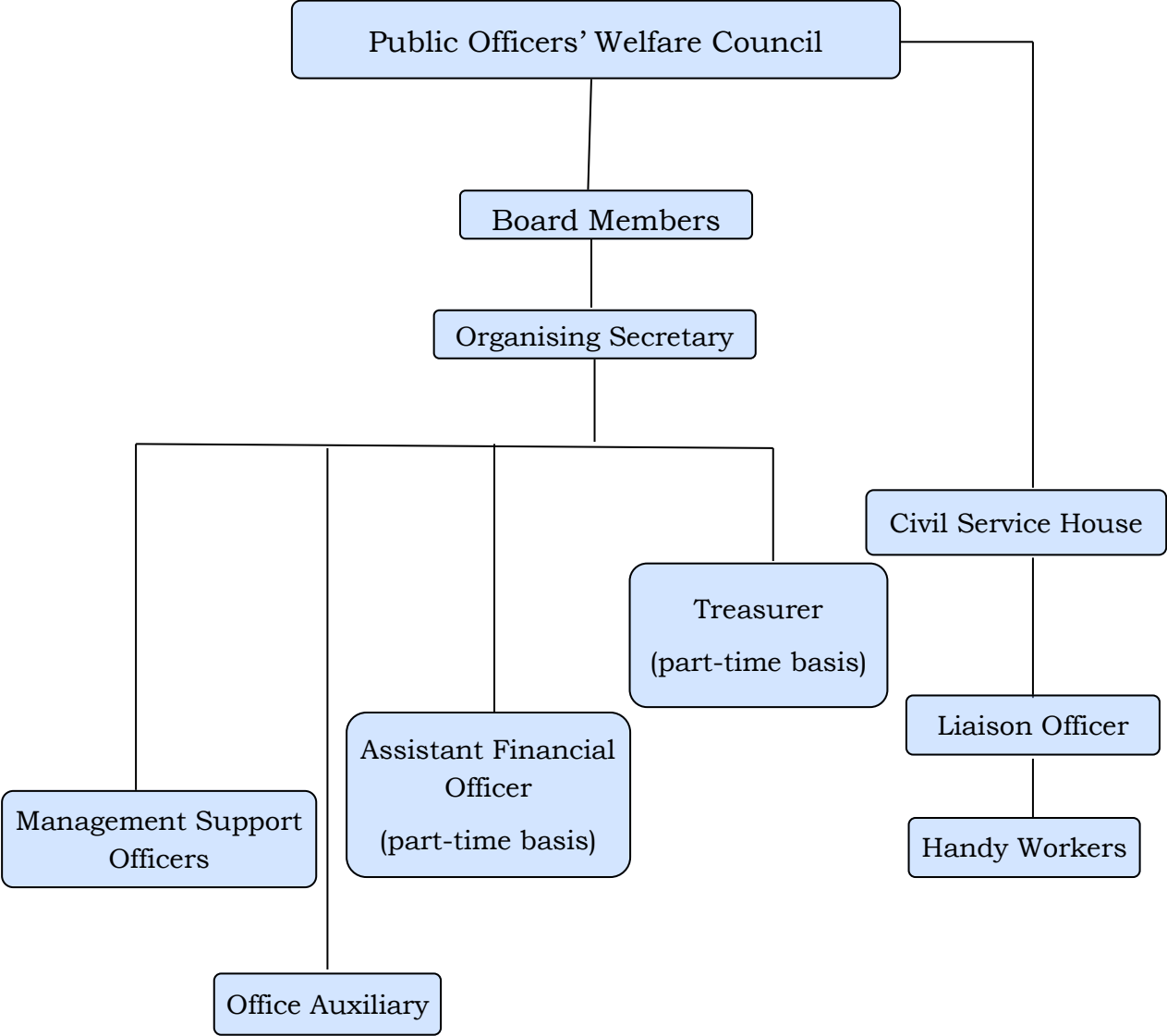
All administrative staff of the Public Officers' Welfare Council are posted on secondment from the Ministry of Public Service, Administrative and Institutional Reforms. In addition, one officer from the Ministry of Finance, Economic Planning and Development is performing the duty of Treasurer on a part-time basis.

Mr. Vikesh Jealal, posted in the Finance Section of the POWC, has been appointed as Internal Control Officer/Senior Internal Control Officer. In order to ensure the smooth running of the Finance Section, Mr. Lacha, Assistant Financial Officer at the parent Ministry, has been posted to the POWC on a part-time basis as from 11 January 2021 to provide his assistance.

A Liaison Officer, Mr. Kailash Conhyedass, has been employed by the Council on contract basis.

Organising Secretary	Mr. Vikram RAMBURUTH
Treasurer	Mr. Ravi JUGROOP
Assistant Financial Officer	Mr. Roopnarain LACHA (As from 11 January 2021)
Management Support Officers	Mr. Vikesh JEALAL (Up to January 2021) Miss Vrishti DAUHAWOO Mr. Nishantraj MACARCHAND Miss Nooreza Bibi Aziza PEEROO Miss Ashna GOPAUL Miss Naseebah JEEAWOODY (16.07.2020-20.09.2020) Miss Ashvina JHURRY (As from 22 September 2020)
Office Auxiliary	Mr. Rajesh MAHABIR-SINGH
Handy Workers	Mr. Roomeswar GOKUL Mr. Mohit PURMAISSUR
Liaison Officer	Mr. Kailash CONHYEDASS

Organisational Chart



PRINCIPLE 2: STRUCTURE OF THE BOARD AND ITS COMMITTEES

The 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 2020-2021 were as follows:

BOARD MEMBERS	
Mr. Premhans JHUGROO	Chairperson
Mrs. Rajwantee BUCKTOWAR	Representative of Prime Minister's Office
Mr. Vasheel Ourvasant SEEDOYAL	Representative of Ministry of Public Service, Administrative and Institutional Reforms
Ms. Bhoojeshwaree KAMULSING (July 2020 – February 2021)	Representative of Ministry of Gender Equality and Family Welfare
Mrs. Neeru Devi GOOLOOA	
Mrs. Sushma Devi CONAHYE	Representative of Ministry of Youth Empowerment, Sports and Recreation
Mr. Soobiraj AVALA-GURRIAH	Representative of Ministry of Arts and Cultural Heritage
Mrs. Beebee Rosida NOHUR	Representative of Ministry of Finance, Economic Planning and Development
Mr. Rashid IMRITH, CSK (July 2020 – May 2021)	Representative of Federation of Public Sector and other Unions
Mr. Harold APPASAMY	Representative of Federation of Civil Service and Other Unions
Mr. Radhakrishna SADIEN, MSK	Representative of State and Other Employees Federation
Mr. Yves CHAN KAM LON, OSK	Independent Member
Miss Jihane Edwidge LAVIOLETTE	Independent Member

BOARD MEMBERS' PROFILE

Mr. Premhans JHUGROO
Chairperson

Qualifications

- MBA (Human Resource Management) - Manipal University (Mysore)
- BA (Hons) Administration - University of Mauritius

Skills and Experiences

Mr. P. Jhugroo has been Secretary for Public Service of the Ministry of Public Service, Administrative and Institutional Reforms from September 2018 to March 2019. Other positions he held from 2000 to 2018 are as follows:

Period	Position	Posting
2000 – April 2002	Secretary	Public Service Commission
May 2002 – December 2003	Permanent Secretary	Ministry of Women's Right, Child Development & Family Welfare
December 2003 – June 2005	Permanent Secretary	Ministry of Fisheries
July 2005 – December 2008	Permanent Secretary	Ministry of Civil Service Affairs & Administrative Reforms
December 2008 – February 2012	Permanent Secretary	Ministry of Health & Quality of Life
February 2012 – December 2014	Permanent Secretary	Ministry of Environment & Sustainable Development
January 2015 – September 2016	Senior Chief Executive	Ministry of Civil Service & Administrative Reforms
September 2016 – February 2017	Secretary for Home Affairs	Prime Minister's Office
March 2017 – September 2018	Senior Chief Executive	Ministry of Defence and Rodrigues

BOARD MEMBERS' PROFILE

Mrs. Rajwantee BUCKTOWAR

Board Member

Representative of the Prime Minister's Office

Qualifications

- MBA (General)
- BSc (Hons) HRM

Skills and Experiences

Mrs. R. Bucktowar is presently Assistant Permanent Secretary at the Prime Minister's Office. She joined the service as Trainee Clerical Officer and was appointed Clerical Officer in 1993. She was appointed Executive Officer in 1998, followed by Human Resource Executive in 2002. She is holding the post of Assistant Permanent Secretary since 2011. She has worked in different Ministries and Departments such as the Ministry of National Infrastructure, Ministry of Health and Quality of Life and Local Government Service Commission. She had proceeded on leave without pay to undertake employment as Resource Person, Performance Management System at the Mauritius Broadcasting Corporation for the period 2010–2011.

Mr. Vasheel Ourvasant SEEDOYAL

Board Member

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

Qualifications

- Master in Business Administration
- MSc Crop Science
- BSc (Hon.) Horticulture with specialisation in Plant Biotechnology

Skills and Experiences

Mr. V. O. Seedoyal is presently Deputy Permanent Secretary posted at the Ministry of Public Service, Administrative and Institutional Reforms. He joined the public service in 2008 and has worked in different Ministries such as the Ministry of Arts and Culture and the Ministry of Social Security, National Solidarity and Reform Institutions. He has been a Board member of different public organisations and has been the Secretary to the National Pension Fund Board and the National Savings Fund Technical Committee for a number of years. He has also been working as resource person for the International Social Security Association (ISSA) and the United Nations Economic Commission for Africa (UNECA).

BOARD MEMBERS' PROFILE

Mrs. Neeru Devi GOOLOOA

Board Member

*Representative of Ministry of Gender
Equality and Family Welfare*

Qualifications

- BSc Information Technology

Skills and Experiences

Mrs. N. D. Goolooa is presently Deputy Permanent Secretary posted at the Ministry of Foreign Affairs, Regional Integration and International Trade. She joined the public service as Assistant Permanent Secretary in 2007 for the Ministry of Public Service, Administrative and Institutional Reforms. She has also worked for different ministries such as the Ministry of Commerce and Consumer Protection and Ministry of Gender Equality and Family Welfare.

Mrs. Sushma Devi CONAHYE

Board Member

*Representative of Ministry of Youth
Empowerment, Sports and Recreation*

Qualifications

- Degree in Biology with Environmental Sciences, University of Mauritius
- Degree in Social Work, University of Mauritius
- Diploma in Social Work, University of Mauritius

Skills and Experiences

Mrs. S. D. Conahye is presently Youth Officer at the Ministry of Youth Empowerment, Sports and Recreation since 2006. She helped in the organisation of youth and “*sport de masse*” activities. She is also engaged in youth leadership and empowerment.

BOARD MEMBERS' PROFILE

Mr. Soobiraj AVALA-GURRIAH

Board Member

*Representative of Ministry of Arts and
Cultural Heritage*

Qualifications

- Diploma in Dramatic Arts,
Rabindranath Tagore Institute

Skills and Experiences

Mr. S. Avala-Gurriah is presently Principal Arts Officer at the Ministry of Arts and Cultural Heritage. He has a long career in the field of Arts and Culture. He joined the Ministry of Arts and Culture as Arts Officer in 1994. He served in this position for eighteen years, then promoted to Senior Arts Officer in 2012 and as Principal Arts Officer in 2015. He has been nominated as Board Member in 2016. He is knowledgeable in the technical skills in the field of Arts and Culture. He is also a board member of the Mauritius Telugu Cultural Centre.

Mrs. Beebee Rosida NOHUR

Board Member

*Representative of Ministry Finance,
Economic Planning and Development*

Qualifications

- Masters in Economics (Distinction),
University of Malaya
- BSC (Hons) Economics, University of
Mauritius

Skills and Experiences

Mrs. B. R. Nohur is presently Lead Analyst at the Ministry of Finance, Economic Planning and Development. She started as Analyst in the same Ministry and was promoted as Lead Analyst in 2016. She joined the public sector as Statistical Officer and also served as Education Officer. She has been Board member in various institutions such as National Transport Authority, Tourism Authority, National Transport Corporation, National Computer Board among others.

BOARD MEMBERS' PROFILE

Mr. Harold APPASAMY

Board Member

*Representative of Federation of Civil
Service and Other Unions*

Qualifications

- Diploma in English/French - French/
English Translation, Alliance Française

Skills and Experiences

Mr. H. Appasamy is a former Printing Assistant/Senior Printing Assistant at Government Printing Department. He has twenty years of experience in this field since 1997. He is also the Representative of Federation of Civil Service and Other Unions since 2002.

Mr. Radrakrishna SADIEN, MSK

Board Member

*Representative of State and
Other Employees Federation*

Qualifications

- Diploma in Trade Union Education,
University of Mauritius

Skills and Experiences

Mr. R. Sadien, MSK, is a former Chief Property Valuation Inspector at the Ministry of Finance, Economic Planning and Development. He formed part of the Board of Public Officers' Welfare Council since its creation and remained on the Board for more than twenty years. He is also representative of various trade unions. He had acquired training of Trainers (Italy) and training in Labour market issues (World Bank). He is a negotiator and has long experience in labour relations both locally and internationally. He has been Chairperson and Board member in numerous boards such as National Economic and Social Council, NATRESA, Civil Service College among others.

BOARD MEMBERS' PROFILE

Mr. Yves CHAN KAM LON, OSK

Board Member

Independent Member

Miss Jihane Edwidge LAVIOLETTE

Board Member

Independent Member

Qualifications

- MSc, Library Service, (Distinction), Columbia University, USA
- Maitrise-ès-Lettres (mention: très bien), Université de Provence, France
- Diplome d'Etudes Approfondies (DEA), Université de Provence, France
- Licence-ès-Lettres, Université de Provence, France
- Diplome d'Etudes Audiovisuelles, Université de Provence, France
- Certificat d'Etudes Supérieures (Anglais), Université de Provence, France
- Post Graduate Diploma in Library and Information Studies, University College, United Kingdom

Skills and Experiences

Mr. Y. Chan Kam Lon, OSK is the Board Director of the National Empowerment Foundation and had been Director of the National Library (1999–2011) and former Commissioner of Public Service Commission (2011–2014). Currently, he is the Vice Chairperson of the Chinese Speaking Union. He started his career as Education Officer at the Mahatma Gandhi Institute 1978. He had a rich career in the field of librarianship as Head of Library, Archives and Museum (1982–1990) at the Mahatma Gandhi Institute where he was also appointed as Senior Lecturer. Furthermore he was member of the Mahatma Gandhi Institute Council and Member of the President's Fund for creative writing in English. He was also Chairperson of Mauritius Council of Registered Librarians.

Qualifications

- BSc (Hons) Management, University of Mauritius

Skills and Experiences

She has acquired 5 years banking experience and experience in the public sector also. She is the former Administrative Secretary of Le Morne Heritage Trust Fund.

SUB-COMMITTEE MEETINGS/RESPONSIBILITIES FOR 2020-2021

The key responsibilities/activities of each of the sub-committees.

SUB-COMMITTEES	ACTIVITIES
<p><u>Sports & Keep Fit</u> Chairperson: Mrs. S. D. CONAHYE Members: Ms. B. KAMULSING / Mrs. N. D. GOOLOOA Mr. R. SADIEN, MSK</p>	<ol style="list-style-type: none"> 1. 11 A-Side Football Festival 2. 7 A-Side Ladies Football Festival 3. Badminton Tournaments 4. Volleyball Tournaments 5. Keep-Fit Activities
<p><u>Literary & Cultural</u> Chairperson: Mr. S. AVALA-GURRIAH Members: Mr. H. APPASAMY Mr. Y. CHAN KAM LON, OSK</p>	<ol style="list-style-type: none"> 1. Scrabble Competition 2. Public Speaking Competition 3. Essay Competition 4. Domino Tournament 5. Karaoke Initiation
<p><u>Recreational Activities</u> Chairperson: Mr. V. O. SEEDOYAL Members: Mrs. R. BUCKTOWAR Ms. J. E. LAVIOLETTE</p>	
<p><u>Information, Education & Communication</u> Chairperson: Mr. Y. CHAN KAM LON, OSK Members: Mrs. R. BUCKTOWAR Mr. R. IMRITH, CSK</p>	<ol style="list-style-type: none"> 1. Action Plan
<p><u>Finance/Procurement</u> Chairperson: Mrs. R. B. NOHUR Members: Mr. V. O. SEEDOYAL Mr. H. APPASAMY</p>	<ol style="list-style-type: none"> 1. Allocation of Funds 2. Procurement 3. Other financial matters 4. Storekeeping and Inventory 5. Annual Report
<p><u>POWC Affiliation</u> Chairperson: Mr. R. SADIEN, MSK Members: Ms. B. KAMULSING Mrs. S. D. CONAHYE</p>	<p>Staff Welfare Affiliation Matters</p>
<p><u>POWC Civil Service House</u> Chairperson: Mr. R. IMRITH, CSK Members: Mr. S. AVALA-GURRIAH Ms. J. E. LAVIOLETTE</p>	<ol style="list-style-type: none"> 1. Use of Civil Service House 2. Maintenance of Civil Service House 3. Renovation Works

SUB-COMMITTEES	ACTIVITIES
<p><u>HR Structural Committee</u> Chairperson: Mrs. R. B. NOHUR Members: All Board Members</p>	<p>Assess Human Resources Requirements of the POWC</p>
<p>Civil Service Kermesse Sub-Committees</p>	
<p><u>Main Committee</u> Chairperson: Mr. V. O. SEEDOYAL Members: All Board Members</p>	<p><u>Procurement</u> Chairperson: Mrs. R. B . NOHUR Members: Mr. V. O. SEEDOYAL Mr. H. APPASAMY Mr. R. SADIEN, MSK</p>
<p><u>Opening Ceremony/Protocol/Catering/ Publicity</u> Chairperson: Mrs. R. BUCKTOWAR Members: Ms. B. KAMULSING Mr. R. IMRITH, CSK</p>	<p><u>Cultural Show/Children Corner</u> Chairperson: Mr. S. AVALA-GURRIAH Members: Mrs. R. BUCKTOWAR Mrs. S. D. CONAHYE</p>
<p><u>Security/Sponsorship</u> Chairperson: Mr. R. SADIEN, MSK Members: Ms. B. KAMULSING Mr. H. APPASAMY</p>	<p><u>Best Stall & Best Food Stall Competitions</u> Chairperson: Mr. Y. CHAN KAM LON, OSK Members: Mrs. R. B. NOHUR Ms. J. E. LAVIOLETTE</p>
<p><u>Cleanliness of Premises</u> Chairperson: Mrs. S. D. CONAHYE Members: Mr. S. AVALA-GURRIAH Ms. J. E. LAVIOLETTE</p>	<p><u>Control of Stalls/Activities</u> Chairperson: Mr. R. IMRITH, CSK Members: Mr. H, APPASAMY Mr. Y. CHAN KAM LON, OSK</p>

**BOARD AND SUB-COMMITTEE MEETINGS
HELD FROM JULY 2020 – JUNE 2021**

MEETINGS	NO. OF SESSIONS
BOARD MEETINGS	10
SPORTS & KEEP-FIT	1
LITERARY & CULTURAL	3
RECREATIONAL ACTIVITIES	1
INFORMATION, EDUCATION & COMMUNICATION	0
FINANCE & PROCUREMENT	4
POWC AFFLIATION	0
POWC CIVIL SERVICE HOUSE	4
CIVIL SERVICE KERMESSE	11
HR STRUCTURAL	2
TOTAL NO. OF SESSIONS	36

PRINCIPLE 3: DIRECTOR APPOINTMENT PROCEDURES

The 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: DIRECTOR 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-Committees that is set by the PRB Report 2016. Their travelling allowance is also set by the PRB.

The Chairperson of the POWC is remunerated a fixed allowance of Rs 19,530 on a monthly basis as per PRB 2016. The total sum payable for the financial year ending June 2021 is Rs 234,360.

Related Party Transactions

For the financial year ended 30 June 2021, the related party disclosures are shown in the table below:

	Amount (Rs.)
Grant	5,747,946
Board Members Fees	437,320
Key Management Compensation	135,263
TOTAL	6,320,529

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.

PAYMENT TO BOARD MEMBERS FOR THE PERIOD JULY 2020–JUNE 2021												
S/N	Name	Board Meeting	Civil Service House	Literary and Cultural Activities	Sports and Keep-Fit Activities	Recreational Activities	Finance and Procurement	HR Structural	Kermesse	Information, Education and Communication	Travelling	Total
1	Mrs. R. Bucktowar	5,340 (6)					815 (1)	815 (1)	2,010 (1)			8,980
2	Mr. V. O. Seedoyal	8,900 (10)				1,195 (1)	2,445 (3)	2,010 (2)	6,410 (6)		460	21,420
3	Miss B. Kamulsing	890 (1)			815 (1)				1,630 (2)			3,335
4	Mr. A.N. Tackoory*	890 (1)							0			890
5	Mrs. N. D. Goolooa	1,780 (2)							0			1,780
6	Mrs. S. D. Conahye	8,010 (9)			1,195 (1)				2,825 (3)		2,760	14,790
7	Mr. S. Avala-Gurriah	7,120 (8)	2,445 (3)	3,585 (3)					2,010 (2)		1,150	16,310
8	Mrs. B. R. Nohur	8,010 (9)					4,780 (4)	1,195 (1)	3,205 (3)			17,190
9	Mr. H. Appasamy	8,900 (10)		2,445 (3)	815 (1)		3,260 (4)		3,260 (4)			18,680
10	Mr. R. Imrith, CSK	5,340 (6)	4,780 (4)				815 (1)	1,630 (2)	4,455 (5)		690	17,710
11	Mr. R. Sadien, MSK	7,120 (8)	815 (1)					815 (1)	3,640 (4)		3,220	15,610
12	Mr. Y. Chan Kam Lon, OSK	8,900 (10)	3,260 (4)	2,445 (3)		815 (1)			1,195 (1)		3,450	16,805
13	Miss J. E. Laviolette	8,900 (10)				815 (1)			3,260 (4)		4,370	20,605
	Total	80,100	11,300	8,475	2,825	2,825	12,115	6,465	33,900		16,100	174,105

*Mr. A.N. Tackoory replaced Miss B. Kamulsing temporarily until the appointment of Mrs. N. D. Goolooa.
 () indicates the number of sittings.

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

In accordance with the Code, 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

The 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

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

Interest Rate Risk

The Council is exposed to interest rate risk in terms of investments held in Treasury Bills and 3-year GoM Note.

Liquidity Risk

The Council does not have significant liquidity risk. Except for the activities organised by Council, all funds for recurrent and capital expenditure come from Government.

Foreign Exchange Risk

The Council organises tours abroad whereby payment are effected by swift transfer in foreign currencies. The POWC may face foreign exchange risk if there is significant change 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 carried out at the POWC relate 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, the 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 the 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 Organising Secretary shall not later than 3 months after the end of the financial year submit to the Board for approval the Annual Report of the POWC including the Financial Statements for the year ended 30 June 2021. After approval by the Board, the Organising Secretary must not later than 31 October 2021 submit the Annual Report, including the Financial Statements to the National Audit Office.

After having audited the Statements, the Director of Audit, must within 6 months of the date of receipt, submit the Annual Report and the Audit Report to the Organising Secretary 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 2021**

The Board of the POWC is responsible for the preparation of 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 the POWC. As per the Statutory Bodies (Accounts and Audit) Act 1972, the 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 the 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;
- ◇ judgments 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 complied with the above requirements in the preparation of the Financial Statements for the year ended 30 June 2021.

The Board is responsible for:

- ◇ keeping proper accounting records which reflects the financial position of the POWC;
- ◇ safeguarding the assets of the POWC.



.....
Mr. L. M. K. Lam Ping Fong
Board Member



.....
Mrs. R. Bucktowar
Board Member

Date: 29/4/2022

Date: 29/04/2022

**STATEMENT OF COMPLIANCE
CODE OF CORPORATE GOVERNANCE**

Name of Statutory Body: Public Officers' Welfare Council

Reporting Period: For the year ended 30 June 2021

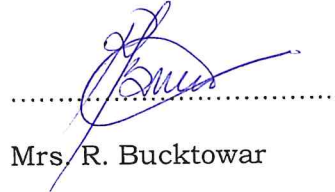
Throughout the year ended 30 June 2021 and to the best of the Board's knowledge, the organisation has complied with the Corporate Governance Code for Mauritius (2016). The organisation has applied all of the principles set out in the Code and explained how these principles have been applied.



Mr. L. M. K. Lam Ping Fong

Board Member

Date: 29/4/2022



Mrs. R. Bucktowar

Board Member

Date: 29/04/2022

ACTIVITIES ORGANISED DURING THE FINANCIAL YEAR

The POWC had been actively involved in the following activities:

ACTIVITIES 2020-2021
RECREATIONAL AND LEISURE ACTIVITIES
SPORTS AND KEEP-FIT ACTIVITIES
LITERARY AND CULTURAL ACTIVITIES
INFORMATION, EDUCATION & COMMUNICATION
CIVIL SERVICE KERMESSE

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

The POWC planned a hiking trail at Alexandra Falls & Cascades 500 Pieds which was scheduled on 10 April 2021. However, with the COVID-19 pandemic outbreak, the hiking trail was cancelled. One hundred and thirty-two (132) participants, who registered for this activity, were refunded accordingly.

2. STAYS AT HOTELS & TOURS ABROAD

Due to the COVID-19 pandemic outbreak, the POWC could not organise stays at hotels and tours abroad.

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, the POWC organises sport tournaments and keep-fit activities.

1. 11-A-SIDE FOOTBALL FESTIVAL 2020 — THE RESILIENCE CUP

In lieu of the Football Tournament which had to be postponed due to the COVID-19 pandemic outbreak, the Public Officers' Welfare Council organised the 11-A-Side Football Festival 2020 – The Resilience Cup for male public officers.

Two (2) separate tournaments were organised which were namely:

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

Participation

Participating teams in this festival were as follows:

Category	No. of teams
Civil Service	36
Disciplined Forces	18

Modalities for organising the festival

The festival was played on a knock-out plate system. All participating teams, after the drawing of lots, were placed on a compass draw. After playing their first match, the winning teams were automatically qualified for the following rounds until they reached the final whereas the losing teams of the first round were directly eliminated.

Matches

The festival started on 03 November 2020. Matches were played at the Gymkhana Grounds, Vacoas and were officiated by Referees and Assistant Referees from the Mauritius Football Association.

Sport and Keep-Fit Activities

Grand Finals

The Grand Finals were held on 09 November 2020.

All prizes were awarded on the same day of the Grand Finals and were as follows:

Category	Match	Winner
Disciplined Forces	Mauritius Prisons Service v/s VIPSU	Mauritius Prisons Service
Civil Service	Ministry of Youth Empowerment, Sports and Recreation v/s Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Ministry of Youth Empowerment, Sports and Recreation



Sport and Keep-Fit Activities

2. 7-A-SIDE LADIES FOOTBALL FESTIVAL 2020

With the objective to provide the opportunity for female public officers to play football, as well as to create awareness and promote this sport, the Public Officers' Welfare Council organised the 1st Edition of its 7-Aside Ladies Football Festival on 20 August 2020 at the St Francois Xavier Stadium, Plaine Verte.

The festival was organised in two (2) categories which is as follows:

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

Participation

Participating teams in this festival were as follows:

Category	No. of teams
Civil Service	6
Disciplined Forces	2

Modalities for organising the festival

The festival was played on a Pool-League System. All participating teams played a minimum of two matches throughout the festival.

Matches

Fifteen (15) matches were played and officiated by Referees from the Mauritius Football Association. Each match was supervised by a match commissioner.

Finals

The winners of the festival were as follows:

Category	Match	Winner
Disciplined Forces	Police Eastern Division v/s Police Northern Division	Police Eastern Division
Civil Service	Ministry Education, Tertiary Education, Science and Technology v/s Ministry of Youth Empowerment, Sports & Recreation	Ministry Education, Tertiary Education, Science and Technology

Sport and Keep-Fit Activities



Sport and Keep-Fit Activities

3. BADMINTON TOURNAMENT 2020

The Public Officers' Welfare Council came up with the objective to provide opportunities to public officers to maintain their physical fitness by organising a Badminton Tournament.

The tournament was organised in two (2) categories which is as follows:

- Civil Service Men Badminton Tournament;
- Civil Service Ladies Badminton Tournament.

Participation

Participating teams in this festival were as follows:

Category	No. of teams
Civil Service Men Badminton Tournament	17
Civil Service Ladies Badminton Tournament	9

Modalities for organising the festival

The tournament was played on a league cum knock out system.



Sport and Keep-Fit Activities

3. BADMINTON TOURNAMENT 2020

Matches

All matches were played at the National Badminton Centre, Rose Hill.

The Council entrusted the responsibility of all the technical aspect of the POWC Badminton Tournament 2020 to the Mauritius Badminton Association (MBA).

All matches were arbitrated by referees of the Mauritius Badminton Association.

Finals

The finals were held on Thursday, 22 October 2020 and were as follows:

Category	Match	Winner
Men	Police Eastern Division v/s Police Procurement Office	Police Procurement Office
Ladies	Ministry of Social Integration v/s Sir Abdool Raman Oosman State College - Ladies	Sir Abdool Raman Oosman State College - Ladies

4. FOOT FIVE FESTIVAL 2020

The Public Officers' Welfare Council planned to organise a Foot Five Festival which was scheduled for the end of March 2021. However, with the COVID-19 pandemic outbreak, the festival was cancelled.

It was planned to organise the festival for men and ladies and for both Civil Service and Disciplined Forces.

The number of participants was as follows:

Category	No. of teams	
	Men	Ladies
Civil Service	52	3
Disciplined Forces	18	2

Sport and Keep-Fit Activities

5. KEEP-FIT ACTIVITIES

Physical activities are essential components for a healthy lifestyle. As in the previous years, the POWC organised keep-fit activities such as Bolly Aero, Tai Chi, Yoga and Zumba which were conducted by professional instructors at the Civil Service House, Gymkhana, Vacoas. Pilates is one new activity which started in January 2021.

The keep-fit activities were organised during the following periods:

- 11 January 2020 to 18 March 2020 and 11 July to 24 October 2020;
- 16 January 2021 to 08 March 2021.

The keep-fit activities were suspended as from 18 March 2020 due to COVID-19 pandemic outbreak. The activities started on 11 July 2020 and ended on 24 October 2020.

The second batch, which started in 2021, was scheduled to start on 16 January 2021 and end on 05 June 2021. Due to the COVID-19 pandemic outbreak, the activities have been suspended until further notice.

Activities	No. of participants
Yoga	110
Bolly Aero	43
Tai Chi	38
Zumba	135
Pilates	20
Total no. of participants	346



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. PUBLIC SPEAKING COMPETITION 2020

With the aim to provide public officers a platform to express their ideas and develop their communication skills, the Public Officers' Welfare Council organised the Public Speaking Competition for public officers on the theme:

“Achieving the Sustainable Development Goals for the Environment”.

Fifty-two (52) participants enrolled for this competition but only forty (40) public officers attended and participated.

A training session was organised by Mr. D. Bucktowar and Mr. R. Trilochun, from the Toastmasters Club, to familiarise participants with modalities and technicalities of the competition.

The preliminaries were held on 25 September 2020 and 02 October 2020 respectively.

The finals were held on 09 October 2020 at the Lecture Room of the Ministry of Public Service, Administrative and Institutional Reforms.

The Honourable T. Hurdoyal, Minister of Public Service, Administrative and Institutional Reforms, and senior officials of the same Ministry were present on that occasion.



Literary and Cultural Activities

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
First Prize	MUSLUN Azra Bibi	Finance, Economic Planning and Development	Cash prize Rs 10,000 + Shield + Token
Second Prize	MUNBOTH DEENOO Nishta	Health and Wellness	Cash prize Rs 7,000 + Shield + Token
Third Prize	NAIKA-BAUCHA Tinsee	Education, Tertiary Education, Science and Technology	Cash prize Rs 5,000 + Shield + Token
Consolatory Prize	BUFION Hilkija	Mauritius Police Force	Cash prize Rs 2,000 + Shield + Token to each participant
	FUGURALLY Bibi Zeenat	Education, Tertiary Education, Science and Technology	
	POTHANO Ashvin	Arts and Cultural Heritage	



Literary and Cultural Activities

2. ESSAY COMPETITION 2020

The Public Officers' Welfare Council (POWC) organised its Essay Competition for the year 2020 in the context of the Africa Public Service Day, an event entrenched in the Africa Union Calendar and celebrated annually to recognise the value of service to the community with the aim to discover innovations, reward good achievements in the public sector and motivate public servants to enhance professionalism in the public service. The chosen title for the competition was as follows:

“Action Today, Impact Tomorrow: Innovating and Transforming Public Services and Institutions to realise the Sustainable Development Goals”.

Thirty-one (31) entries were received from public officers of different Ministries and Departments.

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
First Prize	Mrs. LUCHMUN Anista	Ministry of Public Service, Administrative and Institutional Reforms	Cash Prize Rs 10,000 + Shield + Token
Second Prize	Mrs. RUGHOOBUR BHUNJUN Lakshana Pooja	Prime Minister's Office Defense & Home Affairs	Cash Prize Rs 7,000 + Shield + Token
Third Prize	Mrs. DOOKHY Kavita	Ministry of Public Service, Administrative and Institutional Reforms	Cash Prize Rs 5,000 + Shield + Token

Literary and Cultural Activities

3. PAINTING COMPETITION 2020

The Public Officers' Welfare Council organised a Painting Competition in the year 2020. The theme was based on 'COVID-19' given the pandemic had severely affected the world, without discrimination between race, religion, colour, caste, creed, language, country, borders or the rich or poor before hitting and was a wake-up call for mankind.

The competition aimed at giving participants the opportunity to create a painting that could interpret their reflection on the situation.

Twenty-one (21) entries were received from public officers of different Ministries/ Departments.

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
First Prize	Mrs. Daby LEELODHARRY Chaya Kumaree	Ministry of Education, Tertiary Education, Science and Technology	Cash Prize Rs 8,000 + Shield + Token
Second Prize	Mrs. AFFOQUE Marie Geraldine Melissa	Ministry of Labour, Human Resource Development & Training	Cash Prize Rs 5,000 + Shield + Token
Third Prize	Mr. RAMDONEE Poorvansh	Ministry of Education, Tertiary Education, Science and Technology	Cash Prize Rs 3,000 + Shield + Token

Literary and Cultural Activities

4. VIRTUAL PUBLIC SPEAKING COMPETITION 2021

On the occasion of the United Nations Public Service Day, which is celebrated on the 23rd of June, the Public Officers' Welfare Council organised a Virtual Public Speaking Competition for public officers which was held during the month of June 2021.

The main aim of this competition was to provide a platform to public officers to express their ideas and develop their communication skills.

The theme was as follows:

“Coronavirus Disease (COVID-19): The Impact and Role of Mass Media during the Pandemic”.

Twenty-seven (27) participants enrolled for this competition but only twenty-six (26) public officers attended and participated.

The competition was held online via Zoom Web client software due to the sanitary conditions prevailing in the country.

An online training session was organised by Mr. R. Trilochun, from the Toastmasters Club, to familiarise participants with modalities and technicalities of the competition.

The preliminaries were held on 05th June 2021 and 10th June 2021.

The finals were held on 12th June 2021 as from 1300 hours.

The title for the finals was on the following theme:

“Innovating the Future Public Service New Government Models for a New Era to Reach the SDGs”.

The award of prize ceremony was held on Thursday 17th June 2021 at 1330 hours in the Lecture Room, Level 4, Ministry of Public Service, Administrative and Institutional Reforms, SICOM Building II, Port Louis.

The Honourable T. Hurdoyal, Minister of Public Service, Administrative and Institutional Reforms, and senior officials of the same Ministry were present on that occasion.

Literary and Cultural Activities

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
First Prize	BURUMDOYAL Tejaswinee	Ministry of Foreign Affairs, Regional Integration & International Trade	Cash prize Rs 7,000 + Shield + Token
Second Prize	MUSLUN Azra Bibi	Finance, Economic Planning and Development	Cash prize Rs 5,000 + Shield + Token
Third Prize	NOWBUTH Anila Devi	Education, Tertiary Education, Science and Technology	Cash prize Rs 3,000 + Shield + Token



Literary and Cultural Activities

5. LOGO COMPETITION 2020

The Public Officers' Welfare Council organised a Logo Competition in 2020 so as to encourage public officers to express their emotions, feelings, ideas and innovative thoughts on COVID-19 given that this pandemic has touched the lives of every human being on Earth, bringing out the best and worst of human emotions – empathy, sympathy, kindness, concern, anger, frustration, social cohesiveness and bravery amongst others.

The theme for this competition was as follows:

“United against COVID-19 – Express through Art”.

Seven (07) entries were received from public officers of different Ministries/ Departments.

Board, at its 212th Board Meeting, agreed not to go ahead with the competition since the entries were not of the expected level.

6. KARAOKE INITIATION 2020

The Karaoke Initiation 2020 was organised by the POWC in collaboration with the Ministry of Arts & Cultural Heritage. It aimed at enabling public officers display their talent in music and singing, thus creating a better work-life balance.

One hundred and seventy-four (174) public officers enrolled for the Karaoke Initiation.

The sessions started on 09 of November 2020 and ended on 13 of February 2021.

The Studio and Conference Room of the Ministry of Arts and Cultural Heritage, Baden Powell Street, Baden Powell Building, Port Louis, were used for the initiation with two batches simultaneously per day.

The training sessions were held during lunch time from Monday to Friday for public officers who worked in Port-Louis and on Saturdays for those who worked in other regions, from 0900 to 1200 hours.

Each participant followed a 6-sessions course which included theoretical and practical aspects of the Karaoke.

Classes were conducted by the following Arts Officers of the Ministry of Arts and Cultural Heritage:

- Mr. Beegoo Satyabhushansingh;
- Mrs. Goorjhun Gyaneshwaree;
- Mrs. Sonnac Hemabai.

After classifying the participants into batches, a total of 65 sessions were conducted.

Information, Communication and Education Activities

With the view to developing a gateway to information services/resources and strengthening networking mechanisms among staff welfare associations, the Public Officers' Welfare Council organises information, education and communication activities.

SENSITISATION CAMPAIGN ON COVID-19

The COVID-19 pandemic, being an unprecedented global health crisis, has brought about major changes in daily life, impacting on health, social, economic and political aspects, and triggering different emotions such as fear and anxiety among others in people.

In this context, the Public Officers' Welfare Council has come up with a sensitisation campaign on COVID-19 and post-confinement campaign. With the collaboration of the Ministry of Health & Wellness, which has produced some videos on counselling on Healthy Eating Habits, the Public Officers' Welfare Council has uploaded these videos on its website as a means of disseminating information to public officers.

Civil Service Kermesse

The 27th Edition of the Annual Civil Service Kermesse, organised by Public Officers' Welfare Council, was held on Sunday, 06 December 2020 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 2020, the Public Officers' Welfare Council had the honor and privilege of receiving as Chief Guest the Hon. Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defense, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity.

Other eminent personalities were present as follows:

- Dr the Hon. Kailesh Kumar Singh JAGUTPAL, Minister of Health and Wellness;
- The Hon. Teeruthraj HURDOYAL, Minister of Public Service, Administrative and Institutional Reforms;
- Dr the Hon. Muhammad Ismaël RAWOO, Parliament Private Secretary;
- Hon. Mrs. Teenah JUTTON, Parliament Private Secretary;
- Premhans JHUGROO, Chairperson of the Public Officers' Welfare Council.

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.



Civil Service Kermesse

Different Sub-Committees with specific responsibilities were also set up which were as follows:

- Opening Ceremony/Protocol/Catering/ Publicity Sub- Committee;
- Cultural Show/Children Corner Sub-Committee;
- Security/Sponsorship Sub-Committee;
- Best Food Stall and Best Non Food Stall Competition Sub-Committee;
- Cleanliness of Premises Sub-Committee;
- Control of Stalls/Activities Sub-Committee;
- Procurement Sub-Committee.

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

- Police Department and Special Mobile 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 organized and cash prizes were awarded as follows:

Best Non-Food Stall Competition		
Rank	Name of Staff Welfare Association	Cash Prize (Rs.)
1	MFRS Recreation and Barracks Fund Committee	8,000
2	Prison Officers Staff Welfare Association	6,000
3	Forestry Service Staff Welfare Association	4,000

Best Food Stall Competition		
Rank	Name of Staff Welfare Association	Cash Prize (Rs.)
1	Co-operatives Staff Welfare Association	8,000
2	PMO Staff Welfare Association	6,000
3	Réduit Agricultural Services Staff Welfare Association	4,000



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 Public Officers' Welfare Council 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.

The Public Officers' Welfare Council aims to develop the CSH into a lively place where public officers and their families could meet and relax through the activities proposed after working hours and during weekends. This would heighten 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 2021/2022

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

- Foot Five Festival (Men & Ladies);
- Walking Football Festival (Men & Ladies mixed);
- Molky Outdoor Throwing Game;
- Basic Training in Dramatic Arts;
- Dictation Competition.

The Public Officers' Welfare Council has already set up a HR Structural Committee to come up with an organization structure for its officers to enable a proper development of the Public Officers' Welfare Council.

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. Separate sport tournaments are organised for ladies in order to encourage participation.

KEY ACTIONS FOR 2021/2022

SPORT AND KEEP-FIT ACTIVITIES

- Football Festival
- Volleyball Tournament
- Trail
- Keep-Fit Activities (Yoga, Tai Chi, Zumba, Bolly Aero, Pilates)

LITERARY AND CULTURAL ACTIVITIES

- Domino Competition
- Scrabble Competition

RECREATIONAL AND LEISURE ACTIVITIES

- Stays at Hotels
- Group Tour to Rodrigues
- Hiking
- Excursions

INFORMATION, EDUCATION AND COMMUNICATION

- Publication of Annual Report
- Workshop for Action Plan 2022
- Meeting/Get Together with all Stakeholders

CIVIL SERVICE KERMESSE

- 28th Edition of the Civil Service Kermesse

INNOVATIVE ACHIEVEMENTS OF THE POWC

- Karaoke Initiation
- Virtual Public Speaking Competition
- 7-A-Side Ladies Football Festival
- Pilates

FINANCIAL RESOURCES

		2021/2022		2022/2023		2023/2024	
Code	Programme	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*
1	Sports and Keep-Fit Activities	905,000	275,000	850,000	280,000	860,000	280,000
	11 A-Side Men Football Festival	115,000		115,000		120,000	
	7 A-Side Ladies Football Festival	0		0		0	
	Foot Five Festival (Men & Ladies)	180,000		180,000		180,000	
	Walk In Football (Men & Ladies)	75,000		0		0	
	Badminton Tournament (Men & Ladies)	100,000		110,000		110,000	
	Volleyball Tournament (Men & Ladies)	110,000		115,000		120,000	
	Molkyky Festival	25,000		25,000		25,000	
	Keep-Fit Activities	275,000	275,000	280,000	280,000	280,000	280,000
	Trail (in collaboration with NPCCS)	25,000		25,000		25,000	
2	Literary & Cultural Activities	500,000	0	305,000	0	320,000	0
	Public Speaking Competition	0		0		0	
	Dictation Competition	50,000		50,000		50,000	
	Scrabble Competition	40,000		40,000		50,000	
	Essay Competition	40,000		45,000		50,000	
	Basic Training in Drama Arts	15,000		15,000		15,000	
	Painting Competition	0		0		0	
	Karaoke Competition	300,000		100,000		100,000	
	Karaoke Initiation	0		0		0	
	Basic Cooking & Pastry Course	15,000		15,000		15,000	
	Domino Competition	40,000		40,000		40,000	
3	Recreational and Leisure Activities	1,900,000	1,880,000	3,050,000	3,030,000	3,200,000	3,180,000
	Tours Abroad	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Visits, Excursions, Treckings and Hikings	350,000	340,000	450,000	440,000	500,000	490,000
	Stay at Hotels	550,000	540,000	600,000	590,000	700,000	690,000
4	Information, Education & Communication Activities	10,000	0	10,000	0	10,000	0
	Seminar/ Workshop/Talks	0		0		0	
	Prize Giving Ceremony & Get Together with SWAs	0		0		0	
	Publications	10,000		10,000		10,000	
5	Civil Service Kermesse	1,400,000	200,000	1,500,000	200,000	1,500,000	200,000

FINANCIAL RESOURCES

		2021/2022		2022/2023		2023/2024	
Code	Programme	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*
6	Administrative Expenses	2,350,000	0	2,336,000	0	2,306,000	0
	Telephone	75,000		85,000		90,000	
	Electricity	125,000		130,000		135,000	
	Insurance cover	60,000		60,000		60,000	
	Office Expenses & Incidentals	170,000		170,000		170,000	
	Office Furniture and Equipment	250,000		200,000		150,000	
	Bank Charges	20,000		25,000		25,000	
	Rent & Service Charges	435,000		435,000		440,000	
	Printing & Stationery	175,000		175,000		180,000	
	Overtime	5,000		6,000		6,000	
	Accounting and Audit Fee	110,000		110,000		110,000	
	Fees/ Allowances to Board Members	550,000		560,000		560,000	
	Allowances to Supporting Staff	375,000		380,000		380,000	
	7	Civil Service House (Quarters B7 & B12)	600,000	10,000	260,000	10,000	260,000
	Rent from Civil Service House		10,000		10,000		10,000
	Operating cost (Quarters B7 & B12)	250,000		250,000		250,000	
	Renovation cost (Quarter B7)	350,000		10,000		10,000	
Total Estimated Expenditure		7,665,000	2,365,000	8,311,000	3,520,000	8,456,000	3,670,000
Estimated Revenues		2,365,000		3,520,000		3,670,000	
Fund Required		5,300,000		4,791,000		4,786,000	

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

REPORT OF THE DIRECTOR OF AUDIT



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

Opinion

I have audited the financial statements of the Public Officers' Welfare Council, which comprise the statement of financial position as at 30 June 2021 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, the accompanying financial statements give a true and fair view of the financial position of the Public Officers' Welfare Council as at 30 June 2021, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

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 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. I have determined that there are no 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 auditor's 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 International Public Sector Accounting Standards, 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 of 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

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 an 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 is 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 fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

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

As far as it could be ascertained from my examination of the relevant records, the Public Officers' Welfare Council has complied with the Statutory Bodies (Accounts and Audit) Act; and directions of the responsible Minister in so far as they relate to the accounts.

Based on my examination of the records of Public Officers' Welfare Council, nothing has come to my attention that causes me to believe that:

- (a) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Council has not applied its resources and carried out its operations fairly and economically.

Public Procurement Act

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.



C. ROMOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

29 April 2022

FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

		Year ended 30 June 2021	Year ended 30 June 2020 Restated
	Notes	Rs.	Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	1,970,121	2,059,757
Receivables	6	57,892	56,554
		2,028,013	2,116,311
Non-Current Assets			
Investments in Bonds	7	4,000,000	4,000,000
Premium on Investment	8	29,847	56,664
Property, Plant & Equipment	9	209,542	190,872
Total Assets		4,239,389	4,247,536
		6,267,402	6,363,847
LIABILITIES			
Current liabilities			
Payables	10	165,549	194,344
Total Liabilities		165,549	194,344
Net Assets		6,101,853	6,169,503
Net Asset and Equity			
General Fund	11	6,101,853	6,169,503
Total Net Assets and Equity		6,101,853	6,169,503

The Notes to the Accounts from page 59 to page 69 form an integral part of the Financial Statements.



.....
Mr. L. M. K. Lam Ping Fong
 Board Member



.....
Mrs. R. Bucktowar
 Board Member

Date: 29/4/2022

Date: 29/04/2022

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE (Classification by Functions) FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Year ended 30 June 2021 Rs.	Year ended 30 June 2020 Restated Rs.
Revenue			
Non-Exchange Revenue	12	5,747,946	5,935,945
Exchange Revenue	13	1,144,882	19,678,874
Total Revenue		6,892,828	25,614,819
Expenses			
Operating Expenses	14	2,029,552	20,683,536
Administrative Expenses	15	4,447,089	4,685,462
Civil Service House Expenses	16	357,640	215,307
Premium Amortised		26,817	10,416
Depreciation		99,380	125,841
Total Expenses		6,960,478	25,720,562
SURPLUS/(DEFICIT) for the year		(67,650)	(105,743)

Statement of Changes in Net Assets/Equity for the year ended 30 June 2021

	Year ended 30 June 2021 Rs.	Year ended 30 June 2020 Restated Rs.
As at 01 July 2020	6,169,503	6,275,246
Surplus/(Deficit) for the year	(67,650)	(105,743)
As at 30 June 2021	6,101,853	6,169,503

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Year ended 30 June 2021	Year ended 30 June 2020 Restated
	Rs.	Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	(67,650)	(105,743)
Non-cash movements:		
Premium amortised	26,817	10,416
Depreciation	99,380	125,841
(Increase)/Decrease in receivables	(1,338)	2,869,823
Increase/(Decrease) in payables	(28,795)	(7,202,355)
NET CASH FLOW FROM OPERATING ACTIVITIES	28,414	(4,302,018)
CASH FLOW FROM INVESTING ACTIVITIES		
Increase in investments	0	(32,242)
Purchase of fixed assets	(118,050)	(100,000)
NET CASH FLOW FROM INVESTING ACTIVITIES	(118,050)	(132,242)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(89,636)	(4,434,260)
Cash and cash equivalent at start	2,059,757	6,494,017
CASH AND CASH EQUIVALENT AT END	1,970,121	2,059,757

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 2021	Year ended 30 June 2020
	Rs.	Rs.
Cash in hand	4,000	33,800
Balances with Bank-Current Account	(99,753)	(127,747)
Balances with Bank-Saving Account	2,065,874	2,153,704
TOTAL	1,970,121	2,059,757

(c) IPSAS 2—Cash Flow Statements

The POWC has an agreement with Air Mauritius Ltd for a credit facility of Rs 50,000 available for expenses related to tours abroad.

(d) Property, Plant and Equipment

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs. 118,050 all of which were acquired by means of Grant from Government.

All the items were purchased on a cash basis.

**Statement of Comparison of Budget and Actual Amounts
for the year ended 30 June 2021**

	Original Budget Rs.	Revised Budget Rs	Actual Amount Rs.	Difference Rs.	Note
REVENUE					
Non-Exchange Revenue	3,000,000	3,000,000	5,747,946	(2,747,946)	(i)
Exchange Revenue			992,050	(992,050)	(ii)
Exchange Revenue	525,000	400,000	152,832	247,168	(iii)
Total Revenue	3,525,000	3,400,000	6,892,828	(3,492,828)	
EXPENSES					
Operating Expenses	1,275,000	1,168,000	2,029,552	(861,552)	(ii)
Administrative Expenses	1,900,000	1,872,000	4,447,089	(2,575,089)	(i)
Civil Service House Expenses	350,000	360,000	357,640	2,360	
Total Expenses	3,525,000	3,400,000	6,834,281	(3,434,281)	

*NOTES:

- (i)** The amount of Rs. 2,747,946 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 Expenses.
- (iii)** There has been an overprovision for this item.

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.

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 2021					
	Initial	Original	Revised	Financial	Variation
	Budget	Budget	Budget	Statement	
	Rs.	Rs.	Rs.	Rs.	
Telephone	69,000	54,000	54,000	47,230	6,770
Cellphone Allowance to Chairman	6,000	6,000	6,000	6,000	0
Electricity	125,000	110,000	100,000	90,569	9,431
Tour to Rodrigues	0	0	0	0	0
Tour to Reunion	0	0	0	0	0
Tour to Malaysia	0	0	0	0	0
Tour to India	0	0	0	0	0
Football Tournament	450,000	110,000	110,000	109,480	520
Audit and Accounting Fee	90,000	85,000	85,000	85,000	0
Office Expenses & Incidentals	150,000	150,000	175,000	171,187	3,813
Insurance	60,000	25,000	15,000	0	15,000
Property, Plant and Equipment	150,000	120,000	120,000	118,050	1,950
Badminton Tournament	130,000	100,000	100,000	99,060	940
Bank Charges	200,000	10,000	10,000	10,003	-3
Yoga Courses Meditation/Aerobics	20,000	0	0	-63,018	63,018
Volleyball Tournament	130,000	0	0	0	0
Defensive Driving Courses	25,000	10,000	0	0	0
Rent & Service Charges	520,000	440,000	437,000	436,800	200
Photography Initiation	25,000	15,000	0	0	0
Fees to B. Members	550,000	430,000	440,000	437,320	2,680
Allowances to Supporting Staff	300,000	300,000	260,000	245,858	14,142
Allowances to Part Timers	50,000	50,000	60,000	55,635	4,365
Outings and Excursions	10,000	0	0	0	0
Archery Initiation	15,000	0	0	0	0
Printing & Stationery	125,000	110,000	100,000	100,590	-590
Civil Service Kermesse	1,100,000	700,000	700,000	640,314	59,686
Public Speaking Competition	100,000	100,000	100,000	100,309	-309
Quiz/Debate/ Scrabble	90,000	40,000	0	600	-600
Overtime	20,000	10,000	10,000	6,951	3,049
Seminar & Workshop	170,000	0	0	0	0
Annual Report	5,000	5,000	3,000	6,000	-3,000
Civil Service House Expenses	400,000	350,000	360,000	357,640	2,360
Health Promotion Programme	50,000	5,000	0	0	0
Stay at Hotels	10,000	0	0	0	0
7-A-Side Ladies Football Festival	100,000	50,000	50,000	45,265	4,735
Futsal	100,000	0	0	0	0
Domino Festival	30,000	30,000	0	0	0
Art Competition	50,000	0	0	0	0
Karaoke Initiation	50,000	45,000	45,000	45,942	-942
Essay Competition	40,000	35,000	35,000	35,550	-550
Publications of Magazine & Brochures	50,000	5,000	0	0	0
Drawing/Painting Competition	0	25,000	25,000	24,000	1,000
Get Together Meeting with SWAs	175,000	0	0	0	0
Creation of Facebook Page	25,000	0	0	0	0
	5,765,000	3,525,000	3,400,000	3,212,335	187,665

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1. Corporate Information

- (a) The 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	One acting Office Management Assistant on a full-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(ii)	5 Management Support Officers	On a full-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(iii)	1 Office Auxiliary	On a full-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(iv)	1 Assistant Manager Financial Operations	On a part-time basis from the Ministry of Finance, Economic Planning and Development
(v)	1 Assistant Financial Officer	On a part-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(vi)	1 Liaison Officer	On contract basis
(vii)	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 2021. Comparative figures for the year ended 30 June 2020 have also been provided for information purposes.

3. Accounting Policies

The accounting principles recognized 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 2021 was Rs 3 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 realizable 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 recognize 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 Date;
 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 Statements;
 IPSAS 29 – Financial Instruments: Recognition and Measurement;
 IPSAS 39 – Employee Benefits.

(a) Standards issued but not yet effective

At the date of authorization of the financial statements, the following IPSASs were in issue but not yet effective.

IPSAS 41 – Financial Instruments – effective for annual periods beginning on or after 01 January 2022, with earlier application encouraged. 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 2022, with earlier application encouraged.

(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 recognized 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.

Income from activities - the POWC collects money from participants for the activities it organizes and remit the collections to the service providers. In doing so, the POWC acts as a facilitator between the participants and the service providers without charging any fee.

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

Assets and revenue arising from transfer transactions are recognized 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 recognized 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.

Receivables are recognized when a binding transfer arrangement is in place but cash has not been received.

(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 recognized in surplus or deficit in the period in which they arise. However, this financial year due to COVID-19 pandemic, tours abroad were not organised by the POWC.

(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.

(g) IPSAS 14—Events after reporting date

On 16 July 2021, following the wish of the Hon. Minister of the parent Ministry, the Organising Secretary proposed that an event be held on 19 July 2021 in recognition of the service of Board Members for the period 2019-2021. An amount of Rs 16,150 was disbursed on 04 August 2021 for the organisation of that event.

5. Cash and Cash Equivalents

	Year ended 30 June 2021 Rs.	Year ended 30 June 2020 Rs.
Cash in hand	4,000	33,800
Cash at Bank – Savings Account	2,065,874	2,153,704
Unpresented Cheques – Current Account	(99,753)	(127,747)
	1,970,121	2,059,757

6. Receivables

	Year ended 30 June 2021 Rs.	Year ended 30 June 2020 Restated Rs.
Interest Receivable from Bonds	57,892	56,554
	57,892	56,554

7. Investments in Bonds

	Year ended 30 June 2021 Rs.	Year ended 30 June 2020 Restated Rs.
Investment	4,000,000	4,000,000
Premium on Investment	29,847	56,664
	4,029,847	4,056,664

A sum of Rs. 4,067,080 has been invested in a 3-year GoM Note (bonds) at the SBM Bank (Mauritius) LTD as from 20 February 2020. It will mature on 02 August 2022 with 2.9 % yield rate and 3.54 % coupon rate per annum. The coupon frequency payment of Rs. 70,800 will be paid every six months starting from 02 August 2020 to 02 August 2022. On maturity date, Rs. 4,000,000 will be refunded.

8. Premium on Investment in Bonds

A sum of Rs. 4,067,080 has been invested in a 3-year GoM Note (bonds) at the SBM Bank (Mauritius) LTD as from 20 February 2020. This amount includes a premium on investment of Rs 67,080 which will be amortised up to the maturity of the bond. The coupon frequency payment of Rs. 70,800 will be paid every six months starting from 02 August 2020 to 02 August 2022. On maturity date, Rs. 4,000,000 will be refunded.

9. Property, Plant and Equipment

FIXED ASSETS	Building	Office Equipment	Office Furniture	Total
<u>COSTS</u>	Rs.	Rs.	Rs.	Rs.
As at 01 July 2020	154,601	1,413,136	452,586	2,020,323
Additions		118,050		118,050
As at 30 June 2021	154,601	1,531,186	452,586	2,138,373
<u>DEPRECIATION</u>				
As at 01 July 2020	144,785	1,310,577	374,089	1,829,451
Charge for the year	9,816	73,885	15,679	99,380
As at 30 June 2021	154,601	1,384,462	389,768	1,928,831
<u>NET BOOK VALUE</u>				
As at 30 June 2021	-	146,724	62,818	209,542
As at 30 June 2020	9,816	102,559	78,497	190,872

10. Payables

	Year ended 30 June 2021	Year ended 30 June 2020
	Rs.	Rs.
Accountancy and Audit Fees	95,000	145,000
Telephone Charges	1,865	2,441
Electricity Charges	8,230	15,790
Water Charges	802	-
Office Expenses and Incidentals	1,783	1,058
Annual Report	3,000	-
Fees to Board Members	16,808	25,755
Allowance to Part Timers	1,661	-
Allowance to Supporting Staff	-	4,300
Rent and Service Charges	36,400	-
	165,549	194,344

11. General Fund

	Year ended 30 June 2021	Year ended 30 June 2020 Restated
	Rs.	Rs.
As at 01 July 2020	6,169,503	6,275,246
Surplus/(Deficit) for the year	(67,650)	(105,743)
As at 30 June 2021	6,101,853	6,169,503

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.

12. Non-Exchange Revenue**12.1 Government Grant**

	Year ended 30 June 2021	Year ended 30 June 2020
	Rs.	Rs.
Grant from Government	3,000,000	3,000,000
	3,000,000	3,000,000

Budget provision for grant in financial year 2020-2021 was Rs. 3 million and the whole amount was disbursed by the Ministry of Public Service, Administrative and Institutional Reforms to the POWC.

12.2 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 2021	Year ended 30 June 2020 Restated
	Rs.	Rs.
Government Contribution to meet staff costs	2,747,946	2,935,945
	2,747,946	2,935,945
Total	5,747,946	5,935,945

13. Exchange Revenue**13.1 Income from Activities**

	Year ended 30 June 2021	Year ended 30 June 2020
	Rs.	Rs.
Payment Received:- Tour Rodrigues	-	1,617,815
Tour to Malaysia	-	5,285,350
Outing & Excursions	46,550	1,344,550
Stay at Hotels	-	3,625,910
Tour to India	-	1,397,050
Tour to Cape Town	-	3,331,956
Tour to Reunion	-	2,303,250
Rental: Civil Service House	-	1,550
Stalls - Kermesse	720,000	480,000
Public Speaking Sponsorship	-	-
Collection for Yoga/Zumba/Tai Chi/ Pilates/Bolly Aero	225,500	143,200
TOTAL	992,050	19,530,631

13.2 Other Revenue

	Year ended 30 June 2021	Year ended 30 June 2020 Restated
	Rs.	Rs.
Opening Balance Accrued	(56,554)	-
Interest Received	-	63,339
Coupon payment received on 02.08.2020	70,800	-
Coupon payment received on 02.02.2021	70,800	-
Interest receivable	57,892	56,554
Other Revenue (Stale Cheques)	9,894	28,350
TOTAL	152,832	148,243
GRAND TOTAL	1,144,882	19,678,874

A sum of Rs. 4,067,080 has been invested in a 3-year GoM Note (bonds) at the SBM Bank (Mauritius) LTD as from 20 February 2020. It will mature on 02 August 2022 with 2.9 % yield rate and 3.54 % coupon rate per annum. On maturity, an amount of Rs 4,000,000 will be re-funded.

14. Operating Expenses

	Year ended 30 June 2021 Rs.	Year ended 30 June 2020 Rs.
<i>Sports & Keep-Fit Activities</i>		
Football Tournament/Festival	109,480	261,210
Ladies Football Festival	45,265	-
Badminton Tournament	99,060	-
<i>Recreational Activities</i>		
Tour to Reunion	-	2,082,899
Tour to Malaysia and Singapore	-	5,173,014
Tour to Rodrigues	-	1,877,982
Tour to India	-	1,008,984
Outing & Excursions	-	1,261,425
Refund for Excursions Not Organised	46,550	-
Stay at Hotels	-	3,452,440
Tour to Cape Town	-	3,590,676
<i>Literary Activities</i>		
Essay Competition	35,550	39,275
Scrabble Competition	600	25,475
Domino Competition	-	22,225
Public Speaking Competition	100,309	-
<i>Information & Com. Activities</i>		
Seminar & Workshop	-	169,882
<i>Other Activities</i>		
Kermesse	1,360,314	1,511,015
Painting Competition	24,000	-
Get Together Meeting with SWAs	-	165,513
Karaoke Initiation	45,942	-
Yoga Courses/Zumba/Tai Chi/Bolly Aero/ Pilates	162,482	41,521
TOTAL	2,029,552	20,683,536

15. Administrative Expenses

	Year ended 30 June 2021	Year ended 30 June 2020 Restated
	Rs.	Rs.
Fees to Board Members	437,320	417,605
Staff Costs	2,747,946	2,935,945
Allowance to Part Timers	55,635	44,280
Allowance to Supporting Staff	245,858	294,987
Overtime	6,951	3,408
Rent & Service Charges	436,800	422,418
Cell Phone Allowance to Chairman	6,000	6,000
Telephone/Fax	47,230	37,455
Electricity	90,569	97,084
Bank Charges	10,003	142,068
Accounting & Audit Fee	85,000	85,000
Fees Annual Report	6,000	3,000
Office Expenses & Incidentals	171,187	69,921
Insurance	-	5,669
Printing and Stationery	100,590	120,622
TOTAL	4,447,089	4,685,462

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.

16. 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. 7 needs renovation works which will be effected shortly whereas Britannia Park No. 12 is used as the Civil Service House. The expenditure incurred for the period 01 July 2020 - 30 June 2021 was as follows:

	Year ended 30-Jun-21 Rs.	Year ended 30-Jun-20 Rs.
Water Charges	10,426	8,822
Electricity Charges	21,408	19,634
Allowance for Cleaning Services	10,000	12,000
Overtime Keep-Fit at CSH	618	794
Office Expenses & Incidentals	2,300	1,610
Mowing of Lawn	9,400	6,600
Telephone Charges	2,700	2,700
Salaries to Liaison Officer on Contract	179,158	149,477
Mc Vision	7,350	11,600
MBC Licence Fees	2,070	2,070
Minor Repairs	112,210	-
TOTAL	357,640	215,307

17. Controlling Party

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

18. Related Party Disclosures

The related party disclosures are shown in the table below:

	Year ended 30-Jun-21 Rs.	Year ended 30-Jun-20 Restated Rs.
Grant / Government Contribution	5,747,946	5,935,945
Board Members Fees	437,320	417,605
Key Management Compensation	135,263	120,331
TOTAL	6,320,529	6,473,881

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 Organising Secretary 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 5,747,946 is composed of Rs 3,000,000 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 2,747,946 represents salaries and benefits 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 cost. Furthermore, all employees' benefits accruing to all staff of POWC are accounted and taken care by the parent Ministry.

19. 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.

20. Tax

The Council is not liable to tax.

Public Officers' Welfare Council (POWC)

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