



Annual Report

2021–2022

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 mainly:

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

CORPORATE GOVERNANCE REPORT

Compliance

During the year 2021/2022, 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

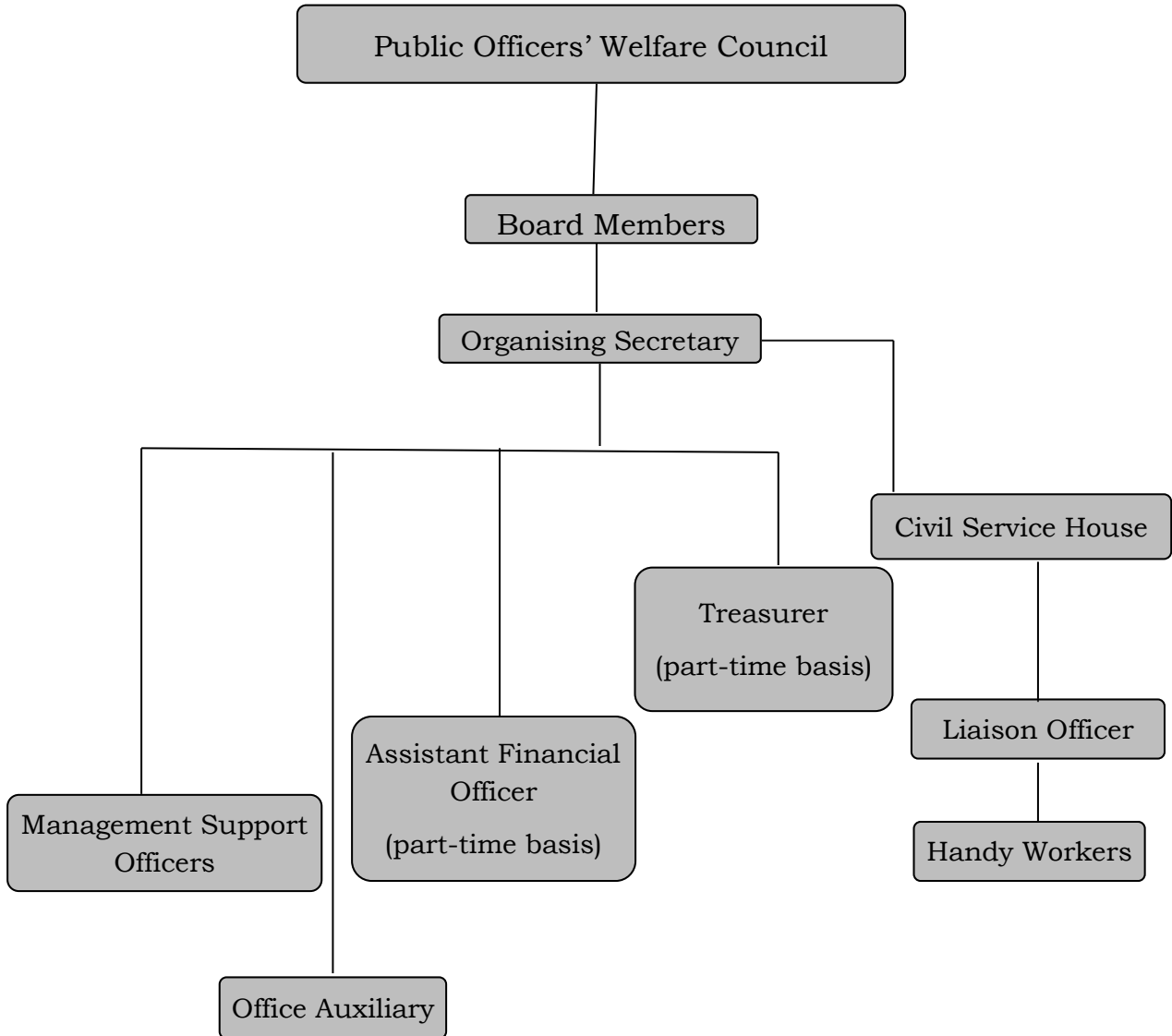
All administrative staff of the Public Officers' Welfare Council are posted on secondment from the Ministry of Public Service, Administrative and Institutional Reforms. In addition, one officer, Mr. R. Jugroop, Assistant Manager, Financial Operations, of from the Ministry of Finance, Economic Planning and Development is performing the duty of Treasurer on a part-time basis. Mr. R. Lacha, Assistant Financial Officer at the parent Ministry, is posted to the POWC on a part-time basis to provide his assistance in the Finance Department.

Mr. S. Bundhoo was appointed on a one-year contract from 05 July 2021 to 04 July 2022 as Organising Secretary.

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

Organising Secretary	Mr. Vikram RAMBURUTH (from 01 July to 04 July 2021)
	Mr. Shakeeldeo BUNDHOO (as from 05 July 2021)
Treasurer	Mr. Ravi JUGROOP
Assistant Financial Officer	Mr. Roopnarain LACHA
Management Support Officers	Mr. Vikram RAMBURUTH (05.07.2021 to 05.12.2021)
	Miss Ashvina JHURRY (01.07.2021 to 08.11.2021)
	Miss Vrishti DAUHAWOO
	Mr. Nishantraj MACARCHAND
	Miss Nooreza Bibi Aziza PEEROO
	Mr. Yatindranath LOKHUN (29.10.2021 to 30.06.2022)
	Miss Yesudarshini JULLOO (29.10.2021 to 30.06.2022)
	Mrs. Usha KISSOON DOOKHIT (19.11.2021 to 15.12.2021)
	Mr. Akhilesh JUGLALL (06.12.2021 to 15.12.2021)
	Mr. Nandan SEEBORUTH (10.12.2021 to 30.06.2022)
	Miss Kooshica GYA (14.04.2022 to 30.06.2022)
	Mr. Vashish BURTONY (02.05.2022 to 30.06.2022)
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 2021-2022 were as follows:

BOARD MEMBERS	
Mr. Jaylall MULLOO, MSK	Chairperson
Mrs. Rajwantee BUCKTOWAR	Representative of Prime Minister's Office
Mr. Lam Miow Khian LAM PING FONG Alternate Member: Mrs. Priscilla Gokhool	Representative of Ministry of Public Service, Administrative and Institutional Reforms
Mr. Afzal PIRBACOSSE	Representative of Ministry of Gender Equality and Family Welfare
Mrs. Sushma Devi CONAHYE	Representative of Ministry of Youth Empowerment, Sports and Recreation
Mrs. Nalini Brinda Vanessa PAYNEEANDY	Representative of Ministry of Arts and Cultural Heritage
Mr. Dashant RUGHOO (July 2021 - March 2022)	Representative of Ministry of Finance, Economic Planning and Development
Ms. Daveena JUGROOP (March 2022)	
Ms. Vidhooshee UJOODHA (as from April 2022)	
Mr. Rajan LEELODHARRY	Representative of Federation of Public Sector and other Unions
Mr. Luximun BADAL	Representative of Federation of Civil Service and Other Unions
Mr. Radhakrishna SADIEN, MSK	Representative of State and Other Employees Federation
Mr. Nooruddin ALLYBOCUS	Independent Member
Mrs. Yashmeeta JUGOO RUGHOOBUR	Independent Member

BOARD MEMBERS' PROFILE



Mr. Jaylall MULLOO, MSK
Chairperson

Qualifications

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

Skills and Experiences

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

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

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. Lam Miow Khian LAM PING FONG

Board Member

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

Qualifications

- Diploma in Management (with specialisation in Human Resource Management)
- BSc Management (with specialisation in Human Resource Management)
- Master's Degree Human Resource Planning and Development

Skills and Experiences

Mr. L. M. K. Lam Ping Fong is presently Deputy Director, Human Resource Management at the Ministry of Public Service, Administrative and Institutional Reforms since 2021. He has 30 years of experience in Human Resource. He joined the service as Clerical Officer in 1980. He has worked in different Ministries and Departments such as Ministry of Social Security, Sales Tax Department, Ministry of Youth and Sports, Public Service Commission, Ministry of Civil Service, Mauritius Fire and Rescue Service.

BOARD MEMBERS' PROFILE

Mr. Afzal PIRBACOSSE

Board Member

*Representative of Ministry of Gender
Equality and Family Welfare*

Qualifications

- BSc (Hons) Management with Specialisation in Law
- MA Communication and Public Relations

Skills and Experiences

Mr. A. Pirbacosse is currently Assistant Permanent Secretary at the Ministry of Gender Equality and Family Welfare since 2021. He joined the public service in 1989 as Prison Officer. He has worked as Police Constable in 1992, Police Sergeant in 2001 and Police Inspector in 2009.

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

Mrs. Nalini Brinda Vanessa
PAYNEEANDY

Board Member

*Representative of Ministry of Arts and
Cultural Heritage*

Qualifications

-

Skills and Experiences

Ms. Vidhooshee UJOODHA

Board Member

*Representative of Ministry Finance,
Economic Planning and Development*

Qualifications

- BSc (Hons) Accounting (Minor: Finance)
- Association of Chartered Certified Accountants

Skills and Experiences

Ms. V. Ujoodha is presently Assistant Permanent Secretary at the Ministry of Finance, Economic Planning and Development since 2019. She joined the Public Service in 2007. She was previously posted to the Ministry of Public Infrastructure, Land Transport & Shipping, Office of the Director of Public Prosecutions and the National Audit Office.

BOARD MEMBERS' PROFILE

Mr. Rajan LEELODHARRY

Board Member

*Representative of Federation of Public
Sector and other Unions*

Qualifications

- Diploma in Personnel Management

Skills and Experiences

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

Mr. Luximun BADAL

Board Member

*Representative of Federation of Civil
Service and Other Unions*

Qualifications

-

Skills and Experiences

BOARD MEMBERS' PROFILE

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.

Mr. Nooruddin ALLYBOCUS

Board Member

Independent Member

Qualifications

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

Skills and Experiences

Mr. N. Allybocus has been a social worker since 2010. He is the Founder of Force Vive Camp de Masque Pave and was President of from 2014 to 2020. He has also participated in the Village Council's election on 22nd November 2020 and was ranked 11th out 50 candidates. Mr. Allybocus is currently educator at the Prof. Basdeo Bissoondoyal College (Boys).

BOARD MEMBERS' PROFILE

Mrs. Yashmeeta JUGOO RUGHOOBUR

Board Member

Independent Member

Qualifications

- Bachelor in Communication
- Masters of Education
- Ph.D (ongoing)

Skills and Experiences

Mrs. Rughoobur was a trainee journalist for L'Express newspaper from 2018-2019. She has worked as a journalist and Public Relations Officer on a full time basis at a private organisation from 2019-2022. She is the Chairperson of the civil Servants co-operative credit union (CSCCU) as from 2022.

LIST OF SUB-COMMITTEE FOR 2021-2022

SN	SUB-COMMITTEES
1	<p><u>Sports & Keep Fit</u></p> <p>Chairperson: Mrs. S. D. CONAHYE</p> <p>Members: Mr. R. SADIEN, MSK Mr. N. ALLYBOCUS Mr. L. BADAL</p>
2	<p><u>Literary & Cultural</u></p> <p>Chairperson: Mrs. B. PAYNEEANDY</p> <p>Members: Mr. L. BADAL Mrs. Y. JUGOO-RUGHOOBUR Mr. N. ALLYBOCUS</p>
3	<p><u>Recreational Activities</u></p> <p>Chairperson: Mrs. R. BUCTOWAR</p> <p>Members: Mrs. S. D. CONAHYE Mr. L. BADAL Mrs. Y. JUGOO-RUGHOOBUR Mr. R. LEELODHARRY</p>
4	<p><u>Information, Education & Communication</u></p> <p>Chairperson: Mr. N. ALLYBOCUS</p> <p>Members: Mr. R. LEELODHARRY Mr. A. PIRBACOSSE</p>
5	<p><u>Finance/Procurement</u></p> <p>Chairperson: Ms. V. UJOODHA</p> <p>Members: Mr. L.M.K LAM PING FONG Mrs. B. PAYNEEANDY</p>
6	<p><u>POWC Affiliation</u></p> <p>Chairperson: Mr. A. PIRBACOSSE</p> <p>Members: Mrs. S. D. CONAHYE Ms. V. UJOODHA</p>

SN	SUB-COMMITTEES
7	<p><u>POWC Civil Service House</u></p> <p><i>Chairperson:</i> Mr. R. SADIEN, MSK</p> <p><i>Members:</i> Mr. A. PIRBACOSSE Mrs. Y. JUGOO-RUGHOOBUR</p>
8	<p><u>HR Committee</u></p> <p><i>Chairperson:</i> Mrs. R. BUCTOWAR</p> <p><i>Members:</i> Mr. L. M. K. LAM PING FONG Mr. R. LEELODHARRY</p>
9	<p><u>Corporate & Good Governance</u></p> <p><i>Chairperson:</i> Mr. L. M. K. LAM PING FONG</p> <p><i>Members:</i> Mrs. R. BUCKTOWAR Ms. V. UJODHA</p>
10	<p><u>Editing</u></p> <p><i>Chairperson:</i> Mr. R. LEELODHARRY</p> <p><i>Members:</i> Mr. R. SADIEN, MSK Mrs. B. PAYNEEANDY</p>

**BOARD AND SUB-COMMITTEE MEETINGS
HELD FROM JULY 2021 – JUNE 2022**

MEETINGS	NO. OF SESSIONS
BOARD MEETINGS	11
SPORTS & KEEP-FIT	1
LITERARY & CULTURAL	1
FINANCE & PROCUREMENT	5
GYM & FITNESS CENTRE	2
EDITING	2
BID EVALUATION	6
OPENING OF BIDS	2
RODRIGUES DELEGATION	1
TOTAL NO. OF SESSIONS	31

PRINCIPLE 3: BOARD MEMBER 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: BOARD MEMBER DUTIES, REMUNERATION AND PERFORMANCE**Director Remuneration - Board Members Fees**

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

The Chairperson of the POWC is remunerated a fixed allowance of Rs 20,506.50 on a monthly basis as per PRB 2021. The total sum payable for the financial year ending June 2022 is Rs 242,172.

Fees payable to Board Members (excluding Chairman) amounted to Rs 102,636 for the period July 2021-June 2022.

Related Party Transactions

	Amount (Rs.)
Grant/Government Contribution	6,660,660
Board Members Fees	344,808
Key Management Compensation	
Organising Secretary : Rs 609,631	657,416
Treasurer : Rs 47,785	
TOTAL	7,662,884

For the financial year ended 30 June 2022, the related party disclosures are shown in the table below:

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

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

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

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

Operational risk

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 other funds for recurrent and capital expenditure come from Government grant and investment interest.

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 2022. After approval by the Board, the Organising Secretary must not later than 31 October 2022 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 2022**

The Board of the POWC is responsible to provide Financial Statements for each financial year. The Financial Statements have to give a true and fair view of the financial position (Statement of Financial Position) and the financial performance (Statement of Financial Performance) of 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 2022.

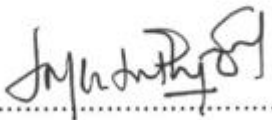
The Board is responsible for:

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



Mr. J. Mulloo, MSK
Chairperson

Date: 28 April 2023



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

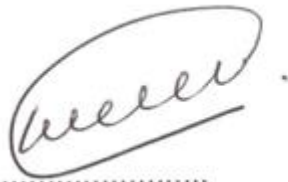
Date: 28 April 2023

**STATEMENT OF COMPLIANCE
CODE OF CORPORATE GOVERNANCE**

Name of Statutory Body: Public Officers' Welfare Council

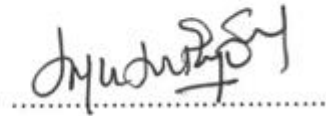
Reporting Period: For the year ended 30 June 2022

Throughout the year ended 30 June 2022 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. J. Mulloo, MSK
Chairperson

Date: 28 April 2023



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

Date: 28 April 2023

ACTIVITIES ORGANISED DURING THE FINANCIAL YEAR

The POWC had been actively involved in the following activities:

ACTIVITIES 2021-2022
RECREATIONAL AND LEISURE ACTIVITIES
SPORTS AND KEEP-FIT ACTIVITIES
LITERARY AND CULTURAL ACTIVITIES
INFORMATION, EDUCATION & COMMUNICATION
CIVIL SERVICE KERMESSE
BLOOD DONATION CAMPAIGN
FITNESS CENTRE

Recreational and Leisure Activities

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

1. EXCURSIONS

Due to the sanitary protocol for the COVID-19 prevailing in the country, the POWC could not organise excursions for public officers and their families.

2. STAYS AT HOTELS & TOURS ABROAD

The POWC could not organise stays at hotels due to the sanitary protocol for the COVID-19 prevailing in the country. Tours abroad could not be organised due to frontiers being closed and COVID-19 pandemic 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.

Due to the sanitary protocol for the COVID-19 prevailing in the country, the POWC could not organise any sport and keep-fit activities.

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. ESSAY COMPETITION 2021

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

“Bridging the literacy gap: The Digital Divide”.

Thirty-four (34) entries were received in soft copy from public officers of different ministries and departments. The jury panel, led by Mr. Trilochun, from the Toastmasters Club, submitted final scores for each participant.

The winners were chosen on the following criteria:

- relevance;
- language & style;
- presentation;
- originality;
- research.

The winners for this competition were as follows:

Rank	Winner	Ministry	Prize
First	Mr. KHODABOCUS Mamad Feisal	Education, Tertiary Education, Science and Technology	Cash Prize Rs 10,000 + Shield + Token
Second	Miss BHANTOOA Amritasingh	Social Integration, Social Security & National Solidarity	Cash Prize Rs 7,000 + Shield + Token
Third	Mrs. HUNGSRAZ Sujara	Agro-Industry & Food Security	Cash Prize Rs 5,000 + Shield + Token

Literary and Cultural Activities

2. DOMINO TOURNAMENT 2022

With the objective to motivate public officers to take part in intellectual pursuits and enhance their interaction with other public officers from different Ministries and Departments, the Public Officers' Welfare Council organised the Domino Tournament 2022 from May to June 2022.

Fifty (50) teams, a total of 150 public officers, from various Ministries/Departments participated in this competition.

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

Prizes were awarded as follows:

Rank	Winner	Ministry/Department	Prize
First	Mr. GOBIN Pravesh Mr. TOOFANY Zaid Mr. JEEAWODY Akhtar	Health & Wellness/ PTU	Rs 5,000 cash prize + souvenir trophy
Second	Mr. JUGDEB Sanjheet Devrajsing Mr. REKHA Ram Vijaysingh Mr. ROSSAYE Muhammad Ali Ashar	Health & Wellness	Rs 4,000 cash prize + souvenir trophy
Third	Mr. CHOYEN Jimmy Mr. NARASIMMULY Rubiraj Mr. RAWOO Sunjeet	Land Transport & Light Rail/ TMRSU	Rs 3,000 cash prize + souvenir trophy
Fourth	Mr. PAUPIAH Mootoomoonsamy Mr. BEEHARRY Rajiv Kumar Mr. KALLYCHURN Ram Manohur	Commerce & Consumer Protection/LMS	Rs 2,000 cash prize + souvenir trophy



Literary and Cultural Activities

3. CIVIL SERVICE SCRABBLE COMPETITION 2022

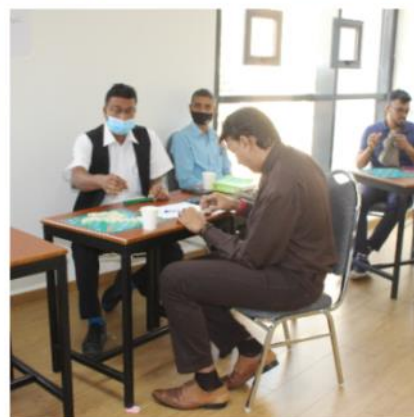
The Public Officers' Welfare Council organised the Civil Service Scrabble from May to June 2022.

Thirty-seven (37) public officers from various ministries/departments participated in the competition.

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

Prizes were awarded as follows:

Category	Rank	Winner	Ministry/Department	Prize
A	Winner	Mr. RAMRUTTUN Bijaye	Ministry of Health and Wellness	Rs. 5,000 + Souvenir Trophy
	Runner-up	Mr. MOMUS Celentano	Mauritius Police Force	Rs. 3,000 + Souvenir Trophy
	Third	Mr. RAMDUN Bhooshan	Ministry of Health and Wellness	Rs. 2,000 + Souvenir Trophy
	Fourth	Mr. SEETOHUL Hemendranath	Ministry of Education	Rs. 1,000 + Souvenir Trophy
B	Winner	Mr. AYRGA Ankesh	Ministry of Education	Rs. 3,000 + Souvenir Trophy
	Runner-up	Mr. RAMKISSOON Darshan	Ministry of Finance, Economic Planning and Development	Rs. 1,500 + Souvenir Trophy
	Third	Mr. JUGROOP Ravi	Ministry of Finance, Economic Planning and Development	Rs. 1,000 + Souvenir Trophy
	Fourth	Mr. BISSESSUR Kaviraj	Ministry of Blue Economy, Marine Resources, Fisheries and Shipping	Rs. 500 + Souvenir Trophy



Literary and Cultural Activities

4. QUIZ COMPETITION 2022

The Africa Public Service Day, an event entrenched in the African Union Calendar, is celebrated annually to recognise the value of service to the community. It aims to discover innovations, reward good achievements in the public sector and motivate public servants to enhance professionalism in the public service.

In this context, a Quiz Competition was organised for public officers in June 2022.

Twenty-seven (27) participants from various Ministries/Departments enrolled for this competition.

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

The winners were as follows:

Rank	Winner	Ministry	Prize
First	Mr. FRÉDÉRIC Fabrice	Social Integration, S. Security & National Solidarity (Social Integration Division)	Rs 5,000 + Shield
Second	Mr. COOTHOPERMAL Sandy Bissoon	Education, Tertiary Education, Science and Technology	Rs 4,000 + Shield
Third	Mr. PILLAY Thevarajen	Prime Minister's Office (Rodrigues Outer Islands and Territorial In-	Rs 3,000 + Shield
Fourth	Mrs. HURREE Marie Jennifer Pascale	Education, Tertiary Education, Science and Technology	Rs 2,000 + Shield



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.

Meeting with Staff Welfare Associations

The Public Officers' Welfare Council held a meeting with Presidents of Staff Welfare Associations of different Ministries/Departments on 31 May 2022 in two batches, taking into account sanitary protocols prevailing in the country.

Discussion of this meeting was on Fitness Centre, Action Plan, Health Club and the 30th Anniversary of the POWC.

Civil Service Kermesse

The Annual Civil Service Kermesse is an event organised by the Public Officers' Welfare Council on a yearly basis.

The objective of this event is to enable public officers and their families and the public in general to interact in a friendly and stress-free environment and provides Staff Welfare Associations with an opportunity to raise funds for organising welfare activities at the level of their respective Ministries/ Departments.

However, due to the sanitary protocol for the COVID-19 prevailing in the country, the POWC could not organise the Annual Civil Service Kermesse for the year 2021-2022.

Blood Donation Campaign 2021

With the view to help palliate the shortage of blood in the blood bank, the Public Officers' Welfare Council (POWC), in collaboration with the National Blood Transfusion Service, organised a Blood Donation Campaign for public officers and the public in general on Wednesday, 20 October 2021 from 0900 hours to 1500 hours at the following places simultaneously:

- Lecture room, Level 4, Ministry of Public Service, Administrative and Institutional Reforms, SICOM Building II, Port Louis ;
- Esplanade of the City Council of Port Louis;
- Lobby of Paul Octave Wiehe Auditorium, University of Mauritius, Réduit;
- Reception Hall of the Municipal Council of Vacoas/Phoenix;
- Parking of London Way Supermarket, St Paul Rd, Vacoas.

The Hon. Teeruthraj Hurdoyal, Minister of the Public Service, Administrative and Institutional Reforms, performed the official launching of the blood donation.

The Chairperson and Board Members of the POWC, senior officials of the Ministry, members of Club Flamboyant, staffs of the National Blood Transfusion Service and the POWC were present for the ceremony.

The Mauritius Broadcasting Corporation (MBC) and the Government Information Service (GIS) were present for the coverage of the launching ceremony.

During the day, the Organising Secretary, staffs of the POWC and staffs of the National Blood Transfusion Service made live interventions on Best FM and Kool FM from the different venues at different time slots.

A total of 191 pints of blood were collected and around 60 people had shown their interest in donating blood but were unable to do so due to health issues/constraints.



Fitness Centre

In July 2021, Government agreed to the setting up of a full-fledged Fitness Centre within the Ministry of Public Service, Administrative and Institutional Reforms, dedicated to public officers, their spouses and their children (above 18) and retired public officers with a view to encouraging them to practice regular physical activities and adopt a healthier lifestyle. The Ministry of Public Service, Administrative and Institutional Reforms, in collaboration with the Public Officers' Welfare Council and the Mauritius Sports Council, has set up the Fitness Centre on Level 12 of SICOM Building II, Corner Chevreau and Reverend LeBrun Streets, Port Louis.

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

Other eminent personalities were also present:

- the Hon. Jean Christophe Stephan TOUSSAINT, Minister of Youth Empowerment, Sports and Recreation;
- Dr the Hon. Kailesh Kumar Singh JAGUTPAL, Minister of Health and Wellness;
- the Hon. Mrs. Kalpana Devi KOONJOO-SHAH, Minister of Gender Equality and Family Welfare;
- the Hon. Teeruthraj HURDOYAL, Minister of Public Service, Administrative and Institutional Reforms;
- Jaylall MULLOO, MSK, Chairman of the Public Officers' Welfare Council.

Facilities available at the Fitness Centre are as follows:

- state-of-the-art fitness equipment;
- instructors from the Mauritius Sports Council;
- opening hours: 08:00-21:00 hours from Monday to Friday and Saturday from 08:00-12:00 hours;
- separate changing rooms and shower for ladies and men.

The membership fee is Rs 400 per person. Payment can be effected on a quarterly, half yearly or annual basis at a rate of Rs 1,200, Rs 2,000 and Rs 4,000 respectively.



CIVIL SERVICE HOUSE

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

The 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 TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

MISSION STATEMENT

To improve the welfare of
public officers and their families

STRATEGIC DIRECTION 2022/2023

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

- Virtual Song Competition;
- Aqualand all-inclusive day package.

The Public Officers' Welfare Council has already set up a HR Structural Committee to come up with an organisation 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 2022/2023

SPORT AND KEEP-FIT ACTIVITIES

- Football Festival
- Foot Five Festival (Men & Ladies)
- Badminton Festival (Men & Ladies)
- Volleyball Tournament
- Petanque Initiation/Tournament
- Trail
- Keep-Fit Activities (Yoga, Tai Chi, Zumba, Bolly Aero, Pilates)

LITERARY AND CULTURAL ACTIVITIES

- Domino Competition
- Scrabble Competition
- Virtual Song Competition

RECREATIONAL AND LEISURE ACTIVITIES

- Stays at Hotels
- Group Tour to Rodrigues, La Reunion, Malaysia & Thailand, India
- Hiking
- Excursions

INFORMATION, EDUCATION AND COMMUNICATION

- Publication of Annual Report
- Workshop for Action Plan 2023
- Meeting/Get Together with all Stakeholders
- POWC Facebook page

CIVIL SERVICE KERMESSE

- 28th Edition of the Civil Service Kermesse

INNOVATIVE ACHIEVEMENTS OF THE POWC

- Fitness Centre
- Blood Donation Campaign

FINANCIAL RESOURCES

		2022/2023		2023/2024		2024/2025	
Code	Programme	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*
1	Sports and Keep-Fit Activities	952,000	300,000	1,010,000	330,000	1,030,000	350,000
	11 A-Side Men Football Festival	115,000		120,000		120,000	
	7 A-Side Ladies Football Festival	50,000		55,000		55,000	
	Foot Five Festival (Men & Ladies)	200,000		200,000		200,000	
	Walk In Football (Men & Ladies)	75,000		80,000		80,000	
	Badminton Festival (Men & Ladies)	55,000		60,000		60,000	
	Volleyball Festival (Men & Ladies)	55,000		60,000		60,000	
	Molky Festival	25,000		25,000		25,000	
	Keep-Fit Activities (Yoga, Zumba, Tai Chi, Bolly Aero, Pilates)	300,000	300,000	330,000	330,000	350,000	350,000
	Trail (in collaboration with NPCS)	55,000		55,000		55,000	
	Petanque Initiation/Tournament	22,000		25,000		25,000	
2	Fitness Centre	2,646,400	300,000	2,701,400	330,000	2,971,540	363,000
	Electricity	100,000		105,000		105,000	
	Water	25,000		25,000		25,000	
	Instructor Fees	720,000		720,000		720,000	
	Equipment	0		0		0	
	Maintenance of equipment	90,000		90,000		90,000	
	Overtime	350,000		385,000		400,000	
	Other expenses (Hand sanitiser, alcohol, tissue paper)	35,000		40,000		40,000	
	Wifi connection	12,000		12,000		12,000	
	Canal + Sports pack	14,400		14,400		14,400	
	Insurance	100,000		110,000		110,000	
	Rent	1,200,000		1,200,000		1,200,000	
3	Literary & Cultural Activities	735,000	0	735,000	0	735,000	0
	Public Speaking Competition	110,000		110,000		110,000	
	Public Officers have Talent	125,000		125,000		125,000	
	Dictation Competition	50,000		50,000		50,000	
	Scrabble Competition	55,000		55,000		55,000	
	Essay Competition	45,000		45,000		45,000	
	Basic Training in Drama Arts	15,000		15,000		15,000	
	Painting Competition	50,000		50,000		50,000	
	Virtual Song Competition	175,000		175,000		175,000	
	Basic Cooking & Pastry Course	50,000		50,000		50,000	
	Domino Competition	60,000		60,000		60,000	

FINANCIAL RESOURCES

Code	Programme	2022/2023		2023/2024		2024/2025	
		Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*	Estimates Expenditure	Estimate Income*
4	Recreational and Leisure Activities	6,030,000	6,020,000	8,050,000	8,050,000	10,560,000	10,555,000
	Tours Abroad	3,500,000	3,500,000	4,500,000	4,500,000	5,500,000	5,500,000
	Visits, Excursions, Trekkings and Hikings	30,000	20,000	50,000	50,000	60,000	55,000
	Stay at Hotels	2,500,000	2,500,000	3,500,000	3,500,000	5,000,000	5,000,000
5	Information, Education & Communication Activities	335,000	0	347,000	0	349,000	0
	Seminar/ Workshop/Talks	165,000		175,000		175,000	
	Prize Giving Ceremony & Get Together with SWAs	150,000		150,000		150,000	
	Publications	20,000		22,000		24,000	
6	Civil Service Kermesse	1,500,000	200,000	1,500,000	200,000	1,500,000	200,000
7	Blood Donation Campaign	82,500		90,750		99,825	
8	Administrative Expenses	3,820,000	0	3,656,000	0	3,678,100	0
	Telephone	85,000		90,000		100,000	
	Telephone - PABX	215,000		0		0	
	Electricity	120,000		130,000		130,000	
	Expenses icw Relocation of POWC to SICCOM	0		0		0	
	Insurance Cover icw Events	55,000		60,000		60,000	
	Office Expenses & Incidentals	165,000		170,000		170,000	
	Office Furniture and Equipment	75,000		75,000		75,000	
	Bank Charges	20,000		25,000		25,000	
	Rent & Service Charges	1,200,000		1,200,000		1,200,000	
	Printing & Stationery	110,000		121,000		133,100	
	Overtime	20,000		20,000		20,000	
	Accounting and Audit Fee	100,000		110,000		110,000	
	Annual Report	5,000		5,000		5,000	
	Fees/ Allowances to Board Members	500,000		500,000		500,000	
	Allowances to Supporting Staff	450,000		450,000		450,000	
Allowance to Organising Secretary	700,000		700,000		700,000		
9	Civil Service House (Quarters B7 & B12)	325,000	5,000	325,000	5,000	325,000	5,000
	Operating cost (Quarters B7 & B12)	325,000	5,000	325,000	5,000	325,000	5,000
	Renovation cost (Quarter B7)	100,000		0		0	
Total Estimated Expenditure		16,425,900	6,825,000	18,415,150	8,915,000	21,248,465	11,473,000
Estimated Revenues		6,825,000		8,915,000		11,473,000	
Fund Required		9,600,900		9,500,150		9,775,465	

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 2022 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 2022, 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 for overseeing the Public Officers' Welfare Council's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Officers' Welfare Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Public Officers' Welfare Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Public Officers' Welfare Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

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:

- 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;
- 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 economically, efficiently and effectively; 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 economically, efficiently and effectively.

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. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

2 May 2023

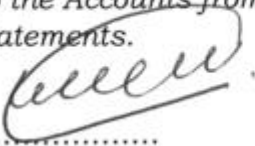
FINANCIAL STATEMENTS

FINANCIAL STATEMENTS

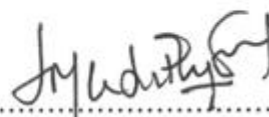
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		Year ended 30 June 2022	Year ended 30 June 2021
	Notes	Rs.	Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	888,244	1,970,121
Receivables	6	36,182	57,892
Prepayments	7	33,584	—
		958,010	2,028,013
Non-Current Assets			
Investments	8	2,500,000	4,000,000
Premium on Investment	9	1,572	29,847
Property, Plant & Equipment	10	3,407,045	209,542
		5,908,617	4,239,389
TOTAL ASSETS		6,866,627	6,267,402
LIABILITIES			
Current Liabilities			
Payables	11	437,833	165,549
Advance Receipts	12	183,200	
Non Current Liabilities			
Provision for Employee Benefits	13	1,147,057	—
TOTAL LIABILITIES		1,768,090	165,549
EQUITY			
General Fund	14	5,098,537	6,101,853
		5,098,537	6,101,853
TOTAL EQUITY AND LIABILITIES		6,866,627	6,267,402

The Notes to the Accounts from page 53 to page 68 form an integral part of the Financial Statements.



Mr. J. Mulloo, MSK
 Chairperson
 Date: 28 April 2023



Mr. L. M. K. Lam Ping Fong
 Board Member
 Date: 28 April 2023

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE (Classification by Functions) FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Revenue			
Non-Exchange Revenue	15	6,660,660	5,747,946
Exchange Revenue	16	194,445	1,144,882
Total Revenue		6,855,105	6,892,828
Expenses			
Operating Expenses	17	325,363	2,029,552
Administrative Expenses	18	6,109,025	4,447,089
Civil Service House Expenses	19	280,311	357,640
Fitness Centre Expenses	20	119,901	-
Premium Amortised		28,275	26,817
Depreciation		995,546	99,380
Total Expenses		7,858,421	6,960,478
SURPLUS/(DEFICIT) for the year		(1,003,316)	(67,650)

Statement of Changes in Net Assets/Equity for the year ended 30 June 2022

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
As at 01 July 2021	6,101,853	6,169,503
Surplus/(Deficit) for the year	(1,003,316)	(67,650)
As at 30 June 2022	5,098,537	6,101,853

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Year ended 30 June 2022	Year ended 30 June 2021
	Rs.	Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	(1,003,316)	(67,650)
Non-cash movements:		
Premium Amortised	28,275	26,817
Depreciation	995,546	99,380
(Increase)/Decrease in Receivables & Prepayments	(11,874)	(1,338)
Increase/(Decrease) in Advance Receipts	183,200	
Increase/(Decrease) in Payables & Provision for Employee Benefits	1,419,341	(28,795)
NET CASHFLOW FROM OPERATING ACTIVITIES	1,611,172	28,414
CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/Decrease in Investments	1,500,000	-
Purchase of Fixed Assets	(4,193,049)	(118,050)
NET CASHFLOW FROM INVESTING ACTIVITIES	(2,693,049)	(118,050)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,081,877)	(89,636)
Cash and Cash Equivalent at Start	1,970,121	2,059,757
CASH AND CASH EQUIVALENT AT END	888,244	1,970,121

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 2022	Year ended 30 June 2021
	Rs.	Rs.
Cash in hand	28	4,000
Balances with Bank — Current Account	(36,120)	(99,753)
Balances with Bank — Saving Account	924,336	2,065,874
TOTAL	888,244	1,970,121

(c) IPSAS 2 - Cash Flow Statements

The POWC has an agreement with Air Mauritius Ltd for a credit facility of Rs 500,000 available for expenses related to tours abroad valid for period 01 April 2022 to 31 March 2024. In addition, POWC has credit facility through credit card up to Rs 50,000 issued by the State Bank of Mauritius Limited.

(d) Property, Plant and Equipment

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs. 4,193,049 all of which were acquired partly by means of Grant from Government and from the special fund earmarked for Capital Project (Investment in Bonds partly recashed).

All the items were purchased on a cash basis.

All the items were purchased on a cash basis.

Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2022

	Original Budget Rs.	Revised Budget Rs	Actual Amount Rs.	Difference Rs.	Note
REVENUE					
Non-Exchange Revenue	3,500,000	3,500,000	6,660,660	(3,160,660)	(i)
Exchange Revenue			53,600	(53,600)	(ii)
Exchange Revenue	150,000	150,000	140,845	9,155	(iii)
Recash Investment	3,360,000	3,360,000	1,500,000	1,860,000	(iv)
Total Revenue	7,010,000	7,010,000	8,355,105	(1,345,105)	
EXPENDITURE					
Operating Expenses	375,000	346,000	325,363	20,637	(ii)
Administrative Expenses	2,185,000	2,114,000	6,109,025	(3,995,025)	(i)
Civil Service House Expenses	300,000	300,000	280,311	19,689	
Fitness Centre Expenses	150,000	150,000	119,901	30,099	
Fitness Centre Equipment	4,000,000	4,100,000	4,068,406	31,594	
Total Expenditure	7,010,000	7,010,000	10,903,006	(3,893,006)	

*NOTES:

- (i) The amount of Rs. 3,160,660 represents salary of the supporting staff (Rs 2,987,945) and provision for Employees Benefits 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. It also includes an amount of Rs 172,715 granted by the MPSAIR to meet payment of part of the capital items needed for the Fitness Centre.
- (ii) Revenue from activities is not provided in the budget. The amount collected is used to finance Operating Expenditure.
- (iii) The expected amount has not been materialised.
- (iv) Only an amount of Rs 1,500,000 was needed to meet payment for equipment and therefore same amount was recashed.

IPSAS 24 - Presentation of Budget Information in Financial Statements

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

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

Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2022					
	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation
	Rs.	Rs.	Rs.	Rs.	Rs.
11 A-Side Men Football Festival	115,000	-	-	-	-
Foot Five Festival (Men & Ladies)	180,000	-	-	-	-
Walk In Football (Men & Ladies)	75,000	-	-	-	-
Badminton Tournament (Men & Ladies)	100,000	-	-	-	-
Volleyball Tournament (Men & Ladies)	110,000	-	-	-	-
Molkyky Festival	25,000	-	-	-	-
Keep-Fit Activities	-	140,000	140,000	134,420	5,580
Trail	25,000	-	-	-	-
Dictation Competition	50,000	-	-	-	-
Scrabble Competition	40,000	35,000	25,000	21,000	4,000
Essay Competition	40,000	45,000	50,000	45,713	4,287
Basic Training in Drama Arts	15,000	-	-	-	-
Karaoke Competition	300,000	-	-	-	-
Basic Cooking and Pastry Course	15,000	-	-	-	-
Domino Tournament	40,000	30,000	20,000	15,950	4,050
Visits, Excursions, Trekking and Hiking	10,000	-	-	-	-
Stays at Hotels	10,000	-	-	-	-
Publications of Magazine & Brochures	10,000	10,000	-	-	-
Civil Service Kermesse	1,400,000	-	-	-	-
Telephone	69,000	69,000	62,600	54,780	7,820
Cell phone Allowance to Chairman	6,000	6,000	6,000	6,000	-

.../contd.

Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2022					
	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation
	Rs.	Rs.	Rs.	Rs.	Rs.
Electricity	125,000	30,000	20,000	14,424	5,576
Insurance Cover for Activities	60,000	45,000	42,000	41,791	209
Office Expenses & Incidentals	170,000	170,000	160,000	156,367	3,633
Property, Plant and Equipment	250,000	140,000	140,000	124,643	15,357
Bank Charges	20,000	15,000	11,200	11,198	2
Rent & Service Charges	435,000	110,000	109,200	109,200	-
Printing & Stationery	175,000	50,000	35,000	29,072	5,928
Overtime	5,000	17,000	17,000	11,565	5,435
Audit and Accounting Fee	110,000	100,000	95,000	95,000	-
Fees to Board Members	450,000	400,000	385,000	344,808	40,192
Fees to Members Sub-Committees	100,000	75,000	75,000	73,507	1,493
Allowances to Supporting Staff	325,000	170,000	170,000	143,276	26,724
Allowances to Part Timers	50,000	85,000	85,000	71,785	13,215
Civil Service House Expenses	600,000	300,000	300,000	280,311	19,689
Health Promotion Programme	-	90,000	90,000	87,580	2,420
Quiz Competition	-	25,000	21,000	20,700	300
Allowance to Organising Secretary	-	700,000	610,000	609,631	369
Benefits accrued to Organising Secretary	-	-	-	136,206	(136,206)
Fees Annual Report	-	3,000	3,000	3,000	-
Expenses icw Relocation to SICOM Building	-	75,000	63,000	62,298	702
Fitness Centre Expenses	-	150,000	150,000	119,901	30,099
Fitness Centre Equipment & Furniture	-	4,000,000	4,200,000	4,068,406	131,594
TOTAL	5,510,000	7,085,000	7,085,000	6,892,531	192,469

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR **ENDED 30 JUNE 2022**

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	On contract for a period of one year as from 4 July 2021 (the former Organising Secretary)
(ii)	7 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 Operations 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 2022. Comparative figures for the year ended 30 June 2021 have also been provided for information purposes.

3. Accounting Policies

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

3.1 Government Grant

Funds for expenditure by the POWC are approved in annual government budget under the parent Ministry's (Ministry of Public Service, Administrative and Institutional Reforms) vote. Provision of funds is approved under a one-line budget item. The budget provision for the year ending 30 June 2022 was Rs 3.5 million.

3.2 Accrual Accounting

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

3.3 Trade and Other Receivables

Accounts receivables are recorded at their realisable value.

3.4 Fixed Assets

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

3.5 Depreciation

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

Office Equipment: 25%

Office Furniture : 10%

Curtain : 10%

Renovation/Buildings: 10%

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

4. Basis of Preparation

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

IPSAS 1: Presentation of Financial Statements;

IPSAS 2: Cash Flow Statements;

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

IPSAS 9: Revenue from Exchange Transactions;

IPSAS 14: Events After the Reporting Transaction;

IPSAS 17: Property, Plant and Equipment;

IPSAS 19: Provisions, Contingent Liabilities and Contingent Assets;

IPSAS 20: Related Party Disclosures;

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

IPSAS 24: Presentation of Budget Information in Financial Statement;

IPSAS 29: Financial Instruments: Recognition and Measurement;

IPSAS 39: Employee Benefits.

(a) Standards issued but not yet effective

At the date of authorisation 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 recognised as follows:

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

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

Transfer Revenue

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

Monetary assets are measured at their nominal value.

Receivables are recognised 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 recognised 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.

5. Cash and Cash Equivalents

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Cash in Hand	28	4,000
Cash at Bank – Savings Account	924,336	2,065,874
Unpresented Cheques – Current Account	(36,120)	(99,753)
	888,244	1,970,121

6. Receivables

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Interest Receivable from Bonds	36,182	57,892
	36,182	57,892

7. Prepayments

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Insurance Prepaid Fitness Centre	33,584	—
	33,584	—

8. Investments

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Investment	2,500,000	4,000,000
Premium on Investment	1,572	29,847
	2,501,572	4,029,847

A sum of Rs. 4,067,080 (inclusive of a premium of Rs 67,080) 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, that is 02 August 2022, Rs. 4,000,000 would have been refunded. However, on February 2022, an amount of Rs 1,500,000 has been recashed to meet payment for the Gym Equipment. Therefore, on maturity date the remaining balance of Rs 2,500,000 would be refunded.

9. 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. Initially, on maturity date, that is 02 August 2022, Rs. 4,000,000 would have been refunded. However, on February 2022, an amount of Rs 1,500,000 has been recashed to meet payment for the Gym Equipment. As such on 02 August 2022, the maturity date, the remaining amount of Rs 2,500,000 would be refunded.

10. Property, Plant and Equipment

FIXED ASSETS	Office			Fitness Centre		Total
	Building	Equipment	Furniture	Equipment	Furniture	
<u>COSTS</u>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
As at 01 July 2021	154,601	1,531,186	452,586	-	-	2,138,373
Additions		15,375	109,268	3,327,883	740,523	4,193,049
As at 30 June 2022	154,601	1,546,561	561,854	3,327,883	740,523	6,331,422
<hr/>						
<u>DEPRECIATION</u>						
As at 01 July 2021	154,601	1,384,462	389,768	-	-	1,928,831
Charge for the year	0	67,642	21,881	831,971	74,052	995,546
As at 30 June 2022	154,601	1,452,104	411,649	831,971	74,052	2,924,377
<hr/>						
<u>NET BOOK VALUE</u>						
As at 30 June 2022	-	94,457	150,205	2,495,912	666,471	3,407,045
As at 30 June 2021	-	146,724	62,818	-	-	209,542

11. Payables

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Accountancy and Audit Fees	95,000	95,000
Telephone Charges (Head Office)	2,961	1,865
Telephone Charges (Civil Service House)	225	
Electricity Charges (Head Office)		6,446
Electricity Charges (Civil Service House)	3,568	1,784
Water Charges (Civil Service House)	802	802
Office Expenses and Incidentals	3,536	1,783
Annual Report	3,000	3,000
Fees to Board Members attending Board Meetings	40,184	16,808
Fees to Board Members attending Sub-Committees	22,076	
Fees to Chairman	3,076	
Travelling Allowances to Board Members attending Meetings	9,270	
Secretarial Fees to Officers acting as Secretary to Board Meetings	7,717	
Secretarial Fees to Officers acting as Secretary to Sub-Committees	5,166	
Allowance to Organising Secretary	7,264	
Annual Leave Accrued to Organising Secretary at 30 June 2022	32,935	
Passage Benefits Accrued to Organising Secretary at 30 June 2022	22,763	
Gratuity Accrued to Organising Secretary at 30 June 2022	80,508	
Allowance to Part Timers	581	1,661
Scrabble Competition	4,000	-
Essay Competition	1,775	-
Domino Tournament	15,950	-
Quiz Competition	1,700	-
Keep-Fit Activities (Yoga/Zumba/Tai Chi/Pilates/Bolly Aero)	20,560	-
Fitness Centre - Overtime	33,966	-
Fitness Centre - Sundry Expenses	19,250	-
Rent and Service Charges	-	36,400
	437,833	165,549

12. Advance Receipts

	Year ended	Year ended
	30 June 2022	30 June 2021
	Rs.	Rs.
Entrance Fees — Fitness Centre	183,200	—
	183,200	—

13. Employee Benefits Obligations

	Year ended	Year ended
	30 June 2022	30 June 2021
	Rs.	Rs.
Provision for Employee Benefits:		
Accumulated Vacation Leave	561,385	—
Accumulated Sick Leave	547,632	—
Accumulated Passage Benefits	38,040	—
	1,147,057	—

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

14. General Fund

The General Fund includes some Rs. 4 million representing proceeds from the sale of lottery tickets for the Kermesse organised in 1994 and 1995 and relevant interest accumulating thereon and which have been earmarked as a special fund for a capital project. An amount of Rs 1.5 million has been used to finance the procurement of Equipment and Furniture for the Fitness Centre which has become operational since June 2022.

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
As at 01 July 2021	6,101,853	6,169,503
Surplus/(Deficit) for the year	(1,003,316)	(67,650)
As at 30 June 2022	5,098,537	6,101,853

15. Non-Exchange Revenue

15.1 Government Grant

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Grant from Government	3,500,000	3,000,000
	3,500,000	3,000,000

Budget provision for grant in financial year 2021-2022 was Rs. 3.5 million and the whole amount was disbursed by the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR) to the POWC.

15.2 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. Moreover, an amount of Rs 172,715 was granted by the MPSAIR to meet payment for part of the capital items needed by the Fitness Centre.

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Government Contribution to meet staff costs	2,987,945	2,747,946
Capital Grant from MPSAIR	172,715	-
	3,160,660	2,747,946
Grand Total	6,660,660	5,747,946

16. Exchange Revenue**16.1 Income from Activities**

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Payment Received:		
Stalls - Kermesse	-	720,000
Fitness Centre - Entrance Fees	53,600	-
Keep-Fit Activities (Yoga/Zumba/Tai Chi/ Pilates/Bolly Aero)	-	225,500
TOTAL	53,600	945,500

16.2 Other Revenue

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Opening Balance Accrued	(57,892)	(56,554)
Coupon Payment received on 02.08.2021	70,800	70,800
Coupon Payment received on 02.02.2022	70,800	70,800
Coupon Payment received on February 2022 after recash part of the investment of Rs 1.5M	20,955	-
Interest Receivable	36,182	57,892
Other Revenue (Stale Cheques)	-	9,894
TOTAL	140,845	152,832
GRAND TOTAL	194,445	1,144,882

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 refunded. However, on February 2022, an amount of Rs 1,500,000 has been recashed to meet payment for the Gym Equipment. The remaining balance of Rs 2,500,000 will therefore be refunded on maturity.

17. Operating Expenses

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
<i>Sports & Keep-Fit Activities</i>		
Football Tournament	-	109,480
Ladies Football Festival	-	45,265
Badminton Tournament	-	99,060
<i>Recreational Activities</i>		
Outing & Excursions	-	46,550
<i>Literary Activities</i>		
Essay Competition	45,713	35,550
Scrabble Competition	21,000	600
Quiz Competition	20,700	-
Domino Tournament	15,950	-
Public Speaking Competition	-	100,309
<i>Information & Com. Activities</i>		
Seminar & Workshop	-	-
<i>Other Activities</i>		
Kermesse	-	1,360,314
Painting Competition	-	24,000
Blood Donation Campaign	87,580	-
Karaoke Initiation	-	45,942
Keep Fit Activities — Yoga Courses/Zumba/Tai Chi/Bolly Aero/Pilates	134,420	162,482
TOTAL	325,363	2,029,552

18. Administrative Expenses

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Fees to Board Members attending Board Meetings	74,004	437,320
Fees to Board Members attending Sub-Committees	38,211	
Fees to Chairman	242,172	
Fees for Bid Evaluation Committee	26,440	
Travelling Allowances to Board Members attending Meetings	14,790	
Secretarial Fees to Officers acting as Secretary to Board Meetings	13,842	
Secretarial Fees to Officers acting as Secretary to Sub-Committees	8,856	
Staff Costs	2,931,610	2,747,946
Sick Leave paid	56,335	
Allowance to Part Timers	71,785	55,635
Allowance to Supporting Staff	143,391	245,858
Allowance to Organising Secretary	480,801	-
Travelling Expenses of Organising Secretary	17,951	
Parking Fees of Organising Secretary	1,403	
Overtime Organising Secretary	17,773	
Other Allowances to Organising Secretary	91,703	
Annual Leave Accrued to Organising Secretary	32,935	
Passage Benefits Accrued to Organising Secretary	22,763	
Gratuity Accrued to Organising Secretary	80,508	
Overtime	11,565	6,951
Provision for Staff Accumulated Vacation Leave	561,385	
Provision for Staff Accumulated Sick Leave	547,632	
Provision for Staff Accumulated Passage Benefits	38,040	
Rent & Service Charges	109,200	436,800
Cell Phone Allowance to Chairman	6,000	6,000
Telephone/Fax	54,780	47,230
Electricity	14,424	90,569
Bank Charges	11,198	10,003
Accounting & Audit Fee	95,000	85,000
Fees Annual Report	3,000	6,000
Office Expenses & Incidentals	156,367	171,187
Expenses icw relocation to SICOM Building	62,298	-
Insurance	41,791	-
Printing and Stationery	29,072	100,590
TOTAL	6,109,025	4,447,089

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.

19. Civil Service House Expenses (CSH)

In April 2007 and 2009, the Ministry of Public Service, Administrative and Institutional Reforms had put at the disposal of (vested with) the Public Officers' Welfare Council Government Quarters located at Britannia Park No.7 and No.12 respectively, at Vacoas, for the Council to run activities for the welfare of public officers. The two Buildings are of a floor area of 170 square metres each border with block walls under reinforced concrete slab. Britannia Park No.12 is used as the Civil Service House. The expenditure incurred for the period 01 July 2021 - 30 June 2022 was as follows:

	Year ended 30 June 2022 Rs.	Year ended 30 June 2021 Rs.
Water Charges	9,624	10,426
Electricity Charges	21,408	21,408
Allowance for Cleaning Services	14,000	10,000
Overtime at CSH	-	618
Office Expenses & Incidentals	2,760	2,300
Mowing of Lawn	6,800	9,400
Telephone Charges	2,700	2,700
Salaries to Liaison Officer on Contract	223,019	179,158
Mc Vision	-	7,350
MBC Licence Fees	-	2,070
Minor Repairs	-	112,210
TOTAL	280,311	357,640

20. Fitness Centre Expenses

Government decided to set up a full-fledge Fitness Centre to encourage public officers to practise regular physical activities and adopt a healthier lifestyle. It is located on level 12 of SICOM Building 2, Port Louis. The POWC is responsible for the management and operation of the Gymnasium. The estimated project value of the Fitness Centre was Rs 7 Million. The fitness equipment cost around Rs 4.2 Million while the fit-out and partitioning works was estimated at Rs 2.5M. The POWC procured the Fitness equipment and the MPSAIR agreed to finance the fit-out and partitioning works. The inauguration of the Fitness Centre was held on 11 May 2022 in the presence of the Prime Minister as Chief Guest. It became operational as from June 2022. The POWC has an amount of Rs 4 Million earmarked for Capital Project. Part of this deposit was used to finance the procurement of fitness equipment. Office Equipment and Furniture procured for the Fitness Centre amounting to Rs 4,068,406 (see Note 9) whereas the expenditure incurred for the period 01 July 2021-30 June 2022 was as follows:

	Year ended	Year ended
	30 June 2022	30 June 2021
	Rs.	Rs.
Sundry Expenses	40,914	-
Overtime	47,734	-
Renovation Works	27,000	-
Insurance Cover	3,053	-
Discount Allowed—Entrance Fee Fitness Centre	1,200	-
TOTAL	119,901	-

21. Events Occuring After Reporting Date

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

22. 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.

23. Related Party Disclosures

The related party disclosures are shown in the table below:

	Year ended	Year ended
	30 June 2022	30 June 2021
	Rs.	Rs.
Grant/Government Contribution	6,660,660	5,747,946
Board Members Fees	344,808	437,320
Key Management Compensation:		
Organising Secretary: Rs 609,631	657,416	135,263
Treasurer: Rs 47,785		
TOTAL	7,662,884	6,320,529

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 6,660,660 is composed of Rs 3,500,000 received in annual Government Budget under the Parent Ministry's vote and the grant is administered by the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR). The amount of Rs 2,987,945 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 costs. Moreover, an amount of Rs 172,715 was granted by the MPSAIR to finance part of the capital items of the Fitness Centre.

24. Rent

Office of the POWC has moved from Atom House to SICOM Building 2 on 20 September 2021. The rent for the financial year 2021/2022 as from that date is being paid by the parent Ministry.

25. 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.

26. Capitalisation policy for Fixed Asset

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

27. Assets donated

Assets donated have not been assigned a value yet.

28. Tax

The Council is not liable to tax.

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