



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

ANNUAL REPORT
2022–2023

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INTRODUCTION

PUBLIC OFFICERS' WELFARE COUNCIL

Promoting the Welfare of Public Officers and their families

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

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

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

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

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

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

CORPORATE GOVERNANCE REPORT

Compliance

During the year 2022/2023, POWC Board has taken all necessary steps to comply with the 8 Principles as set in the National Code of Corporate Governance in so far as they are applicable to the organisation.

PRINCIPLE 1: GOVERNANCE STRUCTURE

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

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

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

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

Board Charter

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

Obligations of the Board

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

Vision

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

Mission

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

Role of Board Chairperson

The main functions of the Chairperson are:

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

Role of Organising Secretary

The main functions of the Organising Secretary are:

- day-to-day management of POWC and to attend to all operational matters;
- regular organisation of different activities for the welfare of public officers;
- enlisting the maximum participation of public officers in the different activities;
- maintaining effective communication with Staff Welfare Associations; and
- to plan meetings and agendas in consultation with the Chairperson.

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

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

Meetings of the Board

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

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

The Board meets at least once every month. However, the Board can also meet to deliberate on urgent issues whenever required.

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

The staff of POWC is as follows:

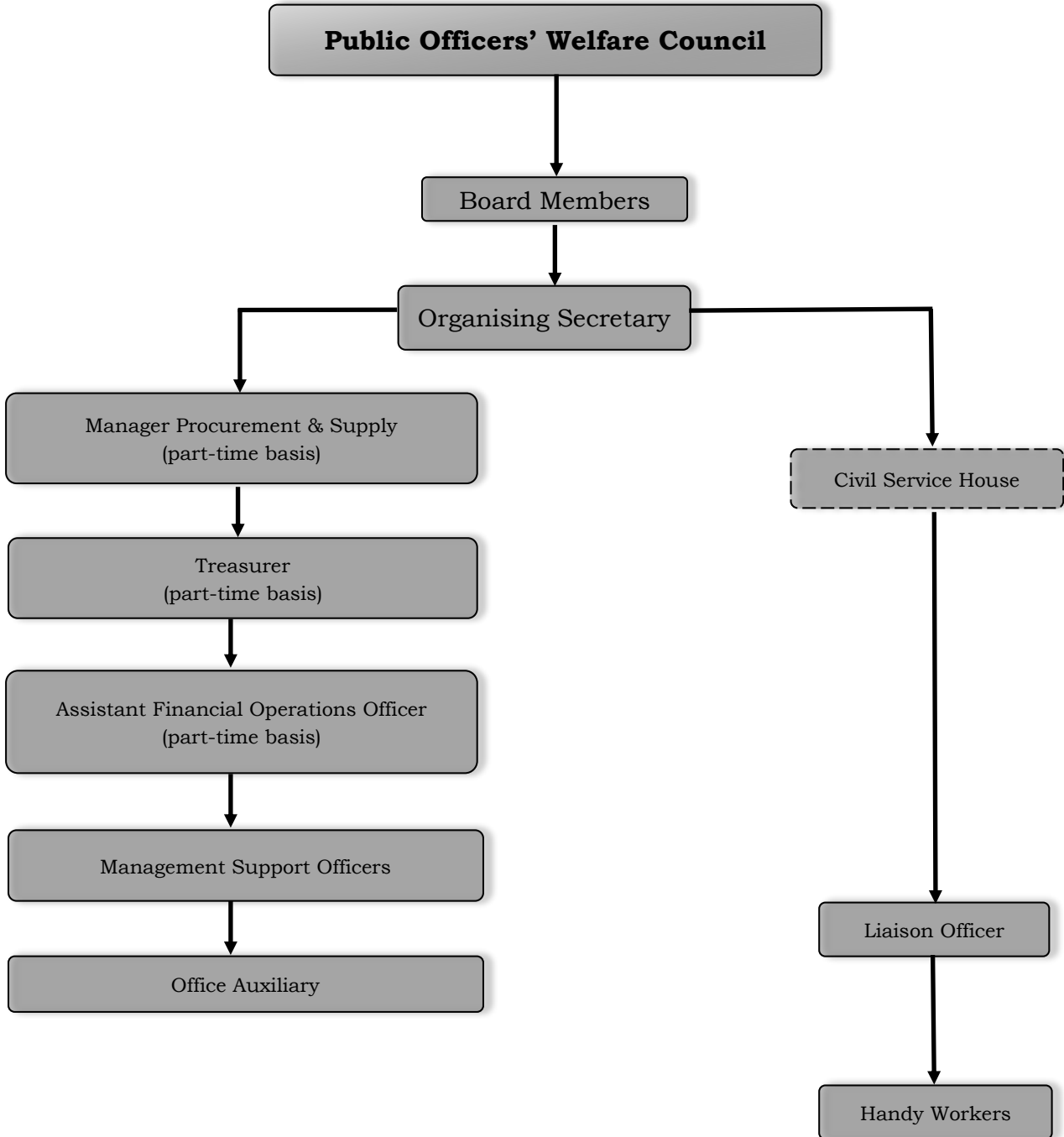
- (1) an Organising Secretary, on a contract basis;
- (2) Management Support Officers, on a full-time basis, on secondment from the Ministry of Public Service, Administrative and Institutional Reforms;
- (3) a Liaison Officer, on a contract basis.

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

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

Organising Secretary	Mr. Shakeeldeo BUNDHOO
Manager Procurement and Supply	Mr. Kelawan RAMJEET (as from 31 January 2023)
Treasurer	Mr. Ravi JUGROOP
Assistant Financial Operations Officer	Mr. Roopnarain LACHA
Management Support Officers	Miss Vrishti DAUHAWOO Mr. Nishantraj MACARCHAND Miss Nooreza Bibi Aziza PEEROO Mr. Yatindranath LOKHUN Miss Yesudarshini JULLOO Mr. Nandan SEEBORUTH Miss Kooshica GYA (30.06.2022 to 05.08.2022) Mr. Vashish BURTONY Mr. Yogaisan RAMASAWMY (30.06.2022 to 31.05.2023)
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

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 2022-2023 were as follows:

BOARD MEMBERS	
Mr. Jaylall MULLOO, MSK	Chairperson
Mrs. Rajwantee BUCKTOWAR (July 2022—May 2023)	Representative of Prime Minister’s Office
Mr. Yashraj SEERUTTUN (as from May 2023)	
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 Alternate Member: Mr. Limbajee BHIWAJEE	Representative of Ministry of Arts and Cultural Heritage
Ms. Vidhooshee UJOODHA	Representative of Ministry of Finance, Economic Planning and Development
Mr. Rajan LEELODHARRY	Representative of Federation of Public Sector and other Unions
Mr. Luximun BADAL (July 2022—February 2023)	Representative of Federation of Civil Service and Other Unions
Mr. Jean Patrick FREYNEAU (as from February 2023)	
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

Mr. Yashraj SEERUTTUN

Board Member

Representative of the Prime Minister's Office

Qualifications

- BSc (Hons) Information Technology

Skills and Experiences

Mr. Y. Seeruttun is currently Acting Deputy Permanent Secretary at the Home Affairs Division of the Prime Minister's Office since 2019 and is responsible for matters regarding, inter alia, passports, immigration, residence permits, permanent residence permits, visa and occupation permits. He has over 14 years of experience in the Administrative Cadre. Mr. Seeruttun joined the public service in 2009 as Assistant Permanent Secretary. Since then, he has worked at different Ministries including the Ministry of Foreign Affairs, Regional Integration and International Trade and the Ministry of Health and Wellness. He is also a Board Member of the National Housing Development Company Ltd since 2019.

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

- BSc (Hons) Public Administration and Management
- Masters in Business Administration (General)

Skills and Experiences

Mrs. N. Payneeandy is currently Deputy Permanent Secretary at the Ministry of Arts and Cultural Heritage since February 2019. She is also Chairperson of the Departmental Bid Committee of the same Ministry, assists in formulating and implementing government policies, assists in the organisation and coordination of various national events and acts as Officer-in-Charge of the National Art Gallery since 2020. She joined the Public Service since 1990 and has worked in various departments and Ministries such as Prison Department, Ministry of Women's Right, Child Development and Family Welfare, Ministry of Social Security and National Solidarity, Ministry of Youth and Sports and Ministry of Agro Industry and Food Security.

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. Jean Patrick FREYNEAU

Board Member

*Representative of Federation of Civil
Service and Other Unions*

Qualifications

- Master of Science Educational Administration and Technology
- Bachelor of Arts with Hons. in Fine Arts with Education
- BTEC Nat. Diploma in Art & Design, UK

Skills and Experiences

Mr. P. Freyneau is currently Educator at Collège de la Confiance, Beau-Bassin teaching Art and Design since 1988. He is involved in the reorganisation of Art & Design syllabus at the Mauritius Institute of Education He has been Head of Department of Art & Design from 2003 to 2018 as well as Treasurer of the Parent Teachers Association of College de la Confiance from 2005 to 2013. Mr. Freyneau is President of the Secondary Confessionals Schools and Preparatory Primary Schools in Mauritius and Rodrigues in addition to Public Relations Officer at the Federation of Civil Service and Other Unions (FCSOU).

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-COMMITTEES FOR 2022-2023

SN	SUB-COMMITTEES	SN	SUB-COMMITTEES
1	<p>Sports & Keep Fit</p> <p>Chairperson: Mrs. S. D. CONAHYE</p> <p>Members: Mr. R. SADIEN, MSK Mr. N. ALLYBOCUS Mr. L. BADAL/Mr. J. P. FREYNEAU</p>	7	<p>POWC Affiliation</p> <p>Chairperson: Mr. A. PIRBACOSSE</p> <p>Members: Mrs. S. D. CONAHYE Ms. V. UJODHA</p>
2	<p>Literary & Cultural</p> <p>Chairperson: Mrs. B. PAYNEEANDY</p> <p>Members: Mr. L. BADAL/Mr. J. P. FREYNEAU Mrs. Y. JUGOO-RUGHOOBUR Mr. N. ALLYBOCUS</p>	8	<p>POWC Civil Service House</p> <p>Chairperson: Mr. R. SADIEN, MSK</p> <p>Members: Mr. A. PIRBACOSSE Mrs. Y. JUGOO-RUGHOOBUR</p>
3	<p>Recreational Activities</p> <p>Chairperson: Mrs. R. BUCTOWAR/Mr. Y. SEERUTTUN</p> <p>Members: Mrs. S. D. CONAHYE Mr. L. BADAL/Mr. J. P. FREYNEAU Mrs. Y. JUGOO-RUGHOOBUR</p>	9	<p>HR Committee</p> <p>Chairperson: Mrs. R. BUCTOWAR/Mr. Y. SEERUTTUN</p> <p>Members: Mr. L. M. K. LAM PING FONG Mr. R. LEELODHARRY</p>
4	<p>Information, Education & Communication</p> <p>Chairperson: Mr. N. ALLYBOCUS</p> <p>Members: Mr. R. LEELODHARRY Mr. A. PIRBACOSSE</p>	10	<p>Corporate & Good Governance</p> <p>Chairperson: Mr. L. M. K. LAM PING FONG</p> <p>Members: Mrs. R. BUCKTOWAR Ms. V. UJODHA</p>
5	<p>Finance/Procurement</p> <p>Chairperson: Ms. V. UJODHA</p> <p>Members: Mr. L.M.K LAM PING FONG Mrs. B. PAYNEEANDY</p>	11	<p>Editing</p> <p>Chairperson: Mr. R. LEELODHARRY</p> <p>Members: Mr. R. SADIEN, MSK Mrs. B. PAYNEEANDY</p>
6	<p>Civil Service Kermesse</p> <p>Chairperson: Members— All Board Members</p>		

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

**BOARD AND SUB-COMMITTEE MEETINGS
HELD FROM JULY 2022 – JUNE 2023**

MEETINGS	NO. OF SESSIONS
BOARD MEETINGS	13
CIVIL SERVICE HOUSE	1
LITERARY & CULTURAL	2
SPORTS & KEEP-FIT	5
FINANCE & PROCUREMENT	6
HR	8
INFORMATION, COMMUNICATION & EDUCATION	1
EDITING	2
KERMESSE	4
BID EVALUATION	1
DEPARTMENTAL BID	1
TOTAL NO. OF SESSIONS	44

PRINCIPLE 3: BOARD MEMBER APPOINTMENT PROCEDURES

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

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

PRINCIPLE 4: BOARD MEMBER DUTIES, REMUNERATION AND PERFORMANCE

Director Remuneration - Board Members Fees

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

The Chairperson of POWC is remunerated at a fixed allowance of Rs 22,000 on a monthly basis as per PRB 2021. Remuneration to Chairperson for the financial year ended 30 June 2023 amounted to Rs 325,008 (including arrears).

PAYMENT TO BOARD MEMBERS FOR THE PERIOD JULY 2022-JUNE 2023												
S/N	Name	Board Meeting	Civil Service House	Literary and Cultural Activities	Sports and Keep-Fit Activities	Finance and Procurement	HR	Information, Education and Communication	Editing	Kermesse	Travelling	Total
1	Mrs. R. Bucktowar	6		1	1	1	5		1	2	375	32,874
2	Mr. Y. Seeruttun	2										3,000
3	Mr. V. O. Seedoyal*											4,340
4	Ms. B. Kamulsing*											1,060
5	Mrs. S. D. Conahye	12		1	5	1	4			2	12,505	62,501
6	Mr. S. Avala-Gurriah*										435	5,832
7	Mrs. R. B. Nohur*											7,812
8	Mr. H. Appasamy*											4,733
9	Mr. R. Sadien, MSK	6	1	2	3	1			1	3	8,695	41,737
10	Mr. Y. Chan Kam Lon, OSK*										1,015	4,760
11	Ms. J. E. Laviolette*										870	4,121
12	Mr. A. N. Tackoory*											566
13	Mrs. N. Goolooa*											1,131
14	Mr. L. M. K. Lam Ping Fong	10	1	1	3	3	7			1	375	50,061
15	Mrs. P. Gokhool	2					1			2		7,050

PAYMENT TO BOARD MEMBERS FOR THE PERIOD JULY 2022-JUNE 2023												
S/N	Name	Board Meeting	Civil Service House	Literary and Cultural Activities	Sports and Keep-Fit Activities	Finance and Procurement	HR	Information, Education and Communication	Editing	Kermesse	Travelling	Total
16	Mrs. T. D. Seewoonarain					1						1,350
17	Mr. A. Pirbacosse	6	1			1					1,040	17,193
18	Mrs. B. Payneandy	4		1		2				1		15,353
19	Mr. D. Rughoo*											4,673
20	Ms. D. Jugroop*											566
21	Ms. V. Ujoodha	9			1	6	3		1	2	375	40,512
22	Mr. L. Badal				1						30	5,054
23	Mr. P. Freyneau	4			1						1,875	9,225
24	Mr. R. Leelodharry	12				1	5	1	2	2	11,175	53,324
25	Mr. N. Allybocus	10		1				1		2	7,970	38,148
26	Mrs. Y. Jugoo-Rughoobur*										320	2,582
27	Mr. L. Bhiwaje	1									375	1,875
	Total										47,430	421,429

*Arrears payment to Board Members as per PRB 2021 effected in 2022-2023.

Related Party Transactions

For the financial year ended 30 June 2023, there were no related party transactions.

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

PRINCIPLE 5: RISK GOVERNANCE AND INTERNAL CONTROL

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

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

Operational risk

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

Regulatory and Compliance risk

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

Reputational risk

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

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 payments in foreign currencies are effected via swift transfer. POWC may face foreign exchange risk if there is significant fluctuations in the exchange rates for foreign currencies.

Internal Control

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

PRINCIPLE 6: REPORTING WITH INTEGRITY

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

PRINCIPLE 7: AUDIT

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

The 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 POWC including the Financial Statements for the year ended 30 June 2023. After approval by the Board, the Organising Secretary must not later than 31 October 2023 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 2023**

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

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

In preparing these Financial Statements, the Board ensures that:

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

The Board confirms that it has complied with the above requirements in the preparation of the Financial Statements for the year ended 30 June 2023.

The Board is responsible for:

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



.....
Mr. J. Mulloo, MSK

Chairperson

Date: 25 April 2024



.....
Mr. Y. Seeruttun

Board Member

Date: 25 April 2024

**STATEMENT OF COMPLIANCE
CODE OF CORPORATE GOVERNANCE**

Name of Statutory Body: Public Officers' Welfare Council

Reporting Period: For the year ended 30 June 2023

Throughout the year ended 30 June 2023 and to the best of the Board's knowledge, the organisation has complied with the Corporate Governance Code for Mauritius (2016). The organisation has applied all the principles set out in the Code and explained how these principles have been applied.



.....
Mr. J. Mulloo, MSK
Chairperson

Date: 25 April 2024



.....
Mr. Y. Seeruttun
Board Member

Date: 25 April 2024

ACTIVITIES ORGANISED DURING THE FINANCIAL YEAR

POWC had been actively involved in the following activities:

ACTIVITIES 2022-2023
RECREATIONAL AND LEISURE ACTIVITIES
SPORTS AND KEEP-FIT ACTIVITIES
LITERARY AND CULTURAL ACTIVITIES
INFORMATION, EDUCATION & COMMUNICATION
CIVIL SERVICE KERMESSE
FITNESS CENTRE

Recreational and Leisure Activities

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

1. EXCURSIONS



Restoration Activity/Hiking at Mare Sarcelle Trail - Bras D'Eau National Park

POWC, in collaboration with the National Parks and Conservation Service (NPCS), organised a Restoration Activity/ Hiking at Mare Sarcelle Trail (Bras d'Eau National Park) on Saturday, 20th August 2022 for Public Officers and their families. In view of promoting environment conservation, participants were also given the opportunity to plant trees along the "Mare Sarcelle Trail". One hundred and eighty-nine (189) Public Officers and their families participated in this activity.

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

POWC organised two excursions at Ile des Deux Cocos (Lux* Resorts & Hotels) and to Blue Bay Marine Park on Sunday, 13th November 2022 and Saturday, 08th April 2023. In all, three hundred and thirty-nine (339) participants had the opportunity to discover Ile des Deux Cocos, which is a private island situated in the south-east of the island near Blue Bay, run by by LUX* Resort and Hotels. Participants enjoyed the different activities as well as a lunch buffet.

Family Fun Day at Casela Nature Park

A family fun day at Casela Nature Park was organised by POWC on Saturday, 19th November 2022. There were a total of one hundred and fifty-nine (159) Public Officers including their families out of which six (6) participants could not attend the family fun day. The recreational activities provided in this package included Tulawaka, Monkey Swing, Safari, viewing of Big Cats, Birds amongst others.

Aqualand Fun Day all inclusive Package

POWC planned to organise an all-inclusive fun day package at Aqualand—Maritim Crystals Beach Hotel on Friday, 11th November 2022. In view of a low participant rate (20 participants only), POWC cancelled this event and the participants were refunded accordingly without any cancellation fees.

2. STAYS AT HOTELS

Stays at hotels are among one of the most popular activities organised by POWC. For the period July 2022 to June 2023, POWC organised several stays at hotels at very competitive prices for Public Officers and their families. A total of three hundred and sixty-eight (368) participants availed themselves of this activity.



Maritim Crystals Beach Hotel****

Wednesday, 02nd to Friday, 04th November 2022
 Friday, 04th to Sunday, 06th November 2022
 Sunday, 13th to Tuesday, 15th November 2022
 Friday, 18th to Sunday, 20th November 2022
 Friday, 31st to Sunday, 02nd April 2023
 Friday, 14th to Sunday, 16th April 2023



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

Friday, 02nd to Sunday, 04th December 2022

SALT of Palmar*****

In view of no participation, stays at Salt of Palmar were cancelled.



The Ravenala Attitude Hotel****

Monday, 28th to Wednesday, 30th November 2022



Lagoon Attitude Hotel****

Thursday, 08th to Saturday, 10th December 2022



Pearle Beach Hotel****

Friday, 31st March to Sunday, 02nd April 2023

3. TOURS ABROAD

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

Tour to Rodrigues



POWC organised a tour to Rodrigues Island which was scheduled for 01st to 05th December 2022. There were twenty-eight (28) participants, including Public Officers and their families, for this tour. The participants had the opportunity to visit several places of interest in Rodrigues such as Caverne Tortue, South East Coast, 52 contours, Cathedral St Gabriel, Baladirou, Mt. Malgache, Trou d'Argent, Roche Bon Dieu, Caverne Provert, amongst others. The participants resided at Les Cocotiers Hotel, Anse aux Anglais.

Tour to Malaysia and Thailand



POWC organised a tour to Malaysia and Thailand from 06th to 18th April 2023. There were twenty participants for this tour, who visited the different places of interest that these destinations offered such as Putrajaya city tour, Genting Highlands with cable car ride, Laser Buddha, Silver Lake Vineyard, Pattaya View Point, Nong Nooch Village with Elephant Show and Thai Cultural show, amongst others.

Sport and Keep-Fit Activities

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

1. SPORT ACTIVITIES

Football Tournament 2022

POWC organised its Football Tournaments for male Public Officers which started on 10 October 2022.

Two separate tournaments were organised as follows:

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

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

Participation

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

Consolatory Finals

The consolatory finals were played at the Gymkhana Grounds on 14 March 2023, and the winners and runners-up are as follows:

Tournaments	Consolatory Winner	Consolatory Runner-ups
Civil Service	Bruno Cheong Hospital	Ministry of Local Govt
Disciplined Forces	Metropolitan South	Metropolitan North

Grand Finals

The grand finals were played at the St Francois Xavier Stadium on 15 March 2023. The prize giving ceremony was held immediately after the Final of the Disciplined Forces. The Hon. Minister, T. Hurdoyal, as well as other eminent personalities awarded the prizes to winners & runner-ups.

The Grand Finals were as follows:

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

Football Tournament 2022



Foot-5 Festival

POWC organised its first Foot-5 Festival for both ladies and men Public Officers. The festival started on 28 June 2023 at Clublife, Boulet Rouge, Flacq.

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

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

Participation

Participating teams in this festival were as follows:

Details	Teams	No. of participants
Civil Service - Men	60	479
Disciplined Forces - Men	18	144
Civil Service - Ladies	9	72
Disciplined Forces - Ladies	3	24

Only Round 1 match was played on 28 June. Round 2 and Round 3 matches were played on 03 and 05 July 2023, respectively.

Ten (10) Medals & one (01) Souvenir Trophy were awarded to each winner & runner up.

Grand Finals

The Grand Finals were held on 06 July 2023 as from 1000 hours to 1400 hours.

The Grand Finals were as follows:

Tournaments	Winner
Civil Service - Men	Ministry of Youth Empowerment, Sports & Recreation
Disciplined Forces - Men	Special Support Unit (SSU)
Civil Service - Ladies	Ministry of Education – Zone 4
Disciplined Forces - Ladies	Metropolitan South

Foot-5 Festival



Sport and Keep-Fit Activities

2. KEEP-FIT ACTIVITIES

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

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

- batch 1: 27 August to 12 December 2022;
- batch 2: 14 January to 15 July 2023.

Two hundred and thirteen (213) Public Officers participated in the keep-fit activities as per the following activities:

Activities	No. of participants
Yoga	62
Zumba	91
Pilates	42
Bolly Aero	18

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

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



Literary and Cultural Activities

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

1. Domino Tournament 2023

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 2023 from May to June 2023.

Seventy-Five (75) teams, a total of 225 public officers, from various Ministries/Departments participated in this tournament.

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

Prizes were awarded as follows:

Rank	Winners	Ministry/Department	Prize
1	LOBINE Chetan SEEBU Lord Parveen CHEKHOOREEAH Sardanand	The Judiciary	Rs 5,000 cash prize + souvenir trophy
2	RAMCHURN Mevin CUMIAH Mahen HURRY Devshunkur	Prime Minister's Office	Rs 4,000 cash prize + souvenir trophy
3	LOLSING Jayant JEETUN Ashuv RAMSOORoop Khressan	MOFED – Directorate Procurement and Supply	Rs 3,000 cash prize + souvenir trophy
4	MAURIMOOTOO Sadasiven Pillay AUCKLAH Kaileshwar	Ministry of Labour, Human Resource Development and Training	Rs 2,000 cash prize + souvenir trophy

1. Domino Tournament 2023



Literary and Cultural Activities

2. Civil Service Scrabble Competition 2023

The Public Officers' Welfare Council organised the Civil Service Scrabble Competition from May to June 2023.

Forty-nine (49) public officers from various ministries/departments participated in the competition.

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

Prizes were awarded as follows:

Category	Rank	Winner	Ministries/ Departments	Prize
A	Winner	MOMUS Celentano	Mauritius Police Force	Rs. 5,000 Cash + Souvenir Trophy
	Runner-up	RAMRUTTUN Bijaye	Health & Wellness (Dr Jeetoo Hospital)	Rs. 3,000 Cash+ Souvenir Trophy
	Third	SEETOHUL Hemendranath	Education, Tertiary, Education Science & Technology (Swami Sivananda SSS)	Rs. 2,000 Cash + Souvenir Trophy
	Fourth	DINA Doorgadut	Health & Wellness (Central Supplies Division)	Rs. 1,000 Cash + Souvenir Trophy
B	Winner	GOODAREE Dhiraj	Education, Tertiary, Education Science & Technology	Rs. 3,000 Cash + Souvenir Trophy
	Runner-up	GEEANE Gajendra	Blue Economy, Marine Resources, Fisheries & Shipping (Fisheries Division)	Rs. 1,500 Cash + Souvenir Trophy
	Third	BISSESSUR Kaviraj	Blue Economy, Marine Resources, Fisheries & Shipping	Rs. 1,000 Cash + Souvenir Trophy
	Fourth	RAMKISSOON Darshan Sharma	Finance, Economic Planning & Development	Rs. 500 Cash + Souvenir Trophy

Literary and Cultural Activities

2. Civil Service Scrabble Competition 2023



Literary and Cultural Activities

3. Quiz Competition 2023

The Africa Public Service Day, an event entrenched in the African Union Calendar is celebrated annually to recognize 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.

For the year 2023, a Quiz Competition was organised for Public Officers.

Twenty-three (23) teams enrolled for this competition consisting of sixty-nine (69) participants. The teams were divided into 8 pools. The winning team of each pool was selected for the quarter finals.

The competition was held on weekdays during lunch time whereby the matches were played at POWC, Level 12 and the parent Ministry, Level 3, SICOM Building II, Port Louis.

The winners were as follows:

Rank	Winner	Ministry	Prize
First	COOTHOOPERMAL Sandy TAHALOOA Priscilla BOOTH Vel	Education, Tertiary, Education Science & Technology Stanley Government School	Rs 5,000 + Shield
Second	Sabreen SOOBRAATTEE Rameshware RAMBACCUS Rekha BHANGMUT	National Infrastructure & Community Development	Rs 4,000 + Shield
Third	RAMCHURN S.K RUHEE A.K SEWTOHUL R.A.L	Foreign Affairs, Regional Integration & International Trade	Rs 3,000 + Shield
Fourth	BOOLAKY N. RAMLUCHUMUN G NUNNOO Aisha	Youth Empowerment, Sports & Recreation	Rs 2,000 + Shield

Literary and Cultural Activities

4. POWC Public Speaking Competition 2023

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:

"The Challenges of Artificial Intelligence".

Twenty-two (22) Public Officers enrolled for this competition.

A one-day workshop providing an insight on the technicalities of public speaking to participants was held on 04th May 2023.

The preliminaries were held on 11th May 2023.

The finals were held on 01st June 2023 at the Lecture Room of the Ministry of Public Service, Administrative and Institutional Reforms.

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
First	SHAM Bibi Salima	Prime Minister's Office	Rs 10,000 + Souvenir trophy
Second	JAUNBOCUS AKIM Beebee Mariam	Judiciary	Rs. 7,000 + Souvenir trophy
Third	BOOKAURAM SEEBUNDHUN Meenakshi Devi	Finance, Economic Planning & Development/Treasury	Rs. 5,000 + Souvenir trophy
Consolatory Prize	CURPEN MAHADOO Manisha	Blue Economy, Marine Resources, Fisheries and Shipping	Rs. 2,000 + Souvenir trophy
	RAMDAWA Krishma Kumari	Education, Tertiary Education, Science and Technology	Rs. 2,000 + Souvenir trophy
	DILMAHAMOOD SOOBRAATTEE Sabreen Begum	National Infrastructure and Community Development	Rs. 2,000 + Souvenir trophy

Literary and Cultural Activities

5. POWC Karaoke Song Competition 2022

POWC, in collaboration with the Ministry of Arts & Cultural Heritage, organised a ‘Karaoke Song Competition 2022’ for Public Officers. The purpose of this competition is to bring Public Officers together to express their talents in music and singing so as to create a better work-life balance for themselves and their colleagues. The competition was held in all languages spoken in Mauritius.

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

Fifteen (15) participants were selected for the finals.

The finals were held at Jin Fei Auditorium, Riche Terre on Friday, 18th November 2022.

The winners for this competition were as follows:

Rank	Winner	Ministry/Department	Prize
1	Marie-Judie Sabrina Kathleen BEESON	Arts and Cultural Heritage	Trophy + Rs 15,000 Cash Prize
2	Fabrice Louis PIERRE	Health & Wellness	Trophy + Rs 10,000 Cash Prize
3	Rampragass Singh SUNGKUR	Mauritius Prison Service	Trophy + Rs 5,000 Cash Prize
4	Yuvraj GOKULSINGH	Health & Wellness	Trophy + Rs 3,000 Cash Prize
5	Jeremie Bruno MANOULA	Public Service, Administrative & Institutional Reforms	Trophy + Rs 3,000 Cash Prize
6	Tulsidas Sharma CHUMUN	Mauritius Police Force	Trophy + Rs 3,000 Cash Prize
7	Marie Josee Bianca VIGOU-REUX VEERASAMY	Blue Economy, Marine Resources, Fisheries and Shipping Albion Fisheries Research Centre	Trophy + Rs 1,000 Cash Prize
8	Saraspadhee AYASAMY-JOYMANGUL	Health & Wellness	Trophy + Rs 1,000 Cash Prize
9	Reekesh SUMPUTH	Education, Tertiary Education, Science and Technology	Trophy + Rs 1,000 Cash Prize
10	Chitranjansing PANCHGOLAM	Social Integration, Social Security and National Solidarity	Trophy + Rs 1,000 Cash Prize
11	Dhaivamane CHINIEN-POINOOSAMY	Education, Tertiary Education, Science and Technology	Trophy + Rs 1,000 Cash Prize
12	Ranjita JHURRY	Health & Wellness	Trophy + Rs 1,000 Cash Prize
13	Shaheel Gupt RAMJUTTUN	Statistics Mauritius	Trophy + Rs 1,000 Cash Prize
14	Bhoomika BEEDA-KARIA	Agro Industry & Food Security	Trophy + Rs 1,000 Cash Prize
15	Beekram CAULACHAND	Mauritius Police Force	Trophy + Rs 1,000 Cash Prize

Literary and Cultural Activities

5. POWC Karaoke Song Competition 2022



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.

1. Pacific March 2023

The Ministry of the Public Service, Administrative and Institutional Reforms, in collaboration with the Public Officers’ Welfare Council, organised a Pacific March in the context of UN International Day against Drug Abuse and Illicit Trafficking 2023 on 28th June 2023 in Flacq. The main objective behind this “March” was to sensitise the new generation on the ill-effects of drug abuse and the importance of keep-fit exercise.

The “March” was programmed to start at the One-Stop Shop at 0900 hours and end at the Flacq Retail Park. The duration of this “March” was around fifteen minutes.

Some 2,500 persons participated in this “March” including Public Officers, students, senior citizens, NGOs and the general public at large.



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.

2. Prize Giving Ceremony

A Prize Giving Ceremony was organised on 22nd June 2023 at The Ravenala Attitude Hotel, Turtle Bay, Balaclava.

The Hon. T. Hurdoyal, Minister of Public Service, Administrative and Institutional Reforms as well as Mr. J. Mulloo, Chairman of the Public Officers' Welfare Council attended the event. Supervising Officers and Senior Officials of Ministries and Departments, Prize Winners and Board Members were also present for the event.

Prizes were awarded for the following activities:

- Domino Tournament 2023;
- Civil Service Scrabble Competition 2023;
- Quiz Competition 2023;
- Public Speaking Competition.



Civil Service Kermesse

The 28th Edition of the Annual Civil Service Kermesse, organised by POWC, was held on Sunday, 27 November 2022 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 2022, POWC had the honour and privilege of receiving the Hon. Pravind Kumar JUGNAUTH, Prime Minister, Minister of Defence, Home Affairs and External Communications, Minister for Rodrigues, Outer Islands and Territorial Integrity as Chief Guest.

Other eminent personalities were present as follows including the Hon Mrs. Teenah JUTTON, Parliament Permanent Secretary, Mr. Nayen Koomar BALLAH, G.O.S.K, Secretary to Cabinet and Head of Civil Service, Mr. Jaylall MULLOO, M.S.K., Chairman of the Public Officers' Welfare Council, amongst others were present for the Opening Ceremony.

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

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

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

- 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 organised and cash prizes were awarded as follows:

Rank	Best Non-Food Stall Competition	Best Food Stall Competition	Cash Prize (Rs.)
	Name of Staff Welfare Association	Name of Staff Welfare Association	
1	Civil Aviation Staff Welfare Association	Fire SVCS Recreation and Barracks Fd	10,000
2	Ministry of Social Integration and Economic Empowerment Staff Welfare Association	Prison Officers' Welfare Fund	8,000
3	Employment Division Staff Welfare Association	Central Informatics Bureau Staff Welfare Association	6,000

Civil Service Kermesse



Fitness Centre

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

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

The main objective of the setting up of the Fitness Centre is to encourage public officers, their spouses and their children (above 18) and retired public officers with a view to encourage them to practise regular physical activities and adopt a healthier lifestyle.

Following several requests, the Fitness Centre is now opened to employees of Parastatal Bodies.

Facilities available at the Fitness Centre are as follows:

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

The opening hours are as follows:

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

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



CIVIL SERVICE HOUSE

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

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



NOTES ON THE PUBLIC OFFICERS' WELFARE COUNCIL

Mission Statement

To improve the welfare of public officers and their families

STRATEGIC DIRECTION 2023/2024

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

- Petanque Tournament;
- Tour to India & Kashmir.

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

GENDER STATEMENT

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

KEY ACTIONS FOR 2023/2024

SPORT AND KEEP-FIT ACTIVITIES

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

LITERARY AND CULTURAL ACTIVITIES

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

RECREATIONAL AND LEISURE ACTIVITIES

- Stays at Hotels
- Group Tour to Rodrigues, Malaysia & Thailand, India & Kashmir, Cape Town
- Hiking
- Excursions

INFORMATION, EDUCATION AND COMMUNICATION

- Publication of Annual Report
- Workshop for Action Plan 2024
- Meeting/Get Together with all Stakeholders
- POWC Facebook page
- Flyers

CIVIL SERVICE KERMESSE

- 29th Edition of the Civil Service Kermesse

INNOVATIVE ACHIEVEMENTS OF POWC

- Foot Five Festival
- Pacific March

FINANCIAL RESOURCES

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

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

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

*1: Figures for Fitness Centre are for the period May-June 2022.

*2: PRB arrears + increase in Board Fees.

*3: PRB arrears + increase in allowance.

*4: Fees to AFO and Treasurer.

*5: Recruitment of 5 WPO.

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 2023 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 2023, and of its financial performance and cash flows for the year then ended in accordance with the 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 IPSASs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Public Officers' Welfare Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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 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.



DR D. PALIGADU
Director of Audit

National Audit Office
Level 14
Air Mauritius Centre
PORT LOUIS

30 April 2024


FINANCIAL STATEMENTS

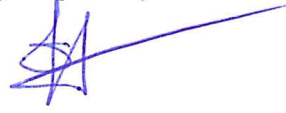
FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

		Year ended 30 June 2023	Year ended 30 June 2022
	Notes	Rs.	Rs.
ASSETS			
Current Assets			
Cash and Cash Equivalents	5	6,600,221	888,244
Receivables	6	—	36,182
Prepayments	7	33,859	33,584
Advance Payments	8	357,790	—
		6,991,870	958,010
Non-Current Assets			
Investments	9	—	2,500,000
Premium on Investment	10	—	1,572
Property, Plant & Equipment	11	2,464,152	3,407,045
		2,464,152	5,908,617
TOTAL ASSETS		9,456,022	6,866,627
LIABILITIES			
Current Liabilities			
Payables	12	1,037,464	437,833
Advance Receipts	13	3,380,600	183,200
Non Current Liabilities			
Provision for Employee Benefits	14	1,534,288	1,147,057
TOTAL LIABILITIES		5,952,352	1,768,090
EQUITY			
General Fund	15	3,503,670	5,098,537
		3,503,670	5,098,537
TOTAL EQUITY AND LIABILITIES		9,456,022	6,866,627

The Notes to the Accounts from page 65 to page 80 form an integral part of the Financial Statements.


Mr. J. Mulloo, MSK
Chairperson
Date: 25.04.2024


Mr. Y. Seeruttun
Board Member
Date: 25.04.2024

FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE (Classification by Functions) FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
Revenue			
Non-Exchange Revenue	16	8,317,360	6,660,660
Exchange Revenue	17	6,409,223	194,445
Total Revenue		14,726,583	6,855,105
Expenses			
Operating Expenses	18	7,341,659	325,363
Administrative Expenses	19	6,365,823	6,109,025
Civil Service House Expenses	20	310,933	280,311
Fitness Centre Expenses	21	1,307,280	119,901
Premium Amortised		1,572	28,275
Depreciation		994,183	995,546
Total Expenses		16,321,450	7,858,421
SURPLUS/(DEFICIT) for the year		(1,594,867)	(1,003,316)

Statement of Changes in Net Assets/Equity for the year ended 30 June 2023

	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
As at 01 July 2022	5,098,537	6,101,853
Surplus/(Deficit) for the year	(1,594,867)	(1,003,316)
As at 30 June 2023	3,503,670	5,098,537

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs.	Rs.
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus/(Deficit)	(1,594,867)	(1,003,316)
Non-cash movements:		
Premium Amortised	1,572	28,275
Depreciation	994,183	995,546
(Increase)/Decrease in Receivables & Prepayments	35,907	(11,874)
(Increase)/Decrease in Advance Payments	(357,790)	—
Increase/(Decrease) in Advance Receipts	3,197,400	183,200
Increase/(Decrease) in Payables & Provision for Employee Benefits	986,862	1,419,341
NET CASHFLOW FROM OPERATING ACTIVITIES	3,263,267	1,611,172
CASH FLOW FROM INVESTING ACTIVITIES		
(Increase)/Decrease in Investments	2,500,000	1,500,000
Purchase of Fixed Assets	(51,290)	(4,193,049)
NET CASHFLOW FROM INVESTING ACTIVITIES	2,448,710	(2,693,049)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	5,711,977	(1,081,877)
Cash and Cash Equivalent at Start	888,244	1,970,121
CASH AND CASH EQUIVALENT AT END	6,600,221	888,244

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 2023	Year ended 30 June 2022
	Rs.	Rs.
Cash in hand	3,120	28
Balances with Bank — Current Account	(52,219)	(36,120)
Balances with Bank — Saving Account	6,649,320	924,336
TOTAL	6,600,221	888,244

(c) IPSAS 2 - Cash Flow Statements

POWC has an agreement with Air Mauritius Ltd for a credit facility of Rs 500,000 available for expenses related to tours abroad. In addition, POWC has credit facility through credit card up to Rs 50,000 issued by the State Bank of Mauritius Ltd.

(d) Property, Plant and Equipment

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs. 51,290 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 2023**

	Original Budget Rs.	Revised Budget Rs.	Actual Amount Rs.	Difference Rs.	Note
REVENUE					
Non-Exchange Revenue	5,000,000	5,000,000	8,317,360	(3,317,360)	(i)
Exchange Revenue			6,414,555	(6,414,555)	(ii)
Exchange Revenue	10,000	10,000	8,068	1,932	(iii)
Recash Investment	2,500,000	2,500,000	2,500,000	—	(iv)
Total Revenue	7,510,000	7,510,000	17,239,983	(9,729,983)	
EXPENSES					
Operating Expenses	2,925,000	2,991,000	2,022,104	968,896	(ii)
Administrative Expenses	2,810,000	2,834,000	2,671,091	162,909	(i)
Civil Service House Expenses	525,000	325,000	310,933	14,067	
Fitness Centre Expenses	1,200,000	1,310,000	1,307,280	2,720	
Fitness Centre Equip- ment	50,000	50,000	—	50,000	
Total Expenses	7,510,000	7,510,000	6,311,408	1,198,592	

*NOTES:

(i) The amount of Rs. 3,317,360 represents salary of the supporting staff which is met by the Ministry of Public Service, Administrative and Institutional Reforms and is not provided in the budget. This is included as Staff Costs in the Administrative Expenses.

(ii) Revenue from activities is not provided in the budget. The amount collected is used to finance Operating Expenditure.

(iii) The expected amount has not been materialised.

(iv) The amount of Rs 2,500,000 was refunded on maturity.

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 2023					
	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation
	Rs.	Rs.	Rs.	Rs.	Rs.
11 A-Side Men Football Festival	115,000	375,000	400,000	389,461	10,539
Foot Five Festival (Men & Ladies)	180,000	200,000	200,000	—	200,000
Walk In Football (Men & Ladies)	75,000	—	—	—	—
Badminton Tournament (Men & Ladies)	100,000	100,000	—	—	—
Volleyball Tournament (Men & Ladies)	110,000	110,000	—	—	—
Molkky Festival	25,000	—	—	—	—
Keep-Fit Activities (Yoga Courses, Zumba, etc.)	10,000	10,000	—	(43,565)	43,565
Trail	25,000	—	—	—	—
Public Speaking Competition	100,000	75,000	75,000	70,775	4,225
Dictation Competition	50,000	—	—	—	—
Scrabble Competition	40,000	35,000	30,000	26,200	3,800
Essay Competition	40,000	45,000	25,000	—	25,000
Basic Training in Drama Arts	15,000	—	—	—	—
Drawing/Painting Competition	50,000	—	—	—	—
Karaoke Competition	—	—	—	—	—
Virtual Song Competition	300,000	325,000	325,000	322,387	2,613
Basic Cooking and Pastry Course	15,000	—	—	—	—
Domino Tournament	40,000	30,000	25,000	20,200	4,800
Tours Abroad	10,000	10,000	10,000	(277,427)	287,427
Visits, Excursions, Trekking and Hiking	10,000	10,000	—	(105,241)	105,241
Stays at Hotels	10,000	10,000	10,000	341,810	(331,810)
Seminar, Workshop & Talks	100,000	50,000	50,000	32,000	18,000
Prize Giving & Get Together Meeting with SWAs	50,000	—	—	—	—

Statement of Comparison of Budget and Actual Amounts for the year ended 30 June 2023					
	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation
	Rs.	Rs.	Rs.	Rs.	Rs.
Publications of Magazine & Brochures	15,000	15,000	50,000	4,250	45,750
Civil Service Kermesse	1,400,000	1,500,000	1,586,000	1,038,770	547,230
Telephone	75,000	60,000	50,000	48,318	(1,682)
Cell phone Allowance to Chairman	6,000	6,000	6,000	6,000	—
Electricity	125,000	—	—	—	—
Insurance Cover for Activities	60,000	50,000	55,000	51,075	3,925
Office Expenses & Incidentals	170,000	161,000	150,000	148,145	1,855
Property, Plant and Equipment	200,000	150,000	150,000	51,290	98,710
Bank Charges	75,000	80,000	85,000	83,793	1,207
Rent & Service Charges	—	—	—	—	—
Printing & Stationery	175,000	175,000	110,000	106,887	3,113
Overtime	25,000	25,000	25,000	23,193	1,807
Audit and Accounting Fee	110,000	100,000	95,000	95,000	—
Fees to Board Members	700,000	800,000	800,000	767,787	32,213
Allowances to Supporting Staff	300,000	325,000	260,000	255,960	4,040
Allowances to Part Timers	75,000	75,000	80,000	77,725	2,275
Civil Service House Expenses	525,000	525,000	325,000	310,933	14,067
Pacific March against Drugs	—	—	185,000	184,934	66
Health Promotion Programme (Blood Donation)	25,000	—	—	—	—
Quiz Competition	25,000	25,000	20,000	17,550	2,450
Allowance to Organising Secretary	700,000	800,000	810,000	806,487	3,513
Fees Annual Report	4,000	3,000	3,000	3,000	—
Fees to Panel of Interviewers	—	—	30,000	29,585	415
Expenses icw Recruitment of Staff	—	—	125,000	116,846	8,154
Fitness Centre Expenses	1,200,000	1,200,000	1,310,000	1,307,280	2,720
Fitness Centre Equipment	50,000	50,000	50,000	—	50,000
TOTAL	7,510,000	7,510,000	7,510,000	6,311,408	1,198,592

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR **ENDED 30 JUNE 2023**

1. Corporate Information

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

(i)	1 Organising Secretary	On contract for a period of one year as from 4 July 2021 and renewed twice from 18 July 2022 to 17 January 2023 and 17 January to 16 July 2023.
(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 Manager Procurement and Supply	On a part-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(v)	1 Assistant Manager Financial Operations	On a part-time basis from the Ministry of Finance, Economic Planning and Development
(vi)	1 Assistant Financial Operations Officer	On a part-time basis from the Ministry of Public Service, Administrative and Institutional Reforms
(vii)	1 Liaison Officer	On Contract basis
(viii)	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 2023. Comparative figures for the year ended 30 June 2022 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 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 2023 was Rs 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 - POWC collects money from participants for the activities it organises and remit the collections to the service providers. In doing so, 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.

(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 continu

ously 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 2023 Rs.	Year ended 30 June 2022 Rs.
Cash in Hand	3,120	28
Cash at Bank – Savings Account	6,649,320	924,336
Unpresented Cheques – Current Account	(52,219)	(36,120)
	6,600,221	888,244

6. Receivables

	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
Interest Receivable from Bonds	—	36,182
	—	36,182

7. Prepayments

	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
Insurance Prepaid	33,859	33,584
	33,859	33,584

8. Advance Payments

	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
Stays at Hotel - Preskil Island Resort	82,500	—
Tour to Rodrigues - Air Tickets	275,290	—
	357,790	—

9. Investments

	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
Investment	—	2,500,000
Premium on Investment	—	1,572
	—	2,501,572

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 matures on 02 August 2022 with 2.9 % yield rate and 3.54 % coupon rate per annum. The coupon frequency payment of Rs. 70,800 was paid every six months starting from 02 August 2020 up to 02 February 2022 since after 02 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 was refunded.

10. 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 was amortised up to the maturity of the bond. The coupon frequency payment of Rs. 70,800 was paid every six months starting from 02 August 2020 up to 02 February 2022, since after 02 February 2022 an amount of Rs 1,500,000 has been recashed. Initially, on maturity date, that is 02 August 2022, Rs. 4,000,000 would have been refunded. However, after the recash of Rs 1,500,000 to meet payment for the Gym Equipment, the remaining amount of Rs 2,500,000 was refunded at maturity date.

11. 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 2022	154,601	1,546,561	561,854	3,327,883	740,523	6,331,422
Additions			51,290			51,290
As at 30 June 2023	154,601	1,546,561	613,144	3,327,883	740,523	6,382,712
<u>DEPRECIATION</u>						
As at 01 July 2022	154,601	1,452,104	411,649	831,971	74,052	2,924,377
Charge for the year	—	58,356	29,804	831,971	74,052	994,183
As at 30 June 2023	154,601	1,510,460	441,453	1,663,942	148,104	3,918,560
<u>NET BOOK VALUE</u>						
As at 30 June 2023	—	36,101	171,691	1,663,941	592,419	2,464,152
As at 30 June 2022	—	94,457	150,205	2,495,912	666,471	3,407,045

12. Payables

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs.	Rs.
Accountancy and Audit Fees	95,000	95,000
Telephone Charges (Head Office)	2,931	2,961
Telephone Charges (Civil Service House)	225	225
Electricity Charges (Head Office)	–	–
Electricity Charges (Civil Service House)	1,804	3,568
Water Charges (Civil Service House)	1,604	802
Office Expenses and Incidentals	4,500	3,536
Office Expenses and Incidentals (Civil Service House)	460	–
Annual Report	3,000	3,000
Fees to Board Members	123,828	
Fees to Board Members attending Board Meetings		40,184
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	21,050	7,717
Secretarial Fees to Officers acting as Secretary to Sub-Committees		5,166
Allowance to Organising Secretary	4,943	7,264
Annual Leave Accrued to Organising Secretary	37,951	32,935
Passage Benefits Accrued to Organising Secretary	22,482	22,763
Gratuity Accrued to Organising Secretary	79,516	80,508
Allowance to Part Timers	567	581
Scrabble Competition	24,200	4,000
Essay Competition	–	1,775
Domino Tournament	4,200	15,950
Quiz Competition	17,550	1,700
Kermesse	184,114	–
Keep-Fit Activities (Yoga/Zumba/Tai Chi/Pilates/Bolly Aero)	–	20,560
Fitness Centre - Overtime	48,089	33,966
Fitness Centre - Sundry Expenses	–	19,250
Fitness Centre - Security Services	6,267	
Fitness Centre - Fees to Coaches from MSC	209,100	
Pacific March Against Drugs	130,683	
Rent and Service Charges	–	–
Deposit for Access Cards	13,400	–
	1,037,464	437,833

13. Advance Receipts

	Year ended	Year ended
	30 June 2023	30 June 2022
	Rs.	Rs.
Excursion - Ile D'Ambre	249,550	—
Excursion - Ile Aux Cerfs	132,500	—
Stays at Hotel - Maritim Crystal Beach/Preskil Island Resort	1,443,800	—
Tour to Rodrigues	1,380,500	—
Fitness Centre	174,250	183,200
	3,380,600	183,200

14. Employee Benefits Obligations

	Year ended	Year ended
	30 June 2023	30 June 2022
	Rs.	Rs.
Provision for Employee Benefits : Accumulated Vacation Leave	606,454	561,385
Provision for Employee Benefits: Accumulated Sick Leave	783,674	547,632
Provision for Employee Benefits: Accumulated Passage Benefits	144,160	38,040
	1,534,288	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 by the parent Ministry upon the retirement of employees, thus it has been classified as long term provision.

15. 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 2023	Year ended 30 June 2022
	Rs.	Rs.
As at 01 July 2022	5,098,537	6,101,853
Surplus/(Deficit) for the year	(1,594,867)	(1,003,316)
As at 30 June 2023	3,503,670	5,098,537

16. Non-Exchange Revenue

16.1 Government Grant

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs.	Rs.
Grant from Government	5,000,000	3,500,000
	5,000,000	3,500,000

Budget provision for grant in financial year 2022-2023 was Rs. 5 million and the whole amount was disbursed by the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR) to POWC.

16.2 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 2023	Year ended 30 June 2022
	Rs.	Rs.
Government Contribution to meet staff costs	3,317,360	2,987,945
Capital Grant from MPSAIR	—	172,715
	3,317,360	3,160,660
Grand Total	8,317,360	6,660,660

17. Exchange Revenue**17.1 Income from Activities**

	Year ended	Year ended
	30 June 2023	30 June 2022
	Rs.	Rs.
Payment Received:-		
Stalls - Kermesse	675,000	—
Tour to Rodrigues	586,000	—
Tour to Malaysia and Thailand	1,454,000	—
Outing and Excursions	793,575	—
Stays at Hotels	1,565,530	—
Fitness Centre - Entrance Fees	1,072,000	53,600
Keep Fit Activities (Yoga/Zumba/ Tai Chi/Pilates/Bolly Aero)	255,050	—
TOTAL	6,401,155	53,600

17.2 Other Revenue

	Year ended	Year ended
	30 June 2023	30 June 2022
	Rs.	Rs.
Opening Balance Accrued	(36,182)	(57,892)
Coupon Payment received on 02.08.2022	—	70,800
Coupon Payment received on 02.02.2022	—	70,800
Coupon Payment received on Feb- ruary 2022 after recash part of the investment of Rs 1.5M	—	20,955
Interest Receivable	44,250	36,182
Other Revenue (Stale Cheques)	—	—
TOTAL	8,068	140,845
GRAND TOTAL	6,409,223	376,445

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 matured 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 would have been refunded. However, on February 2022, an amount of Rs 1,500,000 was recashed to meet payment for the Gym Equipment and on maturity Rs 2,500,000 was refunded.

18. Operating Expenses

	Year ended	Year ended
	30 June 2023	30 June 2022
	Rs.	Rs.
<i>Sports & Keep-Fit Activities</i>		
Football Tournament	389,461	—
<i>Recreational Activities</i>		
Tour to Rodrigues	573,453	—
Tour to Malaysia and Thailand	1,433,220	—
Stays at Hotels	1,653,240	—
Outing & Excursions	688,334	—
<i>Literary Activities</i>		
Essay Competition	—	45,713
Scrabble Competition	26,200	21,000
Quiz Competition	17,550	20,700
Domino Competition	20,200	15,950
Public Speaking Competition	70,775	—
<i>Information & Com. Activities</i>		
Seminar, Workshop & Annual Report Publication	36,650	—
<i>Other Activities</i>		
Kermesse	1,743,920	—
Pacific March Against Drugs	184,934	
Virtual Song Competition	292,237	
Blood Donation Campaign	—	87,580
Keep Fit Activities - Yoga Courses/ Zumba/Tai Chi/Bolly Aero/Tai Chi	211,485	134,420
TOTAL	7,341,659	325,363

19. Administrative Expenses

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs.	Rs.
Fees to Board Members attending Board Meetings	192,164	74,004
Fees to Board Members attending Sub-Committees	200,185	38,211
Fees to Chairman	306,648	242,172
Fees for Bid Evaluation Committee	—	26,440
Travelling Allowances to Board Members attending Meetings	65,790	14,790
Secretarial Fees to Officers acting as Secretary to Board Meetings	23,100	13,842
Secretarial Fees to Officers acting as Secretary to Sub-Committees	25,167	8,856
Staff Costs	3,263,319	2,931,610
Sick Leave paid	54,041	56,335
Allowance to Part Timers	80,700	71,785
Allowance to Supporting Staff	252,485	143,391
Allowance to Organising Secretary	566,793	480,801
Travelling Expenses of Organising Secretary	20,416	17,951
Parking Fees of Organising Secretary	—	1,403
Overtime Organising Secretary	—	17,773
Other Allowances to Organising Secretary	70,984	91,703
Annual Leave Accrued to Organising Secretary	38,316	32,935
Passage Benefits Accrued to Organising Secretary	22,734	22,763
Gratuity Accrued to Organising Secretary	80,408	80,508
Overtime	23,193	11,565
Provision for Staff Accumulated Vacation Leave (Increase in Provision)	45,069	561,385
Provision for Staff Accumulated Sick Leave (Increase in Provision)	236,042	547,632
Provision for Staff Accumulated Passage Benefits (Increase in Provision)	106,120	38,040
Fees to Panel of Interviewers	29,585	—
Expenses icw Recruitment of POWC Staffs	116,846	—
Rent & Service Charges		109,200
Cell Phone Allowance to Chairman	6,000	6,000
Telephone/Fax	51,818	54,780
Electricity	—	14,424
Bank Charges	84,458	11,198
Accounting & Audit Fee	95,000	95,000
Fees Annual Report	3,000	3,000
Office Expenses & Incidentals	148,145	156,367
Expenses icw relocation to SICOM Building	—	62,298
Insurance	51,075	41,791
Printing and Stationery	106,222	29,072
TOTAL	6,365,823	6,109,025

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.

20. 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 2022 - 30 June 2023 was as follows:

	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
Water Charges	9,624	9,624
Electricity Charges	19,704	21,408
Allowance for Cleaning Services	12,000	14,000
Overtime at CSH	—	—
Office Expenses & Incidentals	2,530	2,760
Mowing of Lawn	9,600	6,800
Telephone Charges	2,475	2,700
Salaries to Liaison Officer on Contract	255,000	223,019
Mc Vision	—	—
MBC Licence Fees	—	—
Minor Repairs	—	—
TOTAL	310,933	280,311

21. Fitness Centre Expenses

Government decided to set up a full-fledge Fitness Centre to encourage public officers to practise regular physical activities and adopt a healthier lifestyle. It is located on level 12 of SICOM Building 2, Port Louis. POWC is responsible for the management and operation of the Gymnasium. The estimated project value of the Fitness Centre was Rs 7 Million. The fitness equipment cost around Rs 4.2 Million while the fit-out and partitioning works was estimated at Rs 2.5M. POWC procured the Fitness equipment and the MPSAIR agreed to finance the fit-out and partitioning works. POWC has an amount of Rs 4 Million earmarked for Capital Project. Part of this deposit was used to finance the procurement of fitness equipment. The expenditure incurred for the period 01 July 2022-30 June 2023 was as follow:

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs.	Rs.
Sundry Expenses	53,529	40,914
Overtime	454,745	47,734
Fees to Coaches from MSC	668,700	—
Security Services	93,644	—
Renovation Works	—	27,000
Insurance Cover	36,662	3,053
Discount Allowed — Entrance Fees — Fitness Centre	—	1,200
TOTAL	1,307,280	119,901

22. 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.

23. Controlling Party

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

24. Related Party Disclosures

The related party disclosures are shown in the table below:

	Year ended	Year ended
	30 June 2023	30 June 2022
	Rs.	Rs.
Grant/Government Contribution	8,317,360	6,660,660
Board Members Fees	813,054	344,808
Key Management Compensation:		
Organising Secretary: Rs 799,651	866,145	657,416
Treasurer: Rs 66,494		
TOTAL	9,996,559	7,662,884

Accounting for Government Grants and Disclosure of Government Assistance outlines how to account for government grants and other assistance. The grant of Rs 8,317,360 is composed of Rs 5,000,000 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 3,317,360 represents salaries and other allowances of all staff posted at POWC on secondment and is met by the MPSAIR. It is treated as contribution by Government to meet staff costs.

25. Rent

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

26. 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.

27. 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.

28. Assets donated

Assets donated have not been assigned a value yet.

29. Tax

The Council is not liable to tax.

Public Officers' Welfare Council (POWC)

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