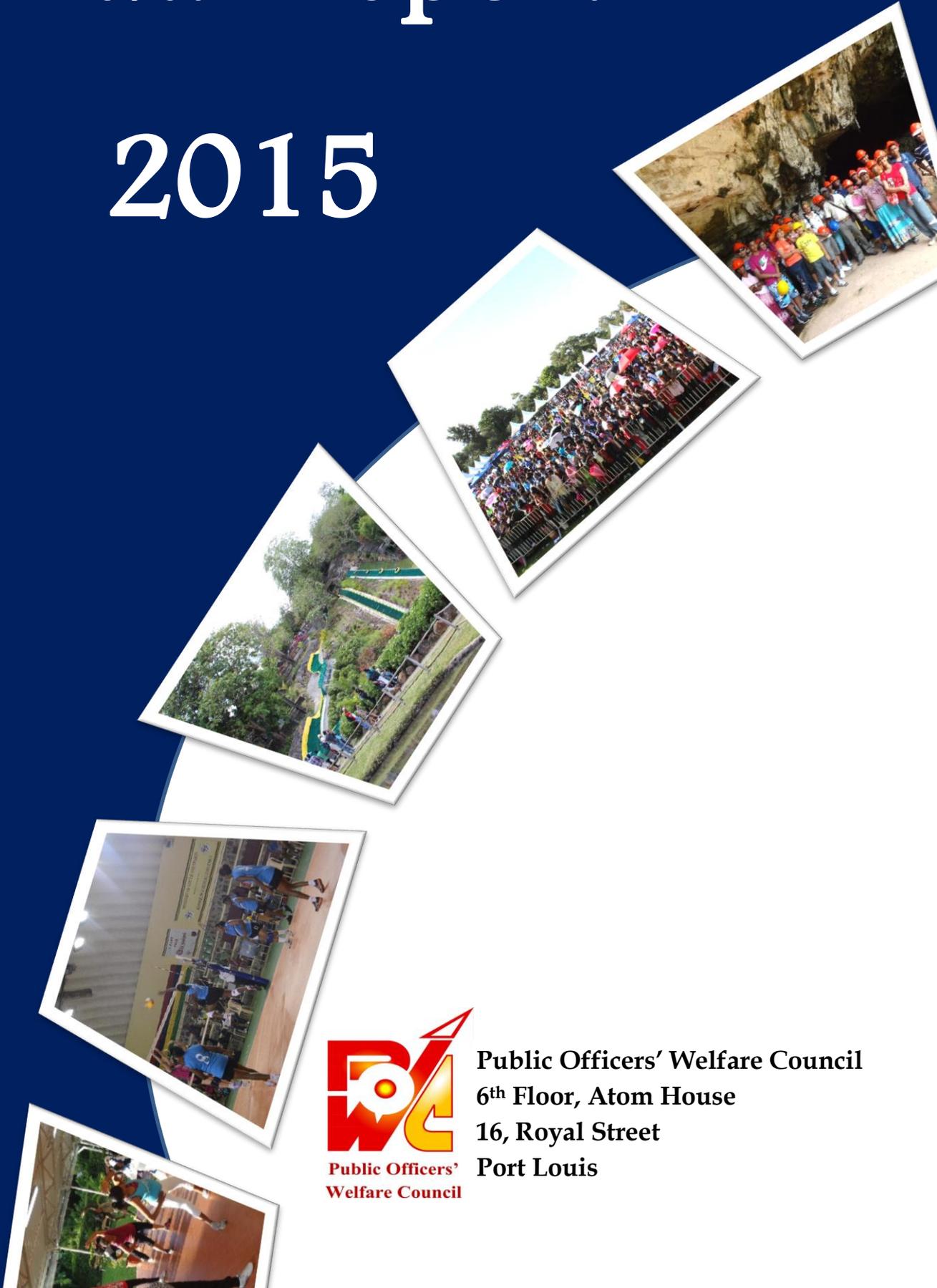


# Annual Report

# 2015



**Public Officers' Welfare Council**  
6<sup>th</sup> Floor, Atom House  
16, Royal Street  
Port Louis



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## INTRODUCTION

### **PUBLIC OFFICERS' WELFARE COUNCIL**

*Promoting the welfare of public officers and their families*

The Public Officers' Welfare Council (POWC) is a Body Corporate set up under the POWC Act No. 28 of 1992. It operates under the aegis of the Ministry of Civil Service and Administrative Reforms and has, as main objective, to cater for the welfare of public officers and their families.

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

- (a) organise recreational and cultural activities for the 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.

Since its creation, the POWC has been organising various activities as follows:

- Sports and Keep-fit
- Recreational and Leisure
- Literary and Cultural
- Information, Education and Communication
- Culinary Exhibition
- Civil Service Kermesse.

It receives an annual grant from the Government for its activities. It can also raise funds from other sources approved by the parent Ministry.



COMPOSITION OF THE BOARD

The Council is managed and administered by a Board consisting of a Chairman, nine members who are representatives of various Ministries and Civil Service Trade Unions and two independent members. The Board has been reconstituted for period September 2016 to August 2018. The actual members of the Board are as follows:

Mr. P.J. Bruneau, PDSM	Chairman, former Commissioner of Prisons
Ms. S.Valère	Representative of Prime Minister's Office
Mr. K. Samlall*	Representative of Ministry of Civil Service and Administrative Reforms
Mrs. S. Joomun Sairally	Representative of Gender Equality, Child Development and Family Welfare
Mr. S. K. Appadoo	Representative of Ministry of Youth and Sports
Mr. A. Gurriah	Representative of Ministry of Arts and Culture
Mrs. R. Nohur	Representative of Ministry of Finance and Economic Development
Mr. H. Appasamy	Representative of Federation of Civil Service and Other Unions
Mr. R. Imrith, MSK	Representative of Federation Public Sector and Other Unions
Mr. R. Sadien, MSK	Representative of State and Other Employees Federation
Mr. Y. Chan Kam Lon, OSK	Independent Member
Mrs. M.S. Jean-Louis, PDSM	Independent Member

\*Mr. S. Ramasawmy was replaced by Mr. K. Samlall with effect from October 2016.



## BOARD MEMBERS FOR PERIOD FEBRUARY 2015 TO AUGUST 2016

During the period February 2015 to August 2016, the POWC Board was composed of the following members:

Mr. A. A. Duval	Chairman
Mrs. V. Napaul*	Representative of Prime Minister's Office
Mr. S. Buton**	Representative of Ministry of Civil Service and Administrative Reforms
Mrs. M. Nathoo	Representative of Gender Equality, Child Development and Family Welfare
Mr. S. K. Appadoo	Representative of Ministry of Youth and Sports
Mr. L. Bhiwajee	Representative of Ministry of Arts and Culture
Mrs. R. Nohur	Representative of Ministry of Finance and Economic Development
Mr. H. Appasamy	Representative of Federation of Civil Service and Other Unions
Mr. R. Imrith, MSK	Representative of Federation Public Sector and Other Unions
Mr. R. Sadien, MSK	Representative of State and Other Employees Federation
Mr. J. Hurry, PDSM	Independent Member
Mrs. C. Y. J. Yee Sik Chan	Independent Member

\*Mrs. V. Napaul was replaced by Miss S. Valère with effect from August 2015.

\*\* Mr. S. Buton was replaced by Mr. S. Ramasawmy with effect from January 2016.

### Staff of the POWC:

All administrative staff of the POWC are on secondment from Ministry of Civil Service and Administrative Reforms. In addition, one officer from the Ministry of Finance and Economic Development is performing the duty of Treasurer on a part-time basis. A Liaison Officer has been employed on contract basis. During the year 2015, three Management Support Officers namely Mrs. S. Lobin, Mr. R. Chooramun and Mrs. A. Thecka were posted to other Ministries and were replaced by equal number of Management Support Officers.

<b>Organising Secretary:</b>	Mr. S. Bundhoo
<b>Treasurer:</b>	Mr. R. Jugroop
<b>Management Support Officers:</b>	Mrs. C. Parmaissur
	Mr. R. Lacha
	Ms. R. Ramchurn
	Mr. V. Ramburuth
	Mr. V. Jealal
	Mr. R. Gheenah
<b>Liaison Officer</b>	Mr. K. Conhydass
<b>Office Care Attendant:</b>	Mr. R. Mahabir-Singh
<b>Handy Workers</b>	Mr. M. Purmaissur
	Mr. R. Gokul



## CORPORATE GOVERNANCE REPORT

The POWC has discharged its daily operations and activities in accordance with the three fundamental principles of Corporate Governance, viz *Openness, Integrity and Accountability*.

The POWC, being a non-profit organisation, receives an annual grant from the Government, through the Ministry of Civil Service and Administrative Reforms to cover its operational expenses. The Board meets at least once a month in order to fulfill its corporate obligations.

A Sub-committee of the Board, chaired by the representative of the Ministry of Finance and Economic Development, has been set up to deal with all matters relating to procurement and supplies. This Sub-committee also ensures that the rules set out for expenditure and revenue in the Financial Management Manual, are strictly complied with.

### **APPOINTMENT OF BOARD MEMBERS**

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

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

The Board is responsible for the overall administration and management of the POWC. Board meetings are held on a monthly basis. In addition, a number of subcommittees have been set up to look into the organisation of activities in different fields.

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

### **INTEGRATED SUSTAINABILITY REPORTING**

#### **Code of Ethics**

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



## SUB-COMMITTEE MEETINGS/RESPONSIBILITIES FOR YEAR 2015

The key responsibilities/activities of each of the sub-committees for year 2015 are given below:

Sub-Committees	Activities
<b>Sports &amp; Keep Fit Sub-committee</b> Chairperson – Mr. S.K. Appadoo Members – Mrs. M. Nathoo and Mr. R. Sadien MSK	<ul style="list-style-type: none"> <li>• 8-a-side Football Festival</li> <li>• Civil Service Football Tournament</li> <li>• Civil Service Volleyball Tournament</li> <li>• Yoga Courses</li> <li>• Badminton Tournament</li> <li>• Swimming Gala</li> <li>• Beach Volley Festival</li> <li>• Tai-Chi/Self Defence/Aerobic</li> </ul>
<b>Literary &amp; Cultural Sub-committee</b> Chairperson – Mr. L. Bhiwajee Members – Mr. H. Appasamy and Mr. J. Hurry	<ul style="list-style-type: none"> <li>• Scrabble competition</li> <li>• Song Competition</li> <li>• Play Wright Competition</li> <li>• Quiz Competition</li> <li>• Public Speaking Competition</li> <li>• Essay Competition</li> <li>• Debate Competition</li> </ul>
<b>Recreational Activities Sub-committee</b> Chairperson – Mr. S. Buton Members – Mr. L Bhiwajee and Mrs. V. Napaul*	<ul style="list-style-type: none"> <li>• Tours to Rodrigues</li> <li>• Excursions</li> <li>• Stays at Hotels</li> <li>• Tours to Reunion Island</li> <li>• Mini Cruises</li> </ul>
<b>Information, Education &amp; Communication Sub-committee</b> Chairperson – Mr. J. Hurry Members – Mr. R. Imrith and Mrs. V. Napaul*	<ul style="list-style-type: none"> <li>• Workshop/Seminars</li> <li>• Talks</li> <li>• Health Screening Programme</li> <li>• Publication of Magazine</li> <li>• Annual Report</li> <li>• Action Plan</li> <li>• Publications of Brochures</li> </ul>
<b>Finance/Procurement Sub-committee</b> Chairperson – Mrs. R. Nohur Members – Mr. H. Appasamy and Mr. S.K. Appadoo	<ul style="list-style-type: none"> <li>• Allocation of Funds</li> <li>• Tender</li> </ul>
<b>Culinary Exhibition Sub-committee</b> Chairperson – Mrs M. Nathoo Members – Mrs. C. Y. J. Yee Sik Chan and Mr. R. Sadien, MSK	
<b>Civil Service Kermesse Sub-committee</b> Chairperson – Mr. S. Buton Members – All Board Members	
<b>POWC - Civil Service House</b> Chairperson – Mr Duval/Mr. S. Buton Members – Mr. R. Imrith and Mrs. C. Y. J. Yee Sik Chan	

\*Mrs.V. Napaul was replaced by Miss S. Valère with effect from August 2015.



**BOARD AND SUBCOMMITTEE MEETINGS HELD IN 2015**

Meetings	No. of sessions
Board Meetings	11
<b>Subcommittees:</b>	
Sports & Keep-Fit activities	06
Literary & Cultural activities	05
Recreational activities	03
Information, Education and Communication	02
Finance	03
Civil Service Kermesse	17
<b>Total Number of Board and Sub-committee meetings</b>	<b>47</b>

The Chairman and Board Members are remunerated according to the recommendations contained in the PRB Report. The below table shows Board meetings and Sub-committees fees payable during the year 2015.

**PAYMENT TO BOARD MEMBERS FOR 2015 (Rs)**

SN	Name	Board Meeting	Kermesse Committee	Literary & Cultural Subcommittee	Recreational Subcommittee	Info, Edu and Communication Subcommittee	Sports & Keep Fit Subcommittee	Finance & Procurement Subcom	Gross Total (Rs)	PAYE (Rs) 15%	Net Pay (Rs)
1	Mr. A. A. Duval*	0	0	0	0	0	0	0	0	0.00	0.00
2	Miss. S. Valère	850	3,875	0	0	0	0	0	4,725	708.75	4,016.25
3	Mr. S. Buton	9,350	9,895	1,915	3,420	0	2,325	775	27,680	4,152.00	23,528.00
4	Mrs. M. Nathoo	4,250	1,550	0	0	0	2,325	0	8,125	1,218.75	6,906.25
5	Mr. M. Celine	3,400	0	0	0	0	0	0	3,400	510.00	2,890.00
6	Mr. L. Bhiwajee	8,500	6,930	5,335	1,550	0	0	0	22,315	3,347.25	18,967.75
7	Mr. S.K. Appadoo	4,250	4,240	0	0	0	6,840	1,550	16,880	2,532.00	14,348.00
8	Mrs. R. Nohur	8,500	4,650	0	0	775	0	3,420	17,345	2,601.75	14,743.25
9	Mr. R. Sadien	7,650	7,340	0	775	0	3,875	0	24,260	2,946.00	16,694.00
11	Mr. H. Appasamy	9,350	4,650	3,100	0	0	0	2,325	19,425	2,913.75	16,511.25
12	Mr. R. Imrith	6,800	10,440	775	775	1,550	775	0	21,115	3,167.25	17,947.75
13	Mrs. Y. Sik Chan	9,350	3,100	0	0	0	0	0	15,750	1,867.50	10,582.50
14	Mr. J. Hurry	9,350	8,115	3,875	775	2,280	775	0	31,110	3,775.50	21,394.50
15	Mrs V. Napaul	3,400	775	775	0	775	775	0	6,500	975.00	5,525.00
<b>Total</b>									<b>218,630</b>	<b>30,715.50</b>	<b>174,054.50</b>



\*Mr. A.A. Duval-Chairman of the Council was remunerated a fixed allowance of Rs 18,600 on a monthly basis. Total amount payable was Rs 204,600 for period February to December 2015.

## **FINANCIAL RESULTS**

In 2015, the Council had a surplus of Rs. 452,521. Income from core activities amounted to Rs. 12,032,585 while operating and administrative expenditure amounted to Rs. 13,334,536 and Rs. 3,352,315 respectively. The Council also received a government grant of Rs. 3,200,000. Financial charges for the year ended 31 December 2015 amounted to Rs. 4,480.

## **RISK MANAGEMENT, INTERNAL CONTROL AND INTERNAL AUDIT**

### ➤ **Operational risk**

There has been no loss resulting from human factors, external event and internal processes during the financial year 2015.

### ➤ **Regulatory and compliance risk**

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

### ➤ **Reputational risk**

There has been no reputational damage by negative publicity.

### ➤ **Internal control**

Internal control is exercised by officers of the Internal Control cadre of the Ministry of Finance and Economic Development on an adhoc basis as and when they are called upon to do so. The last visit of officers of the Internal Control cadre was in 2010. However, the Council ensures internal control and internal checks in the daily operation of its activities by officers through proper segregation of duties.

## **ACCOUNTING AND AUDITING**

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

The Organising Secretary shall not later than 3 months after the end of the financial year submit to the Board for approval the Annual Report of the POWC including the Financial Statements for the year ending 31 December 2015. After approval by the Board, the Organising Secretary must not later than 30 April 2016 submit the Annual Report, including the Financial Statements to National Audit Office.

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



**STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE YEAR 2015**

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

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

**In preparing these Financial Statements, the Board ensures that:**

- Suitable accounting policies are selected and applied consistently
- Judgments and estimates are reasonable and prudent
- Applicable accounting standards have been followed, subject to any material departures and explained in the Financial Statements
- The Financial Statements have been prepared on the going concern basis

The Board confirms that it complied with the above requirements in the preparation of the Financial Statements for the Financial Year 2015.

**The Board is responsible for:**

- Keeping proper accounting records which reflect the financial position of the Council
- Safeguarding the assets of the Council.

Mr. J.P. BRUNEAU  
Chairman

Mrs. R. NOHUR  
Board Member

Date: 25 October 2016

28/10/16

ACTIVITIES ORGANISED IN 2015

*INFORMATION, EDUCATION AND COMMUNICATION ACTIVITIES*

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

**WORKSHOP WITH STAFF WELFARE ASSOCIATIONS**

The POWC organised a one-day workshop with representatives of Staff Welfare Associations (SWAs) of different Ministries/Departments on 29 December 2015 at the Civil Service House, Vacoas.



The objectives of the workshop were to obtain feedback from Presidents/Representatives of SWAs on activities organised during the year 2015, seek their suggestions for further improvement and draw up an Action Plan for the year 2016.

## MEETING WITH STAKEHOLDERS

A meeting was organised with stakeholders on 29 December 2015 at the Civil Service House, Vacoas.

The meeting had as objective to strengthen ties and enhance working opportunities between the stakeholders and the Council for the benefit of public officers and their families.



**SPORTS AND KEEP-FIT ACTIVITIES**

With a view to enabling public officers maintain their physical fitness and practise their favourite sports, the Council organised the following activities:

- Football Tournaments
- Volleyball Tournaments
- Yoga, Zumba and Tai-chi Sessions.



## FOOTBALL TOURNAMENTS

The Council, through its Sports and Keep-fit subcommittee, organised the 20<sup>th</sup> Edition of the Football Tournaments from March to June 2015.

Two separate tournaments were organised:

- the Civil Service Football Tournament for officers in the Civil Service in general
- the Disciplined Forces Football Tournament for officers in the Disciplined Forces.



### Participants:

Thirty-two teams from different Ministries and Departments participated in the Civil Service Football Tournament and sixteen teams from the Disciplined Forces participated in the Disciplined Forces Football Tournament.



The Civil Service Football Tournament 2015 was based on a league system on the other hand the Disciplined Forces Football Tournament was organised on the basis of a league cum knock-out system. The teams participating in the Disciplined Forces Football Tournament were divided into four pools. The first team from each pool were qualified for the Semi-finals.

### Matches

Matches were played at the Gymkhana Grounds, Quartier Militaire Stadium, St Francois Xavier Stadium and Germain Commarmond Football Ground. Tournaments started on 20 March 2015. One hundred and sixty matches were played and officiated by Referees and Assistant Referees from the Mauritius Football Association. Each match was supervised by a match commissioner.



## Final

The finals of the Disciplined Forces Football Tournament were played on 17 June 2015 at the New George V Stadium, Forest-Side.

## Award of Prizes

Prizes to the winners and runners-up of both tournaments were awarded as follows:

### Civil Service Premier League

Rank	Team
Winner	Flacq Hospital
Runner-Up	Ministry of Health-HQ

### Civil Service First Division League

Rank	Team
Winner	SSRN Hospital
Runner-Up	Police Personnel Division

### Civil Service Second Division League

Rank	Team
Winner	Education - SSS North
Runner-Up	MPI - Phoenix

### Civil Service Third Division League

Rank	Team
Winner	Brown Sequard Hospital
Runner-Up	Health Orthopaedic Dept

### Disciplined Forces

Rank	Team
Winner	NCG
Runner-Up	SMF
2nd Runner-up	ERS



## VOLLEYBALL TOURNAMENTS

The Civil Service Volleyball Tournament enlisted the participation of more than four hundred public officers.

Three separate Tournaments were organised:

- the Civil Service (Men) Tournament
- the Civil Service (Ladies) Tournament
- the Disciplined Forces Tournament.

Twelve teams participated in the Civil Service (Men) Tournament, three teams participated in the Civil Service (Ladies) Tournament and ten teams participated in the Disciplined Forces Tournament. Tournaments were played on a league cum knock out system.

The finals were held on 06 May 2015 at Pandit Sahadeo Gymnasium, Vacoas.

### Prize

Prizes for the finals were awarded as follows:

TOURNAMENT	RANK	TEAM
<b><u>Disciplined Forces</u></b>	Winner	NCG
	Runner-up	SSU
	3 <sup>rd</sup> Place Play-Off	VIPSU
<b><u>Civil Service Men</u></b>	Winner	Ministry of Education Sir Abdool Raman Osman SSS
	Runner-up	Ministry of Education Zone 2
	3 <sup>rd</sup> Place Play-Off	Government Printing
<b><u>Civil Service Ladies</u></b>	Winner	Police Team
	Runner-up	Ministry of Youth and Sports
	3 <sup>rd</sup> Place Play Off	Police - Southern Division

### ZUMBA, YOGA AND TAI-CHI

Keep-Fit activities were organised and conducted by professional instructors at the Civil Service House, Gymkhana as follows:



These activities were organised from January to June 2015 and July to December 2015. The duration of each batch was for a period of four months. The courses were very well appreciated by public officers.



## 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 organized tours to Rodrigues, Tours to Reunion Island, Excursions and stays in hotels.

### TOURS TO RODRIGUES

Public officers and their families were given the opportunity to discover Rodrigues and its lifestyle. In this context, four group Tours to Rodrigues were organised at Les Cocotiers Hotel situated at Anse-aux-Anglais. More than two hundred public officers, including their families, participated in the Tours.

Tours to Rodrigues organised during 2015:

- 14-18 April
- 07-11 August
- 17-21 November
- 26-30 November.

Participants discovered the most interesting sites and places of interest. They admired the flora and fauna as well as enjoyed the shopping experience in Rodrigues.

The interesting sites visited during the tour were:

- Ile aux Cocos
- Monument " Marie Reine Des Rodrigues"
- Francois Leguat Giant Tortoise and Caves Reserves
- South East Coast and " 52 Contours"
- Cathedral St.Gabriel
- Trou D'argent
- Roche Bon Dieu
- Mon Limon
- Port-Mathurin



## TOUR TO REUNION ISLAND

The Council organised a group tour to Reunion Island for public officers and their families on 02 - 06 December 2015. One hundred and three public officers and their families who participated in the Tour accommodated at Tulip Inn Hotel-Saint Clotilde.



The interesting sites visited during the tour were:

- Salazie
- Family Rouloff – one of the famous vanilla producer
- Piton de la Fournaise
- Museum “ La saga du rhum”
- St. Denis
- La Vierge Noire

## EXCURSIONS

The Council organised various excursions from April to December 2015 as follows:

- ✚ La Vallée des Couleurs: 12 April
- ✚ Excursion to GRSE Waterfalls/Ile aux Cerfs on “Bateau Pirate”: 09 August
- ✚ Excursion to GRSE Waterfalls/Ile aux Cerfs on speedboat, including nautical activities: 29 November
- ✚ Visit to Casela- World of adventure: 01 August and 21 November



More than 500 public officers and their families participated in the above activities.

**STAYS IN HOTELS**

The Council organised various stays in Hotels for public officers and their families as follows:



Calodyne Sur Mer

Coral Azur Beach Resort

Merville Beach

Tamassa

Ravenala Attitude

Preskil Beach Resort

*More than 1000 public officers including their families participated in the stays at hotels*

Stays at Hotel for Year 2015	
<b>Calodyne Sur Mer</b>	<b>Merville Beach</b>
<ul style="list-style-type: none"> <li>➤ 30 July - 02 Aug 2015</li> <li>➤ 31 July - 02 Aug 2015</li> </ul>	<ul style="list-style-type: none"> <li>➤ 07-09 April 2015</li> <li>➤ 09-12 April 2015</li> <li>➤ 23-26 July 2015</li> <li>➤ 24-26 July 2015</li> </ul>
<b>Coral Azur Beach Resort</b>	<b>Tamassa</b>
<ul style="list-style-type: none"> <li>➤ 09-12 April 2015</li> <li>➤ 10-12 April 2015</li> <li>➤ 16-19 April 2015</li> <li>➤ 17-19 April 2015</li> <li>➤ 30 April - 03 May 2015</li> <li>➤ 01-03 May 2015</li> <li>➤ 19-22 Nov 2015</li> <li>➤ 20-22 Nov 2015</li> <li>➤ 26-29 Nov 2015</li> <li>➤ 27-29 Nov 2015</li> </ul>	<ul style="list-style-type: none"> <li>➤ 15-17 Dec 2015</li> <li>➤ 17-20 Dec 2015</li> </ul>
	<b>Ravenala Attitude</b>
	<ul style="list-style-type: none"> <li>➤ 10-13 Dec 2015</li> <li>➤ 11-13 Dec 2015</li> </ul>
	<b>Preskil Beach Resort</b>
	<ul style="list-style-type: none"> <li>➤ 16-19 July 2015</li> <li>➤ 17-19 July 2015</li> </ul>



## LITERARY AND CULTURAL ACTIVITIES

In line with its mandate to provide opportunities to public officers to engage in intellectual pursuits, the Council organised a Scrabble Competition and Essay Competition. These activities enabled public officers to enhance their knowledge and literary skills. The competitions also provide opportunities to public officers to interact with their colleagues from other Ministries/Departments.

### SCRABBLE COMPETITION

The 7<sup>th</sup> edition of the Scrabble Competition was organised on 26<sup>th</sup> September 2015 at the Multipurpose hall of the Sir Abdool Razack Mohamed SSS, Port-Louis. Public officers from various Ministries/Departments participated in the competition.

The objective was to motivate public officers to get involved in intellectual pursuits and enhance their interaction with colleagues from other Ministries/Departments.

This year a new system of play known as the 'duplicate style' has been introduced. Participants were classified into two groups and played with the help of a giant scrabble board.

**The prizes were awarded as follows:**

<i>Rank</i>	<i>Winners</i>	<i>Ministry/Department</i>
First	Mr. Momus CELENTANO	Mauritius Police Force
Second	Mr. Dhiraj GOODAREE	Ministry of Education, HR & SR
Third	Mr. Hemendranath SEETOHUL	Ministry of Education, HR & SR
Fourth	Mr. Samiir Mohammad PEROU	Ministry of Agro Industry and Food Security
Fifth	Mr. Pritbeeraz BHUJOHORY	Ministry of Agro Industry and Food Security

### ESSAY COMPETITION

The United Nations Public Service Day (UNPSD) and Africa Public Service Day (APSD) were celebrated this year around the theme: **The role of Public Service in Women Empowerment, Innovation and Accessible Service**. In this context, the Public Officers' Welfare Council organised an Essay Competition in June 2015 for public officers.

The title was *"Elaborate on the Measures to Promote and Encourage Women Empowerment in the Public Service"*.

The winners of the Competition were as follows:

Rank	Winners	Ministry/Department
First	Mrs. ANNUNTO RAMRAKHA Manisha	Prime Minister's Office
Second	Mrs. DOWLUT- BOOLAKEE Bibi Zainab	Ministry of Education and Human Resources, Tertiary Education and Scientific Research
Third	Mrs. MOHESH Seela	Ministry of Education and Human Resources, Tertiary Education and Scientific Research

All participants were offered a token for their participation.

### Winners of Literary and Cultural Activities



Winner Scrabble Competition



Winner Essay Competition

## CIVIL SERVICE KERMESSE

The Council organised the 22<sup>nd</sup> edition of its Annual Civil Service Kermesse on the Gymkhana Grounds, Vacoas on 08 November 2015, with a view to enabling public officers, their families and the public in general to interact in a friendly and stress-free environment. The Kermesse also provided an opportunity for the Staff Welfare Associations of Ministries/Departments in Mauritius and Rodrigues to raise funds for financing welfare activities for the benefit of their members.



Prizes for best stalls were allocated as follows:

- **1st prize: Rs 5 000**  
Ministry of Environment
- **2nd prize: Rs 4 000**  
Mauritius Prisons Service
- **3rd prize: Rs 3 000**  
Mauritius Fire and Rescue Services
- **4th prize: Rs 2 000**  
Office of the President
- **5th prize: Rs 1 000**  
Ministry of Agro Industry-Forestry Service



**A cultural show was also scheduled on the entertainment programme in which the following groups participated:**

- Sam & Mamie
- Krumania Dance Group
- Rishi Rappoojee & Group
- Dance in the city
- Nalini Dance Group
- Sega Typique Ravanne-Clarel & Group
- Nikhil Shibnauth
- Bolly Aero

### **CIVIL SERVICE HOUSE**

The CSH is made accessible to Staff Welfare Associations and Ministries/Departments upon reservation for workshops, meetings, brainstorming sessions and end-of-year gatherings.

Various keep-fit sessions such as yoga, zumba and tai chi are run after normal working hours and during weekends.

The Civil Service House (CSH) also serves as a recreational centre where public officers and their families can meet and interact in a social and stress-free environment.



NOTES ON THE PUBLIC OFFICERS' WELFARE COUNCIL

MISSION  
STATEMENT



To improve welfare of public officers and their families

### Strategic Direction 2016-2017

Besides those being already organised, the Council is proposing to organise the following additional activities:

- Basketball Tournament
- Women Football Tournament
- Beach Volley Festival (for male and female officers)
- Courses in Self Defence and Aerobics
- Drawing Competition
- Blood Donation
- Petanque Competition
- Family Day
- Tours to Malaysia and Singapore

To enable more public officers and their families to participate in the activities of the POWC, it is envisaged to erect a multipurpose building at Gymkhana, Vacoas. The building will comprise of office space, a gym, a hall for keep-fit activities, a conference room and other indoor and outdoor leisure and sport facilities.

### KEY ACTIONS FOR 2016/2017

#### SPORTS AND KEEP-FIT ACTIVITIES

- Football Tournaments
- Volleyball Tournaments (for male and female officers)
- Badminton Tournaments (for male and female officers)
- 8-a-side Football Festival
- Basketball Tournament
- Women Football Tournament
- Petanque Festival
- Keep-Fit Activities (yoga, zumba, tai chi, aerobics, etc.).



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#### LITERARY & CULTURAL ACTIVITIES

- Scrabble Competition
- Public Speaking Competition
- Essay Competition
- Quiz Competition
- Debate Competition
- Drawing/Paint Competition

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#### RECREATIONAL AND LEISURE ACTIVITIES

- Excursions
- Randonnées / Nature Walks
- Visits to Islets
- Mini-Cruises
- Visits to other Countries like Seychelles
- Indoor games Competitions

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#### INFORMATION, EDUCATION AND COMMUNICATION ACTIVITIES

- Seminars / Workshops
- Training of Officers responsible for Staff Welfare Associations (Leadership skills, Management of Staff Welfare Associations, etc.)
- Recording of Programmes organised by the Public Officers' Welfare Council
- Publication of Souvenir Magazine
- Publication of Action Plan
- Publication of Annual Report
- Publication of Brochures
- Organisation of a Health Promotion Programme
- Talks
- Medical Check-Up
- Blood Donation Campaign

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#### CULINARY EXHIBITION

- Culinary Exhibition

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#### CIVIL SERVICE KERMESSE

- Civil Service Kermesse



**FINANCIAL RESOURCES**

Code	Programme	2015 Estimates	2016 Planned	2017 Planned
1	<b>Sports and Keep-fit Activities</b>	<b>980,000</b>	<b>980,000</b>	<b>980,000</b>
	Football Tournament	520,000	520,000	520,000
	Badminton Tournament	95,000	95,000	95,000
	Volleyball Tournament	90,000	90,000	90,000
	Yoga Courses	30,000	30,000	30,000
	Pétanque Festival	25,000	25,000	25,000
	8-a-side Football Festival	100,000	100,000	100,000
	Swimming Gala	50,000	50,000	50,000
	Beach Volley Festival	70,000	70,000	70,000
2	<b>Literary &amp; Cultural Activities</b>	<b>370,000</b>	<b>370,000</b>	<b>370,000</b>
	Public Speaking Competition	35,000	35,000	35,000
	Quiz/Debate/ Scrabble	65,000	65,000	65,000
	Essay Competition	20,000	20,000	20,000
	Drama Competition	100,000	100,000	100,000
	Song Competition	100,000	100,000	100,000
	Music Day	-	-	-
	Drawing/Paint Competition	50,000	50,000	50,000
3	<b>Recreational and Leisure Activities</b>	<b>90,000</b>	<b>90,000</b>	<b>90,000</b>
	Cruise to Reunion/Rodrigues/other Countries	40,000	40,000	40,000
	Outing, Excursion/Family fun Day/Mini Cruise	35,000	35,000	35,000
	Domino Competition	15,000	15,000	15,000
4	<b>Information, Education &amp; Communication Activities</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
	Seminar/Workshop/Talks	175,000	175,000	175,000
	Health Promotion Programme/Medical Check-up	100,000	100,000	100,000
	Mega Blood Donation	50,000	50,000	50,000
5	Cafeteria	-	-	-
6	<b>Culinary Exhibition</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
7	<b>Civil Service Kermesse</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
8	<b>Administrative Expenses</b>	<b>1,705,500</b>	<b>1,705,500</b>	<b>1,705,500</b>
	Telephone	75,000	75,000	75,000
	Electricity	120,000	120,000	120,000
	Office Expenses & Incidentals	75,000	75,000	75,000
	Office Furniture and Equipment	40,000	40,000	40,000
	Bank Charges	3,500	3,500	3,500
	Rent & Service Charges	420,000	420,000	420,000
	Printing & Stationery	90,000	90,000	90,000
	Souvenir Magazine	-	-	-
	Overtime	12,000	12,000	12,000
	Accounting and Audit Fee	70,000	70,000	70,000
	Fees / Allowances to B. Members	400,000	400,000	400,000
	Allowances Supporting Staff	150,000	150,000	150,000
	Civil Service House	250,000	250,000	250,000
<b>Total</b>		<b>4,365,500</b>	<b>4,365,500</b>	<b>4,365,500</b>



**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 Financial Statements**

I have audited the financial statements on pages 30 to 48 in the accompanying annual report of the Public Officers' Welfare Council (Council), which comprise the statement of financial position as at 31 December 2015 and the statement of financial performance, statement of changes in net assets/equity, cash flows statement and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards and in compliance with the Statutory Bodies (Accounts and Audit) Act and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

***Auditor's Responsibility***

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with International Standards of Supreme Audit Institutions. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



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

**Opinion**

In my opinion, the financial statements give a true and fair view of the financial position of the Public Officers' Welfare Council as at 31 December 2015, and of its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

**Report on Other Legal and Regulatory Requirements**

*Management's Responsibility*

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

*Auditor's Responsibility*

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

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

**Opinion on Compliance**

*Statutory Bodies (Accounts and Audit) Act*

Section 7 of the Statutory Bodies (Accounts and Audit) Act provides for the submission by the Council of an annual report comprising of its financial statements not later than 30 April 2016. The financial statements comprised in the annual report were submitted to the National Audit Office on 29 April 2016. However, these financial statements were amended and an amended annual report was submitted on 28 October 2016.

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Statutory Bodies (Accounts and Audit) Act.

*Public Procurement Act*

The Council is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

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

**K. C. TSE YUET CHEONG (MRS)**  
Director of Audit

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

31 October 2016



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2015

	Note	Fiscal Year 2015		Fiscal Year 2014	
		Rs.	Rs.	Rs.	Rs.
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalent	5	4,268,871		4,376,042	
Trade and Other Receivables	6	1,814,500	6,083,371	442,203	4,818,245
<b>Non-Current Assets</b>					
Property, Plant & Equipment	7		281,516		394,408
<b>Total Assets</b>			6,364,887		5,212,653
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Trade and Other Payables	8		935,012		235,299
<b>NET ASSETS</b>			5,429,875		4,977,354
<b>Net Asset and Equity</b>					
General Fund	9		5,429,875		4,977,354
<b>Total Net Assets and Equity</b>			5,429,875		4,977,354

The Notes to the Accounts on pages 36 to 48 form part an integral of the Financial Statements

  
.....  
Mr. J.P. BRUNEAU  
Chairman

Date: ..... 25/10/16 .....

  
.....  
Mrs. R. NOHUR  
Board Member

Date: ..... 28/10/16 .....

Approved by Board and authorized for issue on 25 October 2016



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	Fiscal Year		Fiscal Year	
				As Restated	
		2015		2014	
		Rs.	Rs.	Rs.	Rs.
<b>Revenue</b>					
Non-Exchange Revenue	11	5,162,117		4,725,785	
Exchange Revenue	12	12,377,688	<b>17,539,805</b>	10,058,407	<b>14,784,192</b>
<b>Expenditure</b>					
Operating Expenditure	13	13,334,536		11,273,130	
Administrative Expenses	14	3,352,315		3,296,071	
Civil Service House Expenses	15	265,886		225,613	
Depreciation		134,547	<b>17,087,284</b>	130,692	<b>14,925,506</b>
<b>SURPLUS/(DEFICIT )</b>			<b>452,521</b>		<b>(141,314)</b>

STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015

	General Fund	Deferred Capital Grant	Total
	Rs.	Rs.	Rs.
<b>2014 - As Restated</b>			
As at 1 <sup>st</sup> January	4,790,553	328,115	5,118,668
Prior Year Adjustment	328,115	(328,115)	-
Deficit for the year	(141,314)	-	(141,314)
<b>As at 31<sup>st</sup> December</b>	<b>4,977,354</b>	-	<b>4,977,354</b>
<b>2015</b>			
As at 1 <sup>st</sup> January	4,977,354	-	4,977,354
Surplus for the Year	452,521	-	452,521
<b>As at 31<sup>st</sup> December</b>	<b>5,429,875</b>	-	<b>5,429,875</b>



**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2015**

	<b>Fiscal Year 2015</b>	<b>Fiscal Year 2014</b>
		<b>As Restated</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/(Deficit)	452,521	(141,314)
Adjustments for Non-cash movements:		
Depreciation	134,547	130,692
<b>OPERATING SURPLUS/(DEFICIT) BEFORE WORKING CAPITAL CHANGES</b>	<b>587,068</b>	<b>(10,622)</b>
(Increase)/Decrease in trade and other receivables	(1,372,297)	(230,000)
Increase/(Decrease) in trade and other payables	699,713	(2,156,744)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(85,516)</b>	<b>(2,397,366)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(21,655)	(196,985)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(21,655)</b>	<b>(196,985)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>(107,171)</b>	<b>(2,594,351)</b>
Cash and cash equivalent at start (Note A)	4,376,042	6,970,393
<b>CASH AND CASH EQUIVALENT AT END (Note A)</b>	<b>4,268,871</b>	<b>4,376,042</b>
<b>NET MOVEMENT IN CASH</b>	<b>(107,171)</b>	<b>(2,594,351)</b>

**Note to Cash Flow Statement**

(a) Cash and cash equivalents consist of cash in hand and balances with banks, and investment

	<b>Fiscal Year 2015</b>	<b>Fiscal Year 2014</b>
		<b>As Restated</b>
	<b>Rs.</b>	<b>Rs.</b>
Cash in hand	-	-
Balances with Bank-Current Account	(391,838)	(771,443)
Balances with Bank-Saving Account	660,709	1,147,485
"Held to maturity" investments	4,000,000	4,000,000
<b>TOTAL</b>	<b>4,268,871</b>	<b>4,376,042</b>

**(b) Property, Plant and Equipment**

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs 21,655 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 31 DECEMBER 2015**

	Original	Revised	Actual	Difference	Note
	Budget	Budget	Amount		
	Rs.	Rs.	Rs.	Rs.	
<b>REVENUE</b>					
Non-Exchange Revenue	3,200,000	3,200,000	5,162,117	(1,962,117)	(i)
Exchange Revenue			12,032,585	(12,032,585)	(ii)
Exchange Revenue	300,000	300,000	255,676	44,324	(iii)
<b>Total Revenue</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>17,450,378</b>	<b>(13,950,378)</b>	
<b>EXPENDITURE</b>					
Operating Expenditure	1,794,500	1,795,000	13,334,536	(11,539,536)	(ii)
Administrative Expenses	1,455,500	1,435,000	3,352,315	(1,917,315)	(i)
Civil Service House Expenses	250,000	270,000	265,886	4,114	
<b>Total Expenditure</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>16,952,737</b>	<b>(13,452,737)</b>	



**STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL BUDGET AND REVISED BUDGET FOR THE FISCAL YEAR ENDED 31 DECEMBER 2015**

	Initial	Original	Revised	Financial	Variation	Footnotes
	Budget	Budget	Budget	Statement		
	Rs.	Rs.	Rs.	Rs.		
Telephone	75,000	60,000	70,000	60,828	9,172	
Electricity	120,000	110,000	125,000	123,803	1,197	
Tour to Rodrigues	20,000	20,000	0	(96,458)	96,458	1
Tour to Reunion	20,000	10,000	30,000	32,661	-2,661	
Football Tournament	520,000	400,000	445,000	446,988	(1,988)	
Audit and Accounting Fee	70,000	60,000	60,000	60,000	0	
Office Expenses & Incidentals	75,000	60,000	70,000	69,364	636	
Property, Plant and Equipment	40,000	35,000	22,000	21,655	345	
Badminton Tournament	95,000	85,000	0	1,500	(1,500)	
Bank Charges	3,500	3,000	4,500	4,480	20	
Yoga Courses Meditation/Aerobics)	30,000	10,000	0	(30,284)	30,284	2
Volleyball Tournament	90,000	90,000	115,000	112,848	2,152	
Beach Volley Festival	70,000	1,000	0	0	0	
Rent & Service Charges	420,000	420,000	418,500	417,624	876	
Fees to B. Members	400,000	450,000	425,000	423,230	1,770	
Allowances to Supporting Staff	150,000	130,000	160,000	158,009	1,991	
Outings and Excursions	35,000	15,000	100,000	102,145	-2,145	
Culinary Exhibition	95,000	90,000	0	0	0	
Printing & Stationery	90,000	120,000	60,000	56,262	3,738	
Civil Service Kermesse	800,000	800,000	800,000	1,129,398	(329,398)	3
Public Speaking Competition	35,000	30,000	0	0	0	
Quiz/Debate/ Scrabble	65,000	50,000	60,000	53,038	6,962	
Overtime	12,000	20,000	20,000	16,598	3,402	
Seminar/ Workshop	175,000	150,000	200,000	196,842	3,158	
Civil Service House Expenses	250,000	225,000	270,000	265,886	4,114	
Expenses i.c.w Talk on Stress Management / Health Programme	100,000	10,000	0	0	0	
Stay at Hotels	0	0	0	-202,027	202,027	4
8 -a-side Football Tournament	100,000	1,000	0	0	0	
Swimming Gala	50,000	1,000	0	0	0	
Domino Festival	15,000	1,000	0	0	0	
Song Competition	100,000	1,000	0	0	0	
Drama Competition	100,000	1,000	0	0	0	
Essay Competition	20,000	35,000	45,000	41,000	4,000	
Pétanque Festival	25,000	1,000	0	0	0	
Drawing/Paint Competition	50,000	0	0	0	0	
Mega Blood Donation	50,000	5,000	0	0	0	
	<b>4,365,500</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,465,390</b>	<b>34,610</b>	



### Footnotes

1. Excess receipts are due to further negotiations/ discounts after collection from participants
2. More participants in each batch of keep fit activities
3. Higher costs of hiring marquees and increase in number of stalls
4. All expenses for participation in recreational activities are borne out of fees collected from the participants. Excess receipts are due to further negotiations/ discounts after collection from participants.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

### 1. Corporate Information

(a) The POWC was established under the Public Officers' Welfare Council Act No. 28 of 1992. It came into operation in October 1992. The Act was subsequently amended in 1995 (Act No. 3 of 1995 refers) to enable the Council to cater for public officers and their families.

(b) The Council was serviced by the following officers in so far as administrative and the finance duties are concerned:

(i)	1 Organising Secretary	One Acting Office Management Assistant on a full-time basis from the Ministry of Civil Service & AR
(ii)	5 Management Support Officers	On a full-time basis from the Ministry of Civil Service & AR
(iii)	1 Office Care Attendant	On a full-time basis from the Ministry of Civil Service & AR
(iv)	1 Financial Officer/Senior Financial Officer	On a part-time basis from the Ministry of Finance & Economic Development

### 2. Reporting Period

The Financial Statements for the current period have been prepared for the 12 months ending 31 December 2015 with comparative information for the year ended 31 December 2014.

### 3. Accounting Policies

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



### **3.1. Government Grant**

Funds for expenditure by the POWC are approved in annual government budget under the parent Ministry's (Ministry of Civil Service and Administrative Reforms) vote. Provision of funds is approved under a one-line budget item. Instead of being from January to December, the Financial Year is now from July to June. Exceptionally, the National Budget has been presented for a 6-month period from January to June 2015 and for a 12-month period starting from July 2015 to June 2016 on 23<sup>rd</sup> March 2015. The budget provision for the 6-month period from January to June 2015 pertaining to the POWC was Rs 1.6 million and for the 12-month period starting from July 2015 to June 2016 was Rs 3.2 million. However, as per Circular Letter CF/40/30/11 V.3 from the Ministry of Finance and Economic Development, we have been instructed to prepare the Annual Report which includes the financial statements for the 12-month period starting from January to December 2015. The budget provision is therefore taken as Rs 3.2 million to cover the 12-month period. Government grant received to finance expenditure on property, plant and equipment was recognized as a deferred income in the Statement of Financial Position and released to the Statement of Financial Performance over the life of the assets up to 31 December 2013. However, the balance of deferred grant has been adjusted in the General Fund as from 31 December 2013 in accordance with IPSAS 23.

### **3.2 Accrual Accounting**

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

### **3.3 Trade and Other Receivables**

Accounts receivables are recorded at their realizable value.

### **3.4 Fixed Assets**

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

### **3.5 Depreciation**

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

Office Equipment	: 25%
Office Furniture	: 10%
Curtain	: 10%
Renovation/Buildings	: 10%

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



#### 4. Basis of Preparation

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

##### *(a) Standards issued but not yet effective*

At the date of authorization of the financial statements, the following IPSASs were in issue but effective as from 1 January 2017.

IPSAS 33 -First-time Adoption of Accrual basis IPSASs

IPSAS 34 -Separate Financial Statements

IPSAS 35 -Consolidated Financial Statements

IPSAS 36 -Investments in Associates and Joint Ventures

IPSAS 37 -Joint Arrangements

IPSAS 38 -Disclosure of Interests in Other Entities

IPSAS 33 provides guidance and exemptions for entities that are transitioning to accrual basis IPSASs and will have no impact on Council's financial statements as the latter already comply with the accrual basis of accounting.

IPSAS 34 to 38 establish requirements for how public sector entities, including Government, should account for their interests in other entities. These standards are not applicable to Council and will therefore have no impact on the financial statements.

##### *(b) Going concern basis*

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

##### *(c) Revenue from Exchange Transactions*

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

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



*(d) Revenue from Non-Exchange transactions (Taxes and Transfers)*

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

*Transfer Revenue*

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

Monetary assets are measured at their nominal value.

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

*Deferred income*

Grants received from Government for capital expenditure were treated as deferred income up to 31 December 2013. IPSAS 23 requires that transfers received are recognized as income in the period in which the transfer arrangement becomes binding. Balance of deferred grant of Rs 328,115 has been adjusted as a prior year adjustment in the General Fund as at 31 December 2015.

*(e) Accounting judgments and key sources of Estimation Uncertainty*

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



## 5. Cash and Cash Equivalent

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs.	Rs.
Cash in hand	-	-
Cash at Bank - Savings Account	660,709	1,147,485
Unpresented Cheques-Current Account	(391,838)	(771,443)
Held to Maturity Investment *	4,000,000	4,000,000
	<b>4,268,871</b>	<b>4,376,042</b>

\* This consists of Fixed Deposit Investment with the Mauritius Civil Service Mutual Aid Association.

## 6. Trade and Other Receivables

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs.	Rs.
Grant Receivable	1,600,000	-
Interest Receivable	214,500	442,203
	<b>1,814,500</b>	<b>442,203</b>



## 7. Property, Plant and Equipment

FIXED ASSETS	Atom House		Civil Service House			Total
	Office Equipment	Office Furniture	Building	Office Equipment	Office Furniture	
<b><u>COSTS</u></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Balance b/f on 1 January 2015 at original cost	981,412	250,100	154,601	79,784	109,990	1,575,887
Additions during the year	21,655	-	-	-	-	21,655
Less: *Assets written off after Board of Survey (2013)	(197,924)	(30,525)				(228,449)
<b>Total Costs as at 31 December 2015</b>	<b>805,143</b>	<b>219,575</b>	<b>154,601</b>	<b>79,784</b>	<b>109,990</b>	<b>1,369,093</b>
<b><u>DEPRECIATION</u></b>						
Balance b/f on 1 January 2015	790,668	221,230	59,755	57,471	52,355	1,181,479
Charge for the year	85,956	7,771	15,460	14,361	10,999	134,547
Less: *Assets written off after Board of Survey (2013)	(197,924)	(30,525)				(228,449)
<b>Total Depreciation as at 31 December 2015</b>	<b>678,700</b>	<b>198,476</b>	<b>75,215</b>	<b>71,832</b>	<b>63,354</b>	<b>1,087,577</b>
<b>Net Book Value on 31 December 2015</b>	<b>126,443</b>	<b>21,099</b>	<b>79,386</b>	<b>7,952</b>	<b>46,636</b>	<b>281,516</b>
<b>Net Book Value on 31 December 2014</b>	<b>190,744</b>	<b>28,870</b>	<b>94,846</b>	<b>22,313</b>	<b>57,635</b>	<b>394,408</b>

\*The assets written off amounting to Rs 228,449 were identified as unserviceable items by a Board of Survey held on 25<sup>th</sup> January 2013.



## 8. Trade and Other Payables

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs.	Rs.
Creditors(amount falling due within one year):		
Excursion	-	3,600
Accountancy Fee	10,000	10,000
Telephone charges	12,928	3,907
Electricity charges	12,811	16,151
Water Charges	1,604	802
Office Expenses and Incidentals	920	460
Bank charges	172	94
Civil Service Kermesse	62,882	62,963
Tour to Rodrigues Expenses	-	2,539
Essay Competition	-	9,000
Swimming	42,500	42,500
Stale Cheques	2,192	2,192
Workshop Expenses	60,504	49,116
Tour to Reunion Expenses	-	17,263
Fees to Board Members	-	5,760
Stay at Hotels	728,499	7,787
Allowance to Supporting Staff	-	1,165
	<b>935,012</b>	<b>235,299</b>

## 9. General Fund

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs.	Rs.
Opening Balance 01 January 2015	4,977,354	5,118,668
Surplus/(Deficit) for the year	452,521	(141,314)
<b>Closing Balance 31 December 2015 *</b>	<b>5,429,875</b>	<b>4,977,354</b>

\* 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 has been earmarked as a special fund for a capital project.



## 10. Deferred Income / Deferred Capital Grant

	2015	2014
		As Restated
	Rs.	Rs.
As at 01 <sup>st</sup> January	-	328,115
Prior Year Adjustment	-	(328,115)
Grant Received During the year	21,655	196,985
Transfer to Non-Exchange Revenue	(21,655)	(196,985)
As at 31 <sup>st</sup> December	-	-

## 11. Non-Exchange Revenue

### 11.1 Government Grant

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs	Rs.
Grant from Government	3,200,000	2,800,000
	<b>3,200,000</b>	<b>2,800,000</b>

### 11.2 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.

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs	Rs.
Government Contribution to meet staff costs	1,962,117	1,925,785
	<b>1,962,117</b>	<b>1,925,785</b>



## 12. Exchange Revenue

### 12.1 Income from Activities

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs	Rs.
Sale of Tickets - Tour to Rodrigues	2,659,121	2,069,200
Rental of Civil Service House	5,700	1,200
Sale of Tickets - Outing & Excursions	485,600	624,700
Sales of Tickets -Stay at Hotels	6,330,600	4,804,150
Rental of Stalls - Kermesse	480,000	183,000
Sale of Tickets - Tour to Reunion	1,917,564	1,935,755
Collection for Yoga/Zumba/Tai Chi	154,000	128,500
<b>TOTAL</b>	<b>12,032,585</b>	<b>9,746,505</b>

### 12.2 Other Revenue

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs.	Rs.
Interest Received - Saving A/C	15,379	81,902
Interest Received and Receivable on Fixed Deposit *	240,297	230,000
Other Revenue (Stale cheque)	89,427	-
<b>TOTAL</b>	<b>345,103</b>	<b>311,902</b>

\* The Interest receivable on the amount placed on Fixed Deposit has been calculated at the rate of 5.00% per annum for the year ended 31 December 2015.



### 13. Operating Expenditure

	01 Jan - 31 Dec	01 Jan - 31 Dec
	2015	2014
		As Restated
	Rs	Rs.
<i><b>Sports &amp; Keep-Fit Activities</b></i>		
Football Tournament	446,988	444,891
Volleyball Tournament	112,848	-
Badminton Tournament	1,500	73,350
<i><b>Recreational Activities</b></i>		
Tour to Reunion	1,950,225	1,913,721
Tour to Rodrigues	2,562,663	2,088,305
Outing & Excursions	587,745	639,032
Coral Azur/Casuarina/Tamassa Hotels, etc	6,128,573	4,537,781
<i><b>Literary Activities</b></i>		
Essay Competition	41,000	34,626
Scrabble Competition	53,038	28,815
<i><b>Information &amp; Com. Activities</b></i>		
Seminar & Workshop	196,842	203,611
<i><b>Other Activities</b></i>		
Kermesse	1,129,398	1,188,302
Blood Donation	-	3,453
Yoga Courses/Zumba/Tai Chi	123,716	117,243
<b>TOTAL</b>	<b>13,334,536</b>	<b>11,273,130</b>



#### 14. Administrative Expenses

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs	Rs.
Fees to Board Members	423,230	403,665
Staff Costs*	1,962,117	1,925,785
Allowance to Supporting Staff	158,009	143,400
Overtime	16,598	23,305
Rent & Service Charges	417,624	417,624
Telephone/Fax	60,828	48,134
Electricity	123,803	129,931
Bank Charges	4,480	4,283
Accounting & Audit Fee	60,000	60,000
Office Expenses & Incidentals	69,364	57,707
Printing and Stationery	56,262	82,237
<b>TOTAL</b>	<b>3,352,315</b>	<b>3,296,071</b>

\* This represents the salary of the Supporting Staff [refer to Note 1(b) and Note 11.2] which is met by the Ministry of Civil Service and Administrative Reforms under its own vote.



## 15. Civil Service House Expenses

In April 2009, the Ministry of Civil Service and Administrative Reforms had put at the disposal of the Public Officers' Welfare Council Government Quarters located at Britannia Park No.12, Vacoas, for the Council to run activities for the welfare of public officers. Expenditure incurred during the period 01 January- 31 December 2015 was as follows:

	01 Jan - 31 Dec 2015	01 Jan - 31 Dec 2014
		As Restated
	Rs	Rs.
Water Charges	9,624	9,624
Electricity Charges	21,782	21,408
Caretaker Fee	30,000	30,000
Office Expenses & Incidentals	3,371	2,530
Mowing of Lawn	5,000	4,000
Telephone Charges	2,700	2,700
Allowance to Officer-in-Charge	142,580	148,219
Mc Vision	10,329	7,132
Minor Repairs	40,500	-
<b>TOTAL</b>	<b>265,886</b>	<b>225,613</b>

## 16. Controlling Party

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

## 17. Related Party Disclosures

*The related party disclosures are shown in the table below:*

Details	2015	2014
	Rs.	Rs.
Grant	3,200,000	2,800,000
Board Member Fees	423,230	403,665
Key Management Compensation	2,136,724	2,092,490
<b>TOTAL</b>	<b>5,759,954</b>	<b>5,296,155</b>



## **18. Risk**

The Council is exposed to interest rate risk in terms of investments held in term deposits and cash held at bank.

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

## **19. Income Tax**

The Council is not liable to income tax.

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