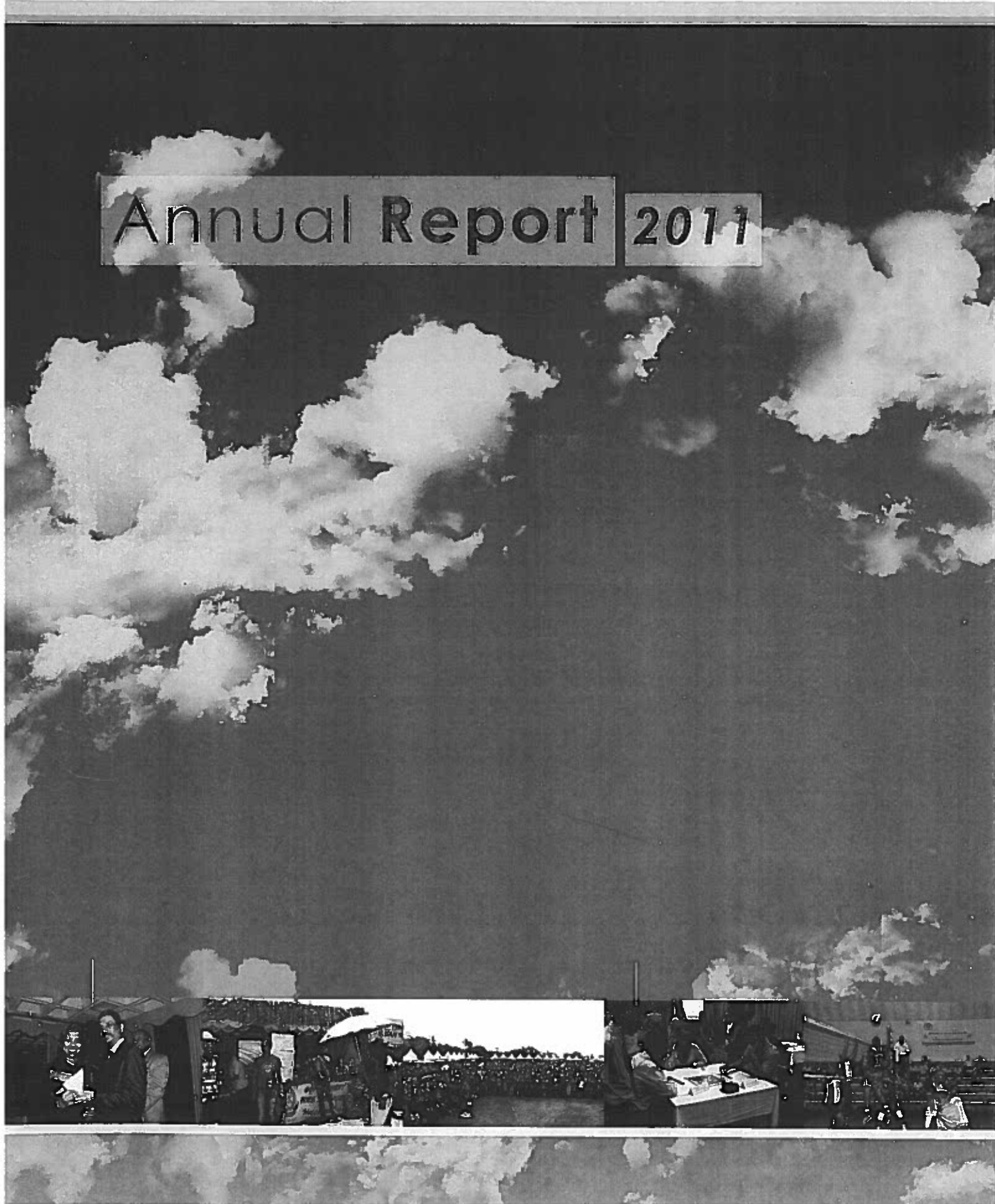




Public Officers' Welfare Council

# Annual Report 2011





**TABLE OF CONTENTS**

Introduction.....	2
Corporate Governance report.....	4
Appointment of Board Members .....	4
Financial Result.....	4
Financial Report and Internal Control .....	4
Standards of Behaviour .....	5
Statement of Board Members' responsibilities in respect of the Financial Statements for the financial year 2011.....	6
Activities organised in 2011.....	7
Workshop with Staff Welfare Associations .....	7
Sports and Keep-fit activities.....	7
8-a-side Football Festival.....	8
Football Tournaments .....	8
Volleyball Tournaments.....	9
Yoga Courses .....	10
Recreational and Leisure Activities.....	10
Tours to Rodrigues .....	11
Tour to Reunion Island .....	11
Excursions.....	12
Stays at Calodyne Sur Mer.....	12
Literary and Cultural Activities .....	12
Information, Education and Communication Activities.....	14
Talk on Stress Management .....	14
Health Screening Programme.....	14
Culinary Exhibition.....	14
Civil Service Kermesse .....	16
Strategic Note.....	18
Priority Objectives and Major Services to be provided for 2012-2014 .....	19
Programme 1: Sports and Keep-Fit Activities .....	19
Programme 2: Literary & Cultural Activities .....	20
Programme 3: Recreational and leisure Activities.....	20
Programme 4: Information, Education and Communication Activities .....	21
Programme 5: Culinary Exhibition .....	21
Programme 6: Civil Service Kermesse .....	22
Programme 7: Administrative Expenses.....	22
Inputs – Financial Resources .....	23
Inputs – Human Resources .....	24
Report of the Director of Audit .....	25
Financial Statements .....	28

## INTRODUCTION

The Public Officers' Welfare Council (POWC) is a body corporate set up under the POWC Act (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
- Civil Service Kermesse
- Culinary Exhibition

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 Council is funded by an annual Government grant. It can also raise funds from other sources approved by the Ministry of Civil Service and Administrative Reforms.

The constitution of the Board for 2010-2012 is as follows:

**Chairman** Mr. Devendra Parsad Ruhee, OSK, former Senior Chief Executive, Ministry of Education and Human Resources

**Members** Mrs. Vijayantimala Napaul, representative of the Prime Minister's Office  
Mr. Ashis Kumar Hoolass, representative of the Ministry of Civil Service and Administrative Reforms  
Mrs. Vandana Jodhoa, representative of the Ministry of Gender Equality, Child Development and Family Welfare  
Mr. Prasand Ujoodha, representative of the Ministry of Youth and Sports  
Mrs. Chentabye Ramah, representative of the Ministry of Arts and Culture  
Mr. Indrajeet Beejah, representative of the Ministry of Finance and Economic Development  
Mr. Radhakrishna Sadien, MSK, representative of Civil Service Trade Unions  
Mr. Mahendrasingh Barosa, representative of Civil Service Trade Unions  
Mr. Saleem Choolun, representative of Civil Service Trade Unions  
Mrs. Nirmala Boodhoo, OSK, Independent Member  
Mr. Yatindra Kumar Dwarka, Independent Member

**Staff of the POWC:**

**Secretary:** Mr. Shakeeldeo Bundhoo

**Treasurer:** Mr. Ravi Jugroop

**Officers:** Mr. Bhimsing Harnamsing

Mrs. Sharvada Lobin

Mrs. Ansuya Thecka

Mr. Roopnarain Lacha

**Office Care Attendant:** Mr. Rajesh Mahabir-Singh

## CORPORATE GOVERNANCE REPORT

### APPOINTMENT OF BOARD MEMBERS

The Public Officers' Welfare Council (POWC), being a body corporate established under Section 3 of the Public Officers' Welfare Council Act (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.

### FINANCIAL RESULT

The Council incurred a net deficit of income over expenditure of Rs 65,246. Income from core activities amounted to Rs 5,816,605 while operating and administrative expenditure amounted to Rs 7,381,917 and Rs 2,403,506 respectively. The Council also received a Government Grant of Rs 2,700,000. Financial charges for the year ending 31 December 2011 amounted to Rs 3,126.

### FINANCIAL REPORT AND INTERNAL CONTROL

The accounts of the POWC, which are prepared in accordance with the International Public Sector Accounting Standards, are audited by the Director of Audit. The Director of Audit has given a clean report on the financial activities of the POWC for the year 2011. The audited Financial Statements are embodied in the Annual Report.

Internal Control is exercised by officers of the Internal Control Cadre of the Ministry of Finance and Economic Development.

## STANDARDS OF BEHAVIOUR

### **Corporate Governance**

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 is staffed by public officers serving on secondment from the Ministry of Civil Service and Administrative Reforms. The POWC has always ensured that these officers adhere strictly to the Code of Ethics for public officers.

The POWC, being a non-profit making organisation, receives an annual contribution provided for in the Government Annual Budget to cover its running and other expenses. An annual provision for the POWC is voted in the budget.

A Sub-Committee of the Board, chaired by a representative of the Ministry of Finance and Economic Development, has been set up to deal with all matters concerning purchases and supplies. It ensures that the rules set out for expenditure and revenue in the Financial Management Manual, are strictly followed. The POWC adopts the principle of good corporate governance as an integral part of good performance and, as far as practicable, complies with the provisions of the code of practice for good corporate governance. The Board meets at least once a month in order to fulfill its corporate obligations.

The Chairman and Board Members are remunerated according to the recommendations contained in the PRB Report 2008.

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.

**STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2011**

The POWC Board is responsible for the preparation of Financial Statements for each financial year, which gives a true and fair view of the Statement of Financial Position and 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 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.

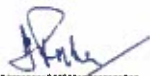
The audited statements and audit opinion are appended to this report.

In preparing these Financial Statements, the Board ensures that:

- Suitable accounting policies are selected and applied consistently.
- Judgements 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 they have complied with the above requirements in preparing the Financial Statements for the financial year 2011.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council. They are also responsible for safeguarding the assets of the council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Mr. D. P. Ruhee, OSK  
Chairman



Mrs. V. Napaul  
Board Member



## ACTIVITIES ORGANISED IN 2011

### WORKSHOP WITH STAFF WELFARE ASSOCIATIONS



#### **Workshop with Staff Welfare Associations at Le Méridien Ile Maurice**

The POWC organised a Workshop with the Staff Welfare Associations on 27 January 2011 taking stock of the activities organised by the Council, brainstorming and chalking out a plan of action.

Taking the suggestions proposed by the Staff Welfare Associations during that Workshop an Action Plan for the year 2011 was worked out. The Action Plan outlined the mission and vision of the Council and the proposed activities to be organised. The Action Plan was posted on the website of the POWC – <http://powc.gov.mu>.

### 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:

- 8-a-side Football Festival
- Football Tournaments
- Volleyball Tournaments
- Yoga Courses

## 8-A-SIDE FOOTBALL FESTIVAL



The second edition the 8-a-side Football Festival was organised on Saturday 05 March 2011 at Gymkhana Grounds, Vacoas.

Two Competitions were organised as follows:-

- the Disciplined Forces 8-a-side Football Festival (for officers of the Disciplined Forces); and
- the Civil Service 8-a-side Football Festival (for officers of the Civil Service in general)

Matches were played on a knock-out basis.

Fourteen teams participated in the Disciplined Forces Football Festival and 26 teams in the Civil Service Football Festival.

The Final for the Disciplined Forces Football Festival was played between VIPSU and the Emergency Response Service Teams. The VIPSU team won the match.

The Final for the Civil Service Football Festival was won by the Flacq Hospital and the J. Nehru Hospital finished as runner-up.

This Football Festival enlisted the participation of more than 1 000 public officers.

---

## FOOTBALL TOURNAMENTS

The Council organised the 16<sup>th</sup> Edition of the Civil Service Football Tournaments from March to July 2011.

Two separate tournaments were organised:

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

Twenty-eight teams from different Ministries/Departments participated in the Civil Service Tournament and 12 teams from the Disciplined Forces participated in the Disciplined Forces Tournament.

Matches were played at the Gymkhana Grounds, Quartier Militaire Stadium, and Germain Commarmond Stadium.

The Finals for both tournaments were played on the Police Department Football Ground, Line Barracks, Port Louis, as follows:

Tournament	Match	Winner
Civil Service Tournament	Ministry of Health and Quality of Life v/s J. Nehru Hospital	J. Nehru Hospital
Disciplined Forces Tournament	Police-Northern Division v/s Police Headquarters	Police - Northern Division

More than 1 500 public officers participated in the Tournaments.

#### VOLLEYBALL TOURNAMENTS

The annual Volleyball Tournaments were held from September to November 2011 at the Pandit Sahadeo Gymnasium, Vacoas.

Three Tournaments were organised as follows:

- The Civil Service (Men) Tournament;
- The Disciplined Forces (Men) Tournament; and
- The Civil Service (Ladies) Tournament



Nine teams participated in the Men Tournament (Civil Service), nine teams in the Disciplined Forces Tournament, and five teams in the Ladies Tournament.

The Finals were held on Wednesday 16 November 2011 at the Pandit Sahadeo Gymnasium, Vacoas.

The final rankings for the three tournaments were as follows:

<i>Tournament</i>	<i>Rank</i>	<i>Team</i>
Disciplined Forces	3 <sup>rd</sup> Place	Police – Southern Division
	Runner-up	Special Supporting Unit
	Winner	Police - Eastern Division
Civil Service (Men)	3 <sup>rd</sup> Place	J. Nehru Hospital
	Runner-up	Dr. A. G. Jeetoo Hospital
	Winner	Government Printing Office
Civil Service (Ladies)	3 <sup>rd</sup> Place	Police – Southern Division
	Runner-up	Ministry of Social Security, NS & RI
	Winner	Police Department

Some 350 public officers were involved in the Tournaments.

---

#### YOGA COURSES

Yoga Courses were held at the recreation centre of the POWC at Vacoas for public officers on Saturdays.

The courses started in June and 150 participants followed the course.

#### RECREATIONAL AND LEISURE ACTIVITIES

With a view to fostering the spirit of friendship and understanding among public officers and their families and providing them with opportunities to participate in recreational and leisure activities, the Public Officers' Welfare Council organised:

- Tours to Rodrigues
- Tour to Reunion Island
- Excursions
- Stays at Calodyne Sur Mer

#### TOURS TO RODRIGUES



**Reine de Rodrigues, Port Mathurin**

The Council organised three group tours to Rodrigues for public officers and their families as follows:

1. 15-19 July 2011 (56 participants)
2. 19-23 July 2011 (56 participants)
3. 23-27 July 2011 (56 participants)

The participants stayed at Pointe Venus Hotel & Spa and visited places of interest like Ile aux Cocos, Francois Leguat Giant Tortoise and Cave Reserve, Trou D'Argent, Port Mathurin and various other interesting places in Rodrigues.

---

#### TOUR TO REUNION ISLAND

A Tour to Reunion Island was organised from 06 to 09 November 2011 on board the Mauritius Trochetia Vessel. A total of 90 public officers including their families participated in that Tour.

The participants had the opportunity to visit the volcano at 'Piton de la Fournaise' and other places of interest in Reunion Island.

---

## EXCURSIONS

The Council organised 2 excursions for public officers and their families as follows:

- Petrin Nature Park and La Preneuse Public Beach (06 and 07 April 2011)
- Ile aux Cerfs (26 and 27 December 2011)

More than 600 public officers and their families participated in the excursions.

---

## STAYS AT CALODYNE SUR MER

The Council organised stays at Calodyne Sur Mer Hotel for public officers including their families as follows:

- 01 – 04 April 2011
- 07 – 10 April 2011
- 14 – 17 April 2011
- 21 – 24 July 2011
- 28 – 31 July 2011
- 01 – 04 December 2011
- 04 – 07 December 2011
- 07 – 10 December 2011
- 10 – 13 December 2011

This activity enabled more than 500 participants to relax and enjoy a weekend in a coastal hotel.

## LITERARY AND CULTURAL ACTIVITIES

With a view to motivating officers to get involved in intellectual pursuits and enhance their interaction with other public officers from different Ministries/Departments, the Council organised a Scrabble Competition.



Following a drawing of lots, teams were constituted in eight pools for the preliminaries. The winner was grouped in Competition A and the runners-up in Competition B.

The winners of each Competition were as follows:

<b>Competition A</b>	
Winner	Mr. D. Goodaree – Ministry of Education & HR
Runner- up	Mr. M. S. Perou – Ministry of Agro Industry & FS
3 <sup>rd</sup> Place	Mr. P. Bhujohory – Ministry of Agro Industry & FS
4 <sup>th</sup> Place	Mr. R. K. Bhujun – Ministry of Agro Industry & FS
<b>Competition B</b>	
Winner	Mr. V. Chevathian, Police Department
Runner- up	Mr. Jagduthsingh Raghoonundun, Ministry of Health & QL
3 <sup>rd</sup> Place	Mr. Ashraf Ali Beeharry, Civil Aviation Dept.
4 <sup>th</sup> Place	Mr. T. Mathura, Ministry of Labour, IR & Employment

## INFORMATION, EDUCATION AND COMMUNICATION ACTIVITIES

With the aim to encourage public officers take better care of their health, the Council organised a talk on Stress Management and a Health Screening Programme.

### TALK ON STRESS MANAGEMENT

The POWC, in collaboration with the Ministry of Social Security, National Solidarity and Reform Institutions, organised a talk on 'Stress Management' for public officers on Thursday 17 August 2011 at Sir Harilal Vaghjee Memorial Hall, New Government Centre, Port Louis

More than 400 public officers attended the talk.

### HEALTH SCREENING PROGRAMME

The POWC, in line with its mandate to cater for the welfare of public officers organised a Health Promotion Programme, in collaboration with the Ministry of Health and Quality of Life.

The Health Promotion Programme consisted of:

- (i) Non Communicable Disease Screening for all public officers namely:
  - Detecting diabetes and high blood pressure
  - Vision Tests - Visual Acuity
  - Checking for overweight/obesity
  - Consultation by Medical Officer
- (ii) Breast and Cervical Cancer Screening for lady public officers aged 30 and above.

### CULINARY EXHIBITION

The 16<sup>th</sup> Edition of the Culinary Exhibition was held on Thursday 15 September 2011 at the Sir Harilal Vaghjee Memorial Hall, New Government Centre, Port Louis. The Exhibition has as objective to promote healthy eating habits and enable public officers demonstrate their culinary skills.

The Exhibition enlisted the participation of 37 public officers who presented more than 110 dishes.



The winners of the Exhibition were as follows:

<b>Starter Category</b>			
Prize	Name	Ministry/Department	Dish
1st Prize	Miss Bashira Abdoola Cassim	National Transport Authority	Alootokri Chaat
2nd Prize	Mrs Isabelle Leste Christome	Government Printing	Vermicelle de Riz et Crevette en Salade
<b>Main Course Category</b>			
Prize	Name	Ministry/Department	Dish
1st Prize	Mrs Sharmilla Caugant	Police Department	Bread Fruit Delight
2nd Prize	Mrs Safoora Nahoor	Public Infrastructure	Crevettes Sauté, Petit Légumes Sauce aux Yahourt
<b>Dessert Category</b>			
Prize	Name	Ministry/Department	Dish
1st Prize	Miss Cevina Devi Gooriah	Agro Industry	Strawberry Pineapple Delight
2 <sup>nd</sup> Prize	Miss Karen How Ah Li	Environment & Sustainable Development	Dates and Almond Cup Cakes
<b>Free Training Course in Food Preparation/Pastry: Mrs Isabelle Leste Christome – Government Printing</b>			



## CIVIL SERVICE KERMESSE



The POWC organised the 18th edition of its Annual Civil Service Kermesse on the Gymkhana Grounds, Vacoas, on Sunday 30 October 2011 from 0930 hours to 1730 hours, with a view to enabling public officers, their families and the public in general to interact in a friendly and stress free environment. In addition, it provided an opportunity to the Staff Welfare Associations to raise funds for financing welfare activities for their members.

Entrance to the Kermesse was free.

Fifty-one Staff Welfare Associations (SWA) from various Ministries/Departments participated in the Kermesse. SWAs were allocated one stall each, to enable them to sell their respective items and organise activities and games.

The official opening of the Kermesse was performed by Honourable Sutyadeo Moutia, Minister of Civil Service and Administrative Reforms.

The Council, as in the past, organised the Best Stalls Competition, where the best operated and decorated stalls were awarded prizes.

Prizes for best stalls were allocated as follows:

- 1st prize of Rs. 5,000 – Ministry of Environment & Sustainable Development
- 2nd prize of Rs. 4,000 – Civil Aviation Department
- 3rd prize of Rs. 3,000 – Office of the President
- 4th prize of Rs. 2,000 – POWC Rodrigues Coordinating Committee
- 5th prize of Rs. 1,000 – Fire Services

The assessment of the best stalls was based on the following criteria:

- Attractiveness in terms of items/activities
- Involvement of personnel and Quality of service provided
- Creativity and originality in terms of items/activities
- Presentation/Layout (Decoration of stalls and display of items)
- Environment friendly (cleanliness, tidiness and waste management)

A cultural show was also on the entertainment programme in which Ustad Rajah, Police Band, Komiko, Krumania Dance Group, S. Beegoo & Group and Nitin Chinien & Group participated.

The Kermesse was a resounding success and was attended by more than 100,000 visitors. More than 1 500 public officers were involved in the organisation of the Kermesse.



## STRATEGIC NOTE

### Major Achievements for 2011

The Public Officers' Welfare Council (POWC), operating under the aegis of the Ministry of Civil Service and Administrative Reforms, organised the following activities during the period January to August 2011:

- Workshop with Staff Welfare Associations
- 8-a-side Football Festival
- Football Tournaments
- Excursion to Pétrin Nature Park and La Preneuse Public Beach
- Weekends at Calodyne Sur Mer
- Scrabble Competition
- Yoga Courses
- Tours to Rodrigues
- Talk on Stress Management
- Culinary Exhibition
- Health Promotion Programme
- Volleyball Tournament
- Kermesse
- Excursion to Ile aux Cerfs
- Weekends at Calodyne Sur Mer
- Tour to Reunion Island

### Major Constraints and Challenges and how are they being addressed

Following the workshop held with representatives of Staff Welfare Associations in January 2011, numerous proposals were made and these were included in the POWC Action Plan for 2011. The Council could not organise all the activities proposed due to financial and staff constraints. It should be pointed out that the Government Grant to the POWC in the National Budget had not been increased for the past five years.

Furthermore, the Council is operating a Recreational Centre at Britannia Park, Gymkhana, Vacoas with a view to expanding/decentralizing some of its activities. This Centre, which was a Government Quarters for expatriate staff, was refurbished out of the funds raised by the POWC in the past, for a club House project. It is being operated using part of the grant provided by the Ministry of Civil Service and Administrative Reforms.

## Strategic Direction 2012-2014

The Council is proposing to organise additional activities as follows:

- Courses in Tai Chi, Self Defence, Zumba and Aerobics;
- Song Competition;
- Drama Competition;
- Swimming Courses and Gala show;
- Domino Competition;
- Blood Donation Session; and
- Family Day.

Suggestions were made at the Workshop held in January 2011 for provision of a canteen in Port Louis where public officers could meet and have lunch at a reasonable price. The Council is proposing to come up with this project next year subject to availability of funds.

With a view to enabling more public officers to participate in the activities of the POWC, it is proposed to decentralize certain activities (yoga, tai chi, self defence, Zumba, aerobics, and swimming) by using the existing infrastructure of the Ministry of Youth and Sports throughout the Island. In that context, the POWC had signed a Memorandum of Understanding with the Ministry of Youth and Sports in July 2008. The Council would have to meet cost for resource persons and incur other running expenses.

The Council also intends to purchase some sports keep-fit equipment which would be placed at the Recreational Centre, Vacoas, for the benefit and welfare of public officers.

## PRIORITY OBJECTIVES AND MAJOR SERVICES TO BE PROVIDED FOR 2012-2014

### PROGRAMME 1: SPORTS AND KEEP-FIT ACTIVITIES

#### Objectives

- To provide opportunities to public officers to maintain their physical fitness
- To enable public officers to practise their favourite sports activities

#### Major Services

- Football Tournaments
- Volleyball Tournaments (for male and female officers)
- Badminton Tournaments (for male and female officers)
- 8-a-side Football Festival
- Initiation to Swimming (for male and female officers)
- Beach Volley Festival (for male and female officers)
- Petanque Festival
- Keep-Fit Activities (Yoga, Meditation, Aerobics, etc.)

---

**PROGRAMME 2: LITERARY & CULTURAL ACTIVITIES**

**Objectives**

- To organise literary activities and debates/essay competition on specific current national issues with the objective to create greater awareness among public officers
- To motivate officers to get involved in intellectual pursuits and as such enhance their interaction with other public officers from different Ministries/Departments

**Major Services**

- Scrabble Competition
- Public Speaking Competition
- Essay Competition
- Quiz Competition
- Song Competition
- Play-Wright Competition

---

**PROGRAMME 3: RECREATIONAL AND LEISURE ACTIVITIES**

**Objectives**

- To develop the spirit of friendship and understanding among public officers and their families
- To provide public officers and their families with opportunities to participate and interact in a congenial atmosphere through recreational activities

**Major Services**

- Excursions
- Randonnées / Nature Walks
- Visits to Islets
- Mini-Cruise
- Visit to other Countries
- Indoor games Competition

---

**PROGRAMME 4: INFORMATION, EDUCATION AND COMMUNICATION ACTIVITIES**

**Objectives**

- To develop a gateway to information services/resources;
- To organise seminars/workshops on capacity-building for officers responsible for staff welfare associations;
- To develop communication channels via brochures, leaflets, posters, visual and audio presentation;
- To encourage officers to be more involved in Health Promotion Programmes; and
- To strengthen networking mechanisms among Staff Welfare Associations.

**Major Services**

- 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

---

**PROGRAMME 5: CULINARY EXHIBITION**

**Objectives**

- To promote healthy eating habits
- To provide an opportunity for public officers to demonstrate their culinary talents

**Major Services**

- Culinary Exhibition

---

PROGRAMME 6: CIVIL SERVICE KERMESSE

**Objectives**

- To enable public officers and their families to meet and interact in a friendly environment
- To provide Staff Welfare Associations with opportunities to raise funds for the organisation of additional activities for their respective members
- To create a symbiotic relation among Government, public officers and the population at large
- To create a platform for public officers to reveal their talents and innovative ideas

**Major Services**

- Civil Service Kermesse

---

PROGRAMME 7: ADMINISTRATIVE EXPENSES

**Major Services**

- Telephone
- Electricity
- Office Expenses & Incidentals
- Office Furniture and Equipment
- Bank Charges
- Rent & Service Charges
- Printing & Stationery
- Overtime
- Accounting and Audit Fee
- Recreational Centre Expenses
- Cafeteria



**INPUTS – FINANCIAL RESOURCES**

Code	Programme	2011 Estimates	2012 Estimates	2013 Planned	2014 Planned
1	<b>Sports and Keep-fit Activities</b>	<b>640,000.00</b>	<b>820,000.00</b>	<b>845,000.00</b>	<b>865,000.00</b>
	Football Tournament	380,000.00	400,000.00	410,000.00	420,000.00
	Badminton Tournament	80,000.00	85,000.00	90,000.00	90,000.00
	Volleyball Tournament	80,000.00	85,000.00	90,000.00	90,000.00
	Yoga Courses	10,000.00	20,000.00	25,000.00	30,000.00
	Pétanque Festival	-	15,000.00	15,000.00	15,000.00
	8-a-side Football Festival	90,000.00	95,000.00	95,000.00	100,000.00
	Swimming Gala	-	50,000.00	50,000.00	50,000.00
	Beach Volley Festival	-	70,000.00	70,000.00	70,000.00
2	<b>Literary &amp; Cultural Activities</b>	<b>50,000.00</b>	<b>255,000.00</b>	<b>275,000.00</b>	<b>290,000.00</b>
	Public Speaking Competition	-	30,000.00	35,000.00	35,000.00
	Quiz/Debate/ Scrabble	50,000.00	60,000.00	60,000.00	65,000.00
	Essay Competition	-	15,000.00	20,000.00	20,000.00
	Drama Competition	-	100,000.00	100,000.00	100,000.00
	Song Competition	-	50,000.00	60,000.00	70,000.00
3	<b>Recreational and Leisure Activities</b>	<b>42,000.00</b>	<b>75,000.00</b>	<b>80,000.00</b>	<b>90,000.00</b>
	Cruise to Reunion/ Rodrigues/ other Countries	20,000.00	35,000.00	35,000.00	40,000.00
	Outing, Excursion/Family fun Day/Mini Cruise	22,000.00	25,000.00	30,000.00	35,000.00
	Domino Competition	-	15,000.00	15,000.00	15,000.00
4	<b>Information, Education &amp; Communication Activities</b>	<b>85,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>325,000.00</b>
	Seminar/ Workshop/Talks	85,000.00	150,000.00	150,000.00	175,000.00
	Health Promotion Programme/Medical Check-up	-	100,000.00	100,000.00	100,000.00
	Mega Blood Donation	-	50,000.00	50,000.00	50,000.00
5	<b>Culinary Exhibition</b>	<b>80,000.00</b>	<b>85,000.00</b>	<b>90,000.00</b>	<b>95,000.00</b>
6	<b>Civil Service Kermesse</b>	<b>700,000.00</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>800,000.00</b>
7	<b>Administrative Expenses</b>	<b>1,493,000.00</b>	<b>1,515,000.00</b>	<b>1,655,000.00</b>	<b>1,805,500.00</b>
	Telephone	60,000.00	65,000.00	70,000.00	75,000.00
	Electricity	100,000.00	110,000.00	115,000.00	120,000.00
	Office Expenses & Incidentals	60,000.00	65,000.00	70,000.00	75,000.00
	Office Furniture and Equipment	30,000.00	30,000.00	40,000.00	40,000.00
	Bank Charges	3,000.00	3,000.00	3,000.00	3,500.00
	Rent & Service Charges	420,000.00	420,000.00	420,000.00	420,000.00
	Printing & Stationery	100,000.00	80,000.00	85,000.00	90,000.00
	Overtime	15,000.00	12,000.00	12,000.00	12,000.00
	Accounting and Audit Fee	60,000.00	65,000.00	65,000.00	70,000.00
	Fees /Allowances to B. Members	340,000.00	350,000.00	350,000.00	400,000.00
	Allowances Supporting Staff	125,000.00	125,000.00	125,000.00	150,000.00
	Recreational Centre Expenses	180,000.00	190,000.00	200,000.00	250,000.00
Cafeteria	-	100,000.00	100,000.00	100,000.00	
	<b>Total</b>	<b>3,100,000.00</b>	<b>3,850,000.00</b>	<b>4,055,000.00</b>	<b>4,270,500.00</b>

**INPUTS – HUMAN RESOURCES**

The Council is being serviced by the following officers in as far as the administrative and the finance duties are concerned:

I	1 Senior Officer	On a full-time basis from the Ministry of Civil Service & AR
II	4 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 Operation Officer	On a part-time basis from the Ministry of Finance and Economic Development

REPORT OF THE DIRECTOR OF AUDIT

**REPORT OF THE DIRECTOR OF AUDIT  
TO THE BOARD OF THE  
PUBLIC OFFICERS' WELFARE COUNCIL**

**Report on the Financial Statements**

I have audited the accompanying financial statements of the Public Officers' Welfare Council which comprise the balance sheet as at 31 December 2011, the statement of financial performance, statement of changes in net assets/equity and the statement of cash flow 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 misstatement, 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 entity'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 entity'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 reasonable 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 2011, 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. This responsibility includes performing procedures to obtain audit evidence about whether the entity's expenditure and income have been applied for the purposes intended by the legislature. Such procedures include the assessment of the risks of material non-compliance.

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

### ***Opinion on Compliance***

#### ***Statutory Bodies (Accounts and Audit) Act***

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 Public Officers' Welfare 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 examinations of the relevant records.

*The Financial Reporting Act*

The Directors are responsible for preparing the Corporate Governance Report and making the disclosures required by Section 8.4 of the Code of Corporate Governance of Mauritius ("Code"). My responsibility is to report on these disclosures.

In my opinion, the disclosures in the Corporate Governance Report are consistent with the requirements of the "Code".



**(Dr R. JUGURNATH)**  
Director of Audit

National Audit Office  
Level 14, Air Mauritius Centre  
Port Louis

23 October 2012

**FINANCIAL STATEMENTS**

**Statement of Financial Position as at 31 December 2011**

	Note	Fiscal Year		01 July 2009 - 31 Dec 2010	
		2011		18 Months (Restated)	
		Rs.	Rs.	Rs.	Rs.
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	5	5,033,264		5,113,849	
Trade and Other Receivables	6	245,031	5,278,295	94,833	5,208,682
<b>Non-Current Assets</b>					
Property, Plant & Equipment	7		399,144		385,447
<b>Total Assets</b>			5,677,439		5,594,129
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Trade and Other Payables	8		260,599		125,740
<b>NET ASSETS</b>			5,416,840		5,468,389
<b>Net Asset and Equity</b>					
Accumulated Fund	9		5,017,696		5,075,436
Deferred Capital Grant	10		399,144		392,953
<b>Total Net Assets and Equity</b>			5,416,840		5,468,389

The Notes to the Accounts on pages 37 to 44 form part of the Financial Statements.

  
 Mr. D. P. Rujhee, OSK  
 Chairman

Date: 16/10/2012

  
 Mrs. V. Napaul  
 Board Member

Date: 16/10/12

Approved by Board and authorised for issue on 25 September 2012.

Statement of Financial Performance as at 31 December 2011

	Notes	Fiscal Year		01 July 2009 - 31 December 2010	
		2011		(18 months) (Restated)	
		Rs.	Rs.	Rs.	Rs.
<b>Revenue</b>					
Government Grant	11	2,560,539		3,476,087	
Government Contribution	12	1,139,638		1,729,620	
Revenue from Activities	13	5,816,605		7,749,551	
Other Revenue	14	484,897	10,001,679	663,700	13,618,958
<b>Expenses</b>					
Operating Expenditure	15	7,381,917		10,069,179	
Administrative Expenses	16	2,403,506		3,493,550	
Recreational Centre Expenses	17	155,738		199,448	
Depreciation		125,764	10,066,925	136,342	13,898,519
<b>DEFICIT*</b>			<b>(65,246)</b>		<b>(279,561)</b>

\* See Explanatory notes on page 43

Statement of Changes in Net Assets/Equity for the year ended 31 December 2011

	GENERAL FUND	CAPITAL GRANT	TOTAL
	Rs.	Rs.	Rs.
Opening Balance - 1st January 2011	5,075,436	392,953	5,468,389
Adjustment for Prior Year Item	7,506	(7,506)	0
Deficit for the Year	(65,246)	-	(65,246)
Capital Grant Received for the Year	-	139,461	139,461
Amount Released to Statement of Performance	-	(125,764)	(125,764)
<b>Balance at 31st December 2011</b>	<b>5,017,696</b>	<b>399,144</b>	<b>5,416,840</b>



**CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2011**

	Fiscal Year 2011	01 July 2009 - 31 December 2010 (18 months)
	Rs.	Rs.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/(Deficit)	(65,246)	(279,561)
Adjustments for Non-cash movements:		
Deferred Income	(125,764)	(136,342)
Depreciation	125,764	136,342
<b>OPERATING SURPLUS/(DEFICIT) BEFORE WORKING CAPITAL CHANGES</b>	<b>(65,246)</b>	<b>(279,561)</b>
(Increase)/Decrease in trade and other receivables	(150,198)	82,612
Increase/(Decrease) in trade and other payables	134,859	5,377
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(80,585)</b>	<b>(191,572)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(139,461)	(417,314)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(139,461)</b>	<b>(417,314)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Government Grant Received	139,461	417,314
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>139,461</b>	<b>417,314</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>(80,585)</b>	<b>(191,572)</b>
Cash and cash equivalents at start (Note A)	5,113,849	5,305,421
<b>CASH AND CASH EQUIVALENT AT END (Note A)</b>	<b>5,033,264</b>	<b>5,113,849</b>
<b>NET MOVEMENT IN CASH</b>	<b>(80,585)</b>	<b>(191,572)</b>

**Note to Cash Flow Statement**

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

	Fiscal Year 2011	01 July 2009 - 31 December 2010
	Rs.	Rs.
Cash in hand	-	176
Balances with Bank-Current Account	(73,662)	(94,223)
Balances with Bank-Saving Account	1,106,926	1,707,896
Short-term investments	4,000,000	3,500,000
<b>TOTAL</b>	<b>5,033,264</b>	<b>5,113,849</b>

(b) Property, Plant and Equipment

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs139,461, all of which were acquired by means of Capital Grants by Government. All the items were purchased on a cash basis.

Statement of Budgets, Actual Cash and Accrued Based-Amounts for the fiscal year ended 31 December 2011

	Original	Revised	Actual	Financial
	Budget	Budget	Paid/Received	Statement
	Rs.	Rs.	Rs.	Rs.
<b>REVENUE</b>				
Government Grant	2,670,000	2,560,000	2,560,000	2,560,539
SBM Interest			84,806	84,806
Mutual Aid Interest			140,130	274,327
	<b>2,670,000</b>	<b>2,560,000</b>	<b>2,784,936</b>	<b>2,919,672</b>
<b>EXPENDITURE</b>				
Telephone	60,000	40,000	38,227	39,411
Electricity	100,000	90,000	80,010	87,928
Cruise to Reunion/Rod./Other Countries	30,000	3,000	(42,100)	(42,100)
Football Tournament	380,000	380,000	382,659	382,659
Audit and Accounting Fee	30,000	20,000	62,500	17,500
Office Expenses & Incidentals	60,000	70,000	67,252	67,252
Badminton Tournament	80,000	0	1,500	1,500
Bank Charges	3,000	3,000	3,088	3,126
Yoga Courses/ Meditation/Aerobics )	20,000	2,000	(1,544)	(1,544)
Volleyball Tournament	80,000	95,000	104,125	95,875
Rent & Service Charges	420,000	417,624	417,624	417,624
Fees /Allowances to B.Members	340,000	370,000	369,325	369,325
Allowances Supporting Staff	125,000	125,000	121,581	121,581
Outing, Excursion/Fam.Day /M-Cruise	25,000	5,000	(63,963)	(63,963)
Culinary Exhibition	80,000	65,000	63,467	63,467
Printing & Stationery	75,000	120,000	121,198	121,424
Kermesse	700,000	700,000	651,769	850,303
Public Speaking Competition	30,000	0	0	0
Quiz/Debate/ Scrabble	50,000	37,000	36,275	36,275
Overtime	12,000	18,000	19,458	18,697
Seminar/ Workshop	100,000	140,000	136,006	136,006
Recreational Centre Expenses	180,000	155,000	155,683	155,738
Talk on Stress Mgt / Health Programme	0	5,000	9,240	9,240
Souvenir Magazine	0	15,000	15,000	15,000
8 -a-side Football Tournament	90,000	84,376	82,594	82,594
	<b>3,070,000</b>	<b>2,960,000</b>	<b>2,830,974</b>	<b>2,984,918</b>
<b>CAPITAL</b>				
Grant	30,000	140,000	140,000	139,461
Property, Plant and Equipment	30,000	140,000	174,547	139,461
	<b>3,100,000</b>	<b>3,100,000</b>	<b>3,005,521</b>	<b>3,124,379</b>
<b>NET MOVEMENT IN CASH</b>			<b>(80,585)</b>	

Statement of Outturn for the fiscal year ended 31 December 2011

	Revised	Actual
	Budget	Expenditure
	Rs.	Rs.
<b>EXPENDITURE</b>		
Telephone	40,000	39,411
Electricity	90,000	87,928
Cruise to Reunion/Rod./Other Countries	3,000	(42,100)
Football Tournament	380,000	382,659
Audit and Accounting Fee	20,000	17,500
Office Expenses & Incidentals	70,000	67,252
Property, Plant and Equipment	140,000	139,461
Badminton Tournament	0	1,500
Bank Charges	3,000	3,126
Yoga Courses/ Meditation/Aerobics	2,000	(1,544)
Volleyball Tournament	95,000	95,875
Rent & Service Charges	417,624	417,624
Fees /Allowances to B.Members	370,000	369,325
Allowances Supporting Staff	125,000	121,581
Outing, Excursion/Fam.Day /M-Cruise	5,000	(63,963)
Culinary Exhibition	65,000	63,467
Printing & Stationery	120,000	121,424
Kermesse	700,000	850,303
Quiz/Debate/ Scrabble	37,000	36,275
Overtime	18,000	18,697
Seminar/ Workshop	140,000	136,006
Recreational Centre Expenses	155,000	155,738
Talk on Stress Mgt / Health Programme	5,000	9,240
Souvenir Magazine	15,000	15,000
8 -a-side Football Tournament	84,376	82,594
	<b>3,100,000</b>	<b>3,124,379</b>

**Statement showing reconciliation of actual cash flows with financial statements for the year ended December 2011**

	2011
<b>REVENUE</b>	<b>Rs.</b>
<b>Actual Income as per Statement of Comparison of Budget and Actual Amount</b>	<b>2,924,936</b>
Interest Receivables on Fixed Deposits at MCSMAA	134,197
Government Contribution to meet Staff (costs) on secondment	1,139,638
<b>Non-Cash Items</b>	
Deferred Income	125,764
	<b>4,324,535</b>
Tour to Rodrigues-Refund	(108,250)
Outing and Excursion-Refund	(93,500)
Stay at Calodyne sur Mer-Refund	(9,600)
Government Grant-Capital Expenditure	(139,461)
<b>Revenue as per Statement of Financial Performance</b>	<b>3,973,724</b>
<b>EXPENDITURE</b>	<b>Rs.</b>
<b>Actual Expenditure as per Statement of Comparison of Budget and Actual Amount</b>	<b>3,005,521</b>
Telephone	1,184
Electricity	7,918
Recreational Centre Expenses (Water Charges)	55
Bank Charges	38
Printing & Stationery	226
Kermesse	198,534
Staff Costs	1,139,638
Depreciation	125,764
Audit and Accounting Fee	(45,000)
Property, Plant and Equipment	(20,585)
Volleyball Tournament	(8,250)
Overtime	(761)
Tour to Rodrigues-Expenses	(108,250)
Calodyne sur Mer-Expenses	(9,600)
Outing, Excursion/Family Fun /M. Cruise-Expenses	(93,500)
Minor Renovation	(14,501)
	<b>4,178,431</b>
Capital Expenditure	(139,461)
<b>Expenditure as per Statement of Financial Performance</b>	<b>4,038,970</b>

**Statement showing reasons for variances between Original Budget and Revised Budget for the fiscal year ended 31 December 2011**

	Original Budget Rs.	Revised Budget Rs.	Financial Statement Rs.	Variation Rs.	Footnotes
Telephone	60,000	40,000	39,411	589	
Electricity	100,000	90,000	87,928	2,072	
Cruise to Reunion/ Rodrigues/ Other Countries	30,000	3,000	(42,100)	45,100	1
Football Tournament	380,000	380,000	382,659	(2,659)	
Audit and Accounting Fee	30,000	20,000	17,500	2,500	
Office Expenses & Incidentals	60,000	70,000	67,252	2,748	
Property, Plant and Equipment	30,000	140,000	139,461	539	
Badminton Tournament	80,000	0	1,500	(1,500)	
Bank Charges	3,000	3,000	3,126	(126)	
Yoga Courses Meditation/Aerobics )	20,000	2,000	(1,544)	3,544	
Volleyball Tournament	80,000	95,000	95,875	(875)	
Rent & Service Charges	420,000	417,624	417,624	0	
Fees /Allowances to B.Members	340,000	370,000	369,325	675	
Allowances Supporting Staff	125,000	125,000	121,581	3,419	
Outing, Excursion/Family fun Day/M-Cruise	25,000	5,000	(63,963)	68,963	2
Culinary Exhibition	80,000	65,000	63,467	1,533	
Printing & Stationery	75,000	120,000	121,424	(1,424)	
Kermesse	700,000	700,000	850,303	(150,303)	3
Public Speaking Competition	30,000	0	0	0	
Quiz/Debate/ Scrabble	50,000	37,000	36,275	725	
Overtime	12,000	18,000	18,697	(697)	
Seminar/ Workshop	100,000	140,000	136,006	3,994	
Recreational Centre Expenses	180,000	155,000	155,738	(738)	
Expenses i.c.w Talk on Stress Management / Health Programme	0	5,000	9,240	(4,240)	
Souvenir Magazine	0	15,000	15,000	0	
8 -a-side Football Tournament	90,000	84,376	82,594	1,782	
	3,100,000	3,100,000	3,124,379	(24,379)	

**Footnotes**

1. Excess collection mainly due to fluctuation in rate of exchange
2. Excess due to further negotiations/discounts after collection from participants
3. Partly default by first contractor for setting of stalls, remaining works completed by second contractor at a higher price. More participants requiring more stalls.

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2011**

**1. Corporate Information**

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

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

(i)	1 Senior Officer	On a full-time basis from the Ministry of Civil Service & AR
(ii)	4 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 Operations Officer	On a part-time basis from the Ministry of Finance & Economic Development

**2. Basis of Preparation**

The financial statements of the Public Officers' Welfare Council have been prepared in accordance with International Public Sector Accounting Standards (IPSAS). The IPSAS have been adopted for the first time as from the Financial Year 2011. Certain new standards, amendments and interpretations to existing standards which were published that are mandatory for the accounting periods beginning on or after 10 January 2010 or later periods were not adopted earlier. These new standards, amendments and interpretations are either not relevant to the Public Officers' Welfare Council's operations or are not expected to have a material effect on the accounting policies and disclosures. The following Accounting Standards have been adopted:

- IPSAS 1 - Presentation of Financial Statements
- IPSAS 2 - Cash Flows statement
- IPSAS 3 - Accounting Policies, Changes in Accounting Estimates and Errors
- IPSAS 9 - Revenue from Exchange Transactions
- IPSAS 14- Events after the Reporting Date
- IPSAS 17- Property, Plant and Equipment
- IPSAS 24- Presentation of Budget Information in Budget Statement

IPSAS that have not been complied with are as follows:

- IPSAS 4 - The Effects of Changes in Foreign Exchange Rates
- IPSAS 5 - Borrowing Costs
- IPSAS 6 - Consolidated and Separate Financial Statements
- IPSAS 7 - Investments in Associates
- IPSAS 8 - Interests in Joint Ventures
- IPSAS 10- Financial Reporting in Hyperinflationary Economies
- IPSAS 11- Construction Contracts
- IPSAS 12- Inventories
- IPSAS 13- Leases
- IPSAS 15- Financial Instruments: Disclosure and Presentation
- IPSAS 16- Investment Property
- IPSAS 18- Segment Reporting
- IPSAS 19- Provisions, Contingent Liabilities and Contingent Assets
- IPSAS 20- Related Party Disclosure
- IPSAS 21- Impairment of Non-Cash Generating Assets

IPSAS 22- Disclosure of Information about the General Government Sector  
IPSAS 23- Revenue from Non-Exchange Transactions (Taxes and Transfers)  
IPSAS 25- Employee Benefits  
IPSAS 26- Impairment of Cash-Generating Assets  
IPSAS 27- Agriculture  
IPSAS 28- Financial Instruments: Presentation  
IPSAS 29- Financial Instruments: Recognition and Measurement  
IPSAS 30- Financial Instruments: Disclosures  
IPSAS 31- Intangible Assets  
IPSAS 32- Service Concession Arrangements: Grantor

### **3. Reporting Period**

The Financial Statements for the current period have been prepared for the 12 months ended 31 December 2011 with comparative information for the 18 months ended 31 December 2010. Hence the amounts presented in the Financial Statements may not be entirely comparative.

### **4. 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:

#### **4.1 Revenue Recognition**

##### ***Income***

Income is measured at the fair value of the consideration received.

##### ***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). Provision of funds is approved under a one-line budget item. The original budget for the fiscal year 2011 amounted to Rs.2.7million and same was released by the Ministry during the fiscal year. Government grant received to finance expenditure on property, plant and equipment is recognized as a deferred income in the Statement of Financial Position and is released to the Statement of Financial Performance over the life of the assets.

#### **4.2 Accrual Accounting**

Accrual accounting under IPSAS does not require 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.

#### **4.3 Trade and Other Receivables**

Accounts receivables are recorded at their realizable value.

**4.4 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.

**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 : 10%

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

**5. CASH AND CASH EQUIVALENTS**

	01 January - 31 December 2011 (12 months)	01 July 2009 - 31 December 2010 (18 months)
	Rs.	Rs.
Cash in hand	-	176
Cash at Bank – Savings Account	1,106,926	1,707,896
Unpresented Cheques – Current Account	(73,662)	(94,223)
Short Term Investment *	4,000,000	3,500,000
	<b>5,033,264</b>	<b>5,113,849</b>

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

**6. TRADE AND OTHER RECEIVABLES**

	01 January - 31 December 2011 (12 months)	01 July 2009 - 31 December 2010 (18 months)
	Rs.	Rs.
Minor Renovation	14,501	
Kermesse	1,500	-
Interest Receivables	229,030	94,833
	<b>245,031</b>	<b>94,833</b>



**7. PROPERTY, PLANT AND EQUIPMENT**

FIXED ASSETS	Atom House		Recreational Centre			Total
	Office Equipment	Office Furniture	Building	Office Equipment	Office Furniture	
<b>COSTS</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance b/f on 1 January 2011 at original cost	645,107	226,680	-	36,474	96,790	1,005,051
Additions during the year	-	5,700	133,761	-	-	139,461
Total Costs as at 31 December 2011 *	645,107	232,380	133,761	36,474	96,790	1,144,512
<b>DEPRECIATION</b>						
Balance b/f on 1 January 2011	426,693	174,114	-	9,118	9,679	619,604
Charge for the year	75,716	17,876	13,375	9,118	9,679	125,764
Total Depreciation as at 31 December 2011	502,409	191,990	13,375	18,236	19,358	745,368
Net Book Value on 31 December 2011	142,698	40,390	120,386	18,238	77,432	399,144
Net Book Value on 31 December 2010	218,414	52,566	-	27,356	87,111	385,447

**8. TRADE AND OTHER PAYABLES**

	01 January - 31 December 2011 (12 months)	01 July 2009 - 31 December 2010 (18 months)
	Rs.	Rs.
Creditors (amount falling due within one year):		
Audit Fees	-	40,000
Accountancy Fee	5,000	10,000
Telephone charges	4,766	3,582
Electricity charges	11,074	3,156
Water Charges	110	55
Office Expenses and Incidentals	230	230
Bank charges	143	105
Civil Service Kermesse	237,001	36,967
Volleyball Tournament	-	8,250
Office Equipment	-	20,585
Overtime	-	761
Stale Cheques	2,049	2,049
Stationery	226	-
	<b>260,599</b>	<b>125,740</b>

**9. ACCUMULATED FUND**

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs.
Opening Balance 01 January 2011	5,075,436	5,354,997
Add Adjustment for prior year item (Deferred Income)	7,506	-
Deficit for the year *	(65,246)	(279,561)
Closing Balance 31 December 2011 **	5,017,696	5,075,436

\* The Deficit for the year was mainly due to additional expenses which had been incurred for the Recreational Centre put at the disposal of the Council by the Ministry of Civil Service and Administrative Reforms on April 2009 (refer to Note 7 and 17).

\*\* This includes some Rs.3 million representing proceeds from the sale of lottery tickets for the Kermesses organised in 1994 and 1995 and relevant interest accumulating thereon and which have been earmarked as a special fund for a capital project.

**10. DEFERRED CAPITAL GRANT**

Capital Grant is accounted as "Deferred Income" and credited to the Income and Expenditure Account by installments over the expected useful economic life of the related asset on a basis consistent with the depreciation policy for such asset.

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs.
Opening Balance 01 January 2011	392,953	111,981
Grant received during the year	139,461	417,314
	532,414	529,295
Less Amount released to Income and Expenditure	125,764	136,342
	406,650	
Less Prior Year Adjustment	7,506	-
Closing Balance 31 December 2011	399,144	392,953

**11. GOVERNMENT GRANT**

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs.
Grant received from M/Civil Service & AR	2,700,000	3,893,401
Less: Amount used for Capital purposes	139,461	417,314
	2,560,539	3,476,087

**12. 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.

**13. INCOME FROM ACTIVITIES**

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs
Sale of Tickets - Tour to Rodrigues	1,901,605	3,920,000
Sale of Tickets - Cruise to Reunion	876,900	2,584,176
Sale of Tickets - Outing & Excursions	226,050	496,275
Sales of Tickets - Calodyne Sur Mer	2,612,250	699,100
Rental of Stalls - Kermesse	180,000	-
Sponsorship for Mega Blood Donation	-	50,000
Collection for Yoga Courses	19,800	-
<b>TOTAL</b>	<b>5,816,605</b>	<b>7,749,551</b>

**14. OTHER REVENUE**

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs.
Interest Received - Saving A/C	84,806	152,638
Interest Received and Receivable on Fixed Deposit *	274,327	374,720
Deferred Income	125,764	136,342
<b>TOTAL</b>	<b>484,897</b>	<b>663,700</b>

\* The Interest receivable on the amount placed on Fixed Deposit has been calculated at the rate of 5.75% per annum on a pro-rata basis for the year ended 31 December 2011.

**15. OPERATING EXPENDITURE**

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs
<i>Sports &amp; Keep-Fit Activities</i>		
Football Tournament	382,659	398,514
Volleyball Tournament	95,875	181,382
Badminton Tournament	1,500	122,258
8-a-Side Football Festival	82,594	69,018
<i>Recreational Activities</i>		
Cruise to Reunion Island	899,584	2,529,245
Tour to Rodrigues	1,836,821	3,926,708
Outing & Excursions	256,246	530,928
Calodyne Sur Mer	2,518,091	694,757
<i>Literary Activities</i>		
Quiz Competition	-	23,934
Essay Competition	-	21,075
Scrabble Competition	36,275	38,670
<i>Information &amp; Com. Activities</i>		
Seminar & Workshop	136,006	94,165
Souvenir Magazine & Action Plan	15,000	-
<i>Other Activities</i>		
Culinary Exhibition	63,467	4,012
Kermesse	1,030,303	1,360,472
Mega Blood Donation	-	74,041
Talk on Stress Mgt/Health Promotion Program	9,240	-
Yoga Courses	18,256	-
<b>TOTAL</b>	<b>7,381,917</b>	<b>10,069,179</b>

**16. ADMINISTRATIVE EXPENSES**

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs
Fees to Board Members	369,325	482,384
Staff Costs*	1,139,638	1,729,620
Allowance to Supporting Staff	121,581	178,083
Overtime	18,697	15,768
Rent & Service Charges	417,624	626,436
Telephone/Fax	39,411	83,429
Electricity	87,928	120,430
Bank Charges	3,126	4,123
Accounting & Audit Fee	17,500	50,000
Office Expenses & Incidentals	67,252	101,386
Printing and Stationery	121,424	101,891
<b>TOTAL</b>	<b>2,403,506</b>	<b>3,493,550</b>

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

**17. RECREATIONAL CENTRE 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 for the period 01 January - 31 December 2011 was as follows:

	01 January - 31 December 2011 (12 months)	01 July 2009 – 31 December 2010 (18 months)
	Rs.	Rs
Water Charges	660	1,436
Electricity Charges	20,685	26,548
Caretaker Fee	65,000	77,500
Office Sundries	6,000	5,928
Mowing of Lawn	4,800	4,800
Telephone Charges	2,475	3,599
Allowance to Officer-in-Charge	56,118	-
Minor Repairs	-	79,637
<b>TOTAL</b>	<b>155,738</b>	<b>199,448</b>

