

**2013**

# **Annual Report 2013**

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





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## INTRODUCTION

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.

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 IS AS FOLLOWS:**

<b>Chairman</b>	<b>Mr. Devendra Parsad Ruhee, OSK, former Senior Chief Executive, Ministry of Education and Human Resources</b>
<b>Members</b>	<b>Mrs. V. Napaul, representative of the Prime Minister's Office</b>
	<b>Mr. S. Buton, representative of the Ministry of Civil Service &amp; Administrative Reforms</b>
	<b>Mrs. M. Nathoo, representative of the Ministry of Gender Equality, Child Development and Family Welfare</b>
	<b>Mr. P. Ujoodha, representative of the Ministry of Youth and Sports</b>
	<b>Mrs. C. Ramah, representative of the Ministry of Arts and Culture</b>
	<b>Mr. M. S. Jumun, representative of the Ministry of Finance &amp; Economic Development</b>
	<b>Mr. R. Sadien, MSK, representative of Civil Service Trade Unions</b>
	<b>Mr. H. Appasamy, representative of Civil Service Trade Unions</b>
	<b>Mr. R. Imrith, representative of Civil Service Trade Unions</b>
	<b>Mr. J. Hurry, PSDM, Independent Member</b>
	<b>Mrs. C. Y. J. Yee Sik Chan, Independent Member</b>

**Staff of the POWC:**

<b>Organising Secretary:</b>	<b>Mr. Shakeeldeo Bundhoo</b>
<b>Treasurer:</b>	<b>Mr. Ravi Jugroop</b>
<b>Management Support Officers:</b>	<b>Mrs. Reshma Ramtohol</b>
	<b>Mr. Roopnarain Lacha</b>
	<b>Mrs. Ansuya Thecka</b>
	<b>Mrs. Sharvada Lobin</b>
<b>Office Care Attendant:</b>	<b>Mr. Rajesh Mahabir-Singh</b>



## 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 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 organisation, receives an annual grant 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 procurements 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 2013.

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.

## 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. However, a number of sub-committees have been set up to look into the organisation of activities in different fields.

#### BOARD AND SUB-COMMITTEE MEETINGS

Board and Sub-Committee meetings were held in 2013 as follows:

	No. of sessions
Board	13
Sub-committees:	
Sports & keep-fit activities	05
Literary & Cultural activities	05
Recreational activities	02
Information Education and Communication	06
Finance	05
Civil Service House	04
Civil Service Kermesse	10

#### FINANCIAL RESULT

The Council incurred a deficit of Rs. 314,779. Income from core activities amounted to Rs. 9,032,050 while operating and administrative expenditure amounted to Rs.10,637,855 and Rs. 3,029,862 respectively. The Council also received a Government Grant of Rs. 2,700,000. Financial charges for the year ended 31 December 2013 amounted to Rs. 3,364.

#### 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 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 on an adhoc basis when they are called upon to do so. However, the Council ensures internal control and internal checks in the daily operation of its activities through proper segregation of duties.

**STATEMENT OF BOARD MEMBERS' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2013**

The Board of the POWC is responsible for the preparation of Financial Statements for each financial year, which give 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 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 2013.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Council. It is 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

Date : 29/09/2014.

29/9/2014



ACTIVITIES ORGANISED IN 2013

WORKSHOP WITH STAFF WELFARE ASSOCIATIONS

The POWC organised a one-day workshop with representatives of Staff Welfare Associations (SWAs) of different Ministries/Departments on Tuesday 29 January 2013 at the Hotel Intercontinental Mauritius Resort Balaclava Fort, Balaclava.

The main objective of the workshop was to obtain feedback from Presidents/Representatives of Staff Welfare Associations on activities organised during the year 2012, seek their suggestions for further improvement and draw up an action plan for the year 2013.



## SPORTS AND KEEP-FIT ACTIVITIES

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

- Football Tournaments
- Volleyball Tournaments
- Yoga
- Zumba
- Tai Chi

## FOOTBALL TOURNAMENTS

The Council organised the 18<sup>th</sup> Edition of the Civil Service Football Tournaments from March to June 2013.

Two separate tournaments were organised, namely the Disciplined Forces Tournament for officers of the Disciplined Forces and the Civil Service Tournament for officers of Ministries/Departments.

Matches were played on the following playgrounds:

- Gymkhana Grounds, Vacoas and
- St François Xavier Stadium, Port Louis.

The number of participating teams per tournament was as follows:

Tournaments	Number of teams
Civil Service Tournament	29
Disciplined Forces Tournament	13

More than 1500 public officers were actively involved in the Tournaments.



The Finals for both tournaments were played on the New George V Stadium, Forest Side, on 07 June 2013 as follows:

Tournament	Match	Winner
Civil Service Tournament	Ministry of Health (HQ) v/s J. Nehru Hospital	Ministry of Health (HQ)
Disciplined Forces Tournament	Police Headquarters v/s VIPSU	VIPSU

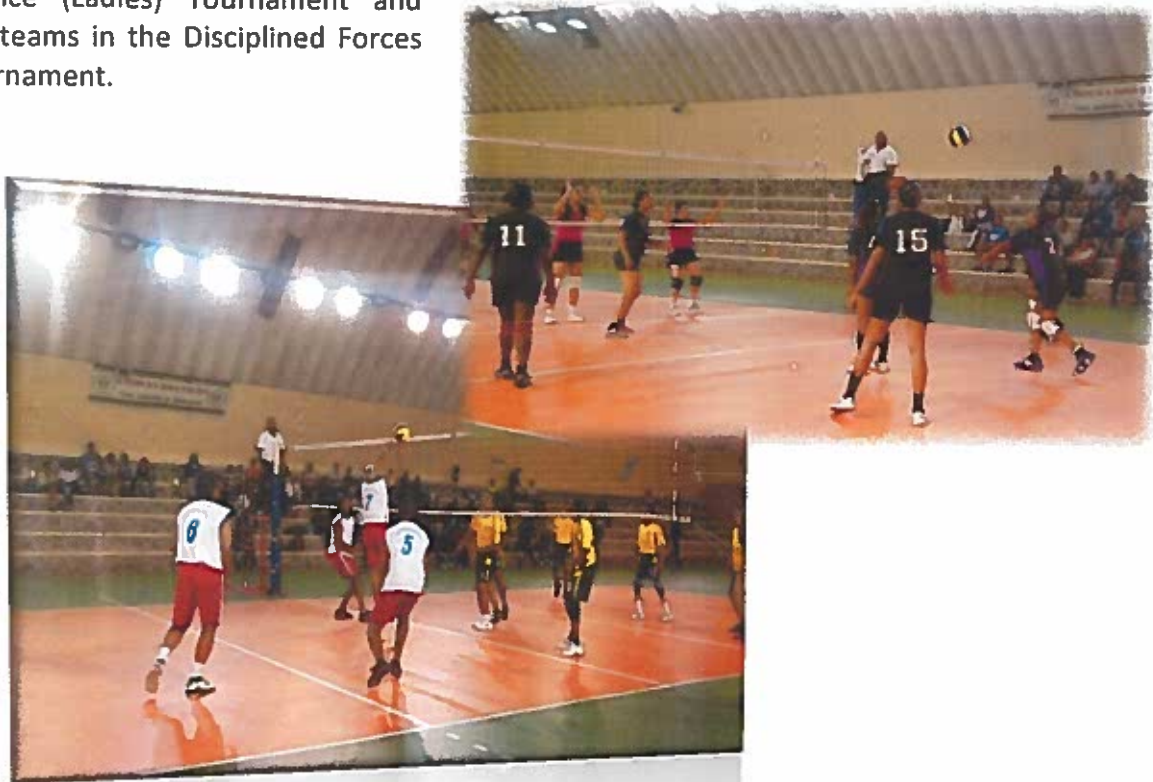
### VOLLEYBALL TOURNAMENTS

With the objective to provide opportunities to public officers to maintain their physical fitness, the Public Officers' Welfare Council, through its Sports and Keep Fit Subcommittee, had organised its annual Civil Service Volleyball Tournaments from August to November 2013.

Three separate tournaments were organised:

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

Fifteen teams participated in the Civil Service (Men) Tournament, six teams in the Civil Service (Ladies) Tournament and ten teams in the Disciplined Forces Tournament.



Matches were played on a league-cum-knockout system.

The finals were held on Thursday 14 November 2013 as follows:

Tournament	Match	Time
Civil Service (Ladies)	Police Team v/s Ministry of Youth & Sports	1230 hrs
Civil Service (Men)	Flacq Hospital v/s Government Printing	1330 hrs
Disciplined Forces (Men)	National Coast Guard v/s Special Supporting Unit	1430 hrs

The final rankings for the three tournaments were as follows:

Tournament	Rank	Team
<b>Civil Service (Ladies)</b>	Winner	Ministry of Youth & Sports
	Runner-up	Police Team
	3 <sup>rd</sup> Place Play-Off	Police Southern/ Central Division
<b>Civil Service( Men)</b>	Winner	Government Printing
	Runner-up	Flacq Hospital
	3 <sup>rd</sup> Place Play-Off	Sir Abdool Raman Osman Secondary School
<b>Disciplined Forces (Men)</b>	Winner	Special Supporting Unit
	Runner-up	National Coast Guard
	3 <sup>rd</sup> Place Play Off	VIPSU

Some 500 public officers participated in the Tournaments.



## 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
- Excursions
- Stays at Calodyne Sur Mer
- Stays at Casuarina Resort & Spa
- Stays at Tamassa Hotel

### TOURS TO RODRIGUES

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

- 12 – 16 April 2013
- 18 – 21 April 2013
- 01 – 04 August 2013
- 14 – 17 November 2013.

The participants stayed at Cotton Bay Hotel 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.



## EXCURSIONS

The Council organised excursions as follows:

- Vallée des Couleurs - 12 May 2013
- Casela Nature & Leisure Park - 11 August 2013
- Ile aux Aigrettes & Blue Bay Marine Park - 01 December 2013
- 'Bateau Pirates' and visit to Ile aux Cerfs - 08 December 2013

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





#### STAYS AT CALODYNE SUR MER

The Council organised stays at Calodyne Sur Mer Hotel for public officers, including their families on the following dates:

- 12 – 15 April 2013
- 16 – 18 April 2013
- 18 – 21 April 2013
- 02 – 04 August 2013
- 08 – 11 August 2013
- 09 – 11 August 2013
- 15 – 18 August 2013
- 16 – 18 August 2013
- 21 – 24 November 2013
- 25 – 27 November 2013.

This activity enabled more than 800 participants to relax and enjoy a weekend in a coastal hotel at a special rate.

#### STAYS AT CASUARINA RESORT AND SPA

The Council organised stays at Casuarina Resort and Spa where more than 350 public officers including their families participated in the stays, as follows:

- 02 – 04 August 2013
- 02 – 05 August 2013
- 09 – 11 August 2013
- 09 – 12 August 2013

#### STAYS AT TAMASSA LUX RESORT

Two groups of stays were organised at Tamassa LUX Resort for 340 public officers and their families, as follows:

- 11 – 13 December 2013
- 13 – 16 December 2013

## LITERARY AND CULTURAL ACTIVITIES

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

### SCRABBLE COMPETITION

The Scrabble Competition was organised in the month of July 2013 where the preliminary round was constituted of 8 pools. Matches in each pool were played on a knockout system. After the preliminaries, two pools were constituted and divided in two respective competitions:

**Competition A: 8 Winners of each pool**

**Competition B: 8 Runners-up of each pool**

All other matches regarding competitions A and B as well as the finals were played at the Civil Service House, Vacoas, on Saturday 21 September 2013. The first round was played on a "best of two" system and the other rounds as well as the finals were played on a "best of three" system.



The winners of the Competition were as follows:-

<b>Competitions</b>	<b>Rank</b>	<b>Winner</b>	<b>Ministry/Department</b>
<b>Competition A</b>	Winner	Mr. SEETOHUL Hemendranath	Ministry of Fisheries
	Runner-up	Mr. DINA Doorgaduth	Prime Minister's Office
	Third	Mr. ETOAR Daljeet	Ministry of Health and Quality of Life
	Fourth	Mr. GEEANE Gajendra	Ministry of Education and Human Resources
<b>Competition B</b>	Winner	Mr. GOODAREE Dhiraj	Mauritius Police Force
	Runner-up	Mr. RAMBHURSY Ajay Kumar	Ministry of Agro Industry and Food Security
	Third	Mr. POONOOSAMY Sandragassen	Ministry of Health and Quality of Life
	Fourth	Mr. KONNACHINIAH Vishwan	Ministry of Education and Human Resources

#### ESSAY COMPETITION

In the context of the Africa Public Service Day and the United Nations Public Service Day, the Public Officers' Welfare Council organised an Essay Competition in July for public officers.

The theme was "How can the Civil Service achieve excellence and be more responsive to the needs and aspirations of the population?"

Twenty-three entries were received from various Ministries/Departments.

The winners of the Competition were as follows:

Rank	Name	Min/Dept
First	Mrs. MOHESH Seela	<b>Assistant Permanent Secretary</b> Ministry of Tertiary Education, Science, Research & Technology
Second	Mr. PIRBACOSSE Afzal	<b>Police Inspector</b> Police Department
Third	Mr. DAWOOLUT Dharamraj	<b>Headmaster</b> Ministry of Education & HR



All participants were offered a book as token for their participation in the Civil Service Essay Competition 2013.

INFORMATION, EDUCATION AND COMMUNICATION ACTIVITIES

With the objective to cater for the welfare of public officers, the Public Officers' Welfare Council organised a talk on **"Overcoming Stress and Tension in Professional Life"**, on Sir Harilal Vaghjee Memorial Hall, New Government Centre, Port Louis, on Wednesday 10 July 2013 at 1400 hours.

The talk was delivered by Mr. Anthony Strano, a powerful orator who has travelled widely to share knowledge and has run seminars/workshops throughout Europe and Australia in this field as well as on topics such as Positive Thinking, education and living values, and science and consciousness – in fact in all areas affecting human development.

A total of 350 public officers from various Ministries/Departments attended the talk.

The Council offered a shield as token to Mr. Strano.





## CIVIL SERVICE KERMESSE

The Public Officers' Welfare Council organised the 20th edition of its Annual Civil Service Kermesse on the Gymkhana Grounds, Vacoas on Sunday 10 November 2013, 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 for the Staff Welfare

Associations of Ministries/Departments in Mauritius and Rodrigues to raise funds for financing welfare activities for their members.



Entrance was free. The Kermesse was attended by more than 125000 visitors. The official opening was performed by the Honourable Sutyadeo Moutia, Minister of Civil Service and Administrative Reforms.

Fifty-five marquees were erected and put at the disposal of Staff Welfare Associations (SWAs) and sponsors. 1500 public officers were involved in different activities organised during the Kermesse.

Prizes for best stalls were allocated as follows:

- 1st prize – Mauritius Prisons Service (Prisons Department)
- 2nd prize – Fire Services Department
- 3rd prize – Ministry of Environment & Sustainable Development
- 4th prize – Office of the President
- 5th prize – Rodrigues Regional Assembly



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 where the following groups participated:

- Ustad Rajah Magic show
- Krumania Dance Group
- MBC Power team
- 2 Couzine Sek (Mammie Cloun & Olga )
- IC Omoallen & Baalenation Musical Groups from Nigeria
- Bollywood/Bhojpuri songs by Best FM RJs
- Sega by Sandra Mayotte and group

## CIVIL SERVICE HOUSE

The Civil Service House (CSH) is meant for use as a recreational centre where public officers and their families can meet and interact in a social and stress free environment.

Various keep-fit activities such as yoga, zumba and tai chi are being carried out after normal working hours and during week-ends.

The CSH is also available to Staff Welfare Associations and Ministries/Departments upon reservation for Workshop, meetings, brainstorming sessions and end of year gatherings.

**STRATEGIC NOTE****Major Achievements for 2013**

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 December 2013:

- Workshop with Staff Welfare Associations
- Football Tournaments
- Volleyball Tournaments
- Scrabble Competition
- Essay Competition
- Talk on Overcoming Stress and Tension in Professional Life
- Excursion to Vallée des Couleurs
- Excursion to Casela Nature & Leisure Park
- Excursion to Ile aux Cerfs on "Bateaux Pirates"
- Excursion to Ile aux Aigrettes & visit to Blue Bay Marine Park
- Stays at Calodyne Sur Mer
- Stays at Casuarina Resort & Spa
- Stays at Tamassa LUX Resort
- Tours to Rodrigues
- Kermesse

**Major Constraints and Challenges**

Following the workshop held with representatives of Staff Welfare Associations in January 2012, numerous proposals were made and these were included in the POWC Action Plan for 2013. However, the Council could not organise all the activities proposed due to financial constraints and staff shortage. It should be pointed out that the Government Grant to the POWC in the National Budget had not been increased for the past seven years.

Furthermore, the Council is using part of the grant provided by the Ministry of Civil Service and Administrative Reforms to operate a Civil Service House at Britannia Park, Gymkhana, Vacoas, with a view to expanding the scope of its activities.

## Strategic Direction 2013-2015

The Council is proposing to organise additional activities as follows:

- Courses in Self Defence and Aerobics
- Song Competition
- Paint Competition
- Domino Competition
- Blood Donation Session
- Petanque Competition
- Family Day

With a view to enabling more public officers to participate in the activities of the POWC, it is proposed to erect a multipurpose building at Gymkhana, Vacoas, which will comprise office accommodation, a gym, a hall for keep-fit activities, a conference room and other indoor and outdoor leisure and sport facilities. The Council is proposing to come up with this project next year subject to availability of funds.

### PRIORITY OBJECTIVES AND MAJOR SERVICES TO BE PROVIDED FOR 2014-2015

#### 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 sport activities

##### Major Services

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

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## 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
- Debate Competition
- Drawing/Paint Competition

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## 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
- Blood Donation Campaign

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## 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

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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

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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
- Civil Service House Expenses
- Running of Civil Service House



## INPUTS – FINANCIAL RESOURCES

Code	Programme	2013 Estimates	2014 Planned	2015 Planned
1	<b>Sports and Keep-fit Activities</b>	<b>785,000.00</b>	<b>865,000.00</b>	<b>980,000.00</b>
	Football Tournament	410,000.00	420,000.00	520,000.00
	Badminton Tournament	90,000.00	90,000.00	95,000.00
	Volleyball Tournament	90,000.00	90,000.00	90,000.00
	Yoga Courses	25,000.00	30,000.00	30,000.00
	Pétanque Festival	15,000.00	15,000.00	25,000.00
	8-a-side Football Festival	95,000.00	100,000.00	100,000.00
	Swimming Gala	-	50,000.00	50,000.00
2	Beach Volley Festival	60,000.00	70,000.00	70,000.00
	<b>Literary &amp; Cultural Activities</b>	<b>330,000.00</b>	<b>290,000.00</b>	<b>370,000.00</b>
	Public Speaking Competition	35,000.00	35,000.00	35,000.00
	Quiz/Debate/ Scrabble	60,000.00	65,000.00	65,000.00
	Essay Competition	20,000.00	20,000.00	20,000.00
	Drama Competition	100,000.00	100,000.00	100,000.00
	Song Competition	60,000.00	70,000.00	100,000.00
	Music Day	55,000.00	-	-
3	Drawing/Paint Competition	-	-	50,000
	<b>Recreational and Leisure Activities</b>	<b>80,000.00</b>	<b>90,000.00</b>	<b>90,000.00</b>
	Cruise to Reunion/ Rodrigues/ other Countries	35,000.00	40,000.00	40,000.00
	Outing, Excursion/Family fun Day/Mini Cruise	30,000.00	35,000.00	35,000.00
4	Domino Competition	15,000.00	15,000.00	15,000.00
	<b>Information, Education &amp; Communication Activities</b>	<b>400,000.00</b>	<b>325,000.00</b>	<b>325,000.00</b>
	Seminar/ Workshop/Talks	150,000.00	175,000.00	175,000.00
	Health Promotion Programme/Medical Check-up	100,000.00	100,000.00	100,000.00
5	Mega Blood Donation	50,000.00	50,000.00	50,000.00
6	Cafeteria	100,000.00	-	-
7	Culinary Exhibition	90,000.00	95,000.00	95,000.00
8	Civil Service Kermesse	800,000.00	800,000.00	800,000.00
8	<b>Administrative Expenses</b>	<b>1,570,000.00</b>	<b>1,705,500.00</b>	<b>1,705,500.00</b>
	Telephone	70,000.00	75,000.00	75,000.00
	Electricity	115,000.00	120,000.00	120,000.00
	Office Expenses & Incidentals	70,000.00	75,000.00	75,000.00
	Office Furniture and Equipment	40,000.00	40,000.00	40,000.00
	Bank Charges	3,000.00	3,500.00	3,500.00
	Rent & Service Charges	420,000.00	420,000.00	420,000.00
	Printing & Stationery	85,000.00	90,000.00	90,000.00
	Souvenir Magazine	15,000.00	-	-
	Overtime	12,000.00	12,000.00	12,000.00
	Accounting and Audit Fee	65,000.00	70,000.00	70,000.00
	Fees /Allowances to B. Members	350,000.00	400,000.00	400,000.00
	Allowances Supporting Staff	125,000.00	150,000.00	150,000.00
Civil Service House	200,000.00	250,000.00	250,000.00	
<b>Total</b>	<b>4,055,000.00</b>	<b>4,170,500.00</b>	<b>4,365,500.00</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 Office Management Assistant	On a full-time basis from the Ministry of Civil Service & AR
II	4 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 Finance Officer	On a part-time basis from the Ministry of Finance and Economic Development



# 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 accompanying financial statements of the Public Officers' Welfare Council which comprise the statement of financial position as at 31 December 2013, the statement of financial performance, statement of changes in net assets/equity and the cash flow statement 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.

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14<sup>th</sup> Floor, Air Mauritius Centre, John Kennedy Street, Port Louis - Mauritius  
Tel. : 212 2096-97/2110882 Fax : (230) 211 0880

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 2013, 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.



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

National Audit Office  
Level 14, Air Mauritius Centre  
Port Louis

7 October 2014

## FINANCIAL STATEMENTS

## PUBLIC OFFICERS' WELFARE COUNCIL

## STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2013

	Note	Fiscal Year		Fiscal Year	
		2013		2012	
		Rs.	Rs.	Rs.	Rs.
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	5	6,970,393		4,948,360	
Trade and Other Receivables	6	212,203	7,182,596	460,530	5,408,890
<b>Non-Current Assets</b>					
Property, Plant & Equipment	7		328,115		381,433
<b>Total Assets</b>			7,510,711		5,790,323
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Trade and Other Payables	8		2,392,043		303,558
<b>NET ASSETS</b>			5,118,668		5,486,765
<b>Net Asset and Equity</b>					
Accumulated Fund	9		4,790,553		5,105,332
Deferred Capital Grant	10		328,115		381,433
<b>Total Net Assets and Equity</b>			5,118,668		5,486,765

The Notes to the Accounts on pages 38-49 form part of the Financial Statements.

  
 .....  
 D. P. Ruhee, OSK  
 Chairman

Date: 29/09/2014  
 .....

  
 .....  
 V. Napaul (Mrs)  
 Board Member

Date: 29/09/2014  
 .....

Approved by Board and authorised for issue on 25 September 2014



<b>PUBLIC OFFICERS' WELFARE COUNCIL</b>					
<b>Statement of Financial Performance for the year ended 31 December 2013</b>					
		Fiscal Year		Fiscal Year	
		2013		2012	
	Notes	Rs.	Rs.	Rs.	Rs.
<b>Revenue</b>					
Government Grant	<b>11</b>	2,588,035		2,577,575	
Government Contribution	<b>12</b>	1,581,344		1,380,565	
Revenue from Activities	<b>13</b>	9,032,050		6,267,814	
Other Revenue	<b>14</b>	506,156	<b>13,707,585</b>	431,576	<b>10,657,530</b>
<b>Expenses</b>					
Operating Expenditure	<b>15</b>	10,637,855		7,635,007	
Administrative Expenses	<b>16</b>	3,029,862		2,636,806	
Civil Service House Expenses	<b>17</b>	189,364		157,945	
Depreciation		165,283	<b>14,022,364</b>	140,136	<b>10,569,894</b>
<b>SURPLUS/(DEFICIT)</b>			<b>(314,779)</b>		<b>87,636</b>

**PUBLIC OFFICERS' WELFARE COUNCIL**  
**Statement of Changes in Net Assets/Equity**  
**for the year ended 31 December 2013**

	<b>GENERAL FUND</b>	<b>CAPITAL GRANT</b>	<b>TOTAL</b>
	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Opening Balance - 1st January 2013	5,105,332	381,433	5,486,765
Surplus/(Deficit) for the Year	(314,779)	-	(314,779)
Capital Grant Received for the Year	-	111,965	111,965
Amount Released to Statement of Performance	-	(165,283)	(165,283)
<b>Balance at 31st December 2013</b>	<b>4,790,553</b>	<b>328,115</b>	<b>5,118,668</b>

## PUBLIC OFFICERS' WELFARE COUNCIL

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2013

	Fiscal Year 2013	Fiscal Year 2012
	Rs.	Rs.
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Surplus/(Deficit)	(314,779)	87,636
Adjustments for Non-cash movements:		
Deferred Income	(165,283)	(140,136)
Depreciation	165,283	140,136
<b>OPERATING SURPLUS/(DEFICIT) BEFORE WORKING CAPITAL CHANGES</b>	<b>(314,779)</b>	<b>87,636</b>
(Increase)/Decrease in trade and other receivables	248,327	(215,499)
Increase/(Decrease) in trade and other payables	2,088,485	42,959
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>2,022,033</b>	<b>(84,904)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(111,965)	(122,425)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(111,965)</b>	<b>(122,425)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Government Grant Received	111,965	122,425
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>111,965</b>	<b>122,425</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>2,022,033</b>	<b>(84,904)</b>
Cash and cash equivalents at start (Note A)	4,948,360	5,033,264
<b>CASH AND CASH EQUIVALENT AT END (Note A)</b>	<b>6,970,393</b>	<b>4,948,360</b>
<b>NET MOVEMENT IN CASH</b>	<b>2,022,033</b>	<b>(84,904)</b>

**Note to Cash Flow Statement**

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

	Fiscal Year 2013	Fiscal Year 2012
	Rs.	Rs.
Cash in hand	-	-
Balances with Bank-Current Account	(301,463)	(147,477)
Balances with Bank-Saving Account	3,271,856	1,095,837
Short-term Investment	4,000,000	4,000,000
<b>TOTAL</b>	<b>6,970,393</b>	<b>4,948,360</b>

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

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs111,965, all of which were acquired by means of Capital Grants by Government. All the items were purchased on a cash basis.



**PUBLIC OFFICERS' WELFARE COUNCIL**  
**Statement of Comparison of Budget and Actual Amounts**  
**for the year ended 31 December 2013**

	Original Budget	Revised Budget	Actual Amount	Difference	Note*
	Rs.	Rs.	Rs.	Rs.	
<b>REVENUE</b>					
Government Grant	2,700,000	2,700,000	2,588,035	111,965	(i)
Government Contribution			1,581,344	(1,581,344)	(ii)
Revenue from Activities			9,032,050	(9,032,050)	(iii)
Other Revenue	800,000	800,000	340,873	459,127	(iv)
<b>Total Revenue</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>13,542,302</b>	<b>(10,042,302)</b>	
<b>EXPENDITURE</b>					
Operating Expenditure	1,817,000	1,728,876	10,637,855	(8,908,979)	(iii)
Administrative Expenses	1,458,000	1,581,124	3,029,862	(1,448,738)	(ii)
Civil Service House Expenses	225,000	190,000	189,364	636	
<b>Total Expenditure</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>13,857,081</b>	<b>(10,357,081)</b>	

**\*Note:**

- (i) The amount of Rs. 111,965 represents Capital grant for the purchase of capital Items.  
(ii) The amount of Rs. 1,581,344 represents salary of the supporting staff which is met by Ministry of Civil Service and Administrative Reforms and is not provided in the budget. This is included as Staff Costs in the Administrative Expenses.  
(iii) Revenue from activities is not provided in the budget. The amount collected is used to finance Operating Expenditure.  
(iv) There has been an overprovision for this item.

Generally, the difference between the original and the revised budget is adjusted through re- allocation within the budget.

**Statement showing reasons for variances between Original Budget and Revised Budget for the fiscal year ended 31 December 2013**

	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation	Footnotes
	Rs.	Rs.	Rs.	Rs.	Rs.	
Telephone	70,000	60,000	50,000	45,607	4,393	
Electricity	115,000	100,000	115,000	114,555	445	
Tours to Rodrigues	35,000	20,000	10,000	4,222	5,778	
Football Tournament	410,000	400,000	380,000	364,570	15,430	
Audit and Accounting Fees	65,000	60,000	60,000	60,000	0	
Office Expenses & Incidentals	70,000	60,000	105,000	106,036	(1,036)	
Property, Plant and Equipment	40,000	35,000	115,000	111,965	3,035	
Badminton Tournament	90,000	90,000	0	1,500	(1,500)	
Bank Charges	3,000	3,000	3,500	3,364	136	
Yoga Courses/Meditation/Aerobics	25,000	10,000	2,500	2,157	343	
Volleyball Tournament	90,000	100,000	110,000	158,444	(48,444)	1
Beach Volley Festival	60,000	1,000	0	0	0	
Rent & Service Charges	420,000	420,000	417,624	417,624	0	
Fees to Board Members	350,000	450,000	450,000	441,755	8,245	
Allowances to Supporting Staff	125,000	130,000	120,000	119,460	540	
Outings, Excursions/Stay at Hotels	30,000	15,000	2,000	(303,865)	305,865	2
Culinary Exhibition	90,000	85,000	0	0	0	
Printing & Stationery	85,000	120,000	100,000	95,513	4,487	
Civil Service Kermesse	800,000	800,000	900,000	950,426	(50,426)	3
Public Speaking Competition	35,000	30,000	0	0	0	
Quiz/Debate/ Scrabble	60,000	50,000	70,000	69,500	500	
Overtime	12,000	20,000	45,000	44,604	396	
Seminar/ Workshop	150,000	150,000	214,376	321,080	(106,704)	4
Civil Service House Expenses	200,000	225,000	190,000	189,364	636	
Expenses i.c.w Talk on Stress Management / Health Programme	100,000	10,000	5,000	4,289	711	
Souvenir Magazine	15,000	15,000	0	0	0	
8 -a-side Football Tournament	95,000	0	0	0	0	
Cafeteria	100,000	0	0	0	0	
Domino Festival	15,000	1,000	0	0	0	
Music day	55,000	1,000	0	0	0	
Song Competition	60,000	1,000	0	0	0	
Drama Competition	100,000	1,000	0	0	0	
Essay Competition	20,000	35,000	35,000	34,532	468	
Pétanque Festival	15,000	1,000	0	0	0	
Mega Blood Donation	50,000	1,000	0	0	0	
	<b>4,055,000</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,356,702</b>	<b>143,298</b>	



**Footnotes**

1. Part of the expenditure relates to last year's competition which was completed this year.
2. 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.
3. Higher costs of hiring marquees and increase in number of stalls.
4. Two workshops were held in 2013:
  - (a) First workshop with Staff Welfare Association held in January 2013.
  - (b) Second Workshop/Get Together held in December 2013 with Staff Welfare Associations, Stakeholders and sponsors of events organised by the Council.

## ***Public Officers' Welfare Council***

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013**

#### **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:

<b>(i)</b>	<b>1 Office Management Assistant</b>	<b>On a full-time basis from the Ministry of Civil Service &amp; AR</b>
<b>(ii)</b>	<b>4 Management Support Officers</b>	<b>On a full-time basis from the Ministry of Civil Service &amp; AR</b>
<b>(iii)</b>	<b>1 Office Care Attendant</b>	<b>On a full-time basis from the Ministry of Civil Service &amp; AR</b>
<b>(iv)</b>	<b>1 Financial Officer/Senior Financial Officer</b>	<b>On a part-time basis from the Ministry of Finance &amp; Economic Development</b>





## 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 2013 with comparative information for the year ended 31 December 2012. Hence the amounts presented in the Financial Statements may 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) vote. Provision of funds is approved under a one-line budget item. The original budget for the fiscal year 2013 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 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.

### 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.



#### 4.5 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 :	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 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs.
Cash in hand	-	-
Cash at Bank – Savings Account	3,271,856	1,095,837
Unpresented Cheques – Current Account	(301,463)	(147,477)
Short Term Investment *	4,000,000	4,000,000
	<b>6,970,393</b>	<b>4,948,360</b>

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



## 6. Trade and Other Receivables

	01 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs.
Minor Renovation	-	-
Civil Service Kermesse	-	1,500
Interest Receivables	212,203	459,030
	<b>212,203</b>	<b>460,530</b>

## 7. Property, Plant and Equipment

FIXED ASSETS	Atom House		Civil Service House			Total
	Office Equipment	Office Furniture	Building	Office Equipment	Office Furniture	
<u>COSTS</u>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance b/f on 1 January 2013 at original cost	733,492	232,380	154,601	36,474	109,990	1,266,937
Additions during the year	77,545	6,520	-	27,900	-	111,965
Total Costs as at 31 December 2013	811,037	238,900	154,601	64,374	109,990	1,378,902
<u>DEPRECIATION</u>						
Balance b/f on 1 January 2013	596,193	202,765	28,835	27,354	30,357	885,504
Charge for the year	113,595	9,136	15,460	16,093	10,999	165,283
Total Depreciation as at 31 December 2013	709,788	211,901	44,295	43,447	41,356	1,050,787
Net Book Value on 31 December 2013	101,249	26,999	110,306	20,927	68,634	328,115
Net Book Value on 31 December 2012	137,299	29,615	125,766	9,120	79,633	381,433

## 8. Trade and Other Payables

	01 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs.
Creditors(amount falling due within one year):		
Outings and Excursions	2,200	23,235
Accounting Fees	10,000	10,000
Telephone charges	3,131	7,060
Electricity charges	16,321	11,194
Water Charges	802	55
Office Expenses and Incidentals	1,840	-
Bank charges	111	115
Civil Service Kermesse	93,383	113,776
Volleyball Tournament	62,500	67,500
20 <sup>th</sup> Anniversary Celebration	-	17,214
Swimming Courses	42,500	42,500
Stale Cheques	2,192	2,192
Workshop Expenses	32,020	-
Fees to Board Members	8,190	-
Stay at Hotels	2,116,853	-
Stationery	-	8,717
	<b>2,392,043</b>	<b>303,558</b>

## 9. Accumulated Fund

	01 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs.
Opening Balance 01 January 2013	5,105,332	5,017,696
Add Adjustment for prior year item (Deferred Income)	-	-
Surplus/(Deficit) for the year	(314,779)	87,636
Closing Balance 31 December 2013 *	<b>4,790,553</b>	<b>5,105,332</b>

- \* The Accumulated Fund includes some Rs.4 million representing proceeds from the sale of lottery tickets for the Kermesse organised in 1994 and 1995 and relevant interest accumulating thereon and which have been earmarked as a special fund for a capital project.



## 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 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs
Opening Balance 01 January 2013	381,433	399,144
Grant received during the year	<u>111,965</u>	<u>122,425</u>
	493,398	521,569
<u>Less</u> Amount released to Income and Expenditure	<u>165,283</u>	<u>140,136</u>
	328,115	381,433
<u>Less</u> Prior Year Adjustment	-	-
Closing Balance 31 December 2013	<b>328,115</b>	<b>381,433</b>

## 11. Government Grant

	01 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs
Grant from Government	2,700,000	2,700,000
Less: Amount used for Capital purposes	111,965	122,425
	<b>2,588,035</b>	<b>2,577,575</b>

## 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 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs
Sale of Tickets - Tour to Rodrigues	2,444,350	3,547,160
Rental of Civil Service House	1,050	-
Sale of Tickets - Outing & Excursions	568,200	451,304
Sales of Tickets – Stay at Hotels	5,669,000	1,966,850
Rental of Stalls - Kermesse	240,000	260,000
Collection for Swimming Courses	-	42,500
Collection for Yoga/Zumba/Tai Chi	109,450	-
<b>TOTAL</b>	<b>9,032,050</b>	<b>6,267,814</b>

**14. Other Revenue**

	01 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs.
Interest Received - Saving A/C	96,428	61,440
Interest Received and Receivable on Fixed Deposit *	244,445	230,000
Deferred Income	165,283	140,136
<b>TOTAL</b>	<b>506,156</b>	<b>431,576</b>

\* The Interest receivable on the amount placed on Fixed Deposit has been calculated at the rate of 5.85 % per annum for the year ended 31 December 2013.





## 15. Operating Expenditure

	01 Jan - 31 Dec 2013	01 Jan - 31 Dec 2012
	Rs.	Rs
<i><b>Sports &amp; Keep-Fit Activities</b></i>		
Football Tournament	364,570	360,105
Volleyball Tournament	158,444	67,500
Badminton Tournament	1,500	92,700
8-a-Side Football Festival	-	-
<i><b>Recreational Activities</b></i>		
Cruise to Reunion Island	-	-
Tour to Rodrigues	2,448,572	3,327,295
Outing & Excursions	587,696	476,736
Stay at Hotels	5,345,639	1,816,846
<i><b>Literary Activities</b></i>		
20 <sup>th</sup> Anniversary Celebration	-	274,708
Essay Competition	34,532	26,016
Scrabble Competition	69,500	33,743
<i><b>Information &amp; Com. Activities</b></i>		
Seminar & Workshop	321,080	84,983
Souvenir Magazine & Action Plan	-	-
<i><b>Other Activities</b></i>		
Culinary Exhibition	-	67,039
Civil Service Kermesse	1,190,426	964,836
Swimming Courses	-	42,500
Talk on Stress Mgt/Health Promotion Program	4,289	-
Yoga Courses/Zumba/Tai Chi	111,607	-
<b>TOTAL</b>	<b>10,637,855</b>	<b>7,635,007</b>

## 16. Administrative Expenses

	01 Jan - 31 Dec	01 Jan - 31 Dec
	2013	2012
	Rs.	Rs
Fees to Board Members	441,755	359,159
Staff Costs*	1,581,344	1,380,565
Allowance to Supporting Staff	119,460	130,326
Overtime	44,604	12,034
Rent & Service Charges	417,624	417,624
Telephone/Fax	45,607	48,199
Electricity	114,555	82,122
Bank Charges	3,364	3,273
Accounting & Audit Fee	60,000	60,000
Office Expenses & Incidentals	106,036	45,928
Printing and Stationery	95,513	97,576
<b>TOTAL</b>	<b>3,029,862</b>	<b>2,636,806</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. 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 for the period 01 January - 31 December 2013 was as follows:

	01 Jan - 31 Dec	01 Jan - 31 Dec
	2013	2012
	Rs.	Rs
Water Charges	6,772	795
Electricity Charges	20,172	24,892
Caretaker Fee	30,000	30,000
Office Expenses & Incidentals	2,070	2,558
Mowing of Lawn	4,000	800
Telephone Charges	2,475	2,700
Allowance to Officer-in-Charge	84,400	96,200
Minor Repairs	39,475	-
<b>TOTAL</b>	<b>189,364</b>	<b>157,945</b>