

The cover features a large, stylized graphic on the left side. It consists of a white semi-circle on a white background, which is partially overlaid by a dark blue curved shape that extends from the top-left corner towards the bottom-right. The background of the entire page is a gradient of blue, transitioning from a lighter teal at the top to a darker blue at the bottom.

Annual Report

2014

Public Officers' Welfare Council
6th 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
- 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. It receives an annual grant from the Government for its activities. It can also raise funds from other sources approved by the parent Ministry.

COMPOSITION OF THE BOARD

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

Staff of the POWC:

- Organising Secretary:** **Mr. Shakeeldeo Bundhoo**
- Treasurer:** **Mr. Ravi Jugroop**
- Management Support Officers:** **Mrs. Reshma Ramtohol**
- Mrs. Chandranee Parmaissur**
- Mrs. Sharvada Lobin**
- Mrs. Ansuya Thecka**
- Mr. Roopnarain Lacha**
- Mr. R.R. C. Chooramun**
- Miss. Ratna Ramchurn**
- Office Care Attendant:** **Mr. Rajesh Mahabir-Singh**

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 on secondment from the Ministry of Civil Service and Administrative Reforms. It ensures 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 operational expenses. An annual grant for the POWC is voted in the budget.

A Subcommittee of the Board, chaired by the representative of the Ministry of Finance and Economic Development, has been set up to deal with all matters in connection with procurement and supplies. It also 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 performance and complies with the provisions of the code of practice. 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 SUBCOMMITTEE MEETINGS

Board and Subcommittee meetings were held in 2014 as follows:

	No. of sessions
Board	10
Subcommittees:	
Sports & keep-fit activities	04
Literary & Cultural activities	03
Recreational activities	02
Information Education and Communication	04
Finance	02
Civil Service House	01
Culinary	01
Civil Service Kermesse	11
Staff Welfare Association	01

FINANCIAL RESULTS

The Council incurred in 2014 a deficit of Rs. 207,607. Income from core activities amounted to Rs. 9,746,505 while operating and administrative expenditure amounted to Rs. 11,273,130 and Rs. 3,296,071 respectively. The Council also received a government grant of Rs. 2,800,000. Financial charges for the year ended 31 December 2014 amounted to Rs. 4,283.

FINANCIAL REPORTS 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 as and 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 2014

The Board of the POWC 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 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.

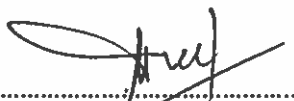
In preparing these Financial Statements, the Board ensures that:

- 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 2014.

The Board is responsible for:

- keeping proper accounting records which reflect the financial position of the Council; and
- safeguarding the assets of the Council.



Mr. A. A. Duval
Chairman



Mr. S. Buton
Board Member

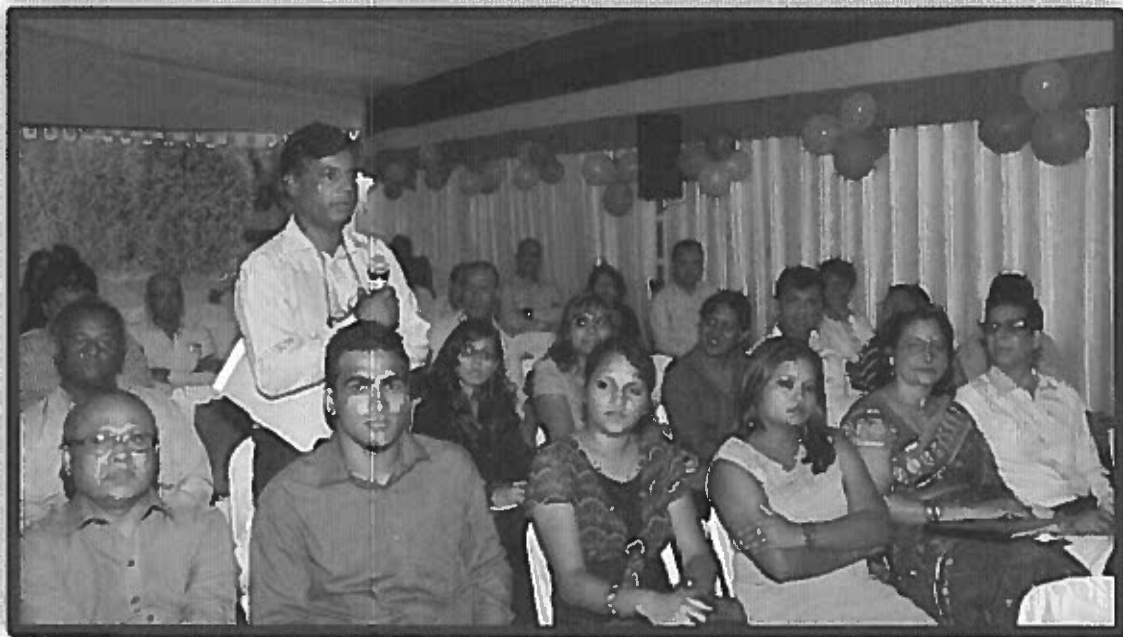
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ACTIVITIES ORGANISED IN 2014

WORKSHOP WITH STAFF WELFARE ASSOCIATIONS

The POWC organised a one-day workshop with representatives of Staff Welfare Associations (SWAs) of different Ministries/Departments on Monday 29 December 2014 at the Civil Service House, Vacoas.

The objectives of the workshop were to obtain feedback from Presidents/Representatives of Staff Welfare Associations on activities organised during the year 2014, seek their suggestions for further improvement and draw up an action plan for the year 2015.



MEETING WITH STAKEHOLDERS

A meeting was organised with stakeholders on Monday 29 December 2014 at the Civil Service House, Vacoas.

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



SPORTS AND KEEP-FIT ACTIVITIES

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

- Football Tournaments
- Badminton Tournaments
- Yoga
- Zumba
- Tai Chi



FOOTBALL TOURNAMENTS

The Council organised the 19th Edition of the Civil Service Football Tournaments from March to June 2014.

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.

Civil Service Football Tournament

A new system of play was introduced for the Civil Service Football Tournament 2014. Teams were classified as follows:

- a) Premier League Civil Service Football Tournament;
- b) First Division League Civil Service Football Tournament; and
- c) Second Division League Civil Service Football Tournament.

Disciplined Forces Football Tournament

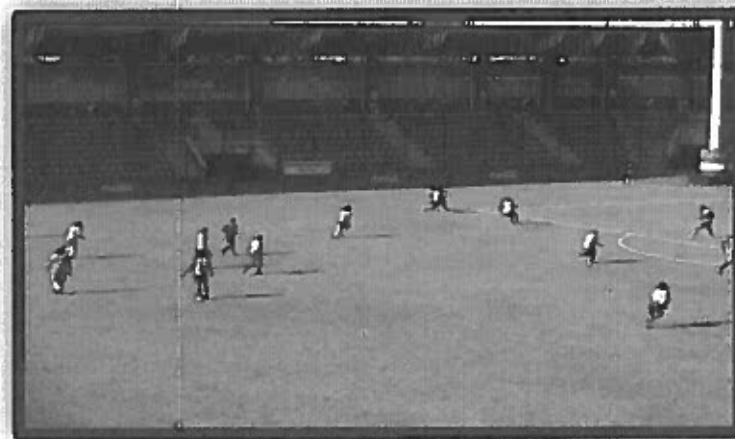
The Disciplined Forces Tournament was played on a league cum-knock-out system.

Matches were played on 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	32
Disciplined Forces Tournament	14

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



Award of Prizes

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

Civil Service Premier League

Rank	Team
Winner	JNH
Runner-Up	Flacq Hospital
Fair Play	National Audit Office

Civil Service First Division League

Rank	Team
Winner	Ministry of Fisheries
Runner-Up	Victoria Hospital
Fair Play	Ministry of Labour, IR & E

Civil Service Second Division A League

Rank	Team
Winner	Police Personnel Division
Runner-Up	MPI - Phoenix
Fair Play	Police Personnel Division

Civil Service Second Division B League

Rank	Team
Winner	SSRN Hospital
Runner-Up	SSS North
Fair Play	Valuation Office

Disciplined Forces

Rank	Team
Winner	VIPSU
Runner-Up	SMF
Fair Play	ERS



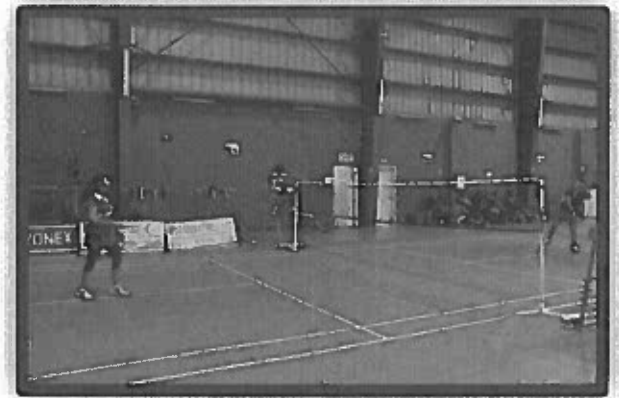
BADMINTON TOURNAMENTS

Two separate tournaments had been organised from July to October 2014 as follows:

- Civil Service Men Badminton Tournament
- Civil Service Ladies Badminton Tournament

Twenty-four teams participated in the Civil Service Men Tournament and four teams in the Civil Service Ladies Tournament.

The finals were held on Thursday 16 October 2014 at the National Badminton Centre, Rose Hill and Winners were as follows:



Category	Rank	Teams
Civil Service (Men) Badminton Tournament	Winner	Police Team Police Department
	Runner-up	St. Aubin SSS Ministry of Education & Human Resources
	Third Place	Sir Abdool Raman Osman SSS Ministry of Education & Human Resources
Civil Service (Ladies) Badminton Tournament	Winner	St. Aubin SSS Ministry of Education & Human Resources
	Runner-up	Ministry of Youth and Sports
	Third Place	Ministry of Gender Equality, Child Development and Family Welfare



ZUMBA, YOGA, TAI CHI

Keep-Fit activities were organized and run by professional instructors at the Civil Service House, Gymkhana, Vacoas as follows:

- Zumba
- Yoga
- Tai Chi

Each course constituted two batches. The duration of each batch was for a period of four months. The courses were very much appreciated by public officers.



RECREATIONAL AND LEISURE ACTIVITIES

With a view to promoting the spirit of friendship, team building among public officers and their families and providing them with opportunities to participate in recreational and leisure activities, the Public Officers' Welfare Council organized the following:

- Tours to Rodrigues Island
- Tour to Reunion Island
- Stays at Calodyne Sur Mer
- Stays at Casuarina Resort & Spa
- Stays at La Plantation Hotel
- Stays at Coral Azur
- Stays at Tamassa
- Excursions

TOURS TO RODRIGUES ISLAND

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

- Thursday 10 April to Monday 14 April 2014
- Friday 01 August to Tuesday 05 August 2014
- Thursday 20 November to Monday 24 November 2014
- Thursday 04 December to Monday 08 December 2014



The participants stayed at Pointe Venus and Les Cocotiers Hotels 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

The Council organized a group tour to Reunion Island for public officers and their families on 21 - 25 November 2014. Participants resided at Grand Hotel des Mascareignes, Saint Gilles, Les Bains.



EXCURSIONS

The Council organised various excursions from April to December 2014:

- Vallée des Couleurs - 13 April 2014
- 'Bateau Pirates' and visit to Ile aux Cerfs - 06 April 2014
- Ile aux Aigrettes & Blue Bay Marine Park - 03 August 2014
- Ilot Gabriel - 09 August 2014
- Dolphins Watch and Visit to Ile aux Benitiers - 17 August 2014
- 23 November 2014
- Ile au Phare - 14 December 2014

More than 700 public officers and their families participated in the above activities.



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 June 2014 for public officers.

The theme was "The African Charter on Values and Principles of Public Service and Administration contributes to the enhancement of Governance in the Open Government Era. Discuss in the context of Mauritian Public Service".

Fourteen entries were received from various Ministries/Departments.

The winners of the Competition were as follows:

Rank	Name	Min/Dept
First	Mrs. MOHESH Seela	Ministry of Tertiary Education, Science, Research & Technology
Second	Mr. RAMPUTH Premnath	Ministry of Gender Equality, Child Development and Family Welfare
Third	Mr. CHELLIAH Girish	Ombudsman's Office

All participants were offered a book as token for their participation.

CIVIL SERVICE KERMESSE

The Public Officers' Welfare Council organised the 21st edition of its Annual Civil Service Kermesse on the Gymkhana Grounds, Vacoas on Sunday 09 November 2014, 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 100 000 visitors.



Prizes for best stalls were allocated as follows:

- 1st prize – Mauritius Fire & Rescue Services
- 2nd prize – Mauritius Prisons Service (Prisons Department)
- 3rd prize – Office of the President
- 4th prize – Ministry of Environment & Sustainable Development
- 5th prize – Ministry of Agro Industry and Forestry Services

KEY ACTIONS FOR 2015-2016

SPORTS AND KEEP-FIT ACTIVITIES

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

LITERARY & CULTURAL ACTIVITIES

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

RECREATIONAL AND LEISURE ACTIVITIES

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

INFORMATION, EDUCATION AND COMMUNICATION ACTIVITIES

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

CULINARY EXHIBITION

- Culinary Exhibition

CIVIL SERVICE KERMESSE

- Civil Service Kermesse

FINANCIAL RESOURCES

Code	Programme	2014 Estimates	2015 Planned	2016 Planned
1	Sports and Keep-fit Activities	865,000	980,000	980,000
	Football Tournament	420,000	520,000	520,000
	Badminton Tournament	90,000	95,000	95,000
	Volleyball Tournament	90,000	90,000	90,000
	Yoga Courses	30,000	30,000	30,000
	Pétanque Festival	15,000	25,000	25,000
	8-a-side Football Festival	100,000	100,000	100,000
	Swimming Gala	50,000	50,000	50,000
	Beach Volley Festival	70,000	70,000	70,000
2	Literary & Cultural Activities	290,000	370,000	370,000
	Public Speaking Competition	35,000	35,000	35,000
	Quiz/Debate/ Scrabble	65,000	65,000	65,000
	Essay Competition	20,000	20,000	20,000
	Drama Competition	100,000	100,000	100,000
	Song Competition	70,000	100,000	100,000
	Music Day	-	-	-
	Drawing/Paint Competition	-	50,000	50,000
3	Recreational and Leisure Activities	90,000	90,000	90,000
	Cruise to Reunion/ Rodrigues/ other Countries	40,000	40,000	40,000
	Outing, Excursion/Family fun Day/Mini Cruise	35,000	35,000	35,000
	Domino Competition	15,000	15,000	15,000
4	Information, Education & Communication Activities	325,000	325,000	325,000
	Seminar/ Workshop/Talks	175,000	175,000	175,000
	Health Promotion Programme/Medical Check-up	100,000	100,000	100,000
	Mega Blood Donation	50,000	50,000	50,000
5	Cafeteria	-	-	-
6	Culinary Exhibition	95,000	95,000	95,000
7	Civil Service Kermesse	800,000	800,000	800,000
8	Administrative Expenses	1,705,500	1,705,500	1,705,500
	Telephone	75,000	75,000	75,000
	Electricity	120,000	120,000	120,000
	Office Expenses & Incidentals	75,000	75,000	75,000
	Office Furniture and Equipment	40,000	40,000	40,000
	Bank Charges	3,500	3,500	3,500
	Rent & Service Charges	420,000	420,000	420,000
	Printing & Stationery	90,000	90,000	90,000
	Souvenir Magazine	-	-	-
	Overtime	12,000	12,000	12,000
	Accounting and Audit Fee	70,000	70,000	70,000
	Fees /Allowances to B. Members	400,000	400,000	400,000
	Allowances Supporting Staff	150,000	150,000	150,000
Civil Service House	250,000	250,000	250,000	
Total	4,170,500	4,365,500	4,365,500	

REPORT OF THE DIRECTOR OF AUDIT



NATIONAL AUDIT OFFICE

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

Report on the Financial Statements

I have audited the accompanying financial statements of the Public Officers' Welfare Council which comprise the Statement of Financial Position as at 31 December 2014, the Statement of Financial Performance, the Statement of Changes in Net Assets/Equity, the Statement of Comparison of Budget and Actual Amounts and the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards and 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 from 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 judgment, 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 accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis - Mauritius
Tel: 212 2096-97 2110836 Fax: (230) 2110880

Opinion

In my opinion, the attached financial statements give a true and fair view of the financial position of the Public Officers' Welfare Council as at 31 December 2014, and of its financial performance, budget performance and 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 agency's expenditure and income have been applied for the purposes intended by the legislature. Such procedures also include the assessment of 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 examination of the relevant records.

Financial Reporting Act

The Directors are responsible for preparing the Corporate Governance Report and making the disclosures required under Section 8.4 of the Code of Corporate Governance of Mauritius ("Code"). My responsibility is to report on the extent of compliance with the Code of Corporate Governance as disclosed in the annual report and on whether the disclosure is consistent with the requirements of the "Code".

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

K. C. TSE YUET CHEONG (MRS)
Director of Audit
National Audit Office
Level 14, Air Mauritius Centre
PORT LOUIS

28 October 2015

FINANCIAL STATEMENTS

PUBLIC OFFICERS' WELFARE COUNCIL

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2014

	Note	Fiscal Year 2014		Fiscal Year 2013	
		Rs.	Rs.	Rs.	Rs.
ASSETS					
Current Assets					
Cash and Cash Equivalents	5	4,376,042		6,970,393	
Trade and Other Receivables	6	442,203	4,818,245	212,203	7,182,596
Non-Current Assets					
Property, Plant & Equipment	7		394,408		328,115
Total Assets			5,212,653		7,510,711
LIABILITIES					
Current liabilities					
Trade and Other Payables	8		235,299		2,392,043
NET ASSETS			4,977,354		5,118,668
Net Asset and Equity					
Accumulated Fund	9		4,582,946		4,790,553
Deferred Capital Grant	10		394,408		328,115
Total Net Assets and Equity			4,977,354		5,118,668

The Notes to the Accounts on pages 36 to 46 form part of the Financial Statements

.....
Mr. A. A. Duval
Chairman

Date : 30.03.2015

.....
Mr. S. Buton
Board Member

Date: 30.03.2015

Approved by Board and authorised for issue on 30 March 2015

PUBLIC OFFICERS' WELFARE COUNCIL
Statement of Financial Performance for the year ended 31 December 2014

	Notes	Fiscal Year		Fiscal Year	
		2014		2013	
		Rs.	Rs.	Rs.	Rs.
Revenue					
Government Grant	11	2,603,015		2,588,035	
Government Contribution	12	1,925,785		1,581,344	
Revenue from Activities	13	9,746,505		9,032,050	
Other Revenue	14	442,594	14,717,899	506,156	13,707,585
Expenses					
Operating Expenditure	15	11,273,130		10,637,855	
Administrative Expenses	16	3,296,071		3,029,862	
Recreational Centre Expenses	17	225,613		189,364	
Depreciation		130,692	14,925,506	165,283	14,022,364
Surplus/(Deficit)			(207,607)		(314,779)



PUBLIC OFFICERS' WELFARE COUNCIL
Statement of Changes in Net Assets/Equity
for the year ended 31 December 2014

	GENERAL FUND	CAPITAL GRANT	TOTAL
	Rs.	Rs.	Rs.
Opening Balance - 1st January 2014	4,790,553	328,115	5,118,668
Surplus/(Deficit) for the Year	(207,607)	-	(207,607)
Capital Grant Received for the Year		196,985	196,985
Amount Released to Statement of Performance		(130,692)	(130,692)
Balance at 31st December 2014	4,582,946	394,408	4,977,354

PUBLIC OFFICERS' WELFARE COUNCIL

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2014

	Fiscal Year	Fiscal Year
	2014	2013
CASH FLOW FROM OPERATING ACTIVITIES	Rs.	Rs.
Surplus/(Deficit)	(207,607)	(191,752)
Adjustments for Non-cash movements:		
Deferred Income	(130,692)	(178,148)
Depreciation	130,692	178,148
OPERATING SURPLUS/(DEFICIT) BEFORE WORKING CAPITAL CHANGES	(207,607)	(191,752)
(Increase)/Decrease in trade and other receivables	(230,000)	231,500
Increase/(Decrease) in trade and other payables	(2,156,744)	1,982,285
NET CASH FROM OPERATING ACTIVITIES	(2,594,351)	2,022,033
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(196,985)	(111,965)
NET CASH USED IN INVESTING ACTIVITIES	(196,985)	(111,965)
CASH FLOW FROM FINANCING ACTIVITIES		
Government Grant Received	196,985	111,965
NET CASH FLOW FROM FINANCING ACTIVITIES	196,985	111,965
NET INCREASE IN CASH AND CASH EQUIVALENT	(2,594,351)	2,022,033
Cash and cash equivalents at start (Note A)	6,970,393	4,948,360
CASH AND CASH EQUIVALENT AT END (Note A)	4,376,042	6,970,393
NET MOVEMENT IN CASH	(2,594,351)	2,022,033

Note to Cash Flow Statement

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

	Fiscal Year 2014	Fiscal Year 2013
Cash in hand	-	-
Balances with Bank-Current Account	(771,443)	(301,463)
Balances with Bank-Saving Account	1,147,485	3,271,856
Short-term investments	4,000,000	4,000,000
TOTAL	4,376,042	6,970,393

(b) Property, Plant and Equipment

During the period, the Public Officers' Welfare Council acquired Property, Plant and Equipment with an aggregate cost of Rs 196,985, all of which were acquired by means of Capital Grants from 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 2014

	Original	Revised	Actual	Difference	Note*
	Budget	Budget	Amount		
	Rs.	Rs	Rs.	Rs.	
REVENUE					
Government Grant	2,800,000	2,800,000	2,603,015	196,985	(i)
Government Contribution			1,925,785	(1,925,785)	(ii)
Revenue from Activities			9,746,505	(9,746,505)	(iii)
Other Revenue	700,000	700,000	311,902	388,098	(iv)
Total Revenue	3,500,000	3,500,000	14,587,207	(11,087,207)	
EXPENDITURE					
Operating Expenditure	1,807,000	1,693,000	11,273,130	(9,590,130)	(iii)
Administrative Expenses	1,468,000	1,582,000	3,296,071	(1,704,071)	(ii)
Civil Service House Expenses	225,000	225,000	225,613	(613)	
Total Expenditure	3,500,000	3,500,000	14,794,814	(11,294,814)	

***Note:**

- (i) The amount of Rs. 196,985 represents capital grant for the purchase of capital items.
- (ii) The amount of Rs. 1,925,785 represents salary of the supporting staff which is met by the 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.

PUBLIC OFFICERS' WELFARE COUNCIL
**Statement showing reasons for variances between Original Budget and Revised Budget
for the fiscal year ended 31 December 2014**

	Initial Budget	Original Budget	Revised Budget	Financial Statement	Variation	Notes overleaf*
	Rs.	Rs.	Rs.	Rs.	Rs.	
Telephone	75,000	60,000	50,000	48,134	1,866	
Electricity	120,000	110,000	130,000	129,931	69	
Tour to Rodrigues Island	20,000	20,000	20,000	19,105	895	
Tour to Reunion Island	20,000	10,000	0	(22,034)	22,034	(i)
Football Tournament	420,000	400,000	445,000	444,891	109	
Audit and Accounting Fee	70,000	60,000	60,000	60,000	0	
Office Expenses & Incidentals	75,000	60,000	60,000	57,707	2,293	
Property, Plant and Equipment	40,000	35,000	200,000	196,985	3,015	
Badminton Tournament	90,000	85,000	75,000	73,350	1,650	
Bank Charges	3,500	3,000	4,376	4,283	93	
Yoga Courses Meditation/Aerobics	30,000	10,000	0	(11,257)	11,257	(ii)
Volleyball Tournament	90,000	90,000	0	0	0	
Beach Volley Festival	70,000	1,000	0	0	0	
Rent & Service Charges	420,000	420,000	417,624	417,624	0	
Fees to B. Members	400,000	450,000	405,000	403,665	1,335	
Allowances to Supporting Staff	150,000	130,000	145,000	143,400	1,600	
Outings, Excursion/Stays at Hotels	35,000	15,000	0	(252,037)	252,037	(iii)
Culinary Exhibition	95,000	90,000	0	0	0	
Printing & Stationery	90,000	120,000	85,000	82,237	2,763	
Civil Service Kermesse	800,000	800,000	880,000	1,005,302	(125,302)	(iv)
Public Speaking Competition	35,000	30,000	0	0	0	
Quiz/Debate/ Scrabble	65,000	50,000	30,000	28,815	1,185	
Overtime	12,000	20,000	25,000	23,305	1,695	
Seminar/ Workshop	175,000	150,000	205,000	203,611	1,389	
Civil Service House Expenses	250,000	225,000	225,000	225,613	(613)	
Talk on Stress Management	100,000	10,000	0	0	0	
Souvenir Magazine	0	0	0	0	0	
8 -a-side Football Tournament	100,000	1,000	0	0	0	
Swimming gala	50,000	1,000	0	0	0	
Domino Festival	15,000	1,000	0	0	0	
Music day	0	0	0	0	0	
Song Competition	70,000	1,000	0	0	0	
Drama Competition	100,000	1,000	0	0	0	
Essay Competition	20,000	35,000	35,000	34,626	374	
Pétanque Festival	15,000	1,000	0	0	0	
Mega Blood Donation	50,000	5,000	3,000	3,453	(453)	
	4,170,500	3,500,000	3,500,000	3,320,709	179,291	



***Notes:**

- (i) Excess was due to fluctuation in exchange rates.
- (ii) More participants in each batch of keep fit activities.
- (iii) All expenses for participation in recreational activities were borne out of fees collected from the participants. Excess receipts are due to further negotiations/discounts after collection from participants
- (iv) Higher costs of hiring marquees and increase in number of stalls.

NOTES TO THE ACCOUNTS FOR THE YEAR
ENDED 31 DECEMBER 2014

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 for administrative and the finance duties:

(i)	1 Office Management Assistant	On a full-time basis from the Ministry of Civil Service & AR
(ii)	6 Management Support Officers	On a full-time basis from the Ministry of Civil Service & AR
(iii)	1 Office Care Attendant	On a full-time basis from the Ministry of Civil Service & AR
(iv)	1 Financial Officer/Senior Financial Officer	On a part-time basis from the Ministry of Finance & Economic Development

2. 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

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 2014	01 Jan - 31 Dec 2013
	Rs.	Rs.
Cash in hand	-	-
Cash at Bank – Savings Account	1,147,485	3,271,856
Unpresented Cheques – Current Account	(771,443)	(301,463)
Short Term Investment *	4,000,000	4,000,000
	4,376,042	6,970,393

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

6. Trade and Other Receivables

	01 Jan - 31 Dec 2014	01 Jan - 31 Dec 2013
	Rs.	Rs.
Interest Receivables	442,203	212,203
	442,203	212,203

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 2014 at original cost	811,037	238,900	154,601	66,374	109,990	1,378,902
Additions during the year	170,375	11,200	-	15,410	-	196,985
Total Costs as at 31 December 2014	981,412	250,100	154,601	79,784	109,990	1,575,887
<u>DEPRECIATION</u>						
Balance b/f on 1 January 2014	709,788	211,901	44,295	43,447	41,356	1,050,787
Charge for the year	80,880	9,329	15,460	14,024	10,999	130,692
Total Depreciation as at 31 December 2014	790,668	221,230	59,755	57,471	52,355	1,181,479
Net Book Value on 31 December 2014	190,744	28,870	94,846	22,313	57,635	394,408
Net Book Value on 31 December 2013	101,249	26,999	110,306	20,927	68,634	328,115

13. Income from Activities

	01 Jan - 31 Dec 2014	01 Jan - 31 Dec 2013
	Rs.	Rs.
Sale of Tickets - Tour to Rodrigues	2,069,200	2,444,350
Rental of Civil Service House	1,200	1,050
Sale of Tickets - Outing & Excursions	624,700	568,200
Sales of Tickets – Stay at Hotels	4,804,150	5,669,000
Rental of Stalls - Kermesse	183,000	240,000
Sale of Tickets – Tour to Reunion	1,935,755	-
Collection for Yoga/Zumba/Tai Chi	128,500	109,450
TOTAL	9,746,505	9,032,050

14. Other Revenue

	01 Jan - 31 Dec 2014	01 Jan - 31 Dec 2013
	Rs.	Rs.
Interest Received - Saving A/C	81,902	96,428
Interest Received and Receivable on Fixed Deposit *	230,000	244,445
Deferred Income	130,692	165,283
TOTAL	442,594	506,156

* *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 2014.*

15. Operating Expenditure

	01 Jan - 31 Dec 2014	01 Jan - 31 Dec 2013
	Rs.	Rs
<i>Sports & Keep-Fit Activities</i>		
Football Tournament	444,891	364,570
Volleyball Tournament	-	158,444
Badminton Tournament	73,350	1,500
<i>Recreational Activities</i>		
Tour to Reunion	1,913,721	-
Tour to Rodrigues	2,088,305	2,448,572
Outing & Excursions	639,032	587,696
Stays at Hotels	4,537,781	5,345,639
<i>Literary Activities</i>		
Essay Competition	34,626	34,532
Scrabble Competition	28,815	69,500
<i>Information & Com. Activities</i>		
Seminar & Workshop	203,611	321,080
<i>Other Activities</i>		
Kermesse	1,188,302	1,190,426
Talk on Stress Mgt/Health Promotion Program	-	4,289
Blood Donation	3,453	-
Yoga Courses/Zumba/Tai Chi	117,243	111,607
TOTAL	11,273,130	10,637,855

16. Administrative Expenses

	01 Jan - 31 Dec 2014	01 Jan - 31 Dec 2013
	Rs.	Rs
Fees to Board Members	403,665	441,755
Staff Costs*	1,925,785	1,581,344
Allowance to Supporting Staff	143,400	119,460
Overtime	23,305	44,604
Rent & Service Charges	417,624	417,624
Telephone/Fax	48,134	45,607
Electricity	129,931	114,555
Bank Charges	4,283	3,364
Accounting & Audit Fee	60,000	60,000
Office Expenses & Incidentals	57,707	106,036
Printing and Stationery	82,237	95,513
TOTAL	3,296,071	3,029,862

- *This represents the salary of the supporting staff [refer to note 1(6)] which is met by the Ministry of Civil Service and Administration Reforms under its 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 2014 was as follows:

	01 Jan - 31 Dec 2014	01 Jan - 31 Dec 2013
	Rs.	Rs.
Water Charges	9,624	6,772
Electricity Charges	21,408	20,172
Caretaker Fee	30,000	30,000
Office Expenses & Incidentals	2,530	2,070
Mowing of Lawn	4,000	4,000
Telephone Charges	2,700	2,475
Allowance to Officer-in-Charge	148,219	84,400
Mc Vision –subscription	7,132	-
Minor Repairs	-	39,475
TOTAL	225,613	189,364

