



**Mauritius Council  
of Registered Librarians  
(MCRL)**

**ANNUAL REPORT**

**01 JULY 2021**

**-**

**30 JUNE 2022**

# MAURITIUS COUNCIL OF REGISTERED LIBRARIANS (MCRL)

## CORPORATE INFORMATION

<i>Chairperson</i>	:	<i>Mrs T.K. Ramnauth</i>
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<i>Auditor</i>	:	<i>National Audit Office</i>

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**Review of the Financial Year**  
**By**  
**Mrs Toolsee Kreetee Ramnauth**

It is with immense pleasure that I am presenting the Annual Report of the Mauritius Council of Registered Librarians for the Financial Year 2021-2022.

The annual report comprises of the MCRL's achievements over the period of the financial year. The MCRL had organised webinar via zoom for its members. The MCRL website had been updated with the list of new members, MCRL Annual Reports and its contents had been rendered lively and attractive with up-to-date information and achievements. The first MCRL Strategic Plan 2021-2023, had been prepared by a team and was published during the year under review. This will surely enable the MCRL to serve its members in a more structured manner.

I would like to conclude by thanking the Ministry of Arts and Cultural Heritage and all our stake holders, who have contributed, in one way or the other, to the advancement of the Mauritius Council of Registered Librarians. My sincere thanks also go to the members of the Mauritius Council of Registered Librarians Board for their unflinching support. A special thanks to Mrs CD Sahadew for her assistance in the endeavours of the MCRL.

I wish plenty of success to MCRL in meeting the upcoming challenges while providing quality services to its members.

**T. K. Ramnauth (Mrs)**  
*Chairperson*

## **CORPORATE GOVERNANCE REPORT**

### **CORPORATE GOVERNANCE**

This section highlights the corporate governance at the Mauritius Council of Registered Librarians in compliance with the code of Corporate Governance for Mauritius and in pursuant with the Finance Reporting Act 2004 as subsequently amended.

The Corporate Governance report describes the corporate governance structure set up at the Mauritius Council of Registered Librarians and it outlines among others, the control mechanisms established within the organization to enhance accountability, transparency, integrity and responsibility.

### **MAURITIUS COUNCIL OF REGISTERED LIBRARIANS BOARD**

The Mauritius Council of Registered Librarians Board consists of representatives of ministries, representatives of academic institutions and other professional bodies. The constitution of the Mauritius Council of Registered Librarians Board is as follows:

- a chairperson, elected by members of the Board;
- 3 registered librarians in the employment of the Government, a local authority, the National Library or another statutory corporation;
- 3 registered librarians from an academic or special library;
- 2 registered librarians, members of the Association of Professional Librarians or any other similar registered association of librarians;
- a representative of the Prime Minister's Office; and
- a representative of the Ministry responsible for the subject of arts and culture.

The Board formulates the general policies and strategies of the Mauritius Council of Registered Librarians.

## **COMPOSITION OF THE MAURITIUS COUNCIL OF REGISTERED LIBRARIANS (MCRL) BOARD**

The Composition of the Mauritius Council of Registered Librarians (MCRL) Board for the period 01 July 2022 to 30 June 2023 was as follows:

### **Chairperson**

Mrs. T.K. Ramnauth, *Director, National Library*

### **Members**

*Representative of the Government Library*

Mrs Priya Dawoonauth, *Library Officer, Attorney General's Office*

*Representative of Academic Library*

Mrs Prabaotee P.S. Appadu, *Library Officer, Mahatma Gandhi Institute Library*

*Representative of Special Library*

Mr Dominique Louise, *Librarian, Bank of Mauritius*

*Representative of Special Library*

Mrs Sarita Seeratun, *Acting Senior Library Officer, Supreme Court Library* (From Nov 2015 to September 2021)

Ms Sarita Beharee, *Senior Law Library Officer, Supreme Court Library* (November 2021 till date)

*Representative of Mauritius Library Association (MLA)*

Mrs Usha Bungsy, *Library Officer, Ministry of Education, Tertiary Education Science and Technology*

*Representative of Association of Professional Librarians (APL)*

Mrs Chintamani Devi Sahadew, *Acting Senior Library Officer, National Library*

*Representative of Prime Ministers' Office*

Mrs Khuroona Ranmondhur-Ruggoo, *Deputy Permanent Secretary, Cabinet Office*

*Representative of Ministry of Arts and Cultural Heritage*

Mrs Dhunwontee Bachoo, *Senior Culture Officer*

Mrs N. Bholah – *Secretary*

During the period 01 July, 2022 to 30 June 2023 the Mauritius Council of Registered Librarians Board met four (4) times.

The fees paid to the Chairperson and Board Members are in accordance with the recommendations of the PRB-EOAC Report 2021.

The Chairperson of the Mauritius Council of Registered Librarians Board is paid on a sessional basis at the rate of Rs 2,095/- per sitting subject to a maximum of Rs 10, 200 a month.

Payment to members of the Mauritius Council of Registered Librarians Board is made as per attendance and it is Rs 935/- per sitting.

The Chairperson of sub-committee is paid Rs 1,176/- per sitting.

Payment to members of sub-committees is made as per attendance and it is Rs 856/- per sitting.

### **Procurement of goods and services**

The procurement of goods and services is conducted in accordance with the Public Procurement Act 2006.

## STATEMENT OF RESPONSIBILITIES OF MEMBERS OF THE MAURITIUS COUNCIL OF REGISTERED LIBRARIANS BOARD

The members of the Mauritius Council of Registered Librarians Board acknowledge its responsibility for:

- adequate accounting records and maintenance of effective internal control systems;
- the preparation of financial statements which fairly present the state of affairs of the Mauritius Council of Registered Librarians as at the end of the financial year and the results of its operations and cash flows for that period and which comply with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) in compliance with the Statutory Bodies (Accounts and Audit) Act, and
- the selection of appropriate accounting policies supported by reasonable and present judgements.

The Director of Audit of the National Audit Office is the external auditor responsible for an independent opinion on whether the financial statements show a true and fair view in accordance with the International Public Sector Accounting Standards (IPSAS)

### Risk Management

The members of the Mauritius Council of Registered Librarians Board are made fully aware of the various issues and risks affecting the activities of the Mauritius Council of Registered Librarians. The members of the Mauritius Council of Registered Librarians Board are responsible for taking appropriate action to mitigate these risks using such measures, policies and procedures and other controls that they deem fit.

### Governance

The members of the Mauritius Council of Registered Librarians Board endeavour to apply principles of good governance at the level of the Mauritius Council of Registered Librarians.

.....  
Toolsee Kreetee Ramnauth (Mrs)

*Chairperson*

*Mauritius Council of Registered Librarians Board*

.....  
Chintamani Devi Sahadew (Mrs)

*Member*



## **STATEMENT OF MEMBERS OF THE MAURITIUS COUNCIL OF REGISTERED LIBRARIANS BOARD ON INTERNAL CONTROL**

The Mauritius Council of Registered Librarians Board acknowledges its responsibility for the setting up of adequate system of internal controls and for the setting up of appropriate policies to provide reasonable assurance that the control objectives have been attained. The Board has the relevant experience and skills to ensure that proceedings and policies are well documented and consistently applied for the proper running of the Mauritius Council of Registered Librarians.

An effective and efficient system has been established at the Mauritius Council of Registered Librarians which includes:

- Proper segregation of duties whereby the different functions in process are cross checked and verified.
- Follow up and implementation of recommendation of the Director of Audit in order to improve the process and ensure proper accountability.
- Adequate supervision of duties performed, by the Chairperson.
- The assets of the Mauritius Council of Registered Librarians are properly safeguarded.
- All cheques issued by the Mauritius Council of Registered Librarians are signed by two authorized signatories.

.....  
**Toolsee Kreetee Ramnauth (Mrs)**

*Chairperson*

*Mauritius Council of Registered Librarians Board*

.....  
**Chintamani Devi Sahadew (Mrs)**

*Board Member*

### 3. THE COUNCIL

The Council was established by virtue of **The Mauritius Council of Registered Librarians Act 4 of 2000**, which was proclaimed on 09 July 2001. The first meeting of the Board was held on 30 September 2002. The Council started operating legally within the portfolio of the Ministry of Arts & Culture in 2002.

#### 3.1 MISSION STATEMENT

Our mission is to provide leadership and recognition for library and information professionals and enhance learning and development.

#### 3.2 VISION

To be recognised as the turn-key organisation shaping a new future in librarianship

#### 3.3 CORE VALUES

Values	Behaviour
<b>1. Innovation</b>	<ul style="list-style-type: none"><li>• Be constantly informed and updated by new challenges and trends in the environment</li><li>• Be proactive</li><li>• Be future ready</li></ul>
<b>2. Fairness</b>	<ul style="list-style-type: none"><li>• Equal treatment to all members and equal opportunities</li><li>• Impartiality</li></ul>
<b>3. Ethical</b>	<ul style="list-style-type: none"><li>• To always follow the procedures and the code of conduct</li></ul>
<b>4. Accountability</b>	<ul style="list-style-type: none"><li>• Be accountable towards the members, the Ministry, the Council members, the stakeholders</li></ul>

### **3.4 STATUTORY OBJECTIVES**

The objects of the Council are to:

- (a) establish and improve standards of education, practice and conduct and to maintain discipline in the practice of librarianship;
- (b) establish and maintain a register of registered librarians;
- (c) publish a code of practice for the professional librarians on standards of professional conduct and ethics;
- (d) establish appropriate linkages with any educational body in Mauritius or outside Mauritius with a view to upgrading the standard of education in librarianship;
- (e) determine the requirements for entry to training and admission to, or removal from, the register for those training in Mauritius;
- (f) approve programmes of training leading to registration of librarians in Mauritius; and
- (g) advise the Minister on any matter governed by this Act or any matter connected therewith or incidental thereto.

### **3.5. THE BOARD**

A Board consisting of ten members who are appointed from the following groups presently governs the Council:

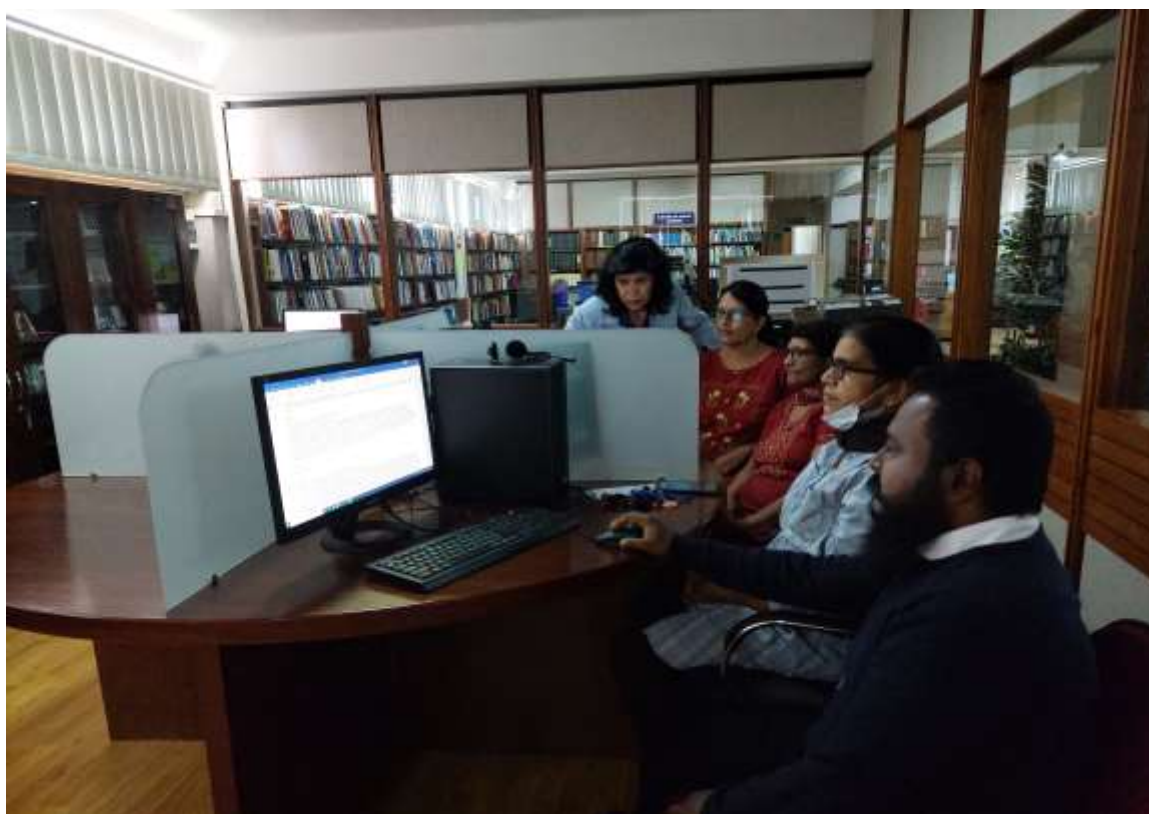
- (a) Three registered librarians in the employment of Government, a local authority, the National Library or another statutory corporation;
- (b) Three registered librarians from an academic or special library;
- (c) Two registered librarians, members of the Association of Professional Librarians or any other similar registered association of librarians;
- (d) A representative of the Prime Minister's Office; and
- (e) A representative of the Ministry responsible for the subject of arts and culture.

The Council elects a registered librarian from its members as the Chairman of the Council. The chief executive of the Council is the Registrar who is appointed by the Minister of Arts and Culture and is responsible for maintaining and promoting the proper administration of the Council. The Board meets at least 3 times in each year and five members constitute the quorum.

#### **4. REPORT ON THE ACTIVITIES OF THE COUNCIL FOR THE FINANCIAL YEAR 2022 - 2023**

This report covers activities undertaken by the Council during the Financial Year July 2022 to June 2023. The Council continued to register new members in the library profession in Mauritius.

##### **4.1. WEBINAR**



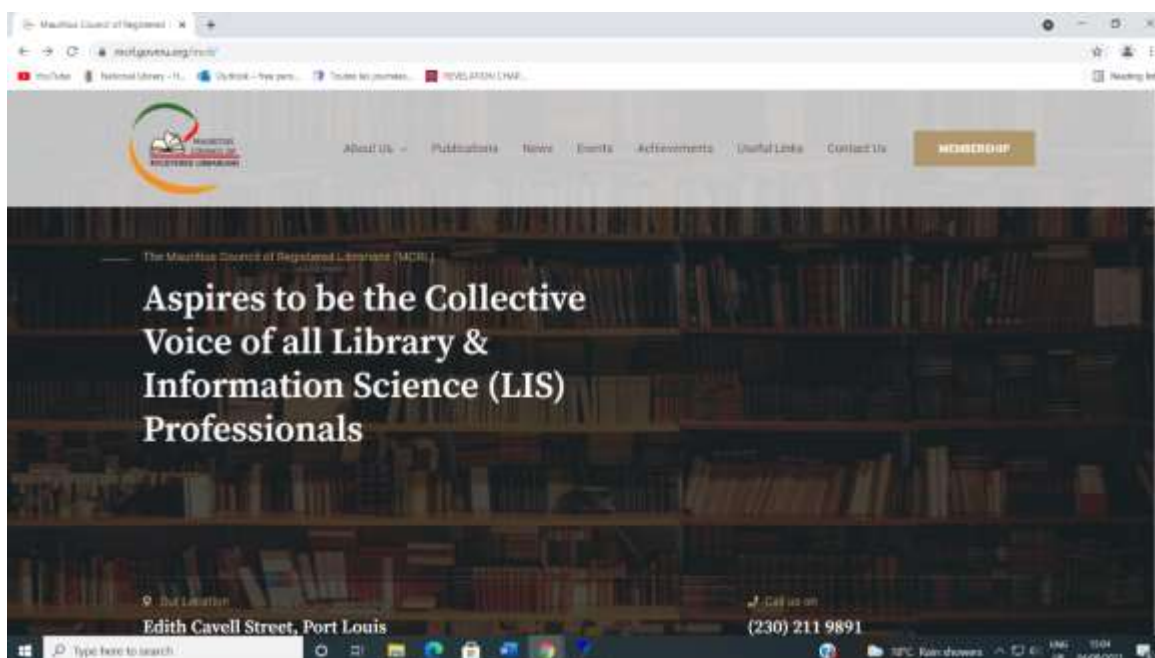
*Members following the zoom webinar*

The Mauritius Council of Registered Librarians had organised a webinar on the topic *“The impact of Emerging Technology in this millennium”*. The speaker was Mr G. Dabysing, Product Line Manager, Collaborative and Archiving Solutions, Rogers Capital Technologies Ltd. The speaker presented an attractive and informative power point on the new technologies related to libraries and user services to the audience.

Some 45 library professionals participated in the above webinar conducted on 19 May 2022 via zoom.

The aim of this webinar was to upgrade the library professionals towards digital libraries, as the world responds to the Covid-19 pandemic.

## 4.2. WEBSITE



The website of the Mauritius Council of Registered Librarians (MCRL) was revamped during the year 2021. The new design provides user-friendly interface and easy navigational tools. The website serves as a communication tool between the Council and its members. It gives an overview of the Mauritius Council of Registered Librarians, and includes its mission, vision, objectives etc. Major publications of the Council such as annual reports, strategic plan, and achievements, useful links for other libraries and Library Associations and list of registered members are accessible through the website. The website migrated on the server of the Government Online Centre (GOC) in June 2021 and its new address is <https://mcr1.govmu.org/mcrl>.

### **4.3. STRATEGIC PLAN 2021-2023**

The Mauritius Council of Registered Librarians (MCRL) initiated, by way of brainstorming sessions, a process to formulate a strategic action plan for 2021-2023. Two brainstorming sessions of three hours were held on 17 February 2021 and on 2 March 2021 with 8 participants who were facilitated by two resource persons from the National Productivity and Competitiveness Council (NPCC). Ideas and recommendations from the Board members of MCRL were collected beforehand and discussed among the participants during the two sessions. This report describes the strategic action plan, with the vision, mission and strategic objectives which will enable the MCRL to serve its members in a more structured manner whilst increasing their involvement and face the challenges ahead. During the year under review the Strategic Plan was completed.

### **4.4. AFFILIATION TO THE INTERNATIONAL FEDERATION OF LIBRARY ASSOCIATIONS AND INSTITUTIONS (IFLA)**

Since November 2012, the Council is an affiliate member of the International Federation of Library Associations and Institutions (IFLA). For the year under review the Council maintained its membership and renewed its affiliation. The Council has received its membership badge.

### **4.5. AFFILIATION TO THE AFRICAN LIBRARY AND INFORMATION ASSOCIATIONS (AFLIA)**

The Council is also affiliated as a member of the African Library and Information Association Institutions (AFLIA). AFLIA is an international non-profit organization which pursues the interests of library and information associations. It serves as growth and high-level advocacy bodies for the library and information profession and represents important platforms to discuss issues and further the cause of the library and information sector.

#### **4.6. REGISTRATION OF NEW MEMBERS TO THE COUNCIL**

During the year under review, the Council approved the application of

1. GOOLJAR Artee (Mrs.)
2. HENRI Christella Patricia (Mrs.)
3. PYNEANDEE Jeyssen (Mr.)
4. RAM Manisha (Mrs.)
5. TOUSSAINT Marie Paule Valerie Sandrine (Mrs.)

#### **4.7. REMOVING NAMES OF NON-COMPLIANT MEMBERS FROM THE REGISTER**

The law requires that once a professional librarian is registered to practise librarianship in Mauritius, he should renew his registration annually, failing which he cannot exercise this profession. During the year under review, the following members were deregistered from the Register of the Council as they did not comply with the requirements of the law:

1. Mr JOWAHEER Kapil
2. Mrs RAMRACHEEA Madvi
3. Mrs NOBAUB Preeshila
4. Ms SEERUNGEN Dailna Marie
5. Mrs MOOTYEN RENGASAMY Roubama

#### **4.8. ROLL OF REGISTERED MEMBERS FOR THE YEAR 2021**

As per the requirements of the Mauritius Council of Registered Librarians Act 4 of 2000, Section 12(1) and (2), the Council had submitted the Roll of Registered members for the year 2021 to the Ministry of Arts and Cultural Heritage, which was gazette in the Government Gazette.

The practice of librarianship is regulated by law and no person is allowed to practice the Profession of librarianship in the Republic of Mauritius, unless he/she is registered as a professional librarian with the Council. Once registered, a professional librarian is also required to renew his registration fee annually.

As at 30 June 2022, the Council has a total of 152 active members.

## 5. ANNEXES

### Annex I

## MAURITIUS COUNCIL OF REGISTERED LIBRARIANS Act 4 of 2000

### ARRANGEMENT OF SECTIONS

1	Short title	16	Application for registration
2	Interpretation	17	Certificate of registration
3	Establishment of the Council	18	Roll fee
4	Objects of the Council	19	Removal of names from register
5	Management of the Council	20	Appeal against decision of Council
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8	Registrar and staff of Council	23	Funds and audit
9	Appointment of employees	24	Illegal practice
10	Validity of documents	25	Prohibited practice
11	The register	26	Penalty for fraudulent registration
12	Roll of registered librarians	27	Powers of the Minister
13	Full registration of citizen of Mauritius	28	Regulations
14	Temporary registration of non-citizens	29	Consequential amendments
15	Temporary registration of visitors	30-31	Transitional provisions

#### 1. Short title

This Act may be cited as the Mauritius Council of Registered Librarians Act 2000.

#### 2. Interpretation

In this Act –

“Chairperson” means the Chairperson of the Council;

“Council” means the Mauritius Council of Registered Librarians established under section 3;

“Board” means the Board established under section 5;

“member” means a member of the Council and includes the Chairperson;

“Minister” means the Minister to whom responsibility for the subject of arts and culture is assigned;

“Ministry” means the Ministry to which the responsibility for the subject of arts and culture is assigned;

“National Library” means the National Library established under the National Library Act;

“register” means the register specified in section 11;

“registered librarian” means a professional librarian registered under this Act;

“Registrar” means Registrar of the Council.



### **3. Establishment of the Council**

- (1) There is established for the purposes of this Act a Council to be known as the Mauritius Council of Registered Librarians.
- (2) The Council shall be a corporate body.

### **4. Objects of the Council**

The objects of the Council shall be to –

- (a) establish and improve standards of education, practice and conduct and to maintain discipline in the practice of librarianship;
- (b) establish and maintain a register of registered librarians;
- (c) publish a code of practice for the professional librarians on standards of professional conduct and ethics;
- (d) establish appropriate linkages with any educational body in Mauritius or outside Mauritius with a view to upgrading the standard of education in librarianship;
- (e) determine the requirements for entry to training and admission to, or removal from, the register for those training in Mauritius;
- (f) approve programmes of training leading to registration of librarians in Mauritius; and
- (g) advise the Minister on any matter governed by of this Act or any matter connected therewith or incidental thereto.

### **5. Management of the Council**

- (1) The Council shall be administered and managed by a Board which shall consist of:
  - (a) 3 registered librarians in the employment of the Government, a local authority, the National Library or another statutory corporation;
  - (b) 3 registered librarians from an academic or special library;
  - (c) 2 registered librarians, members of the Association of Professional Librarians or any other similar registered association of librarians;
  - (d) a representative of the Prime Minister's Office; and
  - (e) a representative of the Ministry responsible for the subject of arts and culture.
- (2) The members of the Council, except the ex-officio members, shall be appointed by the Minister.
- (3) The Council shall elect a registered librarian from among its members as Chairperson.
- (4) The appointed members shall hold office for 2 years and shall be eligible for reappointment.
- (5) The members of the Council shall be paid such allowance as may be determined by the Minister.

### **6. Meetings of the Board**

5 members shall constitute a quorum of any meeting.

- (1)
  - (a) The Chairperson shall preside at every meeting of the Council and he shall have a to vote upon any question.
  - (b) In the event of an equality of votes, the Chairperson shall have a casting vote.
- (2) In case the Chairperson shall be absent from a meeting, the members present shall elect
- (3) one of them to chair the meeting
- (4) The Council shall meet at least 3 times in each year.

- (5) A special meeting of the Council -
- (a) may be convened by the Chairperson at any time; and
  - (b) shall be convened by the Chairperson within 21 days of the receipt by him of a request in writing signed by not less than 5 members of the Council and specifying the purpose for which the meeting is to be convened

## **7. Powers of the Board**

The Board may do all such things as appear requisite and advantageous in the furtherance of the objects of the Council and may, in particular –

- (a) establish a Fund for the Council;
- (b) raise funds to meet the objects of the Council;
- (c) buy or sell property;
- (d) receive grants-in-aid, gifts, donations or legacies; and
- (e) appoint committees in consultation with the Minister.

## **8. Registrar and staff of Council**

- (1) There shall be a Registrar who shall be the chief executive of the Council and be responsible to the Board for maintaining and promoting the proper administration of the Council.
- (2) The Registrar shall be appointed by the Minister and hold office on such terms and conditions as the Minister may think fit.

## **9. Appointment of employees**

- (1) The Board may, with the approval of the Minister, appoint on such terms and conditions as it thinks fit, such employees as it considers necessary for the proper discharge of its functions under this Act.
- (2) Every employee shall be under the administrative control of the Registrar.

## **10. Validity of documents**

All deeds, instruments, contracts and other documents shall be deemed to be duly executed by or on behalf of the Council if signed by the Chairperson and any member authorised by the Council for that purpose.

## **11. The register**

There shall be a register in which the Registrar shall enter –

- (a) the full names, surname and address of every person approved by the Council as being qualified under this Act to be registered as a professional librarian;
- (b) the date and description of the qualifications in respect of which such registration is granted; and
- (c) such other particulars as may be prescribed.

## **12. Roll of registered librarians**

- (1) The Registrar shall, not later than 31 January each year, transmit to the Ministry a certified copy of the register, as at 31 December of the preceding year.
- (2) The Permanent Secretary of the Ministry shall, on receipt of the copy of the register, cause it to be published in the *Gazette* as the Roll of Registered Librarians of Mauritius as at 31 December of the preceding year.

### **13. Full registration of citizen of Mauritius**

- (1) Every citizen of Mauritius who wishes to be registered as a professional librarian shall apply to the Council for registration.
- (2) Subject to subsection (3), no person shall be registered as a professional librarian unless he satisfies the Council that he is of age and is of good repute and character and that he –
  - (a) holds a degree or a post graduate diploma in library and information studies from an internationally recognised school, university or other institution;
  - (b) holds the membership of an association, institution or society established for the purpose of promoting the study and practice of the profession of librarians, as the Council may approve; and
  - (c) satisfies the Council that he has one year's experience in the practice of librarianship.
- (3) Notwithstanding subsection (2), any person who, at the commencement of this Act, is the holder of a Certificate or Diploma in librarianship and who satisfies the Council that he has not less than 25 years of experience in the practice of librarianship shall be registered as a professional librarian.

### **14. Temporary registration of non-citizens**

Every person who is not a citizen of Mauritius shall be entitled to be temporarily registered as a professional librarian where he –

- (a) satisfies the requirements of section 13; and
- (b) is the holder of work permit or is otherwise entitled to engage in gainful occupation in Mauritius.

### **15. Temporary registration of visitors**

A person shall be entitled to be temporarily registered under this Act when he is a professional librarian who is –

- (a) engaged in Mauritius in the implementation of a Government scheme agreed upon by the Government and an international agency approved by the Minister; or
- (b) visiting and has been invited to offer his services in a library or other institution approved by the Council.

### **16. Application for registration**

An application for registration shall be –

- (a) made in such manner as may be prescribed; and
- (b) supported by such evidence as the Council may require.

### **17. Certificate of registration**

- (1) The Registrar may, on payment of the roll fee under section 18, issue a certificate of registration in such form as may be prescribed.
- (2) A certificate of registration issued under subsection (1) shall be valid for one year and shall be renewable for the next ensuing year at latest on the 20 January of that year.
- (3) The Registrar may issue to an applicant a duplicate certificate if he is satisfied that the applicant has lost his certificate of registration.

## **18. Roll fee**

- (1) Every registered librarian shall, on registration, pay the prescribed annual roll fee for the period extending from the date of registration to the 31 December of the year in which he is registered.
- (2) The registered librarian shall thereafter pay the prescribed annual roll fee upon each renewal of his certificate of registration.
- (3) Where a Registered Librarian fails to pay the prescribed roll fee within the time prescribed, the Council may remove his name from the register.
- (4) Where the name of any registered librarian is removed from the register under this section, the Council may restore his name to the register upon payment of the prescribed fee and a surcharge of 50 per cent of the prescribed fee.

## **19. Removal of names from register**

- (1) Subject to subsections (3) and (4), the Council shall remove from the register the name of any person –
  - (a) who has died;
  - (b) who is placed under a regime of ‘tutelle’ or ‘curatelle’ under the Code Napoléon;
  - (c) who is convicted of any criminal offence which, in the opinion of the Council, renders him unfit to practise as a professional librarian;
  - (d) who is found by the Council to have been guilty of misconduct, negligence, incompetence or any breach of the code of practice for professional librarians;
  - (e) whose registration has been obtained by fraud or misrepresentation;
  - (f) whose act is likely to bring his profession into disrepute.
- (2) The Council shall, before removing the name of any person from the register under subsection (1) (c), (d), (e) or (f), give the person an opportunity to show cause why his name should not be removed from the register.
- (3) Where a charge under subsection (1)(d), (e) or (f) has been proved against a registered librarian, the Council may, instead of removing him –
  - (a) administer a warning or a severe warning to the registered person;
  - (b) administer a reprimand or a severe reprimand to the registered person ; or
  - (c) suspend the registered person from practice for a period not exceeding 12 months.
- (4) Where the Public Service Commission has delegated to the Council its powers of discipline under section 89(2) of the Constitution in relation to a case under subsection (1) (d), (e) or (f) against a public officer, the Council shall, without prejudice to its powers under subsections (1) and (3), forward a report of its findings and such other documents as the Public Service Commission may require for any action the Commission deems fit to take.

## **20. Appeal against decision of Council**

Any person aggrieved by the refusal of the Council to register him or by a decision of the Council under section 19, may, within 21 days, after the date on which notice is given to him by the Council of such refusal or decision, appeal by way of motion to the Supreme Court.

## **21. Use of appellations**

No person other than a registered librarian shall be entitled to use or publish the words 'Registered Librarian of Mauritius' or the abbreviation 'RLM' in connection with his practice as a professional librarian.

## **22. Donations**

Article 910 of the Code Napoléon shall not apply to the Council.

## **23. Funds and audit**

- (1) All fees payable under this Act shall form part of the revenue of the Council and any expenses incurred in carrying out the provisions of this Act shall be paid out of such revenue.
- (2) The Board shall keep proper accounts of all sums received or paid and the accounts for each financial year shall be duly audited.
- (3) The report of the Board shall be laid before the Assembly.

## **24. Illegal practice**

No person shall practise librarianship in Mauritius unless he is a registered librarian.

## **25. Prohibited practice**

Any person, who not being a registered librarian –

- (a) takes or uses the name or title 'Registered Librarian of Mauritius' or 'Librarian' or the name or title 'Consulting Librarian' or any abbreviation, either alone or in connection with any other title, name, words or letters implying a qualification or authority to practise librarianship in Mauritius; or
- (b) advertises, or holds himself out, or conducts himself in any way or by any means, as a registered librarian, shall commit an offence and shall, on conviction, be liable to a fine not exceeding 10,000 rupees and to imprisonment for a term not exceeding 3 months.

## **26. Penalty for fraudulent registration**

Any person who –

- (a) wilfully makes or causes to be made any false entry in the register;
- (b) wilfully procures himself or any other person to be registered under this Act by producing or causing to be produced any false, forged or counterfeit degree, diploma, certificate, licence, letter, testimonial or other document or by making or causing to be made any false or fraudulent representation or declaration, either verbally or in writing, shall commit an offence and shall, on conviction, be liable to imprisonment for a term not exceeding 6 months.

## **27. Powers of the Minister**

The Minister may give to the Council such directions of a general nature, not inconsistent with this Act, as he thinks fit, and the Council shall comply with such directions.

## **28. Regulations**

- (1) The Council may make such regulations as it thinks fit for the purposes of this Act.
- (2) Any regulations made under subsection (1) may provide for the taking of fees and charges.

## **29. Consequential amendments**

- (1) The Statutory Bodies (Accounts and Audit) Act is amended in Part II by adding in its appropriate alphabetical order the following - Mauritius Council of Registered Librarians
- (2) The auditor to be appointed under section 5(1) of the Statutory Bodies (Accounts and Audit) Act shall be the Director of Audit.

## **30. Transitional provisions**

Notwithstanding the Statutory Bodies (Accounts and Audit) Act –

- (a) the period extending from the commencement of this Act to June next following shall be deemed to be the first financial year of the Council;
- (b) section 7(1) of the Statutory Bodies (Accounts and Audit) Act shall not apply in relation to the first financial year of the Council.

## **31. Commencement**

This act shall come into operation on a date to be fixed by Proclamation. Passed by the National Assembly on the thirtieth day of May two thousand.

## Annex II

# MAURITIUS COUNCIL OF REGISTERED LIBRARIANS CODE OF ETHICS

## **Introduction**

The 1994 Unesco Public Library manifesto states that:

*Freedom, prosperity and the development of society and of individuals are fundamental human values. They will only be attained through the ability of well-informed citizens to exercise their democratic rights and to play an active role in society. Constructive participation and the development of democracy depend on satisfactory education as well as on free and unlimited access to knowledge, thought, culture and information.*

The above statement must be reflected in the performance of our daily duties as librarians in public, academic, national or special libraries.

The Code of Ethics sets out the essential guidelines for the conduct and performance expected of all librarians. It provides a framework within which all librarians should operate.

### **1. Principles of professional values**

- 1.1 Librarians fulfill a fundamental role in the selection, organisation, preservation and dissemination of information. They belong to a profession that promotes intellectual freedom based on free access to information, while taking into account public and educational responsibility.
- 1.2 Librarians must maintain and continuously develop their professional knowledge and skills to ensure excellence in their profession.
- 1.3 Librarians should be loyal to the goals and aims of their library. They should project a positive image of the library and promote the prestige of the profession in society.
- 1.4 Librarians should maintain high standards of professional integrity and should not engage in conduct which could prejudice the standing of their profession. They must respect intellectual property rights.

### **2. Relationship with users and colleagues**

- 2.1 Librarians should protect and promote the rights of every user to have free and equal access to sources of information without discrimination. Users also have the right to privacy and confidentiality for information sought or received, materials consulted and websites visited. The exception to this rule may be justified only in exceptional circumstances on grounds of national security or criminal investigation warranted by a court order.
- 2.2 Librarians must treat fellow workers with respect, fairness and advocate conditions of employment that safeguard the rights and welfare of all employees.

### **3. Responsibility for library materials**

- 3.1 Librarians should collect, organise, preserve and disseminate library materials on the basis of professional judgement and knowledge. They should aim at providing a balanced, unbiased collection. They must be committed to militate in favour of free access to all published materials and to resist any form of censorship on grounds of religious dogmas, fanaticism or any form of politically biased opinion. In case of seditious or illicit literature such as terrorism or child pornography, librarians have the discretion to take appropriate action.

### **4. Relationship with other libraries**

- 4.1 Librarians should aim at developing understanding and cooperation among libraries through mutual respect, courtesy and the willingness to share knowledge and experience.

### **5. Duties towards society**

- 5.1 Librarians should encourage a general appreciation of the value of library service in society and they should be aware of organisations and institutions whose aims are compatible with those of the library.
- 5.2 Librarians should participate in public and community affairs and so represent the library that it will take its legitimate place among other educational, social and cultural agencies.

### **6. Conflict of interest**

- 6.1 Librarians must avoid situations in which personal interests might be served or financial benefits gained at the expense of library users, colleagues or their employer. They should not place themselves in positions of conflict of interest and shall not use the information and resources available to them by virtue of their position for their personal interest. They must always strive to work in the interest of the employing institution or the public rather than for their personal interest.
- 6.2.1 Where the employing institution is against the principles of professionalism, librarians should stand up to defend their position based on their professional beliefs.



### Annex III

#### List of Registered members of the Mauritius Council of Registered Librarians 2021/2022

S/N	Names	Roll No.	Date of Registration
1.	APPADOO Preeya (Mrs.)	104	2016
2.	APPIAH Maneesah Jyotee (Mrs.)	189	2020
3.	AUBEELUCK-SREERUTTUN Priyadarsanee Devi (Mrs.)	62	2008
4.	AUBDOOLARY Shaukat Neyaz (Mr.)	123	2016
5.	BACHWA-PURDASY Anjuman Banoo (Mrs.)	158	2018
6.	BALLOO Vimla (Mrs.)	167	2018
7.	BAHADOOR-DOORGA Bharati (Mrs.)	165	2018
8.	BAHEMIA ARIF Mahmad Iqbal (Mr.)	182	2018
9.	BEECHOOK Soonita (Mrs.)	136	2016
10.	BEHAREE Sarita (Mrs.)	40	2003
11.	BEEHARRY Vikash (Mr.)	112	2016
12.	BEELONTALLY Farzanah (Mrs.)	63	2008
13.	BEHARY Saroj (Mrs.)	162	2018
14.	BHEECHOWA Bhartee (Mrs.)	146	2017
15.	BHOOABUL Savita (Mrs.)	03	2003
16.	BHOYROH Sharmila (Mrs.)	116	2016
17.	BODHA Mary Joyce Alicia (Mrs.)	04	2003
18.	BOODHNA Shaneel Singh (Mr.)	117	2016
19.	BHUGOBAUN-BOODNEE Madhuri Devi (Mrs.)	155	2017
20.	BOOJHAWON Kashish (Mr.)	161	2018
21.	BOYJONAUTH Prakesh Poonith (Mr.)	102	2016
22.	BULDAWO Leelodhur (Mr.)	128	2016

S/N	Names	Roll No.	Date of Registration
23.	BUNGSY USHA Devi (Mrs.)	39	2003
24.	BUNSY Shillah (Mrs.)	64	2008
25.	CASIMIR Line Rose (Ms.)	134	2016
26.	CAUSSY Preethee (Mrs.)	122	2016
27.	CHENGANNA Sangaren Naidu (Mr.)	65	2008
28.	CHINIAH Rajshree (Mrs.)	175	2018
29.	CONTAVADOO Nandita Kumari (Mrs.)	47	2003
30.	COOSNAPA Marie Lourdes (Mrs.)	144	2017
31.	DAWOONAUTH Priya (Mrs.)	09	2003
32.	DEENA-RAMDHARRY Neermala Devi (Mrs.)	150	2017
33.	DESROCHES Marie Nathalie (Ms.)	10	2003
34.	DHUNPUT Soutitah Devi (Ms.)	34	2003
35.	DOOKARUN Manisha Devi (Mrs.)	192	2021
36.	DUSSORUTH Vedusy (Mrs.)	176	2018
37.	EDOOMBEN Amravadee (Mrs.)	127	2016
38.	ELLYEBACCUS Fatima Zohra (Ms.)	90	2012
39.	ESSOO Reeshmabye (Mrs.)	149	2017
40.	FAZALL Bibi Shafinaz (Mrs.)	80	2009
41.	FULENA Sharda (Mrs.)	66	2008
42.	GAUNGOO Lutchuman (Mr.)	81	2011
43.	GHEESEEWAN Kaviraj (Mrs.)	147	2017
44.	GHUNASHAM Vima (Mrs.)	67	2008
45.	GOOLJAR Artee (Mrs.)	197	2022
46.	GOPAL Oomawtee Devi (Ms.)	140	2016
47.	GOPAUL Gheerishsing (Mr.)	157	2018
48.	GOPEE Minakshi (Mrs.)	145	2017
49.	GUNPUTH Hemlata (Mrs.)	82	2011
50.	HANOOMANJEE Simla (Ms.)	36	2003
51.	HAUROO Premchand (Mr.)	12	2003

<b>S/N</b>	<b>Names</b>	<b>Roll No.</b>	<b>Date of Registration</b>
52.	HAUROO Vandana (Mrs.)	13	2003
53.	HENRI Christella Patricia (Mrs.)	195	2022
54.	HITTOO Bindya (Mrs.)	68	2008
55.	HURREE Shella (Mrs.)	89	2012
56.	HURRY Nanda (Mrs.)	159	2018
57.	IMRIT KUTWAROO Vishwani(Mrs.)	69	2008
58.	ISSUR Premila (Mrs.)	94	2013
59.	JACQUES Natasha Marie (Mrs.)	120	2016
60.	JAYPAL Priya Darshini Ameeta (Mrs.)	51	2004
61.	JEEWOONARAIN Pritty Devi (Ms.)	14	2003
62.	JHEENGUN-SEEBUN Kirteemanee (Mrs.)	26	2003
63.	JHUGROO Hansa (Mrs.)	154	2017
64.	JUGURNAUTH Brenda (Mrs.)	139	2016
65.	LAVIOLETTE Marie Corinne Priscille Sylvana (Mrs.)	166	2018
66.	KANNAYA Dharmanand (Mr.)	185	2019
67.	KANTODAMDASS Ousha (Mrs.)	131	2016
68.	KAWOL JUGDHUR Venusha (Mrs.)	109	2016
69.	KODAI Meera (Mrs.)	113	2016
70.	KHURUN Vidushi Supriya (Ms.)	174	2018
71.	LAI CHEONG KING Désiré Laval Teddy Mike (Mr.)	44	2003
72.	LAM Marie Lourdes Helena Tara (Ms.)	37	2003
73.	LIM-KIN Marie Josia (Ms.)	87	2012
74.	LIU YEW FAI Young Mee Line (Mrs.)	32	2003
75.	LOBIN Numita Kumari (Mrs.)	179	2018
76.	LOUISE Jean Françoise Dominique (Mr.)	16	2003
77.	GOBIN-LUXIMON Vishwanee (Mrs.)	183	2018
78.	LUCHMUN Tanuja (Mrs.)	129	2016
79.	MATADEEN Natasha (Mrs.)	110	2016
80.	MAUNRAJOO-PRAYAG Sookwantee (Mrs.)	164	2018
81.	MAURICE Mario Leon Noel (Mr.)	99	2015

<b>S/N</b>	<b>Names</b>	<b>Roll No.</b>	<b>Date of Registration</b>
82.	MEER-HOSSEN Bibi Nassim (Mrs.)	163	2018
83.	MOONESAWMY Asha (Mrs.)	103	2016
84.	MUNGLOO Bibi Nasima (Mrs.)	135	2016
85.	MUTHOORA Anuradha Devi (Mrs.)	148	2017
86.	NAGA Prema (Mrs.)	191	2020
87.	NAIDOO Dhanalakshmi (Ms.)	71	2012
88.	NAPPAUL Hemrawtee (Mrs.)	58	2005
89.	NAREYDOO Smita Preeti (Mrs.)	97	2015
90.	NAUGAH -RAMBHUDOYE Padmini (Mrs.)	151	2017
91.	NEWOOR Anuradha Lakshmi (Mrs.)	101	2015
92.	NEWAJ Hemamalini (Mrs.)	119	2016
93.	NOORMAHOMED-ECHAZAR Nazia (Ms.)	91	2012
94.	NUNKOO Abdool Cader (Mr.)	18	2004
95.	NURSINGDASS Gooneshwari (Mrs.)	137	2016
96.	PADARUTH Oumardeep (Mr.)	125	2016
97.	PANCHOO Shirin (Mrs.)	168	2018
98.	PEERBUCUS-BAHADOOR Bibi Nasseembee (Mrs.)	50	2004
99.	PERYAGH-SEEBUNDHUN Kirtee Kiran (Mrs.)	156	2018
100.	PIERRE Marie Eileen Josiana Jocelyne (Mrs.)	170	2018
101.	POINEN Poumany (Mrs.)	108	2016
102.	POOLEE COOTEE Logambale (Mrs.)	169	2018
103.	POONTAUB Vandana Devi (Mrs.)	130	2016
104.	POROWTEE Rajesh (Mr.)	187	2019
105.	PYANEADEE Jeyssen (Mr.)	194	2022
106.	QORAISHI Noordin (Mr.)	43	2003
107.	RAHMAN Nazir Hossen (Mr.)	184	2019
108.	RAM Manisha (Mrs.)	196	2022
109.	RAMBARRUTH Vijayantee Devi (Mrs.)	72	2008
110.	RAMCHARN Taruna (Ms.)	142	2017

<b>S/N</b>	<b>Names</b>	<b>Roll No.</b>	<b>Date of Registration</b>
111.	RAMGUTEEA Bharatee Devi (Mrs.)	171	2018
112.	RAMJUNUN Ramduth (Mr.)	114	2016
113.	RAMLALL Gayatree (Mrs.)	105	2015
114.	RAMKISSOON Sarita Devi (Mrs.)	153	2017
115.	RAMNAUTH Toolsee Kreetee (Mrs.)	23	2003
116.	RAMPHUL Chinta Devi (Mrs.)	160	2018
117.	RAMPADARUTH Laleeni (Mrs.)	41	2003
118.	RAMPUL Indira (Mrs.)	181	2018
119.	RAMSAMY Jayen (Mr.)	24	2003
120.	RENGHA-BEEHARRY Kheeran Devi (Mrs.)	111	2016
121.	ROSE Marie Jacques Jean Michel (Mr.)	96	2015
122.	RUNGEE Banumattee (Mrs.)	118	2016
123.	S.APPADU Prabaotee (Mrs.)	01	2003
124.	SADEO Rajwantee Devi (Mrs.)	180	2018
125.	SAHADEW Chintamani Devi (Mrs.)	73	2008
126.	SANMUKHIYA Khemraj (Mr.)	74	2008
127.	SANTOKHEE Nandini (Mrs.)	143	2017
128.	SATTOORGHEN Damayantee (Mrs.)	141	2016
129.	SAWMY Shreeneevassen (Mr.)	95	2014
130.	SAWOCK Padmowtee (Mrs.)	42	2003
131.	SAYEDHOSEN-NUNDOOSING Nazmeen (Mrs.)	75	2008
132.	SEEBALUCK Meenakshi (Mrs.)	115	2016
133.	SEECHURN-TEELOKEE Naveena (Mrs.)	100	2016
134.	SEENGH Daneshwaree (Mrs.)	138	2016
135.	SEEPERSON Tirtharane (Mrs.)	126	2016
136.	SEERATUN Sarosuttee (Mrs.)	88	2012
137.	SETOHUL Sunita Devi (Mrs.)	172	2018
138.	SEETOHUL Reedhee (Mrs.)	177	2018
139.	SEWRAJ Dhaminee (Mrs.)	152	2017

<b>S/N</b>	<b>Names</b>	<b>Roll No.</b>	<b>Date of Registration</b>
140.	SEEWORUTTUN Mandita (Mrs.)	173	2018
141.	SITHUL Sangiv Koomar (Mr.)	78	2008
142.	SOJAGUEN-NASTILI Avaimmal (Mrs.)	27	2003
143.	SOOKUN Vidya Luxmi (Ms.)	188	2020
144.	SUGGOONA Veena (Mrs.)	29	2003
145.	TAJOO-SHEWTAHUL Vijayeta Devi (Mrs.)	106	2016
146.	TAKOOR Lalita (Mrs.)	83	2011
147.	TAKOORDYAL Meera (Mrs.)	121	2016
148.	TIMOL Najjimah (Ms.)	186	2019
149.	TOUSSAINT Marie Paule Valerie Sandrine (Mrs.)	193	2021
150.	TOOLSEE Oumowtee (Mrs.)	107	2016
151.	UNTOO Satyabhama (Mrs.)	84	2011
152.	WAN AH FAT Min Yook (Ms.)	79	2008



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REPORT OF THE  
**DIRECTOR OF AUDIT**

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On the Financial Statements  
of the Mauritius Council of Registered Librarians  
for the year ended 30 June 2022

NATIONAL AUDIT OFFICE

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10/02/2023  
CA



# NATIONAL AUDIT OFFICE

## REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS COUNCIL OF REGISTERED LIBRARIANS

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of the Mauritius Council of Registered Librarians, which comprise the statement of financial position as at 30 June 2022 and the statement of financial performance, statement of changes in net assets/equity, statement of cash flow and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Council of Registered Librarians as at 30 June 2022, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Mauritius Council of Registered Librarians in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to communicate in my report.



### **Other Information**

Management is responsible for the other information. The other information comprises the information included in the annual report of the Mauritius Council of Registered Librarians, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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

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

Those charged with governance are responsible of overseeing the Mauritius Council of Registered Librarians' financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mauritius Council of Registered Librarians' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Mauritius Council of Registered Librarians' ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Mauritius Council of Registered Librarians to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

## **Report on Other Legal and Regulatory Requirements**

### ***Management's Responsibilities for Compliance***

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Mauritius Council of Registered Librarians' operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

### ***Auditor's Responsibilities***

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Mauritius Council of Registered Librarians has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

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

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

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

As far as it could be ascertained from my examination of the relevant records:

- (a) the Mauritius Council of Registered Librarians has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to the Mauritius Council of Registered Librarians.

Based on my examination of the records of the Mauritius Council of Registered Librarians, nothing has come to my attention that causes me to believe that:

- (a) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Mauritius Council of Registered Librarians has not applied its resources and carried out its operations economically, efficiently and effectively.

***Public Procurement Act***

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



**C. ROMOAH**  
Director of Audit

National Audit Office  
Level 14,  
Air Mauritius Centre  
PORT LOUIS

7 February 2023

***MAURITIUS COUNCIL OF  
REGISTERED LIBRARIANS***

**FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR**

**ENDED  
30 JUNE 2022**

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS  
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022**

	Notes	30 June 22	30 June 21 Rs.
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	6	150,466	85,494
Receivables from exchange transactions	7	59,555	53,000
		<b>210,021</b>	<b>138,494</b>
<b>Total Assets</b>		<b>210,021</b>	<b>138,494</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	10	11,486	1,000
		<b>11,486</b>	<b>1,000</b>
<b>Total Liabilities</b>		<b>11,486</b>	<b>1,000</b>
<b>NET ASSETS</b>		<b>198,535</b>	<b>137,494</b>
<b>NET ASSETS/EQUITY</b>			
General Funds	8	198,535	137,494
<b>Total Net Assets/Equity</b>		<b>198,535</b>	<b>137,494</b>

Approved by the Mauritius Council of Registered Librarians Board on 23.09.2022

  
 .....  
 Chairperson

  
 .....  
 Board Member

The notes on pages 07-11 form part of the Financial Statements.

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**

**STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022**

	Notes	30 June 2022	30 June 2021
<b>REVENUE</b>			
<i>Revenue from non exchange transactions</i>			
Government Recurrent Grant	9	50,000	50,000
<i>Revenue from exchange transactions</i>			
Roll Fees		150,000	157,000
		<b>200,000</b>	<b>207,000</b>
<b>EXPENSES</b>			
Operating Costs	11	138,960	245,914
<b>Total Expenses</b>		<b>138,960</b>	<b>245,914</b>
Surplus/(Deficit) for the period		61,040	-38,914

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 30 JUNE 2022**

	Rs 30 June 2022	Rs 30 June 2021
General Fund	137,495	176,409
(Deficit) for the Period	61,040	(38,914)
<b>Balance as at 30 June 2022</b>	<b>198,535</b>	<b>137,495</b>



**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022**

	30 June 2022	30 June 2021
		Rs.
<b>Cash Flows from Operating Activities</b>		
Surplus /(Deficit) for the period	61,040	(38,914)
(Increase)/Decrease in Debtors & Other Receivables	(6,555)	13,000
Increase/(Decrease) in Creditors & Other Payables	10,486	(1,000)
<b>Net Cash flow from Operating Activities</b>	<u>64,971</u>	<u>(26,914)</u>
<b>Cash Flows from Investing Activities</b>		
Purchase of Non Current Assets	-	-
Proceeds from disposal of Non Current Asset	-	-
Interest Received on Savings Account	-	-
<b>Net Cash flow from Investing Activities</b>	<u>-</u>	<u>-</u>
<b>FINANCING ACTIVITIES</b>		
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>64,971</b>	<b>(26,914)</b>
<b>Cash &amp; Cash Equivalents at Beginning of Period</b>	<u>85,495</u>	<u>112,409</u>
<b>Cash &amp; Cash Equivalents at End of Period</b>	<u>150,466</u>	<u>85,495</u>

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

EXPENDITURE	ORIGINAL BUDGET	REVISED BUDGET (A)	ACTUAL PAID (B)	VARIANCE( Revised Budget- Actual Paid) A-B	COMMENTS
	Rs	Rs	Rs	Rs	
Postage	3,000	2,000	287	1,713	Less activities organised due to COVID-19 Restrictions. Use of email was made.
Office Sundries	3,000	3,000	-	3,000	Less activities organised due to COVID-19 Restrictions
Printing & Stationery	10,000	10,000	915	9,085	Less activities organised due to COVID-19 Restrictions
Chairperson & Board Fees	60,000	48,000	38,173	9,827	Less Council Meetings held due to COVID-19 Restrictions
Audit Fees	30,000	30,000	30,000	-	
Accounts Fees	30,000	30,000	30,000	-	
Allowance	2,000	2,000			
Bank Charges	4,000	4,000	6,539	(2,539)	Overseas charges for payment of International Membership Fees
Hospitality and Ceremonies	5,000	3,000	1,443	1,557	
International Affiliation	15,000	25,000	11,555	13,445	Half of Membership fees paid, treated as Receivables (July 22 - Dec.22)
Workshop/Seminar	73,000	-	-	-	
Workshop for Library Cadre-Rodrigues	36,000	-	-	-	
Roll Fees written off			18,000	(18,000)	Members who had not settled their roll fees for three consecutive years were removed from the Register.
Miscellaneous Expenses	4,000	4,000	2,048	1,952	Less activities organised due to COVID-19 Restrictions
<b>Total Recurrent Expenditure</b>	<b>275,000</b>	<b>161,000</b>	<b>138,960</b>	<b>20,040</b>	

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT SHOWING REASONS FOR MATERIAL VARIANCES BETWEEN ORIGINAL AND REVISED**  
**ESTIMATES (RECURRENT) FOR THE YEAR ENDED 30 JUNE 2022**

EXPENDITURE	ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	COMMENTS
	Rs	Rs	Rs	Rs
Postage	3,000	2,000	1,000	
Office Sundries	3,000	3,000	-	
Printing & Stationery	10,000	10,000	-	
Chairperson & Board Fees	60,000	48,000	12,000	Less Council Meetings held.
Audit Fees	30,000	30,000	-	
Accounts Fees	30,000	30,000	-	
Allowance	2,000	2,000	-	
Bank Charges	4,000	4,000	-	
Hospitality and Ceremonies	5,000	3,000	2,000	
International Affiliation	15,000	25,000	(10,000)	Affiliation with two International Organisations(AFLIA & IFLA)
Workshop/Seminar	73,000	-	73,000	Activity not held due to COVID-19 Restrictions
Workshop for Library Cadre- Rodrigues	36,000	-	36,000	Same reason as above
Miscellaneous Expenses	4,000	4,000	-	
<b>Total Recurrent Expenditure</b>	<b>275,000</b>	<b>161,000</b>	<b>114,000</b>	

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 30 JUNE 2022**

**STATEMENT OF PRINCIPAL ACCOUNTING POLICIES**

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**1. CONSTITUTION OF THE MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**

The Mauritius Council of Registered Librarians is a Corporate Body established under the Mauritius Council of Registered Librarians Act 2000. As per the Mauritius Council of Registered Librarians Act, the objects of the Council are as follows:

- (a) establish and improve standards of education, practice and conduct and to maintain discipline in the practice of librarianship;
- (b) establish and maintain a register of registered librarians;
- (c) publish a code of practice for the professional librarians on standards of professional conduct and ethics;
- (d) establish appropriate linkages with any educational body in Mauritius or outside Mauritius with a view to upgrading the standard of education in librarianship;
- (e) determine the requirements for entry to training and admission to, or removal from, the register for those training in Mauritius;
- (f) approve programmes of training leading to registration of librarians in Mauritius; and
- (g) advise the Minister on any matter governed by this Act or any matter connected therewith or incidental thereto.

**IPSAS FINANCIAL STATEMENTS**

The Mauritius Council of Registered Librarians has adopted the accrual basis IPASs as from 01 July 2020

**2 BASIS OF PREPARATION**

**(a) General**

The accounting policies have been applied consistently throughout the period and the financial statements have been prepared on the historical cost basis.

**(b) Going Concern**

The financial statements have been prepared on a going-concern basis as Mauritius Council of Registered Librarians will continue to be in operational existence in the foreseeable future.

**(c) Measurement Base**

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position on an accrual basis using historical cost are followed in the preparation of the financial statements. The effects of transactions and other events are recognised when they occur (and not as cash or its equivalent are received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

**(d) Reporting Period**

In compliance with Statutory Bodies (Accounts & Audit) Act, the Financial Statements have been prepared for the 12 months period from 1st July 2021 to 30 June 2022.

**(e) Comparative Information**

Comparative financial information represents last audited accounts and conforms with current period presentation. The comparative information covers the accounting year from 01 July 2020 to 30 June 2021.

**(f) Budget Information**

The Budget is prepared on cash basis, classified by nature of expenses, and covers the fiscal period for the 12 months period from 1st July 2021 to 30 June 2022. The Financial Statements have been prepared on an accrual basis.

**(g) Cash Flow Statements**

The indirect method has been used as basis in the preparation of Statement of Cash Flows.

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 30 JUNE 2022**

**STATEMENT OF PRINCIPAL ACCOUNTING POLICIES**

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**2.1 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS**

The application of Mauritius Council of Registered Librarians' accounting policies for the preparation of the financial statements requires council to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. However, uncertainty about these assumptions and estimates could result in outcomes that could require a material adjustment to the carrying amount of the asset or liability affected in the future.

**Judgements**

In the process of applying Mauritius Council of Registered Librarians' accounting policies, council has had to make judgements, apart from those involving estimations, which has the most significant effect on the amounts recognised in the financial statements.

**Estimates and assumptions**

The key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

**3 SIGNIFICANT ACCOUNTING POLICIES**

**3.1 Statement of Compliance**

The financial statements have been prepared in accordance and comply with International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standard Board (IPSASB).

**3.2 Changes in Accounting Policies and Disclosures**

The accounting policies adopted are consistent with those of the previous financial year.

**3.3 Adoption of IPSASs**

**3.3.1** The Mauritius Council of Registered Librarians has adopted the following International Public Sector Accounting Standards (IPSASs) in the preparation of its Financial Statements for the Year 30 June 2022.

- IPSAS 1 - Presentation of Financial Statements
- IPSAS 2 - Cash Flow Statements
- IPSAS 3 - Accounting Policies, Changes in Accounting Estimates.
- IPSAS 14 - Events After the Reporting Date
- IPSAS 23 - Revenue from non-exchange transactions (Taxes and Transfers)
- IPSAS 24 - Presentation of Budget Information in Financial Statements

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 30 JUNE 2022**

**STATEMENT OF PRINCIPAL ACCOUNTING POLICIES**

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**3.4 Accounting Standards and Interpretations issued but not applicable**

The following IPSASs were in issue but not applicable to Mauritius Council of Registered Librarians. These standards are either not relevant to the operations of the Mauritius Council of Registered Librarians or are not expected to have a material effect on the accounting policies and disclosures.

- IPSAS 4 – The Effects of changes in Foreign Exchange Rates
- IPSAS 5 – Borrowing Costs
- IPSAS 9 – Revenue from Exchange Transactions
- IPSAS 10 – Financial Reporting in Hyperinflationary Economies
- IPSAS 11 – Construction Contracts
- IPSAS 12 – Inventories
- IPSAS 13 – Leases
- IPSAS 16 – Investment Property
- IPSAS 17 – Property, Plant and Equipment
- IPSAS 18 – Segment Reporting
- IPSAS 19 – Provisions, Contingent Liabilities and Contingent Assets
- IPSAS 20 – Related Party Disclosures
- IPSAS 21 – Impairment of Non-Cash Generating Assets
- IPSAS 22 – Disclosure of Financial Information about the General Government Sector
- 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: Disclosure
- IPSAS 31 – Intangible Assets
- IPSAS 32 – Service Concession Arrangements: Grantor
- IPSAS 34 – Separate Financial Statements
- IPSAS 35 – Consolidated Financial Statements
- IPSAS 36 – Investments in Associates and Joint Ventures
- IPSAS 37 – Joint Arrangements
- IPSAS 38 – Disclosures of Interests in other Entities
- IPSAS 39 – Employee Benefits
- IPSAS 40 – Public Sector Combinations

**3.4.1 IPSAS in issue but not yet effective**

IPSAS 41 - Financial Instruments - Effective as from January 2023.

IPSAS 42 - Social Benefits - Effective as from January 2023

**3.5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of the significant accounting policies adopted by Mauritius Council of Registered Librarians during the period under review.

**(a) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefit will flow to Mauritius Council of Registered Librarians and that the revenue can be reliably measured.

Government Grants received in the period have been recognised as revenue in the Statement of Financial Performance in the period to which it relates.

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 30 JUNE 2022**

**STATEMENT OF PRINCIPAL ACCOUNTING POLICIES**

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**3.5 Significant Accounting Policies (Continued)**

**(b) Provisions**

A provision is recognised in the Statement of Financial Position when Mauritius Council of Registered Librarians has a legal or constructive obligation as result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are reviewed at the end of financial year and are adjusted to reflect the current best estimate.

**(c) Functional Currency**

The functional currency is the Mauritian Rupee.

**(d) Reporting Currency**

The financial statements are presented in Mauritian Rupee.

**4 RISK MANAGEMENT POLICIES**

**Financial instruments and associated risks**

Financial assets and liabilities are recognised on the Statement of Financial Position when the Mauritius Council of Registered Librarians has become party to the contractual provisions of the financial instruments.

Financial instruments are initially measured at cost, which includes transaction costs. Subsequent to actual recognition these instruments are measured as set out below: -

**4.1 Receivables**

Debtors and other Receivables are stated at their original invoice amount less provision made for impairment of the receivables.

A provision for impairment of trade and other receivables is established when there is an objective evidence that the Mauritius Council of Registered Librarians will not be able to collect all amounts due according to the original terms of receivables.

The amount of the provision is the difference between the carrying amount and the recoverable amount.

**4.2 - Cash and Cash Equivalents**

Cash and Cash Equivalents comprise cash in hand and at bank.

**4.3 Payables**

Accounts payables are stated at their nominal value.

**4.4 Credit risk**

In the normal course of business, Mauritius Council of Registered Librarians incurs credit risk from accounts receivable. Mauritius Council of Registered Librarians manages its exposure to credit risk by an effective debtors reporting system and maintaining control procedures over accounts receivable. Mauritius Council of Registered Librarians does not require any collateral or security to support financial instruments and other receivables it holds due to the low risk associated with the realisation of these instruments.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the Statement of Financial Position.

**4.5 Interest Rate Risk**

Mauritius Council of Registered Librarians is not exposed to any interest rate risk.

**5 Presentation of Budget Information in Financial Statements**

The budget is prepared on a different basis from the financial statements. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on an accrual basis.

The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on the above basis to the approved budget, is then presented in the statement of comparison budget and actual amounts.

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS  
NOTES TO THE ACCOUNTS  
FOR THE FINANCIAL YEAR ENDING 30 JUNE 2022**

<b>6 CASH AND CASH EQUIVALENT AS AT 30 JUNE 2022</b>	<b>30 June 22</b>	<b>30 June 21</b>
	<b>Rs</b>	<b>Rs</b>
Current Account	145,466	82,152
Petty Cash	5,000	3,342
<b>TOTAL</b>	<b>150,466</b>	<b>85,494</b>
<b>7 RECEIVABLES &amp; PRE-PAYMENTS</b>	<b>Rs</b>	<b>Rs</b>
Roll Fees	48,000	53,000
Affiliation Fees	11,555	0
	<b>59,555</b>	<b>53,000</b>
<b>8 GENERAL FUND</b>		
Opening Balance	137,495	176,409
(Deficit)/Surplus of income over expenditure for the year	61,040	-38,914
<b>Closing Balance</b>	<b>198,535</b>	<b>137,495</b>
<b>9 GRANT - RECURRENT</b>	<b>50,000</b>	<b>50,000</b>
Amount received during the period		
	<b>50,000</b>	<b>50,000</b>
<b>10 PAYABLES</b>		
Board Fees	10,486	0
Refund Excess Roll Fees	1,000	1,000
	<b>11,486</b>	<b>1,000</b>
<b>11 OPERATING COSTS</b>	<b>Rs</b>	<b>Rs</b>
Chairperson and Board Member Fees	38,173	53,579
Audit Fees	30,000	30,000
Printing & Stationery	915	13,109
Miscellaneous Expenses	2,048	13,247
Bank Charges	6,539	5,875
Accounts Fees	30,000	30,000
Workshop/Seminar	0	72,520
Postage	287	298
Hospitality and ceremonial	1,443	4,693
Roll Fees Written off	18,000	0
International Affiliation	11,555	22,593
	<b>138,960</b>	<b>245,914</b>