

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

**ANNUAL REPORT**

**01 JULY 2022**

**-**

**30 JUNE 2023**



# MAURITIUS COUNCIL OF REGISTERED LIBRARIANS (MCRL)

## *CORPORATE INFORMATION*

- Chairperson* : *Mrs T.K. Ramnauth*
- Secretariat* : *Ministry of Arts & Cultural Heritage*  
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- Auditor* : *National Audit Office*

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

It is indeed with much pleasure as Chairperson that I am presenting the Annual Report of the Mauritius Council of Registered Librarians (MCRL) for the period ending July 2022 to June 2023.

The annual report comprises of the MCRL's achievements over the period of the financial year. The MCRL has embarked for the first time in the outreach activity held with the collaboration of the National Library on the occasion of the World Book and Copyright Day 2023. 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. A team of the Council prepared a Board Charter 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.

A handwritten signature in blue ink, appearing to be "T.K. Ramnauth".

**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, *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 – *Ministry of Arts and Cultural Heritage*

During the period 01 July, 2022 to 30 June 2023 the Mauritius Council of Registered Librarians Board met **six (6)** times.



The fees paid to the Chairperson and Board Members are in accordance with the recommendations of the PRB-EOAC Report 2021 and Circular Note No.54 of 2022, from the Ministry of Public Service, Administrative and Institutional Reforms.

The Chairperson of the Mauritius Council of Registered Librarians Board is paid on a sessional basis at the rate of Rs 5500/= per sitting subject to a maximum of Rs 22,000 a month.

Payment to members of the Mauritius Council of Registered Librarians Board is made as per attendance and it is Rs 1500/= per sitting subject to a maximum of Rs 6,000 a month.

The Chairperson of sub-committee is paid Rs 1,850 per sitting per sitting subject to a maximum of Rs 7,400 a month.

Payment to members of sub-committees is effected as per attendance and it is Rs 950 per sitting subject to a maximum of Rs 3,800 a month.

Fees paid for Financial Year 2022-2023 including arrears fees payable to Chairpersons, members and Secretaries of Statutory Boards and Committees as per circular Note No. 54) of 2022, from the Ministry of Public Service, Administrative and Institutional Reforms.

Name	Designation	No of Meeting attended	Fees (Rs)	Travelling (Rs)
Ramnauth T.K (Mrs)	Chairperson	6	60,737	-
Bachoo D (Mrs)	Member	5	8,165	-
Beharee S (Ms)	Member	6	11,630	-
Bholah N.A. (Mrs)	Secretary	3	5,800	-
Bungsy U.D. (Mrs)	Member	6	14,115	2,975
Dawoonauth P (Mrs)	Member	6	10,505	-
Ellyebaccus Z (Mrs)	(Arrears Fees-Member)	1	610	-
Louise Dominique	Member	5	11,960	-
P.S Appadu P (Mrs)	Member	5	8,350	330
Ranmondhur-Ruggoo K (Mrs)	Member	3	4,220	-
Sahadew C. D. (Mrs)	Member	6	19,888	-
Seeratun S (Mrs)	(Arrears fees Member)		1,830	-



	Total Amount Board Meeting (Rs)
Chairperson	60,737
Board Members	92,282
Total	153,019

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

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



## CORPORATE GOVERNANCE REPORT

### 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 (IPSASs)...

#### 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*

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

*Mauritius Council of Registered Librarians Board*



## CORPORATE GOVERNANCE REPORT

### 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:

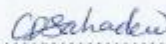
- Proper segregation of duties whereby the different functions in process are cross checked and verified.
- Follow up and implementation of recommendation of the Director of Audit in order to improve the process and ensure proper accountability.
- Adequate supervision of duties performed, by the Chairperson.
- 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.



.....  
**Toolee 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
1. Innovation	<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>
2. Fairness	<ul style="list-style-type: none"><li>• Equal treatment to all members and equal opportunities</li><li>• Impartiality</li></ul>
3. Ethical	<ul style="list-style-type: none"><li>• To always follow the procedures and the code of conduct</li></ul>
4. Accountability	<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 Workshops – 23.02.2023

The Mauritius Council of Registered Librarians (MCRL) has organised a one-day workshop on **23<sup>rd</sup> February 2023** at Voila Hotel, Bagatelle on the following themes:

1. **Digitisation and Preservation of objects and paper**
2. **Good Governance and Code of Ethics**

The Honourable Avinash Teeluck, Minister of Arts and Cultural Heritage was present as chief guest in the workshop. Mrs I Pudaruth-Ruchaia was also present in the event. The speaker on the first topic was Mr Charles de Loppinot, a Franco-Mauritian who is the representative of ‘Memorist’ in the Indian Ocean. Memorist is an enterprise which aims to digitise and preserve the historical publications and objects on virtual reality. Mr Loppinot presented an attractive and informative power point on the new technologies used in France and Europe for their preservation program.

Mrs Laura Jaymungal, Senior Training Officer from the Transparency Mauritius talked on Good Governance and Code of Ethics. The topic discussed by the second speaker was related to the code of practice by the library professionals in all types of libraries. The aim of this workshop was to upgrade the library professionals from all types of libraries towards the digital and preservation program. Some 90 members participated in the workshop.



Workshop on 23<sup>rd</sup> February 2023 in the presence of Hon Avinash Teeluck at Le Voila Hotel, Bagatelle



**Token given by the Hon Minister to Mrs Jaymungal**

#### **4.2. Workshop – Training – 13 April 2023**

The Council conducted a training on Practical Dewey Decimal Classification for Colleges and Schools Library Staff in collaboration with the National Library and Open University of Mauritius. Some fifty school library staffs received training on how to use the DDC. Some sets of DDC were made available for the good conduct of the training. Mrs C.D. Sahadew and Mrs V. Suggoona staff of the National Library acted as resource for this training.



**Training of Classification using DDC at the Open University, Forest Side Campus**

#### 4.3. Round Table - 20.04.2023

The Mauritius Council of Registered Librarians collaborated in a Round Table organized by the National Library on 20<sup>th</sup> April, 2023 in the Search Room of the National Library. The theme discussed was ‘Can books be still considered as gateways to enchanting worlds?’ and the resource persons were Dr Mrs Sarita Boodhoo, Chairperson of Bhojpuri Speaking Union, Dr Mr Arvind Bissessur, Head of Department in Mahatma Gandhi Institute, Mr Barlen Pyamootoo, author and Mr Sedley Assonne, author as moderator. Some 60 participants were present in the Round Table.



**Participation in the Round Table at the National Library**

#### 4.4. World Book and Copyright Day Celebrations 2023

The Mauritius Council of Registered Librarians participated in the festivals of Books organised by the National Library in the context of World Book and Copyright Day from 29 June – 2 July 2023 at the Victoria Urban Terminal, Port Louis. Brochures and books on Library Sciences were displayed for as an awareness campaign on the endeavours of the Council. Pens, sweets, books were distributed among children and the public. Board members also assisted to organise quizzes, face painting, reading of books in the audiences and dictation competition.

The Council booked a special stand to mark and publicise all its events to the public. Over seventy five thousand persons visited the book festivals during these four days.



**Hon Avinash Teeluck, Minister of Arts and Cultural Heritage was present in the Book Festivals**



**Public visiting the stand of MCRL at the Victoria Urban Terminal, Port Louis**

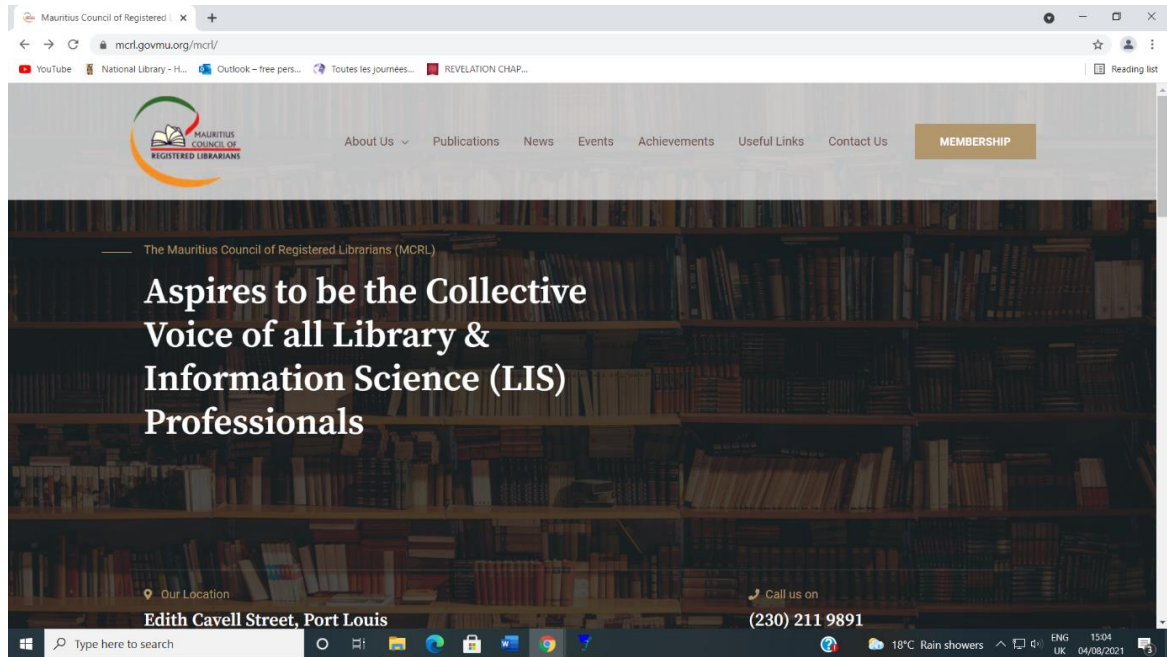
#### **4.5 Conferences and Seminars attended by the Board members of the Mauritius Council of Registered members during period 01 July 2022 to 30 June 2023**

- Wednesday 25<sup>th</sup> and Thursday 26<sup>th</sup> January 2023, Mrs C.D Sahadew, Acting Registrar, attended a seminar on Occupational Health and Safety organised by the Ministry of Labour, Human Resource and Training.
- Tuesday 14 March 2023, Mrs C.D Sahadew, Acting Registrar and Ms S. Beeharee, Board member, attended a workshop on “Pertinence of Whistleblowing for Public Officers” organised by the Independent Commission Against Corruption (ICAC).





## 5. WEBSITE



The website of the Mauritius Council of Registered Librarians (MCRL) provides a 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://mcrl.govmu.org/mcrl>.

## 6. STRATEGIC PLAN 2021-2023

The Mauritius Council of Registered Librarians (MCRL) has its strategic action plan for 2021-2023 which gives direction to the Council to better serve its members in a more structured manner whilst increasing their involvement and face the challenges ahead.

## 7. BOARD CHARTER

A Board Charter was prepared by a team to better demonstrate the smooth running of the Council.



## **8. 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.

## **9. 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.

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

During the year under review, the Council approved the following membership:

1. ISMAEL Jean David (Mr)
2. SAWMYNADEN Silambal (Ms)
3. BALLGOBIN Binakshi (Mrs)
4. BOOJHAWON Poonam (Mrs)
5. LUCKHEENARAIN Meenakshee Devi (Mrs)
6. C.S. APPADU Luxmee Devi (Mrs)
7. SEEBALUCK Jaydevi Sarasswatee (Mrs)
8. VEERAMUNDAR Parameshwari (Ms)
9. RAMSING Karishma (Mrs)
10. GOKHOOL Hemlata (Mrs)
11. PUTCHAY Amanda (Mrs)
12. GOPEE Sunny (Mr)
13. MUSTUN-MAHERALLY Nasreen (Mrs)
14. RAMJAUN Ibrahim (Mr)
15. DONGOOR Iswaree (Ms)
16. HEERAH Dumit (Mr)

## **11. ROLL OF REGISTERED MEMBERS FOR THE YEAR 2022**

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 2022 to the Ministry of Arts and Cultural Heritage, which was gazetted 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.



## 12. 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
6	Meetings of the Board	21	Use of appellations
7	Powers of the Board	22	Donations
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

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#### 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 2022/2023**

<b>S/N</b>	<b>Names</b>	<b>Roll No.</b>	<b>Date of Registration</b>
1.	ACKBURALLY Muammar Saahir (Mr.)	198	2022
2.	APPADOO Preeya (Mrs.)	104	2016
3.	APPIAH Maneesah Jyotee (Mrs.)	189	2020
4.	AUBEELUCK-SREERUTTUN Priyadarsanee Devi (Mrs.)	62	2008
5.	AUBDOOLARY Shaukat Neyaz (Mr.)	123	2016
6.	BACHWA-PURDASY Anjuman Banoo (Mrs.)	158	2018
7.	BALLGOBIN Binakshi (Mrs)	203	2022
8.	BALLOO Vimla (Mrs.)	167	2018
9.	BAHADOOR-DOORGA Bharati (Mrs.)	165	2018
10.	BAHEMIA ARIF Mahmud Iqbal (Mr.)	182	2018
11.	BAUNGALLY Piyusha (Mrs)	200	2022
12.	BEECHOOK Soonita (Mrs.)	136	2016
13.	BEHAREE Sarita (Mrs.)	40	2003
14.	BEEHARRY Vikash (Mr.)	112	2016
15.	BEELONTALLY Farzanah (Mrs.)	63	2008
16.	BEHARY Saroj (Mrs.)	162	2018
17.	BHEECHOWA Bhartee (Mrs.)	146	2017
18.	BHOOABUL Savita (Mrs.)	03	2003
19.	BHOYROH Sharmila (Mrs.)	116	2016
20.	BODHA Mary Joyce Alicia (Mrs.)	04	2003
21.	BOODHNA Shaneel Singh (Mr.)	117	2016
22.	BHUGOBAUN-BOODNEE Madhuri Devi (Mrs.)	155	2017
23.	BOOJHAWON Kashish (Mr.)	161	2018
24.	BOOJHAWON Poonam (Mrs.)	204	2022
25.	BOYJONAUTH Prakesh Poonith (Mr.)	102	2016
26.	BULDAWO Leelodhur (Mr.)	128	2016



<b>S/N</b>	<b>NAMES</b>	<b>Roll No.</b>	<b>Date of Registration</b>
27.	BUNGSY USHA Devi (Mrs.)	39	2003
28.	BUNSY Shillah (Mrs.)	64	2008
29.	CASIMIR Line Rose (Ms.)	134	2016
30.	CAUSSY Preethee (Mrs.)	122	2016
31.	CHENGANNA Sangaren Naidu (Mr.)	65	2008
32.	CHINIAH Rajshree (Mrs.)	175	2018
33.	CONTAVADOO Nandita Kumari (Mrs.)	47	2003
34.	COOSNAPA Marie Lourdes (Mrs.)	144	2017
35.	DAWOONAUTH Priya (Mrs.)	09	2003
36.	DEENA-RAMDHARRY Neermala Devi (Mrs.)	150	2017
37.	DESROCHES Marie Nathalie (Ms.)	10	2003
38.	DHUNPUT Soutitah Devi (Ms.)	34	2003
39.	DOOKARUN Manisha Devi (Mrs.)	192	2021
40.	DONGOOR Iswaree (Ms.)	215	2023
41.	DUSSORUTH Vedusy (Mrs.)	176	2018
42.	EDOOMBEN Amravadee (Mrs.)	127	2016
43.	ELLYEBACCUS Fatima Zohra (Ms.)	90	2012
44.	ESSOO Reeshmabye (Mrs.)	149	2017
45.	FAZALL Bibi Shafinaz (Mrs.)	80	2009
46.	FULENA Sharda (Mrs.)	66	2008
47.	GAUNGOO Lutchuman (Mr.)	81	2011
48.	GHEESEEWAN Kaviraj (Mrs.)	147	2017
49.	GHUNASHAM Vima (Mrs.)	67	2008
50.	GOKOOL Hemlata (Mrs)	210	2023
51.	GOOLJAR Artee (Mrs.)	197	2022
52.	GOPAL Oomawtee Devi (Ms.)	140	2016
53.	GOPAUL Gheerishsing (Mr.)	157	2018



<b>S/N</b>	<b>NAMES</b>	<b>Roll No.</b>	<b>Date of Registration</b>
54.	GOPEE Minakshi (Mrs.)	145	2017
55.	GOPEE Sunny (Mr.)	212	2023
56.	GUNPUTH Hemlata (Mrs)	82	2011
57.	HANOOMANJEE Simla (Ms.)	36	2003
58.	HAUROO Premchand (Mr.)	12	2003
59.	HAUROO Vandana (Mrs.)	13	2003
60.	HEERAH Dumit (Mr)	216	2023
61.	HENRI Christella Patricia (Mrs.)	195	2022
62.	HITTOO Bindya (Mrs.)	68	2008
63.	HURREE Shella (Mrs.)	89	2012
64.	HURRY Nanda (Mrs.)	159	2018
65.	IMRIT KUTWAROO Vishwani (Mrs.)	69	2008
66.	ISSUR Premila (Mrs.)	94	2013
67.	ISMAEL Jean David (Mr.)	201	2022
68.	JACQUES Natasha Marie (Mrs.)	120	2016
69.	JAYPAL Priya Darshini Ameeta (Mrs.)	51	2004
70.	JEEWOONARAIN Pritty Devi (Ms.)	14	2003
71.	JHEENGUN-SEEBUN Kirteemane (Mrs.)	26	2003
72.	JHUGROO Hansa (Mrs.)	154	2017
73.	JUGURNAUTH Breenda (Mrs.)	139	2016
74.	LAVIOLETTE Marie Corinne Priscille Sylvana (Mrs.)	166	2018
75.	KANNAYA Dharmanand (Mr.)	185	2019
76.	KANTODAMDASS Ousha (Mrs.)	131	2016
77.	KAWOL JUGDHUR Venusha (Mrs.)	109	2016
78.	KODAI Meera (Mrs.)	113	2016
79.	KHURUN Vidushi Supriya (Ms.)	174	2018
80.	LAI CHEONG KING Désiré Laval Teddy Mike (Mr.)	44	2003
81.	LAM Marie Lourdes Helena Tara (Ms.)	37	2003



<b>S/N</b>	<b>NAMES</b>	<b>Roll No.</b>	<b>Date of Registration</b>
82.	LIM-KIN Marie Josia (Ms)	87	2012
83.	LIU YEW FAI Young Mee Line (Mrs.)	32	2003
84.	LOBIN Numita Kumari (Mrs.)	179	2018
85.	LOUISE Jean Francois Dominique (Mr.)	16	2003
86.	GOBIN-LUXIMON Vishwanee (Mrs.)	183	2018
87.	LUCHMUN Tanuja (Mrs.)	129	2016
88.	MATADEEN Natasha (Mrs.)	110	2016
89.	MAUNRAJOO-PRAYAG Sookwantee (Mrs.)	164	2018
90.	MEER-HOSSEN Bibi Nassim (Mrs.)	163	2018
91.	MOONESAWMY Asha (Mrs.)	103	2016
92.	MUNGLOO Bibi Nasima (Mrs.)	135	2016
93.	MUSTUN-MAHERALLY Nasreen	213	2023
94.	MUTHOORA Anuradha Devi (Mrs.)	148	2017
95.	NAGA Prema (Mrs.)	191	2020
96.	NAIDOO Dhanalakshmi (Ms.)	71	2012
97.	NAPPAUL Hemrawtee (Mrs.)	58	2005
98.	NAREYDOO Smita Preeti (Mrs.)	97	2015
99.	NAUGAH -RAMBHODOYE Padmini (Mrs.)	151	2017
100.	NEWOOR Anuradha Lakshmi (Mrs.)	101	2015
101.	NEWAJ Hemamalini (Mrs.)	119	2016
102.	NOORMAHOMED-ECHAZAR Nazia (Ms.)	91	2012
103.	NUNKOO Abdool Cader (Mr.)	18	2004
104.	NURSINGDASS Gooneshwari (Mrs.)	137	2016
105.	PADARUTH Oumardeep (Mr.)	125	2016
106.	PANCHOO Shirin (Mrs.)	168	2018
107.	PEERBUCUS-BAHADOOR Bibi Nasseembee (Mrs.)	50	2004
108.	PERYAGH-SEEBUNDHUN Kirtee Kiran (Mrs.)	156	2018
109.	PIERRE Marie Eileen Josiana Jocelyne (Mrs.)	170	2018
110.	POINEN Poumany (Mrs.)	108	2016

S.N	NAMES	Roll No.	Date of Registration
111.	POOLEE COOTEE Logambale (Mrs.)	169	2018
112.	POONTAUB Vandana Devi (Mrs)	130	2016
113.	POROWTEE Rajesh (Mr.)	187	2019
114.	PUTCHAY Amanda (Mrs.)	211	2023
115.	PYNEANDEE Jeysen (Mr.)	194	2022
116.	QORAISHI Noordin (Mr.)	43	2003
117.	RAHMAN Nazir Hossen (Mr.)	184	2019
118.	RAM Manisha (Mrs.)	196	2022
119.	RAMBARRUTH Vijayantee Devi (Mrs.)	72	2008
120.	RAMCHARN Taruna (Ms.)	142	2017
121.	RAMGUTEEA Bharatee Devi (Mrs.)	171	2018
122.	RAMJAUN Ibrahim (Mr)	214	2023
123.	RAMJUNUN Ramduth (Mr.)	114	2016
124.	RAMLALL Gayatree (Mrs.)	105	2015
125.	RAMKISSOON Sarita Devi (Mrs.)	153	2017
126.	RAMNAUTH Toolsee Kreetee (Mrs.)	23	2003
127.	RAMPHUL Chinta Devi (Mrs.)	160	2018
128.	RAMPADARUTH Laleeni (Mrs.)	41	2003
129.	RAMPUL Indira (Mrs.)	181	2018
130.	RAMSAMY Jayen (Mr.)	24	2003
131.	RAMSING Karishma (Mrs)	209	2023
132.	RENGHA-BEEHARRY Kheeran Devi (Mrs.)	111	2016
133.	ROSE Marie Jacques Jean Michel (Mr.)	96	2015
134.	RUNGEE Banumattee (Mrs.)	118	2016
135.	S. APPADU Prabaotee (Mrs.)	01	2003
136.	SADEO Rajwantee Devi (Mrs.)	180	2018
137.	SAHADEW Chintamani Devi (Mrs.)	73	2008
138.	SANMUKHIYA Khemraj (Mr.)	74	2008





<b>S/N</b>	<b>NAMES</b>	<b>Roll No.</b>	<b>Date of Registration</b>
139.	SANTOKHEE Nandini (Mrs.)	143	2017
140.	SATTOORGHEN Damayantee (Mrs.)	141	2016
141.	SAWMY Shreeneevassen (Mr.)	95	2014
142.	SAWMYNADEN Silambal	202	2022
143.	SAWOCK Padmowtee (Mrs.)	42	2003
144.	SAYEDHOSEN-NUNDOOSING Nazmeen (Mrs.)	75	2008
145.	SEEBALUCK Meenakshi (Mrs.)	115	2016
146.	SEECHURN-TEELOKEE Naveena (Mrs.)	100	2016
147.	SEENGH Daneshwaree (Mrs.)	138	2016
148.	SEEPERSON Tirtharane (Mrs.)	126	2016
149.	SEERATUN Sarosuttee (Mrs.)	88	2012
150.	SETOHUL Sunita Devi (Mrs.)	172	2018
151.	SEETOHUL Reedhee (Mrs.)	177	2018
152.	SEWRAJ Dhaminee (Mrs.)	152	2017
153.	SEEWORUTTUN Mandita (Mrs.)	173	2018
154.	SITHUL Sangiv Koomar (Mr.)	78	2008
155.	SOBEE Lovania (Mrs)	199	2022
156.	SOOKUN Vidya Luxmi (Ms.)	188	2020
157.	SUGGOONA Veena (Mrs.)	29	2003
158.	C.S. APPADU Luxmee Devi Sheila (Mrs)	206	2023
159.	TAJOO-SHEWTAHUL Vijayeta Devi (Mrs.)	106	2016
160.	TAKOOR Lalita (Mrs.)	83	2011
161.	TAKOORDYAL Meera (Mrs.)	121	2016
162.	TIMOL Najimah (Ms.)	186	2019
163.	TOUSSAINT Marie Paule Valerie Sandrine (Mrs.)	193	2021
164.	TOOLSEE Oumowtee (Mrs.)	107	2016
165.	UNTOO Satyabhama (Mrs.)	84	2011



# NATIONAL AUDIT OFFICE

## REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE  
MAURITIUS COUNCIL OF REGISTERED LIBRARIANS

Part of the Audit of the Financial Statements

### 1. Mission

I have audited the financial statements of the Mauritius Council of Registered Librarians, which comprise the statement of financial position as at 30 June 2023 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement 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.

### On the Financial Statements of the Mauritius Council of Registered Librarians for the year ended 30 June 2023

### 2. 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 (IFCASA) Code of Ethics, together with the ethical requirements that are relevant to me as a member of the financial institutions in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with those requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### 3. Key Audit Matters

In my opinion, the financial statements as a whole, and in forming my opinion thereon, 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.

## NATIONAL AUDIT OFFICE

### 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.



# 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 2023 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement 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 2023, 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 IPSASs, 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 for 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:

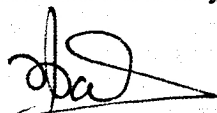
- (a) the Mauritius Council of Registered Librarians has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to the Mauritius Council of Registered Librarians.

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 Council 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.



**DRD. PALIGADU**  
Director of Audit

National Audit Office  
Level 14  
Air Mauritius Centre  
PORT LOUIS

30 April 2024

***MAURITIUS COUNCIL OF  
REGISTERED LIBRARIANS***

FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR

ENDED

30 JUNE 2023

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2023**

	Notes	Year ended 30 June 2023 Rs.	Year ended 30 June 2022 Rs.
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	6	34,403	150,466
Receivables	7	59,256	59,555
		<u>93,659</u>	<u>210,021</u>
<b>Total Assets</b>		<u><u>93,659</u></u>	<u><u>210,021</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	10	0	11,486
		<u>0</u>	<u>11,486</u>
<b>Total Liabilities</b>		<u>0</u>	<u>11,486</u>
<b>NET ASSETS</b>		<u><u>93,659</u></u>	<u><u>198,535</u></u>
<b>NET ASSETS/EQUITY</b>			
General Fund	8	93,659	198,535
<b>Total Net Assets/Equity</b>		<u><u>93,659</u></u>	<u><u>198,535</u></u>

Approved by the Mauritius Council of Registered Librarians Board on 04.04.2024

  
 .....  
**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 2023**

	Notes	Year ended	Year ended
		30 June 2023	30 June 2022
		Rs	Rs
<b>REVENUE</b>			
<i>Revenue from non exchange transactions</i>			
Government Recurrent Grant	9	200,000	50,000
<i>Revenue from exchange transactions</i>			
Roll Fees		167,000	150,000
		<b>367,000</b>	<b>200,000</b>
<b>EXPENSES</b>			
Operating Costs	11	471,876	138,960
<b>Total Expenses</b>		<b>471,876</b>	<b>138,960</b>
Surplus/(Deficit) for the period		(104,876)	61,040

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 30 JUNE 2023**

	<b>General Fund</b>
	<b>Rs</b>
<b>Balance as at 01 July 2021</b>	<b>137,495</b>
Surplus for the year	61,040
<b>Balance at 30 June 2022</b>	<b>198,535</b>
<b>Balance at 01 July 2022</b>	<b>198,535</b>
(Deficit) for the year	(104,876)
<b>Balance at 30 June 2023</b>	<b>93,659</b>

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023**

	Year ended 30 June 2023	Year ended 30 June 2022
	Rs	Rs.
<b>Cash Flows from Operating Activities</b>		
Surplus /(Deficit) for the period	(104,876)	61,040
(Increase)/Decrease in Receivables	299	(6,555)
Increase/(Decrease) in Payables	<u>(11,486)</u>	<u>10,486</u>
<b>Net Cash flow from Operating Activities</b>	<b><u>(116,063)</u></b>	<b><u>64,971</u></b>
<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(116,063)</b>	<b>64,971</b>
<b>Cash &amp; Cash Equivalents at Beginning of Period</b>	<u>150,466</u>	<u>85,495</u>
<b>Cash &amp; Cash Equivalents at End of Period</b>	<b><u>34,403</u></b>	<b><u>150,466</u></b>

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

ITEM	ORIGINAL BUDGET	REVISED BUDGET (A)	ACTUAL PAID (B)	VARIANCE( Revised Budget-Actual Paid) A-B	COMMENTS
	Rs	Rs	Rs	Rs	
<b>Income</b>					
Government recurrent grant	200,000		200,000		
Roll Fees	170,000		164,000		No. of Members as at 30 June 2023 was 167. Rs 4,000 was written off during the year
			<b>364,000</b>		
<b>Expenditure</b>					
Postage	3,000	-	295	(295)	
Office Expenses	3,000	3,000	120	2,880	
Printing & Stationery	10,000	53,000	32,817	20,183	Printing of Annual Reports
Chairperson & Board Fees	60,000	151,000	153,102	(2,102)	Increase in Fees payable to Chairperson and Board Members
Audit Fees	30,000	30,000	30,000	-	
Accounts Fees	30,000	30,000	30,000	-	
Allowance - Administrative Works	3,000	3,000	12,500	(9,500)	
Bank Charges	5,000	5,000	6,130	(1,130)	Overseas charges for payment of International Membership Fees
Hospitality and Ceremonies	4,000	4,000	4,076	(76)	
International Affiliation	25,000	25,000	24,512	488	
World Book Day	73,000	50,000	34,005	15,995	Participation in WBD in Mauritius only.
Workshop/Seminar	70,000	104,000	141,019	(37,019)	More Participants than what were expected attended workshop
Workshop for Library Cadre-Rodrigues	50,000	50,000	-	50,000	MCRL has not participated in WBD in Rodrigues.
Roll Fees written off	-	-	4,000	(4,000)	Members who had not settled their roll fees for three consecutive years were removed from the Register.
Miscellaneous Expenses	4,000	4,000	-	4,000	
<b>Total Recurrent Expenditure</b>	<b>370,000</b>	<b>512,000</b>	<b>472,576</b>	<b>39,424</b>	

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**STATEMENT SHOWING REASONS FOR MATERIAL VARIANCES BETWEEN ORIGINAL AND REVISED**  
**ESTIMATES (RECURRENT) FOR THE YEAR ENDED 30 JUNE 2023**

EXPENDITURE	ORIGINAL BUDGET	REVISED BUDGET	VARIANCE	COMMENTS
	Rs	Rs	Rs	Rs
Postage	3,000	-	3,000	
Office Expenses	3,000	3,000	-	
Printing & Stationery	10,000	53,000	(43,000)	
Chairperson & Board Fees	60,000	151,000	(91,000)	Increase in fees to Chairperson and Board Members
Audit Fees	30,000	30,000	-	
Accounts Fees	30,000	30,000	-	
Allowance - Administrative Works	3,000	3,000	-	
Bank Charges	5,000	5,000	-	
Hospitality and Ceremonies	4,000	4,000	-	
International Affiliation	25,000	25,000	-	Affiliation with two International Organisations(AFLIA & IFLA)
World Book Day	73,000	50,000	23,000	
Workshop/Seminar	70,000	104,000	(34,000)	Many Participants Attended the Workshop
Workshop for Library Cadre-Rodrigues	50,000	50,000	-	
Roll Fees written off	-	4,000	(4,000)	
Miscellaneous Expenses	4,000	4,000		
<b>Total Recurrent Expenditure</b>	<b>370,000</b>	<b>516,000</b>	<b>(146,000)</b>	

MAURITIUS COUNCIL OF REGISTERED LIBRARIANS

**Reconciliation of Actual amounts presented on a comparable basis to the Budget with  
Amounts presented in the Financial Statements**

Revenue from Non- Exchange Transactions		
Grant Received		200,000
Differences		nil
Grant Receivable- Statement of Financial Performance		<b>200,000</b>
Revenue from Exchange Transactions		
Roll Fees Received	164,000	
Basis Differences:		
Decrease in Receivable	(1,000)	
Roll Fees Written Off	<u>4,000</u>	
Roll Fees - Statement of Financial Performance		<b>167,000</b>
Total Revenue- Statement of Financial Performance		<b><u>367,000</u></b>
Actual Expenditure	472,576	
Basis Difference		
Increase in Prepayment - Affiliation Fees	(700)	
Total Expenditure as per Statement of Financial Performance		<b><u>471,876</u></b>

# MAURITIUS COUNCIL OF REGISTERED LIBRARIANS

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR

THE YEAR ENDED 30 JUNE 2023

### 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 IPSAS 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 period from 1st July 2022 to 30 June 2023.

##### (e) Comparative Information

Comparative financial information represents last audited accounts and conforms with current period presentation. The comparative information covers the financial year from 01 July 2021 to 30 June 2022.

##### (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 2022 to 30 June 2023. The Financial Statements have been prepared on an accrual basis.

##### (g) Cash Flow Statement

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

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE**  
**YEAR ENDED 30 JUNE 2023**

**STATEMENT OF PRINCIPAL ACCOUNTING POLICIES**

---

**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 for the Year ended 30 June 2023 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**

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 ended 30 June 2023.

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 2023**

**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 as well as Roll Fees from Members received in the period have been recognised as revenue in the Statement of Financial Performance in the period to which it relates.

Roll Fees of Rs 1000 is payable by each member on a yearly basis.

**MAURITIUS COUNCIL OF REGISTERED LIBRARIANS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR**  
**THE YEAR ENDED 30 JUNE 2023**

**STATEMENT OF PRINCIPAL ACCOUNTING POLICIES**

---

**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**

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 a cash 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 ENDED 30 JUNE 2023**

**6 CASH AND CASH EQUIVALENT FOR THE YEAR ENDED 30 JUNE 2023**

	<b>Year ended 30 June 23</b>	<b>Year ended 30 June 22</b>
	<b>Rs</b>	<b>Rs</b>
Current Account	31,408	145,466
Petty Cash	2,995	5,000
<b>TOTAL</b>	<b>34,403</b>	<b>150,466</b>

**7 RECEIVABLES & PRE-PAYMENTS**

	<b>Rs</b>	<b>Rs</b>
Roll Fees	47,000	48,000
Affiliation Fees	12,256	11,555
	<b>59,256</b>	<b>59,555</b>

**8 GENERAL FUND**

Opening Balance	<b>198,535</b>	137,495
(Deficit)/Surplus of income over expenditure for the year	(104,876)	61,040
<b>Closing Balance</b>	<b>93,659</b>	<b>198,535</b>

**9 GRANT - RECURRENT**

	<b>Rs</b>	<b>Rs</b>
Amount received during the period	200,000	50,000
	<b>200,000</b>	<b>50,000</b>

**10 PAYABLES**

Board Fees	0	10,486
Refund Excess Roll Fees	0	1,000
	<b>0</b>	<b>11,486</b>

**11 OPERATING COSTS**

	<b>Rs</b>	<b>Rs</b>
Chairperson and Board Member Fees	153,102	38,173
Audit Fees	30,000	30,000
Printing & Stationery	32,817	915
Office Expenses	120	2,048
Bank Charges	6,130	6,539
Accounts Fees	30,000	30,000
Workshop/Seminar	141,019	0
Postage	295	287
Hospitality and ceremonial	4,076	1,443
Roll Fees Written off	4,000	18,000
Administrative Fees	12,500	0
World Book Day	34,005	0
International Affiliation	23,812	11,555
	<b>471,876</b>	<b>138,960</b>