
**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Rajiv Gandhi Science Centre Trust Fund for the
financial year ended 30 June 2023**

NATIONAL AUDIT OFFICE



Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE RAJIV GANDHI SCIENCE CENTRE TRUST FUND

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the financial statements of the Rajiv Gandhi Science Centre Trust Fund, 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, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, the accompanying financial statements give a true and fair view of the financial position of the Rajiv Gandhi Science Centre Trust Fund 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 Qualified Opinion

Property, Plant and Equipment – Rs 95.5 million

Fixed Assets Register

I have not been able to ascertain the completeness and existence of property, plant and equipment as the Fixed Asset Register did not contain sufficient information to identify and verify individual assets.

Fully Depreciated Assets

As at 30 June 2023, a total of 761 fully depreciated assets with original cost of Rs 58.2 million had a carrying amount of nil or one rupee. The useful lives and residual values of these assets had not been reviewed as required by IPSAS 17- *Property, Plant and Equipment*.

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 Rajiv Gandhi Science Centre Trust Fund 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 qualified opinion.

Emphasis of Matter

I draw attention to Note 11 to the financial statements, which refers to the Pension Liability of Rs 10.07 million as of 30 June 2023, compared with Rs 7.04 million as of 30 June 2022, representing an increase of 43 per cent over the previous year. My opinion is not modified in respect of this matter.

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.

Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other 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 Rajiv Gandhi Science Centre Trust Fund, but does not include the financial statements and my 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.

Report on Other Legal and Regulatory Requirements

Qualified 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.

In accordance with the requirements of the Statutory Bodies (Accounts and Audit) Act, I report as follows:

- (a) except for the matters reported in my Basis for Qualified Opinion paragraph below, this Act, in so far as it relates to the accounts, has been complied with. No direction relating to the accounts has been issued by the responsible Minister to the Rajiv Gandhi Science Centre Trust Fund;

- (b) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, expenditure incurred were not of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (c) in my opinion, the Rajiv Gandhi Science Centre Trust Fund has been applying its resources and carrying out its operations economically, efficiently and effectively.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

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.

Basis for Qualified Opinion

Non-Compliance with Statutory Bodies (Accounts and Audit) Act

Late Submission of Annual Report

The Annual Report, including the financial statements of Rajiv Gandhi Science Centre Trust Fund for the year ended 30 June 2023, was submitted on 25 February 2026, that is, some 28 months after the statutory deadline.

Non-Compliance with Section 6A(2)(d)

The Annual report did not include the strategic direction of the Rajiv Gandhi Science Centre Trust Fund in respect of the following 3 financial years.

I performed procedures, including the assessment of the risks of non-compliance with laws and regulations, to obtain audit evidence to discharge my responsibilities as described in the 'Auditor's Responsibilities on Other Legal and Regulatory Requirements' section of my report as referred to below. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 Rajiv Gandhi Science Centre Trust Fund's 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 Rajiv Gandhi Science Centre Trust Fund's financial reporting process.

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 Rajiv Gandhi Science Centre Trust Fund's 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 the entity's financial statements.

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 Rajiv Gandhi Science Centre Trust Fund's 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 Rajiv Gandhi Science Centre Trust Fund's 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 Rajiv Gandhi Science Centre Trust Fund 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.

Auditor's Responsibilities on Other Legal and Regulatory Requirements

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 was of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Rajiv Gandhi Science Centre Trust Fund 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.



DR D. PALIGADU
Director of Audit

National Audit Office
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PORT LOUIS

8 October 2026

Annual Report

2022-2023

RAJIV GANDHI SCIENCE CENTRE



STATEMENT FROM CHAIRPERSON

Mrs. Ellora Dhunnoo
Chairperson



I joined the Rajiv Gandhi Science Centre Trust Fund as Chairperson in October 2022. RGSC was not new to me as I had been associated with it for years, be it bringing students to visit the centre, participating in workshops and competitions, or as a member of the RGSC Board. It was an honour to walk in the footsteps of my predecessor Dr Jayantee Naugah, who was my mentor and guide.

RGSC stands tall with the mandate of popularising STEM subjects among students and enhancing the public's understanding of Science and Technology in daily life. It was of the utmost importance to create awareness and kindle students' curiosity to make their journey easier and culminate in real understanding. RGSC provides a platform for students to fly high and avail themselves of opportunities.

Many of the activities of RGSC are entirely geared to the benefit of students and the public at large. Opening the door free of charge in November 2022 to celebrate World Science Day for Peace and Development is one such example. The career talk was organized by the US Embassy on 17 January 2023, hosting a seminar on 15 February 2023 in collaboration with the Australian High Commission to commemorate the International Day of Women and Girls in Science, 'Sputnik' exhibition in April 2023 showcasing the advancement of space exploration are few examples to show RGSC does not hesitate to collaborate with Embassies and other institutions to give the best to the students. Deba Klima 2023 is one such venture organized in collaboration with MCB. RGSC signed an MoU with AESM in May 2023 to enhance student participation in the domain of aeronautics.

RGSC has been conducting many activities, such as Train the Trainer in collaboration with the National Computer Board, MIE, and Ceridien Ltd, the 'Holiday Science Show' at Case Noyale Social Welfare Centre, Sky Observation programmes, Science Quest, National Science Week with weeklong seminars, workshops, exhibitions, model glider competitions, etc. The list is endless.

This year's journey was quite eventful and only possible through the teamwork of RGSC staff and the support from the RGSC Board members, showing a promising beginning. RGSC team is devoted to fulfilling the mandate entrusted to them and work hand in hand.

I want to express my heartfelt thanks to the RGSC Board members and the RGSC Team. Let us continue brightening the future of our next generation.

Mrs. Ellora Dhunnoo

Chairperson, Rajiv Gandhi Science Centre Trust Fund

STATEMENT FROM DIRECTOR

Dr. Aman Kumar Maulloo
Director



The financial year 2022 to 2023 was marked by a change in the Chairmanship of the RGSCTF Board. Since October 2022, Mrs Ellora Dhunnoo has replaced Dr Jayantee Naugah.

I have to place on record the indelible footprint left by Dr Jayantee Naugah during her tenure as Chairperson of the RGSCTF Board since June 2015. RGSC had leapfrogged to emerge as a centre of excellence in promoting of science and technology in the Republic of Mauritius. This period also marked a surge in the centre's research output. Thank you Dr Naugah.

This change in captainship has not stopped RGSC from innovating and opening its doors for more projects and collaborations to promote S&T at all levels. Two milestones include collaborating with the Russian Embassy to celebrate 'Sputnik' and the new pursuit with our longtime partner on 'Deba Klima,' the MCB.

Our dedicated staff at all levels have contributed to the success of all events, sometimes stretching beyond their scope of work and office hours. I thank everyone for their team spirit and selfless dedication to RGSC.

Many projects would not have become a reality without the support of the RGSC Board and the parent Ministry. I extend my gratitude to Mrs Dhunnoo, the board members, the parent Ministry, and other partners for supporting our initiatives.

May RGSC be further empowered to achieve more and become a beacon in science promotion in the region.

Dr Aman Kumar Maulloo

Director, Rajiv Gandhi Science Centre

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Disclaimer regarding Data Accuracy and Responsibility:

The information contained in this report has been compiled from various sources. While every effort has been made to ensure the relevance of the content, the signatories of this report do not assume responsibility or legal liability for the accuracy, completeness, or reliability of the underlying data provided. The signatories act solely as facilitators of the information and shall not be held liable for any errors, omissions, or subsequent consequences arising from the use of this data.

1. CORPORATE OBJECTIVE STATEMENT

Vision

To be a Centre of excellence in the communication and promotion of Science and Technology.

Mission

To serve as a Centre for informal education and popularisation of Science and Technology among the population through various media.

Objectives

Create awareness for Science and Technology.

Encourage creativity and innovation, particularly among young people.

Supplement education in Science and Technology at all levels.

Enhance public understanding of Science and Technology.

Core Values

Professionalism - We ensure high standard in our work and services.

Best Practices - We value quality and innovation.

Teamwork - We encourage team spirit and support to achieve excellence.

Timeliness - We are very committed to meet timely targets and always respect deadlines.

Commitments

We provide high quality, fun, innovative and contemporary programmes, supported by accurate, easily understood information to entertain and stimulate your interest in Science and Technology. We ensure that you feel welcomed and valued and are treated equally, with courtesy and respect.

2. CORPORATE GOVERNANCE

REPORT

The Rajiv Gandhi Science Centre Trust Fund Board is set up and operates in accordance with the RGSC TF Act 1994, and other relevant statutory provisions, in line with the National Code of Corporate Governance 2016.

As a parastatal body, the RGSC TF Board is committed to fulfilling its mandate in a manner consistent with good governance practices and, with regard to accountability, transparency, responsibility and ethics. The Board has also set up several Subcommittees, with specific functions.

Principle 1: The structure of the board and its subcommittees

Composition of the Board

In accordance with the RGSC TF Act, the Board is constituted of a Chairperson, the Director and members from various Ministries, parastatal bodies and even a representative of the High Commission of India.

The Chairperson and four members with experience in the field of Science and Technology are appointed by the Minister. As per the RGSC TF Act, the Director attends the meetings of the Board and takes part in its deliberations, but does not have a right to vote on any issue before the Board. It has also been the practice for the officer responsible for the Administration Section to act as the Secretary of the RGSC TF Board, who does not take part in discussions of the Board and has no right to vote.

As at 30 June 2021, the RGSC TF Board comprised of eighteen (18) members, including the Director of RGSC and the Secretary.

The members are categorised as follows:

The Chairperson

Eight (8) representatives of various Ministries

Two (2) representatives from parastatal bodies/Departments

One (1) representative of the High Commission of India

Four (4) persons with experience in Science and Technology, appointed by Minister

The Director of RGSC

The Secretary (from the Administration Section of RGSC)

The Board meetings are scheduled at the request of the Chairperson as per the agenda and urgency of issues.

RGSCTF Board Composition

For the period from 01 July 2022 to 30 June 2023

The Board was reconstituted on 16 September 2022.

SN	Name	Workplace
1	Mrs. Ellora DHUNNOO	Chairperson, RGSCTF Board
2	Mrs. Sewrany GOWRYDOSS	Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology
3	Mrs. Pooja RAMJUTTON-RAMSURRUN	Analyst/Senior Analyst, Ministry of Finance, Economic Planning and Development
4	Dr. Swaraj RAMASAWMY	Deputy Permanent Secretary, Ministry of Health and Wellness
5	Dr. Renganaden VIRASAMI	Acting Deputy Director, Mauritius Meteorological Services
6	Dr. Aman Kumar MAULLOO	Director, Rajiv Gandhi Science Centre
7	Mrs. S. JAWAHEER UNATHRAS	Acting Senior Scientific Officer, Ministry of Agro-Industry & Food Security
8	Mr. Bheerajlall RAMDOYAL	Acting Senior Analyst, Ministry of Industrial Development SMEs & Cooperatives (Industrial Development Division)
9	Mrs. Arzeena BHOWARKHAN	Assistant Permanent Secretary, Ministry of Energy and Public Utilities (Energy Section)
10	Mrs B. KAMULSING-RAMSURN	Acting Deputy Permanent Secretary, Ministry of Energy and Public Utilities (Energy Section) - as from May 2023
11	Mr. P. CHEEMONTOO	Assistant Permanent Secretary, Ministry of Labour, Human Resource Development and Training, Employment Service
12	Mrs. D. RAMDHAREE	Deputy Permanent Secretary, Ministry of Blue Economy, Marine Resources, Fisheries, and Shipping
13	Mr. Nizaam Mohammad ABDOOL	Training Centre Manager, Mauritius Institute of Training and Development
14	Mr. Shubham KUMAR (As from November 2022)	First Secretary, High Commission of India
15	Mr. Rajnish HAWABHAY	Chief Technical Officer, Ministry of IT, Communication and Innovation
16	Mr. Abdool Rajack MUHOMUD	Member, RGSCTF Board
17	Mr. Lindsay TEELUCK	Member, RGSCTF Board
18	Mr. F. MORARJEE	Chemistry Educator and Head of Department, College du Saint Esprit

The attendance of members of the Meetings held during the reporting period is shown hereafter:

Board Member	20/07/2022	Reconstituted board 14/10/2022	09/11/2022	07/12/2022	08/02/2023	23/03/2023	26/04/2023		21/6/2023	No of Meetings Attended
Dr Jayantee NAUGAH	1									1 out of 9
Mrs Ellora DHUNNOO	1	1	1	1	1	1	1	1	1	9 out of 9
Mrs Sewrany GOWRYDOSS	1	1	1	1	1	1	1	1	1	9 out of 9
Mrs Pooja RAMJUTTON-RAMSURRUN	1	1	1	1	1	1		1	1	8 out of 9
Mrs S. Jawaheer-UNATHRAS		1			1	1	1		1	5 out of 9
Mr B. RAMDOYAL	1		1			1	1	1	1	6 out of 9
Dr. Swaraj RAMASAWMY			1	1	1	1	1	1	1	7 out of 9
Ms Arzeena BHOWARKHAN			1							1 out of 9
Mrs B.Kamulsing-RAMSURN								1		1 out of 9
Mr Surujdev M. SURAT	1									1 out of 9
Mr P. CHEEMONTOO		1		1	1	1	1			5 out of 9
Mrs D. Ramdharee			1	1						2 out of 9
Mr Nizaam ABDOOL	1	1	1	1	1	1		1	1	8 out of 9
Dr Renganaden VIRASAMI	1	1	1	1	1	1	1	1		8 out of 9
Ms S. MOORTU (High Commission of India)	1	1								2 out of 9
Mr Shubham KUMAR			1		1		1		1	4 out of 9
Mr Rajnish HAWABHAY	1		1	1		1	1			5 out of 9
Mr Abdool Rajack MUHOMUD		1	1	1	1			1	1	6 out of 9

Mr Lindsay TEELUCK		1	1	1		1	1		1	6 out of 9
Mr N.F. MORARJEE		1	1	1	1	1	1	1	1	8 out of 9
Dr Aman K. MAULLOO (Director)	1	1	1	1	1	1	1	1	1	9 out of 9
Mrs Poomala MOOTOOSAMY (Secretary)	1	1	1	1	1	1	1	1	1	9 out of 9

Note: Prior to Reconstitution of the board on 16 September 2022 a board meeting was held on 20 July 2022.

Board Subcommittees

The Board has set up three subcommittees, namely the Finance Committee, the Staff Committee, and the Technical Committee, having specific functions.

Three Subcommittees were constituted during that period as follows:

Finance Committee

The Finance Committee is a subcommittee of the Board and considers and makes recommendations to the Board on matters relating to financial dealings of the Centre. This includes:

- examining various plans of the Centre namely budgetary and procurement
- ensuring compliance to financial procedures and follow-up on financial report preparation
- recommendation to the Board for procurement of goods, services, consultancy and works for contracts above Rs 100,000.

During the period, the Finance Committee met on five occasions.

The composition of the Finance Committee and attendance for the period are as follows:

Finance Committee Member	31/10/22	06/12/22	16/03/23	08/06/23	20/06/23	Total
Mrs Pooja RAMJUTTON-RAMSURRUN-Chairperson	1	1	1	1	1	5 out of 5
Mr B. RAMDOYAL	1	1	1	1	1	5 out of 5
Mr Nizaam ABDOOL	1	1	1	1	1	5 out of 5
Mr L. TEELUCK		1		1	1	3 out of 5
Mrs L. RAGAVALOO (Coopted Member)	1		1	1	1	4 out of 5
Dr A.K. MAULLOO (Director)	1	1	1	1	1	5 out of 5
Mrs P. MOOTOOSAMY (Secretary)	1	1	1	1	1	5 out of 5

Staff Committee

The Staff Committee is a Subcommittee of the Board and makes recommendations to the Board on strategic matters relating to the human resources of the Centre. This includes recommendation on all appointments, confirmations, and promotions.

During the period under review, the Staff Committee met on four occasions.

The composition of the Staff Committee and attendance for the period are as follows:

Staff Committee Member	27/10/22	30/11/22	08/03/23	01/06/23	Total
Mrs Sewrany GOWRYDOSS- Chairperson	1	1	1	1	4 out of 4
Mrs D. RAMDHAREE	1	1	1	1	4 out of 4
Mr P. CHEEMONTOO	1	1	1		4 out of 4
Mr N.F. MORARJEE	1		1	1	3 out of 4
Mrs Z. HEERAH (Co-opted Member)	1	1	1	1	4 out of 4
Dr A.K. MAULLOO (Director)	1	1	1	1	4 out of 4
Mrs P. MOOTOOSAMY (Secretary)	1	1	1	1	4 out of 4

Technical Committee

The composition of the Technical Committee and attendance for the period are as follows:

Technical Committee Members	24/11/2022	Total
Mr R. Hawabhay - Chairperson	1	1 out of 1
Dr Virasami	1	1 out of 1
Mr Muhomed	1	1 out of 1
Dr A.K. Maulloo (Director)	1	1 out of 1
Mrs P. Mootoosamy (Secretary)	1	1 out of 1

Principle 3 - Director Appointment Procedures

Composition of Board as per RGSC Act (Act 6 of 1994 - 24 June 1994)

As per Section (5) (2) of the Act, the Board shall consist of -

- (a) a Chairman to be appointed by the Minister;
- (b) a representative of the Ministry responsible for the subject of education;
- (c) a representative of the Ministry responsible for the subject of finance;

- (d) a representative of the Ministry responsible for the subject of agriculture;
- (e) a representative of the Ministry responsible for the subject of industry;
- (f) a representative of the Ministry responsible for the subject of health;
- (g) a representative of the Ministry responsible for the subject of environment;
- (h) a representative of the Ministry responsible for the subject of vocational training;
- (i) a representative of the Ministry responsible for the subject of fisheries;
- (j) a representative of the Industrial and Vocational Training Board;
- (k) a representative of the Meteorological Services;
- (l) the Director;
- (m) a representative of the Indian High Commission; and
- (n) 4 persons with experience in the field of science and technology, to be appointed by the Minister.

The Chairperson and 4 members as referred to in Section 5 are appointed by the Minister of the Parent Ministry, which is the MOETEST. Other Members are nominated by their respective Ministries, parastatal bodies/Departments, and shall hold office for a period of 2 years from the date of appointment.

As per Section 7 of the Act, the Board shall –

- (a) with the approval of the Minister, appoint a Director;
- (b) after consultation with the Minister, determine the terms and conditions of service of the Director.

The Director shall be responsible for:

- (a) the execution of the policy of the Board; and
- (b) the control and management of the Centre.

The Director shall attend the meetings of the Board and take part in its deliberations but shall not have a right to vote on any issue before the Board.

Principle 4 – Director duties, remuneration and performance

Legal Duties

All Board members are fully aware of their fiduciary duties.

Conflict of Interest

All conflicts of interest are recorded during Board's meetings on an "if and when required" basis. Board Members accordingly refuse to participate in matters whereby they may find themselves to be in a situation of conflict of interest.

Board Information

The Chairperson is responsible for ensuring that all Board Members have accurate, timely and clear information. The Secretary of the Board works in conjunction with the Director to prepare the Board and Subcommittee Agenda. The Chairperson and the Director vet the document before circulation to Board Members. Management should provide accurate, timely and clear information. Board Members may seek further clarifications or additional documents as required.

All Board Members have the responsibility to keep the Board document or related information strictly confidential and private and to not divulge them to anyone without the authority of the Board.

Board Members' Remuneration

With respect to the Period January 2021 to June 2021, following PRB Report 2021, the Statutory Boards and Committees categorized the Centre under Category B.

As per Para 17 of the PRB 2021 Report and in line with Circular Note No 54 of 2022, the following fees were paid to Board members.

Fees	Amount (Rs)
Chairperson's Fees Monthly	32,000
Board Member-Per Sitting	2,000
Finance Committee-Chairperson Per Sitting	2,200
Finance Committee-Member Per Sitting	1,700
Staff Committee -Chairperson Per Sitting	2,200
Staff Committee-Member Per Sitting	1,700
Other Sub-Committee Fees Per Sitting	1,700

Principle 5 - Risk governance and internal control

Internal Control

It has been widely recognised that the role of internal auditing is becoming increasingly important in terms of creating good corporate governance structures. Indeed internal auditors are now providing management with a far broader range of information concerning the organisation's financial, operational and compliance activities to improve effectiveness, efficiency, and the economy of management performance and activities.

Principle 6: Reporting with Integrity

The Annual Report is published on the RGSC website, and comprises of the following sections:

- Report of corporate Governance
- Financial Statements
- Review of achievements and performance based on the strategic plan 2017-2030

A summary of the strategic plan with all 6 pillars (see company profile)

Safety and Health Issues

The RGSC complies with the Occupational Safety and Health Act 2005 and other legislative and regulatory frameworks.

Principle 7 - Audit

External Audit

The National Audit Office is the External Auditor of the RGSC.

Principle 8 - Relations with shareholders and other key stakeholders

RGSC operates under the aegis of the Ministry of Education, Tertiary Education Science and Technology, and all approvals and directives are obtained from the parent Ministry.

The stakeholders of RGSC are multifold: visitors (Students & public), participants in all RGSC Activities, collaborators and partners on specific projects and events.

3. STAFF

Human Resource Management

The Management Team for the concerned period is as follows:

SN	Name of Officer	Designation
1	Dr. Maulloo Aman Kumar	Director
2	Mr. Balgobin Dayachand	Manager/Curator (Mechanical Engineering)
3	Mr. Rungoo Sookdeo	Manager/Curator (Education)
4	Mr. Jhugaroo Prakash	Manager (Graphics and Exhibition)
5	Mr. Ramsurrun Hemraj	Manager/Curator (Electrical/Electronics/IT)
6	Mrs. Mootoosamy Poomala	Business Development Officer
7	Mrs Raginee Ghoorahoo	Financial Operation Officer

Staff profile

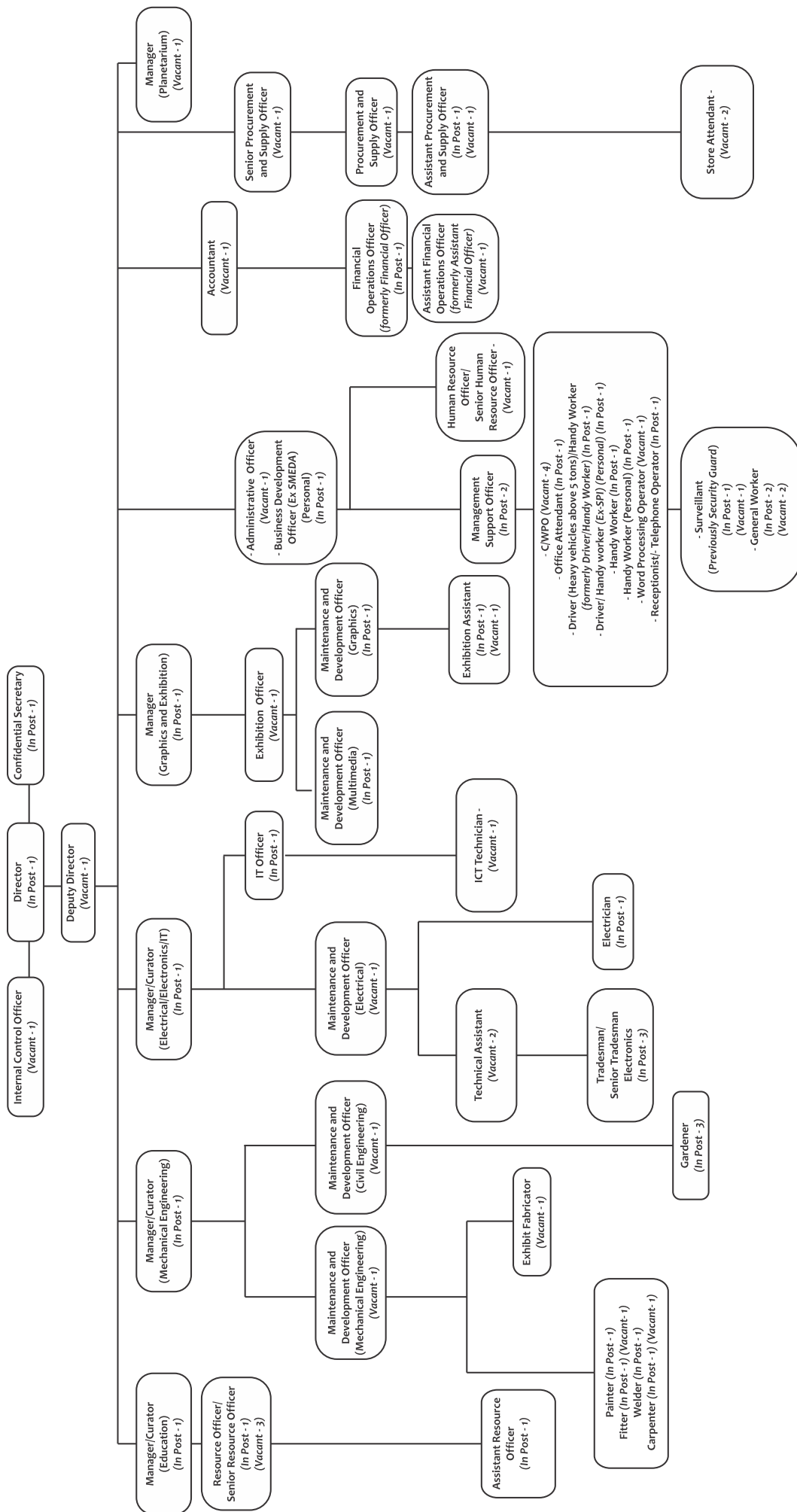
Designation	No in Post
Director	1
Manager/Curator	3
Manager(Graphics and Exhibition)	1
Resource Officer/ Senior Resource Officer	1
IT Officer	1
Business Development Officer	1
Maintenance & Development Officer	2
Financial Operation Officer	1
Confidential Secretary	1
Assistant Procurement & Supply Officer	1
Management Support Officer	2
Assistant Resource Officer	1
Exhibition Assistant	1
Driver/Handy Worker	2
Tradesman/Senior Tradesman	3
Receptionist/Telephone Operator	1
Electrician	1
Painter	1
Welder	1
Fitter	1
Carpenter	1
Handy Worker	1
Office Attendant	1
Gardener	3
Security Guard	1
General Worker	2

Staff movement FY 22-23 is as follows:

HR Matters	Name	Title	Date
Recruitment	Mr A. Purhooa	Resource Officer/Senior Resource Officer	July 2022
Resignation	Ms H. Bhakhoa	Assistant Resource Officer	September 2022
	Mr I. Li Kim Khiook	Resource Officer/Senior Resource Officer	October 2022
	Mr A. Purhooa	Resource Officer/Senior Resource Officer	June 2023
End of Contract	Mr S. Nursimulu	Officer in Finance Section	May 2023
	Mr Y. Nahaboo	Officer in Procurement Section	May 2023

RAJIV GANDHI SCIENCE CENTRE

Organigram (2022-2023)



4. HUMAN RESOURCE DEVELOPMENT

With the focus on recruitment, the Centre has invested both in on-the-job training during that period by transfer of skills and knowledge from existing staff as well as outside training of staff both locally and overseas.

Workshop attended by RGSC staffs during the year July 2022 to June 2023

SN	Date	Organisation	Workshop/Training/ Seminar/ Conference	Officer
1	13.07.22	Mauritius Research and Innovation Council	An Investigation of Developing a 3D Printing Industry Through the Recycling of Plastic Waste in Mauritius	Mr. U Mootoo
2	11.08.22	Ministry of Education, Tertiary Education, Science and Technology	Transforming Education Summit - Validation Meeting	Mr. D Balgobin
3	24.08.22	IDC Mauritius	IDC Mauritius CIO Summit 2022	Mr. H Ramsurrun
4	25.08.22	Ministry of Labour, Human Resource Development and Training occupational Safety and Health Division	National Drug Control Master Plan 2019 - 2023	Mr. H Ramsurrun
5	14.09.22	nVisionIT	CIO Digital Excellence Summit	Mr. H Ramsurrun
6	08.11.22 & 09.11.22	Ministry of Education, Tertiary Education, Science and Technology	Higher Education Session : World Bank Learning Event : "Strategic Choices for Education Reform in Eastern and Southern Africa"	Dr. P Jhugaroo
7	05.12.22	Civil Service College Mauritius	Training Course on Public Sector Financial Management	Mrs. R Ghoorahoo
8	8-9.12.22		General Training Course on Biofouling Management	Dr. (Mrs) B Kamudu Applasawmy and Mr Ashley Purhooa
9	23-26.01.23	FAREI	Training on Implementation of a Commercial Aquaponics System	Mr. D Balgobin
10	16.01.23	Mauritius Research and Innovation Council	A space based Maritime Surveillance System for Fisheries Monitoring and Anomaly detection	Mr. S Rungoo
11	14.03.23	Polytechnics Mauritius	UNESCO International Day of Mathematics	Mr. H Ramsurrun

Operational Efficiency

The Centre implemented improved systems of work in line with the Internal Audit Control team report. The audit specifically reviewed the accuracy of financial records, payroll, human resources and other administrative processes. These activities contribute indirectly to the functioning of the business.

With over 95% of the recommendations of the Internal Audit Control Team report addressed in this year, the overall operational efficiency of the Centre increased. This has been made possible with the adoption of new improved ways of work involving:

- Redefining business requirements by adopting new technologies
- Improvement in process according to established standards and best practices
- Reducing complexity of processes
- Avoiding unnecessary duplication of efforts

This has impacted across every functional areas of the Centre which requires a centric approach involving a combination of people, processes, technology, and Board Commitment to drive the accomplishment of goals.

GENERAL REVIEW

The Rajiv Gandhi Science Centre, a parastatal body operating under the aegis of the Ministry of Education, Tertiary Education, Science and Technology is dedicated to popularizing science in Mauritius. Since its opening in 2004, RGSC has welcomed over 475,000 visitors through its science exhibitions and outreach activities.

Located in Bell Village, Port Louis, the Centre features six galleries, a Science Park, and an Endemic Garden open daily to the public. Exhibitions cover diverse topics such as Astronomy, Climate Change and Environment, Frontiers of Technology, Fun Science and Science of Sports, offering interactive experiences to engage visitors with STEM disciplines.

Beyond exhibitions, RGSC offers rental facilities including an auditorium, multipurpose room, conference room, activity area, cafeteria, and parking area. The Centre supports science education through school programmes, competitions, workshops, and lectures, highlighting its role as a hub for promoting STEM across Mauritius.

Pillars 1 to 6 of the RGSC's strategic plan focus on enhancing infrastructure, increasing visitor engagement, and promoting Science and Technology (S&T). Pillar 1 emphasizes upgrading facilities, developing new exhibits, and fostering regional and international links. Pillar 2 ensures a safe, functional environment for over 10,000 visitors annually. Pillar 3 aims to improve S&T promotion through school collaborations and competitions. Pillar 4 focuses on bringing science closer to communities. Pillar 5 utilises ICT tools for broader visibility, while Pillar 6 establishes an R&D unit to support research and S&T growth in Mauritius.

Summary of RGSC activities during the financial year 2022/2023.

Pillars		Activities	
Pillar 1	The Centre (Infrastructure and Services)	Launching of "SPUTNIK" exhibition	
Pillar 2	Visitors Management	Launching of book - YUGA by Dr Caussy	Careers in Science with US Embassy
		Workshop on "Climate Change and Sustainability: Challenges and Opportunities"	Forensic Science for 21st Century
		World Science Day for Peace and Development	National Science Week 2023- 7th Edition
Pillar 3	Supplementing the education system	Model Glider Competition	Career guidance talk in secondary schools
		Science Quest 2023	Travelling exhibitions in secondary school
		Deba Klima 2023	National Science Week in Schools
		Robotics Bootcamp	Science Fair
		Workshop for Pre-primary and Primary educators	Science club activities
		African Code Challenge 2022	STEM Talk
		Inculcating scientific skills in Early Years through Gardening	
Pillar 4	Outreach	Africa Code Week 2022	
		Science Show	
		Sky Observation Programme	
Pillar 5	E-Promotion of Science.	Webinar	
Pillar 6	Research and Development: Book Chapter	Early years informal science education programme in Mauritius: A systemic approach by the Rajiv Gandhi Science Centre	

Achievements

PILLAR 1 - The Centre (Infrastructure and Services)

The Rajiv Gandhi Science Centre is situated on 5.3 acres of land with a 4000m² building housing various exhibition galleries. These include the Origin of Mauritius, Climate Change, Resources of Mauritius, Frontiers of Technology, Fun Science and Science of Sports. Surrounding the building are attractions such as a science park and an endemic garden, all accessible to the public for interactive learning about science and technology.

Pillar 1 emphasises infrastructure services, exhibit and exhibition development and maintenance, as well as human resources, all crucial for enhancing operational efficiency and ensuring high-quality service delivery to our visitors.

Strategic Objectives 3: Develop or acquire new exhibits on emerging areas of S&T

Launching of the “SPUTNIK” exhibition

The Rajiv Gandhi Science Centre, in collaboration with the Embassy of the Russian Federation in the Republic of Mauritius, launched the “SPUTNIK” exhibition on 20 April 2023 to commemorate the 65th anniversary of the first artificial satellite’s launch. Named Sputnik 1, the satellite marked a historic milestone in space exploration. The exhibition aims to promote science and technology awareness, particularly among students, by highlighting Sputnik’s significance and showcasing advancements in space exploration. It features interactive exhibits, educational activities, and displays including a model of Sputnik and audiovisual materials. The launching ceremony included a keynote lecture by Mr Konstantin Klimovskiy, the Ambassador of the Russian Federation in the Republic of Mauritius, and attracted a diverse audience of around 150, including students and educators. Open to the public thereafter, the exhibition seeks to deepen understanding of space history and foster interest in STEM fields, underscoring the importance of international collaboration in scientific endeavours.

PILLAR 2: Visitor Management

Thousands of visitors actively engage in the diverse activities and exhibitions hosted by RGSC. The centre is committed to fostering a welcoming atmosphere and consistently innovates its programmes to encourage return visits and expand its audience base. Throughout the financial year, RGSC welcomed 5792 visitors, including students, educators, trainers, and adults (Figure 1).

RGSC is committed to enhancing visitor experiences with affordable services. Our goal is to increase visitor numbers through strategic improvements and creative programming. By

SPUTNIK Exhibition

(April 2023)



Panel based exhibition



Vostok Rocket model



3D model of Sputnik

prioritizing customer satisfaction and continuously updating our exhibits and activities, we aim to establish a stimulating and educational atmosphere that appeals to a wide range of visitors.

VISITORS AT THE CENTRE: JULY 2022-JUNE 2023

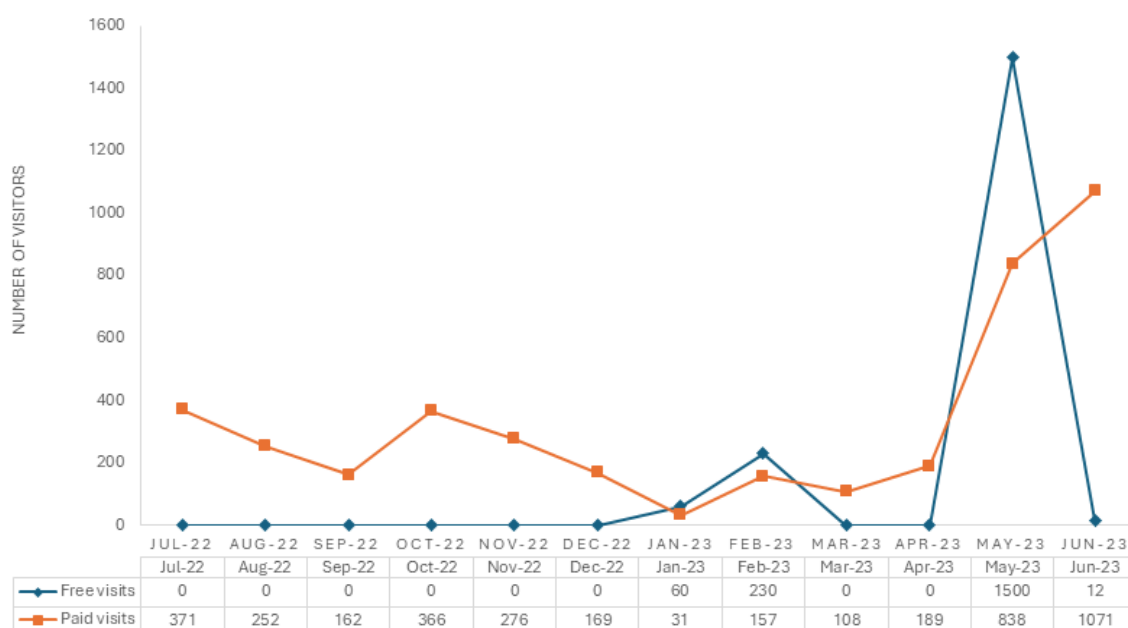


Figure 1: Visitors at the Centre (July 2022- June 2023)

Strategic Objectives 1 and 2: Enhance the visitor experiences by providing a value for money service and increase the number of visitors to the centre

To achieve Strategic Objectives 1 and 2, RGSC concentrates on elevating the gallery experience, emphasising exceptional value and enrichment for all visitors. Through the curation of dynamic, interactive exhibits, our goal is to engage diverse audiences and foster curiosity and learning. Our dedication to quality and innovation in gallery presentations aims to attract more visitors, encouraging exploration and enjoyment of our extensive exhibits.

Strategic Objectives 3 and 4: Increase the visibility of the Centre and provide innovative programmes and special events at the Centre

Launching of Book - YUGA by Dr Caussy

The RGSC hosted the launching of the book titled 'YUGA: les derniers pas de l'Homme moderne' by Dr Ramesh Caussy on 28 July 2022 in the presence of 100 invitees. The author also conducted a Science Popularisation lecture at the Centre on that occasion. The Hon. (Mrs) Leela Devi Dookun-Luchoomun, G.C.S.K. Vice-Prime Minister, Ministry of Education,

Tertiary Education, Science and Technology was also present as chief guest. Dr Caussy is the inventor of Diya One, the first 'Anti-pollution and Wellness Robot' gifted with a neuro-inspired AI, energy efficiency and data services.

Workshop on “Climate Change and Sustainability: Challenges and Opportunities”

The RGSC and The United Nations Development Programme (UNDP) jointly organised a half-day workshop entitled “Climate Change and Sustainability: Challenges and Opportunities” on 12 October 2022 at the Rajiv Gandhi Science Centre, Bell Village. This initiative was motivated by our collective responsibility and engagement towards promoting local action in our fight against climate change and our aim to achieve sustainability.

The workshop aimed to:

- Disseminate the key outcomes of the Stockholm +50 conference held on 2-3 June 2022.
- Enhance awareness of the Stockholm+50 goals and environmental commitments of Mauritius.
- Inspire participants to contribute towards the combat against climate change.

The workshop consisted of two insightful lectures by our local UNDP national project coordinator and staff of the RGSC. This was followed by a series of group discussions which involved the contributions of the workshop participants. A total of 70 people participated in this workshop. The group discussions focused on the topics such as Sustainable Consumption and Production, Food security, Renewable Energy, Energy Efficiency, food security, and Protection of natural resources & Nature based solutions. The objective of the workshop was to cultivate collaboration among diverse stakeholders including government officials, educators, scientists, and civil society, uniting local insights with global perspectives to provide innovative solutions against climate change, pollution, and biodiversity loss tailored to Mauritius's environmental context.

World Science Day for Peace and Development

The Rajiv Gandhi Science Centre in Mauritius celebrated the World Science Day for Peace and Development 2022 by opening its doors free of charge from 10:00 to 15:30 on 10 November 2022, offering interactive exhibitions, science shows, a treasure hunt, and science film projections. Targeted at parents and kids, the event aimed to educate and inspire through hands-on experiences in various scientific disciplines. A total of 100 people participated in the World Science Day organised at RGSC. The day also included outreach through social media, quizzes, and educational videos, promoting awareness and engagement in science for sustainable development.

The theme for the World Science Day for Peace and Development 2022 was “Basic Sciences for Sustainable Development,” aligning with the International Year of Basic Sciences for

Sustainable Development. That day emphasised the critical role of basic sciences in areas such as medicine, industry, agriculture, and energy planning, supporting the UN's Sustainable Development Goals (SDGs).

Careers in Science with US Embassy

The RGSC in collaboration with the US Embassy organised a talk on careers in science on 17 January 2023. Sixty secondary school students attended the talk where they gained valuable insights into potential career paths and opportunities in the field of science.

International Day for Women and Girls in Science

The Rajiv Gandhi Science Centre hosted a seminar on February 15, 2023, in collaboration with the Australian High Commission to commemorate the International Day for Women and Girls in Science. This event aimed to highlight the contributions of female scientists to Mauritius' socio-economic development and inspire young students, particularly girls, to pursue careers in science.

The seminar featured Mrs. G. M. Madhub-Dassyne, Mauritius' first female forensic scientist and director of the Forensic Science Laboratory, as the guest speaker. Two hundred and thirty people were present for this event and the target audience was secondary school and tertiary students, educators, and scientists. Esteemed guests of the seminar included Hon. Leela Devi Dookun Luchoomun and Ms. Keara Shaw from the Australian High Commission.

National Science Week 2023- 7th Edition

The Rajiv Gandhi Science Centre in collaboration with the Ministry of Education, Tertiary Education, Science and Technology organised the seventh edition of the National Science Week (NSW) 2023. The main objective of NSW 2023 was to increase awareness and understanding among the students and the public in general on the importance of the role of Science and Technology in our daily life. The theme for the year 2023 was "STEM (Science, Technology, Engineering and Mathematics) Connecting Society."

The event also comprised a Science and Technology Exhibition which was held from Tuesday 09 May 2023 to Friday 12 May 2023. In parallel, a series of thematic seminars, conferences, talks and workshops on Science and Technology were held during the whole week (Monday 08 May 2023- Friday 11 May 2023). One thousand people participated in the different activities held during NSW.

National Science Week

(May 2023)



Exhibitor: Forensic Science Laboratory



Exhibitor: ADSU



Exhibit: Model of a pump



Exhibits: Drugs



Exhibitor: FAREI

Activities held during National Science Week

Date	Activities	Theme	Resource persons	Target audience
10 April 2023	Workshop on Teaching of STEM in Primary schools in Mauritius	Teaching of STEM in Primary schools in Mauritius: Challenges and Innovations	Mrs. Umah Devi Jeetun Ag. Assistant Director, Primary Ministry of Education, Tertiary Education, Science and Technology. Dr. Shalana Fokeera-Wahedally, Chartered Educational Assessor Principal Research and Development Officer Mauritius Examination Syndicate Mr. Vikren Narainsawmy, Lecturer Mauritius Institute of Education	Primary educators, Policymakers, and other stakeholders
10 May 2023	STEM Youth Conference	STEM-powering Youth	Mr Sookdeo Rungoo (Manager/Curator, RGSC) Dr Bhamini Kamudu Applasawmy (Resource Officer/Senior Resource Officer, RGSC) Mr Ashley Purhooa (Resource Officer/Senior Resource Officer, RGSC)	Participants of secondary schools' science Clubs
11 May 2023	Workshop on STEM Careers of the Future	STEM Careers of the Future: Trends and Opportunities	Mrs Delphine Maillard, Career Counsellor at Career Guidance Services Avinash Meetoo, Director of Knowledge7 Dr Malay Mishra, Foreign Policy Analysis and Diplomat, India Mr Shyam Fulena, Managing Director at Human Factors.	Secondary students – Grade 9 to Grade 13

PILLAR 3: Supplementing the educational system in Mauritius

Pillar 3 focuses on enhancing the promotion of Science and Technology (S&T) among students through activities like workshops, exhibitions, and competitions. The RGSC aims to improve efficiency by collaborating with schools, particularly through the Nine Year Schooling project. Strategies include promoting science activities, supporting STEM education, and catering to Special Education Needs (SEN) schools.

Model Glider Competition

The 7th Model Glider Competition was organised by RGSC in collaboration with Aeronautical Society of Mauritius (AeSM) and the finals were conducted on 2nd May 2023.

The aim of MGC is to enable students to use science process skills to explore ideas, design concepts, and techniques in aviation through the practical application of basic aerodynamics.

The objectives of MGC are as follows:

- Enable students to develop, construct and fly their model gliders.
- Encourage students to explore ideas and come up with solutions by working in teams.
- Develop creativity and innovation among young people through fun activities related to Science and Technology.
- Inspire students to study engineering and increase their awareness of careers related to aeronautics.

The MGC provided a significant platform for Grade 10 and Grade 12 students to delve into aeromodelling and engineering design under mentor guidance. Preceding the finals at Côte d'Or National Sports Complex, participants underwent workshops and mentorship sessions to refine their glider designs and prototypes. Out of 84 initial teams, 29 were selected based on criteria encompassing glider performance and project documentation.

The final of the competition featured teams competing to achieve maximum flight distances with their gliders. This event also marked the formalization of a partnership between RGSC and AeSM through a Memorandum of Understanding (MoU), aimed at fostering deeper collaboration in scientific and technical disciplines. This initiative not only promotes innovation and skill development among students but also strengthens Mauritius' position in aeronautical education and technological advancement.

Winners of Model Glider Competition

Category	Prize	School
Category 1: Grade 10	Captain Richard Twomey Award	Sookdeo Bissoondoyal State College
	Second Prize	Notre Dame College
	Third Prize	Royal College Curepipe
Category 2: Grade 12	Captain Richard Twomey Award	Shrimati Indira Gandhi SSS
	Second Prize	Sir Leckraz Teelock State Secondary School
	Third Prize	Sookdeo Bissoondoyal State College

Model Glider Competition

(May 2023)



Signing of MOU between RGSC and AeSM



Finals at Côte d'Or National Sports Complex

Science Quest 2023

The 8th edition of the Science Quest competition was organised by the Rajiv Gandhi Science Centre (RGSC). The Science Quest competition is a project-based contest that allows secondary school students across Mauritius to apply their knowledge of science and technology to address real-world challenges and make a significant impact in their communities. The competition encourages students to conduct scientific investigations, experiments, awareness campaigns, and surveys, and construct models and prototypes. With the participation of 350 students and 65 teachers representing 45 schools, the event garnered significant interest, resulting in 66 innovative projects addressing real-world challenges. The competition is divided into three categories: Category 1 for grades 7, 8, and 9; Category 2 for grades 10 and 11; and Category 3 for grades 12 and 13. Each team, consisting of four students, worked under the guidance of a supervising teacher or mentor. Projects included revolutionising marine pollution control with Seabin, unlocking culinary potential with bacteria as culinary allies, harnessing pedal power for clean energy with the Bicycle Energy Convertor, and transforming plastic bottles into rainwater-reliant plant towers. These projects showcase the creativity, innovation, and potential of our young students to make a difference through science and technology.

The competition, culminating in a final showcase at the Côte d'Or National Sports Complex from June 6-9, 2023, emphasised scientific inquiry, teamwork, problem-solving, and communication skills. Schools were invited to visit the exhibitions during the finals, resulting in a total of 1500 visitors. The prizes were sponsored by the Mauritius Commercial Bank, the competition offered prizes that recognised and celebrated innovation and dedication in the field of STEM.

Winners of Science Quest Competition

Category	Award	School
Category 1: Grade 7, 8 and 9	Gold award	Patten College (Girls Dept)
	Silver Award	Modern College
	Bronze Award	MGSS Moka
	Merit Prize	Collège Pierre Poivre
	Merit Prize	Quartier Militaire SSS
Category 2: Grade 10 and 11	Gold Award	Doha College Souillac
	Silver Award	Piton State College
	Bronze Award	Labourdonnais College
	Merit Prize	Dr Maurice Curé State College
	Merit Prize	London College
Category 3: Grade 12 and 13	Gold Award	Adventist College
	Silver Award	Lycée Des Mascareignes
	Bronze Award	Royal College Curepipe
	Merit Prize	Forest Side SSS Boys
	Merit Prize	West Coast International Secondary School

Science Quest Competition

(June 2023)



Exhibitions by students

Deba Klima 2023

The first edition of 'Deba Klima' National debate competition was organised by the Mauritius Commercial Bank (MCB) in collaboration with the Rajiv Gandhi Science Centre (RGSC). The content focused on raising awareness about climate change among secondary school students in Mauritius. Held from March to June 2023, the competition aimed to empower students with knowledge and advocacy skills related to environmental issues.

Seventy schools registered for 'Deba Klima', involving 210 students and 70 educators. Participants underwent intensive training sessions led by Dr. Francois Gemenne, an expert in climate geopolitics, under the initiative of MCB. Sixteen schools progressed to the debate rounds where they engaged in rigorous discussions on climate-related topics, conducted entirely in Creole to support language diversity initiatives.

Debate Rounds

The Debate Rounds were kickstarted on 29, 30 May and 01 June and was held at RGSC. The quarter finals were held at RGSC on 14 and 15 June 2023. The selected schools and debate resolutions are illustrated in figure 2 and 3.

The semi finals and finals were held at MCB, St Jean on 22 and 29 June 2023 respectively.

Forest Side SSS Girls and Royal College Curepipe were the finalists who debated on the theme "Shock actions are necessary to alert people to the dangers of climate change." (**Bizin bann aksion sok pou fer dimounn pran kont bann danze ki sanzman klimatik amene**)"

The Winning Team was **Forest Side SSS Girls**.

The Prize Giving Ceremony was held on 29 June 2023 at MCB St Jean in the presence of Mr Alain Law Min, CEO of MCB, Mr Jean Michel Ng Tseun, CEO MCB Ltd and Hon. K. Ramano, Minister of Environment, Solid Waste Management and Climate Change. Hon. Leela Devi Dookhun Luchoomun, Vice Prime Minister and Minister of Education, Tertiary Education, Science and Technology was the Chief Guest.

Winners of Deba Klima Competition

Award	School	Prize for Student	Prize for Supervising teacher
First prize	Forest Side S.S.S	An eco-discovery trip to Rodrigues and a saving voucher worth Rs 30,000 per student	An eco-discovery trip to Rodrigues and a saving voucher worth Rs 6,000
Second prize	Royal College Curepipe	Prize worth Rs 15,000 per student	Prize worth Rs 4,000
Third prize	Mahatma Gandhi SS Solferino and JMD Achia SSS	Prize worth Rs 8,000 per student	Prize worth Rs 3,000

Deba Klima 2023

(June 2023)



Winning Team: Forest Side SSS (Girls)

Robotics Bootcamp

(August 2023)



Guiding students to robotics

Workshop for Pre-primary and Primary educators

(May 2023)



Dr. Sue Dale Tunnicliffe

Media Coverage

The semi-finals and finals have been broadcasted on MBC TV on 03 and 10 July 2023. All participants and their parents signed image diffusion rights for this purpose. The project has received substantial media coverage with the joint effort of RGSC and the MCB with the participation of RGSC and MCB on the Focus TV programme and various Radio programmes.

Robotics Bootcamp

The RGSC organised a one-day free Robotics workshop in collaboration with the National Computer Board for grade 7 students (12-13 years). The robotics bootcamp was held in two batches on 04 and 05 August 2022 at RGSC. A total of 40 students participated in the robotic bootcamp workshop. These workshops are essential for introducing young learners to technology and engineering concepts. They encourage hands-on learning, stimulate creativity, and enhance problem-solving skills, equipping students for future careers in STEM fields and cultivating a passion for innovation.

Workshop for Pre-primary and Primary educators

The Rajiv Gandhi Science Centre organised a series of workshops from 13th to 17th May 2023 on the theme “Teaching Science in the Early Years” aimed to empower 80 pre-primary and 80 lower primary educators in Mauritius. Facilitated by Dr. Sue Dale Tunnicliffe from University College London, the workshops provided a hands-on, inquiry-based approach to teaching science, helping educators build confidence in their roles.

The official launching of the activities took place on 13th May 2023 in the presence of the Acting President of the Republic of Mauritius, Mr Barlen Vyapoury, Dr J. Naugah, Chairperson of the RGSC Trust Fund and Dr. Sue Dale Tunnicliffe. Targeting early childhood teachers and lower primary educators, the workshops addressed the crucial need for scientific literacy in young learners, emphasising that science education can be engaging and accessible. Activities included using low-cost materials to demonstrate scientific concepts, reinforcing that learning can occur outside traditional lab settings. The initiative aligned with the Ministry of Education’s Nine-Year Continuous Basic Education project, focusing on enhancing pedagogical skills and fostering collaboration among educators. Dr. Tunnicliffe highlighted the importance of integrating science, engineering, and play in early education, receiving positive feedback from participants who enjoyed interactive, experiential learning opportunities throughout the week.

The RGSC also organised a workshop by Dr. Tunnicliffe for pre-primary pupils at Orchard Kids, pre-primary school with the participation of 150 pupils.

African Code Challenge 2022

The 3rd edition of African Code Challenge 2022 was launched in June 2022 as part of the Africa Code Week initiative whereby youngsters aged 8-16 years participated in a coding competition to impart digital literacy and computational thinking skills. Participants were required to create an educative game using the coding program Scratch. As country level organizer, the RGSC conducted this competition for Mauritius in 2022 to eventually select

African Code Challenge

(June 2022)



Delivering lecture



Interactive session with students



Prize Giving Ceremony

the three best projects for submission, to the global coordinator of ACW for an African-wide competition. ACC 22 was fully sponsored by the ACW initiative.

A total of 69 registrations were obtained and 24 projects were received. Participants were required to submit a 3-min video describing their program, its purpose and the steps involved in its development. The theme chosen for this year is "Protecting Life Together". A team of local juries from partnering institutions, evaluated and selected the three best projects for onwards submission to ACW for the African wide competition. The deadline for submission of three best projects was 31 December 2022.

The **three best National Projects** were:

Team: Sookdeo Bissoondoyal State College

Team: Coding Samurai Club – Osotto Team

Team: Royal College Curepipe – Mission Reboot

Mauritian Project Ranks 2nd in Africa

The rankings of AfriCAN Code Challenge 2022 were announced on 02 March 2023. Team: Royal College Curepipe – Mission Reboot represented by Ms. Sarita Raggoo-Lollbeharee (Mentor) and Students: Keshia Maunick, Seeya Awotar, Jeeveshwar Mouthoor, Grace Sooryamuyah and Nikhil Booneyad, ranked 2nd in the pan-African competition and declared among the three winners of ACC 2022.

A Tablet PC worth Rs 25,000 and medals, sponsored by SAP was offered to each member of the Team Mission Reboot.

Overall, ACW 2022 in Mauritius successfully engaged a broad audience, fostering digital skills development and innovation among Mauritian youth while promoting inclusivity and educational excellence in coding.

Strategic Objective 2: Facilitate the teaching and learning of science in schools

Inculcating scientific skills in Early Years through Gardening

The RGSC organised a workshop on school gardening in collaboration with Early Childhood Care & Education Authority (ECCEA) from 2nd August to 16th August 2022. The workshop targeted 425 registered ECCEA educators. This initiative aimed to integrate scientific skills into early childhood education through practical gardening activities. RGSC-led sessions focused on scientific concepts via hands-on gardening, utilising a booklet with various activities.

Participants appreciated the interactive format and practical approach, preferring it to traditional lectures. Feedback highlighted increased enthusiasm for innovative teaching methods and the recognition of gardening's educational potential.

Career guidance talk in secondary schools

RGSC was engaged in career guidance talks across secondary schools namely Shrimati Indira Gandhi S.S.S, emphasising the crucial role of informed career choices. These sessions are pivotal in equipping students with insights into various professions, helping them align their interests and skills with future career paths. By providing firsthand knowledge and practical advice, RGSC aims to inspire and empower students to make informed decisions about their educational and professional futures. Such initiatives not only enhance career readiness but also foster a motivated and confident youth prepared to contribute effectively to society.

Travelling exhibitions in secondary school

The RGSC organised a travelling exhibition 'Fly me into Space' at Bel-Air S.S.S on 01 July 2022 which targeted 750 students and at Westcoast International School from 04 July to 08 July 2022 targeting 500 students. By inspiring interest and understanding in aerospace science, we cultivate a future workforce equipped to tackle complex challenges in aviation technology, space missions, and beyond-Earth exploration. Such initiatives play a vital role in engaging students and providing hands-on experiences, showcasing cutting-edge technologies, and highlighting the importance of aerospace in everyday life from air travel to satellite communication. By promoting aerospace science, we encourage curiosity, spark creativity, and pave the way for discoveries that benefit society and push the boundaries of human knowledge in the vast expanse of space.

Science shows in Secondary schools

On 20 July 2022, RGSC conducted science shows at Notre Dame Secondary School and 120 visitors participated in the event. This event played a crucial role in nurturing students' scientific curiosity and skills. It provided a platform for hands-on learning, fostering creativity, critical thinking, and a deeper understanding of scientific concepts through interactive exhibits and experiments.

Science club activities

Various science club activities were organised in different schools namely Loreto College St Pierre, Forest Side SSS Boys and Dr Maurice Curé SC among secondary school students from 12 September 2022 to 16 September 2022. A total of 765 students attended the activities which included Science Shows and Career Guidance Talk. Science club activities were also organised at London College targeting 60 students of grades 10 and 13 on 09 March 2023. These activities are vital for fostering a passion for science among students. They provide hands-on experiments, discussions, and projects that promote critical thinking, problem-solving skills, and teamwork. These activities inspire curiosity, deepen understanding of scientific principles, and encourage exploration of STEM fields, preparing students for future academic and career paths in science.

STEM Talk

The RGSC conducted a STEM talk in collaboration with the National Women's Council from 21 to 27 February 2023 at Bhujoharry College, La Tour Koenig, DAV College, Rose Belle, Muslim College, Port Louis and Nelson College. The STEM talk was also carried out at DAV College, Morcellement St André on 01 March 2023. Two hundred and thirty students attended the talk. The STEM talk offered a platform to highlight the benefits of STEM education and careers. It promoted inclusivity, diversity, and empowerment by inspiring women and girls to pursue opportunities in science, technology, engineering, and mathematics, fostering innovation and societal progress.

STEM Activities

Date	List of Activities	Category	Venue	Number of Visitors
04 - 08 July 2022	Fly me into Space Travelling Exhibition	Travelling Exhibition	Westcoast International School	500
Monday, September 12, 2022	Science Club activity in schools	Outreach	Loreto College St Pierre	280
Wednesday, September 14, 2022	Science Club activity in schools	Outreach	Forest Side SSS Boys	125
Friday, September 16, 2022	Science Club activity in schools	Outreach	Dr Maurice Cure SC	300
Thursday, March 9, 2023	Science Club activity in schools	Outreach	London College	100
Wednesday, July 20, 2022	Science Show	Outreach	Notre Dame College	120
Tuesday, February 21, 2023	Talk in collaboration with NWC	Collaboration	Bhujoharry college La Tour Koenig	35
Wednesday, February 22, 2023	Talk in collaboration with NWC	Collaboration	DAV Rose Belle	70
Friday, February 24, 2023	Talk in collaboration with NWC	Collaboration	Muslim College PLouis	40
Monday, February 27, 2023	Talk in collaboration with NWC	Collaboration	Nelson College	35
Wednesday, March 1, 2023	Talk in collaboration with NWC	Collaboration	Morcellement St André	50
02 - 16 August 2022	Workshop in collaboration with ECCEA and MIE - Gardening	Collaboration	RGSC	425
Total				2,080

PILLAR 4: Outreach

Pillar 4 aims to enhance public understanding of Science and Technology by bringing science directly to Mauritians. The RGSC collaborates with community centres, social welfare organisations, and other associations to organise outreach activities like sky observation programs and thematic workshops. Strategies include increasing stakeholder networking and encouraging community participation in collaborative events.

Strategic Objective 1: Bring science to the doorsteps of each and every Mauritian

Africa Code Week 2022

The Rajiv Gandhi Science Centre organised the 3rd edition of Africa Code Week in November 2022 in collaboration with the Ministry of Education, Tertiary Education, Science and Technology, National Computer Board, Mauritius Institute of Education and Ceridian (Mauritius) Ltd.

ACW Mauritius has a bank of trainers/educators that have already been trained. In addition, online and face-to-face refresher sessions for trainers were organised in early November 2022.

The Live Event for ACW Mauritius 2022 was held from 31st October 2022 till 02 December 2022. Coding classes were conducted both online and face to face mode for students, from the age of 8, for tertiary institutions (government and private) and the public. In addition to Mauritius, ACW was extended to the island of Rodrigues. The Africa Code Week initiative has targeted around 1700 Mauritian youths

Programme of Coding Workshops

Date	Venue	Target	Reach (approx.)
31st October 2022 - 02 December 2022	Welfare Centres including (Cybercaravan)	Youth, SEN and public	600
	SEN Symposium		
	University of Technology, Mauritius	Higher Education students	195
	Mauritius Institute of Education	Educators	100
	Ceridian Learning Centre	Secondary students and public	80
	Rodrigues	Students and public	350
	Online	Students and general public	375
		Total	1,700

Science Show

By conducting activities like the holiday science show and talk at Case Noyale Social Welfare Centre for 50 children on April 7, 2023, RGSC fosters a deeper understanding and appreciation of science among diverse communities. These initiatives spark curiosity, inspire future scientists, and promote inclusivity in STEM education. By reaching out to underserved areas, RGSC ensures equitable access to educational opportunities, enriching lives and contributing to a more scientifically literate society poised for innovation and progress.

Strategic Objective 2: Increase networking with stakeholders and social partners

Sky Observation Programme

The Rajiv Gandhi Science Centre (RGSC) is committed to enhancing public comprehension of astronomy through engaging sky observation sessions and educational outreach. Our goal is to increase accessibility to celestial phenomena, igniting curiosity and promoting scientific literacy across diverse age groups. The RGSC organised a Sky Observation Programme on 07 October 2022 and 4 November 2022 targeting 500 audiences respectively. The sky observation programme was also held at Caroline Social Welfare Centre on 31 March 2023 with the participation of 200 audiences.

RGSC offers telescope viewing opportunities for participants to explore celestial objects like the Moon, studying its phases, craters, and surface features. We also guide in identifying major constellations visible in the night sky and teach the use of celestial coordinates and sky maps to locate stars, planets, and other cosmic entities.

Through interactive sessions, RGSC educates the community on topics such as planets, stars, galaxies, and black holes, fostering dialogue and addressing astronomy-related inquiries.

Sky Observation Programme

Date	Venue	Target audience
7 October 2022	RGSC	500
4 November 2022	RGSC	500
31 March 2022	Caroline Social Welfare Centre	200
	Total	1,200

PILLAR 5: E-Promotion of Science

Strategic Objective 1: Use of ICT to enhance the promotion of science: A modern up to date website and online educational resources

Pillar 5 of the RGSC focuses on leveraging digital platforms and technology to advance scientific literacy across Mauritius. This initiative aims to broaden outreach and engagement through innovative online strategies, enhancing public understanding and appreciation of science. Key objectives include maintaining a user-friendly website as a central hub for science resources and event updates, maintaining an active social media presence to share science news and educational content, and launching targeted online campaigns on scientific advancements and STEM education.

Online activities

Webinar

The RGSC organised a live webinar on the theme 'STEM Education in the Early Years in Mauritius' on 17 August 2022. Key Stakeholders and speakers of the event were Dr (Lady) Sue Dale Tunnicliffe, Reader in Science Education, University College London, United Kingdom, Dr Jayantee Naugah, FRSB, Cbiol (UK), PDSM, Chairperson of the Rajiv Gandhi Centre Trust Fund, Mauritius, Mrs Caroline Akekion, Director, Early Childhood Care, and Education Authority, Mauritius and Dr Bhamini Kamudu Applasawmy, Resource Officer/Senior Resource Officer, Rajiv Gandhi Science Centre, Mauritius. They discussed scientific inquiry at pre-primary schools. Such webinars provide educators with insights into effective teaching methods, fostering critical thinking and problem-solving skills from a young age, thereby laying a strong foundation for future academic success in STEM disciplines.

PILLAR 6: Research and development

The RGSC contributed to a book chapter titled “Early years informal science education programme in Mauritius: A systemic approach by the Rajiv Gandhi Science Centre” focusing on the early years of informal science education programme in Mauritius. The chapter elaborates on the RGSC’s systemic approach, emphasising collaboration between teachers, parents, children, and early childhood education supervisors. It discusses how these efforts, supported by the Ministry of Education, Tertiary Education, Science and Technology, promote science learning in young children. Additionally, it highlights opportunities for expanding science education in the early years. The author were Dr J. Naugah (Chairperson), Dr B. Kamudu Applasawmy (Resource Officer/ Senior Resource Officer), Ian Li Kim Khiook (Resource Officer/ Senior Resource Officer), Mr S. Rungoo (Manager/ Curator) and Dr A. K. Maulloo. The abstract of the book chapter is illustrated below.

Chapter 20

Early years informal science education programme in Mauritius: A systemic approach by the Rajiv Gandhi Science Centre.

Jayantee Naugah, Bhamini Kamudu Applasawmy, Ian Li Kim Khiook, Sookdeo Rungoo and Aman Kumar Maulloo.

Abstract

Children are budding scientists. They are active explorers of the environment and may learn much about living, material and physical world through play. The inherent curiosity of young children needs to be nurtured and sustained by the adults present in their life: parents and teachers. This would be possible only if these adults are adequately empowered to support science learning opportunities in young children. In this chapter, we describe how the Rajiv Gandhi Science Centre, as a centre for informal science learning, is implementing its early science education programme in Mauritius. We discuss the systemic approach undertaken by the centre through a strategy of collaboration between teachers, parents, children, as well as supervisors of the early childhood education sector. The educational programmes of the centre include a science exhibition by pre-schoolers and continuous professional development of teachers. We attribute our success to the institutional collaborations and support of the Ministry of Education, Tertiary Education, Science and Technology. Finally, we identify some opportunities that the science centre and similar institutions, may explore to support the teaching and learning of science in the early years.

Rajiv Gandhi Science Centre Trust Fund

Financial Statements

for the year ended

30 June 2023

RAJIV GANDHI SCIENCE CENTRE TRUST FUND

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RAJIV GANDHI SCIENCE CENTRE TRUST FUND
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	<u>Note</u>	<u>30-Jun</u> <u>2023</u> Rs	<u>30-Jun</u> <u>2022</u> Rs
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	5	5,467,025	6,404,200
Receivables and Prepayments	6	59,405	71,923
Car Loan - Short Term	7	557,629	216,168
Inventories	8	577,102	577,102
		<u>6,661,161</u>	<u>7,269,393</u>
NON CURRENT ASSETS			
Car Loan - Long Term	7	1,233,410	162,446
Property, Plant & Equipment	9	95,474,370	98,823,091
Intangible Assets	10	42,879	70,556
		<u>96,750,659</u>	<u>99,056,093</u>
TOTAL ASSETS		<u>103,411,820</u>	<u>106,325,486</u>
LIABILITIES			
CURRENT LIABILITIES			
Payables	12	570,733	872,222
Car Loan- Short Term	13	557,629	216,168
Employee Benefits - Short Term	14	746,978	541,390
		<u>1,875,340</u>	<u>1,629,780</u>
NON CURRENT LIABILITIES			
Car Loan- Long Term	13	1,251,262	180,298
Employee Benefits - Long Term	14	12,093,778	11,493,797
Pension Liability	11	10,068,489	7,037,129
		<u>23,413,529</u>	<u>18,711,224</u>
TOTAL LIABILITIES		<u>25,288,869</u>	<u>20,341,004</u>
NET ASSETS		<u>78,122,951</u>	<u>85,984,482</u>
EQUITY			
General Fund		78,122,951	85,984,482
TOTAL EQUITY		<u>78,122,951</u>	<u>85,984,482</u>

The notes on pages 48 to 63 form an integral part of these Financial Statements.

Approved by the Board of The Rajiv Gandhi Science Centre Trust Fund Board on 12 February 2026.

.....
Mr Rishi Raj Sharma Hauzaree
Board Member

.....
Mr Partish Chumroo
Chairperson

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023

	<u>Note</u>	30-Jun 2023 Rs	30-Jun 2022 Rs
REVENUE			
Revenue from Exchange Transactions	15.1	440,593	109,821
Revenue from Non Exchange Transactions	15.2	31,273,600	30,553,811
TOTAL REVENUE		<u>31,714,193</u>	<u>30,663,632</u>
EXPENSES			
Staff Costs	16	24,686,170	24,674,421
Supplies and Consumables	17	5,289,672	3,892,083
Other Operating Expense	18	3,009,376	2,660,499
Depreciation and amortisation expense	19	4,108,786	4,333,832
TOTAL EXPENSES		<u>37,094,004</u>	<u>35,560,835</u>
(DEFICIT)		<u>(5,379,811)</u>	<u>(4,897,203)</u>

The notes on pages 48 to 63 form an integral part of these Financial Statements.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	General Fund
	<u>Rs</u>
Balance as at 1 July 2021	95,193,456
(Loss) for the year	(4,897,203)
Remeasurement of Actuarial Gain	<u>(4,311,771)</u>
Balance as at 30 June 2022	<u><u>85,984,482</u></u>
 Balance as at 1 July 2022	 85,984,482
(Loss) for the year	(5,379,811)
Prior Year Adjustment- reversal of provision	35,000
Remeasurement of Actuarial Gain	<u>(2,516,719)</u>
Balance as at 30 June 2023	<u><u>78,122,951</u></u>

The notes on pages 48 to 63 form an integral part of these Financial Statements.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

	30-Jun <u>2023</u> Rs	30-Jun <u>2022</u> Rs
CASH FLOW FROM OPERATING ACTIVITIES		
(Deficit) for the year	(5,379,811)	(4,897,203)
Adjustments for:		
Depreciation and amortisation expense	4,108,786	4,333,832
Pension Liability	3,031,360	4,543,248
Remeasurement of Actuarial Gain	(2,516,719)	(4,311,771)
Prior Year Adjustments	35,000	-
Operating Profit before working capital changes	<u>(721,384)</u>	<u>(331,895)</u>
Changes in Working Capital:		
Decrease in Receivables	(1,399,907)	172,695
Decrease in Inventories	-	-
Increase in Payables	1,110,936	(452,046)
Increase in Employee Benefits	805,569	1,303,385
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>(204,786)</u>	<u>692,140</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Non Current Assets	(732,388)	(1,799,962)
NET CASH FLOWS FROM INVESTING ACTIVITIES	<u>(732,388)</u>	<u>(1,799,962)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Car Loan	(298,813)	(216,168)
Repayment of Car Loan	298,813	216,168
NET CASH FLOWS FROM FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
NET DECREASE IN CASH AND CASH EQUIVALENT	<u>(937,175)</u>	<u>(1,107,823)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>6,404,200</u>	<u>7,512,023</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>5,467,025</u></u>	<u><u>6,404,200</u></u>

Notes to the Cash Flow Statement

1. Cash and cash equivalents

Cash and Cash equivalents consist of cash on hand, balances with banks, investments in money market instruments. Cash and cash equivalents included in the Cash Flow Statement comprising the following statement of Financial Position amounts.

Cash and cash equivalents are made up of:

	Rs	Rs
Cash at Bank	5,467,025	6,398,248
Cash in hand	-	5,952
Cash and cash equivalents at end of period	<u><u>5,467,025</u></u>	<u><u>6,404,200</u></u>

The notes on pages 48 to 63 form an integral part of these Financial Statements.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2023

	Budgeted Amounts		Actual	Difference	Notes	Difference	Notes
	Original	Final	Amounts on	Original and		Final Budget	
	Rs	Rs	Comparable	Final Budget		and Actual	
			Rs	Rs		Rs	
RECEIPTS:							
Recurrent Grant							
Recurrent Grant	27,000,000	27,000,000	29,897,926	-		2,897,926	20.2.1
Other Income	200,000	200,000	1,077,429	-		877,429	
Sub Total	27,200,000	27,200,000	30,975,354	-		3,775,354	
Capital Grant							
Capital Grant	2,800,000	2,800,000	738,838	-		(2,061,162)	
Upgrading of Electrical Network	2,000,000	2,000,000	-	-		(2,000,000)	20.2.2
Major Upgrading Works	3,000,000	3,000,000	-	-		(3,000,000)	
Sub Total	7,800,000	7,800,000	738,838	-		(7,061,162)	
Total Receipts	35,000,000	35,000,000	31,714,193	-		(3,285,807)	
PAYMENTS:							
Recurrent Expenditure							
Personal Emoluments	24,000,000	22,823,597	24,686,170	(1,176,403)	20.1.1	(1,862,573)	20.2.3
Cost of Utilities	1,083,000	1,089,033	1,185,440	6,033		(96,407)	
Fuel and Oil	84,000	72,140	90,216	(11,860)		(18,077)	
Office Expenses	151,000	172,930	90,304	21,930		82,626	
Maintenance & Repairs	376,400	986,965	1,436,853	610,565	20.1.2	(449,888)	20.2.4
Cleaning Services	-	829,203	855,741	829,203	20.1.3	(26,538)	
Security Services	-	1,478,203	1,398,451	1,478,203		79,752	
Publications & Stationery	200,000	232,049	232,667	32,049		-	
Fees	730,000	1,244,296	989,870	514,296	20.1.4	254,426	
Other Goods & Services	375,000	391,455	639,316	16,455		(247,861)	20.2.5
RGSC Activities		293,585	1,380,189	293,585	20.1.5	(1,086,604)	20.2.6
Sub Total	26,999,400	29,613,458	32,985,218	2,614,058		(3,371,143)	
ADDITIONS TO NON CURRENT ASSETS							
	2,800,000	2,800,000	732,388	-		2,067,612	
TOTAL PAYMENTS	29,799,400	32,413,458	33,717,606	2,614,058		(1,303,531)	

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1 GENERAL INFORMATION ON REPORTING ENTITY

PRINCIPAL ACTIVITIES

The Rajiv Gandhi Science Centre Trust Fund (RGSC) was established in 1994 by an Act of Parliament with the aim of promoting Science and Technology, supplement school education through non - formal programmes and create awareness on developments in Science and Technology among the public.

The activities started in May 2000 but the Centre at Bell Village was inaugurated by Smt Sonia Gandhi on 30 November 2004.

2 BASIS OF PREPARATION

(a) Statement of Compliance

The financial statements of the Rajiv Gandhi Science Centre Trust Fund have been prepared in accordance with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standard Board (IPSASB).

(b) Going Concern

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

(c) Use of estimates and judgements

The preparation of financial statements, in conformity with IPSAS and generally accepted accounting practices requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

In the application of the Rajiv Gandhi Science Centre Trust Fund's accounting policies, which are described in Notes 4, management are required to make judgements, estimates, and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions, based on actual results may differ from these estimates. The estimates and underlying assumptions are historical experience and other factors that are considered to be relevant. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the estimate affects only that period or in the period of revision and future periods if the revision affects both current and future periods. Estimates include but are not limited to fair valuation of inventories, accounts receivables, accrued charges, contingent assets and liabilities, and degree of impairment of property, plant and equipment.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

2 BASIS OF PREPARATION (CONT.)

(d) Functional and Presentation of Currency

The Financial Statements are presented in Mauritian Rupees. Roundings have been done where applicable to the nearest rupee.

(e) Reporting Date

The present Financial Statements have been prepared for the Financial Year 01 July 2022 to 30 June 2023. Comparative figures relate to the Financial Year 1 July 2021 to 30 June 2022.

(f) Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position are on accrual basis using historical cost except for Property, Plant and Equipment which have been based on fair value.

3 IPSAS ISSUED BUT NOT YET EFFECTIVE

The Financial Statements comply in all material respects with applicable International Public Sector Accounting Standards (IPSAS).

In the current period the Rajiv Gandhi Science Centre Trust Fund has adopted all of the improvements and amendments to the standards effective at the reporting date.

IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) requires disclosure of new IPSAS that have been issued but are not yet effective.

(a) IPSAS 43 - Leases (Effective as from 01 January 2025)

IPSAS 43 prescribes the principles for the recognition, measurement, presentation and disclosure of leases. The objective is to ensure that leases and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

(b) IPSAS 44 - Non-current Assets held for Sale and Discontinued Operations (effective as from 01 January 2025)

IPSAS 44 prescribes the accounting treatment for assets held for sale and the presentation and disclosure of discontinued operations.

(c) IPSAS 45 – Property, Plant and Equipment (Effective as from 1 January 2025)

IPSAS 45 removes the scope exclusion for heritage assets that satisfy the definition of property, plant and equipment. Heritage assets that satisfy the definition of property, plant and equipment shall be recognized as assets when they need the recognition criteria set out in IPSAS 45. IPSAS 45 requires the disclosure of unrecognized heritage assets that cannot be measured reliably.

(d) IPSAS 46 – Measurement of Assets and Liabilities in Financial Statements (Effective as from 1 January 2025)

The subsequent measurement framework developed in Chapter 7 of the Conceptual Framework explains the relationship between the various components required to estimate the value of an asset and liability. In developing the subsequent measurement framework, the IPSASB identified three levels of measurement: Measurement Models, Measurement Bases and Measurement Techniques.

(e) IPSAS 47 – Revenue (Effective as from 1 January 2026)

IPSAS 47 presents two accounting models, based on the existence of a binding arrangement. IPSAS 47 first requires an entity to determine whether its revenue arises from a transaction with a binding arrangement, to determine the appropriate accounting model. The principles within the models enable the entity to reflect the substance of its revenue transaction.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

3 IPSAS ISSUED BUT NOT YET EFFECTIVE (CONTINUED)

(f) IPSAS 48 – Transfer Expenses (Effective as from 1 June 2026)

IPSAS 48 prescribes the accounting requirements for transfer expenses.

A transfer expense is an expense arising from a transaction, other than taxes, in which an entity provides a good, service or other asset to another entity, without directly receiving any good, service or other asset in return.

4 ACCOUNTING POLICIES

4.1 Property, plant and equipment

(a) Building and Premises

The State land occupied by Rajiv Gandhi Science Centre Trust Fund along with the building and its content is vested with Necessary action has been taken for the transfer.

(b) Impairment

Property, plant and equipment are stated at cost or revalued amount less accumulated depreciation and any recognised impairment losses.

At each balance sheet date, the Rajiv Gandhi Science Centre Trust Fund reviews the carrying amount of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss and the carrying amount of the asset is reduced to its recoverable amount.

(c) Revaluation

The Trust revalued its assets during the period 2007 to 2011. As per accounting guidelines, the excess depreciation charged for the period 2008 to 2017 should have resulted in the offsetting of the revaluation reserve by the proportion of additional depreciation, thereby bringing the revalued cost to Net Book Value as at 30 June 2017. At the end of Financial year ended 30 June 2017, the revaluation reserve has been reversed and the value of assets has been restored to its hypothetical Net Book Value.

(d) Depreciation charges

Depreciation is charged so as to write off the cost or valuation of assets, other than land and properties under construction, over their estimated useful lives using the straight-line method as follows:-

	No. of years
Buildings	2%
Office equipment/Intangible Assets	20%
Furniture and Fittings	10%
Plant & Machinery	20%
Exhibits	20%
Motor Vehicles	20%

(e) Disposal

Depreciation is fully charged in the year of acquisition and no charge is made in the year of disposal. There was no disposal of asset during the financial year 2019/20.

(f) Subsequent Costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits will flow to the Rajiv Gandhi Science Centre Trust Fund and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Financial Performance as incurred.

(g) Lease

There is no lease agreement and no payment for the occupation of the land and buildings by the Rajiv Gandhi Science Centre Trust Fund.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

4 ACCOUNTING POLICIES (Cont.)

4.2 Intangible assets

Intangible assets are recognised only if:

- (a) it is probable that future economic benefits that are attributable to the assets will flow to the enterprise; and
- (b) the cost of the assets can be measured reliably.

Intangible assets are amortised using the straight-line basis over the projected life.

This is re-assessed at the end of each financial period and unused assets are written off.

4.3 Cash and Cash Equivalents

Cash comprises cash in hand and cash at bank.

Cash equivalents are short term, highly liquid investments that are really convertible to cash equivalents .

4.4 Inventories

Inventories are stated at the lower of cost (determined on a first-in-first-out basis) and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to the present location and condition. Net realisable value represents the estimated selling price less all estimated costs of completion and costs to be incurred in selling.

4.5 Provisions and Contingent Liabilities

A provision is recognized when the RGSC Trust has a present legal or constructive obligation as a result of a past event; when it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and when a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at the end of each financial period to determine the current best estimate.

Other commitments which do not meet the recognition criteria for liabilities are disclosed in the Notes to the Financial Statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the RGSC Trust.

4.6 Retirement and other benefit obligations

4.6.1 Employee Entitlements

Employee entitlements to salaries, pension costs, and other benefits are recognized when they are earned.

Sick Leave Benefits

As per the conditions of service prescribed in the PRB Report and Conditions of Service, employees are allowed to accumulate sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank. The balance of bank sick leave is valued at the end of the financial year and is recognised as long term payables. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year and this is expensed to the Statement of Financial Performance. Following the Finance Act 2020, no refund of sick leave was effected in February 2021. Accordingly, the sick leave balance payable was accumulated in Bank Sick Leave up to a maximum of 126 days. Provision has been made for bank sick leave up to a maximum of 126 days under long term benefits.

Passage Benefits

A provision is made for the estimated liability for passage benefits. The passage benefits for each eligible staff is valued at year end. The annual increase in passage benefits entitlement is expensed to the Statement of Financial Performance.

Based on past experience an amount has been transferred from long term liabilities to short term liabilities to provide for any forthcoming payments of passage in the next financial year.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

4 ACCOUNTING POLICIES (Cont.)

4.7 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Trust Fund and the revenue can be reliably measured.

The following specific criteria must also be observed for revenue recognition:

(i) Sale of services

Revenue is recognised when the risks and rewards of performance of services have passed to the buyer and upon customer acceptance, net of discounts and allowances.

(ii) Other revenues

Interest income - as it accrues unless collectability is in doubt.

(iii) Government Grants

Grants are recognized as revenue to the extent that all conditions attached to the grant are satisfied. All government grants received are therefore recognised in the Statement of Financial Performance in the year of receipt.

4.8 Expenses

Expenses are charged to the accounts on an accrual basis.

4.9 Risk Management Policies

A description of the various risks to which the Board is exposed to, is shown below together with the approach adopted by management to control and mitigate those risks. Except where stated elsewhere, the carrying amounts of the Rajiv Gandhi Science Centre Trust Fund financial assets and financial liabilities approximate their fair values.

Currency Risk

Currency risk arises only from purchase of goods and services which are denominated in foreign currencies are negotiated at prevailing exchange rates.

Operational risk

Operational risk, which is inherent in all organisations' activities, is the risk of financial loss instability arising from failures in internal controls, operational processes or the system that supports them. It is recognized that such risks can never be entirely eliminated and the costs of controls in minimizing these risks may outweigh the potential benefits.

Financial risk

Except for cash held at bank in current accounts, the Rajiv Gandhi Science Centre Trust Fund does not have any investment in term deposits nor any loan commitments. Hence, it is not exposed to interest rate risk.

The Rajiv Gandhi Science Centre Trust Fund's credit risk is primarily attributable to its receivables. Management reviews all outstanding amounts at year end to determine doubtful receivables.

The Rajiv Gandhi Science Centre Trust Fund does not have significant liquidity risk. Forecast cash requirements are closely monitored to meet liquidity requirements.

Legal Risk

Legal risk is the risk that business activities of the Trust have unintended or unexpected legal consequences. The Board identifies and manages legal risks through legal advice from the State Law Office on all its day to day dealings. There is no pending litigation as at 30 June 2023.

**RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

4 ACCOUNTING POLICIES (Cont.)

4.6 Retirement and other benefit obligations (Cont.)

4.6.1 Defined benefit pension plan (Cont.)

Vacation Leave benefits

In line with the PRB Report and conditions of service, a provision is made for the estimated liability for encashment of vacation leave. The amount for accumulated vacation leave for each staff is valued at year end. Short term benefit includes provision for vacation leave entitlements for officers who may proceed on early retirement. The increase/decrease in vacation leave during the year is charged to the Statement of Financial Performance.

4.6.2 Defined benefit pension plan

Provision for retirement pension benefits is made under the Statutory Bodies Pension Funds Act of 1978 as amended.

For employees who were in the public service at 31 December 2012 the scheme is a defined benefit plan and its assets are managed by SICOM Ltd. The cost of providing the benefits is actuarially determined using the projected unit credit method.

IPSAS 25 pertaining to pension benefits has been repealed and a new standard on pensions; IPSAS 39 is effective for annual financial statements covering periods beginning on or after 1 January 2018. There have been significant changes to the pension benefit disclosures and these changes being applicable as from 1 July 2018 has major impact on the accounting disclosures and reporting for the financial year 2018/2019 and the preceeding year.

The main areas of changes are as follows:

Statement of Financial Position

Currently IPSAS permit public sector entities to defer the recognition of certain actuarial gains and losses arising from defined benefit plans (the "corridor approach"). IPSAS 39 removed the "corridor approach". This means that the actuarial gains and losses should be recognized immediately in the Statement of Financial Position. The remeasurements are recognized in Net Assets/ Equity in the period in which they occur. A surplus is recognized as a net defined benefit asset and a deficit as a net defined liability.

Statement of Financial Performance

As regards the Statement of Financial Performance, the two items (interest cost and expected return) will be replaced by a single item: the "Net Interest Expense/ Revenue". For this purpose, the assumption for the discount rate and the expected rate of return on plan assets will be the same.

Other changes:

- (i) More disclosures in terms of description of risk exposure, plan amendments and actuarial assumptions used.
- (ii) Sensitivity analysis, i.e. the effect of a change in each major actuarial assumption on the Defined Benefit Obligation.
- (ii) IPSAS 39 makes explicit the mortality assumptions used to determine the defined benefit obligation are the best estimate of the mortality plan members both during and after employment.

4.6.3 State plan and defined contribution plans

For employees appointed for the first time in the service from 1 January 2013 onwards, Government has set up a Public Sector Defined Contribution Plan, managed by State Insurance Company of Mauritius Ltd. The defined contribution plan is a post-employment benefit plan under which fixed contributions are paid into a fund. The Rajiv Gandhi Science Centre Trust Fund will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Contributions to the Public Sector Defined Contribution Plan, the National Pension Scheme, the Family Protection Scheme and the National Savings Fund are expensed in the same financial year.

4.6.4 Car loans

Car loans are disbursed to the Rajiv Gandhi Science Centre Trust Fund by the Ministry of Education, Tertiary Education, Science and Technology on applications by eligible employees as part of their conditions of service. The loans are executed by way of a registered agreement between the Rajiv Gandhi Science Centre Trust Fund and the employees. The car loans which bear an interest rate of 4% per annum are repayable monthly over a period of five or seven years. The balances of principal amounts are shown as short-term and long-term loans. Corresponding carrying amounts are shown under receivables.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

4 ACCOUNTING POLICIES (Cont.)

4.10 Taxation

No provision has been made in the financial statements for income tax and value added tax, on the basis that the Rajiv Gandhi Science Centre Trust Fund is exempted.

4.11 Foreign currency transactions

Transactions in foreign currencies are translated to Mauritian rupee at the exchange rate ruling at the date of transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at balance sheet date.

4.12 Comparative Figures

When an accounting policy is changed with retrospective effect, comparative figures are restated in accordance with the new policy.

	30-Jun 2023 Rs	30-Jun 2022 Rs
5. <u>CASH AND CASH EQUIVALENTS</u>		
Cash at bank	5,467,025	6,398,248
Cash in hand	-	5,952
	<u>5,467,025</u>	<u>6,404,200</u>

The Rajiv Gandhi Science Centre Trust Fund has no undrawn borrowing facilities.

6. RECEIVABLES AND PREPAYMENTS

Receivables	30,954	43,472
Car Loan	28,451	28,451
	<u>59,405</u>	<u>71,923</u>

7. RECEIVABLES CAR LOAN

Movement in car loans were as follows:

Opening Balance	378,614	594,782
Loan released to staff	1,711,238	-
Loan refunded by Staff	(298,813)	(216,168)
Closing Balance	1,791,039	378,614
Less: Amount falling due within one year	(557,629)	(216,168)
Amount falling due after one year	<u>1,233,410</u>	<u>162,446</u>

8. INVENTORIES

Inventories	<u>577,102</u>	<u>577,102</u>
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RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

9. NON CURRENT ASSETS - PROPERTY, PLANT & EQUIPMENT

	Buildings	Office Furniture & Fittings	Office Equipment & Tools	Exhibits	Motor Vehicles	Plant & Machinery	TOTAL
COST	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1 July 2022	139,318,580	4,710,673	17,523,186	36,509,402	3,707,780	449,399	202,219,019
Additions	-	86,470	633,268	-	-	12,650	732,388
At 30 June 2023	139,318,580	4,797,143	18,156,454	36,509,402	3,707,780	462,049	202,951,408

DEPRECIATION

1 July 2022	43,877,870	3,874,882	15,312,439	36,338,914	3,707,777	284,046	103,395,929
Charge for the period	2,786,372	175,405	942,036	106,231		71,065	4,081,109
At 30 June 2023	46,664,242	4,050,288	16,254,475	36,445,145	3,707,777	355,112	107,477,038

NET BOOK VALUE

At 30 June 2023	92,654,338	746,855	1,901,979	64,258	3	106,937	95,474,370
At 30 June 2022	95,440,710	835,791	2,210,747	170,488	3	165,353	98,823,091

10. NON CURRENT ASSETS - INTANGIBLE ASSETS

Rs

COST

1 July 2022	442,428
Additions	-
At 30 June 2023	442,428

DEPRECIATION

1 July 2022	371,872
Charge for the year	27,677
At 30 June 2023	399,548

NET BOOK VALUE

At 30 June 2023	42,879
At 30 June 2022	70,556

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

11 PENSION ASSET

The Rajiv Gandhi Science Centre Trust Fund maintains a Staff Pension Scheme for its employees.

The scheme is a defined benefit plan. Every employee is required to contribute 6% of his/her salary as pension and the Trust Fund contributes 12 %. These contributions are vested in the Rajiv Gandhi Science Centre Trust Fund Staff Pension Fund which is managed by the State Insurance Company of Mauritius (SICOM) Ltd.

The actuarial variations of the scheme's assets and the present value of the defined benefit obligations as worked out by SICOM Ltd as at 30 June 2023 are reported hereunder:-

	30-Jun 2023	30-Jun 2022
Amounts recognised in statement of financial position at end of year;	Rs	Rs
Present value of unfunded obligation	43,384,015	37,010,428
(Fair value of plan assets)	<u>(33,315,526)</u>	<u>(29,973,299)</u>
Liability recognised in statement of financial Position at end of year	<u>10,068,489</u>	<u>7,037,129</u>
Amounts recognised in statement of financial performance:		
Current service cost	2,097,326	1,870,484
(Employee contributions)	(589,806)	(585,296)
Fund expenses	39,123	35,116
Net Interest expense/(revenue)	<u>334,324</u>	<u>81,677</u>
P & L Charge	<u>1,880,967</u>	<u>1,401,981</u>
Remeasurement		
Liability (gain)/Loss	2,353,177	2,746,184
Asset (gain)/ Loss	<u>163,542</u>	<u>1,565,587</u>
Net Assets/ Equity (NAE)	<u>2,516,719</u>	<u>4,311,771</u>
Total	<u>4,397,686</u>	<u>5,713,752</u>
Movements in liability recognised in the Statement of Financial Position:		
At start of year	7,037,129	2,493,881
Amount recognised in the Statement of Financial Performance	1,880,967	1,401,981
(Past Service Liability Contribution)		-
(Contributions paid by employer)	(1,366,326)	(1,170,504)
Amount recognised in NAE	<u>2,516,719</u>	<u>4,311,771</u>
At end of year	<u>10,068,489</u>	<u>7,037,129</u>

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by the State Insurance Company of Mauritius Ltd.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	30-Jun 2023 Rs	30-Jun 2022 Rs
11 PENSION ASSET		
Defined benefit pension plan (Continued)		
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	37,010,428	30,851,200
Current service cost	2,097,326	1,870,484
Interest cost	2,032,563	1,542,560
(Benefits paid)	(109,479)	-
Liability (gain)/loss	2,353,177	2,746,184
Present value of obligation at end of period	43,384,015	37,010,428
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	29,973,299	28,357,319
Expected return on plan assets	1,698,239	1,460,883
Employer contributions	1,366,326	1,170,504
Employer contributions	589,806	585,296
(Benefits paid + other outgo)	(148,601)	(35,116)
Asset gain/(loss)	(163,542)	(1,565,587)
Fair value of plan assets at end of period	33,315,527	29,973,299
<i>Distribution of plan assets at end of period</i>		
Percentage of assets at end of year		
Government securities and cash	53.9%	58.0%
Loans	2.8%	2.9%
Local equities	14.0%	13.6%
Overseas bonds and equities	28.8%	25.0%
Property	0.5%	0.5%
Total	100.0%	100.0%
Additional disclosure on assets issued or used by the reporting entity		
	30-Jun-23	30-Jun-22
Percentage of assets at end of year	%	%
Assets held in the entity's own financial instrument	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
<i>Components of the amount recognised in NAE</i>		
Year	30-Jun-23	30-Jun-22
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(163,542)	(1,565,587)
Liability experience gain/(loss) during the period	(7,867,620)	(2,812,284)
Liability gain/ (loss) due to change in financial assumptions	5,514,443	66,100
	(2,516,719)	(4,311,771)
Year		
Expected employer contributions	2023/2024	
(Estimate to be reviewed by Rajiv Gandhi Science Trust Fund)	1,451,919	
Weighted average duration of the defined benefit obligation		
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)	20 years	

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

11 PENSION ASSET

Defined benefit pension plan (Continued)

The plan is exposed to actuarial risk such as: investment risk, interest rate risk, longevity risk and salary/ pension increase risk.

1. Investment Risk which is the risk that the return earned on the assets may be lower or higher than assumed.

2. Salary/ Pension increase Risk which is the risk that the actual salary/ pension increases granted may be different than what we have assumed. For instance a higher salary/ pension relative to the Investment returns shall increase the Defined Benefit Obligation and hence the liability.

3. Longevity Risk is caused by the improvement in mortality rates among pensioners. The longer the latter live, the higher is the liability.

The cost of providing the benefit is determined using the Projected Life Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	Year ended 30-Jun-23	Year ended 30-Jun-22
Discount rate	6.10%	5.50%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
Mortality before retirement	Nil	
	PA(90) Tables rated down by 2 years	
Mortality in retirement		
Retirement age	65 years	

The discount rate is determined by reference to market yields on bonds

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

-If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 7.5 million (increase by Rs 9.7 million) if all other assumptions were held unchanged.

-If the expected salary growth would increase (decrease) by 1%, the defined benefit obligations would increase by Rs 5.7 million (decrease by Rs 4.9 million) if all other assumptions were held unchanged.

-If the expected pension growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 3.2 million (decrease by Rs 2.8 million) if all the other assumptions were held unchanged.

-If the life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 1.1 million (increase by Rs 1.1 million) if all the other assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependencies between the assumptions.

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	30-Jun 2023 Rs	30-Jun 2022 Rs
12 PAYABLES		
Accrued Expenses	544,176	845,665
Car Loan	26,557	26,557
Total	570,733	872,222
13 CAR LOAN		
Movement in car loans were as follows:		
Opening Balance	396,466	612,634
New Loan transferred from Ministry	1,711,238	-
Loan refunded by Staff paid to Ministry	(298,813)	(216,168)
Closing Balance	1,808,891	396,466
Less: Amount falling due within one year	(557,629)	(216,168)
Amount falling due after one year	1,251,262	180,298
14 EMPLOYEE BENEFITS		
Employee benefits represent sick leaves, vacation leaves and passage benefits accrued by staff and payable either on		
Short term:		
Sick leave benefits	746,978	541,390
Total	746,978	541,390
Long term:		
Sick leave benefits	5,663,130	5,396,042
Passage benefits	1,470,780	1,269,517
Vacation leave benefits	4,959,868	4,828,239
Total	12,093,778	11,493,797
15 REVENUE		
15.1 REVENUE FROM EXCHANGE TRANSACTION		
Entry tickets	96,930	19,925
Rent of Auditorium and Seminar room	252,005	49,750.00
Other Income	91,658	40,146
	440,593	109,821
15.2 REVENUE FROM NON-EXCHANGE TRANSACTION		
Government of Mauritius - Recurrent	29,598,000	27,376,000
Government of Mauritius - Capital	738,838	2,397,344
Sponsorship	636,836	362,763
Other Grant- NSW	299,926	179,897
Refund under YEP	-	237,806
	31,273,600	30,553,811

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	30-Jun 2023 Rs	30-Jun 2022 Rs
16 STAFF COSTS		
Breakdown of Staff costs:		
Basic Salary	14,329,265	13,704,534
Compensation 2017	-	19,250
Compensation 2018	-	54,000
Compensation 2019	-	60,000
Compensation 2020	-	39,000
Compensation 2021	-	48,750
Compensation 2022	182,400	90,000
Compensation 2023	225,000	-
Uniform Allowance	169,534	167,646
Overtime	79,637	19,032
On -Call allowance	-	-
Cellular allowance	15,600	15,155
Acting Allowance	183,368	150,440
Internet Allowance	9,600	11,400
Cash in lieu of sick leave (Accumulated) & Bank	472,676	1,528,334
End-of-year bonus	1,218,082	1,168,982
Refund Bus Fares	907,142	696,986
Travel Grant/Mileage Allowance	1,276,995	1,300,422
Passage Benefits	690,621	568,099
Vacation Leave	131,630	814,041
Sick Leave refund	632,150	-
Stipend YEP Trainees	-	236,174
Medical Examination for Employees	-	18,400
Allowance Committee	51,990	23,976
Work From Home Allowance	-	20,001
Arrears salary PRB Report 2021	-	444,197
Gratuity	38,650	-
Fuel Allowance	130,824	-
Annual Leave	18,405	-
Actual Social Contributions :		
Contributions to "Contribution Sociale Generalise"	949,504	993,701
Contributions to the "Civil Service FPS Fund"	17,928	18,104
Contributions to the "National Savings Fund"	227,311	219,745
Contribution to the "SICOM 2% FPS Fund"	274,195	272,058
Contribution to the "Defined Benefit Scheme"	1,880,967	1,170,504
Contribution to the "Defined Contribution Scheme"	572,696	801,490
	24,686,170	24,674,421
17 SUPPLIES AND CONSUMABLES		
COST OF UTILITIES		
Electricity	943,367	725,601
Telephone	222,127	234,705
Water charges	19,946	15,691
FUEL AND OIL		
Fuel and Oil - Vehicles	90,216	83,296
OFFICE AND OTHER EXPENSES		
Miscellaneous Expenses and Office Sundries	47,949	35,422
Postage	42,355	22,795
MAINTENANCE		
Repairs/Maintenance - Building	827,155	182,290
Maintenance - Exhibits	63,140	22,159
Maintenance - Furniture, Fixtures & Fittings	9,591	-
Maintenance - Office Equipment	416,775	292,751
Maintenance - Plant & Machinery	67,110	51,891
Maintenance - Vehicles	53,081	17,821
CLEANING SERVICES		
Cleaning Services - Cleaning of Office Premises	855,741	472,954
SECURITY SERVICES		
Security services	1,398,451	1,564,417
PUBLICATIONS AND STATIONERY		
Printing and Stationery	232,667	165,547
Publicity/Advertising	-	4,744
Total	5,289,672	3,892,083

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	30-Jun 2023 Rs	30-Jun 2022 Rs
18 OTHER OPERATING EXPENSES		
18.1 Breakdown of Operating Expenses:		
Fees to Chairman and Members of Boards and Committees	989,870	486,238
Professional/Legal Fees	126,000	198,450
TDS Rent	68,905	7,588
Stipend Trainee/Volunteer	45,013	41,986
Bank charges	25,067	20,750
Insurance & Indemnity (Buildings)	115,212	172,239
Insurance - Vehicles & Road Tax	108,324	54,568
Staff Welfare	120,200	20,597
Materials	-	146,830
Board Expenses	26,395	-
Staff Training	4,200	-
RGSC ACTIVITIES (Note 19.2)	1,380,189	1,511,253
Total	3,009,376	2,660,499
18.2 Breakdown of RGSC Activities:		
National Science Week	372,454	245,833
Africa Code Week	260,123	143,681
Model Glider Competition	111,110	-
Early Childhood	61,715	-
Launching of Yuga Book by Ramesh Caussy	6,946	-
Workshop UNDP	34,470	-
International day for women	31,853	-
Deba Klima	231,245	-
Wreath Laying Yuri Gargarin	20,058	-
National Mathematics Contest	55,591	-
Science Quest	191,244.30	-
Planetarium- exploration exercise	-	906,894
Other RGSC Activities	3,380	214,845
	1,380,189	1,511,253
19 DEPRECIATION & AMORTISATION		
Depreciation of Property, Plant & Equipment (Notes 9)	4,081,109	4,486,724
Amortisation of Intangible Assets (Notes 10)	27,677	47,342
	4,108,786	4,534,066

RAJIV GANDHI SCIENCE CENTRE TRUST FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

20 BUDGET

20.1 **Explanations on difference between the Original Budget and Final Budget.**

- 20.1.1 Provision was reviewed upwards taking into consideration actual expenditure incurred for the last six months for staff cost.
- 20.1.2 Provision reviewed following increase in maintenance cost for Building and equipment.
- 20.1.3 Re-allocation of budgetary provisions needed for cleaning and security services as no allocation was made in line with budgetary constraints.
- 20.1.4 Provision was reviewed upwards taking into consideration actual expenditure incurred for the last six months for fees payable for members of Board and committees.
- 20.1.5 RGSC budgeted for new activities related to promotion of science. Budgetary provision was reviewed accordingly. Initially no fund was allocated and Management has resorted to funding from Sponsorships from institutions.

20.2 **Explanations on difference between the Final Budget and Actual Amounts**

- 20.2.1 RGSC received additional revenue in terms of Recurrent Grant and sponsorships from institutions for funding its operations and activities for promotion of science.
- 20.2.2 Upgrading of electrical and other major upgrading works could not be carried out during the financial year due to delays in tender proceedings.
- 20.2.3 Cost of 'Personal Emoluments' includes payment of Salary compensations and other staff benefits not originally budgeted.
- 20.2.4 Major expenditure has been made for the maintenance of building and equipment at RGSC. These expenditures were not originally budgeted and need to be incurred for upkeep of facilities at RGSC.
- 20.2.5 Increase in expenditure on Other Goods and services is mainly due to procurement of laboratory consumables and increase in insurance premium for RGSC building.
- 20.2.6 RGSC organised various major activities for the promotion of science, mainly the National Science Week. The increase in cost is directly attributed to the science events.

21 EVENTS AFTER THE REPORTING DATE

There was no event after the reporting date at the time of preparation of accounts and up to the submission of accounts to the Board which would have an impact on the financial statements.

22 EMPLOYEE DISCLOSURE

As at 30 June 2023, the Rajiv Gandhi Science Centre Trust Fund had 42 employees on permanent and pensionable establishment.

23 KEY MANAGEMENT PERSONNEL

The management of the Rajiv Gandhi Science Centre Trust Fund is carried out by key personnel including the Director and Heads of Division who are responsible for managing the activities of the trust. The remuneration paid to key management personnel for the reporting period are as follows:

	30-Jun <u>2023</u>	30-Jun <u>2022</u>
Director	2,189,911	2,154,393
Heads of Division/ Section	5,696,213	5,982,321
Total	<u>7,886,124</u>	<u>8,136,714</u>

RAJIV GANDHI SCIENCE CENTRE TRUST FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

24 BOARD OF DIRECTORS REMUNERATION

	30-Jun 2023	30-Jun 2022
	Rs	Rs
Chairperson fees	404,136	378,624
Other Board Directors fees	379,180	107,614
Total	<u>783,315</u>	<u>486,238</u>

25 RELATED PARTY TRANSACTIONS

For the purpose of these Financial Statements, parties which are considered to be related to the RGSC are other government ministries, public bodies and departments, mostly represented on the Rajiv Gandhi Science Centre Trust Fund Board, if they have the ability, directly or indirectly to control the RGSC or exercise significant influence over the financial and operating decision making or vice versa. Related party transactions were generally carried out at commercial terms and conditions.

Eligible employees are granted duty free facilities and/or loans for the purchase of a car as prescribed in the Pay Research Bureau Report. The details, amounts granted and balances under these loans are given at notes 4.6.4 and 7. There are no other loans to key management personnel or to other categories of staff.



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