14.1 Overtime

The original budgeted amount for overtime for the fiscal year 2008-09 was Rs 6.6 million. The Ministry had paid overtime totalling Rs 15.6 million mostly to minor grade workers during the fiscal year 2008-09 as shown in Table 14-1.

Table 14-1 Overtime

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Worker</td>
<td>5,834,919</td>
</tr>
<tr>
<td>Drivers</td>
<td>3,998,434</td>
</tr>
<tr>
<td>Swimming Pool Attendant</td>
<td>1,067,938</td>
</tr>
<tr>
<td>Caretaker</td>
<td>1,504,276</td>
</tr>
<tr>
<td>Watchman</td>
<td>875,674</td>
</tr>
<tr>
<td>Others</td>
<td>2,300,741</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>15,581,982</strong></td>
</tr>
</tbody>
</table>

- The amount of overtime being paid by the Ministry is significant. A one off approval was given to the Finance Section for the whole year at the start of the financial year. There were no detailed breakdowns of the planned activities requiring overtime being approved for the whole year.

- Out of the budgeted amount of Rs 6.6 million for fiscal year 2008-09, Rs 4.2 million were applied for the payment of overtime for four months falling in the previous fiscal year due to lack of funds. Similarly overtime cost incurred for the year 2008-09 totalling Rs 3.3 million for the period March 2009 to June 2009 was paid in the following fiscal semester.

The financial budget allocated for overtime was inadequate. The Ministry even obtained additional funds from the Ministry of Finance totalling Rs 8.9 million during the fiscal year 2008-09 to pay for its overtime.

Had earmarking of overtime incurred been done for budgetary control as required by the financial regulations, the excess expenditure would have been accounted for and revealed in the financial statements.

- Out of the amount of Rs 5.8 million paid to General Workers, Rs 2.7 million pertained to overtime performed by 41 General Workers posted at the 22 Youth Centres where activities were carried out till as late as 9.00 pm.
There was no official instruction from the Ministry on opening hours and permitted activities at the Centres.

No record was kept of actual daily users of the facilities in two Youth Centres that were visited by my officers. In three Youth Centres, indoor activities such as sega and dance were organized on a regular basis till late hours.

- Overtime paid to drivers and swimming pool attendants slightly exceeded their basic salaries.

Most of the drivers, though at work as from 8 a.m, effectively started driving as from 2 p.m for the conveyance of athletes and players. They are mostly redundant for six hours daily during normal working hours.

Ministry’s Reply

- In view of shortage in the budgetary provisions, there was no way out than to seek one off approval rather than by going piece meal.

- With a view to providing Youth alternatives to escape the increasing social evils, the Youth Centres are kept open till late.

- the scheme of service of drivers is being revised as per PRB Report 2008 (Errors & Omissions) and drivers in post would be requested to join the grade. Then the Ministry would be in a position to make appropriate rosters where fewer drivers will be working in the day time and most of them during the core time when their services are more required.

14.2 Operations of Swimming Pools

For the operation of the hot water system, a boiler using gas oil is activated during winter season from May to October each year at each of the four swimming pools. The Ministry purchased some 136,200 litres of gas oil worth some Rs 4.8 million for the four swimming pools during the fiscal year 2008-09 as shown in Table 14-1.

<table>
<thead>
<tr>
<th>Swimming pool</th>
<th>Total number of trips</th>
<th>Total Volume (litres)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Serge Alfred</td>
<td>37</td>
<td>83,990</td>
</tr>
<tr>
<td>Souvenir</td>
<td>11</td>
<td>24,970</td>
</tr>
<tr>
<td>Roland Delaitre</td>
<td>9</td>
<td>20,430</td>
</tr>
<tr>
<td>Riviere du Rempart</td>
<td>3</td>
<td>6810</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>60</strong></td>
<td><strong>136,200</strong></td>
</tr>
</tbody>
</table>
During the fiscal year 2008-09, a total of 83,990 litres of gas oil were delivered to the Serge Alfred swimming pool that far exceeded the consumption of other swimming pools. In addition, during the winter season May 2008 to October 2008, a total of 90,800 litres was purchased for the Serge Alfred Swimming Pool compared to 37,010 litres for the corresponding period May 2009 to October 2009. It was noted that during the former winter season there was an abnormal purchase/consumption of 53,790 litres of gas oil worth some Rs 1.9 million.

A total of 24,970 litres of gas oil valued at Rs 873,950 was purchased and issued to Souvenir Swimming Pool. However, no record was kept of daily consumption through the measurement of depth of gas oil in the tank.

Ministry’s Reply

Management will carry out a Departmental Enquiry for the abnormal purchase/consumption of fuel.

14.3 Financial Assistance to Sports Federations

The Ministry disbursed a total of some Rs 53.8 million as financial assistance to 41 sport federations/organizations during the fiscal year 2008-09.

As of 12 May 2010, eight Federations had not submitted their accounts for the year ended 31 December 2008 to the Ministry as required in the Grant Memorandum signed between them and the Ministry. Financial assistance totalling Rs 6 million was disbursed to them.

14.4 Passage costs for sporting events

A total amount of Rs 17.9 million, representing passage costs of Mauritian delegations participating in international sport events, was spent in fiscal year 2008-09.

This figure included:

- a total of Rs 7.4 million that was paid to three travel companies for the purchase of air tickets for 15 delegations despite that Air Mauritius Ltd had agreed with the Ministry to offer 20 per cent discount to sports delegations going abroad.

- a total of Rs 4.8 million was spent on air tickets for eight delegations but no invitation letters from the organizers of the events were made available to Audit.

- a sum of Rs 3.8 million was disbursed for the purchase of 234 air tickets for the delegation that participated in the 6th CJSOI Games in Seychelles from 27 July to 2 August 2008. The Ministry approved a total of 217 tickets, that is the maximum number of participants authorised per delegation as set by the “Reglements Generaux des 6ème Jeux de la CJSOI”. Thus, 17 tickets worth Rs 279,917 were procured in excess of those authorized.
14.5 Arrears of Revenue-Mauritius Football Association (MFA)

I mentioned at paragraph 26.6 of the Audit Report 2007-08 that the MFA owed a balance of Rs 679,901 since October 2003.

Out of the figure of Rs 679,901, only Rs 65,500 were offset in December 2009 by way of deduction from funds allocated by the Ministry to the MFA. An amount of Rs 614,401 was still outstanding at time of audit in April 2010.

Management Reply

Necessary action is being taken to clear these arrears.

14.6 Capital Project - Mare D’Albert Swimming Pool

At paragraph 26.3 of the 2007-08 Audit Report, I mentioned that the practical handing over certificate for this project was not yet issued as of October 2008.

The contract for the above works was awarded to a private Contractor in August 2004 for the fixed sum of Rs 39.9 million, inclusive of VAT and contingencies of Rs 2.1 million. Approved variation of works on the project amounted to some Rs 3.5 million (VAT inclusive). Payments to the Contractor as of April 2010 totalled Rs 38.7 million and the last payment was effected in June 2008.

The contract duration was 12 months and the works were due for completion on 28 September 2005. This was revised to 10 April 2006.

As stated previously, the project reckoned significant delays at all stages, Liquidated and Ascertained Damages (LAD) of some Rs 10.1 million were thus chargeable on this project. In December 2007, Government decided to waive the claim for LAD against the Contractor and the latter undertook to complete all outstanding works without further delay.

At time of audit in April 2010, that is 28 months after Government’s decision to waive the LAD the practical handing over certificate has not been issued yet as most of the outstanding works that were identified at the practical completion exercise held in June 2008 have remained pending.

- a snag list was drawn up in April 2009 for a total of some 16 items of outstanding works relating to Filtration Plant, Boiler, Generator and Swimming Pool & Equipment that have yet to be completed. It is to be pointed out that the snag list included two major items, that is the boiler and the generator, which have not yet been commissioned;

- The recovered boiler costing some Rs 2 million, which was damaged during unloading in 2006, and the generator were still not operational;

- Because of the above, the Ministry is still precluded from the full and proper utilization of the swimming pool.
The Ministry has not been fairly compensated for the losses. More so, the Ministry was caused to incur nugatory expenditure of nearly Rs 1.2 million in respect of salaries and allowances paid to staff posted at the pool in the period of May 2007 to June 2008.

**14.7 Capital Project-Lighting facilities at New George V Stadium, Curepipe.**

The Ministry awarded the contract for the provision of lighting facilities at the New George V Stadium to a private Contractor in November 2008 for the fixed sum of Rs 18.9 million, inclusive of VAT and contingencies of Rs 350,000. The scope of work comprised, inter alia, the supply, install, connect, test and commission of lighting steel columns of 25 metres high, distribution boards, light fittings, electrical wiring, underground cable works for the mounting of adequate number of floodlights so that the entire surface of the playing field is evenly lit with a minimum mean lighting level of 1200 lux. The site was handed over to the contractor on 12 January 2009. The Contractor was required to complete the project by July 2009.

Payments to the Contractor totaling Rs 14.7 million were effected up to March 2010.

*Observations*

- Claims received from the Contractor were forwarded exclusively to the Electrical Services Division for certification. The civil works component in the project was to the tune of Rs 7.8 million out of the contract sum of Rs 18.9 million, i.e. 41 per cent. However, the Technical Officer of the Ministry of Public Infrastructure was not involved to certify claim for payment. This contract has civil works worth Rs 7.8 million (i.e. 41 per cent of contract value) that includes the erection of 25 metres high steel columns which requires the expertise of a civil engineer.

- The project was scheduled to be completed by July 2009. As of May 2010, that is ten months after, no practical completion certificate was yet signed, that is some ten months after.

- The performance bond subscribed by the Contractor had expired on 11 January 2010 but no renewal thereof was seen.

*Ministry’s Reply*

Management is of the view that the grass on the pitch has to be ready before any final aiming of the floodlights can be carried out.