



TRUST FUND FOR SPECIALISED MEDICAL CARE



Annual Report

30 June 2022



THE ANNUAL REPORT 2021-22

The Annual Report 2021-22 on Performance of the Trust Fund for Specialised Medical Care has been prepared in accordance with the statutory requirements of Section 6A of the Statutory Bodies (Accounts and Audit) Act. The Report provides information on the Trust Fund, its financial performance and achievements, the targets set out, as well we as the strategic direction to be adopted for the next three years. The information provided in this Annual Report is intended for all concerned stakeholders and the public at large.



CORPORATE INFORMATION

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Email	: cardiac@intnet.mu
Banker	: State Bank of Mauritius
Auditor	: Director of Audit, National Audit Office
Chairman of Board	: Mr. TejnarinChumroo
Executive Director	: Dr. Rajendra Kumar Mungur
Legal Adviser -Attorney at Law	: MrsDya Ghose
-Barrister at Law	: Me. ImteeazMamoojee



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MESSAGE OF THE CHAIRMAN



Dear All,

On behalf of the Board of Trustees of the Trust Fund for Specialised Medical Care, I am pleased to present the Annual Report for the Financial Year July 2021 to June 2022. The report includes information on the salient programmes achieved during this span, and accordingly presents the current financial conditions fully and fairly as well as providing an insight into the way forward.

The outgoing year has marked several milestones in the dispensing of advanced medical care. Pursuant to its mission and vision the Trust has, as usual, extended its comforting hand to those in pain and agony. Our Services have ranged from Cardiac Surgeries to Angiography, Angioplasty and other allied medical surgeries such as vascular surgery. I am, as a matter of fact, pleased to mention that the following services have been offered from July 2021 to June 2022:

Cardiac Surgeries: 879 cases

Vascular Surgeries: 562 cases

Angiographies: 1886 cases

Angioplasties: 670 cases

Other Interventional Cardiology cases: 92 cases

With the materialization of the above achievements, we can humbly but, proudly claim to be a landmark player in cardiac and other related interventions in Cardiology. Pioneering and serving as a role model for the treatment of cardiac problems in spite of its modest start, this organisation has, indeed, metamorphosed into a Centre par excellence and a referral Centre for free cardiac surgery and invasive cardiology.

The giant stride made in the domain of specialised medical care speak volumes of the commitment we have in providing such care to our people. With the number of the different services offered, the Trust Fund for Specialised care is well poised to further enhance its performance in the coming years.



Medicare costs will continue to grow more than GDP due to projected increases in the volume and intensity of services provided. In this time of economic recovery, we now feel optimistic about the shortcomings we have incurred due to the COVID-19 pandemic. In this connection, I would like to laud the commitment of the government which has, in the 2022-2023 Budget, made provision for increasing our grants with a view to acquiring more Angiography machines and other state-of-the-art hi-tech equipment which would help us increase the number of cardiac surgeries annually.

In line with the policy of the Ministry of Health and Wellness we are endeavouring our utmost in order to provide improved services to the population. Moreover, the signing of an exchange of notes with the Japanese government under its current “Economic and Social Development Programme” for an amount of 550 million yens (174 million rupees) for the purchase of medical equipment for the five regional hospitals including the Specialised Medical Pamplemousses Care Cardiac Centre comes as a breath of fresh air since it will permit us to consolidate the services while at the same time it will help in the replacement of all existing ones. We also have in the pipeline the acquisition of additional ECMO technology so as to further improve our services.

Providing Specialised medical care in the face of several obstacles and challenges over the year has enabled us to prove yet that the healthcare we provide is not a distant dream but a profound reality, and this would have never been possible without the effort of each one of our stakeholders. Team spirit and teamwork among all those concerned with these services are the litmus proof of the dedication they all show in the tasks or duties incumbent upon each one of them.

We are indefinitely thankful, first and foremost, to the Minister of Health and Wellness, Honorable KaileshKumarsingJugutpal, for his relentless efforts in providing the appropriate healthcare to one and all. Under his very able leadership, we shall soon be privileged to have a new state-of-the-art Cardiac Centre at Cote d’Or. He is the embodiment of ‘Together everything is possible’ and precisely “Together We Can”!

The mammoth efforts mustered by the Board of Trustees, Management, Consultants, Doctors, nurses and other staff go a hundred-and- one miles in bringing smiles on the face of patients and I would like all of them to find, in these humble lines, expressions of my profound and wholeheartedly thanks and appreciations for the infallible work they are so diligently and selflessly performing.

Foreign Team

All the same we’ll keep up with expansion of our MOU project in a bid to rope in more inputs and acquire more expertise to enhance our services. Hence, we shall continue to pursue our efforts in inviting foreign teams from USA, UK, Italy and other countries as well for paediatric cardiac surgery and others to assist us in complicated cardiac surgery cases as well as for Professional Development Programs.



MOU with Rodrigues

Being part of the Mauritian territory, Rodrigues Island has not been forgotten. I would, here, like to underpin the MoU signed by the Trust Fund for Specialised Medical Care and the Health Commission of the Rodrigues Administration. The Commission has already embarked on the long – awaited project of setting up a brand – new, fully equipped cardiac unit in the island.

This lacuna necessitated Rodrigues patients to come to Mauritius for treatment and this entailed huge expenses, and more importantly, accompanied by high risks for them. Now, this MOU will open up opportunities for the cardiac unit to treat such cases there itself. Emphasis will, obviously, be laid on further recruitment and intensive training which will be dispensed by our qualified doctors and nurses. Regular exchange of staff will follow. This new Rodriguan Cardiac Unit is expected to be operational by December 2022.

In conclusion, I would like to reiterate that we shall keep our promises of always striving to provide the best possible care and become the beacon of light for all those requiring specialised medical care under our Mauritian Sun.

So, once again, thank you everybody, thank you for living up to the adage “Together We Can”.



ram Chumroo



STATEMENT OF EXECUTIVE DIRECTOR



Last year, I wrote, "we are living in a volatile, fast changing world and full of new opportunities."

I must add, the world has become more complex, competitive, uncertain, unpredictable, and unforgiving.

As a team, we need to ask useful questions and achieve our goals, imperatives, and challenges. For challenges to be knocked out, the need for a reformist, gradual and round-about approach to solutions of fundamental and basic problems need to be addressed with diligence, rigour and rapidity. The time is now.

I am confident in my outlook for the future, always interested in the Big Picture perspective. All organisations have a culture; some have discipline, and few have a culture of discipline. For an outstanding organisation, we need a culture of discipline. Let us not stray from our ideas, our stated values. I must condescend that straying from our ideas or stated values happens to all of us from time to time. It needs a simple "reset."

We are sitting on the nose cone of a rocket:

- Demographic dynamism with increasing lifespan and ageing population
- Rise of chronic disease
- Epidemic rise of NCD risk factors since 1987
- Social determinants of health like poverty, unemployment, housing, lack of education and sanitary issues
- Rise of emergency cases
- Growing expectation of community



I hear a chorus in the background:

"Rise of NCDs"

"Rise of NCDs"

"Rise of NCDs"

"Rise of NCDs"

The challenges are obviously many and we need to devise a new model of cardiovascular care. We also need disciplined thought, disciplined people and disciplined action.

Our identity as a tertiary care centre is:

- Promises to uphold and advance in spite of our difficulties
- Dedicated to a set of principles and values in providing high valued care to our patients
- Deliver and over deliver (i.e., to do more with less, more health for less money)

The waiting list for Angiography and Cardiac Surgery place a heavy obligation on all of us. The obligation is not just to act, but to act in accordance with factual imperatives to guide our actions and decisions in favour of our patients.

I am confident in my outlook for the future. I am always interested in the Big Picture perspectives. The following African proverbs can guide us:

"If you want to walk fast, walk alone, if you want to walk far, walk together."

I seize the opportunity to thank the Honourable Minister of Health and Wellness, the parent Ministry, Chairman, Board Members, Director Cardiac Services and staff of the Trust Fund for their collaborative deliberations.

The New Cardiac Centre Project is on the wheels. Once again, I would like to thank the Honourable P.K Jugnauth, Prime Minister of Mauritius for his insight in providing the Mauritian population a Centre of Excellence.



I also wish to end up with the words of **Rabindranath Tagore**:

"I heard the sea and asked, 'what language is that?'

The sea replied, 'the language of eternal questions.'

I saw the sky and asked, 'what holds the answer?'

The sky replied, 'the language of eternal silence.'"

Warm Regards,



.....
Dr Rajendra Kumar MUNGUR

Executive Director



OUR MISSION/VISION/CORE BUSINESS

Our Mission

To adhere to our unrelenting commitment to best practices in the provision of critical and specialised care to our patients.

Our Vision

To establish the Cardiac Centre as a Reference Centre for the provision of specialised care nationally and regionally.

Our Core Business

We provide the following services:

- Coronary Angiography
- Coronary Angioplasty (dilatation) and stent implantation
- Closed and Open-Heart Surgery



BACKGROUND OF THE TRUST FUND FOR SPECIALISED MEDICAL CARE

The Trust Fund for Specialised Medical Care (TFSMC) commonly referred as the Cardiac Centre is a body corporate regulated by Trust Fund for Specialised Medical Care Act 52 of 1992/12 March 1993 of Parliament. It is administered and managed by a Board of Trustees. The objects of the Fund are to set up and operate a Specialised Medical Care Centre and to set up and manage other institutions for the provision of high-tech medical care.

The TFSMC became operational in June 1998 with the objectives of primarily providing cardiac surgery and interventional cardiology coupled with specialized care to cardiac patients.

The creation of the TFSMC became possible due to the following factors:

- ❖ The increasing demand for the service.
- ❖ The availability of the expertise locally.
- ❖ The availability of the appropriate equipment.
- ❖ The funding provided by the Government.

Cardiovascular is a world leading cause of death over the past decades. Our objective remains to save life.

We have gained enviable reputation in the Indian Ocean as the Centre of excellence in cardiac care.

In the pursuit of our mission, we undertake an impressive array of cardio vascular activities such as cardiac surgery, angiography. However, one also need to bear in mind that more complex cases are being referred to the Trust Fund. It is therefore, vital to ensure that the organisation is fully aligned with our mission, vision and strategic priorities.

We also need to bear in mind:

1. Shift in demographic
2. Uncontrolled risk factors
3. Revolution in knowledge science technology, our strategic objectives and consequential actions need to be measured and the process needs to be questioned as we go along. The team of the Cardiac Centre which is headed by an Executive Director comprises among others the following:
 - ❖ Director Cardiac Services
 - ❖ Cardiac Surgeons
 - ❖ Vascular Surgeon (on secondment)
 - ❖ Cardiologists
 - ❖ Anaesthetists



- ❖ Registered Medical Officers
- ❖ Nursing personnel
- ❖ Specialised Perfusionists
- ❖ Specialised Physiotherapist
- ❖ Administrative Personnel including Finance
- ❖ Pharmacist
- ❖ Medical Records Staff
- ❖ Nursing Aids
- ❖ Minor grades staff



OBJECTIVE AND SCOPE OF THE TRUST FUND

Objective

To ensure that the Cardiac services and ancillary services provided by the Cardiac Centre correspond to the need of the population.

➤ Our Core Values

We are committed to provide quality health service that would:

- improve customer care and meet customer quality expectations;
- demonstrate the Centre's commitment to quality service;
- ensure a quality capacity for delivering cardiovascular services with consistency and in accordance to specified requirements of the Trust Board and Ministry of Health and Wellness;
- enhance and promote the excellence of a quality service and reputation of the Centre and secure a competitive edge in its ability to compete for cardiac treatment;
- increase quality awareness and responsibility at all levels in the institution;
- improve efficiency and quality performance and provide an effective aid to staff training.

Scope

We provide the following services:

- Coronary Angiography;
- Coronary Angioplasty (dilatation) and stent implantation;
- Vascular Surgery;
- Closed and Open-Heart Surgery



The Scope of Activities

(a) Reference Centre

- Cardiac patients needing coronary angiography, coronary angioplasty and heart surgery are referred to the Centre by Cardiologists from Cardiac Units of all five regional hospitals and Rodrigues' Hospitals. A National Waiting List for angioplasty, cardiac surgery (adult) and paediatric cardiac surgery is maintained at the Centre. Vascular surgeries are also conducted at the new wing of Cardiac Centre at Candos
- Patient referred from Madagascar, Comoro Island, Seychelles and other parts of the world are also taken care of by the Cardiac Centre.

(b) Inpatient Services

- coronary angiography undertaken on a daily basis.
- coronary angioplasty undertaken on a daily basis.
- daily open heart surgery.
- Critically-ill cardiac patients and other critically ill medical cases brought in by the SAMU are provided intensive care treatment at the Centre.
- The Centre provides intensive treatment and management for both paediatric and adult cardiac patients.
- The Centre provides a 24 hour coverage for urgent cardiac surgeries, vascular surgeries, angiographies and angioplasties.

(c) Outpatient Services

- The Centre provides a daily outpatient department service for patients, where nursing and medical assessments are carried out for pre and post-operative patients following their registration with the Medical Record Department.
- Pre-operative tests, namely, ECG, cardiac echo and stress test are provided at the Centre.
- Other investigations such as chest x-ray and blood analysis are provided by the support services of the SSRN Hospital.
- Daily routine lists for the angiography are on a book system whereas urgent cases are reviewed by an ongoing medical committee, comprising of Cardiac Surgeons, Cardiologists and Medical Officers.
- Continuous Medical Education is provided to the staff in the Conference Room.



BOARD OF DIRECTORS

The Trust Fund for Specialised Medical Care is administered and managed by a Board of Trustees as hereunder:

Board of Trustees	Names	Period of tenure of Office
Chairperson	MrTejnarainChumroo	28 November till date
Permanent Secretary of the Ministry of Health and Wellness	1) Mrs C. Jhowry 2) Mrs Z.B. Lallmahomed	19 March to 17 August 2021 18 August 2021 till date
Chief Medical Officer	3) Dr R.K. Domun, Acting Director General Health Services 4) Dr B. Ori, Director General Health Services	21 September 2021-28 November 2021; 29 November 2021 till date
Representative of the Prime Minister's Office	MrsRajwanteeBucktowar	27 September 19 till date
Representative of the Ministry for the subject of Finance	Mr M. S. Lalmahomed	29 June 2020 till date
Representative of the Ministry for the subject of social security	Mr S. Buton	11 February 2020 till date
Executive Director	Dr R. K. Mungur	1 July 2020 till date
Two Independent persons appointed by the Minister	1) Mr . Soodhun 2) Ms P.D. Mariette	January 2016 till date January 2016 till date



Composition of the Sub-Committees:

The Board of Trustees has constituted three Sub Committees:

1. Budget, Infrastructure and Tender Committee

	Name	Background	Designation
(1)	Mr. M.S. Lalmahomed	Representative of Ministry of Finance and Economic Planning and Development	Chairperson
(2)	Mrs. Z. B Lallmahomed	Representative of Ministry of Health and Wellness	Member
(3)	Mr. S. Buton	Representative of Ministry of Social Integration, Social Security and National Solidarity	Member
(4)	Mr. M. Soodhun	Appointed Member	Member
(5)	Dr. R. K. Mungur	Executive Director, Trust Fund for Specialised Medical Care	In Attendance
(6)	Mrs. TSoobrayen	Ag. Accountant – Trust Fund For Specialised Medical Care	Secretary

2) Staff Committee:

	Name	Background	Designation
(1)	Mrs.Z.BLallmahomed	Representative of Ministry of Health and Wellness	Chairperson
(2)	Mrs. R. Bucktowar	Representative of Prime Minister's Office	Member
(3)	MsPascalina D. Mariette	Appointed Member	Member
(4)	Dr. R. K. Mungur	Executive Director, Trust Fund for Specialised Medical Care	In Attendance
	Mrs. T. Jhugursing	Human Resource Officer- Trust Fund For Specialised Medical Care	Secretary



3) Audit and Good Governance Committee:

	Name	Background	Designation
(1)	Mr. S. Buton	Representative of Ministry of Social Integration, Social Security and National Solidarity	Chairperson
(2)	Mr. M.S. Lalmahomed	Representative of Ministry of Finance and Economic Planning and Development	Member
(3)	Mrs. R. Bucktowar	Representative of Prime Minister's Office	Member
(4)	Mr. M. Soodhun	Appointed Member	Member
(5)	Dr. R. K. Mungur	Executive Director, Trust Fund for Specialised Medical Care	In Attendance
	Mrs. V. Soobrayen	Ag. Accountant – Trust Fund	Secretary



CORPORATE GOVERNANCE REPORT

Corporate Governance is the combination of processes and structures implemented by the Board of Trustees of the Trust Fund for Specialised Medical Care in order to inform, direct, manage and monitor the activities of the Centre towards the achievement of its objectives.

Principle 1: Governance Structure

The Board and management of the Trust Fund for Specialised Medical Care are committed to ensuring and maintaining a high standard of corporate governance within the Trust Fund. Furthermore, the Board endorses the highest standards of integrity and professionalism to ensure that the activities within the Trust Fund are managed ethically and responsibly to enhance better services to all patients.

The Board of Trustees is responsible for the overall direction of the Fund. It exercises leadership, integrity and judgement in directing the affairs of the Fund and acts in a transparent, accountable and responsible manner. Management and other progress reports are submitted regularly to the Board of Trustees, to ensure proper monitoring of the Fund's activities.

The Fund is committed with the code of corporate governance for Mauritius, issued by the National Committee on Corporate Governance, as applicable to state owned enterprises.

The Chairperson is non- executive and was appointed by the Ministry of Health and Wellness. The main role and functions of the Chairperson had been set out below:

- to preside over meetings of the Board and to ensure its smooth functioning in the interest of good governance
 - to encourage and ensure active participation of members in discussions and board matters
 - to ensure that all relevant information and facts are placed before the Board to enable members to reach informed decision
- signing of cheques of the Trust Fund

The Executive Director is responsible to ensure the execution of the policies of the Board and for the control and management of the day to day business of the Trust Fund. He is also one of the signatories of cheques of the Trust Fund.



The Administrative Secretary of the Trust Fund acts as Secretary to the Board. She is responsible inter alia for:

- providing detailed guidance to the Chairman and the Directors as to their fiduciary duties, responsibilities and powers.
- ensuring that the Trust Fund complies with its constitution and all statutory and regulatory requirements and codes of conduct established by the Board
- assisting the Chairman in ensuring that Board procedures are followed and that the Trust Fund's relevant rules and regulations are complied with.

Principle 2: The Structure of the Board and its Committees

The Board of Trustees comprises 9 Directors, out of which there are two independent members. Board meetings of the Fund are conducted on at least once in a month as per the Trust Fund for Specialised Medical Care Act.

Powers of the Board:

The Board of Trustees may do all such things as appear requisite and advantageous in furtherance of the objects of the Fund:

- (i) Raise funds in such manner as may be prescribed;
- (ii) Buy or sell property;
- (iii) Charge fees for the provision of medical care;
- (iv) Receive grants-in-aid, gifts, donations or legacies;
- (v) With approval of the Minister appoint Executive Director of the Fund;
- (vi) Appoint staff members of the Fund and
- (vii) Preparation of the financial statements of the Fund.

During the period under review, the Board of Trustees for Trust Fund for Specialised Medical Care met 19 times.

The attendance records of the Board members are set out in the table below: -



➤ **Period July 2021 to June 2022**

Board of Trustees	Date of Board Meeting	No. of Board Meetings attended	No. of Board Meetings attended
Chairperson	MrTejnarainChumroo	21/07, 29/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 28/01, 02/03, 09/03, 04/04, 07/04, 20/04, 18/05, 27/05, 22/06	19 out of 19
Permanent Secretary of the Ministry of Health and Wellness	1) MrsZ.B.Lallmahomed	18/08, 20/10, 08/12, 20/01, 09/03, 18/05, 22/06	7 out of 7;
	2) MrD.Dassaye	21/07, 29/07, 09/11, 17/11, 20/01, 28/01, 02/03, 04/04, 07/04, 27/05	10 out of 10
Chief Medical Officer	1) Dr M. Timol	21/07, 29/07	2 out of 2;
	2) Dr R.K. Domun	22/09	
	3) Dr B. Ori	08/12, 28/01, 20/04, 22/06	1 out of 1; 4 out of 16
Representative of the Prime Minister's Office	MrsRajwanteeBucktowar	21/07, 29/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 28/01, 02/03, 09/03, 04/04, 20/04, 22/06	16 out of 19
Representative of the Ministry for the subject of Finance	Mr M. S. Lalmahomed	21/07, 29/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 28/01, 02/03,	19 out of 19



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		09/03, 04/04, 07/04, 20/04, 18/05, 27/05, 22/06	
Representative of the Ministry for the subject of social security	Mr S. Buton	21/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 02/03, 09/03, 04/04, 07/04, 20/04, 18/05, 27/05, 22/06	17 out of 19
Executive Director	Dr R. K. Mungur	21/07, 29/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 28/01, 02/03, 09/03, 04/04, 07/04, 20/04, 18/05, 27/05, 22/06	19 out of 19
Two Independent persons appointed by the Minister	1) Mr M. Soodhun	29/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 28/01, 02/03, 09/03, 04/04, 07/04, 20/04, 18/05, 27/05, 22/06	18 out of 19
	2) Ms P.D. Mariette	21/07, 29/07, 18/08, 22/09, 20/10, 09/11, 17/11, 23/11, 08/12, 20/01, 28/01, 02/03, 09/03, 04/04, 07/04, 20/04, 18/05, 27/05, 22/06	19 out of 19



Sub-Committees of the Fund:

The three standard Sub Committees have been constituted to assist the Board in the discharge of its functions. Depending on specific issues, adhoc Committees may also be constituted.

The Budget, Infrastructure and Tender Committee, the Audit and Good Governance Committee and the Staff Committee mandates from the Board of Trustees and comprises of mix members from the administrative background and the Board members of the Fund.

The terms of reference of the Sub-Committees are as follows:

(i) Budget and Infrastructure and Tender Committee:

To make recommendation to the Fund's Board on:

- all matters pertaining to finance of the Fund;
- asset management;
- procurement procedures;
- management accounts including cash flows and budget report;
- to make recommendations on any other related matters as decided by the Board and
- any other task assigned to it.

(ii) Audit and Good Governance Committee

The Audit & Good Governance Committee monitors the integrity of the financial statements and is responsible for reviewing the system of controls. It examines weaknesses that may be identified in controls and make appropriate recommendations to the Board.

(iii) Staff Committee:

To make recommendations to the Board on all matters pertaining to Personnel and Human Resources.



Principle 3: Director's appointment procedures

Members are appointed according to section 5 of the Trust Fund for Specialised Medical Care Act.

Composition of the Board Members:

- the Chairperson appointed by the Minister;
- the Permanent Secretary of the Ministry responsible for the subject of Health;
- the Chief Medical Officer (currently known as Director General Health Services);
- a representative of the Prime Minister's Office;
- a representative of the Ministry responsible for the subject of Finance;
- a representative of the Ministry responsible for the subject of social security;
- the Executive Director
- two independent persons appointed by the Minister.

Five members shall constitute a quorum.

Principle 4: Directors' duties, remuneration and performance

The Executive Director is responsible for:

- (i) the execution of the policy of the Board;
- (ii) the day-to-day management of the Fund; and
- (iii) the management of the Specialised Medical Care Centre.

The Director Cardiac Services is responsible for:

- (i) the day-to-day management of the Trust Fund and providing the leadership required,
- (ii) planning and provision complete medical care,
- (iii) overall charge of the efficient running of clinical works,

During the twelve months period ending June 2022, the remuneration paid to the Executive Director amounted to Rs 2,857,672/- and to the Cardiac Director Services amounted to Rs 2,803,950/- respectively.



TRUST FUND FOR SPECIALISED MEDICAL CARE

The Chairperson and members of the Board of Trustees for the Trust Fund for Specialised Medical Care together with Sub Committees' Chairpersons and members were paid as per recommendations stipulated in the PRB Report and the amount for the financial year 30 June 2022 were as hereunder:

➤ **Board of Trustees**

Designations	Names	Amount paid (Rs)
Chairperson	MrTejnarainChumroo	377,052.00 (allowance)
Permanent Secretary of the Ministry of Health and Wellness	3) MrsZ.B.Lallmahomed	5,161.50
	4) MrD.Dassaye	7,458.50
Chief Medical Officer	4) Dr M. Timol	2,956.50
	5) Dr R.K. Domun	
	6) Dr B. Ori	
Representative of the Prime Minister's Office	MrsRajwanteeBucktowar	12,381.23
Representative of the Ministry for the subject of Finance	Mr M. S. Lalmahomed	18,788.70
Representative of the Ministry for the subject of social security	Mr S. Buton	19,848.48
Executive Director	Dr R. K. Mungur	15,744.98
Two Independent persons appointed by the Minister	3) Mr M. Soodhun	15,724.23
	4) Ms P.D. Mariette	16,247.98

➤ **Sub Committees:**

❖ **Staff Committee**

	Designation	Names	Amount paid (Rs)
(1)	Chairperson	Mrs.Z.BLallmahomed	7,985.30
(2)	Member	Mrs. R. Bucktowar	6,495.39
(3)	Member	MsPascalina D. Mariette	7,853.89
(4)	In Attendance	Dr. R. K. Mungur	nil

❖ **Budget, Infrastructure and Tender Committee**



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	Designation	Names	Amount paid (Rs)
(1)	Chairperson	Mr. M.S. Lalmahomed	11,371.00
(2)	Member	Mrs. Z. B Lallmahomed	4,381.00
(3)	Member	Mr. S. Buton	9,514.75
(4)	Member	Mr. M. Soodhun	7,614.75
(5)	In Attendance	Dr. R. K. Mungur	Nil

❖ Audit and Good Governance Committee

	Designation	Names	Amount paid (Rs)
(1)	Chairperson	Mr. S. Buton	11,308.75
(2)	Member	Mr. M.S. Lalmahomed	6,226.50
(3)	Member	Mrs. R. Buctowar	6,462.00
(4)	Member	Mr. M. Soodhun	5,536.50
(5)	In Attendance	Dr. R. K. Mungur	Nil

Principle 5: Risk Governance and Internal Control

The Board is responsible for risk governance and should ensure that the organisation develops and executes a comprehensive and robust system of risk management. The Board should ensure the maintenance of a sound internal control system.

The Trust Fund did not have a full-fledged Internal Control Officer; therefore, the assistance of the Parent Ministry was sought to entail the services of Internal Controllers from the Ministry of Health and Wellness to carry out internal control duties the Trust Fund as and when required.

The Audit Committee was reconstituted by the Board with the following members:

Audit and Good Governance Committee

Mr. S. Buton	Chairman
Mr. M.S. Lalmahomed	Member
Mrs. R. Buctowar	Member
Mrs. M. Soodhun	Member
Dr. R. K. Mungur	In Attendance
Mrs. O. Ponisamy	Secretary



The role of the Audit Committee is to assist the Board in fulfilling its oversight responsibilities for the Financial Reporting process, the systems of internal control and Risk Management, the audit process and Trust Fund process for monitoring compliance with Laws and Regulations.

Principle 6: Reporting with Integrity

The Trust Fund is a non-profit making organization. It is responsible for providing cardiac surgery and interventional cardiology coupled with specialized care to cardiac patients. The Cardiac Centre is the only referral tertiary center for cardiac surgery, vascular surgery Angiography and Angioplasty in the public sector.

All members in Bid Evaluation Committee are abiding to the practice of signing the “Declaration of the Bid Evaluation Committee at start of evaluation” and the Declaration of the Bid Evaluation Committee after the evaluation process”

Principle 7: Audit

The external auditors from the Director of Audit, National Audit Office are responsible for reporting on whether the financial statements are fairly presented.

The Director of Audit testifies that:

- (i) adequate accounting records and an effective system of internal controls have been maintained;
- (ii) appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently;
- (iii) applicable accounting standards have been adhered to; and
- (iv) the Code of Corporate Governance as applicable to State-Owned Enterprises has been adhered to.

Principle 8: Relations with Shareholders and other key Stakeholders

Donations

As stipulated under clause 12 of the Trust Fund for Specialised Medical Care Act; Article 910 of the Code Civil Mauricien does not apply to the Fund.

Code of Ethics



The Fund assumes full responsibility in promoting an ethical behavior and conduct at work place for its staff towards patients. It ensures a safe and strict compliance with Health and Safety regulations.

Related Party Transactions

Related Parties are considered to be related if one party has the ability to control the other party in making financial operating decisions. This is disclosed in the Notes to the Accounts at no 21 on page 72.

RESPONSIBILITIES

OF



The Directors of the Fund ascertain that a system is in place to ensure that:

- (i) adequate accounting records and maintenance of effective internal control systems;
- (ii) the timely submission and preparation of Fund's financial statements at the end of its financial year including the results of its operations and cash flows for that period in accordance with International Public Sector Accounting Standards; and
- (iii) selecting of appropriate accounting policies.

Signed on behalf of the Fund's Board of Directors:

Signature:

Name: **Mr. T. Chumfoo**

[Chairperson]

Signature:

Name: **Mr R.K. Mungur**

[Executive Director]



ORGANISATIONAL STRUCTURE

➤ THE MANAGEMENT

The Management is accountable and subject to the control of the Board of Trustees and operates within the policy framework laid down by the latter.

The Executive Director has overall responsibilities as the Human Resources, Finance, Support Services, Procurement and Supply and the Information Technology Sections of the organisation, together with the technical support services.

The Management Team comprises of the:

1) **Executive Director**

Dr. R. K. Mungur was appointed as Executive Director of the Trust Fund on 01 July 2020. He holds more than 25 years of experience in the medical field. He possesses a Master of Public Health from the University of New South Wales, Australia and he pursued his Bachelor of Medicine, Bachelor of Surgery from Saurashtra University, Gujarat, India. He has been a member of the Legislative Assembly from 2005 to 2010, Private Parliamentary Secretary from 2008-2010.

2) **Director Cardiac Services**

Prof T.K. Gunness is the Director Cardiac Services /Cardiac Surgeon. Prof T.K. Gunness is the Cardiac Surgeon at the Centre and holder of several qualifications as MD, Diploma in Specialised studies in Cardiovascular & Thoracic surgery, C.E.S in Anatomie Générale et Organogénèse, C.E.S in Radioanatomie, Msc in Anatomy, Post Graduate/ Aortic Surgery. He is an Honorary Professor in Medicine and fellow of the American College of Cardiology.

3) **Chief Specialised Nursing Superintendent**

Mr P. Ballah is the Chief Specialised Nursing Superintendent at the Trust Fund for Specialised Medical Care. He joined the Centre as Specialised Nursing Officer from 1 June 1998, and was promoted as Specialised Head Nurse and Deputy Specialised Nursing



Superintendent respectively. He was then promoted as Specialised Nursing Superintendent with effect from 22 March 2013 and thereafter as Chief Specialised Nursing Superintendent as from 15 October 2015.

4) **Administrative Secretary**

Mrs. D. Ramsewak is the Administrative Secretary at the Trust Fund for Specialised Medical Care as from 2019. She holds an Advance Diploma in Business Administration, Degree in Finance, Degree in BSC Human Resource Management and a Master in Business Administration with specialisation in Financial Services. She joined the Centre in June 2005. She assists the Executive Director in the day-to-day management and acts as the Secretary to Board of Trustees.

5) **Acting Accountant**

Mrs T. Soobrayen joined the Centre as from 08 August 2000 in the Finance Department as Account Clerk. She has been appointed as Accounting Technician on the 16th of August 2017. She has acted as Accountant as from 2 July 2018 to 30 June 2022.

All Heads of Divisions and Heads of Departments, report to the Executive Director.

As at date, the following Divisions are operational:

- The Medical /Surgical Division;
- The Administrative Division;

➤ **THE MEDICAL /SURGICAL DIVISION**

The Medical/ Surgical Division is headed by the Director Cardiac Services and the hereunder Departments falls under this purview.

❖ **MEDICAL/ SURGICAL DEPARTMENT**

This Department comprised of all officers in the medical cadres as Cardiac Surgeons, Cardiac Anesthetists, Cardiologists, Specialised Registered Medical Officers, Medical Health Officers/ Senior Medical Health Officers and Trainee Specialised Registered Health Officers. This Department is led by the Director Cardiac Services.



❖ PHARMACY DEPARTMENT

The Pharmacy Department is headed by the Pharmacist/ Senior Pharmacist. This Department manages, organizes, coordinates all related activities in this unit and the work of subordinate staff. It also ensures that all provisions of the Pharmacy Act and the Dangerous Act are complied with.

❖ PERFUSION DEPARTMENT

This Department is responsible for the planning, monitoring of effective provision of extra corporeal circulation (cardio pulmonary bypass) for patients, to organize the work of the perfusion department, and to advise on the timely procurement of appropriate materials, drugs and priming solutions.

❖ MEDICAL SUPPORT DEPARTMENT

The Medical Support Department oversees the pre and post operative patients for breathing, coughing and stimulation techniques on ventilator and extubation. Amongst others, it also prepares individual rehabilitation exercises to patients on discharge.

❖ MEDICAL RECORDS DEPARTMENT

The Medical Records Department receives and register patients, provides information and maintain appropriate registers of this Department. It also registers police and litigation cases and ensures that all relevant police forms are filled and transmitted to the Police. It maintains a master patients' index and the waiting list of patients. This Department is led by the Senior Health Records Officer seconded by the Ministry of Health and Wellness.

➤ THE ADMINISTRATIVE DIVISION

The Administrative Division is headed by the Administrative Secretary and the hereunder Departments falls under this purview.

❖ GENERAL ADMINISTRATION DEPARTMENT

The General Administration Department consist of the Registry. The Registry is responsible for the general registry functions for all incoming/outgoing mails and the safekeeping of files. This department manages the repairs and maintenance for the Centre, the ancillary staff, the transport services, security services, laundry services, etc. This General Administration Department is led by an Executive Officer and assisted by support staff and trainees.



❖ FINANCE DEPARTMENT

The Finance Department manages the financial resources of Trust Fund. The main activities of this Department are to prepare the annual budget, prepare Financial Statements at the end of the financial year, process payments to suppliers, service providers, and process payment of salaries and other benefits to all staff and other stakeholders concerned. The Finance Department is led by an Acting Accountant with the support staff.

❖ HUMAN RESOURCES DEPARTMENT

The HR Unit has the responsibility to discharge the Human Resource (HR) functions including the HR administrative tasks in accordance with the provisions laid down in the Pay Research Bureau (PRB) Report and the Ministry of Civil Service and Administrative Reforms, Human Resource Management Manual. The Unit encourages and promotes smooth and harmonious employee relations at the Trust Fund. This Department is led by the Human Resource Officer/ Senior Human Resource Officer.

1.1 Roles of the HR Unit

The HR Unit contributes fully to the development of and the accomplishment of TFSMC's objectives while assisting in change management projects to meet new challenges in addition to the administrative tasks. It further assists in establishing the organisational culture climate and provides employee development opportunities.

1.2 Objectives of the HR Unit

The HR Unit objectives focus on the recognition of human capital as the resource that drives the organisational success. Through its functions, the HR Unit contributes fully in enabling Trust Fund to accomplish its strategic goals.

2.0 Staff

As at 30 June 2022, the full-time staff population at the Centre was 310 on permanent and pensionable establishment and on Contract of Employment. The organisational structure of Trust Fund is at Appendix. The figure that follows shows the distribution of TFSMC's staff by category as at 30 June 2022.

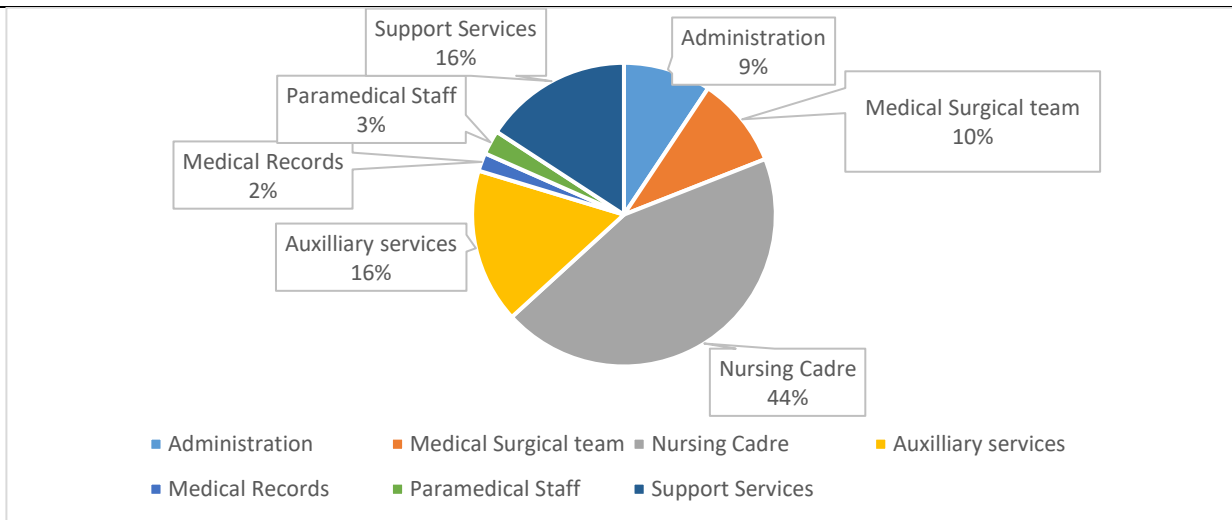


Figure 1: Distribution of staff by category as at 30 June 2022

- Pending recruitment on its permanent and pensionable establishment, Trust Fund had to resort to extra assistance through placement of Trainees in line with Government schemes.

❖ PROCUREMENT AND SUPPLY DEPARTMENT

Monitoring and Controlling

TFSMC complies with all regulations pertaining to the Public Procurement Act and its regulations. All bidding exercises are carried out based on the guidelines issued by the Public Procurement Office. The annual requirements for consumables, disposables/ Pharmaceuticals and drugs/ Medical Equipment has always been catered by the Ministry of Health and Wellness. However, the Trust Fund procures these items at its own level as and when required to cater to palliate any shortages for the smooth running of the activities.

The Ministry of Finance and Economic Development had issued a circular letter No. 1 of 2014 on 30 January 2014 on the new developed procedures in respect of the functioning of a Departmental Bid Committee of Ministries/Departments which are in line with the modernisation of procurement rules and procedures. These procedures aim at primarily improving the procurement process. This Department is headed by the Procurement and Supply Officer.



The composition of the DBC is as follows:

	Name	Designation		Rate payable per Committee (Rs)
(1)	Mrs D. Ramsewak	Administrative Secretary	Chairperson	440.00
(2)	Mrs. T. Soobrayen	Ag. Accountant	Member	360.00
(3)	Mr P. Ancharaz	Procurement and Supply Officer	Member	360.00
	Mr N. Bawol/ Mrs V. Beehary	Management Support Officer	Secretary	260.00

The terms of reference of the DBC are:

- Vetting bidding documents for procurement below prescribed amounts, contract forms, terms and conditions, and addenda to bidding documents and clarification to bidders if any;
- Opening of bids;
- Referring bids to the Bid Evaluation Committee (BEC) for examination and evaluation;
- Attending to request(s) from BEC for any clarifications arising at evaluation stage;
- Requesting for fresh evaluations, where necessary;
- Approving bids on the basis of 'lowest evaluated substantially responsive bids' (where the DBC is chaired by the Accounting Officer), or recommending bids to the Accounting Officer for his/her approval (where the DBC is chaired by a person other than the Accounting Officer);
- Reviewing and making appropriate recommendations to Accounting Officer on applications received for variations, addenda or amendments to ongoing contracts;
- Clearing of bidding documents for projects above the prescribed amount by the DBC, prior to submission to the Central Procurement Board (CPB) for vetting;
- Arranging for debriefing of unsuccessful bidders upon request; and where necessary, consulting the CPB and/or PPO and/or SLO on intricate/contentious matters arising from the evaluation process.

From June 2021 to July 2022, 60 Departmental Bid Committees and 28 Bid Evaluation Committees were held and payment has been made in accordance with prescribed rate.



MAJOR DECISIONS/ACHIEVEMENTS

During the course of the twelve months period 30 June 2022, the following major decisions were taken by the Board: -

➤ ***New Cardiac Centre Project***

In line with budgetary speech for the year 2021-2022, the Honourable Minister of Finance and Economic Development had announced that a new State of the Art, Cardiac Centre would be built at Cote d'Or.

The project is already underway and a transactional advisor has already been appointed by the Ministry of Health and Wellness with the collaboration of the Trust Fund for Medical Care.

➤ ***Memorandum Of Understanding (MOU) – Trust Fund for Specialised Medical Care and Commission of Health, Rodrigues;***

The Trust Fund signed a Memorandum of Understanding with the Commissioner of Health, Rodrigues with a view of improving and optimizing health care delivery and wellbeing of cardiac patients in Rodrigues.

Through such an endeavor, provision has also been made to cater for technical assistance and support including training in respect to cardiology health services.

➤ ***Procurement of New Angiography Machine;***

The Trust Fund recently made the acquisition of a new angiography machine to the tune of Rs 31 M and this has been of great help for primary PCI cases, which are being conducted at the Trust Fund.

➤ ***Procurement of 5 Cardiac Monitors;***

Five new Cardiac Monitors were procured at the cost of Rs 3.3 million with a view for better patient management and care.

➤ ***Provision for Contribution of 3% pension by Trainee Specialised Nursing Officer;***

➤ ***Re-organisation of Cardiac activities;***

With the current waiting list for cardiac surgery, angiography and angioplasty cases, the activities at the Centre have been reorganized for better patient management and service delivery. Furthermore, the Centre has also taken all the patients on waiting list at J. Nehru Hospital which were to be transferred to Victoria and A. G. Jeetoo Hospital.



➤ ***Empowerment of Officers and reinforcement of personnel capacity;***

Substantive appointments were made to officers in different cadres, new personnel were recruited and existing officers were assigned higher responsibilities to shoulder the current activities.

➤ ***Implementation of Website for the Centre;***

The Government Online Centre has migrated the old website platform into a new one.

➤ ***Foreign team visits;***

The Centre has recourse to foreign expertise to conduct complex cases either in the surgical or interventional field; mostly for paediatric cases. These foreign teams/experts come from different part of the world such as UK, USA and Italy.



Current Situations (including main achievements in 2021-2022 and major challenges)

• Attendances of Patient at Sorted OPD-	Year 2018-19 – 11,306 Year 2019-20 – 13,668 Year 2020-21 – 14,256 Year 2021-22 – 19,239
• Cardiac Surgeries at both Cardiac Centres	Year 2018-19 - 877 Year 2019-20 - 869 Year 2020- 21- 844 Year 2021- 22 – 879
• Vascular Surgeries	Year 2018-19 - Nil Year 2019-20 - 9 Year 2020- 21 – 454 Year 2021- 22 – 572
• Angiographies	Year 2018-19 - 2,036 Year 2019-20 - 1,622 Year 2020- 21 – 1,691 Year 2021- 22 – 1,886
• Angioplasties	Year 2018-19 - 704 Year 2019-20 - 716 Year 2020- 21 – 604 Year 2021- 22 – 670
• Waiting List: - Cardiac Surgery	Year 2018-19 - 132 Year 2019-20 - 56 Year 2020-21 - 228 Year 2021-22 - 250
- Angiography	Year 2018-19 - 130 Year 2019-20 - 442 Year 2020-21 – 234 Year 2021-22 – 579
- Angioplasty	Year 2018-19 - 120 Year 2019-20 - 73 Year 2020- 21 – 175 Year 2021- 22 – 96
- Vascular Surgeries	Year 2020- 21 – 16 Year 2021-22 – 54



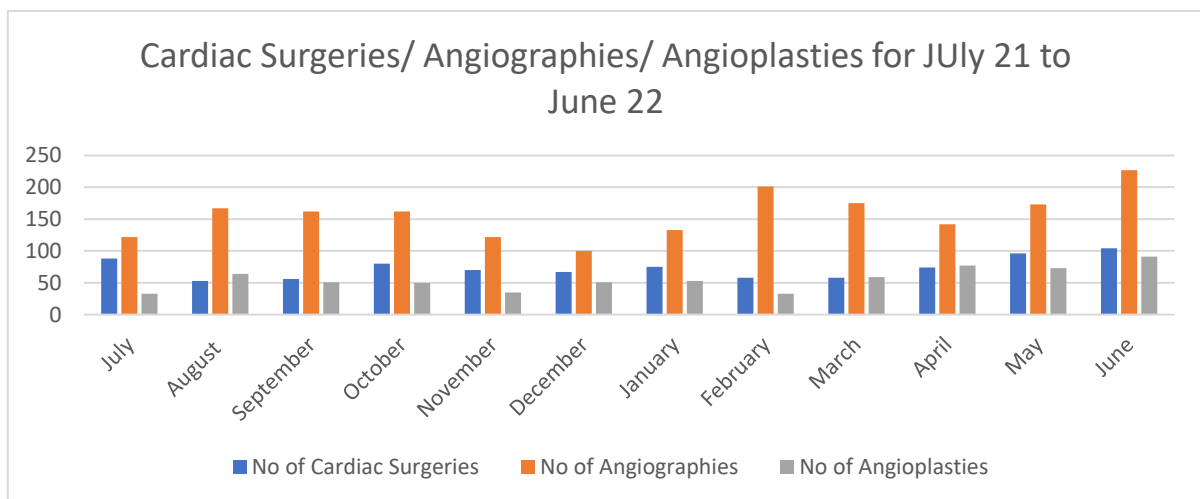
• Waiting Time: - Cardiac Surgery	Year 2018-19 – 6.15 weeks Year 2019-20 – 7.1 weeks Year 2020- 21 – 10.4 weeks Year 2021- 22 – 8.1 weeks
- Angiography	Year 2018-19 – 8.3 weeks Year 2019-20 – 12.3 weeks Year 2020- 21 – 8.6 weeks Year 2021- 22 – 7.6 weeks
- Angioplasty	Year 2018-19 – 15.8 weeks Year 2019-20 – 17.0 weeks Year 2020- 21 – 18.2 weeks Year 2021- 22 – 5.4 weeks
- Vascular Surgeries	Year 2020- 21 – 1.2 weeks Year 2021 -22 – 4 Weeks



REPORT ON OUTPUTS FOR THE PERIOD ENDING JUNE 22

Cardiac Surgeries and Cardiology Cases done from July 21-June 22

Months	No of Cardiac Surgeries	No of Angiographies	No of Angioplasties
July	88	122	33
August	53	167	64
Sept	56	162	51
Oct	80	162	50
Nov	70	122	35
Dec	67	100	51
Jan	75	133	53
Feb	58	201	33
Mar	58	175	59
Apr	74	142	77
May	96	173	73
June	104	227	91
	<u>879</u>	<u>1886</u>	<u>670</u>





STATISTICS FOR INTERVENTIONS AND CARDIAC SURGERIES

Analysis for the last 8 years

	2013	2014	2015	2016-17	2017-18	2018-19	2019-2020	2020-2021	2021-2022
Cardiac Surgery	581	721	814	1147	664	877	869	874	879
Vascular Surgery	38	110	125	39	0	0	9	467	562
Minor Cases	161	142	271	123	0	0	29	88	108
Neurosurgery	185	286	264	235	0	0	0	-	-
Renal Transplant	34	4	0	0	0	0	0	-	-
Angiography	1874	1838	1715	1664	1477	1676	1179	2042	1886
Re-Angio	0	255	214	695	28	0	0	-	-
Angio+PTCA	0	350	373	437	326	360	453	470	475
PTCA	408	120	84	228	269	344	263	623	195
Peri / Angio	147	153	156	53	0	0	0	5	5
Peri Angio+PTA	113	30	36	6	0	0	0	-	10
Percutaneous transluminal angioplasty (PTA)	0	8	2	2	0	0	-	-	4
Cardiac Cath	37	9	156	7	13	11	22	2	8
Congenital	37	0	15	42	18	0	0	-	-
Patent ductus arteriosus (PDA) Coiling	1	4	8	5	0	5	3	-	1
PDA Closure	6	5	4	11	0	5	13	-	4
Atrial Septal Defect (ASD) Closure	9	7	6	18	0	12	12	-	10
Valvuloplasty	0	1	2	0	0	0	0	-	0
<u>PaceMaker Insertion:</u>	<u>46</u>	<u>23</u>	<u>68</u>	<u>73</u>	<u>20</u>	<u>49</u>	<u>49</u>	<u>38</u>	<u>50</u>
(1) Temporary	22	8	34	38	12	31	38	25	37
(2) Permanent	24	15	34	35	38	18	11	13	13

Note: Activities at Cardiac Centre, Candos started in January 2017 and was transferred to Cardiac Centre, Pamplemousses in November 2021.



HIGHLIGHTS OF THE TRUST FUND FOR SPECIALISED MEDICAL CARE

The unprecedented situation due to the Covid-19 Pandemic has definitely led to a new insight in devising strategies to achieve set objectives, yet Trust Fund stand focus in providing patient with quality to all. With the support and ambitious vision of the Ministry of Health and Wellness, Trust Fund remains optimistic that, the set goals and objectives are achievable.

1. Goals and Objectives

- To reduce waiting list for Cardiac Surgery from an average of three months to one month by June 2023.
- To reduce waiting list of Percutaneous Transluminal Coronary Angioplasty's(PTCA) by end of June 2023 by more than 50%.
- To reduce waiting time of angiography from 4.7 weeks to booklist by end of June 2023.
- To reduce waiting time for Cardiac Surgery from 11.3 weeks to 3-4 weeks by June 2023.
- To reduce waiting time of PTCA's from 12.2 weeks to its booklist.
- Further exploration of super specialties, e.gPaediatric Cardiac Surgeries, Interventional Paediatric Cardiology, paediatric Cardiology, vascular surgeries, invasive vascular procedures, Peripheral interventions.

Introduction of new specialties such as:

- invasive congenital procedures and congenital cardiac surgery;
- hybrid cardiac surgery;
- Transcatheter Aortic Valve Implantation (TAVI). A TAVI is a medical procedure that involves fitting a valve into the heart to treat aortic stenosis. If you're an adult in need of an aortic valve replacement and aren't well enough to have heart valve surgery, you may be given a TAVI procedure instead;
- Extracorporeal membrane oxygenation (ECMO).ECMO may be used to help people who are very ill with conditions of the heart and lungs, or who are waiting for or recovering from a heart transplant. It may be an option when other life support measures haven't worked. ECMO does not treat or cure a disease, but can help a patient when the body temporarily can't provide the



tissues with enough oxygen. Some heart conditions in which ECMO may be used include Heart attack (acute myocardial infarction), Heart muscle disease (decompensated cardiomyopathy), Inflammation of the heart muscle (myocarditis), Life-threatening response to infection (sepsis), Low body temperature (severe hypothermia), Post-transplant complications, Shock caused by the heart not pumping enough blood (cardiogenic shock) ;

- rhythmology procedures; and
- round the clock Primary Percutaneous coronary intervention (PPCI). Primary Percutaneous Coronary Intervention (PPCI), also known as angioplasty or coronary angioplasty, is a procedure used to treat the narrowed coronary arteries of the heart and angina in patients. Therefore, it is sometimes used as an emergency treatment for patients who have had a heart attack.

2. Challenges:

Due to the Covid 19 pandemic situation, supply chain and logistic have lengthen, thus creating a situation of unavailability of consumables and disposables.

Supply chain has also affected as suppliers and manufacturers were unable to manufacture essentials consumables on time.

Despite this drastic situation, the Cardiac Centre has been able to attend all emergencies and has been only a minimal decrease in its activities.

3. Strategic Directions

- New Cardiac Centre;
- With the acquisition of the new angiography machine, the activities in the Cardiology division have increased with prompt care as appropriate.
- Reinforcement of Human Resource through recruitment of medical officers, nursing, paramedical and support service staff.
- Training of officers on regular basis both locally and internationally.
- Ensuring quality care service at both Cardiac Centres.
- Implementation of conditions as regards to signed MOU's e.g., training programs, exchange of expertise and others.



4. Key Actions

Key Actions	Key Performance Indicators	Target 2021/22	Actual 2021/22	Target 2022/23	Target 2023/2024	Target 2024-25
Cardiac Surgeries	No of cardiac surgeries performed	900	879	950	1000	1050
Vascular Surgeries	No of Vascular surgeries performed	1000	572	1100	1150	1200
Angiography	No of angiography cases performed	2000	1844	2200	2250	2300
Angioplasties	No of angioplasties performed	600	670	1200	1250	1300

5. Key Capital Projects

Descriptions	Project Value	2021/22 Estimates	2021-22 Revised	2022-23 Projected	2023-24 Projected	2024-25 Projected
Purchase of High Tech Equipment		38.3 M	3.7 M	62.9 M	25 M	25 M
Infrastructure Projects and Upgrade		40.9 M	Nil	39.8 M	5 M	5 M

The ascending trend on the waiting list of both the cardiac surgery and cardiology treatment has envisaged Trust Fund to engage in certain capital investment projects.

With an objective to curb down the waiting list for cardiac surgery, the procurement of a new Heart Lung Machine would enable Trust Fund to do more cardiac surgeries and thus reducing the waiting list and waiting time for patient awaiting surgical interventions.

Likewise, the current project of the purchase of a new angiography machine would definitely impact into doing more catheterization cases leading to a decreasing inclination on the waiting list.

The procurement/renewal of certain medical equipment would also enable Trust Fund into making the project of High Dependency Unit into a reality, thus creating more bed capacity with intensive care facilities.



FINANCIAL STATEMENTS
PERIOD ENDING 30 JUNE 2022



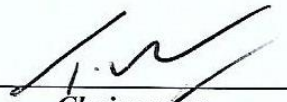
TRUST FUND FOR SPECIALISED MEDICAL CARE

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		<u>30 Jun 2022</u>	<u>30 Jun 2021</u>
	Notes	MUR	MUR
ASSETS			
Current assets			
Cash and cash equivalents		4,489,440	523,581
Trade and other Receivables	6	3,177,389	3,060,601
Prepayments	15	51,756	36,334
Inventories	7	41,571,603	32,143,800
		<u>49,290,188</u>	<u>35,764,316</u>
Non-current assets			
Trade receivables	6	7,999,166	8,468,329
Property, plant and equipment	8	17,323,111	20,808,668
		<u>25,322,277</u>	<u>29,276,997</u>
Total Assets		<u>74,612,465</u>	<u>65,041,313</u>
LIABILITIES			
Current liabilities			
Trade payables	9	23,492,481	23,332,049
Short term employee benefit provisions	12	16,000,000	12,000,000
		<u>39,492,481</u>	<u>35,332,049</u>
Non-current liabilities			
Trade payables	10	7,999,166	8,468,329
Retirement benefits obligation	11	200,706,950	150,229,658
Long term employee benefit provisions	13	87,879,733	83,460,241
		<u>296,585,849</u>	<u>242,158,228</u>
Total Liabilities		<u>336,078,330</u>	<u>277,490,277</u>
Net Assets		<u>(261,465,865)</u>	<u>(212,448,964)</u>
NET ASSETS/EQUITY			
Donations	14	55,351	64,109
General Fund		(261,521,216)	(212,513,073)
Total Net Assets/Equity		<u>(261,465,865)</u>	<u>(212,448,964)</u>

Approved by the TFSMC Board of Trustees on and signed by:


Executive Director
Dr. R.K. Mungur


Chairperson
Mr T. Chumroo


Board Member
Mr I. Lalmahomed

The notes on pages 55 to 76 form an integral part of these financial statements.



STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2022

		<u>30 Jun 2022</u>	<u>30 Jun 2021</u>
	Notes	MUR	MUR
Revenue			
Revenue from Non-Exchange Transactions	16	375,712,342	337,590,353
Other income	17	528,560	695,721
Total revenue		<u>376,240,902</u>	<u>338,286,074</u>
Expenses			
Consumables, disposables and pharmaceuticals	18	95,468,501	103,748,153
Salaries and salary related expenses	19	253,159,899	236,173,799
Depreciation and amortization expense		7,242,109	12,847,410
Administrative and other expenses	20	25,600,245	20,501,903
Total expenses		<u>381,470,754</u>	<u>373,271,265</u>
Deficit for the year		<u>(5,229,852)</u>	<u>(34,985,191)</u>

The notes on pages 55 to 76 form an integral part of this financial statements.



TRUST FUND FOR SPECIALISED MEDICAL CARE

STATEMENT OF CHANGES IN NET ASSETS/EQUITY YEAR ENDED 30 JUNE 2022

	Donations	Revaluation	General	Total Net
	MUR	Reserve MUR	Fund MUR	Assets/Equity MUR
Balance as at 01 July 2020	72,867	-	(120,225,613)	(120,152,746)
Change in net assets/equity for the period				
Adjustment for Revaluation Reserve				
Depreciation Adjustment	(8,758)	-		(8,758)
Adjustment for SICOM			(57,302,269)	(57,302,269)
(Deficit)Surplus for the year			(34,985,191)	(34,985,191)
Balance at 30 June 2021	64,109	-	(212,513,073)	(212,448,964)
As previously stated at 01 July 2021	64,109	-	(212,513,073)	(212,448,964)
Change in net assets/equity for the period:				
Depreciation Adjustment	(8,758)	-	-	(8,758)
Actuarial losses on defined benefit Plans			(43,612,041)	(43,612,041)
Deficitfor the year			(5,229,852)	(5,229,852)
Adjustment prior year			(166,250)	(166,250)
As at 30 June 2022	55,351	-	(261,521,216)	(261,465,865)



The notes on pages 55 to 76 form an integral part of this financial statements.

STATEMENT OF CASH FLOWS YEAR ENDED 30 JUNE 2022

	Year ended <u>30 Jun 2022</u>	Year ended <u>30 Jun 2021</u>
	MUR	MUR
CASH FLOWS FROM OPERATING ACTIVITIES		
Deficit for the year	(5,229,852)	(34,985,191)
<i>Adjustments for:</i>		
Depreciation and amortization	7,242,109	12,847,410
Adj. for last Financial Year	(166,250)	(202,745)
Proceed from Sales of Car	-	-
Depreciation Adjustment	(8,758)	(8,758)
Adj. for Fixed Asset	-	(344,149)
Less: Adj for Donation in kind	(45,990)	-
Operating surplus/deficitbefore working capital changes	<u>1,791,259</u>	<u>(22,693,433)</u>
Retirement Benefits Obligation	6,865,251	2,905,575
Adjustment on Employee Benefits	8,419,492	12,654,214
Decrease/ (Increase) in Inventories	(9,427,803)	(293,528)
Decrease/ (Increase) in trade and other receivables	352,375	(3,980,854)
Decrease/ (Increase) in Prepayments	(15,422)	14,983
Increase/ (Decrease) in long term payables	(469,163)	3,503,824
Increase/ (Decrease) in trade and other payables	<u>160,432</u>	<u>9,168,932</u>
Net cash from operating activities	<u>7,676,421</u>	<u>1,279,713</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of fixed assets	<u>(3,710,562)</u>	<u>(4,574,508)</u>
Net cash used in investing activities	<u>(3,710,562)</u>	<u>(4,574,508)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from Sales of car	-	-
Net cash from investing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	3,965,859	(3,294,795)
Cash and cash equivalents at start	<u>523,581</u>	<u>3,818,376</u>
Cash and cash equivalents at end	<u>4,489,440</u>	<u>523,581</u>



The notes on pages 55 to 76 form an integral part of this financial statements.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand and bank balance with SBM. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position figures:

Cash and cash equivalents

Cash and cash equivalents comprise of:

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Cash in hand	2,164,528	
Bank account with SBM Ltd	<u>4,487,276,053</u>	
	4,489,440,581	

(a) Property, Plant and Equipment

During the year, the Trust Fund for Specialised Medical Care acquired Property, Plant and Equipment amounting to Rs3,710,562. Property, Plant & Equipment of Rs 3,710,562 excludes Donation in Kind amounting to Rs 45,990. Cash payments of Rs 3,580,553 were made to purchase property, plant and equipment.

Bank Guarantee

Trust Fund for Specialised Medical Care has issued a bank guarantee of Rs 20,000 during the year for an expatriate.



TRUST FUND FOR SPECIALISED MEDICAL CARE

STATEMENT OF COMPARISON OF REVISED BUDGET AND ACTUAL AMOUNT FOR THE YEAR ENDED 30 JUNE 2022

Details	Original Budget	Revised Budget	Actual Receipt/ Paid	Variance	Remarks
	MUR	MUR	MUR	MUR	
Expenditure:					
Consumables, disposables and pharmaceuticals	95,348,200	93,595,042	76,928,616	16,666,426	Shortage of Fund- Payment brought forward to next financial year
Salaries and salary related expenses:	226,176,791	225,077,022	234,370,332	(9,293,310)	
Salaries & wages	126,024,875	128,269,724	129,617,487	(1,347,763)	Effect of PRB 2021 increase in salary
Interim allowance	-	-	1,177,370	(1,177,370)	PRB Report 2021- Allowance discontinued
Overtime/ Bank allowance/Extra session	6,995,900	8,995,900	10,405,115	(1,409,215)	Effect of PRB 2021 increase in salary
Pensions	25,000,000	17,615,212	27,812,521	(10,197,309)	Effect of PRB 2021 increase in salary
Travelling allowances	14,638,620	15,026,720	14,296,264	730,456	
End of year bonus	10,361,775	10,617,845	10,570,747	47,098	
Allowance /Special allowance / Gratuity/Telephone privilege.	4,082,210	4,111,710	4,257,882	(146,172)	Effect of PRB 2021 increase in salary
Rent allowance	288,000	288,000	288,000	-	
Night duty and On call allowances	17,683,650	17,833,650	14,533,254	3,300,396	Retirement of Officers
Performance related bonus/Night attendance bonus	5,466,175	5,484,175	1,366,462	4,117,713	PRB Report 2021- Allowance discontinued
Retention allowance	900,000	900,000	300,000	600,000	New conditions PRB 2021- Lapse of Allowances
Board member allowance fees	700,000	600,000	248,111	351,889	
Passage benefit	2,000,000	3,000,000	4,456,746	(1,456,746)	New conditions PRB 2021-



TRUST FUND FOR SPECIALISED MEDICAL CARE

					90% encashment
Leaves encashment	4,804,036	4,834,036	8,388,101	(3,554,065)	Effect of PRB 2021 increase in salary
Public holiday	4,382,550	4,432,550	4,068,815	363,735	Effect of PRB increase in salary
Uniform allowance/Book allowance	1,864,500	2,078,000	1,223,635	854,365	Cost savings in book allowance
Evaluation/Lecture/Conference/Medical council	984,500	989,500	1,359,822	(370,322)	
Administrative and other expenses:					
Cleaning expenses	410,000	350,000	653,793	(303,793)	
Security services	2,208,000	1,680,840	1,776,018	(95,178)	
Repairs and maintenance	6,000,000	4,000,000	3,139,698	860,302	Maintenance work postponed
Telecommunications	1,075,000	960,000	633,471	326,529	
Steam and laundry	4,950,000	3,600,000	3,170,659	429,341	
Electricity	5,725,000	4,500,000	3,958,471	541,529	
General expenses	6,674,500	5,449,793	6,003,024	(553,231)	Cost savings in general expenses
Motor vehicle running expenses	950,000	950,000	964,834	(14,834)	
Mess expenses	50,000	55,000	43,311	11,689	
Publication & advertising expenses	175,000	200,000	252,829	(52,829)	More advertisement
Rental of clocker	150,000	150,400	131,905	18,495	
Stationery	600,500	700,000	934,252	(234,252)	
Spare Parts/Other Non current assets	11,500,000	9,000,000	3,950,922	5,049,078	Shortage of Fund-Procurement brought forward to next financial year
Bank charges	495,000	495,000	84,733	410,267	
Rental of building	1,500,000	1,392,180	854,280	537,900	
Foreign team expenses	1,400,000	1,400,000	1,434,175	(34,175)	
Professional fees	400,000	420,000	541,157	(121,157)	
Total recurrent	44,263,000	35,303,213			



TRUST FUND FOR SPECIALISED MEDICAL CARE

expenditure			28,527,532	6,775,681	
Total expenditure	365,787,991	353,975,277	339,826,480	14,148,797	

NOTES:

Changes from Original to Final Budget

The Original Budget for financial year 2021/2022 was prepared in the month of February 2021 based on information available at that time. Thereafter, in August 2021, the document was revised based on the voted grant in aid approved by the Ministry of Finance which was lesser than the amount requested and also based on actual data available and updated figures and events.



TRUST FUND FOR SPECIALISED MEDICAL CARE

The Financial Statements have been prepared on accrual basis whereas the budget was prepared on cash basis

Details	Financial statements 30.06.22	Actual Receipt/ Paid	Variance	Remarks
	MUR	MUR	MUR	
Expenditure:				
Consumables, disposables and pharmaceuticals	76,946,962	76,928,616	18,346	Includes opening & closing balances
Salaries and salary related expenses:	253,159,899	234,370,332	18,789,567	
Salaries & wages	129,632,117	129,617,487	14,630	Includes opening & closing balances
Interim allowance	1,177,004	1,177,370	(367)	
Overtime/ Bank allowance/Extra session	11,400,802	10,405,115	995,687	Includes opening & closing balances
Pensions	34,677,773	27,812,521	6,865,252	
Travelling allowances	14,535,215	14,296,264	238,951	
End of year bonus	10,920,487	10,570,747	349,740	
Allowance /Special allowance / Gratuity/Telephone privilege	6,505,510	4,257,882	2,247,628	Savings in allowances
Rent Allowance	288,000	288,000	-	
Night Duty and On call allowances	13,776,101	14,533,254	(757,153)	Effect of PRB increase in salary
Performance related bonus/Night attendance bonus	2,023,472	1,366,462	657,010	
Retention allowance	300,000	300,000	-	
Board member allowance fees	233,506	248,111	(14,605)	
Passage benefit	4,619,289	4,456,746	162,543	
Leaves encashment	16,371,408	8,388,101	7,983,307	Effect of PRB increase in salary
Public holiday allowance	4,107,878	4,068,815	39,063	
Uniform & book allowance	1,520,635	1,223,635	297,000	Savings in book Allowances
Evaluation/Lecture/Conference/Medical Council	1,070,702	1,359,822	(289,120)	
Administrative and other expenses:				
Cleaning expenses	780,727	653,793	126,934	
Security services	1,697,140	1,776,018	(78,878)	TDS not deducted
Repairs and maintenance	2,947,152	3,139,698	(192,546)	



TRUST FUND FOR SPECIALISED MEDICAL CARE

Telecommunications	651,689	633,471	18,218
Steam and laundry	3,027,591	3,170,659	(143,068)
Electricity	3,978,142	3,958,471	19,671
General expenses	6,307,518	6,199,789	107,729
Motor vehicle expenses	921,492	964,834	(43,343)
Mess expenses	97,262	43,311	53,951
Publication & advertising expenses	300,379	252,829	47,550
Rental of clocker	109,020	131,905	(22,885)
Stationery	927,931	737,487	190,444
Spare Parts/Other Non-current assets	3,985,688	3,950,922	34,766
Bank charges	84,733	84,733	-
Rental of building	854,280	854,280	-
Foreign team expenses	1,440,383	1,434,175	6,209
Missions	30,620	-	30,620
Fluctuation of exchange rates	761,205	-	761,205
Professional fees	407,855	541,157	(133,302)
Total recurrent expenditure	29,310,807	28,527,532	783,275
Total Expenditure	359,417,668	339,826,480	19,591,188



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

1. GENERAL INFORMATION

TRUST FUND FOR SPECIALISED MEDICAL CARE (the “Fund”) established under the Trust Fund for Specialised Medical Care Act 1992, operates under the aegis of the Ministry of Health and Wellness. Its main objectives are to operate a specialised medical care centre and manage other institutions for the provision of high-tech medical care. The Fund’s registered office is at Cardiac Centre, Pamplemousses, Mauritius.

2. ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below.

(a) Basis of preparation

In accordance with amendments brought to the Statutory Bodies (Accounts and Audit) Act by the Finance (Miscellaneous Provisions) Act No. 10 of 2010, the Financial Statements have been prepared in compliance with the International Public Accounting Standards (IPSAS) issued by the International Public Sector which is a Board of the International Federation of Accountants Committee (IFAC) Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and the International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied.

(b) Revenue recognition

- (i) Recurrent government grants are recognized on a cash basis as income and are matched against the recurrent expenses of the entity.
- (ii) Interest and other income are recognized on an accrual basis.

(c) Deferred income

Assets are received as donation mainly from both overseas and local funding organization.



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

The yearly depreciation charge on these assets is treated as deferred income and deducted from donations.

(d) Expense recognition

All expenses are accounted for in the Statement of Financial Performance on an accrual basis.

(e) Inventories

Inventories are measured at lower of replacement cost and net realizable value. Cost is determined using the weighted average method and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition. In the case of manufactured inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Net-realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

(f) Property, plant and equipment

After recognition as an asset, an item of property, plant and equipment shall be carried at its cost less any accumulated depreciation and any accumulated impairment losses. Depreciation is calculated using straight line method over the estimated useful economic lives. The annual depreciation rates are as follows:

Buildings	5%
Vehicles	20%
Equipment	20%
Furniture and fixtures	10%
Medical equipment	20%



**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022**

Depreciation on second hand assets is based on expected life of the assets.

Non-current assets amounting to equivalent of Rs 10,000 or more per unit have been capitalized.

A full year's depreciation is charge in the year of acquisition and disposal of an asset.

If an asset's carrying amount is increased as a result of a revaluation, the increase is recognized as revaluation surplus in the Statement of Net Assets/Equity. However, the increase shall be recognized in the Statement of Financial Performance to the extent that it reverses a revaluation decrease of the same asset previously recognized in the profit or loss. If an asset's carrying amount decreases as a result of a revaluation, the decrease shall be recognized in the Statement of Financial Performance. However, the decrease shall be recognized in the Statement of Financial Performance to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

For the year 2022, revaluation of asset has not been made. The decrease in revaluation reserve figure amounted to Nil.

(g) Financial instruments

Financial instruments carried on the Statement of Financial Position include trade and other receivables, cash and cash equivalents, and trade and other payables. The particular recognition methods adopted are disclosed in the individual policy statements associated with each item.

(h) Trade and other receivables

- (i)** Trade and other receivables are stated at cost less impairment losses.
- (ii)** Trade and other payables
- (iii)** Trade and other payables are stated at cost.



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

(i) **Provisions**

A provision is recognised when there is a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate.

(j) **Retirement benefit obligations**

Defined Benefit Plan

Provision for retirement benefits for the TFSSMC staff are made under the Statutory Bodies Pension Act 1978 as amended and in accordance with IPSAS 39 (Employee Benefits). The Fund provides retirement benefits for its employees through a defined benefit plan called “The Trust Fund for Specialised Medical Care Staff Pension Fund”.

(k) **Grants**

Grant means funds received from Government or any third party to meet the recurrent expenditures or for the acquisition of an asset. Government assistance is action by Government designed to provide an economic benefit specific to entities qualifying under certain criteria.

The fund recognises Government grants as follows:

- (i) grant used to meet recurrent expenditure are recognised in the Statement of Financial Performance.
- (ii) if the Government grant is made as a contribution towards expenditure on a fixed asset, the grant amount is not deferred and shall be treated as a revenue from non - exchange transaction as per IPSAS 23. The comparative figures also have been adjusted accordingly.



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

(iii) potential liabilities to repay grants either in whole or in part in specified circumstances shall be provided for only to the extent that repayment is probable. The repayment of a Government grant shall be accounted for by setting off the repayment against any unamortized deferred income relating to the grant. Any excess shall be charged immediately to the Statement of Financial Performance.

(l) Impairment

The carrying amounts of the Fund's assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses are recognised in the Statement of Financial Performance in the period in which the impairment is identified.

(m) Related parties

For the purpose of these financial statements, parties are considered to be related to the Fund if they have the ability, directly or indirectly, to control the Fund or exercise significant influence over the Fund in making financial and operating decisions, or vice versa, or where the Fund is subject to common control or common significant influence. Related parties may be individuals or other entities.

(n) Operating lease

Lease payments under an operating lease are recognized as an expense on a straight-line basis over the lease terms unless another systematic basis is representative of the time pattern of the user's benefit even if payments are not on that benefit.



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

3. FUTURE CHANGES IN ACCOUNTING POLICIES

At date of authorization of the Financial Statements, the following standards were in issue, but not yet effective. The impact of these policies on the Trust's financial statements in the period of initial application is not known at this stage. These statements, where applicable, will be applied in the period when they are effective.

Application of new and revised IPSAS

- IPSAS 41 Financial Instruments (effective 1 January 2022) -IPSAS 41 introduces a new classification and measurement regime for financial instruments and will need to be carefully considered by each entity.
- IPSAS 42 Social Benefits (effective 1 January 2022).

The Trust Fund has taken into consideration on the above amendments, where applicable, in the preparation of the financial statements for the year ended 30 June 2022.

4. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the process of applying the accounting policies described in note 3, the directors have made estimates and judgments that may affect the reported amounts and disclosures in the financial statements. Estimates and judgments are continuously evaluated and are based on historical experience and other factors, including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances. Actual results may differ from the estimates.



5. FINANCIAL RISKS FACTORS

The Fund's activities expose it to a variety of financial risks, including:

- Credit risk
- Liquidity risk

This note presents information about the Fund's exposure to each of the above risks, the Fund's objectives, policies and processes for measuring and managing risk. Further quantitative disclosures are included throughout these financial statements.

The Board of Directors has overall responsibility for the establishment and oversight of the Fund's risk management framework.

(i) Credit risk

The Fund's credit risk is primarily attributable to its trade receivables. The amounts presented in the Statement of Financial Position are net of allowances for doubtful receivables, estimated by the Fund's management based on prior experience and the current economic environment.

(ii) Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through the adequate amount of committed credit facilities.



**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022**

6. TRADE AND OTHER RECEIVABLES

RECEIVABLES < 1 YEAR

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Trade receivables	906,061	882,576
Car loan	2,271,328	2,178,025
	3,177,389	3,060,601

RECEIVABLES > 1 YEAR

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Car loan	7,999,166	8,468,329
	7,999,166	8,468,329

7. INVENTORIES

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Consumables and disposables	37,423,225	30,377,273
Pharmaceuticals	4,148,378	1,766,527
	41,571,603	32,143,800



**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022**

8. PROPERTY, PLANT & EQUIPMENT

	Building	Motor Vehicles	Furniture & Fittings	Medical Equipment	Other Equipment	Cleaning Equipment	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR
COST							
As at 01 July 2021	10,247,023	4,945,925	1,770,217	242,712,967	14,479,668	402,227	274,558,027
Additions	-	-	243,025	3,199,933	283,694	29,900	3,756,552
Disposal							-
As at 30 June 2022	10,247,023	4,945,925	2,013,242	245,912,900	14,763,362	432,127	278,314,579
DEPRECIATION							
As at 01 July 2021	4,866,949	2,695,695	1,647,275	231,553,128	12,614,673	371,639	253,749,359
Charge for the year	499,450	989,185	46,965	4,979,967	708,717	17,825	7,242,109
Disposal							-
As at 30 June 2022	5,366,399	3,684,880	1,694,240	236,533,095	13,323,390	389,464	260,991,468
NET BOOK VALUE							
As at 30 June 2022	4,880,624	1,261,045	319,002	9,379,805	1,439,972	42,663	17,323,111
As at 30 June 2021	5,380,074	2,250,230	122,942	11,159,839	1,864,995	30,588	20,808,668



**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022**

9. PAYABLES < 1 YEAR

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Trade payables	9,391,718	12,044,029
Other payables	11,440,714	8,778,670
Car loan	2,289,660	2,178,025
Public holiday allowances	370,389	331,325
	23,492,481	23,332,049

10. PAYABLES > 1 YEAR

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Car loan	<u>7,999,166</u>	<u>8,468,329</u>
	7,999,166	8,468,329



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

11. RETIREMENT BENEFITS OBLIGATION

The Fund's employee benefit obligation for long-service payments under a government mandated plan is based on a comprehensive actuarial valuation made by the State Insurance Company of Mauritius Ltd as of 30 June 2022.

	Year ending 30 June 2022	Year ending 30 June 2021
Amount recognized in the statement of financial position at end of year:		
Defined benefit obligation	Rs 351,645,146	Rs 299,902,342
Fair value of plan assets	(150,938,196)	(149,672,684)
Liability recognized in Statement of financial position at end of year		
Amounts recognized in statement of financial performance:	200,706,950	150,229,658
Service cost:		
Current service cost		
Past service cost	14,563,738	13,571,375
(Employee contributions)	0	0
Fund Expenses	(4,717,339)	(4,366,095)
Net Interest expense/(revenue)	587,366	650,164
P&L Charge	7,438,611	3,198,534
Remeasurement	17,872,376	13,053,978
Liability(gain)/loss	34,406,165	62,749,121
Assets(gain)/loss	9,205,876	(5,446,852)
Net Assets/Equity(NAE)	43,612,041	57,302,269
Total	61,484,417	70,356,247
Movements in liability recognized in statement to financial position:		
At start of year	150,229,658	90,021,814
Amount recognized in P&L	17,872,376	13,053,978
(Contributions paid by employer)	(11,007,125)	(10,148,403)
Amount recognized in NAE	43,612,041	57,302,269
At end of year	200,706,950	150,229,658



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

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.

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	299,902,342	222,079,237
Current service cost	14,563,738	13,571,375
Interest cost	14,995,117	8,216,935
(Benefits paid)	(12,222,216)	(6,714,416)
Liability (gain)/loss	34,406,165	62,749,121
Present value of obligation at end of period	351,645,146	299,902,252
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	149,672,684	132,057,513
Expected return on plan assets	7,556,506	5,018,401
Employer contributions	11,007,125	10,148,403
Employee Contributions	4,717,339	4,366,095
(Benefits paid+other outgo)	(12,809,582)	(7,364,580)
Asset gain/(loss)	(9,205,876)	5,446,852
Fair value of plan assets at end of period	150,938,196	149,672,684
Distribution of plan assets at end of period		
<i>Percentage of assets at end of year</i>		
Government securities and cash	58.0%	54.8%
Loans	2.9%	2.8%
Local equities	13.6%	11.8%
Overseas bonds and equities	25.0%	30.1%
Property	0.5%	0.5%
Total	100%	100%
Additional disclosure on assets issued or used by the reporting entity		
<i>Percentage of assets at end of year</i>		
Assets held in the entity's own financial instruments	(%) 0	(%) 0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognized in NAE		
Year	June 2022	June 2021
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(9,205,876)	5,446,852
Liability experience gain/(loss) during the period	(34,406,165)	(62,749,121)
	(43,612,041)	(57,302,269)
Year	2022/2023	
Expected employer contributions	11,002,915	
(Estimate to be reviewed by Trust Fund for Specialised Medical Care)		



NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022

Expected employer contributions 17 years
(Estimate to be reviewed by Trust Fund for Specialised Medical Care)

Weighted average duration of the defined benefit obligation
(Calculated as a% change in PV of liabilities for a 1% change in discount rate)

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk.
The risk relating to death in service benefits is reinsured.

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

	Yearending30 June2022	Yearending30 June2021
Discount rate	5.40%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement		Nil
Mortality in retirement	PA(90) Tables-rated down by 2 years	
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 analyses below have been determined 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 53.4 million (increase by Rs 68.4 million) if all other assumptions were held unchanged.

- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 37.3 million (decrease by Rs 31.9 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 9.4 million (decrease by Rs 9.4 million) if all 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 interdependence between the assumptions.



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

11. RETIREMENT BENEFITS OBLIGATION (continued)

2022/23

Year

Expected employer contributions 11,002,915

(Estimate to be reviewed by Trust Fund for Specialised Medical Care)

The staff pension fund of the Fund is managed by the State Insurance Company of Mauritius Ltd. The fair value of the fund as at 30 June 2022 amounts to Rs 150,938,196 (2021: Rs 149,672,684).

Officers of the Trust Fund for Specialised Medical Care are:

Number

(i) Staff seconded from Ministry of Health & Wellness	6
(ii) Contract basis	9
(iii) Substantive basis	294
	<u>309</u>

During the financial period 6 officers in different grades were seconded for duty at the Trust Fund. Their allowances and other pay amounting to Rs 4,463,602 were met by the Trust Fund while their salaries were met by the parent Ministry. The Trust Fund has also paid officers rendering services such as Pharmacy, Radiology, CSSD and laboratory (as and when required) amounting to Rs 1,311,334 during the period.

30 Jun 2022
MUR

30 Jun 2021
MUR

Sicom **200,706,950** 150,229,658

12.EMPLOYEE BENEFITS< 1 YEAR

30 Jun 2022
MUR

30 Jun 2021
MUR

Sick leave	7,000,000	6,000,000
Passage benefit	5,000,000	5,000,000
Vacations leave	<u>4,000,000</u>	<u>1,000,000</u>
	16,000,000	12,000,000



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

13.EMPLOYEE BENEFITS > 1 YEAR

		30 Jun 2022	30 Jun 2021
		MUR	MUR
Sick leave	42,144,719	38,144,974	
Passage benefit	10,393,894	10,229,701	
Vacation leave	<u>35,341,120</u>	<u>35,085,566</u>	
		<u>87,879,733</u>	<u>83,460,241</u>

14. DONATIONS

		30 Jun 2022	30 Jun 2021
		MUR	MUR
As at 01 Jul 21		64,109	72,867
Depreciation for the year	<u>(8,758)</u>	<u>(8,758)</u>	
As at 30 Jun 22		<u>55,351</u>	<u>64,109</u>

15. PREPAYMENTS

		30 Jun 2022	30 Jun 2021
	MUR	MUR	MUR
Computer software	7,128		7,128
Motor vehicle insurance		<u>44,628</u>	<u>29,206</u>
		<u>51,756</u>	<u>36,334</u>



NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022

16. REVENUE

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Grant received	347,763,000	288,493,000
Consumables received from Government	7,162,531	5,784,619
Pharmaceuticals received from Government	20,786,811	43,312,734
	<hr/> 375,712,342 <hr/>	<hr/> 337,590,353 <hr/>

17. OTHER INCOME

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Donations in cash	8,600	106,600
Donations in kind	45,990	
Patient fees	111,640,555,121	
Miscellaneous income	<u>362,330,34,000</u>	
	<u>528,560,695,721</u>	



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

18. CONSUMABLES, DISPOSABLES AND PHARMACEUTICALS

	30 Jun 2022	30 Jun 2021
	MUR	MUR
Opening inventory for consumables	30,377,273	28,607,071
Opening inventory for pharmaceuticals	1,766,527	3,243,201
Purchase by Fund:		
Consumables and disposables	74,056,525	53,720,116
Pharmaceuticals	2,890,437	1,224,212
Received From MOH & Wellness:		
Consumables and disposables	7,162,531	5,784,619
Pharmaceuticals	20,786,811	43,312,734
Closing inventory for consumables	(37,423,225)	(30,377,273)
Closing inventory for pharmaceuticals	<u>(4,148,378)</u>	<u>(1,766,527)</u>
	95,468,501	103,748,153



NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 30 JUNE 2022

19.SALARIES AND SALARY RELATED EXPENSES

	30 Jun 2022 MUR	30 Jun 2021 MUR
Basic pay and other allowances	129,632,117	118,912,233
Interim allowance	1,177,004	3,649,650
Overtime/bank allowance/Extra session	11,400,802	8,832,698
Employer's Contribution:		
NSF	1,778,395	1,722,199
CSG	7,936,957	5,646,391
SICOM: Defined Benefit	17,872,376	13,053,978
Defined Contribution	4,810,606	3,576,468
FPS Contribution	1,367,152	1,101,667
Civil Service FPS	912,287	893,361
Covid allowance	-	4,785,000
Travelling allowances	14,535,215	13,076,934
End of year bonus	10,920,487	10,185,691
Allowance/Specialallowance/Telephone Priv/Gratuity	6,505,510	4,636,122
Rent allowance	288,000	319,742
Night duty and on call allowance	13,776,101	14,826,720
Performance related bonus/Nightattendance bonus	2,023,472	4,977,646
Retention allowance	300,000	900,000
Board members allowance fees	233,506	237,807
Passage benefit	4,619,289	4,368,004
Payment of sick leaves	-	1,953,438
Increase in provision for sick leave	11,877,163	6,837,493
Annual leaves	140,093	140,454
Public holiday allowance	4,107,878	4,858,888
Uniform allowance/Book allowance	1,520,635	1,842,410
Vacation leave	4,279,010	3,823,193
Casual leave	75,142	415,997
Evaluation/Lecture/Conference/High. Qualification/Medical Council	1,070,702	599,615
	253,159,899	236,173,799



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

20. ADMINISTRATIVE AND OTHER EXPENSES

	30 Jun 2022 MUR	30 Jun 2021 MUR
Cleaning expenses	780,727	361,253
Security and services	1,697,140	1,202,590
Repairs and maintenance	2,947,152	3,750,108
Telecommunications	651,689	747,363
Steam and laundry	3,027,591	3,004,675
Electricity	3,978,142	3,923,997
General expenses	6,307,518	3,407,277
Motor vehicles running expenses	921,492	912,968
Mess expenses	97,262	82,848
Publication and advertising	300,379	162,115
Rental of clocker	109,020	194,005
Stationery	927,931	777,838
Spare parts for medical equipment	275,126	21,282
Bank charges	84,733	99,872
Rental of building	854,280	854,280
Foreign team expenses	1,440,383	-
Mission	30,620	-
Fluctuation of exchange rates	761,205	565,755
Professional fees/Legal Fees	407,855	433,677
	<u>25,600,245</u>	<u>20,501,903</u>



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

Key Management Personnel

Key Management Personnel as per IPSAS 2 are:

- a) All directors or members of the governing body of the Trust Fund for Specialised Medical Care:
and
- b) Other persons having the authority and responsibility for planning, directing and controlling the activities of the Trust Fund.

The Management of the Trust Fund comprises the Executive Director, the Director Cardiac Services/ Cardiac Surgeon.

The aggregate remuneration of Key management personnel and the number of members determined on a full-time equivalent basis receiving remuneration in this category are:

	30 Jun 2022	30 Jun 2021
	MURMUR	
Key Management Personnel	5,661,6225,615,672	

The Chairman of the Board of Trustees was paid a monthly fee of Rs 31,421 from the period July 2021 to June 2022.

Remuneration had been provided to the members of the Board and the Sub-Committees of the Fund during the financial year ended 30 June 2022.

Government

The Government is also considered a related party since during the financial year 2021/2022 a total amount of Rs 347,763,000 was received as Grant from the Parent Ministry. Medical consumables/disposables and pharmaceutical products totalling Rs 27,949,342 was also received by the Trust Fund.

22. OTHER INPUTS FROM GOVERNMENT

The Fund occupies land and buildings, which are still under the ownership of the Ministry of Health and Quality of Wellness.

23. COST OF OTHER SERVICES

SSRN Hospital provides additional services as catering services to patients and staff, x-ray services and laboratory services free of charge. The Centre does not hold these facilities from its inception.



NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 30 JUNE 2022

24. COMPARATIVE

The Trust Fund has prepared its Financial Statements for the twelve months' period ending 30st June 2022 as required by the Statutory Bodies (Accounts and Audit) Act.

The Fund's reporting period ends on the 30 June. The preceding financial statements were prepared for a period of 12 months ending on the 30 June 2021 in accordance with the Statutory bodies (Accounts and Audit) Act.

The comparative amounts for the statement of Financial Position, Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Net Assets/Equity and related notes are not entirely comparable as the figures have been restated.

25. EVENT AFTER REPORTING DATE

There have been no material post balance sheet events which require disclosure or adjustment to the 30 June 2022 financial statements.

26. OPERATING LEASE

The future minimum lease payments under non-cancellable operating leases are as follows:

- (i) Within one year - Rs 854,280
- (ii) More than one year but less than five years - Rs 71,190

General Operating Lease Description - Store Department

Lease Commencement Date	- 22 August, 2011
Lease Termination Date	- 21 August, 2020
Area of Premises	- 5,085 feet
Lease Period	- monthly as from October 2020
Renewal Term	- Any renewal by each party shall be made three months before expiry of the present lease on the terms and conditions to be agreed by both parties.
Rental	- Rs 71,190/-



NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2022

27. RECONCILIATION OF ORIGINAL BUDGET, REVISED BUDGET AND ACTUAL EXPENSES

Funds for expenditures by the Trust Fund are approved in annual government budget under the parent Ministry's (Ministry of Health & Wellness) 'Programme Based Budget'. Provision of funds is approved under a one-line budget item. The original budget for the period Jul 21 to Jun 22 amounted to Rs 384 million and Rs 265 million was released by the Ministry during fiscal year.

28. CONTINGENT LIABILITIES

The Trust Fund has on-going litigation court cases for an aggregate amount of Rs 61,549,336 for which no provision has been made in the Financial Statements as the outcome of which cannot be ascertained at reporting date.

TRAINING COURSES

Trust Fund for Specialised Medical Care caters for the training aspects of the employees to provide an efficient and effective delivery of services. The programs consist of a continuous medical and nursing education, which are fostered with the view to upgrading professionals and quality service at the Centre. Both theoretical and practical training are provided so as to enable our staff to excel particular curriculum. Moreover, a three-year syllabus for trainee specialised nursing officers and evaluation of training and effectiveness is performed every six months. There is a continuous education be it adult and complex congenital surgeries. The staff is continuously rotated in intensive care unit, angiography and anaesthesia sections.

Appendix

TRUST FUND FOR SPECIALISED MEDICAL CARE – Staff List

SN	NAME	<u>No of Officers</u>	<u>No of funded post</u>	<u>No of post filled</u>	<u>Remarks</u>
1	<u>Executive Director</u>	1	1	1	(1 on contract)
2	<u>Director Cardiac Services</u>	1	1	1	
3	<u>Medical/Surgical</u>	-	-	-	-
(i)	Cardiac Surgeon	5	5	5	(1 on contract/1 on leave without pay)
(ii)	Cardiac Anaesthetist	4	5	4	(1 on contract)
(iii)	Vascular Surgeon	2	0	0	(2 on secondment)
(iv)	Cardiologist	10	10	10	(1 on contract)
(vi)	Sp. Registered Medical Officer	5	5	5	
(vii)	Medical Health Officer/Senior Medical Health officer	6	0	0	(7 on secondment)
4	<u>Nursing Cadres</u>	-	-	-	-
(i)	Chief Specialised Nursing Superintendent	1	1	1	
(ii)	Specialised Nursing Superintendent	0	1	0	(1 most senior DNS in acting)
(iii)	Deputy Specialised Nursing Superintendent	3	4	3	(1 most senior Spec Head Nurse in acting)
(iv)	Specialised Head Nurse	19	22	19	
(v)	Specialised Nursing Officer	84	89	84	
(vi)	Trainee Specialised Nursing Officer	29	27	29	
(vii)	Nursing Aid/General Worker	44	45	44	
(viii)	Theatre Attendant	7	7	7	
5	<u>Perfusionists</u>	-	-	-	-
(i)	Specialised Perfusionist/Senior Specialised Perfusionist	4	4	4	(1 on contract)
6	<u>Rehabilitation</u>	-	-	-	-
(i)	Specialised Physiotherapist	2	4	2	
7	<u>Pharmacy</u>	-	-	-	-
(i)	Pharmacist/Senior Pharmacist	1	1	1	
(ii)	Pharmacy Technician	1	0	0	(on secondment)
8	<u>Head of Administration</u>	-	-	-	-
(i)	Administrative Secretary	1	1	1	
(ii)	Management Support Officer	1	1	1	
(iii)	Clerical Officer/Higher Clerical Officer	1	2	1	

(iv)	Confidential Secretary	2	2	2	
(v)	Yep Officer	1	0	0	
9	<u>Finance</u>	-			-
(i)	Accountant	0	1	0	(1 in acting position)
(ii)	Accounting Technician	2	2	2	
(iii)	Accounts Clerk	0	2	0	(1 in acting position)
(iv)	Management Support Officer	1	1	1	
(v)	Clerical Officer/Higher Clerical Officer	1	1	1	
10	<u>Human Resource</u>	-			-
(i)	Human Resource Officer/Senior Human Resource Officer	1	1	1	
(ii)	Clerical Officer/Higher Clerical Officer	2	2	2	
11	<u>Store</u>	-			-
(i)	Procurement and Supply Officer	1	2	1	
(ii)	Clerical Officer/Higher Clerical Officer	2	2	2	
(iii)	Management Support Officer	1	1	1	
(iv)	Word Processing Operator	2	2	2	
12	<u>Registry</u>	-			-
(i)	Clerical Officer/Higher Clerical Officer	1	2	1	
13	<u>Medical Records</u>	-			-
(i)	Senior Health Records Clerk	1	0	0	(1 on secondment)
(ii)	Health Records Clerk	5	8	5	
14	<u>BEC-Repairs & Maintenance</u>	-			-
(i)	Executive Officer	1	1	1	
15	<u>Support Services</u>	-			-
(i)	Receptionist/Telephonist	1	1	1	
(ii)	Receptionist/Telephonist (Roster)	4	5	4	
(iii)	Ambulance Driver	2	2	2	
(iv)	Driver/Office Attendant	2	2	2	
(v)	Driver (Shift)	1	1	1	
(vi)	Linen Health Officer	2	2	2	
(vii)	Handy Worker	42	43	42	
	TOTAL	310			

