

# PARASTATAL BODIES

## INTRODUCTION

1. Parastatal Bodies (PSBs), set up by specific Acts of Parliament, are organisations which form part of the Public Sector. They are of utmost importance to the economy and social development of the country. Hence, they are involved in economic, social, commercial, agricultural, environmental and cultural activities.
2. The Act under which each Parastatal Body operates sets the legal framework and parameters for its operation. PSBs shall conduct their activities in a sustainable and responsible manner with great awareness of their responsibilities, with great transparency and fairness in accordance with the principle of good governance as well as other principles applicable to their lines of business. Their operations are subject to the scrutiny of Parliament.
3. Parastatal Bodies operate as autonomous bodies under the umbrella of a ministry and have their own goals and objectives. They are seen as the Executive arm of government to support and promote government vision and to implement its national policy. Each PSB is managed by a Board of Directors, appointed by the Government, which sets the policies and directions of its operations. The Board appoints the Chief Executive under different types of denomination according to the Act which can be Director, Director General, General Manager or Secretary and who is responsible for the day-to-day management of the organisation. The parent Ministry is represented on the Board by a Desk Officer who is the effective link between the Ministry and the organisation and whose role is to ensure proper application/implementation of Government's policy for the economic, social and technical development of the Country.
4. Over the years the number of PSBs under the purview of the Bureau has kept changing. While some PSBs have opted not to be covered by the PRB, others have joined in and still others have expressed their interests to be under the ambit of PRB. Recently, to be in line with the policy of the government, a number of PSBs has been merged and integrated into one single organisation. As at today, the Bureau reports on 92 Parastatal Bodies and the Private Secondary Schools. A list of the PSBs covered by this Report is given in the Table of Contents.
5. At the very outset, when meetings were being held, Management, Members of Federations as well as Union Members were apprised of the theme of the 2016 Report: "Transformation of the Public Sector for enhanced service delivery to meet citizens' needs, non-citizens' needs and other stakeholders needs as

well". They were explained that transformation would be carried out at three (3) levels: institutional, organisational and employees. The concept of transformation is to place organisations at a higher level of service delivery to meet the needs of the users of public service. Transformation would also give organisations a competitive edge.

6. During consultations with Management, Federations of Unions and Union Representatives, members were requested to expose on the mandate of their organisations and identify organisational problems that are impeding on their performance. The demands received relate to review of organisational structures, upgraded pay structure and improved conditions of service. As regards the latter the requests concern mainly for an upgrading of qualification requirements, compensation for additional work and working regularly odd hours and eligibility for duty remission, among others.
7. In the context of this Report, the Bureau has carried out an in-depth study of management submissions, unions representations and proposals from each Parent Ministry. We have also scrutinised all newly written Job Description Questionnaires and examined anew all schemes of service and where necessary taken on board our observations and findings during our visit conducted on sites of work. After careful consideration of the above, taking into account the specificity of each PSB and bearing in mind the theme of our Report, the Bureau has come up with recommendations on organisation structures and conditions of employment to render them more efficient and effective thereby enabling the PSBs to deliver on their mandates successfully.
8. The Bureau has also, while dealing with individual parastatal organisation in the respective chapter, defined and spelt out clearly the goals, objectives and future orientations of each organisation and where justified provide solutions in terms of review of organisation and pay structures and specific conditions of service.
9. With regard to Organisation Structures in PSB we have, after examination of the submissions and following discussions with all parties including the parent Ministry, provided for appropriate levels matching their needs and their functions for effective delivery of service. We have also given due consideration, wherever desirable, to delayering of structures and merging of grades for speedy decisions to respond quickly to the demands of the new environment while ensuring adequate career progression for employees. Grades which have remained vacant and where their functional needs are no more justified are being abolished.
10. As regards the pay structure, we have reviewed the pay levels in line with the general framework retained for this review exercise.

## **Pertinent Issues**

### **Schemes of Service**

11. The scheme of service which is a legal document contains important information such as the title of the grade, salary, qualifications, experience and the duties. The procedures for prescription/review of scheme of service comprise various steps among which one is consultation with Staff Associations/Federations of Unions.
12. In the memorandum submitted by the Federation of PSB, representation has been made to the effect that in some organisations schemes of service are being reviewed without any consultation with Unions/Federations and the employees concerned thereby leading to strained industrial relations. To avoid such a situation, the Bureau is of the view that the practice for prescription/review of schemes of service should be followed. To harmonise and streamline the process of scheme of service, the Ministry of Civil Service and Administrative Reforms has come up with a guideline on scheme of service describing the steps for their prescription.

### **Recommendation 1**

13. **We recommend that all the Parastatal Bodies should follow strictly the established procedures mentioned in the guidelines for prescribing/reviewing schemes of service.**
14. **Where the qualifications, duties and responsibilities of grades in Parastatal Bodies have been aligned on those of corresponding levels in the civil service, the schemes of service of these grades should, wherever relevant, be amended along the same lines of their counterparts in the Civil Service.**

### **Human Resource Planning**

15. Consultation feedback in the context of this review exercise has revealed divergent views and reservations expressed regarding non-attainment of the objectives of different parastatal bodies in recent years. While some are of the view that the main cause of this problem is due to inadequacy of staff and non-filling of vacancies, others argue that there has been in some cases a general proliferation of grades with no clearly defined line of responsibility and which have not been properly utilised. Others believe also that the Boards which have responsibility of recruitment have not been properly advised or guided.
16. The Bureau has made an in-depth study of the issue after considering the views of the Unions, Staff Associations, Management and various press articles. We are of the view that PSBs should put in place a mechanism to determine the number and types of employees they need to meet their mandate. We are,

therefore, advocating the introduction of the Human Resource Planning to assist Management to resolve the Human Resource issues.

17. An HR Plan aims at effective resourcing to ensure provision of enough people in the right place with the right skills to deliver the organisation's mandate. If properly used, the HRP tool could maximise utilisation of Human Resources in the whole organisation.

## **Recommendation 2**

18. **We recommend that organisations of Parastatal Bodies should mandatorily carry out a Human Resource Planning exercise to ensure the right size of Human Resources with the right qualifications to meet effectively the requirements of their mandate.**

## **Rationalisation of the General Services**

19. In the 2008 PRB Report the two polyvalent grades of Officer and Senior Officer were created in the Civil Service whereas in very few Parastatal Bodies the two grades were established along similar lines as in the Civil Service.
20. In the 2013 PRB Report, following unanimous and widespread representations, from all stakeholders as regards the job appellations, the grades of Officer and Senior Officer in the Civil Service were restyled General Services Officer and General Services Executive respectively. However, the EOAC Report again restyled the two grades to Management Support Officer and Office Management Assistant.
21. The EOAC also recommended that the new structure for the General Services cadre comprising the grades of Management Support Officer and Office Management Assistant be extended to PSBs. To that end, the Committee recommended the creation of the grade of Management Support Officer and Office Management Assistant on the establishment of all parastatal organisations, on a needs basis and depending on organisational requirements only.
22. In the context of this report, both the Federation of PSBs and individual unions have submitted that despite the fact that recommendations have been made and that there are needs for the grades of Management Support Officer and Management Support Assistant, these grades have so far, for various/different reasons, not been created on the establishment of all PSBs. The Federation as well as the Unions have requested for a complete alignment of the general services in PSBs to those existing in the Civil Service.

23. After careful examination of the submissions of the Federation and of all the Unions and taking into consideration that Parastatal Bodies differ from one organisation to another, depending on the nature of their functions and objectives, a complete alignment of the general services as in the Civil Service is not technically possible. However, in light of the re-engineering of the structure of the general services in the civil service, **we are, in this report, bringing the following changes to the structure in PSBs for an alignment to the extent possible:**

(i) **in organisations where the grade of Management Support Officer is the first level in the General Services Cadre, we are creating a new grade of Clerical Officer. Appointment thereto should be made by selection from among candidates who:**

(a) **possess the Cambridge School Certificate with credit in at least five subjects including English Language, French and Mathematics or an equivalent qualification;**

(b) **possess the Cambridge Higher School Certificate or passes in at least two subjects obtained on one certificate at the General Certificate of Education "Advanced Level" or an equivalent qualification; and**

(c) **are computer literate.**

(ii) **in organisations where the grade of Executive Officer exists, it is being made evanescent and we are making provision for a new grade of Management Support Officer.**

24. **The Bureau recommends that:**

(i) **in future, appointment to the grade of Management Support Officer should be made by selection from among officers in the grades of Clerical Officer, Clerical Officer/Higher Clerical Officer and Clerk/Word Processing Operator;**

(ii) **appointment to the grade of Office Management Assistant should, henceforth be by selection from among officers in the grades of Executive Officer (Personal) and Management Support Officer reckoning four years' service in the cadre;**

(iii) **consequent to the changes brought, necessary amendments should be made to relevant schemes of service; and**

(iv) **organisations which do not have the grade of Office Management Assistant on their establishment may, on a needs basis and**

**depending on operational requirements, create the grade by proceeding through the normal procedure adopted for creation of a new level.**

### **Training and Development**

25. We are, in this Report, putting emphasis on continuous training and development of employees to ensure upgradation of knowledge, upskilling and acquisition of new skills and competencies for continuous improvement in service delivery. To this end, organisations should give an increased attention to learning and development of employees, build its required capacity to deliver on their mandates.

### **Training for Officers in the General Services**

26. As in the past reports, the Bureau is making provision for appropriate relevant and work related courses for officers of the general service to keep them abreast of new development in their fields and developed their skills and competencies for improved service delivery.

### **Course for Management Support Officer**

#### **Recommendation 3**

27. **We recommend that the Ministry of Civil Service and Administrative Reforms, in consultation with the parent Ministry and Parastatal Organisations, should mount and run appropriate training programmes with the Civil Service College for incumbents in the grade of Management Support Officer to render them skilled and polyvalent.**

### **Office Management Course for Office Management Assistant**

#### **Recommendation 4**

28. **We recommend that the Ministry of Civil Service and Administrative Reforms, in consultation with the parent Ministry and Parastatal Organisations, and in collaboration with the Civil Service College mounts the Award Course in Office Management for incumbents in the grade of Office Management Assistant in PSBs.**
29. **We further recommend that, on successful completion of the course, incumbents in the grade of Office Management Assistant should be granted one increment, subject to the top salary of the grade.**

### **Advanced Course in Effective Office Management and Supervision for Higher Executive Officer**

#### **Recommendation 5**

30. We recommend that the Ministry of Civil Service and Administrative Reforms, in consultation with the parent Ministry and Parastatal Organisations, and in collaboration with the Civil Service College mounts the course on Effective Office Management and Supervision for incumbents in the grade of Higher Executive Officer in Parastatal Organisations.
31. We further recommend that Higher Executive Officers who have successfully completed the Advanced Course in Effective Office Management and Supervision, on reaching the top of their salary scale, be allowed to move incrementally up to salary point Rs 42325 in the master salary scale provided they:
- (i) have drawn the top salary for a year;
  - (ii) have been efficient and effective in their performance during the preceding year; and
  - (iii) are not under report.

#### **Advanced Secretarial Course**

32. At present Confidential Secretaries in the Civil Service follow the Advanced Secretarial Course which the MCSAR, in collaboration with the University of Technology, Mauritius organises. After successful completion of the course, they are granted one increment, subject to the top salary of the grade. Where an officer has successfully completed the Advanced Secretarial Course after having reached the last point in the salary scale, the incumbent is paid a non-pensionable lump sum equivalent to twelve times the value of the last increment drawn. The EOAC has recommended that this provision be extended to Confidential Secretaries of PSB. We are maintaining this arrangement.

#### **Recommendation 6**

33. We recommend that the MCSAR in consultation with the Civil Service College make arrangements for Confidential Secretaries of PSBs to follow the Advanced Secretarial Course.
34. We further recommend that on successful completion of the course, Confidential Secretaries should be granted one increment subject to the top salary of the grade. In case the course is successfully completed after reaching the last point in the salary scale, the officer should be granted a non-pensionable lump sum equivalent to twelve times the value of the last increment drawn.

### **Executive Assistant – formerly employed by the Development Works Corporation (DWC)**

- With the closure of the DWC, Executive Assistants were posted/transferred in different Ministries/Departments. In the last Report those Executive Assistants of the former DWC, who had reached the top salary were allowed to move in the salary scale of Rs 20675 x 750 – 29675 x 900 – 34175 x 1200 – 35375. We are making similar provision.

### **Recommendation 7**

- 35. We recommend that Executive Assistants of the former DWC having reached their top salary should be allowed to move in the salary scale of Rs 22575 x 625 – 23200 x 775 – 32500 x 925 – 37125 x 1225 – 38350 wherever they have been posted/transferred. Management should ensure that such officers are entrusted responsibilities commensurate to their position.**

### **Reform Cells in Parastatal Bodies**

- 36. The EOAC, when making recommendations that each Ministry and Department re-activates the Reform cells to coordinate with the Public Sector Re-engineering Bureau and the Project Management and Delivery Unit in a more pro-active and efficient manner, has also made recommendation that the office of the Public Sector Governance ensures that Reform Cells be initiated in all Parastatal Bodies to review individual structures, human resource utilisation and their scope of activities. This has not been put in place and the Bureau is, therefore, making recommendation for the setting up of Reform cells in PSBs.**

### **Recommendation 8**

- 37. We recommend that Management in Parastatal Organisations should set up, with the assistance of the parent Ministry, Reform cells in their organisations to co-ordinate and monitor all approved reform programmes. Their assignment should be aligned with those of the Reform cells in Ministries and Departments as set forth at in Volume 1. The Reform cells should be chaired by the Chief Executives.**

### **Performance Management System (PMS)**

- 38. The Bureau has received representations from Federations that in PSBs Performance Management System (PMS) has not taken off as expected when compared to the Civil Service where it has already reached a long way. During discussions with the Federations as well as Unions, it has been found that the reason for such a situation is that no training has been imparted to officers in the implementation of the whole process of PMS and this having delayed its implementation. We are, therefore, making provision for the necessary training which we believe is essential for an effective PMS System.**

## **Recommendation 9**

39. **We recommend that Ministries should make the necessary arrangement to provide training on PMS to officers in the PSBs falling under their aegis. They may also contact the PMS Unit of the MCSAR for guidance and support and for the delivery of training.**

### **Parastatal Body Service Commission**

40. Among the demands made in the memoranda submitted to the Bureau as regards Parastatal Bodies, there is also the request to consider the setting up of a Parastatal Body Service Commission (PSBSC).
41. Members of Federations have submitted that PSBs do not have a structured and harmonised way of recruiting employees. They have also stated that employees in the grade of General Worker and in other grades, are often recruited on a casual basis and remained in this position for long periods which is not conducive to effective service delivery.
42. The Bureau has examined the above issue and considers that although the request to have a Parastatal Body Service Commission appears to be plausible, the issue should be discussed and taken at the level of Government.

### **Digitisation**

43. For Public Sector Organisations across the world, the pressures for improved efficiency during the past decades are now accompanied by an equally strong need to revolutionise service delivery to create solutions that better meet citizens' needs. Public Sector organisations are attempting a transition from closed, top-down, bureaucratic, and paper-based transactional models towards online, integrated digital offerings that encourage a new kind of interaction between citizens and the government.
44. It is an undeniable fact that digitisation can significantly improve public service delivery by increasing accuracy, efficiency and also reducing costs as compared to the manual, paper-based process which slows operations. Digitisation will change fundamentally and for the better the way that government provides services to citizens and businesses. Services will be more accessible, more convenient, easier to use and quicker in response and more cost effective.
45. We are, therefore, making general recommendations in Chapter 17 - E-Government of Volume I and specific recommendations in parastatal organisations to reinforce, where relevant, and review the organisation structure of IT Departments/Divisions/Sections/Units and equip them with professional as well as supportive grades.

### **Professional in Scarcity Areas**

46. Some organisations are still experiencing difficulties in filling vacancies in certain fields. To facilitate such organisations in recruiting the right expertise and competencies, the Bureau is making provision of a higher entry point for professionals wherever such is the case.

### **General Terms and Conditions of Service**

47. **The Conditions of Service as recommended for the Civil Service in Volume I should equally apply to employees of all Parastatal Bodies reported upon by the Bureau in this Report.**

48. A list of PSBs covered in this volume together with their respective salary codes is given hereunder:

| <b>NO</b> | <b>ORGANISATION</b>  | <b>SALARY CODE</b> |
|-----------|--|--------------------|
| 01.       | AAPRAVASI GHAT TRUST FUND                                      | AGTF               |
| 02.       | AGRICULTURAL MARKETING BOARD                                   | AMB                |
| 03.       | BEACH AUTHORITY  | BA                 |
| 04.       | BUS INDUSTRY EMPLOYEES WELFARE FUND                            | BIWF               |
| 05.       | CENTRAL WATER AUTHORITY  | CWA                |
| 06.       | CHAGOSSIAN WELFARE FUND  | CWF                |
| 07.       | CIVIL SERVICE FAMILY PROTECTION SCHEME BOARD                   | CSFPSB             |
| 08.       | CONSEVATOIRE DE MUSIQUE FRANCOIS MITERRAND TRUST FUND          | CNMTF              |
| 09.       | CONSTRUCTION INDUSTRY DEVELOPMENT BOARD                        | CIDB               |
| 10.       | EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY                   | ECCEA              |
| 11.       | EMPLOYEES' WELFARE FUND  | EWF                |
| 12.       | FASHION AND DESIGN INSTITUTE                                   | FDI                |
| 13.       | FINANCIAL INTELLIGENCE UNIT                                    | FIU                |
| 14.       | FINANCIAL REPORTING COUNCIL                                    | FRC                |
| 15.       | FISHERMEN INVESTMENT TRUST                                     | FIT                |
| 16.       | FISHERMEN WELFARE FUND   | FWF                |
| 17.       | FOOD AND AGRICULTURAL RESEARCH AND EXTENSION INSTITUTE (FAREI) | FAREI              |
| 18.       | GAMBLING REGULATORY AUTHORITY                                  | GRA                |

| <b>NO</b> | <b>ORGANISATION</b>                             | <b>SALARY CODE</b> |
|-----------|---|--------------------|
| 19.       | HINDI SPEAKING UNION                            | HSU                |
| 20.       | HUMAN RESOURCE DEVELOPMENT COUNCIL              | HRDC               |
| 21.       | IRRIGATION AUTHORITY                            | IA                 |
| 22.       | ISLAMIC CULTURAL CENTRE                         | ICC                |
| 23.       | LAW REFORM COMMISSION                           | LRC                |
| 24.       | LE MORNE HERITAGE TRUST FUND                    | MHTF               |
| 25.       | MAHATMA GANDHI INSTITUTE                        | MGI                |
| 26.       | MALCOLM DE CHAZAL TRUST FUND                    | MCTF               |
| 27.       | MANUFACTURING SECTOR WORKERS WELFARE FUND       | MSWWF              |
| 28.       | MAURITIAN CULTURAL CENTRE TRUST                 | MCCT               |
| 29.       | MAURITIUS BLOOD SERVICE                         | MBS                |
| 30.       | MAURITIUS BROADCASTING CORPORATION              | MBC                |
| 31.       | MAURITIUS CANE INDUSTRY AUTHORITY               | MCIA               |
| 32.       | MAURITIUS EXAMINATIONS SYNDICATE                | MES                |
| 33.       | MAURITIUS EX-SERVICES TRUST FUND                | MESTF              |
| 34.       | MAURITIUS FILM DEVELOPMENT CORPORATION          | MFDC               |
| 35.       | MAURITIUS INSTITUTE OF EDUCATION                | MIE                |
| 36.       | MAURITIUS INSTITUTE OF HEALTH                   | MIH                |
| 37.       | MAURITIUS INSTITUTE OF TRAINING AND DEVELOPMENT | MITD               |
| 38.       | MAURITIUS MARATHI CULTURAL CENTRE TRUST         | MMCCT              |
| 39.       | MAURITIUS MEAT AUTHORITY                        | MMA                |
| 40.       | MAURITIUS MUSEUMS COUNCIL                       | MMC                |
| 41.       | MAURITIUS OCEANOGRAPHY INSTITUTE                | MOI                |
| 42.       | MAURITIUS QUALIFICATIONS AUTHORITY              | MQA                |
| 43.       | MAURITIUS RESEARCH COUNCIL                      | MRC                |
| 44.       | MAURITIUS SPORTS COUNCIL                        | MSC                |
| 45.       | MAURITIUS STANDARDS BUREAU                      | MSB                |
| 46.       | MAURITIUS TAMIL CULTURAL CENTRE TRUST           | MTCCT              |
| 47.       | MAURITIUS TELUGU CULTURAL CENTRE TRUST          | MTeCCT             |
| 48.       | MAURITIUS TOURISM PROMOTION AUTHORITY           | MTPA               |
| 49.       | NATIONAL ADOPTION COUNCIL                       | NAC                |

| <b>NO</b> | <b>ORGANISATION</b>   | <b>SALARY CODE</b> |
|-----------|---|--------------------|
| 50.       | NATIONAL AGENCY FOR THE TREATMENT AND REHABILITATION OF SUBSTANCE ABUSERS | NATRSA             |
| 51.       | NATIONAL ART GALLERY  | NAG                |
| 52.       | NATIONAL CHILDREN'S COUNCIL   | NCC                |
| 53.       | NATIONAL COMPUTER BOARD   | NCB                |
| 54.       | NATIONAL HERITAGE FUND  | NHF                |
| 55.       | NATIONAL INSTITUTE FOR CO-OPERATIVE ENTREPRENEURSHIP                      | NICE               |
| 56.       | NATIONAL LIBRARY  | NL                 |
| 57.       | NATIONAL SOLIDARITY FUND  | NSF                |
| 58.       | NATIONAL TRANSPORT CORPORATION  | NTC                |
| 59.       | NATIONAL WOMEN ENTREPRENEUR COUNCIL                                       | NWEC               |
| 60.       | NATIONAL WOMEN'S COUNCIL  | NWC                |
| 61.       | NELSON MANDELA CENTRE FOR AFRICAN CULTURE                                 | NMCAC              |
| 62.       | OPEN UNIVERSITY OF MAURITIUS  | OUM                |
| 63.       | OUTER ISLANDS DEVELOPMENT CORPORATION                                     | OIDC               |
| 64.       | PRIVATE SECONDARY SCHOOLS AUTHORITY                                       | PSSA               |
| 65.       | PUBLIC OFFICERS' WELFARE COUNCIL  | POWC               |
| 66.       | RABINDRANATH TAGORE INSTITUTE   | RTI                |
| 67.       | RAJIV GANDHI SCIENCE CENTRE TRUST FUND                                    | RGSC               |
| 68.       | RIGHTS MANAGEMENT SOCIETY   | RMS                |
| 69.       | ROAD DEVELOPMENT AUTHORITY  | RDA                |
| 70.       | SEAFARERS WELFARE FUND  | SeWF               |
| 71.       | SIR SEEWOOSAGUR RAMGOOLAM BOTANIC GARDEN TRUST                            | SSRBGT             |
| 72.       | SMALL AND MEDIUM ENTERPRISES DEVELOPMENT AUTHORITY                        | SMEDA              |
| 73.       | SMALL FARMERS WELFARE FUND  | SFWF               |
| 74.       | ST ANTOINE PLANTERS CO-OPERATIVE TRUST                                    | SPCT               |
| 75.       | STATE TRADING CORPORATION   | STC                |
| 76.       | STATUTORY BODIES FAMILY PROTECTION FUND                                   | SBFPF              |
| 77.       | SUGAR INDUSTRY LABOUR WELFARE FUND  | SWF                |

| <b>NO</b> | <b>ORGANISATION</b>                                      | <b>SALARY CODE</b> |
|-----------|--|--------------------|
| 78.       | SUGAR INSURANCE FUND BOARD                               | SIFB               |
| 79.       | TAMIL SPEAKING UNION                                     | TSU                |
| 80.       | TERTIARY EDUCATION COMMISSION                            | TEC                |
| 81.       | TOURISM AUTHORITY  | TA                 |
| 82.       | TOURISM EMPLOYEES WELFARE FUND                           | TEWF               |
| 83.       | TOWN AND COUNTRY PLANNING BOARD                          | TCP                |
| 84.       | TRADE UNION TRUST FUND                                   | TUTF               |
| 85.       | TRAINING AND EMPLOYMENT OF DISABLED PERSONS BOARD        | TEDPB              |
| 86.       | TRUST FUND FOR SPECIALISED MEDICAL CARE (CARDIAC CENTRE) | TFSMC              |
| 87.       | UNIVERSITE DES MASCAREIGNES                              | UDM                |
| 88.       | UNIVERSITY OF MAURITIUS                                  | UOM                |
| 89.       | UNIVERSITY OF TECHNOLOGY, MAURITIUS                      | UTM                |
| 90.       | URDU SPEAKING UNION                                      | USU                |
| 91.       | VALLEE D'OSTERLOG ENDEMIC GARDEN FOUNDATION              | VOGF               |
| 92.       | WASTEWATER MANAGEMENT AUTHORITY                          | WMA                |
| 99.       | PRIVATE SECONDARY SCHOOLS                                | PSS                |

