



1 JULY 2021 TO 30 JUNE 2022

ANNUAL REPORT

MAURITIUS STANDARDS BUREAU

MOKA



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TABLE OF CONTENTS

Corporate Information	1
Letter to the Minister	2
OVERVIEW	3-4
Report from the General Manager	5-6
Vision, Mission Statement and Quality Policy	7
Vision	7
Mission Statement	7
Quality Policy	7
Objects of the Mauritius Standards Bureau	8
CORPORATE GOVERNANCE REPORT	9-36
STATEMENT OF RESPONSIBILITIES OF MEMBERS OF THE STANDARDS COUNCIL OF MAURITIUS STANDARDS BUREAU	10
Risk Management	10
Governance	10
STATEMENT OF MEMBERS OF THE STANDARDS COUNCIL OF MSB ON INTERNAL CONTROL	11
STATEMENT OF COMPLIANCE – THE NATIONAL CODE OF CORPORATE GOVERNANCE FOR MAURITIUS (2016)	12
Corporate Governance	13
Legislation	13
The Structure of the Standards Council and its Committees	14
Mandate of the Mauritius Standards Bureau	14
Composition of the Standards Council as from September 2021	15-16
PROFILE OF CHAIRPERSON AND COUNCIL MEMBERS	17-20
Report On The Corporate Governance	
Principles	21
Preamble	21
Explanation on the application of the principles of the Code	21
Principle 1: Governance Structure	21-23
The Standards Council	21
The Chief Executive Officer	21-22
Code of Ethics	22
Organisation Chart	23
Principle 2: The Structure of the Council and its Committees	24
Structure of Standards Council	24
The Size of the Council and its Diversity	24
Meetings of the Council	25
The Finance Committee	26

The Human Resource Committee	26
The Audit, Risk Management and Governance Committee	27
Attendance of Council Members from July 2021 to June 2022	28
Principle 3: Director Appointment Procedures	29
Terms of Office	29
Principle 4: Director Duties, Remuneration and Performance	29-30
Conflict of Interest	30
Protection of members and employees	30
Standards Council Members' Remuneration	31
Principle 5: Risk Governance and Internal Control	35
Principle 6 - Reporting with Integrity	31
Procurement of goods and Services	32
Integrity Clause	32
Related Party Transaction	32
Health, Safety and Security	32
Environmental and social responsibilities	33
Corporate Social Responsibility (CSR)	33
Donation	33
Principle 7: Audit	33-34
External Audit	34
Principle 8: Relations with Shareholders and Other Key Stakeholders	34
Operational activities	35
STANDARDS DEVELOPMENT AND INFORMATION UNIT	36-38
STANDARDS INFORMATION CENTRE	39-40
METROLOGY UNIT	41
QUALITY ASSURANCE UNIT	42-46
TESTING AND CALIBRATION SERVICES	47-48
ENGINEERING UNIT	49
CIVIL ENGINEERING TESTING LABORATORY	49-51
ELECTRICAL AND ELECTRONICS ENGINEERING LABORATORY	51-52
MECHANICAL ENGINEERING LABORATORY AND NON-DESTRUCTIVE TESTING LABORATORY (NDT)	53-54
NON-DESTRUCTIVE TESTING LABORATORY	53-54
CONFORMITY ASSESSMENT OFFICE	55
CHEMICAL UNIT	56
CHEMICAL TECHNOLOGY LABORATORY	56-57
FIBRE TECHNOLOGY LABORATORY	57-58
FOOD AND AGRICULTURE LABORATORY	59
FOOD MICROBIOLOGY LABORATORY	60
ACCREDITATION OF TESTING AND CALIBRATION LABORATORIES	61-65
REPORT OF THE DIRECTOR'S OF AUDIT	66-71
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022	72

CORPORATE INFORMATION

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Fax: +230 433 5051/5150
Email: msb@intnet.mu
Website: www.msb.intnet.mu

External Auditors

National Audit Office
14th Floor, Air Mauritius Centre
John Kennedy Street, Port-Louis

Main correspondent Bank

State Bank of Mauritius Ltd

Letter to the Honourable Minister

The Honourable Soomilduth BHOLAH

Minister of Industrial Development, SMEs and Cooperatives

16th Floor , Newton Tower

Sir William Newton Street

Port Louis

Honourable Minister,

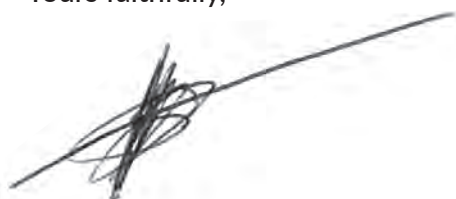
Mauritius Standards Bureau Annual Report 2021/2022

In accordance with section 16 of the Mauritius Standards Bureau Act 1993, I have the honour to submit to you the Annual Report of the Mauritius Standards Bureau for the financial period 01 July 2021 to 30 June 2022.

This Annual Report consists of:

- (a) Corporate Governance Report in accordance with the National Code of Corporate Governance for Mauritius (2016);
- (b) Operational Activities; and
- (c) the audited Financial Statements in respect of the financial year prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

Yours faithfully,



Sanjiv Mulloo
Chairperson
Mauritius Standards Bureau

OVERVIEW

Quality Infrastructure

The Quality Infrastructure of a country is a critical element for the socio-economic development of a country. It is the system put in place to ensure products and services are safe and of high quality. It provides the necessary underpinnings to the Government in driving its economic and social policies and assisting the economic sectors in their quest for efficiency, effectiveness and competitiveness.

Today with trade liberations and economic globalization gaining ground, the need for a well-developed Quality Infrastructure becomes more than evident in enhancing regional and international trade in promoting investment, while also safeguarding the interests of consumers and protecting the environment.

The Quality Infrastructure is segmented into three major components:

- (a) Measurement;
- (b) Conformity Assessment; and
- (c) Accreditation.

The Mauritian Quality Infrastructure

The Mauritian Quality Infrastructure, is by any measure well developed and sophisticated. It consists of a reliable measurement traceability system, an accredited conformity assessment structure, a transparent and consensual standardization infrastructure and a widely recognized accreditation system. The Mauritian Quality Infrastructure comprises three main institutions:

- (a) the Mauritius Standards Bureau;
- (b) the Legal Metrology Services; and
- (c) the Mauritius Accreditation Service.

The Mauritius Standards Bureau plays a key role within the Mauritian Quality Infrastructure.

Institutional Development

The Mauritius Standards Bureau (MSB) is a corporate body operating under the aegis of the Ministry of Industrial Development, SMEs and Cooperatives, (Industrial Development Division). It was created in 1975 as a department of then Ministry of Commerce and Industry with the mandate to develop Mauritian Standards (MS) and provide conformity assessment services. The Bureau became a corporate body under the Mauritius Standards Bureau Act 1993 with decision-making authority vested upon a Board namely the Standards Council.

The change of status brought a paradigm shift in the role and activities of the organization. The scope of undertakings and spectrum of activities were enlarged with commercially-driven services such as testing, calibration, certification, and training. A new strategic direction was provided to the organization to fulfill its new role of trade and business facilitator with the view to unlocking new overseas markets.

The MSB has successfully set up a strong and scientifically-based measurement system with high-level traceability which realizes, maintains, and keeps measurements in pace with technological developments. It has established a standardization structure for the development and promotion of Mauritian Standards using international best practices and it has at the same time developed and consolidated its third party laboratory testing and certification schemes with accredited status from the recognized accreditation body.

One of the core functions of the MSB is to develop national standards for the industry and key stakeholder groups. These standards create a level-playing field for trade and business and provide gateways for market access and market acceptance. As a Member Body of the International Organization for Standardization (ISO), the Bureau collaborates for the development of ISO standards and strategy by participating and voting in ISO technical and policy meetings. For instance, MSB is a Participating Member (P Member) in 22 ISO Technical Committees and has recently taken P-Membership in ISO/TC 331 on Biodiversity. MSB is also a Member of 3 ISO Policy Development Committees namely ISO/CASCO, ISO/DEVCO and ISO/COPOLCO, and an Observing Member (O Member) in 57 other ISO Technical Committees. The Bureau is also actively involved in regional standardization with the African Organization for Standardization (ARSO) and SADC Cooperation in Standardization (SADCSTAN) for the development and harmonization of standards.



Report from the **General Manager**

On behalf of the Standards Council and Management, I am pleased to present the Annual Report and Financial Statements of the Mauritius Standards Bureau for the Financial Year ended 30 June 2022.

This has been an important year for the Mauritius Standards Bureau. After the country sustained an acute COVID-19 phase, the Bureau started several projects in line with its strategy to offer unparalleled service in the MSTQ fora.

The Mauritius Standards Bureau has certified its first Destination Management Company to the Sustainable Tourism Certification – the Blue Oasis label, based on the MS 165 standard. The Honourable Soomilduth Bholah, Minister of Industrial Development, SME's and Cooperatives launched the Blue Oasis label on 05 October 2020 as a certification scheme for Hotels, Accommodation and Tour Operators. Today, we can proudly include this certification scheme in our product portfolio to serve the tourism industry and other stakeholders.

This year also marked the consolidation of MSB's testing and calibration services. The Bureau embarked upon a comprehensive and coherent programme to strengthen its testing and calibration laboratories. A Torque Laboratory was set up in the Metrology Unit to cater for the calibration of Torque tools for our local users. Calibrations related to torques are already being performed for Metro Express and companies in the construction, aviation and for the automobile sector.

An equipment known as a Dynamic Strength Tester was acquired by the Fibre Technology Laboratory. The objective of this equipment is to test toys intended to bear the mass of a child under the Toys Safety Regulations 2019 of the Consumer Protection Act. Testing on two new fields was added in the Civil Engineering laboratory, namely Masonry Cement and Fly Ash. Equipment for testing mortar cement and Fly Ash were also procured.

The Mauritius Standards Bureau further maintained its accreditation capabilities with 60 accredited tests to the standard ISO/IEC 17025:2017 and the Metrology laboratories are accredited for 40 CMCs (Calibration and Measurement Capabilities). We also have four new technical signatories who are recognised by MAURITAS.

The Mauritius Standards Bureau also developed several sustainable standards during the year under review. Among others, the most notable would be MS ISO 50005:2021- Energy management systems – Guidelines for a phased implementation. This standard gives guidance to organizations on establishing a phased approach to implementing an energy management system for all types of organizations, in particular for small and medium-sized organizations. In addition to the above standard, the Bureau also expanded on its MS 200 series for energy efficiency. Standards for energy labelling of refrigerating appliances and household dishwashers were published

The Bureau also continued its efforts to enhance its presence in the region and participated in technical

committees such as SADC Cooperation on Standards (SADCSTAN) and SADC Cooperation on Measurement Traceability (SADCMET). This year, two officers from the Metrology Unit were trained at the National Metrology Institute of South Africa on electrical calibration.

The Mauritius Standards Bureau also organised an Essay Project Competition to create awareness of the importance of standards in Mauritius and to showcase the role of the Bureau in the socio-economic development of the country. The Essay Project Competition was open to students of Higher School Certificate (HSC or equivalent) from both State and Private Secondary institutions. On 30 September 2021, Queen Elizabeth College was awarded the first prize with a cash prize of Rs 30,000, New Educational College, the second prize with a cash prize of 20,000 and Sir Abdool Raman State College, the third prize with a cash prize of Rs 15,000.

On the financial side, despite some major setbacks like the war in Ukraine and the bottlenecks in global supply chains, the Bureau met its target. The Bureau generated revenue of around Rs 52 million from the sale of its services during the financial year 2021/2022 as compared to Rs 46 million for the corresponding period last year.

The Financial Year 2021/2022 has been full of realizations and we expect and hope that the next financial year will equally provide high prospects for growth opportunities.

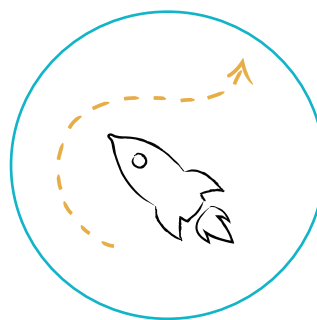


Mrs D Boygah
General Manager



VISION

To be the Centre of Excellence in Standards, Metrology and Conformity Assessment Services.



MISSION STATEMENT

To promote and provide market-relevant Standards, Metrology and internationally recognized Conformity Assessment Services for the Business Community, Government, and Society at large.

QUALITY POLICY

MSB's policy is to promote and provide market relevant standards along with internationally recognized conformity assessment services to all sectors of the economy to enhance competitiveness and the challenges of globalization.

MSB commits itself to Good Professional Practices through the provision of reliable test and calibration results, quality services, staff competency, and consistency of laboratory activities.

MSB understands the importance of impartiality in carrying out its activities and takes into account the risks associated with it.

MSB manages conflict of interest, ensures objectivity, safeguards the confidentiality of the information, and operates in a non-discriminatory manner.



MSB commits itself to continually improving and upgrading its quality management system and optimizing its resources to add value to the services provided.

MSB ensures effective internal and external communications so that all its personnel familiarise themselves with the quality management system in place to understand, implement and maintain the existing policies and procedures at all levels of the Bureau.

The Bureau communicates the effectiveness of its quality management system as well as the importance of meeting statutory and regulatory requirements, the Accreditation body's requirements as well as the requirements of its customers to all its personnel.

Objects of the Mauritius Standards Bureau

The objects of the Mauritius Standards Bureau, as laid out in the MSB Act, a per section 4 are:

(l) The objects of the Bureau shall be –

- (a) to promote and encourage standardization and quality assurance in industry and trade;
- (b) to prepare, frame, amend and revise standards;
- (c) to control the use of the mark;
- (d) to assess management systems and to control such systems;
- (e) to examine, test or analyze articles, materials and substances;
- (f) to hold and maintain the national, measurement standards;
- (g) to calibrate the secondary measurement standards;
- (h) to test precision instruments and measuring apparatus so as to determine their degree of accuracy and to calibrate them;
- (i) to issue reports in connection with examinations, tests, analyses and calibrations;
- (k) to provide technical information on standardisation and related subjects;
- (l) to undertake applied research to promote technological development in industry;
- (m) to advise the Minister on the formulation of policy for the purposes of this Act.
- (n) to organise training courses on standardisation, quality assurance and related subjects

(2) The Bureau may provide consultancy and other services and charge fees as may be approved by the Council for such services



CORPORATE GOVERNANCE REPORT

*Statement of Council's Compliance to
Corporate Governance Report for Mauritius*

STATEMENT OF RESPONSIBILITIES OF MEMBERS OF THE STANDARDS COUNCIL OF THE MAURITIUS STANDARDS BUREAU

The members of the Standards Council of the Mauritius Standards Bureau acknowledge their responsibilities for:

- adopting adequate accounting records and maintenance of effective internal control systems;
- the preparation of financial statements which fairly present the state of affairs of the Mauritius Standards Bureau as at the end of the financial year and the results of its operations and cash flows for that period and which comply with International Public Sector Accounting Standards (IPSAS); and
- the selection of appropriate accounting policies supported by reasonable and prudent judgements.

The Director of Audit of the National Audit Office is the external auditor responsible for an independent opinion on whether the financial statements show a true and fair view in accordance with the MSB Act and the Financial Reporting Act 2004.

The members of the Standards Council of the Mauritius Standards Bureau report that:

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

Risk Management

The members of the Standards Council of the Mauritius Standards Bureau are made fully aware of the various issues and risks affecting the activities of the Mauritius Standards Bureau. The members of the Standards Council of Mauritius Standards Bureau are responsible for taking appropriate action to mitigate these risks using such measures, policies and procedures, and other controls that they deem fit.

Governance

The members of the Standards Council of MSB endeavor to apply the principles of good governance at the level of the Mauritius Standards Bureau.



Chairperson, Standards Council of MSB



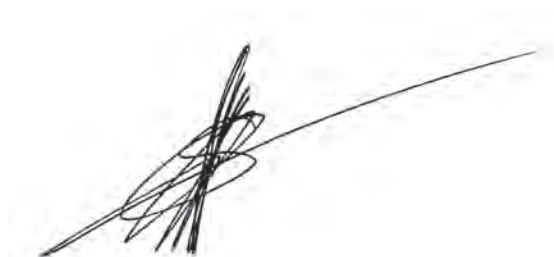
Member, Standards Council of MSB

STATEMENT OF MEMBERS OF THE STANDARDS COUNCIL OF MSB ON INTERNAL CONTROL

The members of the Standards Council of the Mauritius Standards Bureau acknowledge their responsibility for the setting up of an adequate system of internal controls and for the setting up of appropriate policies to provide reasonable assurance that the control objectives have been attained. The activities are closely monitored by the members of the Standards Council of the Mauritius Standards Bureau and procedures and policies are well documented and consistently applied. Management has the relevant experience and skills to ensure the proper running of the Mauritius Standards Bureau.

An Internal Auditing Department has been established to strengthen the internal control of accounting and related procedures. Furthermore, an effective and efficient system has been set down, which includes:

- Proper segregation of duties whereby the different functions in the process are crosschecked and verified.
- Expenditure limits for the Director/General Manager have been fixed by the Standards Council of MSB and all purchases are duly authorized by the appropriate instances.
- Follow-up and implementation of recommendations of the Director of Audit to improve the process and ensure proper accountability are regularly adhered to.
- Adequate supervision of duties performed by staff members and by the Director/General Manager.
- The assets of the Mauritius Standards Bureau are properly safeguarded.
- All cheques issued by the Mauritius Standards Bureau are signed by two authorised signatories.



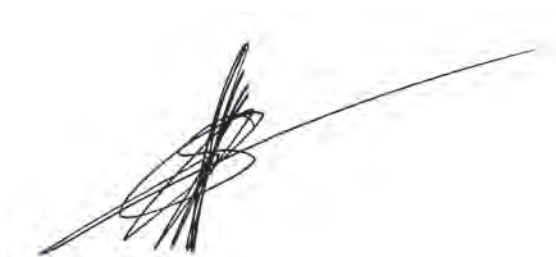
Chairperson, Standards Council of MSB



Member, Standards Council of MSB

STATEMENT OF COMPLIANCE – THE NATIONAL CODE OF CORPORATE GOVERNANCE FOR MAURITIUS (2016)

Throughout the financial year 2021/2022 which ended 30 June 2022, to the best of the Board's knowledge, the organization has complied with the Corporate Governance Code for Mauritius. The organization has applied all the principles set out in the Code and explained how these principles have been applied.



Chairperson, Standards Council of MSB



Member, Standards Council of MSB

Corporate Governance

The Corporate Governance Report endeavors to outline the structure, the processes and the practices within the organization to achieve the highest standards of governance. Increasingly, governance is being recognized as a key factor in improving corporate development and growth performance. The overarching purpose of the corporate governance frameworks is to achieve public trust through accountability, transparency, integrity and openness to all the stakeholders.

The Mauritius Standards Bureau is committed to subscribing fully to the National Guide for Corporate Governance in Mauritius (2016) and its in-house Code of Ethics and Standards of Business practice and Code of Conduct for Council Members.

Legislation

The Mauritius Standards Bureau was established in 1975 as the technical wing of the Ministry of Commerce and Industry. It became a corporate body in 1993 under the Mauritius Standards Bureau Act 1993 as subsequently amended. The new legal framework extended the scope of activities of the organization and vested executive powers to the Standards Council. The Mauritius Standards Bureau currently operates under the aegis of the Ministry of Industrial Development, SMEs and Cooperatives, (Industrial Development Division).

The Structure of the Standards Council and its Committees

The Standards Council consists of members from the industry, scientific and academic institutions, consumer organization and professional bodies. The Standards Council formulates the general policies and strategies of the Bureau while the Director/General Manager is responsible for executing them and managing the day-to-day activities of the organization.

The role and functions of the Standards Council are, inter-alia to provide strategic directions to ensure that the organization meets its corporate objectives and to set up control mechanisms for ensuring compliance with relevant laws, regulations, and good corporate practices.

The Standards Council was reconstituted in September 2021.

Mandate of the Mauritius Standards Bureau

The statutory objects of the Bureau are to:

- to promote and encourage standardisation and conformity assessment in industry and trade;
- to promote Mauritian Standards in relations to any goods, articles, process, system or service;
- to promote technological development in industry through applied research.

Composition of the Standards Council as from September 2021

Chairman Mr. S Mulloo	Chairperson of Standards Council
Members	
Mr. A Paul Director of Industrial Development <i>Alternate</i> Mrs. Drithy Emabye Hasseea Assistant Permanent Secretary	Representative from Ministry of Industrial Development, SMEs and Cooperatives
Dr. Y Ismael Secretary General designate <i>Alternate</i> Mr. Ganaessen Chinnapen Chief Economist, MCCI, replaced by Mrs. Rooma Narrainen Head of Advocacy, as from May 2022	Representative of the Mauritius Chamber of Commerce and Industry
Mrs. K Devi Gunpath Lutchumun Deputy Permanent Secretary, replaced by Mrs. Nulini Devi Kinnoo Deputy Permanent Secretary as from January 2022, replaced by Mrs. M. Noel-Dabeecharun Deputy Permanent Secretary, as from May 2022 <i>Alternate</i> Mr. L Persand Analyst/Senior Analyst	Representative of the Ministry of Commerce and Consumer Protection
Dr. D K Hurreeram Dean Faculty of Engineer resigned in June 2022 <i>Alternate</i> Dr. Arvinda Kumar Ragen Senior Lecturer Department of Chemical and Environmental Engineering Faculty of Engineering	Representative of the University of Mauritius;

Mr. A B Peermamode Engineer Corporate Member Institute of Engineers (Mauritius) <u>Alternate</u>	Representative of the Institution of Engineers (Mauritius);
Mrs. Vimi Dookhun Engineer Corporate Member Institute of Engineers (Mauritius)	
Mr. N Gammoo Business Development Officer	Representative of the Business Mauritius (formerly Mauritius Employers' Federation)
Mr. S Tengur President Government Hindi Teachers Union	Representative from a Consumer organization
Mr. S Purdasseea Lecturer, MIE	Appointed Member
Mr. H Brunet Operational Manager Green Bean Distributions Ltd	Appointed Member



PROFILE OF CHAIRPERSON AND COUNCIL MEMBERS



CHAIRPERSON
Mr Sanjiv Mulloo

Mr S Mulloo is the Chief Executive Officer of Quad Printers Ltd. He is a very conversant and reliable supplier of Print and Communications services and has always accomplished and supplied by building value for his consumers and stakeholders. He is also an executive coach in leadership. Mr. Sanjiv Mulloo was appointed chairperson of the Mauritius Standards Bureau in June 2020.



Mr Andre Paul

Mr. A Paul is the Director of Industrial Development at the Ministry of Industrial Development, SMEs and Cooperatives. He holds a M. A. Social Work. Mr. A Paul is a Member of the Standards Council, Chairperson of HR Committee and Member of Finance Committee of the Mauritius Standards Bureau.



Dr Yousouf Ismael

Dr. Y Ismael is the Secretary General of the Mauritius Chamber of Commerce and Industry. He holds a Postdoctoral in Economics, a PhD in Economics, a M.Sc. in Development Economics and Planning and a BSc in Agricultural Development Economics from the University of Reading, UK. Dr. Y Ismael is a Member of the Standards Council and Chairperson of the Finance Committee of the Mauritius Standards Bureau.



Mrs. Marie Noel-Dabeecharun

Mrs. M. Noel-Dabeecharun is Deputy Permanent Secretary at the Ministry of Commerce and Consumer Protection. Mrs. Marie Noel-Dabeecharun is a Member of the Standards Council and of the HR Committee of the Mauritius Standards Bureau. She holds a BSC (Hons) in Social Work and MSC in Public Sector Management.

Mrs. Kalpana Devi Gunputh Lutchmun

Mrs. K Devi Gunputh Lutchmun was Deputy Permanent Secretary at the Ministry of Commerce and Consumer Protection till December 2021. She is actually the Deputy Permanent Secretary at the Ministry of Health and Wellness. Mrs. K Devi Gunputh Lutchmun was Member of the Standards Council and Member of the HR Committee of the Mauritius Standards Bureau. She holds a BSC(Hons) Public Administration & Management (UTM) and MSC in Quality Management.

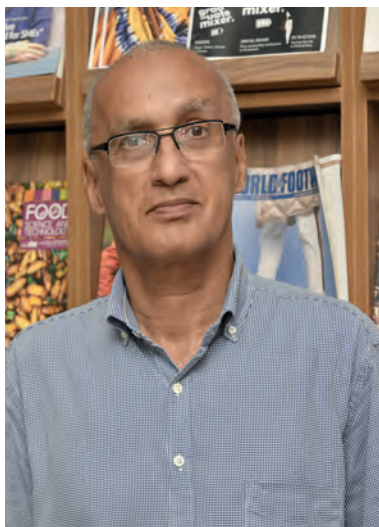
Mrs. Nulini Devi Kinnoo

Mrs. Nulini Devi Kinnoo was Deputy Permanent Secretary at the Ministry of Commerce and Consumer Protection till April 2022. She is presently Deputy Permanent Secretary at the Ministry of Environment, Solid Waste Management and Climate Change. Mrs. K Devi Gunputh Lutchmun was Member of the Standards Council and of the HR Committee of the Mauritius Standards Bureau. She holds a MBA (Human Resource with Knowledge Management)



Dr. Dinesh K Hurreeram

Dr. D K Hurreeram was Dean Faculty of Engineering University of Mauritius until mid-June 2022. He is actually the Director General of the University of Technology of Mauritius. He was Member of the Standards Council, Audit, Risk Management and Governance Committee and Member of the HR Committee of the Mauritius Standards Bureau. He holds a degree in Mechanical Engineering from the University of Mauritius (Odom), Dr Dinesh Hurreeram completed his post graduation in Integrated Manufacturing Systems from the University of Birmingham and holds a PhD in Manufacturing Strategy from the University of Huddersfield, UK.



Mr. A B Peermamode

Mr. A B Peermamode works as Principal Engineer at Mauritius Telecom. He is a registered Electrical and Electronic Engineer at the Institute of Engineers Mauritius (IEM). Mr. A B Peermamode is Member of the Standards Council and of the Finance Committee of Mauritius Standards Bureau. He holds a B. Tech., (Hons.) in Electrical and Electronic Engineering from the University of Mauritius.



Mr. N Gammoo

Mr. N Gammoo was Business Development Officer at Business Mauritius. He was Member of the Standards Council and Chairperson of the Audit, Risk Management and Governance Committee of Mauritius Standards Bureau. He holds a Bachelor in Business Administration.



Mr Suttihudeo Tengur

Mr. S Tengur is the President of the Association for the Protection of the Environment and Consumers, Government Hindi Teachers Union and Vani Printing Cooperative Society Ltd. Mr. S Tengur is Member of the Standards Council and was Member of the HR Committee of Mauritius Standards Bureau. He holds a Teacher's Certificate, Advance Teacher's Certificate, Teachers Diploma Primary and Diploma in Primary Educational Management.



Mr Sooryadev Purdasseea

Mr S Purdasseea is a Lecturer at the Mauritius Institute of Education. He is a Member of the Standards Council and of the Audit, Risk Management and Governance Committee of Mauritius Standards Bureau. He holds a Post Graduate Certificate in Education (PT) Mauritius and Rodrigues and Bachelor in Education (Primary)



Mr. Hans Brunet

Mr H Brunet is the Operation Manager at Green Bean Distributions Ltd. He is Member of the Standards Council and of the Audit, Risk Management and Governance Committee of Mauritius Standards Bureau.

REPORT ON THE CORPORATE GOVERNANCE

Principles

Preamble

The National Code of Corporate Governance for Mauritius 2016 requires all Boards to ensure that the reporting requirements on corporate governance are in accordance with the principles of the code. Statutory bodies are amongst the entities designated under the code to apply the principles of the code. The MSB, being a statutory body, follows the code. The MSB complies, as far as is applicable, with the code and where the code is not applicable, reasons are provided for any alternative practice adopted.

Explanation on the application of the principles of the Code

Throughout the year ended 30 June 2022 and to the best knowledge of the Council, the MSB has complied with the code. To the extent that the code is not in conflict with the provisions of the laws, the MSB has applied the principles set out in the code and explained how these principles have been applied as illustrated below.

Principle 1: Governance Structure

All organisations should be headed by an effective Board. Responsibilities and accountabilities within the organisation should be clearly identified.

The MSB is a statutory body set up under the Mauritius Standards Bureau Act (1993). The detailed objects of the MSB is set out at Section 4 of the MSB Act which have been reproduced in the introductory sections of this Annual Report.

The Standards Council

The Bureau shall be administered by the Council. The Standards Council has overall control over the Bureau, some of its responsibilities have been delegated to its committees and they operate within clear set Terms of Reference. The Chairperson is primarily responsible for the activities of the Council, which is responsible for inter alia providing leadership and strategic input into projects, reviewing the organisation's performance and ensuring that appropriate resources are in place to enable the Bureau to meet its objectives. The Council is collectively responsible for the organisation's long-term success, reputation and governance.

The Chief Executive Officer

The MSB Act section 7 (1) stipulates that the Director is the Chief Executive Officer of the Bureau. The Director shall be responsible for the execution of the policy of the Council and for the control and management of the day-to-day business of the Bureau. In the exercise of his/her functions, the Director shall act in accordance with such directions as he/she may receive from the Council. The Director may, with the approval of the Council, delegate his/her functions or any power delegated to him/her under section 8 to another employee. In accordance to section 9 (2) Every employee shall be under the administrative control of the Director and section 5 (7) clearly states that the Director shall, unless

directed otherwise by the Council, attend every meeting of the Council and may take part in its deliberations but he/she shall not be entitled to vote on any matter before the Council.

Code of Ethics

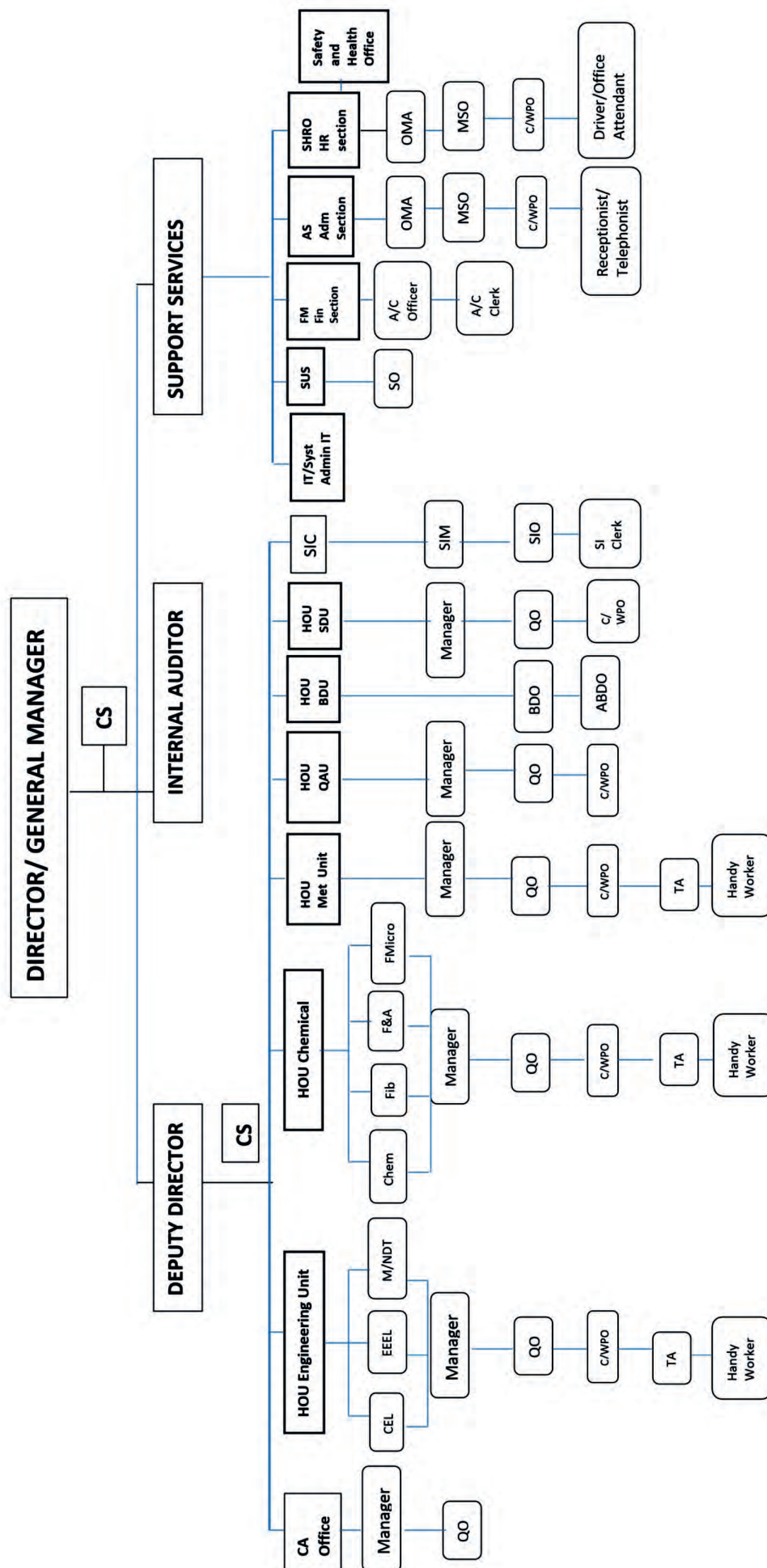
The Mauritius Standards Bureau has set up a Code of Ethics and Standard of Business Practice for its staff and a Code of Conduct for Council Members. The aim of the document is to provide guidelines for ethical behaviour and good corporate practices.

The Bureau also provides a safe workplace for its staff together with a medical scheme and insurance cover.

Organization Chart

The MSB has a detailed organizational chart of each level.

ORGANIZATION CHART OF MAURITIUS STANDARDS BUREAU



Principle 2: The Structure of the Board and its Committees

The Board should contain independently minded directors. It should include an appropriate combination of executive directors, independent directors and non-independent non-executive directors to prevent one individual or a small group of individuals from dominating the Board's decision taking.

The Board should be of a size and level of diversity commensurate with the sophistication and scale of the organization. Appropriate Board committees may be set up to assist the Board in the effective performance of its duties.

Structure of Standards Council

As stipulated in the MSB Act, the size of the Council is 10 and the quorum is 6.

The composition of the Standards Council is as follows:

- a Chairperson, appointed by the Minister responsible for the subject of industry;
- a representative of the Ministry responsible for the subject of industry;
- a representative of the Ministry responsible for the subject of Consumer Protection;
- a representative of the University of Mauritius;
- a representative of the Mauritius Chamber of Commerce and Industry;
- a representative of the Institution of Engineers (Mauritius);
- a representative of the Business Mauritius (formerly Mauritius Employers' Federation); and,
- three members appointed by the Minister, one of whom shall be a member from a consumer organization.

The Composition of the Standards Council has already been given at the Corporate Structure.

The Size of the Council and its Diversity:

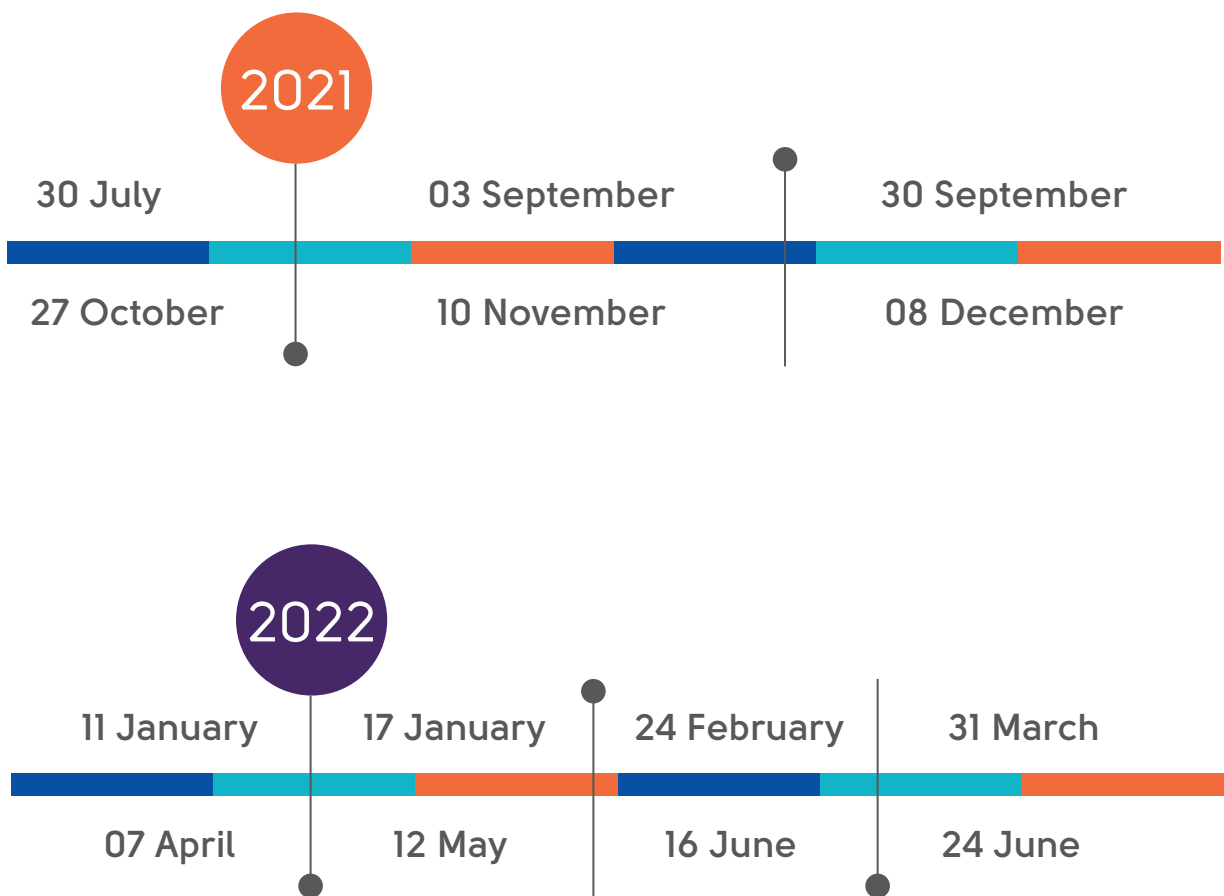
The MSB makes provision for a Council of 10 members. Members are from diverse backgrounds and 3 members are appointed by the Minister.

With regard to gender diversity, for the financial year under review, the Council members were composed of 1 woman and 9 men. Also, in line with the Statutory Bodies (Accounts and Audit) Act regarding women representation at Council level, the Standards Council complies with the provisions for women representation. The MSB believes that diversity is a key attribute to a well-functioning and effective Council. This enhances decision making by harnessing the variety of skills, industry experiences, tenure of service, gender, age, ethnicity and other distinguishing qualities of the members of the Council.

Meetings of the Council

During the financial year 2021/2022, fourteen Standards Council meeting were held, which included both physical and virtual attendance. With the COVID-19 situation prevailing in the country, regular meetings could not be held during the peak of the outbreak. The Council has had to adapt to sanitary measures and resort to online meetings to carry out its business.

For the period under review, Standards Council meetings were held on the following dates:



Standards Council Committees

In the conduct of its mandate, the Standards Council is assisted by three Committees namely;

- Finance Committee
- Human Resource Committee
- Audit, Risk Management and Governance Committee

The Finance Committee

The functions of the Finance Committee are amongst others, to make appropriate recommendations to the Standards Council for the procurement of goods and services, examine the Annual Budget, monitor the Business Plan to review periodically the debtors and to consider proposals and make recommendations for increase in fees. The Finance Committee is constituted as follows:

Dr. Y Ismael	Chairperson
Mr. A Paul	Council Member
Mr. A B Peermamode	Council Member

The General Manager, the Deputy Director, the Financial Manager, and the Stores and Utilities Superintendent assist the Finance Committee, and the Administrative Secretary acts as Secretary of the Committee. The Finance Committee met nine times during the period under review.

The Human Resource Committee

The Human Resource Committee has been set up to assist the Standards Council in fulfilling its obligations relating to human resource matters more particularly in the selection and appointment of personnel and training and development of MSB staff.

The Human Resource Committee is constituted as follows:

Mr. A Paul	Chairperson
Mr. S Tengur replaced by Dr D K Hurreeram as from April 2022	Council Member
Mrs. K Devi Gunpath Lutchmun replaced by Mrs. N D Kinnoo as from February 2022, replaced by Mrs. M. Noel-Dabeecharun in May 2022	Council Member

The General Manager and the Deputy Director assist the Human Resource Committee and the Senior Human Resource Officer acts as Secretary. The Human Resource Committee met nine times during the period under review.

The Audit Risk Management and Governance Committee

The Audit, Risk Management and Governance Committee has been established to assist the Standards Council in maintaining the integrity of the Bureau's financial statements and audit reports as well as ensuring compliance with related legal and regulatory requirements. It also oversees the adequacy of the risk management framework and ensures that all risks are being effectively addressed. The Committee also monitors the corporate governance of the organisation more particularly the ethical conduct of management and employees.

The Audit, Risk Management and Governance Committee consists of the following Members:

Mr. N Gammoo	Chairperson
Mr. H Brunet	Council Member
Dr. D K Hurreeram, resigned in June 2022	Council Member
Mr. S Purdasseea	Council Member

The Health and Safety Officer assists the Committee and the Internal Auditor act as Secretary. The Audit, Risk Management and Governance Committee met twice during the period under review.

Attendance of Council Members from July 2021 to June 2022

	Standards Council Meetings	Finance Committee	HR Committee	Audit, Risk Management and Governance Committee
	14	9	9	2
Mr. S Mulloo	14/14			
Mr. A Paul	14/14	9/9	9/9	
Mr. A B Peermamode	13/14	8/9		
Dr. Y Ismael	12/14	9/9		
Mrs. K Devi Gunpath Lutchmun	4/14			
Mrs. N D Kinnoo	1/14		1/9	
Mrs. M. Noel-Dabeecharun	2/14		1/9	
Dr. D K Hurreeram	12/14		3/9	2/2
Dr. Arvinda Kumar Ragen	2/14			
Mr. N Gammoo	8/14			2/2
Mr. S Tengur	14/14		6/9	
Mr. S Purdasseea	12/14			2/2
Mr. H. Brunet	14/14			2/2

Principle 3: Director Appointment Procedures

There should be a formal, rigorous and transparent process for the appointment, election, induction and re-election of directors. The search for Board candidates should be conducted, and appointments made, on merit, against objective criteria (to include skills, knowledge, experience, and independence and with due regard for the benefits of diversity on the Board, including gender). The Board should ensure that a formal, rigorous and transparent procedure be in place for planning the succession of all key officeholders.

In line Principle 3 of the Corporate Governance Code, the appointment of the Council of the Mauritius Standards Bureau is made by the Minister responsible for the subject of industry as per the relevant provision of the MSB Act. of section 5, the Chairperson and members of the Council of the MSB is appointed by the Minister on such terms and conditions as the Minister may determine.

All Council members are non-executive members and their profiles can be viewed in this Annual Report. As at 30 June 2022, there were 10 Council members (including the chairperson), out of whom 9 were not attached to the Parent Ministry

Terms of Office

In accordance with the MSB Act section 5 (3) every appointed member shall hold office for a period of 3 years and be eligible for reappointment.

Principle 4: Director Duties, Remuneration and Performance

Directors should be aware of their legal duties. Directors should observe and foster high ethical standards and a strong ethical culture in their organisation. Each director must be able to allocate sufficient time to discharge his or her duties effectively. Conflicts of interest should be disclosed and managed. The Board is responsible for the governance of the organisation's information strategy, information technology and information security. The Board, committees and individual directors should be supplied with information in a timely manner and in an appropriate form and quality in order to perform to required standards. The Board, committees and individual directors should have their performance evaluated and be held accountable to appropriate stakeholders. The Board should be transparent, fair and consistent in determining the remuneration policy for directors and senior executives.

The Standards Council affirms that its members are aware of their duties and they allocate sufficient time to discharge their duties as members of the Council. The Council ensures the ongoing development and exposure of all its members, and Council members are invited to attend, from time to time, workshops, seminars and events organized by the Bureau.

Conflict of Interest

The MSB has established a conflict of interest policy and procedures to declare and manage conflicts of interests. Council and Committee members declare their interests by signing a confidentiality statement and take no part in respect of any matters in which they have an interest.

Protection of members and employees

According to section 11 of MSB Act, no liability, civil or criminal, shall attach to any member or employee or to the Council in respect of loss arising from the exercise in good faith by a member or an employee or the Bureau of his or its functions.

Standards Council Members' Remuneration

The fees paid to the Chairperson of the Standards Council are under the recommendations of the Pay Research Bureau Report. The Chairperson of the Standards Council was paid a fee of Rs 34 000 per month, whereas, Council members were paid a fee of Rs 8 000 per month. Committee members were paid a fee of Rs 2 000 per sitting and an additional fee of Rs 500 was paid to members chairing Committees.

The total fees paid to the Chairperson of the Standards Council and Council Members during the period under review are given below:

Total amount paid	
	Rs
Mr. S Mulloo	408 000
Mr. A Paul	128 500
Mr. A B Peermamode	96 000
Dr. Y Ismael	94 500
Mrs. K Devi Gunpath Lutchmun	32 000
Mrs. N D Kinnoo	10 000
Mrs. M. Noel-Dabeecharun	18 000
Dr. D K Hurreeram	90 000
Dr. Arvinda Kumar Ragen	8 000
Mr. N Gammoo	61 000
Mr. S Tengur	100 000
Mr. S Purdasseea	84 000
Mr. H. Brunet	92 000

Principle 5: Risk Governance and Internal Control

The Board should be 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 Standards Council is responsible for maintaining an effective system of risk management and internal control. The MSB has established processes to identify, analyse and manage risks while at the same time meeting its obligations and public policy objective.

The MSB has a health and safety policy to manage health and safety risks and also carries out regular risks assessment. Thereof, an Anti-Corruption Policy has been developed and is being implemented throughout the year.

Principle 6: Reporting with Integrity

The Board should present a fair, balanced and understandable assessment of the organisation's financial, environmental, social and governance position, performance and outlook in its annual report and on its website.

At the closing of every financial year, the MSB publishes its activities together with its audited accounts in respect of the previous financial year. In compliance with section 16 of the MSB Act and the Statutory Bodies (Accounts and Audit) Act, the MSB publishes its Annual Report and submits to the Honourable Minister a report together with an audited statement of accounts on the operation of the Council in respect of the 12 months ending on 30 June of each year, to be laid before the National Assembly.

The Annual Report includes the Audited Financial Statements of the reporting year, a corporate Governance Report and details of activities of the MSB such as its financial and governance positions, as well as how it has fulfilled its functions. The Annual Report and Financial Statements are prepared according to the International Public Sector Accounting Standards Board (IPSAS) and the National Code of Corporate Governance. The MSB Annual Report is also published on the MSB's website.

All relevant financial and non-financial information regarding the performance of the organisation is communicated in a comprehensive manner to stakeholders. The MSB uses several mechanisms when reporting on its activities such as its annual reports, website, emails, reports and publications, press articles and advertisements, social media and regular reporting to government bodies.

The MSB makes full use of its website as an important tool to reach the general public. The website provides access to information on the organisation, the MSB Act as well as updates on the latest news and events can also be accessed on the MSB Website.

In addition to the corporate website, separate web pages have also been created for presenting specific projects and schemes as shown in Figure 1

Figure 1

MSB website <https://msb.intnet.mu/>

Procurement of goods and Services

The procurement of goods and services is conducted in accordance with the Public Procurement Act 2006. There is a 3-tier structure established within the organization to ensure compliance with procurement regulations and guidelines. The first-tier consists of a Procurement Committee, which is responsible for the opening of bids and the constitution of the Bid Evaluation Committees, whenever required, comprising at least three staff members from the relevant units

The Procurement Committee is composed of the Deputy Director, as Chairperson of the Committee, the Financial Manager and the Stores and Utilities Super-intendant as members and the Administrative Secretary). Members of the Bid Evaluation Committee evaluate the bids as per pre-determined criteria and submit their findings to the Procurement Committee. Bids of value up to Rs 500 000 are approved by the Procurement Committee. The findings and recommendations of bids of the value of above Rs 500 000 are screened by the Procurement Committee and the reports are submitted to the Finance Committee, which comprises three Board members. The Finance Committee makes its recommendations to the Standards Council for final approval.

During the period 1 July 2021 to 30 June 2022, the Bureau awarded four contracts for the total sum of Rs 5,560,723.

Integrity Clause

The Mauritius Standards Bureau commits itself to take all measures necessary to prevent corruption and ensures that none of its staff, personally or through his/her close relatives or through a third party, will in connection with any procurement, or the execution of any contract, any test performed, demand, take a promise for or accept, for him/herself or third person, any material or immaterial benefit which he/she is not legally entitled to.

Related Party Transaction

There has not been any related party transaction during the year.

Health, Safety and Security

With the COVID-19 situation prevailing in the country, the MSB continued to maintain stringent protocols for its staff and visitors as recommended by its Health & Safety Committee and as per Government guidelines. As such, the MSB premises are regularly cleaned with alcohol-based products and staff as well as visitors are monitored to ensure that they wear face masks and make use of sanitisers' before being granted access. Temperature checks are done at the reception as preventive measures to fight the COVID-19 pandemic. The MSB has also facilitated to have its staff vaccinated and as such more than 80% of them have already been vaccinated as at 30 June 2022. In addition to the above, regular health & safety matters are discussed through the MSB's Health & Safety Committee whereby issues are discussed and recommendations made thereto. Risk assessments have been also carried out.



Environmental and social responsibilities

The MSB recognises that it operates within a social and economic community. The organisation highly values its social role as a “responsible corporate citizen” and acts in a manner which is non-exploitative, non-discriminatory and respectful of human rights.

Corporate Social Responsibility (CSR)

Given that the MSB is a corporate body and financed by the Government, no CSR contribution has been made.

Donation

No donation was effected during the year.

Principle 7: Audit

Organisations should consider having an effective and independent internal audit function that has the respect, confidence and co-operation of both the Board and the management. The Board should establish formal and transparent arrangements to appoint and maintain an appropriate relationship with the organisation’s internal and external auditors.

The MSB has an Internal Auditor who reports functionally and regularly to the MSB’s Audit, Risk Management and Governance Committee. He has full access to the records, management and staff of MSB and provides reliable independent assurance to the Council and the Committee on the adequacy and effectiveness of the risk management, governance and internal controls.

The Internal Auditor has direct reporting line to the Audit, Risk Management and Governance Committee and maintain an open and constructive communication with the Management. The Internal Auditor reports functionally to the Committee and administratively to the Director/General Manager of the MSB.

The Internal Auditor has also direct access to the Chairperson of the Audit, Risk Management and Governance Committee. This structure allows the Internal Auditor to remain independent.

The Internal Auditor carries out the internal audits and its main scope of work encompasses:

- Identification of risk areas and the evaluation of the level of risk for each area.
- Review of internal controls and agreed actions which are communicated to the Audit, Risk Management and Governance Committee and to the Management.
- Monitoring of the implementation of the agreed actions and reporting these to the Audit, Risk Management and Governance Committee.

External Audit

The MSB Act and the Statutory Bodies (Accounts and Audit) Act provides that the accounts of the MSB shall be audited and reported on by the Director of Audit. Hence, external auditing at the MSB is carried out by the National Audit Office. For that purpose, the Director of Audit or any person authorised by him have access to all books, records, reports and other documents relating to those accounts.

Principle 8: Relations with Shareholders and Other Key Stakeholders

The Board should be responsible for ensuring that an appropriate dialogue takes place among the organisation, its shareholders and other key stakeholders. The Board should respect the interests of its shareholders and other key stakeholders within the context of its fundamental purpose.

The MSB is a corporate body and financed by the Government and, as such, has no shareholder. It maintains a working relationship with its parent Ministry through regular meetings to discuss policy and provide updates on matters relating to the human resource development sector.

The MSB is committed towards an open communication with all its stakeholders. The strategy adopted by the Standards Council embodies the importance of establishing regular dialogues with stakeholders. The importance of communication is vital and is reflected in various initiatives including the MSB website (corporate information, statutory disclosures and updated news); Annual Report; media communiqués and press releases. The MSB also organises regular skills interface platforms to ensure dialogue with industry.

The MSB adapts to the needs and difficulties of its stakeholders and re-engineer its operations and services to ensure better delivery of output. In response to the resurgence of COVID-19 cases in Mauritius and where the Government announced a national lockdown in March 2021 to April 2021, the MSB continued to provide its services on an online basis in line with its business continuity plan.

The background of the slide features a top-down view of a grey desk. Several colorful plastic gears in shades of red, green, yellow, blue, and purple are scattered across the surface. Four hands are visible, actively engaged in assembling the gears into a functional mechanism. In the bottom left corner, a portion of a white computer keyboard is visible. To the right, there are some papers, including one with a bar chart and another with a line graph. A wooden pencil lies near the bottom center of the frame.

Operational **activities**

STANDARDS DEVELOPMENT AND INFORMATION UNIT

Standardization is a strategic business decision and an effective market tool to open new markets, reduce trade barriers and ensure competitiveness.

Mauritian Standards are consensus-based documents prepared by technical committees comprising relevant experts from industrial, technical, and business sectors, government, testing laboratories, consumer associations, NGOs, and academic circles.

The Standards Development Unit (SDU) is entrusted with the responsibility for developing, publishing, and maintaining Voluntary Mauritian Standards.

Standards are developed by 16 Standards Committees and about 25 Subcommittees work under the Standards Committees on detailed aspects of standards.

Our wide-ranging portfolio of standards englobes every sector, including agriculture, construction, engineering, manufacturing, information technologies and health and safety.

Standards Development

During the period July 2021 – June 2022, 57 technical committee meetings were held and 52 Mauritian Standards were published out of which 34 new standards, thus bringing the portfolio of Mauritian Standards to 914.

The following gives a brief of key Mauritian Standards developed during the period under review.



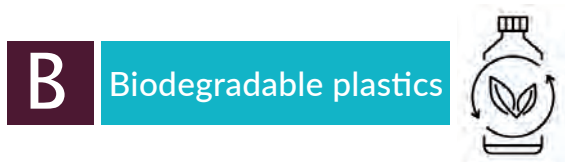
Energy labels are informative labels affixed to manufactured products indicating products' energy performance and efficiency. Energy labelling enables customers to make informed choices based on the energy consumption of energy-related products.

As a result of the development of more and more energy-efficient products, and because the difference between A++ and A+++ is less obvious to the consumer, the energy labels categories have been adjusted to reintroduce the simpler 5 products group A to G scale.

To be in line with the new requirements of the energy efficiency labels the Mauritian Standards MS 200 series are under revision. In the period under review, the following Mauritian Standards have been published.

(i)MS 201:2021, Energy efficiency – Energy labelling of refrigerating appliances – Requirements

(ii)MS 205:2021, Energy efficiency – Energy labelling of household dishwashers - Requirements



MS ISO 17088:2021, *Plastics – Organic recycling – Specifications for compostable plastics*

Management of solid wastes is a problem of growing interest around the world. Attempts are being made to divert more materials from disposal (landfills and incineration without energy recovery) by performing different recovery options to transform waste into usable products.

This document intends to correctly identify compostable plastics, and compostable products made from plastics, which can be recovered by organic recycling, i.e. will disintegrate and biodegrade satisfactorily together with bio-waste producing compost as an outcome, in composting or in anaerobic digestion followed by composting, and will not leave any persistent or hazardous residues.



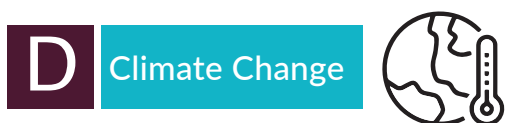
Various factors such as industrialization, population growth, and other global trends have resulted in environmental impacts with negative societal and economic consequences. Significant financial resources are required to confront these growing challenges.

Green debt financing such as green bonds and loans has become an important tool to provide funding to meet growing environmental challenges. For financial and other institutions which offer loans, the designation as “green” can be used to finance projects, assets and supporting expenditures that result in potential environmental benefits such as aligning with global climate goals, protecting the environment, and conserving natural resources. For lenders, borrowers, and intermediaries, green loans are an attractive option with growing market appeal. The following standards have been published for this sector:

(i)MS ISO 14030-1:2021, *Environmental performance evaluation – Green debt instrument- Part 1: Process for green bonds*

(ii)MS ISO 14030-2:2021, *Environmental performance evaluation – Green debt instrument- Part 2: Process for green loans*

(iii)MS ISO 14030-4:2021, *Environmental performance evaluation – Green debt instrument- Part 4: Verification programme requirements*



Climate change is impacting organizations in various ways and will continue to do so for decades to come, due to greenhouse gases emitted since the start of the Industrial Revolution. The extent of future climate change will depend on the effectiveness of efforts to limit further emissions of greenhouse gases and to manage other factors that impact radiative forcing. Therefore, necessary relevant adaptation is required to reduce the threats and maximize the opportunities presented to organizations of all kinds by a climate change.

Mauritius Standards Bureau has adopted standards related to adaptation to climate change.

(i) MS ISO 14091:2021, *Adaptation to climate change – Guidelines on vulnerability, impacts and risk assessments*

(ii) MS ISO/TS 14097:2021, *Greenhouse gas management and related activities – Framework including principles and requirements and guidance for assessing and reporting investments and financing activities related to climate change*

E Standards related to COVID 19 Pandemic



The following guidelines have been published to minimize the impacts and to ensure safe a working environment to reduce the proliferation of the COVID 19 virus.

(i) MS ISO/PAS 45005:2020, *Occupational health and safety management – General guidelines for safe working during COVID-19 pandemic*

(ii) MS ISO/PAS 5643:2021, *Tourism and related services – Requirements and guidelines to reduce the spread of COVID-19 in the tourism industry*

STANDARDS INFORMATION CENTRE

The Mauritius Standards Bureau (MSB) has, within its organizational structure, a dedicated department for the management of Technical Information Services and the operations of the National Enquiry Point for Technical Barriers to Trade (TBT) related matters. The Standards Information Centre (SIC) is specialized library in Mauritius operating in the sphere of standardization.

The library maintains a dynamic repository of more than 100,000 published standards which comprises a full set of Mauritian Standards (MS), ASTM International Standards, British Standards (BS), International Standards (ISO), and the African Regional Standards (ARS).

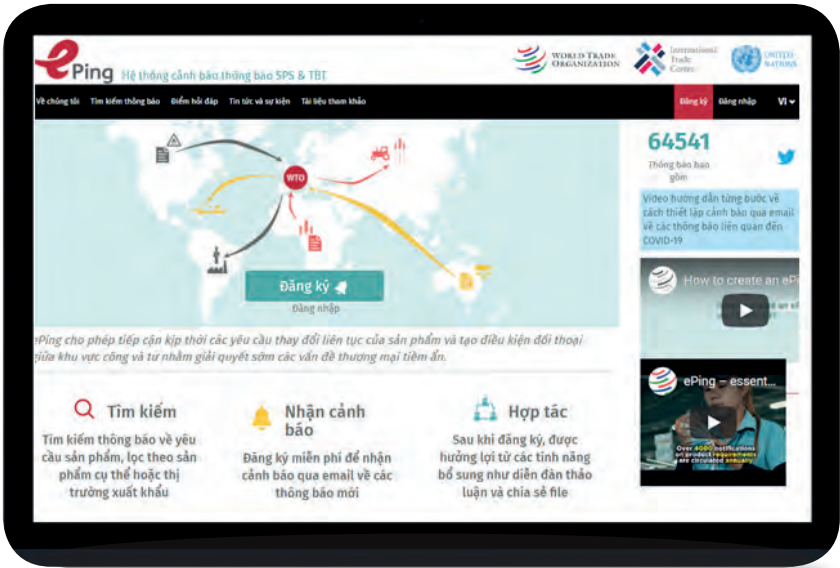
As Government's designated TBT National Enquiry Point (NEP), the SIC cooperates and coordinates its operations with the Notification Authority, of the Ministry of Foreign Affairs and International Trade, and Regulatory Agencies within the eventual National Quality Infrastructure. The stated aim of TBT NEP is to support the implementation of the TBT Agreement which, at the core, operates to provide key information regarding technical regulations, standards, and conformity assessment procedures.

The special library serves the staff of the Bureau and the public in general; namely the manufacturing industries, small and medium enterprises, trade operators, academia, and other key stakeholders of the public and private sectors. The SIC provides a free reference service whereby standards and standards-type publications, including draft Mauritian Standards (DMS), can be accessed for consultation in its reading room. The staff of the library is trained to assist users with information retrieval and provide selective dissemination of information (SDI).

Mauritian Standards, ASTM International Standards, British Standards, and International Standards (ISO) can be purchased from the Standards Information Centre - MSB is the local sales distributor under prevailing terms and conditions; and policies of the copyright owners. The SIC also provides a sale service for other standards and standards-type materials.

During the period under review, the SIC has attended to more than 3500 queries which include more than 60 visitors.

The TBT circulation of the notification process has been replaced by an automated ePing Alert Mechanism which was put in place by the coordinated work of the WTO, ITC, and UN. The system enables users to register online for periodical TBT notifications by email. The TBT NEP has attended to more than 35 related enquiries, including requests for proposed regulated texts.



METROLOGY UNIT

Introduction

Metrology defined as the science of measurement involves:

- The definition of the International System of Units (SI Units)
- The realization of units of measurement,
- The establishment of measurement traceability chains.

Every country needs to have a national metrological infrastructure to ensure uniformity of measurement to the SI Units through its activities within its hierarchy that comprises Scientific Metrology, Industrial Metrology, and Legal Metrology. The main role of a Scientific Metrology laboratory is to disseminate traceability to the SI Units to all sectors of the economy.

The Mauritius Standards Bureau (MSB) is the custodian of the national measurement standards in the fields of Mass, Pressure, Force & Torque, Length, Temperature & Humidity, and Electrical measurements. The Metrology Unit has a dual function whereby it is involved first, in the maintenance of national measurement standards and then the dissemination of the SI Units to all the stakeholders of the economy through calibration services.

Regional and International Affiliations

Mauritius, represented by the MSB is a full member of the Intra-African Metrology System (AFRIMETS) which is the Regional Metrology Organization (RMO) for Africa. It is also a member of the Southern African Development Community Cooperation in Measurement Traceability (SADCMET) which is the sub-regional metrology organization for Africa.

The Metrology Unit actively participated in the activities organized by AFRIMETS and SADCMET such as virtual meetings and participation in inter-laboratory comparison exercises.

MSB represents Mauritius as an Associate Member of the Bureau International des Poids et Mesures (BIPM), the highest authority for ensuring measurement uniformity in the world. The Bureau has signed the Mutual Recognition Arrangement of the Comité International des Poids et Mesures (CIPM/MRA) with the view to establishing international mutual recognition of our National Measurement Standards.

Future Project

The Metrology Unit will propose to make amendments to the International System of Units Act of 1984 (SI Act 1984) following changes in the definitions of the seven SI base units by the BIPM.

Laboratory Accreditation

The Metrology Unit is accredited for a total of forty Calibration and Measurement Capabilities (CMCs) covering nine measurement scopes and three measurement areas.

The Unit has been re-assessed by MAURITAS in June 2022 for the new accreditation cycle 2022-2026.

Calibration Services

The Metrology Unit consists of six laboratory areas that provide calibration services in the areas of Mass, Pressure, Force & Torque, Length, Temperature & Humidity, and Electrical measurements.

During the period 01 July 2021 to 30 June 2022 a total of **1711** items were calibrated and **1477** calibration reports were issued.

QUALITY ASSURANCE UNIT

The Mauritius Standards Bureau is a third-party certification body and provides Product Certification and Management Systems Certification through its Quality Assurance Unit (QAU). The Quality Assurance Unit also hosts the MSB Training Institution. In a nutshell, the Quality Assurance Unit plays a prominent role in the national quality infrastructure.

Like every other certification body, the QAU as Certification Body has faced the unprecedented challenges of managing the consequences of the COVID-19 pandemic. Our business recovery operations have been re-engineered to 'build back better'. This means doing more than getting back to normal. In this vein, there are new working norms and our officers are being called to work remotely and with flexible schedules. The Quality Assurance Unit is promoting a hybrid mode of operations in the provision of its certification services and the Unit is sustaining its remote audits that started at the peak of the pandemic. The implementation of remote assessment is risk-based and accordingly, an audit could be fully remote or in hybrid virtual mode. However, in critical business sectors and for high risk clients, the on-site audit mode is maintained in order not to compromise audit objectives. The remote assessment process is based on ISO/IEC 17021-1: 2015 and relevant IAF documents. The process has been audited and its implementation witnessed by MAURITAS. For the QAU, the 'new normal' is in fact a delayed normal in this digital era and the Unit will continue to implement either fully remote, in hybrid virtual, or on-site audits while providing certification services.

The Quality Assurance and Training Unit currently operates six Certification Schemes:

- i) The Product Mark Certification Scheme (Mauricert).
- ii) The National Quality Management System Certification Scheme (NQMSCS).
- iii) The National Food Safety Management System Certification Scheme (NFSMSCS).
- iv) The National Information Security Management System Certification Scheme (NISMSCS).
- v) The National Sustainable Tourism Management System Certification Scheme (NSTMSCS)
- vi) Mauritius Good Agricultural Practices Certification Programme

It is also responsible for the:

- 1) Promotion of Quality.
- 2) Conduct training in the field of Standardization and Conformity Assessment

MSB Certification Mark Scheme(MAURICERT) & Marking of Eco-labelling of Product

MSB operates its Certification Mark Scheme (Mauricert) for products and processes under section 21 of the MSB Act 1993 and the Mauritius Standards Bureau (Certification Mark) Regulations 1996. This scheme has been in operation since 1979 and firms are granted licences to use the MSB Certification Mark for their products and processes which meet all requirements of the relevant Mauritian Standards.

When the Certification Mark is displayed on the certified product it signifies that the product has met all the requirements of the relevant Mauritian Standard and is manufactured under an approved Quality Plan.

One hundred-five visits were effected to the premises of licensees in order to monitor their performance and to collect samples of relevant products. During these visits, more than three hundred samples were collected and submitted for testing in order to ensure that certified products consistently meet the requirements of the Mauritian Standards.

As at 30 June 2022, fifty-six licences have been issued to twenty-seven firms under the Mauricert Scheme. Twenty-nine licences for the Product Certification Mark Scheme have been renewed during the course of the year as at June 2022. One new licence has been issued during the year period under review for an ecolabel product in the paint industry.

National Management Systems Certification Scheme (NMSCS)

The Mauritius Standards Bureau (MSB) operates its National Management Systems Certification Scheme (NMSCS) for different management systems under the Mauritius Standards Bureau (National Management Systems Certification Scheme) Regulations 2008 (GN 109 of 2008) (Amendments as per GN 145 of 2009, GN 0 of 2017, GN 0 of 2020 & GN 202 of 2021), made by the Council under section 33 of the Mauritius Standards Bureau Act 1993. The management systems are Quality Management System (QMS), Environmental Management System (EMS), Food Safety Management System (FSMS), Information Security Management System (ISMS), Occupational Health, and Safety Management System (OHSAS), Sustainable Tourism Management System (STMS), and Recommended International Code of Practice -General Principle of Food Hygiene (RICP). All the systems have been declared under section 18 of the Mauritius Standards Bureau Act 1993 (Amendment Act 1999). The NMSCS is a nationally recognized scheme and is operated on a voluntary basis. Under this Scheme, MSB certifies organizations that meet all the requirements of the applicable standards. The NMSCS is accredited by MAURITAS for Quality Management Systems, Food Safety Management Systems and Information Security Management Systems. MSB is in the process of being accredited the Global Sustainable Tourism Council for the Sustainable Tourism Management Systems (Blue Oasis).

National Quality Management System

As at 30 June 2022, seventy-three firms have been registered under the National Quality Management System Certification Scheme to MS ISO 9001:2015.

Sixty-six audits have been conducted involving one hundred and thirty-seven man-days as at end June 2022 and four new certificates were issued during the FY 2021/2022.

Twenty Certificates of Registrations have been renewed after a successful recertification audit.

Three new Certificates of Registration to MS ISO 9001:2015 have been issued during the year under review.

The Quality Assurance Unit has organized more than fifteen awareness sessions for the NMSCS during the period from July 2021 to June 2022.

National Food Safety Management System Certification Scheme

Maintenance of certification of four organizations to MS ISO 22000:2018.

Maintenance of certification of nine organizations to HACCP (MS 133). One new organization has been certified to MS 133 during the year 2021/2022.

National Information Security Management System Certification Scheme (ISO/IEC 27001)

Maintenance of certification of eight organizations to ISO/IEC 27001.

Mauritius Good Agricultural Practices (MauriGAP) Certification

The MauriGAP Certification Scheme has been transferred from the Mauritius Agricultural Certification Body (MACB) of the Ministry of Agro-Industry and Food Security to the Mauritius Standards Bureau (MSB) on 10 August 2020. The Regulations for the operation of the MauriGAP Certification services have been revisited and published in the Government Gazette in August 2021. The new regulations are cited as Mauritius Standards Bureau (Certification Mark) (Amendment) Regulations 2021 and it paves the way for marking primary packaging of MauriGAP certified products. As at now, 43 operators have been successfully certified under the scheme while 24 new licences have been issued during the financial year 2021/2022. Moreover, 39 surveillance audits have been conducted to ensure that agricultural operators are maintaining good agriculture practices in line with the requirements of MS 184-1: 2019 *Specification for Good Agricultural Practices for Crop Production – MAURIGAP-Part 1- Basic Requirements*.

Sustainable Tourism Management System Certification Scheme (Blue Oasis)

MSB, in collaboration with SME Mauritius and Tourism Authority has embarked on a project to certify SMEs (Tour Operators and Hotels & Accommodations) in Mauritius under the National Sustainable Tourism Management System Certification Scheme (NSTMSCS). The Certification Scheme was launched on 5th October 2020 with a rebranding of the scheme as Blue Oasis and on that occasion, a new logo for the scheme was unveiled. Though the project initially targets SMEs in the Tourism sector, the certification also applies to other businesses in the tourism sector. In order to promote the certification services, 32 preliminary visits have been conducted for tourism businesses (Hotels, Guest houses, and tour operators). A destination management company and a hotel accommodation were identified as pilot organisations for the project. A Blue Oasis Certificate (MS 165) has been issued to the Destination Management Company on 07 April 2022. The stage 1 audit for the hotel was completed on 17 May 2022 and the stage 2 audit was done in July 2022. Accreditation Services International (ASI), Germany has witnessed the stage 1 audit by remote mode while the stage 2 audit was witnessed physically. The accreditation process with GTSC through SI is underway. The ultimate objective is the accreditation of the Sustainable Tourism Programme by the Global Sustainable Tourism Council (GSTC).

Accreditation

The accreditation audits by MAURITAS which include office assessment and witness audits have been successful and our accreditation has been maintained further to the recommendation of the Accreditation Committee of MAURITAS. This year, the office assessment was also a peer evaluation of MAURITAS by AFRAC and SADCAS for the Food Safety Management System Certification Scheme and the Quality Management System Certification Scheme and was witnessed by the Chairperson of the International Accreditation Forum (IAF).

The committee for safeguarding impartiality, relating to the operation of the National Management System Certification meeting was conducted on 23 November 2021.

At present MSB has a pool of auditors comprising of:

1. 4 IRCA-registered Lead auditors;
2. 4 IRCA-registered auditors and
3. 17 auditors are declared competent under the NMSCS.

Training

Three training courses have been conducted during the period under review. The training courses have been conducted in the field of Quality Management (Internal Audits & Implementation courses)

TESTING AND CALIBRATION SERVICES

The Mauritius Standards Bureau has set up seven testing laboratories to support its standardization and conformity assessment activities.

The MSB testing laboratories have facilities for testing products/materials in the following areas:

- **Engineering Unit**
 - Civil Engineering
 - Electrical and Electronic Engineering
 - Mechanical Engineering and Non-Destructive Testing
 - Conformity Assessment

- **Chemical Unit**
 - Food Microbiology
 - Fibre Technology
 - Food and Agriculture
 - Chemical Technology

The Bureau has also set up six measurement laboratories to provide calibration services in the areas of mass, length, pressure, force, DC voltage, and electrical resistance. The calibration services are provided in-house as well as in-situ.

During the period under review, the number of samples tested, instruments calibrated and testing and calibration reports issued are given hereunder.

Facilities		Samples Tested/ Technical investigations	Test Reports Issued
		1 July 2021 – 30 June 2022	1 July 2021 – 30 June 2022
ENGINEERING UNIT			
Civil Engineering Laboratory		38,429	17,739
Electrical and Electronic Engineering Laboratory		1805	1279
Mechanical Engineering / NDT Laboratory		6797	585
Conformity Assessment		1064	625
CHEMICAL UNIT			
Food Microbiology Laboratory		443	116
Fibre Technology Laboratory		998	998
Food and Agriculture Laboratory		710	384
Chemical Technology Laboratory		1791	612
	No. of Instruments Calibrated	Calibration Reports Issued	
	1 July 2021 – 30 June 2022	1 July 2021 – 30 June 2022	
METROLOGY UNIT	1711	1477	

ENGINEERING UNIT

The Engineering Unit consists of four sections, three laboratories in distinct fields (Civil Engineering, Electrical and Electronics Engineering, Mechanical/NDT) at Moka Office and one Conformity Assessment Office at the Custom House, Port Area. Conformity Assessment exercises are performed by way of documentary checks, visual inspections, testing, and also a combination of the three. The three laboratories of the Engineering Unit collaborate with the Conformity Assessment Office for controls exercises on Regulated products within the Engineering Unit. Each laboratory/section of the Engineering Unit further consists of sub-laboratories/fields of activities as described below.

The Engineering Unit offers conformity assessment services to a panoply of clients which include the private sector, the government sector, regulators and individuals. The Engineering Unit provides testing services for building materials, and domestic electrical appliances and on-site testing including non-destructive testing for concrete and metals.

I - CIVIL ENGINEERING TESTING LABORATORY

The Civil Engineering Laboratory (CEL) which consists of seven sub laboratories was set up with the main objective of providing testing services to the various operators in the Building and Construction Sector and regulatory authorities for assessing the quality of construction materials and products such as:

- **Cement,**
- **Concrete cubes,**
- **Timber,**
- **Bitumen emulsion,**
- **Aggregates,**
- **Concrete building blocks,**
- **Paving bricks,**
- **Concrete cores,**
- **Concrete beams,**
- **NDT concrete, which comprises of Hammer test, Ultrasonic Pulse velocity test, Rebar locator test, and Ground Penetration Radar (GPR) for a sub-surface imaging test.**
- **Plastic pipes and fittings including manholes, Polyethylene water tanks, fibre- reinforced water tanks,**
- **Tensile splitting on cylinders.**

The quality of construction materials and building components is of critical importance for the Construction Industry and Regulatory Bodies as non-complying products may have safety, security as well as cost implications. To accommodate the different fields of testing requiring different environmental controls, the Civil Engineering Laboratory (CEL) consists of seven sub-laboratories viz Cement, Concrete, Aggregate, Plastic pipes and Plastic Fittings, Timber, Bitumen, and NDT Concrete. The CEL collaborates with the CA office for imports of the two regulated items, Cement and Plastic products.

Achievement during COVID 19 OUTBREAK

During the lockdown with respect to Covid-19 the CEL has continued performing the test in the laboratory on a rotational basis and at the same time working from home to help the CA Office with the import of Plastic pipes and fittings and cement.

The Civil Engineering Laboratory provides support to the Conformity Assessment Office for the products controlled through the above two regulations.

The CEL is involved in the testing of concrete cubes for major projects in Mauritius namely the NDU Projects, Decongestion of Pont Fer, Social housing projects, New Cancer Hospital, New Teaching Hospital (Flacq) amongst others.

The Civil Engineering Laboratory has constantly over the years introduced new fields of testing. The latest developments are in the field of Masonry Cement and Fly Ash.

This issue for mortar testing emanates from the Standard committee on cement. In line with the strategy of the government for sustainable development, different types of cement are being blended locally using Fly Ash which is otherwise a waste material damaging the environment. Local Manufacturers and MSB Standards Committee members supported the need for Fly Ash testing.

Equipment for the testing of mortar cement has been procured as per the requirements of EN 413-2 and for Fly Ash testing as per the requirements of EN 450-1. The section is now offering testing services.

There is an increasing need for testing of cement, plastics & timber. The Civil Engineering Laboratory is already equipped with one Air Conditioning Chamber for cement where there are stringent requirements for temperature and humidity controls. In September 2021 the laboratory has acquired a new Air Conditioning Chamber to shoulder the old one since it has to be working all the time throughout the years.

The Laboratory has participated in proficiency testing for cement and aggregates and concrete with BAM/Germany and PTB/Australia.

The Laboratory is accredited by MAURITAS as per the requirement of ISO/IEC 17025 Management System for the testing of concrete cubes. The CEL is working on three new fields of testing for accreditation, namely accreditation on cement testing, concrete core testing, plastic pipes and plastic products testing.

During the period under review, the Civil Engineering Laboratory tested **38,426** samples and issued **17,739** test reports.

II - ELECTRICAL AND ELECTRONICS ENGINEERING LABORATORY

The Electrical and Electronics Engineering Laboratory (EEEL) conducts technical investigation and testing on various electrical products. The laboratory is equipped with state-of-the-art testing facilities which are used to perform tests on electric cables, household electrical appliances, and electrical accessories. Testing is conducted according to well-established international and national standards.

Most of the products tested by the Laboratory fall under the scope of various regulations namely the Consumer Protection (Safety Requirements) Regulations 2019 (for Electric cables, hair dryers, fans, ovens, whirlpool baths and televisions among others) and the Energy Efficiency (Labelling of Regulated Machinery) Regulations 2022 (for Household refrigerating appliances, Household Electric Ovens and Household Electric Dishwashing machines).

The EEEL has successfully set up the ISO/IEC 17025 laboratory quality system in place. The Laboratory is accredited by MAURITAS for the measurement of Electrical Conductor Resistance test. Extension of scope for one additional test, measurement of insulation thickness for electric cables, is currently in process. The Laboratory regularly participates in proficiency testing for electric cables with IFM Quality Services Pty Ltd.

During the last few years, the EEEL has embarked on several projects, most of which are of national interest. In 2017, the projects regarding safety and energy efficiency of household electrical appliances were implemented. Further enhancements have been brought to the testing facilities set up under these projects during the past few years. Several test equipment and accessories such as test probes, adjustable power supply, torque meter, verification box for digital safety analyser and micro ohmmeter have been procured. Other equipment and accessories such as test corners and data loggers are also being procured to further improve testing facilities. Training assistance has also been sought for the training of engineering staff in the field of energy efficiency. The objective is to fully build capacity and competence for verification of conformance of household electrical appliances and accessories.

The EEEL has also been working in collaboration with the MARENA and CEB on the Renewable Energy Project. Focus is currently being made on Solar Photovoltaics (PV). Following the visit of a consultant, recruited by UNDP, reports have been made on testing facilities, equipment and training that will be needed for the conformity assessment of Solar PV. Further development is expected in this area subject to the availability of funding.

Following amendments to the Energy Efficiency (Labelling of Regulated Machinery) Regulations 2017 and the announcement in the government budget 2021-2022 for energy efficiency of additional appliances, the EEEL together with the Energy Efficiency Management Office is working on reviewing energy labels of regulated appliances to be in line with the advancement in latest trends.

The EEEL has on several occasions been called upon to provide technical inputs to Government projects such as the Revision of the Consumer Protection (Safety Requirements) Regulations 2017 & the Business Facilitation Act 2017 and the introduction of the new Consumer Protection (Safety Requirements) Regulations 2019, Phase II and III of Energy Efficiency (Labelling of Regulated Machinery) Regulation and Renewable Energy and related technologies.

The EEEL has tested electric cables for the following projects. Testing was done promptly to avoid any delay.

- (i) Metro Express project
- (ii) Construction of new ENT Hospital
- (iii) Construction of Cancer Hospital at Vacoas
- (iv) Construction of Cote d'Or National Sports Complex
- (v) Construction of New Supreme Court Building
- (vi) Construction of social housings for the NHDC.

The EEEL has participated in several meetings and workshops:

- Meeting with the EEMO and other stakeholders for regional cooperation with AFREC and SACREE for matters on Energy Efficiency for Lighting and Appliances.
- Meeting and working sessions with MARENA and other stakeholders for the development of a national battery plan for Electric Vehicles.
- Meeting with the Ministry of Finance and other stakeholders for the implementation and revision of energy levy on regulated appliances.

The Electrical and Electronic Engineering Laboratory has tested 1 279 samples and issued the same number of test reports and has conducted 526 Technical Investigations (Conformity Assessment) for the period 1 July 2021 to 30 June 2022.



III - Mechanical Engineering Laboratory and Non-Destructive Testing Laboratory (NDT)

The Mechanical Engineering Laboratory houses testing facilities for tensile, compression, hardness, impact, and bending testing as well as non-destructive testing. The objective of the laboratory is to ensure the quality and safety of metallic and building materials.

The laboratory conducted tests on a wide range of products such as deformed steel bars, plain wires, deformed steel wires, welded mesh fabrics, metal sheets for boats, steel pipes, steel tubes, I-channel, C-channel, bolts and nuts, screws, rods, anchor bolts, wire ropes, slings, aluminium profiles, fibre optical cables, electrical aluminium conductor, manhole, circular double seals, square single seals, shaft for electrical motor, handrails, guardrails, I-beam, C-post, spacer, cables, bevel crown and pinion shafts. It is also the designated laboratory to conduct tests on steel bars, steel wires, and steel fabrics for the reinforcement of concrete as per regulated Regulations.

The Mechanical Engineering Laboratory collaborates with the Conformity Assessment Office for the verification of conformity assessment documents and samples as regards to the import of pocket lighters, Air Conditioners, Regulators for liquefied petroleum gas (LPG), tubes and hoses for LPG, and motorcyclist helmets.

In addition, the laboratory is responsible for the verification of certificates of conformity for lifts and scaffolds.

The staff of the Mechanical Engineering Laboratory has participated in the development of Mauritian Standards as well as in the harmonization of regional standards. The staff has also collaborated with the relevant authorities for the testing of renewable energy technologies as well as for conducting tests for washing machines and air-conditioners.

The Mechanical Engineering Laboratory has participated in the proficiency testing for steel bars with ASTM International (American Society for Testing and Materials) and testing of steel round specimens with IFEP (Institut für Eignungsprüfung) Germany.

The laboratory has maintained its accreditation for the testing of carbon steel bars, steel wires, and steel fabrics for the reinforcement of concrete in the field of dimensional testing, tensile testing, and rebend testing.

Non-Destructive Testing Laboratory (NDT)

Non-Destructive Testing is increasingly becoming the most convenient method for metallurgy analysis for detecting material composition and material defects and it is widely used to ensure the safety of workers in hazardous environments.

The NDT Laboratory at MSB is a modern testing facility performing Liquid Penetrant Testing Magnetic Particle Testing, Radiographic Testing, Ultrasonic Testing, and Thickness Monitoring as well as visual, dimensional, galvanization thickness testing and paint thickness testing.

The NDT Laboratory has provided its services in many fields which include the marine sector, petroleum, sugar, textile, light, and heavy mechanical engineering workshop and the construction, and manufacturing industry.

The laboratory has conducted tests on LPG cylinders, turbines, mechanical parts of heavy-duty machines and equipment used in the sugar industry and for coating thickness measurement.

The laboratory has carried out testing on steel bars, bolts, gratings, and mechanical structures amongst others many National projects

1. Metro Express
2. Tribeca mall
3. Cancer Hospital at Phoenix
4. Teaching Hospital at Flacq.

The laboratory has participated in proficiency testing for steel bars with ASTM International (American Society for Testing and Materials) and steel round specimens with IFEP (Institut für Eignungsprüfung) Germany.

During the period under review, the Mechanical Engineering Laboratory and NDT Laboratory have performed tests on **6 797** samples and issued **585** reports.

New areas of work have been investigated. Testing of tiles and helmets has been envisaged to broaden the activities of the laboratory. Equipment and training have already been identified for the two projects but the equipment has not been bought due to a lack of fund. With the alarming number of deadly motorcycle accidents on our roads, it is believed that verification of a certificate of conformity alone is not sufficient.

The mechanical engineering team is also participating in the energy efficiency testing for washing machines and air conditioners and is investigating the opportunity for any testing in collaboration with MARENA for solar photovoltaic systems.

The Mechanical Engineering lab has actively participated in the ARSO and SACSTAN automobile workshops. The aim of the workshops is to standardize testing, maintenance and improve the safety of automobiles in general.

A new project to test Pocket Lighters is under consideration. The laboratory is capable of performing two tests on pocket lighters for the time being.

IV. Conformity Assessment Office

The Conformity Assessment Office (CA), situated at the Custom House, Port Area, is fully involved in conformity assessment exercises for around 40 regulated products (under the provision of different Regulations). The conformity assessment broad activity consists of the following:

- Documentary check of products (verification of third-party certificates)
- Documentary check (third-party certificates) + sample verification for some products (Helmets, gas lighters, gas regulators, gas hose)

(For sample verification/visual inspection, sampling is carried out by the Ministry of Commerce and Consumer Protection, Consumer Affairs Unit (CAU) and samples are submitted to the office.

The Conformity Assessment Office is tasked to perform a documentary check of regulated products (verification of third-party certificates) and documentary checks and sample verification of controlled products under the purview of several Regulations namely

- Consumer Protection (Safety Requirements) Regulations 2019 (around 25 products are involved)
- Plastic and Polyethylene Pipes and Fittings (Mauritius Standard Specifications) (Amendment) Regulations 2019
- Excise Act

Other laboratories within the Engineering Unit also collaborate with CA office to facilitate the release of consignments of regulated products from Customs.

The CA office continuously assists Government/ Regulators and has participated in several subcommittees/ meetings/projects/workshops/webinars:

- Standard subcommittees for Energy Efficiency and Labelling of Household Appliances (air conditioners and washing machines), helmets and pocket lighters.
- Webinars and Virtual meetings with SACREEE, particularly for air conditioners and washing machines
- Technical assistance to Regulators and MRA Customs for implementation and changes in the Regulations and Tariff Act
- General technical assistance to stakeholders (Importers, Freight agencies, Regulators, MRA Customs) during importation and enquiries

It is to be noted that the CA office has worked with COI and experts on the Energy Efficiency Project Phase II Air Conditioners and Washing Machines for the possible set up of testing laboratories.

During the year under review, the Conformity Assessment Office carried out **1064** technical investigations and issued **625** test reports.

CHEMICAL UNIT

1. CHEMICAL TECHNOLOGY LABORATORY

During the financial year 2021/2022, the Chemical Technology laboratory has provided its testing services for ensuring the quality and safety of the following products:

- a) Paints
- b) Soaps and Detergents
- c) Cement
- d) Aggregates
- e) Galvanized products
- f) Plastic pipes
- g) Plastic and fibre-glass cisterns
- h) Carbon steel bars
- i) Mild steel sections
- j) Fish and Fishery products (Fish feed and fish meal)
- k) Potable water
- l) Water effluent
- m) Bitumen emulsion
- n) Food supplements
- o) Processed Seaweeds
- p) Toys
- q) Fireworks

The samples were analysed against the requirements of national and international specifications. The samples were submitted by Ministries, parastatal bodies, private industries and individuals.

Despite some difficulties encountered during the financial year 2021-2022, such as delay in receipt of consumables for testing and submission of a large number of samples at a time, especially steel bars, the Chemical Technology Laboratory has achieved 98 % of its targeted revenue of Rs 8.625 m.

The Chemical Technology laboratory has contributed to the smooth running of the following projects of national interest through the provision of reliable and accredited testing services for the chemical analysis of carbon steel bars, cement and aggregates:

- The Metro Express Project Phase II
- New Cancer Centre at Solférino, Vacoas

The Chemical Technology laboratory has developed a new test procedure for the determination of mercury using the HydraMist sample introduction system and ICP-OES Spectrometry.

The Chemical Technology laboratory is accredited to the requirements of ISO/IEC 17025 :2017 for 26 methods of test, covering the following matrices:

- Carbon steel
- Stainless steel
- Fish
- Toys
- Cement
- Water

During the financial year 2021/2022, staff of the Chemical Technology laboratory participated in the following committees:

- Chemical Standards Committee
- Committee related to Plastics Regulations

For the financial year 2021/2022, the Chemical Technology laboratory has tested **1791** samples and issued **612** test reports.

2. FIBRE TECHNOLOGY LABORATORY

The Fibre Technology Laboratory has marked its presence in the provision of testing facilities and product verification to the local stakeholders. Testing services have been offered to ministries, parastatal bodies, small and medium enterprises, and a number of private individuals in the various fields of activities related to fibres, yarns, fabric, garments, leather, footwear, paper as well as other related products during the financial year 2021-22. Testing has been performed as per national standards, international standards or per clients' specification, wherever required.

a. Verification of certificates

The verification of test reports is an activity that has allowed many importers to carry out their activities smoothly without facing any barriers to trade at the customs level. To be in line with international practice and to better enhance the safety of young children, the Bureau has assisted the regulatory authority to review the existing toys safety regulations. The number of sampling exercises carried out by officers of the Mauritius Revenue Authority (MRA) along with Consumer Affairs Unit (CAU), has increased by almost twice-fold. Moreover, consequential investments have been made by the Bureau, in the purchase of basic equipment, so as to be able to test for toys as per international standard requirements.

Toy items that were found to be non-compliant were subsequently denied access from the local market at source or simply withdrawn from the commercial circuit by the regulatory authorities.

b. Assistance to stakeholders

Technical information has been provided to a number of private and governmental institutions through a number of visits and correspondences. One of them that may be mentioned is the technical input that was provided to the Ministry of Commerce in the review of the Toys (Safety) Regulations Act. Assistance was also provided to other stakeholders, namely ministries, in the form of technical information or in the setting up of appropriate specifications for tender exercises.

Requirements to be met in the importation of Personal Protective Equipment and Toys were given to individuals and other potential importers. To further improve the communication channel, the website of the Bureau has been revamped and is now more user-friendly. All necessary and relevant information has been posted on the site; should clients need any additional information; their request is channeled directly to the responsible officer online.

c. Accreditation

The Fibre Technology Laboratory has assisted in conducting around half a dozen of surveillance and re-certification audits along with the officers of the Quality Assurance Unit of the Bureau with regards to ISO 9001:2015. Moreover, the staff of the laboratory have also been involved in the performance of internal audits in other Laboratories with respect to ISO/IEC 17025:2017.

The accreditation process has been further strengthened through the participation of Proficiency Testing with Testex and Bureau Veritas for additional parameters such as fabric weight, resistance to pilling and yarn twist tests.

Officers of the laboratory have participated in the National Standard Committees (TC07) and provided technical input in the setting up or adoption of Mauritian Standard. Membership with Textile Institute (TI), American Association of Textile Chemists & Colorists (AATCC) and FOOTWEAR magazine has been renewed.

There has been a close collaboration between the Fibre Technology Laboratory and Cavendish Laboratories (U.K) for the analysis of asbestos fibres. Assistance has been provided to the Ministry of Labour, Ministry of Health & Quality of Life, as well as other private organisations, in the detection of asbestos in housing estates, Educational institutions and other auxiliary items such as underground water pipes, false roofing and partitioning. More than one hundred (100) sampling exercises have been carried out during the year 2021/22

For the financial year 2021/22, the Fibre Technology Laboratory has **processed 998 requests and issued 998 test reports.**

3. FOOD AND AGRICULTURE LABORATORY

The Food and Agriculture Laboratory provides sampling and testing services for a wide variety of food products, agricultural products, and raw materials used in the food industry. The clients targeted are government institutions, food industries, consumer organisations, private organisations, and the public in general.

The Food and Agriculture Laboratory houses several high-tech laboratory instrumentations including the Kjeldahl Digestion and Distillation apparatus for protein analysis, Fluorometer for the determination of histamine in fish, Soxtech fat extraction system, Ion Chromatography for the analysis of anions in water and Gas Chromatography with FID Detector for fatty acid profiles. Recently a Karl Fisher apparatus was purchased for the determination of water in pure ethanol in line with a government project of using ethanol in mogas.

The Food and Agriculture Laboratory is accredited by MAURITAS for 20 test methods for products such as water, milk powder, flour, rice and other cereals, fish and fishery products. And all the accredited test is ILAC recognised.

For the period of 01 July 2021 to 30 June 2022, the laboratory has performed tests on **710 samples and issued 384 test reports.**

4. FOOD MICROBIOLOGY LABORATORY

The Food Microbiology Laboratory (FML) was set up in 1997 with the view to ensure the safety and quality of food and food products at all levels of the food chain. The Food Microbiology Laboratory is a purpose built laboratory with adequate infrastructure and sterile environmental conditions to prevent cross-contamination for microbiological examination.

The products being tested are raw products (meat and meat products, fish and fish products), dairy products, animal feeds, alcoholic and non-alcoholic beverages, bottled drinking water and water from other sources. The Laboratory also tests for frozen, and chilled food products as well as ready-to eat foods. The Laboratory tests samples to verify compliance against MS 65, MS 84, MS 153 for chicken samples, bottled drinking water, and for margarine products respectively.

The Food Microbiology Laboratory is accredited by MAURITAS for 9 test parameters and covers testing of various pathogens namely the infamous Salmonella species that is responsible for intestinal tract diseases, Coagulase positive Staphylococci that could induce food poisoning and skin exfoliating diseases, and Escherichia-coli that also causes intestinal diseases. The Laboratory also tests for total microbial load (Total Viable Count) in both food and food products and in water samples at a different set of temperatures and Yeasts and Moulds.

The Laboratory works in close collaboration with the Quality Assurance Unit (for all their Mauricert clients) and the Standards Development Unit of the Bureau respectively. The FML has provided technical expertise to Technical Committees of Mauritian Food Standards that have been published.

The Laboratory participates in Proficiency Testing on a regular basis. The Proficiency Testing Schemes are FAPAS, Central Science Laboratory (UK), National Laboratory Association (S Africa), and the SADCMET Water Laboratory Association.

For the period of 01 July 2021 to 30 June 2022, the laboratory performed testing on **443 samples and issued 116 test reports.**



ACCREDITATION OF TESTING AND CALIBRATION LABORATORIES

Accreditation is increasingly becoming an important tool to demonstrate the technical competence of laboratories to perform specific types of testing and calibrations. It provides assurance that the laboratories have been evaluated against stringent internationally accepted accreditation standards and ensures that the services of the laboratories are reliable, consistent, and of high quality. Furthermore, the test and calibration reports issued by accredited laboratories are recognized worldwide.

MSB's testing and calibration laboratories are accredited to the requirements of the international accreditation standard namely ISO/IEC 17025:2017 General requirements for the competence of testing and calibration laboratories.

The eight laboratories at MSB have actively participated in proficiency testing and inter-laboratory comparisons and have been accredited by the Mauritius Accreditation Body (MAURITAS) as follows:

MAURITAS Accreditation

	Laboratory	Items, Materials, or products tested	Specific Test Methods or Properties Measured Range of Measurement	
1	Chemical Technology	Carbon Steel Bars (4)	1	Determination of molybdenum, chromium, manganese, vanadium and phosphorus, copper, and nickel contents
			2	Determination of total carbon and sulphur contents
			3	Determination of nitrogen content
		Potable water (1)	4	Determination of aluminium, arsenic, calcium, cadmium, copper, iron, potassium, magnesium, manganese, sodium, nickel, lead, and zinc contents
		Fish and fishery products (4)	5	Determination of mercury content
			6	Determination of lead cadmium, tin, arsenic and chromium contents
		Stainless Steel (4)	7	Determination of molybdenum, chromium, manganese, vanadium and Phosphorus, copper, and nickel contents
			8	Determination of nitrogen content
			9	Determination of total carbon and sulphur contents
		Toys (1)	10	Determination of antimony, arsenic, barium, cadmium, chromium, lead, and selenium contents
		Cement (4)	11	Determination of loss on ignition,
			12	Determination of sulphate
			13	Determination of chloride content
			14	Determination of residue insoluble in hydrochloric acid and sodium carbonate

	Laboratory	Items, Materials, or products tested	Specific Test Methods or Properties Measured Range of Measurement	
		Fabric and yarn (3)	1	Colour fastness to water
			2	Colour Fastness to perspiration
			3	Colour Fastness to dry/wet rubbing
		Fabrics (1)	4	Determination of fabric propensity to surface pilling, fuzzing, or matting
		Single spun yarns (1)	5	Determination of twists in single-spun yarns
		Toys (4)	6	Features protruding 50 mm or more from the surface of toys
			7	Features protruding 50 mm or less from the surface of toys
			8	Full or partial moulded head masks
			9	Soft filled toys
		Fabric and Garment (1)	10	Determination of mass per unit area
3	Food Microbiology	Water (2)	1	Enumeration of culturable microorganisms in water at 22 oC and 37 oC
			2	Enumeration and detection of Escherichia coli and coliform bacteria
		Food and Food Products (7)	3	Total viable count at 30 oC
			4	Enumeration of coagulase positive staphylococci
			5	Enumeration of coliforms
			6	Detection of salmonella
			7	Enumeration of beta (β)-glucuronidase positive Escherichia coli
			8	Enumeration of clostridium perfringens
			9	Enumeration of yeasts and moulds
4	Food and Agriculture	Cereals and cereals products (3)	1	Determination of moisture content
			2	Determination of total ash content
			3	Determination of nitrogen by Kjeldahl method
		Dried milk powder and dried milk products (1)	4	Determination of fat content
		Rice (4)	5	Determination of average length of rice
			6	Determination of broken kernels
			7	Determination of red and undermilled kernels, damaged and yellow kernels, chalky kernels

	Laboratory	Items, Materials, or products tested	Specific Test Methods or Properties Measured Range of Measurement	
			8	Determination of foreign matter/grains and paddy
		Fish and Fishery products (5)	9	Determination of moisture content
			10	Determination of protein content
			11	Determination of fat content
			12	Determination of Histamine content
			13	Determination of Total Volatile Base-Nitrogen (TVBN)
		Water (7)	14	Determination of ammonium
			15	Determination of total chlorine
			16	Determination of pH
			17	Determination of electrical conductivity
			18	Determination of Total Dissolved solids
			19	Determination of turbidity
			20	Determination of total alkalinity
5	Mechanical Engineering	Carbon steel bars for the reinforcement of concrete (6)	1	Dimensional testing
			2	Tensile testing
			3	Rebend test
6	Civil Engineering	Concrete cubes (1)	1	Determination of comprehensive strength of concrete cubes
7	Electrical and Electronic Engineering Laboratory	Electric Cables (1)	1	Measurement of Conduct Resistance of Electric Cables
TOTAL			61	

	Laboratory	Measured Quantity of type of Gauge or Instrument	Range of measurement		Calibration and Measurement Capabilities expressed as an Uncertainty ($\pm$)
8	Metrology Mass	Mass pieces (23)	1	1 mg	0.007 mg
			2	2 mg	0.007 mg
			3	5 mg	0.007 mg
			4	10 mg	0.008 mg
			5	20 mg	0.010 mg
			6	50 mg	0.013 mg
			7	100 mg	0.017 mg
			8	200 mg	0.020 mg
			9	500 mg	0.027 mg
			10	1 g	0.03 mg
			11	2 g	0.04 mg
			12	5 g	0.05 mg
			13	10 g	0.07 mg
			14	20 g	0.08 mg.
			15	50 g	0.10 mg
			16- 23	100g to 20 kg	0.000 16%
		Weighing Instruments (5)			
		Digital self-indicating	24	1 mg to 50 g	0.1 mg
			25	50 g to 2 000 g	0.000 25%
			26	2 kg to 12 kg	0.001%
			27	12 kg to 20 kg	0.005%
		Non-Automatic Weighing instrument	28	20 kg to 100 kg	0.005%
		(5)	29 - 33	On-site calibration of items 2	
	Dimensional	Linear Dimensions (1)			
		Line standards - Engineer Steel Rule	34	1 to 1 000 mm	0.10 mm

		Various Dimensional (3) Hand Instruments			
		External Micrometer	35	0 to 125 mm	4.0 µm
		Caliper	36	0 to 300 mm	10 µm
		Dial Gauge	37	0 to 30 mm	5.0 µm
	Temperature	Ice Point Reference (1)	38	0.0 oC	0.05 K
		Thermometers (2) (Liquid-in-glass)	39	0 oC to 70 oC	0.04 K
			40	70 oC to 100 oC	0.07 K
		Total	40	Calibration and Measurement Capabilities (CMC)	



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Mauritius Standards Bureau
for the year ended 30 June 2022**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE COUNCIL OF THE MAURITIUS STANDARDS BUREAU

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Mauritius Standards Bureau, which comprise the statement of financial position as at 30 June 2022 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Standards Bureau as at 30 June 2022, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Mauritius Standards Bureau in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Mauritius Standards Bureau, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSASs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Mauritius Standards Bureau's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Mauritius Standards Bureau's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mauritius Standards Bureau's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Mauritius Standards Bureau's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Mauritius Standards Bureau to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Mauritius Standards Bureau's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Council whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Mauritius Standards Bureau has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Statutory Bodies (Accounts and Audit) Act

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

As far as it could be ascertained from my examination of the relevant records:

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

Based on my examination of the records of Mauritius Standards Bureau, nothing has come to my attention that causes me to believe that:

- (a) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Bureau has not applied its resources and carried out its operations economically, efficiently and effectively.

Public Procurement Act

In my opinion, the provisions of Part V of the Act have been complied with as far as it could be ascertained from my examination of the relevant records.



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

2 May 2023

MAURITIUS STANDARDS BUREAU
MOKA

Financial Statements

For the year ended **30 June 2022**



TABLE OF CONTENTS

STATEMENT OF FINANCIAL POSITION	73
STATEMENT OF FINANCIAL PERFORMANCE	74
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY	75
CASH FLOW STATEMENT	76
STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS	77-78
STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET	79-80
NOTES TO THE ACCOUNTS	81-112

STATEMENT OF FINANCIAL POSITION | AS AT 30 JUNE 2022

	Notes	As at 30.06.2022 MUR	As at 30.06.2021 MUR
ASSETS			
Current Assets			
Cash and cash equivalents	7	47,590,855	61,285,050
Receivables from Exchange Transactions	8	5,677,298	5,888,615
Loan receivables from staff	9	1,515,144	3,591,418
		54,783,297	70,765,083
Non-current assets			
Loan receivables from staff	9	3,361,322	1,771,211
Property, plant and equipment	4	56,995,104	63,539,157
Intangible Assets	5	239,862	111,957
		60,596,288	65,422,325
TOTAL ASSETS		115,379,585	136,187,408
LIABILITIES			
Current liabilities			
Payables	13	4,367,127	4,053,337
Borrowing from Accountant General	16	1,515,144	3,591,418
Current Provisions	14	5,975,026	5,842,313
Advance Government Grant.	22	34,564,219	42,273,285
		46,421,516	55,760,353
Non-current liabilities			
Borrowings from Accountant General	16	3,361,322	1,771,211
Borrowings from Accountant General not yet disbursed to staff		0	913,712
Non-Current Provisions	14	15,491,013	14,699,503
Retirement benefit obligations	10	167,218,657	137,525,580
		186,070,992	154,910,006
TOTAL LIABILITIES		232,492,508	210,670,359
NET ASSETS		(117,112,923)	(74,482,951)
NET ASSETS/EQUITY			
Capital and reserves			
General Fund	12	(137,156,031)	(95,528,216)
Revaluation reserve	4 & 20	20,043,108	21,045,265
TOTAL NET ASSETS/EQUITY		(117,112,923)	(74,482,951)

The Financial Statements were approved by Standards Council on 28 April 2023 and are signed on its behalf by:



Chairperson, Standards Council

The notes on pages 82-112 form part of the Financial Statements.



Member, Standards Council

STATEMENT OF FINANCIAL PERFORMANCE | FOR THE YEAR ENDED 30 JUNE 2022

	Notes	1 July 2021 to 30 June 2022	1 July 2020 to 30 June 2021
		MUR	MUR
REVENUE			
<i>Revenue from Non-Exchange Transactions</i>			
Government Grant	6,11	61,684,686	41,488,557
Grant from overseas organization		84,847	-
		61,769,533	41,488,557
<i>Revenue from Exchange Transaction</i>			
Rendering of services	15	52,055,175	46,243,265
Other income		-	495,677
TOTAL REVENUE		113,824,708	88,227,499
EXPENSES			
Staff costs	17	80,852,368	72,634,003
Administrative and Operating Expenses	18-19	17,315,959	16,343,756
Depreciation		10,147,397	9,745,598
TOTAL EXPENDITURE		108,315,724	98,723,357

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

	General Fund	Revaluation Reserve	Total
	MUR	MUR	MUR
Balance as at 30 June 2020	(48,498,945)	22,047,420	(26,451,525)
Surplus/(Deficit) for Period 1 July 2020 to 30 June 2021	(10,495,858)	-	(10,495,858)
Remeasurement- Pension Obligation under IPSAS 39	(37,535,569)	-	(37,535,569)
Release of revaluation surplus	1,002,156	(1,002,156)	-
Balance as at 30 June 2021	(95,528,216)	21,045,264	(74,482,952)
Surplus/(Deficit) for Period 1 July 2021 to 30 June 2022	5,508,984		5,508,984
Remeasurement- Pension Obligation IPSAS 39	(48,138,955)		(48,138,955)
Release of Revaluation Surplus	1,002,156	(1,002,156)	-
Balance as at 30 June 2022	(137,156,031)	20,043,108	(117,112,923)

CASHFLOW STATEMENT | FOR THE YEAR ENDED 30 JUNE 2022

	1 July 2021 to 30 July 2022	1 July 2020 to 30 June 2021
Cash flow from operating activities	MUR	MUR
Surplus/ (Deficit) for the period	5,508,984	(10,495,858)
Non-cash movements:		
Depreciation	10,147,397	9,745,598
(Increase)/Decrease in receivables from Exchange Transactions	211,317	(1,321,514)
Increase/(Decrease) in payables	313,790	2,658,472
Increase/(Decrease) in provision	924,220	1,412,387
Increase/(Decrease) in retirement benefits obligation	(18,445,878)	(7,041,358)
Net Cash Flows from Operating Activities	(1,340,170)	(5,042,273)
Cash flows from investing activities		
Acquisition of fixed assets	(3,731,250)	(3,920,306)
Car Loans granted to staff	(1,531,325)	0
Loans repaid by Staff	2,017,488	4,017,672
Car Loan received in year 2020-21 disbursed to staff in 2021-2022	(913,710)	913,710
Cash flows from investing activities	(4,158,797)	1,011,076
Cash flows from financing activities		
Loans from Accountant General	1,531,325	0
Loans refunded to Accountant General	(2,017,488)	(4,017,672)
Government Grant Received	(7,709,065)	32,273,285
Net Cash flows from financing activities	(8,195,228)	28,255,613
Net increase (decrease) in cash and cash equivalents	(13,694,195)	24,224,416
Cash and cash equivalents at the beginning of the period	61,285,050	37,060,634
Cash and cash equivalents at the end of the period	47,590,855	61,285,050

Notes to the Cash Flow Statement:

- A) Cash and cash equivalents for current and previous periods consist of balances with banks only. MSB does not hold any financial instruments and does not have any borrowing facilities with any bank. A credit card linked to one bank account was used as a mode of payment for online payment for zoom meeting and other miscellaneous on-line purchase with appropriate automatic full replenishment by the bank.
- B) During the period, MSB acquired property, plant and equipment and software with an aggregate cost of Rs 3,731,250 which was acquired by means of advance capital grants from the Government of Mauritius. Cash payments of Rs 3,646,403 were made to purchase property, plant and equipment and software and a 3-D printer valued at Rs 84,847 was received as donation from an overseas organization.

STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL | AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022.

	Original Budget	Revised Budget	Actual Received /paid	Variances
	1 July 2021 to 30 June 2022	1 July 2021 to 30 June 2022	1 July 2021 to 30 June 2022	
	MUR	MUR	MUR	MUR
INCOME				
Training	1,350,000	1,350,000	642,000	(708,000)
Certification Schemes & Mauricert	3,900,000	3,900,000	5,590,100	1,690,100
Testing and related Services	36,740,000	36,740,000	43,006,542	6,266,542
Calibration	2,300,000	2,300,000	2,809,880	509,880
Sale of Standards	710,000	710,000	848,060	138,060
Miscellaneous income	0	0	69,623	69,623
	45,000,000	45,000,000	52,966,205	7,966,205
Recurrent Grant	50,000,000	50,000,000	50,000,000	0
Capital Grant *Note 1	11,000,000	1,100,000	1,100,000	0
Interim Allowance- PRB	1,260,000	382,567	382,567	0
Contribution to CSG	3,500,000	2,500,000	2,493,054	(6,946)
TOTAL	110,760,000	98,982,567	106,941,826	7,959,259
STAFF COST				
Basic Salaries	47,150,000	43,500,000	43,250,384	249,616
Extra Remuneration	2,000,000	750,000	746,134	3,866
Interim Allowance-PRB	1,260,000	375,000	344,567	30,433
End-of-year Bonus	4,123,000	3,610,000	3,603,432	6,568
Refund of Vacation Leave	3,500,000	210,000	207,080	2,920
Gratuity	220,000	230,000	221,520	8,480
Allowances	1,600,000	990,000	980,718	9,282
Pension/NSF/FPS/NPF (Note 10)	38,300,000	31,800,000	31,754,513	45,487
Medical Scheme	200,000	130,000	125,235	4,765
Contribution to CSG	3,000,000	2,700,000	2,642,626	57,374
Cash in lieu of sick leave	3,400,000	2,900,000	2,819,740	80,260
Travelling and Transport	5,600,000	6,250,000	6,221,667	28,333
Allowances in lieu of passage	1,300,000	1,800,000	1,736,877	63,123
Fees Chairperson and members of Standards Council/Technical Committees	2,319,550	2,120,000	2,052,088	67,912
Overtime	1,800,000	1,720,000	1,714,291	5,709
TOTAL STAFF COST	115,772,550	99,085,000	98,420,872	664,128

ADMINISTRATIVE AND OPERATING EXPENSES

Office Expenses & Incidentals	1,510,700	1,210,000	1,133,812	76,188
Utilities	3,775,200	2,955,000	2,932,310	22,690
Maintenance and running of vehicles	400,000	330,000	325,874	4,126
Maintenance of Equipment & Building	4,012,250	3,250,000	3,219,277	30,723
IT Facilities	800,000	0	0	0
Publications and Promotional Materials	300,000	125,000	225,060	(100,060)
Uniforms & Protective Equipment	300,000	200,000	198,147	1,853
Training of Staff	700,000	130,000	120,643	9,357
Apparatus & Supplies of Laboratories	1,100,000	1,100,000	1,051,152	48,848
Security Services	1,082,500	990,000	990,000	0
Seminars/Courses	825,000	250,000	126,414	123,586
Expenses and allowances outside Mauritius	100,000	3,000	1,080	1,920
Consultancy Services	650,000	8,000	8,000	0
Insurance Premium	400,000	205,000	204,566	434
Legal and Professional Fees	500,000	1,170,000	1,161,975	8,025
Membership fees/Subscriptions	155,000	100,000	94,197	5,803
Royalty	250,000	520,000	511,767	8,233
Testing overseas & Proficiency	1,000,000	2,650,000	2,635,922	14,078
Contribution to Organisations	1,925,000	2,180,000	2,049,407	130,593
Calibration of Standards	100,000	100,000	74,790	25,210
Accreditation of Laboratories	1,232,000	305,000	297,500	7,500
Donation to ISO	0	0	133,907	(133,907)
Bank Charges	0	0	43,937	(43,937)
TOTAL	21,117,650	17,781,000	17,539,737	241,263
GRAND TOTAL	136,890,200	116,866,000	115,960,609	905,391
CAPITAL EXPENDITURE				
Building	0	0	542,153	(542,153)
Plant & Equipment	0	0	2,695,260	(2,695,260)
Furniture, Fixtures and Fittings	0	0	82,745	(82,745)
IT Equipment	11,000,000	1,100,000	214,952	885,048
Software	0	0	273,955	(273,955)
TOTAL	11,000,000	1,100,000	3,809,065	(2,709,065)

Note: Based on total revenue and expenditure, there is no material variances between Revised Budget and Actual Amount paid for year 2021-2022.

MAURITIUS STANDARDS BUREAU**STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET**

	Original Budget	Revised Budget	Variances Increase/ (Decrease)	Reasons for Variances
	1 July 2021 to 30 June 2022	1 July 2021 to 30 June 2022		
INCOME	MUR	MUR	MUR	
Training	1,350,000	1,350,000	0	
Certification Schemes & Mauricert	3,900,000	3,900,000	0	
Testing and related Services	36,740,000	36,740,000	0	
Calibration	2,300,000	2,300,000	0	
Sale of Standards	710,000	710,000	0	
Sub-Total	45,000,000	45,000,000	0	
Recurrent Grant	50,000,000	50,000,000	0	Note 1
Capital Grant	11,000,000	1,100,000	(9,900,000)	Note 2
Interim Allowance PRB	1,260,000	382,567	(877,433)	Note 3
Contribution to CSG	3,500,000	2,500,000	(1,000,000)	Note 1
TOTAL	110,760,000	98,982,567	(11,777,433)	
EXPENSES STAFF COST				
Basic Salaries	47,150,000	43,500,000	3,650,000	Note 1
Extra Remuneration	2,000,000	750,000	1,250,000	Note 1
Interim Allowance-PRB	1,260,000	375,000	885,000	Note 3
End-of-year Bonus	4,123,000	3,610,000	513,000	Note 1
Refund of Vacation Leave	3,500,000	210,000	3,290,000	Note 4
Gratuity	220,000	230,000	(10,000)	
Allowances	1,600,000	990,000	610,000	
Pension/NSF/FPS/NPF	38,300,000	31,800,000	6,500,000	Note 5
Medical Scheme	200,000	130,000	70,000	
Contribution to CSG	3,000,000	2,700,000	300,000	Note 1
Cash in lieu of Leave	3,400,000	2,900,000	500,000	
Travelling & transport	5,600,000	6,250,000	(650,000)	Note 6
Allowances in lieu of Passage	1,300,000	1,800,000	(500,000)	Note 7
Fees to Chairperson and Members of Standards Council Committees	2,319,550	2,120,000	199,550	
Overtime	1,800,000	1,720,000	80,000	
TOTAL STAFF COSTS	115,772,550	99,085,000	16,687,550	

	1 July 2021 to 30 June 2022	1 July 2021 to 30 June 2022		
	MUR	MUR	MUR	
Office Expenses & Incidentals	1,510,700	1,210,000	300,700	Note 8
Utilities	3,775,200	1,220,000	2,555,200	Note 8
Maintenance and running of vehicles	400,000	330,000	70,000	Note 8
Maintenance of Equipment & Furniture & Building	4,012,250	3,250,000	762,250	Note 8
Training of Staff	700,000	130,000	570,000	Note 8
IT Facilities	800,000	0	800,000	Note 12
Publications and Promotional Materials	300,000	125,000	175,000	Note 8
Uniforms & Protective Equipment	300,000	200,000	100,000	Note 8
Apparatus & Supplies of Laboratories	1,100,000	1,100,000	0	
Security Services	1,082,500	990,000	92,500	
Seminars/Courses	825,000	250,000	575,000	Note 8
Expenses and allowances outside Mauritius	100,000	3,000	97,000	Note 8
Consultancy Services	650,000	8,000	642,000	Note 8
Insurance Premium	400,000	205,000	195,000	Note 8
Legal and Professional Fees	500,000	1,170,000	(670,000)	Note 8
Membership fees/Subscriptions	155,000	100,000	55,000	Note 8
Royalty	250,000	520,000	(270,000)	Note 8
Testing overseas & Proficiency	1,000,000	2,650,000	(1,650,000)	Note 9
Contribution to Organisations	1,925,000	2,180,000	(255,000)	Note 9
Calibration of Standards	100,000	100,000	0	
Accreditation of Laboratories & Certification Schemes	1,232,000	305,000	927,000	Note 10
TOTAL	21,117,650	16,046,000	5,071,650	
GRAND TOTAL	136,890,200	115,131,000	21,759,200	Note 1

- Note 1:** The Pay Research Report 2021 was implemented in October 2021 with enhanced salary and other entitlements with retroactive effect from January 2021. The implementation of the PRB Report 2021 had cost the Bureau an amount of Rs 11.2m and appropriate request for additional grant was requested from the Ministry of Finance Economic Planning and Development through the Parent Ministry. The request was not approved and no additional grant was released to the Bureau. Accordingly, recruitments and some projects were deferred and administrative and laboratory expenses were curtailed down to minimum/deferred as well. This explains the total downfall of Rs 21.75m between Original Budget and Revised Budget for Financial Year 2021-2022. This has affected to certain extent the proper operation of the Bureau.
- Note 2:** Due to Covid-19 Pandemic, confinement and closure of borders, coupled with rising prices of imported equipment, appreciation of exchange rates of foreign currencies, significant increases in freight charges pushing bid prices above the limit of 15% of Projects cost (limit prescribed by Public Procurement Office), several capital projects could not be undertaken during the Financial Year 2021-2022 and were postponed/reallocated for implementation in Financial Year 2022-2023.
- Note 3:** With the implementation of PRB Report 2021, the Interim allowances-PRB was discontinued.
- Note 4:** Several staff moved on retirement after the PRB Report and opted to take Pre- Retirement Leaves rather than Refund of Vacation Leaves.
- Note 5:** One instalment of cash injection to the MSB Defined Benefits Pension Contribution Scheme amounting to Rs 4.65m were deferred pending receipt of grant from Parent Ministry,
- Note 6:** The PRB Report 2021 provides for increase in Travel Grant and mileage.
- Note 7:** There were more claims for Refund of Passage Benefits than budgeted.
- Note 8:** Due to closure of office on confinement during Covid-19 Pandemic and Work from Home, savings on utilities bills, administrative expenses, maintenance and running of laboratories was realized.
- Note 9:** Increase in Contribution to International Organisation due to increase in contribution rates and exchange rate of foreign currencies.
- Note 10:** Accreditation of laboratories and Certification Scheme were postponed due to Covid- 19 Pandemic and lockdown.

MAURITIUS STANDARDS BUREAU

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

1 CORPORATE INFORMATION

The Mauritius Standards Bureau (Bureau) was set up in 1975 as a department of the then Ministry of Commerce and Industry with the responsibility of developing national standards, dissemination of information on standards and offering calibration, testing and certification (i.e conformity assessment) services to the local industry.

The Bureau became a corporate body under the provisions of the Mauritian Standards Bureau Act 1993 which came into effect on 16 July 1993. The aim was to vest the Bureau with greater operational flexibility and financial autonomy with a view to enable it to play a more dynamic role in the economic development of the country.

The Mauritius Standards Council, which comprises representatives from the various sectors of the economy, administers the Bureau. The General Manager reports to the Mauritius Standards Council.

The Registered Office of the Mauritius Standards Bureau is located at Villa Road, Moka.

The Financial Statements of the Mauritius Standards Bureau have been prepared in a spirit of adherence to the good governance principles of accountability and transparency.

The Financial Statements are presented in Mauritian Rupees rounded to nearest rupees.

2 BASIS OF PREPARATION

- 2.1 The financial statements have been prepared under the historical cost convention. As at the date of approval of these financial statements, some standards and interpretations were in issue but not yet effective.

The Directors expect that the adoption of these standards and interpretations in future accounting periods will not have a material impact on the MSB's results.

2.2 Statement of Compliance

MSB has prepared its financial statements in accordance with International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Board (IPSASB) 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 (IFRS) and International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied.

The financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis, except for the revaluation of the premises of MSB.

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

In the application of the MSB's accounting policies, which are described in note 3, the management is required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis.

Revisions to accounting estimates are recognized in the period in which the estimate is revised if the estimate affects only that period or in the period of the revision and future periods if the revision affects both current and future receivables, accrued charges, contingent assets and liabilities, and degree of impairment of property, plant and equipment.

The key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

i. Estimated useful lives and residual values of property, plant and equipment.

Determining the carrying amounts of property, plant and equipment requires the estimation of the useful lives and residual values of these assets.

The estimates of the useful lives and residual values thereof are made for the purpose of calculating depreciation. The estimates of the useful lives and residual values carry a degree of uncertainty. The Council has used historical information in order to best determine the useful lives and residual values of property, plant and equipment.

ii. Retirement benefit obligations

The determination of employee benefit costs and related provisions as described in note 3 (f) and detailed in note 10 to the financial statements, requires the use of actuarial calculations or other assumptions that include significant estimates in respect of, inter-alia, the discount rate, the expected return on plan assets, future salary increases, future medical cost increases and future pension increases. Differences between actual and estimates are recorded as actuarial gains and losses.

MAURITIUS STANDARDS BUREAU

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

2.2 Adoption of new and revised International Public Sector Accounting Standards.

MSB has adopted relevant new and revised International Public Sector Accounting Standards (IPSASs) that are relevant to its operations for accounting period 01 July 2021 to 30 June 2022 namely:

IPSAS 1- Presentation of Financial Statements

IPSAS 2- Cash Flow Statement

IPSAS 3- Accounting Policies, Changes in Accounting Estimates and Errors

IPSAS 9- Revenue from Exchange Transactions

IPSAS 14- Events after the Reporting Date

IPSAS 15- Financial Instruments: Disclosures and Presentation

IPSAS 17- Property, Plant and Equipment

IPSAS 19- Provisions, Contingent Liabilities and Contingent Assets

IPSAS 20 - Related Party Disclosures

IPSAS 21- Impairment of Non-Cash Generating Assets

MAURITIUS STANDARDS BUREAU

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

IPSAS 23 - "Revenue from Non-Exchange Transactions (Taxes and Transfers)"

IPSAS 24- Presentation of Budget Information in Financial Statements

IPSAS 39- Employee Benefits

IPSAS 26- Impairment of Cash-Generating Assets

IPSAS 28: Financial Instruments: Presentation

IPSAS 29: Financial Instruments: Recognition and Measurement

IPSAS 30: Financial Instruments: Disclosures.

IPSAS 31- Intangible Assets

Certain new standards, amendments and interpretations to existing standards have been published that are mandatory for the accounting periods beginning on or after 1 April 2011 or later periods but which have not been early adopted. These new standards, amendments and interpretations are either not relevant to MSB's operations or are not expected to have a material effect on the accounting policies and disclosures.

IPSAS issued but not yet effective:

IPSAS 41: Financial Instrument (Effective date: 1 January 2022)

The new Financial Instrument Standard substantially improves the relevance of information for financial assets and financial liabilities. It will replace IPSAS 29, Financial Instrument.

IPSAS 42: Social benefits (Effective date: 1 January 2022).

2.3 Measurement Base

The accounting principles recognised as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position on an accrual basis using historical cost are followed in the preparation of financial statements

2.4 Reporting Period

The Financial Statements for the current period have been prepared for the 12 months ended 30 June 2022 with comparative information for the 12 months ended 30 June 2021.

3 ACCOUNTING POLICIES

The following specific accounting policies that materially affect the measurement of financial performance and the financial position are applied:

(a) Revenue recognition

Non-Exchange Transactions

Assets and revenue arising from transfer transactions are recognized in accordance with the requirements of IPSAS 23, Revenue from Non-Exchange Transactions (Taxes and Transfers) and includes any grants (Transfers) from government, donations and other inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Revenue from services provided in terms of conformity assessment, calibration, certification and training activities are being recognised when the services have been performed and are billable.

Interest and other income are being recognised as they accrue. It is measured at fair value of the consideration received.

- (b) The cash flows arising from contributions and the related expenses take place in current and future accounting periods.

(c) Trade and Other Receivables

Accounts receivable are recorded at their estimated realisable value after providing for bad and uncollectible debts.

(d) Leased assets

MSB has never contracted any finance lease.

(e) Foreign currency transactions

Transactions in foreign currencies are translated to Mauritian rupees at the exchange rate ruling at the date of transaction. MSB has no monetary assets and liabilities denominated in foreign currencies that needs to be translated at balance sheet date.

(f) Employee entitlements

Employee entitlements to salaries, pension costs, and other benefits are recognised when they are earned. Employees are allowed to accumulated sick leaves not taken at the end of each calendar year up to a maximum of 110 days, in a sick leave bank as at 30 June 2022. The balance of banked sick leave is valued at the end of the financial year and is recognized as long term payables. Beyond this ceiling of 110 days, officers are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year and is expensed to the Statement of Financial Performance.

In the context of Covid-19 pandemic which impacted negatively on public finance. Government decided that, exceptionally, there would be no cash refund for unutilized sick leave for the year 2020. To that extent up to a maximum of 16 days, of such leave has been accumulated in the bank of sick leave of eligible officers. The monetary value for each officer has been calculated based on the financial year end salary of June 2022.

A provision is made for the estimated liability for passage benefits. The passage benefit for each staff is valued at year end and is included as short-term liabilities. The annual increase in passage benefits is expensed to the Statement of Financial Performance.

Based on past trends, staff take all their vacation leaves before proceeding on retirement or take pre-retirement leave rather than applying for the option of claiming for refund of vacation leaves (maximum of 210 days) on retirement. Hence, no provision has been made for Refund of Vacation Leave.

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

Other Post-Employment Benefits

i Defined Benefit Pension Plan

Provision for retirement pension benefits is made under the Statutory Bodies Pension Funds Act of 1978 as amended. The scheme is a defined benefit plan and the State Insurance Company of Mauritius Ltd manages its assets. The cost of providing benefits is actuarially determined using the projected unit credit method. (See Note 10)

The present value of the funded obligations is recognized in the balance sheet as a non-current liability after adjusting for the fair value of plan assets, any unrecognized actuarial gains and losses and any unrecognized past service cost. The valuation of these obligations is carried out on a regular basis by the actuarial services of SICOM Ltd.

The current service cost and any recognized past service cost are included as an expense together with the associated interest cost, net of expected return on plan assets.

(g) Property, plant and equipment (PPE)

Recognition and measurement

Tangible assets are stated at historical cost less accumulated depreciation or fair value. Cost includes all costs directly attributable to bringing the asset to working condition for its intended use.

Depreciation is calculated on the straight-line method to write off the cost of each asset or the revalued amounts, to their residual values over their estimated useful lives. The depreciation rates applicable to each asset are as follows:

Buildings	4%
Furniture, fixtures and fittings	20%
Plant and equipment	20%
Computers	33%
Motor vehicles	25%

A full year depreciation is applied for all fixed asset acquired during the financial year irrespective of date of acquisition. No depreciation is applied to an asset being disposed during the financial year of disposal. Most assets are disposed of after being fully depreciated.

On 9 June 1988, the Ministry of Housing, Lands and the Environment vested part of Crown land Tatayah, of an extent of 12,113.92 m² (2A80) to the Ministry of Industry and Industrial Technology for the construction of the new building of the Mauritius Standards Bureau. Since the land has not been vested to the Mauritius Standards Bureau, no recognition has been made in the Financial Statements.

The amortization charge is recognized in the Statement of Financial Performance within operational expenditure as an expense in the current period.

(h) Intangible Assets

Cost of Intangible Assets are capitalized and amortised at the rate of 33% per annum on straight line method over the estimated useful life considered to be 3 years.

The amortization charge is recognized in the Statement of Financial Performance within operational expenditure as an expense in the current period.

(i) i. Impairment

At each Statement of Financial Position date, the Bureau reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss.

Recoverable amount is the higher of the fair value less costs to sell, and value in use. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount.

An impairment loss is recognized as an expense immediately. Following an impairment survey carried out, no impairment charge has been recognized during the current financial period.

(j) Financial Instruments

Financial assets and liabilities are recognised on the Statement of Financial Position when the Bureau has become a party to the contractual provisions of the instrument.

(k) Trade Payables

Trade payables are not interest bearing and are stated at their nominal value.

(l) Trade Receivables

Trade receivable and other receivables do not carry any interest and are stated at their nominal value. Appropriate allowances for estimated bad amounts are recognised in the Statement of Financial Performance when there is objective evidence that the asset is impaired.

(m) Cash and cash equivalent

Cash and cash equivalents comprise of bank balances and cash in hand.

(n) Statement of Cash Flows

The Statement of Cash Flows is prepared using the indirect method.

(o) Risk management Policies Financial Risks

MSB continues to develop risk management policies. The Bureau, as a corporate entity, is not much exposed to financial risk.

MSB does not use derivatives financial instruments to hedge risk exposures.

Credit risk

In the normal course of business, MSB incurs credit risk from trade accounts receivable. MSB manages its exposure to credit risk by minimizing the incidence of debtors and operating an effective computerized debtors reporting system and maintaining credit control procedures over trade accounts receivable.

MSB does not require any collateral or security to support financial instruments and other receivables it holds due to the low risk associated with the realization of these instruments.

Currency risk

MSB has no monetary assets and liabilities denominated in foreign currency and thus is not exposed to any currency risk.

Interest rate risk

MSB is not exposed to any interest rate risk on car loans to staff as it is government secured. The interest rate risk associated with car loans to staff is considered minimal. MSB has not contracted any loan obligations.

(p) Reclassifications

Certain reclassifications have been made to the financial statements for the statements for the fiscal year ended 30 June 2022 to conform to the current period presentation. The reclassifications had no effect on the current period presentation. The reclassifications had no effect on the previously reported financial performance.

(q) Employee Disclosure

As at 30 June 2022, MSB had 1 part-time employee and 83 full-time employees, out of which 32 are non-technical staff and 1 was on leave-without-pay.

(r) Key Management Personnel

MSB is governed by a management with key personnel that includes the General Manager, the Deputy Director, the Financial Manager, the Administrative Secretary, the Senior Human Resource Officer, the Internal Auditor, five Heads of Units and thirteen Managers who are responsible for the management of the various activities of the Bureau. They are remunerated by MSB. The aggregate remuneration of key management personnel was Rs 22.9 million for the period 1 July 2021 to 30 June 2022.

(s) Comparative Figures

Comparative figures have been regrouped or restated, where necessary to conform to the current year's presentation.

4 PROPERTY, PLANT AND EQUIPMENT

FIXED ASSETS

	Building	Furniture, Fixtures & Fittings	Plant & Equipment	Computers	Motor Vehicles	TOTAL
COSTS/ REVALUED AMOUNT	MUR	MUR	MUR	MUR	MUR	MUR
At 01 July 2021	60,886,086	7,192,540	155,110,910	15,266,509	3,395,415	241,851,460
Additions	541,835	82,745	2,528,199	304,514	0	3,457,295
Assets Scrapped		(82,420)	(3,381,921)	(247,920)	0	(3,712,261)
At 30 June 2022	61,427,921	7,192,865	154,257,188	15,323,103	3,395,415	241,596,494
DEPRECIATION						
At 01 July 2021	9,300,144	6,619,739	144,406,904	15,081,606	2,903,910	178,312,303
Dep for the 12 months	2,457,116	190,018	6,653,158	209,548	491,505	10,001,347
Assets Scrapped		(82,420)	(3,381,921)	(247,920)	0	(3,712,261)
At 30 June 2022	11,757,260	6,727,337	147,678,141	15,043,234	3,395,415	184,601,389
NET BOOK VALUE						
At 30 June 2022	49,670,661	465,528	6,579,048	279,869	0	56,995,104
At 01 July 2021	51,585,941	572,800	10,704,007	184,903	491,504	63,539,157

4.1 The building occupied by the Bureau at Villa Road, Moka was revalued at Rs 46.9m for year 2006/2007 and Rs 50.5m for the year ended 30 June 2008 by an independent chartered valuation surveyor firm. A second revaluation exercise was conducted by an independent valuation surveyor and the new revalued amount stand at Rs 80m as at 31 December 2011. A revaluation exercise was undertaken in the financial year 2016-2017 and the revalued amount stand at Rs 54,073,000 as at 30 June 2017 with a remaining life- time of 25 years.

4.2 If MSB's building was to be measured on historical cost basis, the carrying amount would have been as follows

	As at 30.06.2022	As at 30.06.2021
	MUR	MUR
Building	10,578,307	13,321,850

5 INTANGIBLE FIXED ASSETS

	SOFTWARE COST	TOTAL
COSTS	MUR	MUR
As at 1 July 2021	4,494,731	4,494,731
Additions	273,955	273,955
As at 30 June 2022	4,768,686	4,768,686
DEPRECIATION		
At 1 July 2021	4,382,774	4,382,774
Depreciation for 12 months	146,049	146,049
As at 30 June 2022	4,528,823	4,528,823
NET BOOK VALUE		
As at 30 June 2022	239,863	239,863
As at 1 July 2021	111,957	111,957

6 FINANCING OF APPROVED ORIGINAL AND REVISED BUDGET

The Original and Final Budget for the year ended to 30 June 2022 were as follows:

	Original Budget	Revised Budget
	MUR	MUR
Total Budgeted Recurrent Cost	136,890,200	115,131,000
Financed by		
Recurrent grant	54,760,000	52,882,567
Revenue generated by activities	45,000,000	45,000,000
TOTAL	99,760,000	97,882,567
Forecast deficit	37,130,200	17,248,433

7 CASH AND CASH EQUIVALENT

Cash and Cash Equivalent as at 30 June 2022 amounted to Rs 47,590,855.

Cash and cash equivalents for current and previous periods consist of balances with banks only. MSB does not hold any financial instruments and does not have any borrowing facilities with any bank. A credit card linked to one bank account was used as a mode of payment for online disbursement for zoom meeting and other miscellaneous on-line purchases with appropriate automatic full replenishment by the bank.

8 RECEIVABLES FROM EXCHANGE TRANSACTIONS

	As at 30.06.2022	As at 30.06.2021
	MUR	MUR
Trade Debtors	4,624,341	4,842,841
Prepayments	699,838	854,734
Deposits CEB	144,000	144,000
Receivable from ISO- Retrocession Fees	209,118	47,040
	5,677,297	5,888,615

The Standards Council has adopted a policy of limiting the Provision for Bad debts to 25% of total debtors as at end of each accounting period. Hence the Provision for Bad Debts has been decreased from Rs 1,614,280 to Rs 1,541,447 in the current Financial Statement.

The Trade Debtors' figure is reconciled is as follows:

	MUR
Gross Debtors as at 30.06.2022	6,165,788
Less provision for bad debts	(1,541,447)
Trade Debtors net of Provision for Bad Debts as at 30.06.2022	4,624,341

9 LOANS RECEIVABLES FROM STAFF

Loans receivable relates to car loans provided to eligible staffs who work for the Bureau. Prior to PRB Report 2013, loans bore interest at the current rate of 7.5% and secured over the vehicles. According to PRB Report 2013, the interest rate has been reduced to 4% for new loans. Current amounts relate to those receivables within a year. Non-current amounts relate to those receivables after more than a year. Outstanding amount recoverable from staff under loan agreement are as follows:

			2021-2022	2020-2021
			MUR	MUR
Opening balance			5,362,629	8,466,591
New car loans to staff			1,531,325	913,710
Car loan instalments received			(2,017,488)	(4,017,672)
			4,876,466	5,362,629

NON-CURRENT			CURRENT	
	As at 30.06.2022	As at 30.06.2021	As at 30.06.2022	As at 30.06.2021
	MUR	MUR	MUR	MUR
Car loans to staff	3,361,321	1,771,211	1,515,144	3,591,417
	3,361,321	1,771,211	1,515,144	3,591,417

10 RETIREMENT BENEFIT OBLIGATIONS

The Bureau operates funded defined benefit plans for qualifying employees. Under the plans, the employees are entitled to a lump sum and a monthly pension varying between 40% and 45% of final salary on attainment of a retirement age of 65. No other post-retirement benefits are provided to these employees.

SICOM Ltd has informed the Bureau that further to the recommendations of the PRB Report 2013, the subsequent amendment to the Statutory Bodies Pension Funds Act 1978 (as amended) and the following the Errors and Omissions Report, the Public Pensions Defined Contribution Pension Scheme (PPDCPS) under section 18 of the Pension Act has now been set up.

Consequently, with effect from January 2013, all new entrants to a statutory body shall henceforth join the new PPDCPS and shall earn benefits according to the new provisions as compared to existing members who shall continue to be members of the existing Defined Benefit Scheme and earn benefits according to the existing provisions.

The contribution rates to the PPDCPS for permanent and full-time employees shall be 6% from the latter and 12% from the employer.

In view of the above, MSB has been requested to contribute separately into the two separate pension schemes as from January 2013.

In January 2014, SICOM Ltd has conducted an Actuarial Investigation of the MSB Pension Fund as at 30 June 2013 in accordance to Section 5 of the Statutory Bodies Pension Act to determine what adjustments or modifications, if any, in the working of the Fund are necessary in the interest of beneficiaries.

On the basis of the valuation results under the main scenario, SICOM Ltd has recommended that the rate of contribution be increased to 25% and an annual cash injection of Rs 2,820,000 be made into the fund over the next 10 years. During the current financial year following approval of the Ministry of Finance and Economic Development the Bureau has injected an amount of Rs 18.9m in its Defined Benefits Pension Fund with SICOM Ltd in order to enhance its solvency.

The Bureau has received the Actuarial Investigation Report from SICOM Ltd as at 30 June 2018 on the basis of their valuation results, the latter has recommended that the Bureau implements one of the following measures:

- (i) Increase the contribution rate from 19% to 25% of pensionable emoluments and make cash injection of Rs 93m in one or more instalments (not exceeding 5 years)
- or
- (ii) Maintain the contribution rate at 10% and make a cash injection of Rs 110.4 m in one or more instalments (not exceeding 5 years) or
- (iii) Any other actuarially equivalent funding arrangement.

The Standards Council has approved that the first proposal be retained for disbursement.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out in August 2022 by SICOM Ltd for the year ended 30 June 2022 and the Actuarial Report under IPSAS 39 is reproduced hereunder:

The present value of the defined benefit obligation, and the related current service cost and past service cost, were measured using the Projected Unit Credit Method.

FIGURES FOR IPSAS 39 ADOPTION FOR:**Mauritius Standards Bureau****For year ending 30 June 2022**

	Year ending 30 June 2022	Year ending 30 June 2021
Amount recognised in the statement of financial position at end of year:	Rs	Rs
Defined benefit obligation	301,096,614	257,279,981
Fair value of plan assets	(133,877,957)	(119,754,401)
Liability recognised in statement of financial position at end of year	167,218,657	137,525,580
Amounts recognised in statement of financial performance:		
Service cost:		
Current service cost	5,843,232	4,942,891
Past service cost	0	0
(Employee contributions)	(2,148,072)	(1,605,998)
Fund Expenses	303,742	285,814
Net Interest expense/(revenue)	6,391,760	3,826,952
P&L Charge	10,390,662	7,449,659
Remeasurement		
Liability (gain)/loss	41,884,559	39,445,042
Assets (gain)/loss	6,254,396	(1,909,472)
Net Assets/Equity (NAE)	48,138,955	37,535,570
Total	58,529,617	44,985,229

**Movements in liability
recognised in statement of
financial position:**

At start of year	137,525,580	107,031,371
Amount recognised in P&L	10,390,662	7,449,659
(Past Service Funding)	(23,250,000)	(9,300,000)
(Contributions paid by employer)	(5,586,540)	(5,191,020)
Amount recognised in NAE	48,138,955	37,535,570
At end of year	167,218,657	137,525,580
Actual return on plan assets:	(738,709)	16,208,720

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.

FIGURES FOR IPSAS 39 ADOPTION FOR:
Mauritius Standards Bureau
For year ending 30 June 2022

	Year ending 30 June 2022	Year ending 30 June 2021
	Rs	Rs
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	257,279,981	222,350,026
Current service cost	5,843,232	4,942,891
Interest cost	12,606,719	7,893,426
(Benefits paid)	(16,517,877)	(17,351,404)
Liability (gain)/loss	41,884,559	39,445,042_
Present value of obligation at end of period	301,096,614	257,279,981
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period		
	119,754,401	115,318,655
Expected return on plan assets	6,214,959	4,066,474
Employer contributions	5,586,540	5,191,020
Past Service Funding	23,250,000	9,300,000
Employee Contributions	2,148,072	1,605,998
(Benefits paid + other outgo)	(16,821,619)	(17,637,218)
Asset gain/(loss)	(6,254,396)	1,909,472
<i>Distribution of plan assets at end of period</i>		
Percentage of assets at end of year	June 2022	June 2021
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>	June 2022 (%)	June 2021 (%)
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 recognised in NAE		
Year	June 2022	June 2021
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(6,254,396)	1,909,472
Liability experience gain/(loss) during the period	(41,884,559)	(39,445,042)
	(48,138,955)	(37,535,570)
Year	2022/2023	
Expected employer contributions	5,407,482	
(Estimate to be reviewed by Mauritius Standards Bureau)		
Estimate reviewed by Mauritius Standards Bureau at Rs 38.3m inclusive of cash injection		
Weighted average duration of the defined benefit obligation	13	Years

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

FIGURES FOR IPSAS 39 ADOPTION FOR:

Mauritius Standards Bureau

For year ending 30 June 2022

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:

	Year ending 30 June 2022	Year ending 30 June 2021
Discount rate	5.10%	4.90%
Expected rate of return on plan assets	6.75%	6.75%
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 35.4 million (increase by Rs 43.3 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 15.7 million (decrease by Rs 14.0 million) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 9.3 million (decrease by Rs 9.2 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 interdependences between the assumptions.

11 REVENUE FROM NON-EXCHANGE TRANSACTIONS

Grants received are as follows:

	1 July 2021 to 30 June 2022 12months	1 Jul 2020 to 30 Jun 2021 12 months
	MUR	MUR
Recurrent Grant from Government	55,000,000	38,000,000
Capital Grant from Government	3,809,065	326,715
Interim Allowance- PRB	382,567	1,080,000
Contribution Sociale Generalisée	2,493,054	2,081,840
Capital Grant from overseas organization received in kind	84,847	0
TOTAL	61,769,533	41,488,555

12 GENERAL FUND

	As at 30.06.2022	As at 30.06.2021
	MUR	MUR
Balance at start	(95,528,216)	(48,498,945)
Surplus/(Deficit) for the period	5,508,984	(10,495,858)
Remeasurement Pension Obligation under IPSAS 39	(48,138,955)	(37,535,569)
Release of revaluation surplus	1,002,156	1,002,156
Balance at end	(137,156,031)	(95,528,216)

13 PAYABLES

	As at 30.06.2022	As at 30.06.2021
	MUR	MUR
Accrued Expenses	1,452,404	2,190,293
Advance from Customers	2,914,723	1,863,044
	4,367,127	4,053,337

14 PROVISIONS

Provisions are recognized when the Bureau has a present obligation (legal or constructive) as a result of a past event, it is probable that the Bureau will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the balance sheet date taking into consideration the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party such as SICOM, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Movements on provisions are as follows:

	Sick Leave		Passage Benefits	
	2022 12 months	2021 12 months	2022 12 months	2021 12 months
	MUR	MUR	MUR	MUR
Opening Balance	16,315,421	15,199,025	4,226,394	3,930,402
Increase during the period	3,726,999	3,050,783	1,755,417	1,520,705
provisions paid out	(2,819,740)	(1,934,387)	(1,738,455)	(1,224,713)
	17,222,680	16,315,421	4,243,356	4,226,394

	Non-Current		Current	
	As at 30.06.2022	As at 30.06.2021	As at 30.06.2022	As at 30.06.2021
	MUR	MUR	MUR	MUR
Employees benefits- Leaves	15,491,013	14,699,503	1,731,670	1,615,918
Employees benefits- Passages		-	4,243,356	4,226,395
	15,491,013	14,699,503	5,975,026	5,842,313

Current amounts relate to those payable within a year. Non-current amounts relate those payable after more than a year.

15 REVENUE FROM EXCHANGE TRANSACTIONS-RENDERING OF SERVICES AND OTHERS

	1 July 2021 to 30 June 2022 12 months	1 July 2020 to 30 June 2021 12 months
	MUR	MUR
Training	588,000	1,023,000
Certification & Mauricert Schemes	5,426,800	4,936,200
Testing & related services	42,546,832	35,172,381
Calibration	2,071,975	2,992,830
Sale of Standards	856,010	1,426,587
Miscellaneous services	284,318	392,276
Surcharges applied	281,238	299,991
	52,055,173	46,243,265

The Bureau renders several services to Government and public institutions like development of standards, maintenance of traceability of measurement standards (Metrology), National Enquiry Point, Secretariat for National Technical Regulatory Framework. These services are not billable.

16 BORROWING FROM ACCOUNTANT GENERAL

BORROWINGS			Period 1 July 2021 to 30 June 2022 12 months	Period 1 July 2020 to 30 June 2021 12 months
			MUR	MUR
Opening Balance			5,362,629	8,466,591
Loan proceeds for staff received			1,531,325	913,710
Repayment to Accountant General			(2,017,488)	(4,017,672)
Closing Balance			4,876,466	5,362,629
	Non-Current		Current	
	As at 30.06.2022	As at 30.06.2021	As at 30.06.2022	As at 30.06.2021
	MUR	MUR	MUR	MUR
Loan from Accountant General	3,361,321	1,771,211	1,515,144	3,591,418
	3,361,321	1,771,211	1,515,144	3,591,418

17 STAFF COSTS

	Period 1 July 2021 to 30 June 2022 12 months	Period 1 July 2020 to 30 June 2021 12 months
	MUR	MUR
Personnel Emoluments		
Salary	43,269,194	38,142,399
Compensation	746,134	1,294,673
Interim Allowance-PRB	344,568	1,018,196
Contribution to CSG	2,642,627	2,061,454
Gratuity	221,520	0
Bonus	3,595,154	3,383,546
Overtime allowance	1,714,292	931,419
Other Allowances	980,718	1,055,340
Fees to members of Council & Technical Committees	1,874,585	2,070,204
Pension contribution- Defined Benefits Scheme 19%	10,390,662	7,449,659
Pension contribution-NPF	20,760	495,679
Pension contribution-defined contribution scheme 12%	1,537,856	1,292,833
Passage benefits	1,755,416	1,520,705
Cash in lieu of sick leave	3,845,544	3,050,784
Refund of Leaves	207,080	1,994,240
National Savings Fund	519,401	507,953
Family Protection Scheme	839,955	759,085
Medical Scheme	125,235	128,370
Total Personnel Emoluments	74,630,701	67,156,539
Travelling & Transport	6,221,667	5,477,464
Total Staff Costs	80,852,368	72,634,003

18 ADMINISTRATIVE EXPENSES

	1 July 2021 to 30 June 2022 12months	1 July 2020 to 30 June 2021 12 months
	MUR	MUR
Office expenses	996,993	938,669
Advertising and Publications	123,373	171,529
Utilities	2,501,379	2,874,643
Motor vehicle running expenses	344,838	271,286
Uniforms	198,146	291,613
Training & Seminar	124,559	59,567
Legal & professional fees	1,161,976	341,450
Security charges	990,000	999,309
Bad Debt written off	11,610	247,339
Profit on sale of Motor Vehicle	0	(215,000)
Insurance	213,796	284,159
Consultancy	8,000	8,000
Courses	123,437	244,408
Bank charges	43,937	38,402
TOTAL	6,842,044	6,555,374

19 OPERATING EXPENSES

	1 July 2021 to 30 June 2022 12months	1 July 2020 to 30 June 2021 12 months
	MUR	MUR
Testing	2,488,208	2,272,867
Documentation	95,894	300,628
Maintenance of premises & equipment	3,075,150	2,669,884
Waiving of surcharge on services	210,925	248,530
Apparatus and consumables	1,050,598	754,047
Missions	10,465	2,369
Subscription to International Organisations	2,086,505	1,370,739
Donation to ISO	133,907	122,870
Promotional Activities	130,946	12,950
Purchase of standards/calibration	58,426	264,907
Royalties	612,660	220,009
Provision for bad debts	(72,833)	538,401
Accreditation of laboratories and Certification Schemes	593,064	989,045
MauriGAP Project	0	21,135
TOTAL	10,473,915	9,788,381

20 REVALUATION RESERVE (SURPLUS)

The Bureau has opted to release Revaluation Surplus to General Fund over the remaining useful life of the building.

The effect on General Fund for year 1 July 2020 to 30 June 2021 and year 1 July 2021 to 30 June 2022 are shown in the Statement of Changes in Net Assets/Equity.

21 CONTINGENT LIABILITIES

There is no Contingent Liabilities upon the Mauritius Standards Bureau as at 30 June 2022.

22 ADVANCE GRANT

Due to the Covid-19 lockdown and closure of borders, grant received from Government totaling Rs 34,564,219 as at 30 June 2022 could not be disbursed was recorded as 'Advance Grant'. The Bureau have submitted a request to its Parent Ministry for the reallocation of this Advance Grant to several projects. In September 2022, the Parent Ministry approved the reallocation of the Advance Grant to the following projects which would be implemented during 2022-2023 and 2023-2024:

- (i) Procurement of Universal Tensile Compression Machine and Accessories;
- (ii) Inductively Coupled Plasma Optical Emission Spectrometer;
- (iii) Purchase of equipment for testing of toys;
- (iv) Water Purification System;
- (v) Purchase of laptops and personal computers;
- (vi) Procurement of equipment for the determination of heat hydration in Cement;
- (vii) Procurement of Autoclave;
- (viii) Purchase of furniture and accessories;
- (ix) Digitalisation of on-line training services; and
- (x) Other Contingencies (Replacement of spare parts and equipment due to unforeseen breakdowns).

Advance Government Grant is as follows:

	1 July 2021 to 30 June 2022	1 July 2020 to 30 June 2021
	MUR	MUR
Opening Balance	42,273,285	10,000,000
Grant received during the year	1,100,000	32,600,000
Grant disbursed during the year	(8,809,066)	(326,715)
Closing Balance	34,564,219	42,273,285



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