



Annual Report 2019-2020



The National Social Inclusion Foundation (NSIF) is the Central Body for receiving and allocating public funds to NGOs. It operates under the aegis of the Ministry of Social Integration and Economic Empowerment.

The Foundation receives, manages and allocates CSR funds collected by the Mauritius Revenue Authority (MRA) under Section 50L of the Income Tax Act and public funds as appropriated by Government through the national budget.

The mission of the Foundation is “to empower and improve the wellbeing of people living in conditions of poverty and vulnerability through impactful and sustainable stakeholder partnerships”.

Working through collaborative partnerships with NGOs and stakeholders in the public and private sectors, the Foundation seeks to empower and strengthen the resilience of poor and vulnerable groups and deliver lasting impact on their lives and wellbeing.

Vision

To be a catalyst for change, driving social inclusion, equity and sustainable development

Mission

To empower and improve the wellbeing of people living in conditions of poverty and vulnerability through impactful and sustainable stakeholder partnerships

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CHAIRMAN'S MESSAGE

“The Foundation will ensure that there is no disruption of services to the vulnerable groups.”

Dear Partners,

I am pleased to present the fourth Annual Report of the National Social Inclusion Foundation for the period July 2019 to June 2020.

This period marked the transformation of the National CSR Foundation into the National Social Inclusion Foundation (NSIF) with a new Charter. This enabled the Foundation to effectively strengthen its governance structure and assume its role as the Central Body to receive and allocate public funds to NGOs with a view to fostering social inclusion, equity and sustainable development.

The outbreak of the COVID-19 pandemic leading to a National Lockdown in March 2020 was a trying time for the Foundation as it led to major social and economic disruptions impacting especially on the vulnerable segment of the population. Notwithstanding this situation, the Foundation maintained its support to NGOs to ensure continuity of their operations and to enable them to provide necessary assistance to vulnerable groups adversely impacted by the lockdown.

This Annual Report not only depicts the various actions undertaken by the Foundation during the period July 2019 to June 2020, but it also translates its commitment to ensure transparency, accountability and to consolidate the nation building through sustainable stakeholder partnership.


No doubt, there are still uncertainties regarding the COVID-19 pandemic which requires prudence in terms of management of funds. However, the Foundation will ensure that there is no disruption of services to the vulnerable groups. It will pursue its strategy on strengthening the collaboration with public institutions, the private sector and NGOs on the elaboration of National Programmes and capacity building of NGOs.

I would like to extend my gratitude to the Prime Minister and staff of the PMO; the Minister of Finance, Economic Planning and Development and his staff; the Minister for Social Integration, Social Security and National Solidarity and the staff of her Ministry for their support and advice.

I am grateful to members of the Council for their support and guidance as well as the staff members for their dedication in the execution of the strategies.

I also wish to extend my thanks to the private sector and NGOs for their close collaboration and capacity to share and work together in the best interest of those in need.

In the face of this global pandemic, it is more than imperative today for a strong public-private and civil society partnership to build synergy of actions for the benefit of poor and vulnerable groups.



Medavy Pillay MUNIEN
Chairperson

HIGHLIGHTS OF THE YEAR 2019-2020

Amendments to Charter and Rebranding

The transformation of the National CSR Foundation into the National Social Inclusion Foundation (NSIF) required amendments to be brought to its Charter. The Charter is the main governing document of the Foundation. It defines, inter alia, the Foundation's objects and powers, areas of intervention, beneficiaries and the composition and procedures of its Council. A rebranding exercise was also conducted and a new visual identity defined.

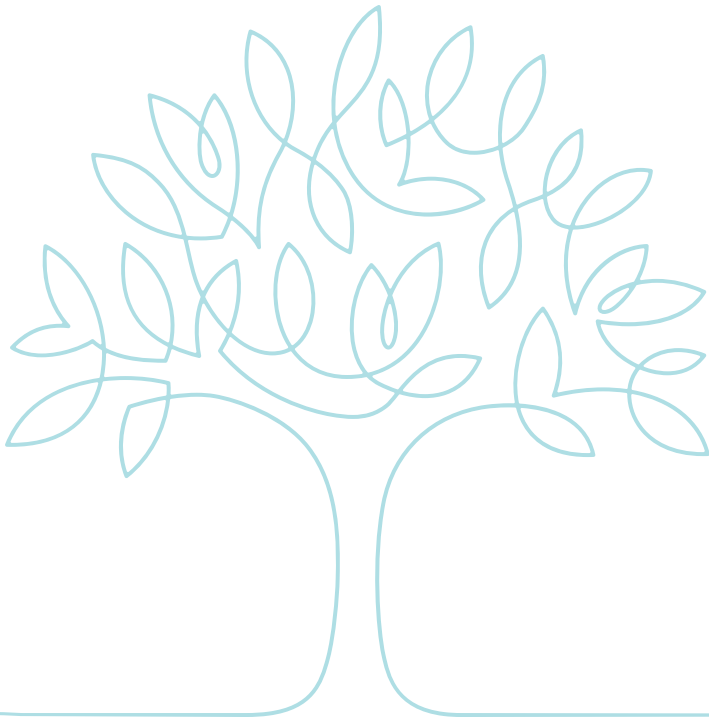
Review of Funding Framework

In order for the Foundation to effectively play its role as a central funding agency and better meet its funding objectives, the Council of the NSIF reviewed its funding framework. The revised funding framework will enable the Foundation to:

- Harmonise the disbursement of Government grants and allocation of CSR funding to NGOs
- Adapt and better tailor its funding support to NGOs on the basis of the nature of their interventions as well as their varying capacities and funding needs
- Provide for National Programmes

New funding arrangements structured under specific "Funding Instruments" are introduced to cater for the following:

- Regular, programme-based funding of ongoing NGO programmes
- New projects with a focus on social innovation
- Integrated community-based interventions
- Small-scale projects
- National Programmes
- Ad-hoc initiatives



HIGHLIGHTS OF THE YEAR 2019-2020 (Cont'd)

| Funding Instrument | Objective | Funding Arrangement |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| F1: Partnering with Non-Government Service Providers | To support NGOs delivering ongoing services that meet the needs of beneficiaries | Regular funding in the form of programme grants, 12 months renewable based on ongoing funding relationship and satisfactory M&E performance and outcomes |
| F2: Investing in Social Innovations | To support new projects demonstrating innovative ideas and methods and having the potential to deliver better social outcomes | Project-based funding up to 12 months, renewable for 1 year subject to satisfactory M&E performance and outcomes |
| F3: Building Sustainable Communities | To support multiple, integrated community-based interventions | Project-based funding up to 12 months, renewable for 1 year subject to satisfactory M&E performance and outcomes |
| F4: Supporting Small-Scale Initiatives | To fund micro and small-scale projects | Project-based funding up to 12 months |
| F5: National Programmes | To contribute towards the advancement of national priorities and SDGs | Regular funding in the form of programme grants, 12 months renewable based on ongoing funding relationship, satisfactory M&E performance and outcomes |
| F6: Special Calls | To cater for ad-hoc funding based on specific emerging needs and targeted interventions | Project-based funding up to 12 months |

Box 1: Funding Instruments



HIGHLIGHTS OF THE YEAR 2019-2020 (Cont'd)

Setting up of the Fortified Learning Environment Unit

Following Budget 2019-2020, a measure was announced for the setting up of a Fortified Learning Environment Unit (FLEU) under the NSIF to implement programmes and projects at national level in order to address the educational challenges of vulnerable children and raise their performance standards.

A Fortified Learning Environment Committee and 3 working Committees were established to advise on the implementation of a National Programme with the following objectives:

- Upgrading the standards of early childhood education and care and enhancing access to creches/nurseries in underserved and disadvantaged regions
- Transforming 50 primary schools in poverty areas into Fortified Learning Environment Schools through the introduction of Brain-based Education
- Providing specialised and focussed support to students of the Extended Programme in secondary schools

The FLE National Programme rests on the following key pillars:

- Quality opportunities to improve school readiness and access to education
- Fortified Literacy and Numeracy Programme including Life Skills – interventions of resource persons from registered and recognised NGOs to implement agreed programmes
- Fortified and safe physical environment – upgrading of learning environment
- Staff support and continuous Professional Development Programmes
- Setting up of Resource Centres
- Afterschool Programmes
- Parent Support Programmes
- Networking other Ministries and public institutions to combat poverty

The National Programme is to be delivered with the support of a network of NGOs and in collaboration with key stakeholders such as the Ministry of Education, Tertiary Education, Science and Technology, Ministry of Gender Equality and Family Welfare, the Mauritius Institute of Education and the Private Secondary Education Authority (PSEA).

In this context, the Foundation invited Expressions of Interest from eligible NGOs/NPOs to be considered as service providers under the FLE National Programme for interventions within targeted primary and secondary schools including:

- Educational support, basic literacy and life skills
- Counselling
- Parental support

The Foundation concurrently undertook the recruitment of the necessary personnel for the FLEU, namely managers, programme officers and administrative staff during the period under review.

NSIF COVID-19 RESPONSE

Disbursement of Funds

In the wake of the Covid-19 pandemic and the resulting national lockdown between 20 March and 30 May 2020, the NSIF acted proactively and promptly to release funds to some 170 organisations eligible for regular funding as per the new funding framework. Part of the disbursements made were in the form of an interim disbursement for organisations whose application for funding and budget had not yet been finalised. Hence, an amount exceeding Rs215 million had already been disbursed by the end of March 2020 in order to provide support to the cash flow of NGOs and avoid the risk of breakdown in the delivery of essential services.

Assessment of Financial and Operational Challenges of NGOs

The Foundation conducted a rapid assessment of the financial and operational challenges faced by NGOs in the delivery of their programmes/projects. This exercise enabled the formulation of an appropriate response strategy to support NGOs through the crisis.

The primary support measures extended to NGOs included:

- Increasing flexibility in funding arrangements and setting up of a special desk to address immediate operational and financial needs of NGOs, particularly in respect of:
 - Adjustment of planned activities
 - Budget reallocations
 - Early disbursements
 - Reconsideration of funding requests
 - Carry forward of unused funds over next funding period
- Providing access to ad-hoc/emergency funds to meet shortfalls in funding from other sources

Distribution of Food Packs

Government working together with NGOs and volunteers offered basic food assistance to individuals and families, many working in informal sectors and were not able to provide for themselves due to the national lock down. The Foundation collaborated with the authorities and 32 NGOs involved in the distribution of some 2782 food packs to beneficiaries during the lockdown.

COVID-19 Solidarity Fund

The COVID-19 Solidarity Fund has been established under the Finance and Audit (COVID-19 Solidarity Fund) Regulations 2020 made under the Finance and Audit Act. The Objectives of the Fund is to contribute to funding of projects, programmes and schemes related to COVID-19 and other health related issues and to provide support to citizens and organisations affected by COVID-19.

The NSIF signed a Memorandum of Understanding with the COVID-19 Solidarity Fund for sharing of information and to provide technical assistance to the Fund for the assessment of project proposals from NGOs and the monitoring of funded projects.

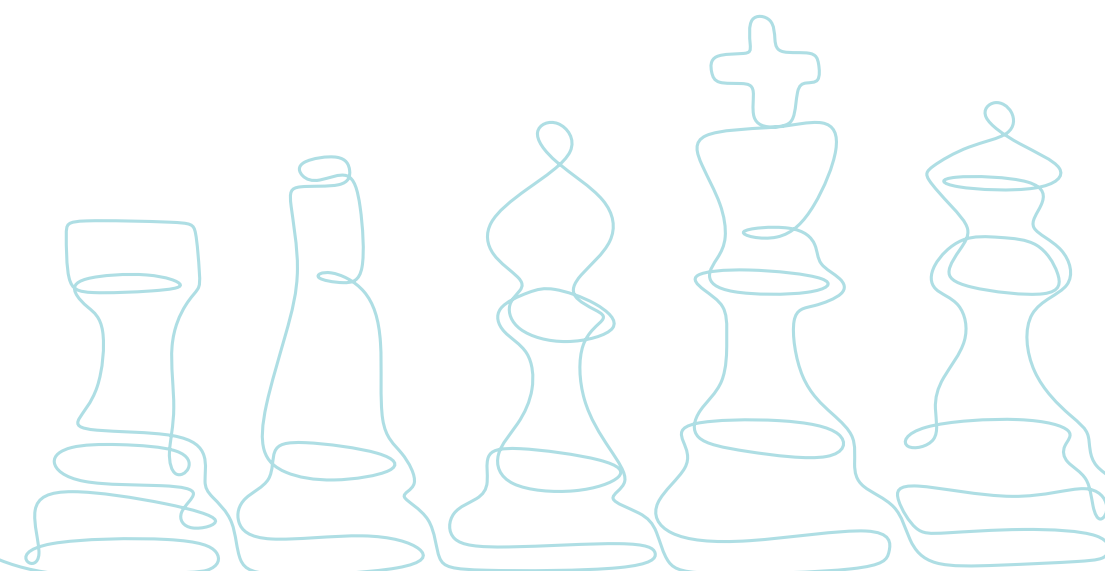
OBJECTS AND STRATEGIC GOALS

The objects of the Foundation are to:

- Undertake programmes and projects for the benefit of individuals and families registered under the Social Register of Mauritius and of vulnerable groups as defined in its Charter
- Establish and update a register of NGOs/NPOs and allocate funds accordingly
- Request and examine calls for proposals for the implementation of programmes and projects by NGOs/NPOs
- Monitor and evaluate programmes and projects funded by the Foundation
- Serve as a platform for coordination and communication among all stakeholders
- Liaise with the relevant Ministries to facilitate implementation of programmes and projects by NGOs/NPOs
- Promote the United Nations Sustainable Development Goals 2015-2030.

Strategic Goals

1. Ensure effectiveness of programmes and projects supported by the Foundation
2. Promote stakeholder collaboration and coordination
3. Empower NGOs to improve the impact and efficiency of their actions on the ground
4. Build and uphold a principled, professional and service-driven organisation culture and reputation



CORE VALUES



Professionalism, integrity and fairness

The Foundation is committed to a principled way of working. Its mission and work are based on the following core values.

The Foundation upholds a professional, honest and ethical behaviour at all times. It gives fair treatment and consideration to everyone.



Accountability and transparency

The Foundation takes responsibility and is answerable to stakeholders for its policies decisions and actions. It is committed to disclosing in clear, accurate and complete manner its activities and performance.



Partnership

The Foundation believes that more can be achieved by working together. Its work is grounded on the fundamental basis of effective collaboration with stakeholders.



Impact

The Foundation works with and through NGOs to deliver programmes that have a positive impact on the lives of the poor and vulnerable people.



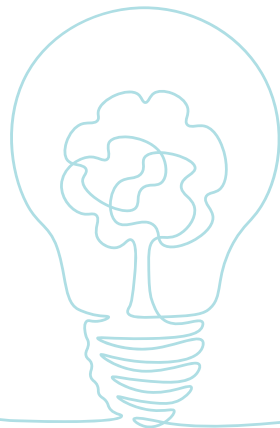
Efficiency and Service

The Foundation is committed to provide a timely, responsive, efficient and high quality of service to stakeholders.



Respect and stakeholder engagement

The Foundation has due regard to the views and expectations of stakeholders and is committed to engaging with them in constructive dialogue.



PRIORITY AREAS OF INTERVENTION

The Foundation supports livelihood programmes and projects that deliver economic empowerment, social accompaniment and basic needs assistance to poor and vulnerable groups.

It provides for vital educational support to vulnerable children and youths, in the form of early childhood care and education, basic literacy, life skills and remedial education, vocational training, support to non-formal educational structures and special education needs schools.

The work of the Foundation in the area of disabilities include support to day care centres and programmes aimed at improving the welfare and integration of people with disabilities.

The Foundation supports health promotion programmes with regards to diabetes and non-communicable diseases, cancer and other severe diseases, HIV/AIDS, substance abuse, mental health and elderly care.

It gives necessary financial support to residential care homes for the elderly, shelters for children, women and the homeless.

The Foundation encourages efforts by NGOs towards family and child protection, women empowerment and to provide support to victims of gender-based violence.

The NSIF seeks to expand access and participation to leisure and sports activities by vulnerable children, youths and adults as a means of improving personal and social wellbeing.

The Foundation also supports actions aimed at promoting environmental sustainability, social cohesion and rights as well as road safety and security.

| Ten Priority Areas |
|--------------------------------------------------------------|
| Socioeconomic development as a means for poverty alleviation |
| Educational support and training |
| Social housing |
| Supporting people with disabilities |
| Dealing with health problems |
| Family protection, including gender-based violence |
| Leisure and sports |
| Environment and sustainable development |
| Peace and nation-building |
| Road safety and security |

BENEFICIARIES

- **Individuals and families eligible under the Social Register of Mauritius**
- **Individuals and families recognised as vulnerable groups as defined below:**
 - Children and/or adults living below the relative poverty line, as defined by Statistics Mauritius
 - Children and/or adults with disabilities and/or suffering from a severe disease
 - Abused children and/or adults
 - Neglected/abandoned children and orphans and children in alternative care
 - Street children, including children who: live and sleep in the street; and are in the street during the day but sleep in the family home
 - Teenage mothers and children in single parent families
 - Children with parents in prison
 - Children suffering from family conflict
 - Children engaging in violent or delinquent behaviour and children in conflict with the law;
 - Out of school and illiterate children
 - Illiterate adults
 - Children and/or adults suffering from substance abuse
 - Vulnerable elderly
 - And such other stigmatised, discriminated, most-at-risks group as determined by the Council of the Foundation in consultation with its Founder.

FRAMEWORK FOR ACTION

The NSIF Framework for Action comprises four dimensions that are aligned to national policy objectives, human rights instruments and SDGs relating to its ten priority areas of intervention:

1. Active and meaningful participation and equal opportunity to develop and prosper
2. Good quality of life and wellbeing
3. Safe, harmonious and socially cohesive society
4. Clean, healthy and sustainable environment



Four Dimensions of Social Inclusion, Equity and Sustainable Development

GOVERNANCE

Council

The National Social Inclusion Foundation is governed by a Council composed of multi-stakeholder representatives from the public sector, private sector, civil society and academia. The Council which is governed by a Charter, sets out strategic directions, provides management oversight and ensures good stewardship of the Foundation. The Council members are appointed by the Founder for a period of two years.

Composition of the Council

| Council Members 2019-2020 | |
|------------------------------------------------|-------------------------------------------------------------------------|
| Mr MUNIEN Medavy Pillay | Chairperson |
| Mrs CURRIMJEE Sarah | Prime Minister's Office |
| Mr MOWNAH Janaab Mohamadally | Ministry of Finance, Economic Planning and Development |
| Mrs LAN HING PO Jeanne | Ministry of Social Integration, Social Security and National Solidarity |
| Mr RAMKALOAN Kevin | Private Sector |
| Mrs D'HOTMAN DE VILLIERS Marie Florence Audrey | Private Sector |
| Mr RAY Suraj | Civil Society |
| Mrs RAMSAMY Deborah Sarah | Civil Society |
| Dr RAVAT Jonathan | Academia |
| Dr TIMOL Ridwana | Academia |

Council Meetings

Council meetings are held at least once a month. During the financial year 2019-2020, the Council met 15 times as follows.

| Month | Date |
|-----------|----------|
| July | 31 |
| August | 28 |
| September | 25 |
| October | 30 |
| November | 27 |
| December | 18 |
| January | 29 |
| February | 12, 26 |
| March | - |
| April | 1, 8, 15 |
| May | 27 |
| June | 17,25 |

GOVERNANCE (Cont'd)

Committees of the Council

Five standing Committees are appointed by Council to ensure the proper functioning of the Foundation in line with its objects:

- Project Management Committee
- Finance Committee
- HR Committee
- Capacity Building Committee
- Audit and Good Governance Committee

| Committee | Composition | Number of Meetings |
|---------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| Project Management | Mrs CURRIMJEE Sarah (Chairperson) Mrs D'HOTMAN DE VILLIERS Marie Florence Audrey Dr RAVAT Jonathan Dr TIMOL Ridwana | 7 |
| Finance | Mr MOWNAH Janaab Mohamadally (Chairperson) Mr MUNIEN Medavy Pillay Mr RAMKALOAN Kevin Mrs RAMSAMY Deborah Sarah | 5 |
| Human Resources | Mrs LAN HING PO Jeanne (Chairperson) Mr MUNIEN Medavy Pillay Mrs D'HOTMAN DE VILLIERS Marie Florence Audrey Mrs RAMSAMY Deborah Sarah | 6 |
| Capacity Building | Mrs D'HOTMAN DE VILLIERS Marie Florence Audrey (Chairperson) Mr RAI Suraj Dr RAVAT Jonathan Dr TIMOL Ridwana | 1 |
| Audit and Good Governance | Mr RAMKALOAN Kevin (Chairperson) Mrs LAN HING PO Jeanne Mr MOWNAH Janaab Mohamadally Mr RAI Suraj | - |

GOVERNANCE (Cont'd)

Corporate Governance

The Foundation is committed to align with the National Code of Corporate Governance characterised by 8 principles as follows: -

- i) Governance Structure
- ii) Board Structure and Committees
- iii) Director Appointment Procedures
- iv) Director Duties, Remuneration and Performance
- v) Risk Governance and Internal Control
- vi) Reporting with Integrity
- vii) Audit
- viii) Relations with shareholders and other key stakeholders.

The Annual Report encompasses the 8 principles of the National Code of Corporate Governance, albeit adapted to its context of a state-owned entity with a social mission.

Moving forward, the Foundation will consolidate its internal control system with the recruitment of an Internal Auditor. The assistance of the Independent Commission against corruption (ICAC) has also been enlisted to review internal processes of the Foundation.

A forecast has been made of a shortfall in revenue of the Foundation following the outbreak of the COVID-19 Pandemic. The Foundation will work closely with NGOs to ensure prudence in the use of financial resources and the sustainability of its programmes.



SECRETARIAT

The Secretariat is the operational arm of the Council. It implements policies and decisions of the Council and carries out the day to day work of the Foundation.

The Secretariat is organised along support processes namely, finance and administration and the following core operational processes:

- Registration of NGOs
- Funding of programmes/projects
- Monitoring of programmes/projects
- Research & evaluation
- Approval of reduced CSR amount
- Fortified Learning Environment Unit (FLEU)

The Secretariat is headed by the Secretary General supported by the executive management, professional and administrative teams.

The Foundation consolidated its human resource structure during the period under review to effectively meet its strategic goals. Eight new staff were recruited.

The Council appointed the HR consultant CAPFOR to:

- Examine and review the organisational structure of the NSIF and to make recommendations accordingly
- Review terms and conditions of employment of staff and to recommend a comprehensive and competitive remuneration package including pay, rewards, incentives and benefits

Staff

| | |
|------------------|-------------------|
| Mr SOWDAGUR Ajay | Secretary General |
|------------------|-------------------|

Managers

| | |
|-----------------------------------|--------------------------------|
| Mrs LADEGOURDIE-RAVATON Priscilla | Programme Manager |
| Mr MOHIDEEN Azad | Finance Manager |
| Dr RAGOOBUR Vishal | Research & Development Manager |



SECRETARIAT (Cont'd)

Staff (Cont'd)

Programme Officers

| | |
|-------------------------------|-------------------|
| Ms BONNEFIN Thea | Programme Officer |
| Ms BUNDHOO Neha | Programme Officer |
| Mrs DAJEE-TATTEA Hemangini | Programme Officer |
| Mr GUNESH Suraj | Programme Officer |
| Mrs LE CHARTIER Sophie | Programme Officer |
| Mrs LO HUN Sandrine | Programme Officer |
| Ms NAIDOO Trishnee | Programme Officer |
| Mrs TANGMAN PODIAPEN Jennifer | Programme Officer |

Finance Officers

| | |
|---------------------------|-----------------|
| Ms CASSIM Nafisah | Finance Officer |
| Mr POMOSAWMY Hemlakumaran | Finance Officer |

Administrative Staff

| | |
|-------------------------|--------------------------|
| Mrs JHUGROO Nishta | Administrative Assistant |
| Mrs BUNDHOO Deepa | Confidential Secretary |
| Mrs GENGUDU Alvina | General Executive |
| Mrs JUGGESSUR Renuka | General Executive |
| Mrs PURMESSUR Leewawtee | General Executive |
| Ms DAMOO Benazir | Trainee |
| Ms LUCHMUN Nista | Trainee |
| Ms RESAL Bibi Sharin | Trainee |
| Mrs BHUROSAAH Vanishree | Office Attendant |
| Mr BOGUN Sailesh | Office Attendant |



SECRETARIAT (Cont'd)

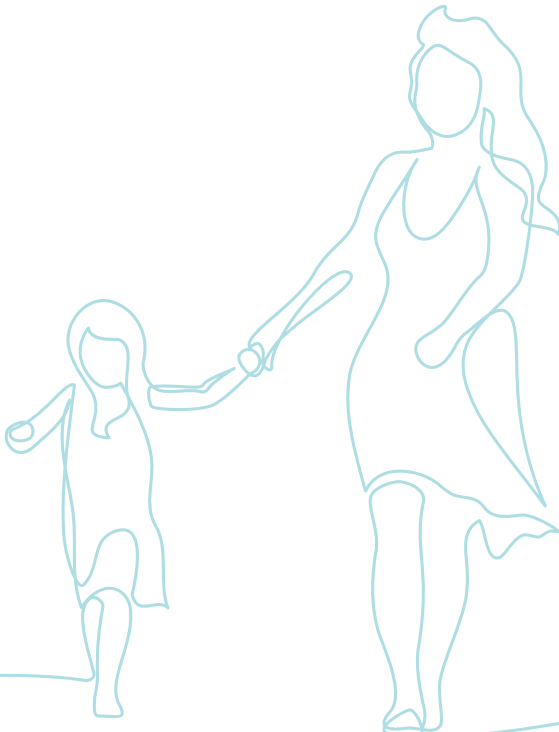
Staff (Cont'd)

Fortified Environment Learning Unit (FLEU)

| | |
|-----------------------|----------------------------|
| Managers | |
| Mr DABEECHARUN Amedee | Programme Manager |
| Mrs POORUN Tanuja | Health & Wellbeing Manager |
| Mr RAMSAHA Jai | Capacity Building Manager |

| | |
|------------------------|-------------------|
| Programme Officers | |
| Ms BISSESSUR Virginie | Programme Officer |
| Mr Oogur Nishal | Programme Officer |
| Ms MARTINGALE Anoushka | Programme Officer |

| | |
|----------------------------------|--------------------------|
| Administrative Staff | |
| Mrs PEERBUX PEERBACCUS Reezwanah | Administrative Assistant |
| Mrs BUNGSY Coomaree Padmawtee | General Executive |



REGISTRATION OF NGOS

The NSIF maintains a register of NGOs for the purpose of allocating funds. Twenty three new organisations were registered during the financial year 2019-2020. The number of organisations registered with the Foundation as at 30 June 2020 stood at 412.

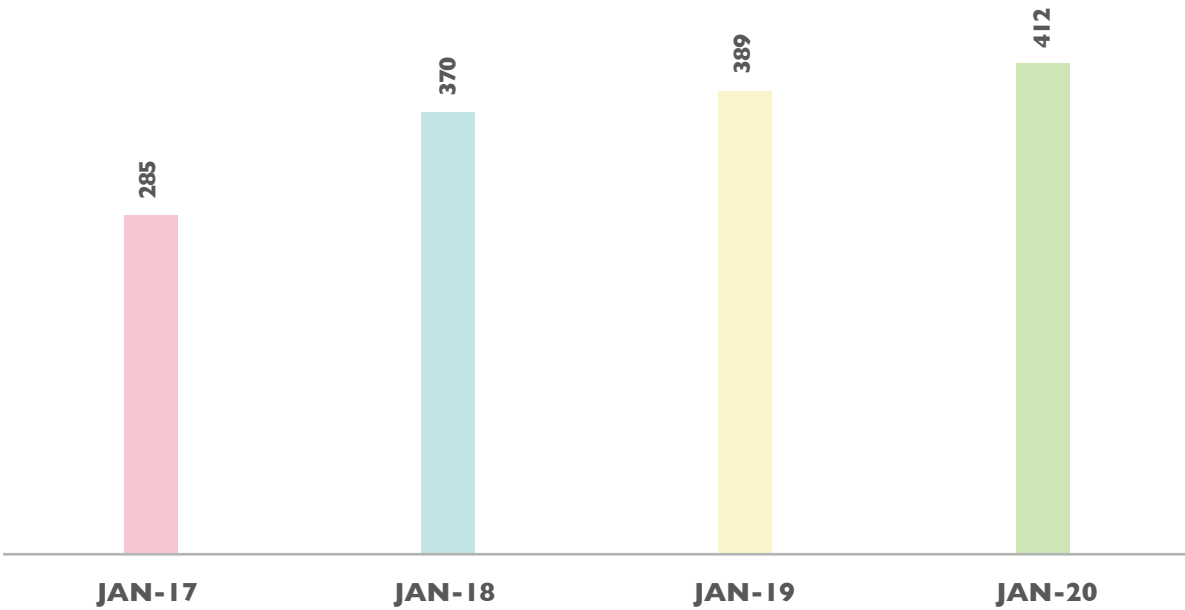


Figure 1: Number of Organisations Registered with the Foundation, 2017-2020

Registration is made upon application online and is subject to satisfying the eligibility criteria set by the Foundation. To be eligible for registration, an organisation should:

- Have a legal status and be registered in the Republic of Mauritius
- Run on a non-profit making basis
- Have a governance structure respecting democratic principles, transparency and accountability
- Have an adequate and proper bookkeeping system in place, with cash and bank accounts adequately controlled, spending properly authorised and assets well managed
- Not discriminate on the basis of race, place of origin, political opinion, colour, creed, gender or sexual orientation

Application for registration should be supported by:

- Certificate of registration
- Statutes and by laws to highlight the non-profit making status of the NGO
- List of members of the governing body of the NGO
- Organisation chart to depict the staffing structure
- Certified/audited financial statements for the last 2 calendar years preceding the application for registration
- Report on activities and/or projects completed over the last 2 years to document track record of the NGO

PROGRAMMES AND PROJECTS

General Call for Proposals 2018

283 proposals from 206 organisations were approved under the General Call 2018 for a total amount of Rs305.3 million. Total disbursements by the end of June 2020 amounted to Rs280.6 million, of which Rs126 million was made during the financial year 2019-2020. Unutilised funds of around Rs2 million were refunded to the Foundation and Rs24.7 million remained unclaimed as at 30 June 2020.

231 programmes/projects from 175 NGOs were completed while 43 programmes/projects were still ongoing. It is to be noted that some delays in implementation were caused by the Covid-19 national lockdown between 20 March and 30 May 2020.

Funding in respect of 7 programmes/projects from 5 NGOs were terminated by the NSIF due to observed irregularities and breach of the signed Funding Contract Agreement, notably misuse of funds, significant gaps in implementation of activities and issues of governance, transparency and accountability. Two programmes/projects were terminated upon request by the respective NGOs following major challenges faced to implement the approved interventions as planned.

| Status | No. of Programmes/ Projects | No. of NGOs |
|----------------------------------------------------------------------------------|-----------------------------|-------------|
| Closed | 231 | 175 |
| Ongoing | 43 | 24 |
| Terminated by the NSIF due to non-compliance with the Funding Contract Agreement | 7 | 5 |
| Terminated upon request by NGO due to major implementation challenges | 2 | 2 |
| Total | 283 | 206 |

Table 1: Status of Programmes/Projects Funded, General Call 2018

Special Call for Proposals 2019

Applications for funding were invited through a Special Call for Proposals under the theme “Expanding Access to Early Childhood Care at the Community Level” in April 2019. The objectives of the call were:

- To enhance access of children from low income families to early childhood care at the community level as a means of tackling child poverty
- To support the improvement of quality and outcomes of early childhood care services provided by NGOs at the community level
- To promote holistic and innovative pedagogical approaches to early childhood care

The Foundation received proposals from 19 NGOs for an amount requested of Rs51 million. Following a technical assessment exercise, Council approved a total amount of Rs8.36 million to be allocated to 5 NGOs. As at 30 June 2019, all of the approved amount had been disbursed.

PROGRAMMES AND PROJECTS (Cont'd)

Funding Instrument FI: Partnering with Non-Government Service Providers

Further to the review of the NSIF's funding framework, Programme Grants under the Funding Instrument FI: Partnering with Non-Government Service Providers were allocated to 163 organisations, comprising 78 organisations under Government grants and another 85 organisations not receiving any Government grants but delivering ongoing programmes and regular services to beneficiaries. The total amount approved was Rs485.4 million, of which Rs146 million had been disbursed as at 30 June 2020.

| Funding Instrument | No. of Organisations | Amount Approved (Rs) |
|--------------------------------------------------------------------------|----------------------|----------------------|
| FI: Partnering with Non-Government Service Providers | 163 | 485.4 |
| Cat A - NGOs receiving Government grants | 78 | 293.2 |
| Cat B - NGOs with ongoing programmes not receiving any Government grants | 85 | 192.2 |

Table 2: Funding Allocations under FI Programme Grants 2020

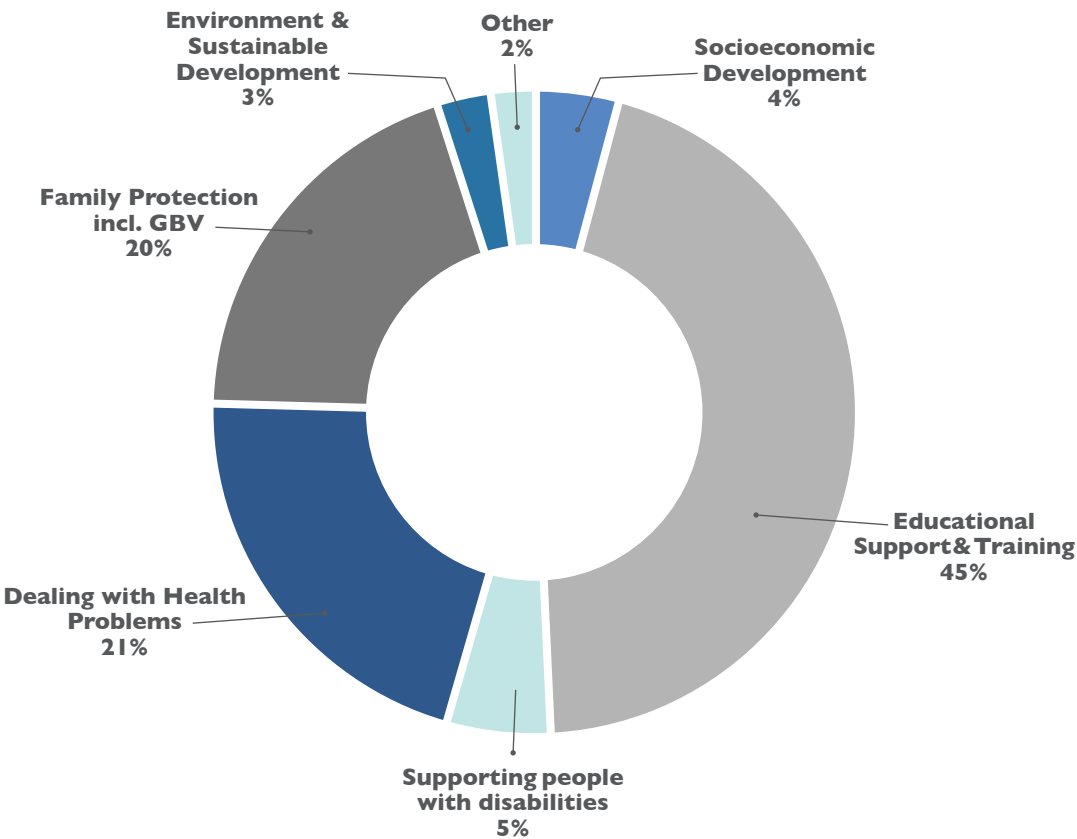


Figure 1: Allocation of FI Programme Grants 2020 by Priority Area

PROGRAMMES AND PROJECTS (Cont'd)

Funding Instrument F4: Supporting Small Scale Initiatives

The Foundation invited applications for micro and small-scale projects through a Call for Proposals under its new Funding Instrument F4: Supporting Small Scale Initiatives in December 2019. The Call was open to NGOs with annual turnover not exceeding Rs1 million and not benefiting from a Programme Grant under the Funding Instrument F1. The maximum amount to be allocated under the Call was limited to Rs500,000.

81 NGOs responded to the Call for Proposals requesting a sum of Rs84.1 million for 92 projects. Twelve projects were rejected. Proposals in respect of 4 NGOs having submitted 2 projects each were combined and counted as 1 per NGO. Thus, 76 projects from 75 NGOs were approved for a total amount of Rs24.5 million.

| Priority Area | No. of Projects | Amount (Rs) |
|-----------------------------------------------|-----------------|-------------|
| Socioeconomic Development | 14 | 4,700,000 |
| Educational Support & Training | 26 | 8,667,388 |
| Supporting people with disabilities | 3 | 600,000 |
| Dealing with Health Problems | 9 | 3,400,000 |
| Family Protection incl. Gender-based Violence | 2 | 521,000 |
| Leisure & Sports | 12 | 4,399,320 |
| Environment & Sustainable Development | 7 | 1,500,000 |
| Peace & Nation Building | 1 | 500,000 |
| Road Safety and Security | 2 | 200,000 |
| Total | 76 | 24,487,708 |

Table3: Funding Allocations under Funding Instrument F4

Support to Charitable Institutions under Government Grants

Government grants to Charitable Institutions previously paid by the Ministry of Social Integration, Social Security and National Solidarity are now disbursed by the Foundation. The Foundation disbursed an amount of Rs89.1 million to 11 organisations operating 22 Residential Care Homes during the period under review. Grants paid Charitable Institutions are made up of:

- Capitation grant
- Attendant allowance
- Inmate allowance
- Maintenance of buildings
- Domestic appliances grant
- Funeral Grant
- Payment of CWA bills



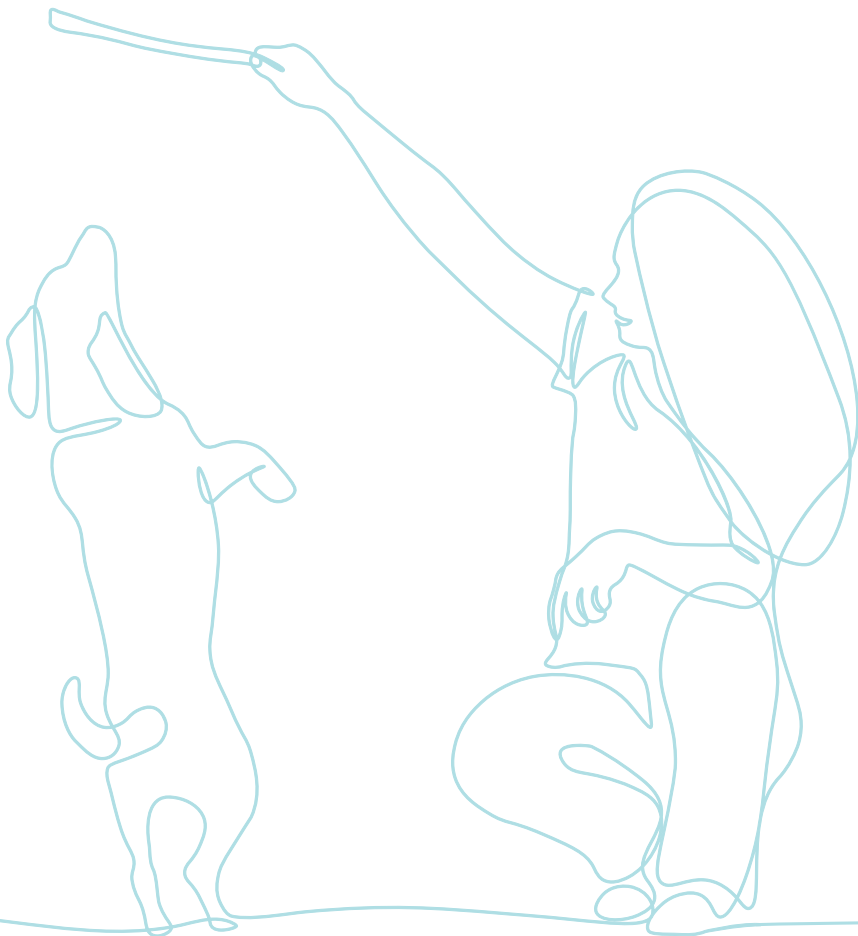
PROGRAMMES AND PROJECTS (Cont'd)

Monitoring of Funded Programmes and Projects

Programmes and projects funded by the Foundation are closely monitored through field visits and collection of data and information based on a Monitoring Toolkit. The main objectives of the monitoring exercise are:

- To track progress of programme/project implementation
- To ensure good use of funds and financial accountability and reporting
- To verify compliance with the Funding Contract Agreement

Disbursement of approved funds to NGOs are made in instalments subject to satisfactory monitoring performance. Mentoring support is also provided to NGOs encountering specific issues and difficulties during implementation of their programmes/projects.



APPROVAL OF REDUCED CSR AMOUNT TO BE REMITTED TO THE MRA

As per section 50L of the Income Tax Act, companies liable to CSR are required to remit 75 percent of their CSR fund to the MRA. The CSR amount to be remitted to the MRA may be reduced by an amount not exceeding 25 per cent of the CSR Fund of a company where it is used to finance a CSR programme started before 1 January 2019, subject to prior approval by the NSIF.

During the period July 2019 to June 2020, approvals amounting to Rs68.3 million were granted to 192 companies. The funds were allocated by companies to support the programmes implemented by some 105 organisations, mostly in the priority area 'Educational Support and Training'.

| Priority Areas | Rs |
|-------------------------------------------------------------|------------|
| Socioeconomic development as a means of poverty alleviation | 10,839,168 |
| Educational support and training | 33,490,567 |
| Social Housing | 3,906,077 |
| Supporting people with disabilities | 1,996,216 |
| Dealing with health problems | 8,846,382 |
| Family protection including gender-based violence | 1,347,123 |
| Leisure and sports | 1,364,506 |
| Environment and sustainable development | 6,450,814 |
| Road safety and security | 42,657 |
| Total | 68,283,509 |

Table 4: Approval of Reduced CSR Amount by Priority Area, July 2019 to June 2020

STAKEHOLDER COLLABORATION

Visit to Rodrigues

A delegation of the NSIF was on official visit to Rodrigues from 16 to 19 September 2019, composed of:

- Dr R. Timol, Council Member
- Mr A. Sowdagur, Secretary General; and
- Dr V. Ragoobur, Research & Development Manager.

The delegation paid a courtesy visit to Mr Mr J. Davis Hee Hong Wye, Island Chief Executive (ICE) on 17 September 2019. The discussion was centred on funding of NGOs in Rodrigues and the potential collaboration between the NSIF and Rodrigues Regional Assembly.

The delegation also participated in the Inauguration Ceremony of a Listening Room at Rodrigues College on 17 September 2019. The setting up of a Listening Room was part of the “Educational Support Project for Students in Difficulties” funded by the NSIF and implemented by the Rodrigues College PTA

An information session was held on 18 September 2019 at the NEF, Port Mathurin. Some 30 representatives of NGOs were present. Participants were provided with an overview of the NSIF, in particular, the registration and funding processes.

The delegation visited 7 NGOs whose projects were funded under the General Call for Proposals 2018. Representatives of the NGOs provided an account of the

- Progress of activities
- Use of funds disbursed
- Beneficiaries and potential outcomes
- Difficulties encountered during implementation of projects

Meetings were also held with representatives of 2 NGOs receiving Government grants to explain the new arrangements being made by the NSIF for the payment of grants in the context of harmonisation of funding.

Whilst on mission in Rodrigues, the delegation was invited to participate in a radio programme on MBC Rodrigues FM aired between 17.00 and 18.00 on 18 September 2019. Discussion focused mainly on:

- Purpose and outcome of the visit in Rodrigues
- Transformation of the National CSR Foundation into the National Social Inclusion Foundation
- Registration process and the funding approach of the Foundation
- Funding of NGOs in Rodrigues



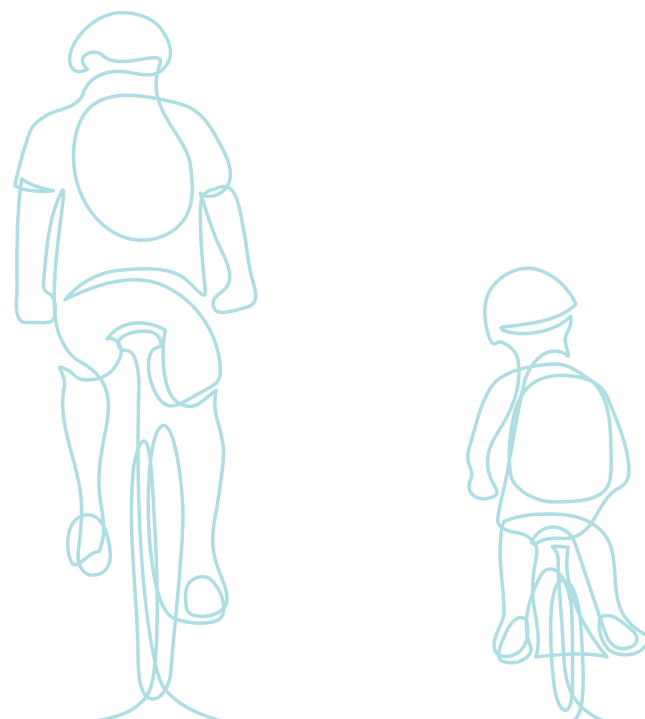
STAKEHOLDER COLLABORATION (Cont'd)

NGOs

The Foundation held working sessions with NGOs to explain its revised funding framework and apprise NGOs under Government grants of new arrangements for application of funding in the context of the harmonisation of disbursement of Government grants and allocation of CSR funding to NGOs. Four meetings were held on 8th, 17th and 29th October and 5th November 2019. .

Ministries

Following the outbreak of the COVID-19 pandemic leading to the national lockdown in March 2020, a committee was set up at the level of the Ministry of Social Integration, Social Security and National Solidarity to brainstorm on the means of supporting vulnerable families. The NSIF collaborated actively in working towards a proposal for the setting up of a National Database for Vulnerable Families and a collaborative case management approach to support them.



AUDIT REPORT

Opinion

I have audited the financial statements of the National Social Inclusion Foundation, which comprise the statement of financial position as at 30 June 2020 and the statement of financial performance, the statement of changes in equity, the cash flow statement and the 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 National Social Inclusion Foundation as at 30 June 2020, and of its financial performance and cash flows for the year then ended in accordance with the International Public Sector Accounting Standards.

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 National Social Inclusion Foundation 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.

Emphasis of Matter

I draw attention to Note 1 to the financial statements where it is reported that Government, in its 2019-20 Budget, provided that the National CSR Foundation be transformed into a National Social Inclusion Foundation with a new Charter and will identify National Programmes for better impact on poverty alleviation.

My opinion is not modified in respect of this matter.

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 the International Public Sector Accounting Standards, 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 National Social Inclusion Foundation’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 of overseeing the National Social Inclusion Foundation’s financial reporting process.

AUDIT REPORT (Cont’d)

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 National Social Inclusion Foundation’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 National Social Inclusion Foundation’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 National Social Inclusion Foundation 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.

AUDIT REPORT (Cont'd)

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 for ensuring that the operations of the National Social Inclusion Foundation 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 activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them;
- (c) satisfactory management measures have been taken to ensure that resources are procured economically and utilised efficiently and effectively; and
- (d) 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.



AUDIT REPORT (Cont'd)

Opinion on Compliance

Foundations Act

The National Social Inclusion Foundation was established with a Charter as per the Foundations Act 2012.

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

Based on my examination of the records of National Social Inclusion Foundation, nothing has come to my attention that causes me to believe that :

- (a) the activities, financial transactions and information reflected in the financial statements are, in all material respects, not in compliance with the Foundations Act; and
- (b) satisfactory management measures have not been taken to ensure that resources are procured economically and utilised 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 appears from my examination of the relevant records.

C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

22 June 2021

STATEMENT OF FINANCIAL POSITION

as at 30 June 2020

| | | 30-Jun-20 | 30-Jun-19 |
|-------------------------------------|-----------|----------------------|---------------|
| | Notes | Rs | Rs |
| ASSETS | | | |
| Current assets | | | |
| Cash and Cash Equivalents | 10 | 780,267,435 | 817,592,606 |
| Investment in Term Deposits | | 589,536,000 | - |
| Receivables | 11 | 290,208,843 | 213,816,876 |
| Prepayments | 12 | 21,188 | 6,923 |
| | | 1,660,033,466 | 1,031,416,405 |
| Non Current assets | | | |
| Property, plant and other equipment | 13 | 2,055,174 | 684,004 |
| | | 1,662,088,640 | 1,032,100,409 |
| TOTAL ASSETS | | | |
| LIABILITIES | | | |
| Current liabilities | | | |
| Payables | 14 and 20 | 125,529,750 | 154,250,297 |
| | | 125,529,750 | 154,250,297 |
| Net Assets | | | |
| | | 1,536,558,890 | 877,850,112 |
| NET ASSETS/EQUITY | | | |
| General Fund | | 1,536,558,890 | 877,850,112 |
| | | 1,536,558,890 | 877,850,112 |

These financial statements were approved and authorised for issue by the Council of the **National Social Inclusion Foundation** on 27th May 2021 and signed on its behalf by:

Mr Medavy Pillay MUNIEN
Chairperson

Mr Ramanaidoo SOKAPPADU
Council Member

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 30 June 2020

| | | 30-Jun-20 | 30-Jun-19 |
|----------------------------------------|-----------|----------------------|-------------|
| | Notes | Rs | Rs |
| REVENUE | | | |
| Revenue from Non Exchange Transactions | 15 | 1,075,092,869 | 824,699,011 |
| Revenue from Exchange Transactions | 16 | 18,399,706 | 11,300,300 |
| TOTAL REVENUE | | 1,093,492,575 | 835,999,311 |
| EXPENSES | | | |
| Staff costs | 17 | 16,668,517 | 10,233,191 |
| Administrative costs | 18 | 8,575,272 | 5,875,898 |
| Depreciation | 13 | 486,280 | 234,034 |
| Grants to NGOs | 19 and 20 | 419,775,936 | 298,154,966 |
| Support to NGOs | | - | 114,000,000 |
| TOTAL EXPENSES | | 445,506,005 | 428,498,089 |
| Surplus for the year | 20 | 647,986,570 | 407,501,222 |

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

for the year ended 30 June 2020

| | Notes | Transfer from NGO Trust Fund | General Fund | Total Net Assets/ Equity |
|----------------------------------------------|-------|---------------------------------|--------------------|-----------------------------|
| | | Rs | Rs | Rs |
| Balance of General Fund as at 30 June 2019 | | 961,175 | 876,888,937 | 877,850,112 |
| Transfer from Accounts Payable as at 30.6.19 | | | | 10,722,208 |
| | | 961,175 | 876,888,937 | 888,572,320 |
| Surplus for the year | | | 647,986,570 | 647,986,570 |
| Balance as at 30 June 2020 | | 961,175 | 1,524,875,507 | 1,536,558,890 |
| Balance as at 30 June 2019 | | 961,175 | 876,888,937 | 877,850,112 |

CASH FLOW STATEMENT

for the year ended 30 June 2020

| | | 30 Jun 2020 | 30 Jun 2019 |
|----------------------------------------------------------|-------|----------------------|--------------|
| | Notes | Rs | Rs |
| Cash flow from Operating activities | | | |
| Surplus for the year | | 647,986,570 | 407,501,222 |
| Adjustments for: | | | |
| Interest received | | (14,504,589) | (11,300,300) |
| Depreciation | | 486,280 | 234,034 |
| Increase in Receivables | | (76,391,967) | (41,268,743) |
| Decrease in Payables | | (28,720,547) | 86,887,332 |
| Refund received from NGOs | | | 7,722,413 |
| Increase in Funding contract value | | | (736,982) |
| Increase in prepayments | 12 | (14,265) | (6,923) |
| Adjustment to General Fund | | 10,722,208 | |
| Cash flow generated from operating activities | | 539,563,690 | 449,032,053 |
| Investing activities | | | |
| Interest received | | 14,504,589 | 11,300,300 |
| Purchase of Property, Plant and Equipment | | (1,857,450) | (365,401) |
| Net cash flow generated from investing activities | | 12,647,139 | 10,934,899 |
| Net increase/(decrease) in cash and cash equivalents | | 552,210,829 | 459,966,952 |
| Cash and cash equivalents at the beginning of year | | 817,592,606 | 357,625,654 |
| Cash and cash equivalents at the end of year | | 1,369,803,435 | 817,592,606 |

Notes to the Cash Flow Statement

- Cash and cash equivalents consist of cash on hand, balances with banks and investments in money market instruments. Cash and cash equivalents shown in the Cash Flow Statement comprise the following statement of financial position amounts:

| | Rs |
|-----------------|----------------------|
| Balance at bank | 780,267,435 |
| Term Deposits | 589,536,000 |
| | 1,369,803,435 |

- During the period the Foundation acquired Property, Plant and Equipment with an aggregate cost of Rs 1,857,450.

STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS

for the year ended 30 June 2020

| | Original Budget for the year ended 30.6.2020 | Revised Budget for year ended 30.6.2020 | Actual Received/ Paid for the year ended 30.6.2020 |
|------------------------------------------------|----------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|
| Revenue | Rs | Rs | Rs |
| Transfer from Accountant General MRA | 600,000,000 | 600,000,000 | 772,082,511 |
| MOFED | 230,000,000 | 230,000,000 | 227,100,000 |
| Other income | - | - | 17,918,097 |
| Total Revenue | 830,000,000 | 830,000,000 | 1,017,100,608 |
| Expenses | | | |
| (A) Staff & Related Costs | 18,893,285 | 19,001,150 | 16,451,407 |
| Basic salary (including posts advertised) | 13,309,980 | 13,309,980 | 11,688,278 |
| NPS/NSF/Levy | 691,186 | 691,186 | 565,484 |
| End of year bonus | 954,310 | 954,310 | 715,144 |
| Emergency overtime | 10,000 | 10,000 | 2,935 |
| Bid Evaluation fees | 10,000 | 86,224 | 66,224 |
| Travelling allowances | 1,740,000 | 1,740,000 | 1,536,808 |
| Mobile phone allowances | 168,000 | 199,641 | 197,641 |
| Gratuity | 1,859,809 | 1,859,809 | 1,619,766 |
| Other allowances | 150,000 | 150,000 | 59,127 |
| (B) Premises and Fixed Plant | 2,772,000 | 2,772,000 | 70,895 |
| Electricity | 300,000 | 300,000 | - |
| Water | 12,000 | 12,000 | - |
| Rental charges | 400,000 | 400,000 | - |
| Telephone and internet | 60,000 | 60,000 | 38,324 |
| Refurbishment of office and work area | 2,000,000 | 2,000,000 | 32,571 |
| (C) Procurement and Outsourced Services | 3,976,000 | 4,979,135 | 3,498,190 |
| Postage, printing and stationery | 250,000 | 250,000 | 211,469 |
| Office requisites | 100,000 | 225,810 | 218,311 |
| Newspapers, books and periodicals | 25,000 | 25,000 | 10,830 |
| Public notices and publications | 400,000 | 580,119 | 454,121 |
| Maintenance of website | 250,000 | 250,000 | 55,140 |
| Legal fees | 130,000 | 180,000 | 180,000 |
| Consultancy fees | 1,300,000 | 1,944,576 | 1,944,576 |
| Parking fees | 436,000 | 436,000 | 336,098 |
| Insurance | 75,000 | 75,000 | 53,022 |
| Consultative workshops/Seminars/Open Days | 900,000 | 900,000 | - |
| Other office expenses | 100,000 | 100,000 | 23,822 |
| Bank charges | 10,000 | 12,630 | 10,801 |

STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS

for the year ended 30 June 2020 (Cont'd)

| | Original Budget for the year ended 30.6.2020 | Revised Budget for year ended 30.6.2020 | Actual Received/ Paid for the year ended 30.6.2020 |
|-------------------------------------------------|----------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|
| Expenses (Cont'd) | Rs | Rs | Rs |
| (D) Corporates Services | 4,865,000 | 4,865,000 | 4,125,650 |
| Chairperson/Council Members Fees | 3,840,000 | 3,840,000 | 3,490,000 |
| Entertainment/Hospitality | 75,000 | 75,000 | 40,250 |
| Secretarial Services | 310,000 | 310,000 | 325,630 |
| Interaction with Rodrigues and Outer islands | 240,000 | 240,000 | 119,770 |
| Mission overseas | 200,000 | 200,000 | - |
| Audit Fees | 200,000 | 200,000 | 150,000 |
| (E) Procurement of Non Financial Assets | 4,650,000 | 3,539,000 | 1,857,450 |
| Computers and Printers | 900,000 | 900,000 | 324,438 |
| Photocopier and cameras | 550,000 | 550,000 | 118,904 |
| Furniture and fittings and office accommodation | 1,600,000 | 1,600,000 | 1,414,108 |
| ERP Supply and commissioning | 1,600,000 | 489,000 | 0 |
| | 35,156,285 | 35,156,285 | 26,003,592 |
| Disbursement to NGOs | 830,000,000 | 830,000,000 | 438,886,186 |
| Total Expenditure | 865,156,285 | 865,156,285 | 464,889,778 |

STATEMENT SHOWING VARIANCES BETWEEN REVISED BUDGET AND ACTUAL EXPENSES

for the year ended 30 June 2020

| | Revised Budget for the year ended 30.6.2020 | Actual Expenses for the year ended 30.6.2020 | Variations | Comments on variances above Rs 100,000 |
|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------|-------------------------------------------------------------------------|
| Expenses | Rs | Rs | Rs | |
| (A) Staff & Related Costs | 19,001,150 | 16,451,407 | 2,549,743 | |
| Basic salary | 13,309,980 | 11,688,278 | 1,621,702 | Vacant posts |
| NPS/NSF/Levy | 691,186 | 565,484 | 125,702 | Vacant posts |
| End of year bonus | 954,310 | 715,144 | 239,166 | Vacant posts |
| Emergency overtime | 10,000 | 2,935 | 7,065 | |
| Bid Evaluation fees | 86,224 | 66,224 | 20,000 | |
| Travelling Allowances | 1,740,000 | 1,536,808 | 203,192 | Vacant posts |
| Mobile phone Allowances | 199,641 | 197,641 | 2,000 | |
| Gratuity | 1,859,809 | 1,619,766 | 240,043 | Vacant posts |
| Other allowances | 150,000 | 59,127 | 90,873 | |
| (B) Premises and Fixed Plant | 2,772,000 | 70,895 | 2,701,105 | |
| Electricity | 300,000 | - | 300,000 | Claim from NEF being awaited |
| Water | 12,000 | | 12,000 | |
| Rental charges | 400,000 | - | 400,000 | Claim from NEF being awaited |
| Telephone and Internet | 60,000 | 38,324 | 21,676 | |
| Refurbishment of office and work area | 2,000,000 | 32,571 | 1,967,429 | Refurbishment capitalised(Rs 1,234,255) |
| (C) Procurement and Outsourced Services | 4,979,135 | 3,498,190 | 1,480,945 | |
| Postage, printing and Stationery | 250,000 | 211,469 | 38,531 | |
| Office requisites | 225,810 | 218,311 | 7,499 | |
| Newspapers, books and Periodicals | 25,000 | 10,830 | 14,170 | |
| Public Notices and Publications | 580,119 | 454,121 | 125,998 | Calls for proposal and bids not launched due to Covid 19 pandemic |
| Maintenance of website | 250,000 | 55,140 | 194,860 | Maintenance not yet completed |
| Legal fees | 180,000 | 180,000 | - | |
| Consultancy fees | 1,944,576 | 1,944,576 | 0 | |
| Parking fees | 436,000 | 336,098 | 99,902 | |
| Insurance | 75,000 | 53,022 | 21,978 | |
| Consultative workshops/ Seminars/Open Days | 900,000 | - | 900,000 | No workshop/seminar held in 2019/20 |
| Other office expenses | 100,000 | 23,822 | 76,178 | |
| Bank charges | 12,630 | 10,801 | 1,829 | |

STATEMENT SHOWING VARIANCES BETWEEN REVISED BUDGET AND ACTUAL EXPENSES

for the year ended 30 June 2020 (Cont'd)

| | Revised Budget for the year ended 30.6.2020 | Actual Expenses for the year ended 30.6.2020 | Variations | Comments on variances above Rs 100,000 |
|----------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------|--------------------------------------------------------------------|
| Expenses (Cont'd) | Rs | Rs | Rs | |
| (D) Corporates Services | 4,865,000 | 4,125,650 | 739,350 | |
| Chairperson/Council Members Fees | 3,840,000 | 3,490,000 | 350,000 | Vacant member seats and waiver on fees |
| Entertainment/Hospitality | 75,000 | 40,250 | 34,750 | |
| Secretarial Services | 310,000 | 325,630 | -15,630 | |
| Interaction with Rodrigues and Outer islands | 240,000 | 119,770 | 120,230 | |
| Mission Overseas | 200,000 | | 200,000 | No overseas mission undertaken |
| Audit Fees | 200,000 | 150,000 | 50,000 | |
| (E) Procurement of Non Financial Assets | 3,539,000 | 1,857,450 | 1,681,550 | |
| Computers and Printers | 900,000 | 324,438 | 575,562 | 8 Laptops procured in 2020/21 |
| Photocopier and cameras | 550,000 | 118,904 | 431,096 | Bid to be relaunched in 2020/21 |
| Furniture and fittings and office accommodation | 1,600,000 | 1,414,108 | 185,892 | Awaiting completion of structural works to acquire equipment |
| ERP Supply and commissioning | 489,000 | 0 | 489,000 | Bid will be launched in 2020/21 |
| | 35,156,285 | 26,003,592 | | |
| Disbursement to NGOs | 830,000,000 | 438,886,186 | 391,113,814 | Rs 386,371,675. accrued to 30 June 2020 |
| Total Expenditure | 865,156,285 | 464,889,778 | | |

STATEMENT SHOWING RECONCILIATION OF ACTUAL AMOUNTS WITH FINANCIAL STATEMENTS

for the year ended 30 June 2020

| Receipts | Rs |
|------------------------------------------------------------------------------------|----------------------|
| Actual revenue as per Statement of Comparison of Budgets and Actual Amounts | 1,017,100,608 |
| Income accrued | 290,208,843 |
| Reversal of income accrued as at 30 June 2019 | (213,816,876) |
| Total revenue as per Statement of Financial Performance | 1,093,492,575 |

| Payments | |
|-------------------------------------------------------------------------------------|--------------------|
| Actual expenses as per Statement of Comparison of Budgets and Actual Amounts | 464,889,778 |
| Capital Expenditure | (1,857,450) |
| Non-cash items: | |
| Depreciation | 486,280 |
| Accounting adjustments: | |
| Adjustment for Prepaid expenses | (14,265) |
| Payables | 125,529,750 |
| Reversal of accruals | (143,528,088) |
| Total expenses as per Statement of Financial Performance | 445,506,005 |

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS

for the year ended 30 June 2020

| Payments | 30 Jun 2020 Rs |
|-------------------------------------------------------------------------------------------------------------|-------------------|
| Actual amount on comparable basis as presented in the Statement of Comparison of Budgets and Actual amounts | 464,889,778 |
| Basis Differences | |
| Provision and accruals | |
| Accruals for Payables | 125,529,750 |
| Reversal of accruals for payables | (143,528,088) |
| Adjustment for prepayments | (14,265) |
| Capitalised expenditure | (1,857,450) |
| Depreciation | 486,280 |
| Actual amount in the Statement of Financial Performance | 445,506,005 |

| Receipts | |
|-------------------------------------------------------------------------------------------------------------|---------------|
| Actual amount on comparable basis as presented in the Statement of Comparison of Budgets and Actual amounts | 1,017,100,608 |
| Basis Differences | |
| Adjustment for receivables | (213,816,876) |
| Accruals for receivables | 290,208,843 |
| Actual amount in the Statement of Financial Performance | 1,093,492,575 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020

1. The Foundation, its operation and principal activities

The National Social Inclusion Foundation (NSIF), originally called the National CSR Foundation, was established under the Foundations Act 2012 and registered as the National CSR Foundation on the 30th day of December 2016 (Foundation Number FD 361).

Government, in its 2019/20 Budget provided that the National CSR Foundation be transformed into a National Social Inclusion Foundation with a new Charter and will identify National Programmes for better impact on poverty alleviation.

The NSIF operates under the aegis of the Ministry of Social Integration, Social Security and National Solidarity. The Foundation is governed by a Council composed of multistakeholder representatives from the public sector, the private sector, civil society and academia.

The NSIF receives and manages CSR funds remitted by the Accountant General and collected on its behalf by the Mauritius Revenue Authority as per Section 50L of the Income Tax Act 1995.

It works with and through NGOs to undertake programmes and projects in priority areas of intervention for the benefit of individuals and families registered under the Social Register of Mauritius (SRM) and of vulnerable groups as defined in its Charter. CSR Funds are allocated to NGOs through calls for projects which are publicly advertised. The Foundation is presently domiciled at Level 6, Garden Tower, La Poudriere Street, Port Louis.

As from January 2019 the Foundation is also responsible for disbursing funds appropriated under the Centrally Managed Initiatives of Government. These are transfers made to Non-Profit Institutions as support to NGOs. Previously these transfers were being made by the Ministry of Social Security and National Solidarity, the Ministry of Gender Equality, Child Development and Family Welfare and the Ministry of Health and Quality of Life.

The financial statements are reporting the activities for the period 1 July 2019 to 30 June 2020.

2. Basis of preparation

2.1 Statement of compliance

The financial statements have been prepared using historical cost on an accruals basis in accordance with the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Standards Board (IPSASB) of the International Federation of Accountants (IFAC) and the Foundations Act 2012.

Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) or International Accounting Standards (IASs) of the International Accounting Standards Board (IASB) are applied.

2.2 Going concern

The financial statements have been prepared on a going concern basis and the Council of the Foundation has no reason to believe that there are any material uncertainties that may cast significant doubt upon the Foundation's ability to continue as a going concern.

The accounting policies have been applied consistently throughout the period.

2.3 Estimates and assumptions

The preparation of financial statements in conformity with IPSAS 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.

2.4 Accounting judgements and estimation uncertainty

The preparation of the financial statements in accordance with IPSAS requires the directors and management to exercise judgement in the process of applying the accounting policies.

A degree of estimation and the exercise of judgement is inherently involved in the preparation of financial statements. Judgements and estimates are based on past experience and expectations of future events.

Management is of the opinion that, given the nature of the Foundation's activities there are no significant matters of estimation likely to give rise to actual results materially different from results disclosed in the financial statements.

2.5 Presentation currency and level of rounding used

Figures inserted in the financial statements are in Mauritian rupees and are rounded to the nearest rupee.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

2. Basis of preparation (Cont'd)

2.6 Reporting date and Comparatives.

The financial statements have been prepared for the year ended 30 June 2020. Comparative figures relate to the year 1 July 2018 to 30 June 2019.

3. Adoption of IPSAS

3.1 The Foundation has adopted the following new and revised IPSASs that are relevant to its operation for the year ended 30 June 2020, namely:

| | |
|-----------|-----------------------------------------------------------------|
| IPSAS 1, | Presentation of Financial Statements |
| IPSAS 2, | Cash Flow Statements |
| IPSAS 3, | Accounting Policies, Changes in Accounting Estimates and Errors |
| IPSAS 9, | Revenue from Exchange Transactions |
| IPSAS 14, | Events After the Reporting Date |
| IPSAS 17, | Property, Plant and Equipment |
| IPSAS 19, | Provisions, Contingent Liabilities and Contingent Assets |
| IPSAS 20, | Related Party Disclosures |
| IPSAS 23, | Revenue from Non-Exchange Transactions (Taxes and Transfers) |
| IPSAS 24, | Presentation of Budget Information in Financial Statements |

3.2 Certain Standards and Amendments to existing Standards have been published that are mandatory for the accounting period but which have not been early adopted.

These new Standards and Amendments are either not relevant to the National Social Inclusion Foundation or are not expected to have a material effect on the accounting policies and disclosures.

3.3 Standards issued but not yet effective

In accordance with disclosure requirements of IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) the Foundation has not opted for an early adoption of IPSASs issued but not yet effective, as outlined below:

- (i) **IPSAS 40**, Public Sector Combinations (Effective January 1, 2019)
- (ii) **IPSAS 41**, Financial Instruments, will replace IPSAS 29, Financial Instruments: Recognition and measurement. (Effective January 1, 2022)
- (iii) **IPSAS 42**, Social Benefits, (Effective January 1, 2022)

4. Accounting Policies

The NSIF applies the following specific accounting policies that materially affect the measurement of financial performance and the financial position.

4.1 Revenue Recognition

Income from government is recognised when receivable. It is considered receivable when actually received or when the Foundation has become entitled to a future payment and its amount can be ascertained with reasonable certainty.

Interest income is recognised when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the financial institution.

Revenue is measured at fair value of the consideration received.

4.2 Expenses

Expenses, including grants to NGOs are accounted for on an accruals basis.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

4. Accounting Policies (Cont'd)

4.3 Property, Plant and Equipment (PPE)

PPE costing more than Rs 5,000 and expected to have a lifespan exceeding twelve months are capitalised at cost. PPE are stated in the Statement of Financial Position at cost less accumulated depreciation.

A full year's depreciation is provided in the year of purchase and no depreciation is charged in the year of disposal. Depreciation is recognised in the Statement of Financial Performance.

Depreciation is calculated on a straight line basis to recognise the consumption of economic benefits of an asset over its useful life at the following rates:

| | |
|-----------------------------------------|-----|
| Property | 2% |
| Fit out | 2% |
| Furniture, fittings and other equipment | 10% |
| Computer and equipment | 25% |
| Motor vehicles | 20% |

4.4 Cash and cash equivalents

Cash and cash equivalents shown at nominal value in the Statement of Financial Position are the Foundation's cash balances and short term deposits.

4.5 Receivables

Receivables are stated at their nominal value as reduced for irrecoverable amounts.

4.6 Trade and other payables

Trade and other payables are stated at their nominal value.

4.7 Provisions

Provisions are recognised when the Foundation has a present obligation flowing from a past event and that this will require an outflow of resources to settle the obligation and that the amount payable can be reasonably estimated.

5. Risk Management policies

5.1 Financial risk

(i) Liquidity risk

This refers to the risk that the Foundation may not be able to meet its financial obligations on time or at all due to shortage of financial resources. To avoid possible downturn the Foundation resorts to constant cash flow forecasting and the Council regularly requests for financial standing reports from management. Also, no contractual obligations are entered into unless the required financial resources are available or the availability of which is certain.

(ii) Credit risk

Credit risk refers to the probability the counter party to a financial instrument will default on its obligation. The Foundation, as concerns credit risk, is exposed on its assets with its deposit taking counterparts and Insurers. The Foundation banks with renowned and reputable financial institutions and invests in financial assets with insignificant risks and insures its assets with a reputable and sound insurance company.

5.2 Legal risk

This is the risk that the Foundation's activities have unintended or unexpected consequences. Such risks are managed through legal advice from the State Law Office.

5.3 Reputational risk

The reputation of the Foundation is a key factor on which its stakeholders rely when assessing their confidence in its capacity to sustainably fulfil the mission entrusted to it.

Reputational risk is a threat or danger to the good name or standing of an entity. Such risk can occur through a number of ways; directly as a result of the actions of the Foundation, indirectly due to the actions of an employee or employees or through other stakeholders such as grantee NGOs and suppliers.

To mitigate reputational risks the Council ensures good governance practices through the following oversight instances:

- (i) the Finance Committee
- (ii) the Audit and Governance Committee,

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

5. Risk Management policies (Cont'd)

(iii) the Project Management Committee, and

(iv) the HR Committee.

(v) The Capacity Building Committee.

In addition regular updates are posted on the web site of the Foundation and regular meetings are held with NGOs, its principal partners in its fight against poverty and social exclusion. While monitoring and evaluating grantee NGOs' projects, staff of the Foundation also mentor them on good accounting and financial management practices.

Management has developed a Code of Ethics for staff members with the collaboration of the Independent Commission Against Corruption. This Code provides to all employees of the Foundation some broad ethical statements with which to guide their professional lives and identify relevant considerations when ethical uncertainties arise and has already been approved at Council level.

6. Related party

The Foundation deals with NGOs as a funding agency and with its suppliers of goods and services in the course of its normal activities. Accordingly no related party issue arises.

However, the Government of Mauritius, owing to its legislative and administrative functions, has the power to influence the financial and operational decisions of the Foundation.

7. Employee disclosure

Staff recruited by the Foundation so far are all on a contract basis subject to annual renewal. Accordingly, the Foundation has no retirement benefit obligations towards its employees.

Senior management personnel comprise the following:

Secretary General (Chief Executive)
Finance Manager
Research and Development Manager
Programme Manager
Communication Manager (vacant)

8. Forecast of funding of Projects and Programmes 2020/21

The Foundation earmarked funds for projects and programmes

for the financial year 2020/21 as follows:

Project/Programme estimates 2020/2021

| I. ON GOING PROGRAMMES | | |
|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------|
| Funding Instrument | Eligible NGOs/NPOs | Indicative Budget 2020/2021 |
| F1- Partnering with Non-Government Service Providers and emerging /Ad Hoc Funding | Category A Govt Grant | Rs 275M |
| | Category B | Rs 300M |
| 2. PROJECTS | | |
| F2- Investing in Social Innovations | Project based funding up to 12 months duration. | Rs 30M |
| F3- Building Sustainable Communities | Project based funding up to 12 months duration. | Rs 30M |
| F4- Supporting Small-Scale Initiative | Project based funding up to 12 months duration. | Rs 40M |
| 3. NATIONAL PROGRAMMES | | |
| F5- National Programmes | FLEU- Rs 120M Collaborative case Management and other National Programmes - Rs 50M | Rs 170M |
| Total | | Rs 845M |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

9. Events occurring after the Reporting Period

(i) A claim was being awaited from the National Empowerment Foundation regarding costs of utilities and syndic to be shared with the NSIF and appropriate adjustments have been done after receipt of the claim from the NEF, and

(ii) Funding Contract Agreements (FCAs) were signed with

NGOs under Funding Framework FI after 30 June 2020. These FCAs provided for funding of NGOs on a calendar year basis for the period January to December 2020.

Amount due to NGOs as attributable for the period January to June 2020 has been accrued in the accounts, while amount due to NGOs attributable for the period July to December 2020 has been shown as a note the accounts. (**Note 20**)

10. Cash and cash equivalents

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|----------------------------------|---------------------------------|---------------------------------|
| SBM Ltd: | | |
| Cash at bank: A/C 50300000041986 | 774,102,785 | 311,560,494 |
| A/C 50300000325741 | 6,164,650 | 10,722,208 |
| A/C 50300000570950 | - | - |
| Treasury Bills 364D BOM BILLS | | 5,525,800 |
| 2 YR BOM NOTE | | 197,104,104 |
| 364D BOM BILLS | | 292,680,000 |
| | 780,267,435 | 817,592,606 |

11. Receivables

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|-------------------------------------------|---------------------------------|---------------------------------|
| Amount receivable from Accountant General | 286,152,675 | 213,816,876 |
| HRDC refund | 161,051 | - |
| Interest receivable on Term Deposits | 3,895,117 | - |
| | 290,208,843 | 213,816,876 |

12. Prepayments

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|-------------------|---------------------------------|---------------------------------|
| Insurance prepaid | 14,000 | 6,923 |
| Office requisites | 7,188 | |
| | 21,188 | 6,923 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

13. Property, Plant and Other Equipment

| | Furniture, fixtures, fittings and other equipment Rs | Computers and equipment Rs | Total Rs |
|---------------------------|---------------------------------------------------------------|----------------------------------|------------------|
| Cost | | | |
| As at 30 June 2019 | 217,420 | 849,166 | 1,066,586 |
| Additions | 1,414,108 | 443,342 | 1,857,450 |
| At 30 June 2020 | 1,631,528 | 1,292,508 | 2,924,036 |
| Depreciation | | | |
| As at 30 June 2019 | 39,819 | 342,763 | 382,582 |
| Charges for 2019/20 | 163,153 | 323,127 | 486,280 |
| As at 30 June 2020 | 202,972 | 665,890 | 868,862 |
| Carrying amount | | | |
| At 30 June 2020 | 1,428,556 | 626,618 | 2,055,174 |
| Carrying amount | | | |
| At 30 June 2019 | 177,601 | 506,403 | 684,004 |

14. Payables

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|------------------------------------------------|---------------------------------|---------------------------------|
| Suppliers of goods and service: | | |
| Parking Fees | | 3,737 |
| Secretarial Services | | 23,000 |
| Electricity | 89,433 | |
| Syndic Fees and sanitary | 363,804 | |
| Gratuity to staff | 217,110 | |
| Tel & Internet | 74,868 | 4,095 |
| Postage, Printing and Stationery | 50,997 | 13,282 |
| Office requisites | 12,866 | 3,428 |
| Refurbishment of office premises and work area | 82,000 | |
| Maintenance of website | 4,025 | |
| Consultative Workshops / Seminars / Open Days | 4,350 | |
| Committee fees | 260,000 | |
| Disbursements due to NGOs | 124,370,297 | 143,480,547 |
| Balance of Grant from MOFED | | 10,722,208 |
| | 125,529,750 | 154,250,297 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

15. Revenue from Non Exchange transaction

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|------------------------------------------|---------------------------------|---------------------------------|
| Amount received from Accountant General: | | |
| CSR Funds from MRA : received | 558,265,635 | 492,429,665 |
| receivable | 286,152,675 | 213,816,876 |
| Support to NGOs from MOFED | 227,100,000 | 114,000,000 |
| Transfer from NGO Trust Fund | - | 961,175 |
| Refund from NGOs (funding not utilised) | 3,283,459 | 3,491,295 |
| Other miscellaneous income :received | 130,049 | |
| receivable | 161,051 | |
| | 1,075,092,869 | 824,699,011 |

16. Revenue from Exchange Transactions

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|--------------------------------------|---------------------------------|---------------------------------|
| Interest on Term Deposits : received | 14,504,589 | 11,300,300 |
| receivable | 3,895,117 | - |
| | 18,399,706 | 11,300,300 |

17. Staff costs

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|---------------------------|---------------------------------|---------------------------------|
| Basic salary | 11,688,278 | 6,786,412 |
| NPS/NSF/Levy | 565,484 | 286,150 |
| End of year Bonus | 715,144 | 416,098 |
| Emergency overtime | 2,935 | - |
| Bid Evaluation Fee | 66,224 | - |
| Travelling Allowances | 1,536,808 | 1,010,276 |
| Mobile phone Allowances | 197,641 | 127,000 |
| Gratuity | 1,836,876 | 821,240 |
| Salary refundable icw NEF | - | 622,241 |
| Other allowances | 59,127 | 163,774 |
| | 16,668,517 | 10,233,191 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

18. Administrative costs

| | July 2019 to June 2020 Rs | July 2018 to June 2019 Rs |
|----------------------------------------------|---------------------------------|---------------------------------|
| Electricity | 89,433 | - |
| Syndic fees, rent and sanitary shares | 363,804 | - |
| Telephone and Internet | 109,096 | 55,806 |
| Refurbishment of Office | 114,571 | - |
| Postage, printing and Stationery | 249,183 | 175,464 |
| Office requisites | 220,563 | 54,545 |
| Newspapers, books and Periodicals | 10,830 | 13,420 |
| Public Notices and Publications | 454,121 | 288,175 |
| Maintenance of Web Site | 59,166 | 81,566 |
| Legal Fees | 180,000 | 120,000 |
| Consultancy Fees | 1,944,576 | 21,813 |
| Parking Fees | 332,362 | 241,134 |
| Insurance | 45,944 | 26,788 |
| Consultative workshops/Seminars/Open Days | 4,350 | 642,892 |
| Other Office Expenses | 23,822 | 88,915 |
| Bank Charges | 10,801 | 7,960 |
| Chairperson/Council Members Fees | 3,490,000 | 3,498,065 |
| Committee fees | 260,000 | - |
| Entertainment/Hospitality | 40,250 | 5,265 |
| Secretarial Services | 302,630 | 280,200 |
| Interaction with Rodrigues and Outer islands | 119,770 | 73,890 |
| Audit fees | 150,000 | 200,000 |
| | 8,575,272 | 5,875,898 |

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2020 (Cont'd)

19. Grants to NGOs

| GRANT TO NGOs | | | | |
|---------------------------------------------------------------------------------|-------------------------------------------|--------------------|--------------------|----------------------|
| | | | | July 2019- June 2020 |
| | | | Rs | Rs |
| | Category A- | Category B-Ongoing | | |
| | 78,950,757 | 67,091,188 | 146,041,945 | |
| | 156,057,558 | | 156,057,558 | |
| F1-Partnering with Non-Government Service Providers and emerging/ad hoc funding | 235,008,315 | 67,091,188 | | 302,099,503 |
| | Payable within one year | | | 99,714,552 |
| | | | | 401,814,055 |
| | | | | |
| F5-National Programmes | SPECIAL CALL Early Childhood Care | | 9,360,797 | |
| | Fortified Learning Environment Unit(FLEU) | | 1,454,855 | |
| | | | | 10,815,652 |
| | | | | |
| General Call 2018-Contracts signed in 2019/2020 | | | | 7,146,229 |
| | | | | 419,775,936 |

20. Amount due to NGOs for period July 2020 to December 2020

Funding Contract agreements were signed with NGOs under FI Funding Framework for the calendar year 2020. However, amounts accrued in the accounts for the year ending 30 June 2020 is the amount due for that part of the funding attributable for the period January to June 2020.

Rs 286,657,123 remains payable to the FI NGOs under the funding contract agreements signed after 30 June 2020 and this amount relates to the period July 2020 to December 2020.

This amount has not been accrued in the Financial Statements for the year ending 30 June 2020, but is being shown as a note to the accounts.





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