



NATIONAL COMPUTER BOARD

e-powering people
businesses
public sectors



NATIONAL COMPUTER BOARD

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ANNUAL REPORT
2017

www.ncb.mu

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Overview

Information and Communication Technologies (ICT) has a growing impact on the Mauritian society. The top priority given by Government to the development of the ICT sector into a strong pillar of the economy will further speed up the process of moving Mauritius towards a fully-fledged digital economy and society.

In line with the Government vision of transforming Mauritius into a digital and innovative economy, the National Computer Board (NCB) implemented various key projects during the financial year 2016/2017.

The NCB, through its Computer Emergency Response Team of Mauritius (CERT-MU) division has initiated the Anti-Cyber Threat Monitoring System and Cybersecurity Drill projects under the National Cybersecurity Strategy. It also developed the National Cybercrime Strategy to provide for a safer and more secure digital environment for Mauritius. Being affiliated to FIRST (Forum of Incident Response and Security Teams - the premier organisation and recognised global leader in incident response) since 2012, the CERT-MU has started to assist other African countries such as Zambia to obtain their affiliation.

A technical colloquium and a Cyber security conference were also organised in 2016. Last but not least, awareness sessions on Internet safety have been carried out for over 3000 secondary school students. It is worth mentioning that all these efforts have been the sine qua non for Mauritius to be ranked 6th in the world in the Global Cybersecurity Index 2016 published by the International Telecommunication Union (ITU).

The NCB in collaboration with IIMC Ireland (IST-Africa Project Coordinator) as part of IST-Africa Initiative supported by the European Commission under FP7 had organised IST Africa Horizon 2020 Research Programme Workshop that promotes EU research and Innovation Programme in developing research proposals and projects that could be funded by the European Union under the Horizon 2020 Research Programme.

To promote Open source at national level, the NCB organised a workshop for Enterprise which focused on the legal environment, including open source licensing, open standards, responsibilities and also procurement of the Open Source business model.

The NCB played a pivotal role in promoting Entrepreneurship in the ICT Sector. A workshop on ICT Entrepreneurship for Social Impact was organized on the occasion of the World Telecommunication and Information Society Day 2016 with the objective of inspiring young graduates to develop Innovative ICT enabled solutions to make a local, regional and global impact. Moreover, in line with Government Vision to build an Innovative ICT Start-up Nation, an ICT Innovative Business IDEA Competition was organised with more than 100 participants. The outcome of this project were the award-winning mobile app SmartHealth, providing mobile health solutions to improve efficiency and customer experience in healthcare institutions and Insurance Companies and ParkTwa aiming at bringing forward the concept of Smart parking in Mauritius.

Running projects geared towards promoting ICT literacy and training for the public and democratising access to ICT for community empowerment and social development is constantly on the agenda of the NCB. Through the different activities such as the Community Empowerment Programme, the Universal ICT Education Programme and the Cyber Caravan project, the NCB left no stones unturned to build an information society capable to drive the national objective of making of ICT a major pillar of the Mauritian economy.

In its endeavour to facilitate Government to Citizen Interaction, 50 additional e-services were realised. The NCB had also invested in high performance servers for the Government Online Centre to enable IT optimisation in the Government.

A. NCB ACTIVITIES & ACHIEVEMENTS

1. BUSINESS Development and Promotion (BDP) Division

1.1 Background

The Business Development and Promotion (BDP) Division, was set up in 2004 to develop an integrated approach for the promotion of Mauritius as a cyber-island at regional and international levels, in coordination with other public and private organisations of the ICT sector.

1.2 Objectives

The main objective of the BDP is to facilitate and promote the development of the ICT industry in Mauritius, through specific initiatives.

The BDP Division was set up with the objectives to:

- support the growth of the ICT industry
- promote entrepreneurship development in ICT
- develop marketing/promotional tools
- facilitate local companies in marketing their products and services
- organise ICT Trade fairs and exhibitions
- encourage and facilitate the participation of local ICT companies in international promotional trade fairs and ICT events
- Devise and advise the Government on and implement marketing strategies for ICT industry development

1.3 Projects and Achievements

Since its inception, the BDP Division has carried out a series of projects to meet the above objectives. The projects implemented in the year 2016/17 are listed below.

1.3.1 ICT Expo 2016, 2 to 3 April (8th edition)

- Over 10,000 people visited ICT Expo.
- Recruiting & Training firms reported a total of around 900 visitors on their stands

1.3.2 Infotech Rodrigues 2016, 5 to 7 August (5th edition)

- Some 12,000 people visited Infotech Rodrigues
- Feedback from exhibitors was excellent regarding new venue and sales

1.3.3 Infotech 2016, 1 to 4 December

- Around 100,000 people visited Infotech 2016, with 32 exhibitors on 62 stands
- Youth Forum on 1 & 2: 382 students attended the December ; around 50 parents
- Innovation space: 26 Participants were present for many sectors
- ICT Job Fair : 7 companies, 200 people applies for openings
- Virtual Reality (by HTC) : 30,000 visitors
- Robotics & 3D Printing Induction Corner (by MRC): big crowd puller

- Coding for Robots: 200 kids attended workshops organised by MRC
- Open Source Corner: sensitise on IoT devices and Open Source Applications
- E-Gov Services corner (by Mauritius Post), 500 visitors initiated to services

1.3.4 India Mauritius Global Partnership Forum, 24 to 27 July 2016

- 18 participants (ICT companies) established networking Indian business delegates

1.3.5 IDC-CIO Networking Day 2016, 11 August

- 141 delegates, mostly IT technical persons from non-ICT sectors
- Foreign speakers from IDC, SimpliVity, Maxtec, Dell, K2, Juniper, Westcon

1.3.6 Mauritius ICT Directory

- Updates for 150+ firms from OTAM, MITIA & CCIFM members
- New online platform initiated

2. COMPUTER EMERGENCY RESPONSE TEAM OF MAURITIUS (CERT-MU) Division

2.1 Background

The Computer Emergency Response Team of Mauritius (CERT-MU) promotes cyber security culture and coordinates cybersecurity issues at the national level. CERT-MU handles security incidents and monitors security problems occurring within its constituency (constituency includes entire cyber community of the country). Regular incidents are reported and resolved pertaining to cybercrime and cyber security. Numerous awareness sessions are conducted throughout the year in schools and colleges to sensitise youths on the Internet safety. In addition to resolving incidents and raising awareness, the CERT-MU also assists the Ministry of Technology, Communication Innovation in formulating cyber-security policies and strategies.

2.2 Objectives

The main objectives of CERT-MU are to:

- Handle security incidents and monitor security problems occurring within public and private sectors;
- Provide guidance to providers of critical information infrastructure to adopt best practices in information security
- Warn and educate systems administrators and users about latest information security threats and suggest countermeasures by means of information dissemination.

2.3 Project & Achievements

- 614 incidents reported and resolved (July 2016-till date)
- National Cybersecurity Strategy implemented. Projects such as Anti- Cyber Threat Monitoring System, Cybersecurity Drill are being implemented
- National Cybercrime Strategy developed
- CERT-MU assisted Zambia CIRT for their affiliation to Forum of Incident Response and Security Teams (FIRST) in March 2017 by carrying out compliance check of their IT infrastructure in Lusaka, Zambia.
- Third Party Information Security Audit conducted at the Bank of Mauritius
- Awareness sessions on "Internet Safety" have been carried out for 3000 secondary school students (State and Private) from June 2016-till date
- Awareness sessions for 190 House wives on "Secure Usage of Internet" in 18 Women Centres from February 2017 till date.
- A Technical Colloquium (TC) was organised with the support of the Forum of Incident Response and Security Teams (FIRST), USA in November 2016
- Cybersecurity Conference was organised on the occasion of the Computer Security Day on 30 November 2016
- Two training programmes were conducted on Malware Analysis and CSIRT Setup
- 4 Security guidelines and 3 e-security newsletters have been published on Cybersecurity portal

2.4 Activities

Reactive Services:

- Incident Handling and Coordination for constituency members
- Vulnerability Scanning and Penetration Testing Services to organisations for identifying loopholes within their networks and information systems

Proactive Services:

- Dissemination of Information Security News, including virus alerts, advisories, vulnerability notes and warnings on latest cyber-attacks
- Awareness campaigns on different information security themes for corporates, youngsters and the public in general
- Organisation of international events such as Safer Internet Day (focus on Youth Safety on the Internet) and Computer Security Day
- Organisation of professional trainings on information security areas
- Provision of educational materials through publications (includes guidelines, e-security newsletters, brochures, booklets, flyers) and a dedicated cyber security portal

Security Quality Management Services:

- Assistance to organisations for the implementation of Information Security Management System (ISMS) based on ISO 27001
- To conduct third party information security audits
- To carry out technical security assessment of ICT infrastructure of organisations

3. GOVERNMENT ONLINE CENTRE

3.1 Background

The Government Online Centre (GOC), operational since May 2005, is the centralised data centre of the Government of Mauritius. The GOC hosts the Government Web Portal (www.govmu.org), which provides secured online Government services round-the-clock. Being a common platform for Ministries and Departments, the GOC enables the optimisation of IT investment for the public sector, with over 200 websites hosted for Ministries and Departments and Parastatal Bodies as well as hosting common and back office operations.

3.2 Objectives

- Host the Government Web Portal, which is the “front office” vehicle through which integrated and value-added services are delivered to citizens, non-citizens, businesses and Government department and agencies
- Provide centralized Internet access and email facilities to employees of Ministries and departments
- Manage the IT infrastructure of Government departments and agencies, thus enabling them to focus on their core competencies and enhance their efficiency and quality of service
- Reduce investment costs for the Government by centralizing the public sector’s IT infrastructure, thus resulting in cost optimization and better use of public funds
- Create a secure and trustworthy infrastructure and environment for conducting online transactions between:
 - Government and Citizens
 - Government and businesses and
 - The various Government departments
- Host the websites of Ministries, Departments and parastatal organisations

- Provide the appropriate infrastructure for the hosting of common and back-office applications of Ministries and Department
- Provide facilities for online applications (eservices)

3.3 Projects and Achievements

- Realisation of 50 eServices to facilitate Government to Citizen interaction
- Implementation of high performance servers to enable IT optimisation in Government

4. ICT Culture Promotion (ICTCP)

4.1 Background

In its endeavour to e-empowering people, ICT Culture Promotion (ICTCP) department has different projects geared towards promoting ICT literacy and training for the public, democratising access to ICT for community empowerment and social development as follows:

- Universal ICT Education Programme (UIEP)
- Cyber Caravan Project
- Community Empowerment Programme (CEP)

4.2 Objectives

The objectives of the ICTCP Department are as follows: -

- To promote ICT literacy to the community and create awareness on uses and applications of ICT
- To democratise access to ICTs & Internet
- To promote ICT for social development
- To contribute to build an information society in line with the national objective of making of ICT a major pillar of the economy

4.3 Projects and Achievements

The projects being implemented by the department include:

- **Universal ICT Education Programme (IC3 Training):** 18,335 trained (*inclusive of Form III Integration: 17385)

Total Number of Participants trained as at date: 232,940

- **Cyber Caravan Programme:**

12,378 participants trained including (12,083 ICT Awareness, 100 IC3, 57 Microsoft Office Package and 138 ICT Literacy Programme)

- **Mobile Application Development Scholarship**

Training / Placement completed for 19 participants (11 in Android Stream & 8 in iOS stream) (Nov 16)

- **Community Empowerment Programme**

20,000 users have benefited from ICT facilities and Internet connection in 270 computer clubs set up across Mauritius while 51,813 users have benefited from facilities in Public Internet Access Points (PIAPs).

21 Learning Corners with 3 PCs and free Internet connection are available in Rodrigues with 9,825 registrations recorded.

5. ICT Incubator Unit / Technopreneurship Programme

5.1 Background

Technopreneurship Programme promotes Entrepreneurship in the ICT Sector by providing Business Advice, Guidance, Support, Training and Connection to a Community of Technopreneurs.

5.2 Objectives

- Encourage Innovation and Creativity to develop a community of Entrepreneurs in the ICT Sector.
- Organise training program in emerging technologies to facilitate software development.
- Sensitise entrepreneurs about the various opportunities available in ICT Sector

The NCB Technopreneurship Programme has achieved numerous successes with time and is offering Business Advice, Guidance, Support and Training in collaboration with partners as detailed below:

Business Advice:

- How to write Business Plan
- How to prepare financial forecasts.
- How to prepare Marketing plan

Guidance:

- How to start business in the ICT Sector
- The different financing schemes available to fund projects in Mauritius.
- How to incorporate a Company.
- How to present the website to increase their visibility

Support:

- BizSpark Program, start-ups benefit from Software, Support and Visibility
- BizSpark is a global Program designed to accelerate success of early stage Software start-ups, which is available in more than 150 countries.

Training/ Talks/ Workshops and Conferences

Organise Technical Training/ Tech Talks/ Workshops/ Conferences in emerging Technologies and build capacity of Start-ups in:

- Business Plan Writing Training
- Craft your value proposition
- Business Model canvas

Turn Idea to Business

- Organise TechIdeaSpace through- out the year to promote the culture of start-ups in the ICT Sector and to support start-ups to turn idea to business.
- Act as Facilitator/ Mentor to start-ups in realizing their projects

5.3 Achievements

- Organised a Full day workshop on The World Telecommunication and Information Society Day 2016 Theme "ICT Entrepreneurship for Social Impact" with the objective to inspire more young graduates to develop Innovative ICT enabled solutions to make a local, regional and global impact.
- The Craft your Value Proposition and Business Model workshop were organised for 4 Teams out of which 3 Team have submitted their BM and were assisted on a one to one basis to improve their BM.
- Some 47 Team comprising of 112 participants registered for ICT Innovative Business IDEA Competition 2016 organized at National Level in line with the Government Vision to build an Innovative ICT Start-up Nation. 5 Teams were awarded as detailed below for the ICT Innovative Business IDEA Competition.
 - Smart Health, provide mobile health solutions to improve efficiency and customer experience in healthcare institutions and Insurance Companies.
 - Order Manzer, let's people order food via the website

- Pursely Team, on Demand delivery platform. It is a Smart and Easy Way to get Delivery from your favourite places Anytime, Anywhere and we deliver your Lunch, Dinner, groceries, Office supplies, Pet Supplies, Couriers or anything to your doorsteps
- Y-Perochi, presented Park Twa a business venture aiming at bringing forward the concept of Smart parking in Mauritius.
- The Infinite Loop, a free-on-download mobile app called Rode Mo Bricoleur which locates nearby handymen based on the user's current geo-location.

- NCB Technopreneurs were present at the Innovation Space 2016 from 1st to 4th December 2016 to showcase their Innovative products and services to the members of the public for the 23rd edition of Infotech 2016.

- The TechIdeaSpace 2017 has been launched to instil the culture of Technopreneurship among all Tertiary Students; Undergraduates; Graduates; Postgraduates; Researchers; IT and ITES professionals; Secondary Students or Aspiring Start-ups who have an innovative IDEA but they do not know if they can turn it to business.

- The NCB Technopreneurship unit and three Technopreneurs were present for the International SME Innovation and Technology Fair 2017 to promote the services offered and to showcase their innovation respectively. Some 15,000 visitors were present during the three days of the fair.

- The NCB Technopreneurship unit presented the various services offered to Technopreneurs planning to start business in the ICT Sector during the Informative workshops on assistance, schemes and services provided to SME's in Mauritius. Some 60 participants were present for the event.

- The First Tech Talk organised for NCB Technopreneurs was about the Compass Venture. Capital offered by ENL Group. The NCB organises Tech- Talk to update all our Technopreneurs about the latest Technologies and schemes put at their disposal by various organisations to support them in working out their project.

6. The Planning, Research and Development (PRD)

6.1 Background

The Planning, Research and Development (PRD) Division is one of the core division of the NCB which has led to the implementation of projects which has later been considered as new divisions of the NCB. This comprises the setting up of the Government Online Centre, the CERT-MU and the ICT Incubator. As part of its previous mandate of creating awareness and developing ICT Culture, the ICT Culture & Promotion has been formed under PRD and then given its independence. The PRD was responsible for the development of a number of strategic plans like for example the NICTSP 2007-2011 and 2011-2014. In recent years, the National Open Source Policy and Strategy and National Green IT Policy and Strategy has been developed under the PRD. Additionally, the PRD is a regular member in various strategic plans and projects of other institutions where ICT is a concern, like for example the National E-Waste Strategy and Action Plan, National Export Policy, Open Educational Resources Policy, etc. Furthermore, the PRD plays a fundamental role in monitoring ICT performance at national level through monitoring indicators and developing benchmarking report by analysing frequently international indices such the ITU ICT development index. World Economic Forum

Network Readiness Index, UN E-Government index, etc. Finally, the PRD is also active in organising events and activities mainly on emerging trends in technology and on the occasion of global ICT events such as the World Telecommunication and Information Society Day, World Intellectual Property Day, etc.

6.2 Objectives

- Monitoring ICT Indicators and preparing information society related reports
- Promote ICT and emerging technologies at national level
- Continuously enhancing awareness in sustainable ICTs
- Acting as a partner of the IST Africa initiative to assist and facilitate researchers and Professionals to submit proposals for EU Horizon 2020 programme as well as submitting research papers for the yearly conferences
- Working in close collaboration with other institutions in the aspects of e-waste, ICTs for education, environment, ICT standards, etc.
- Assisting the MTCI in developing policies and strategies for the ICT Sector – recent strategies/policies developed are the National Green IT Policy/Strategy, National Open Source Policy/Strategy, NICTSP, etc. The PRD is currently initiating for the development of the National Software Strategy
- Assisting public institutions in their computerisation projects, including preparing and evaluating their technical proposals
- Organise capacity building programme and workshops in area of interest and relevance such as Intellectual Property, ICT Governance, Internet of Things, Smart technologies, etc.
- Administering and managing the ICT Infrastructure of the NCB Head Office

6.3 Achievements

- Workshops:
 - IST Africa Horizon 2020 Research Programme Workshop
 - Free and Open Source (FOSS) for Enterprise: Licensing, Standards and Legal Issues
 - Workshop on occasion of the World Telecommunications and Information Society Day: Theme : Big Data for Big Impact
 - Regional Workshop on Internet Of Things (IoT) with the collaboration of the ITU (In progress)
- Preparing reports and policy measures on the Mauritian ICT Sector with reference to global indices released by International institutions such as ITU, World Economic Forum, UNCTAD, etc.
- National OSS Action plan – Acquisition and Setting up the infrastructure for hosting of the Open Source Software Portal, OSS repository, Community Forum, FAQs.
- Implementation of an e-Document Management Systems (Requests for tenders launched)
- Awareness on OSS and IoT to the general public through an IoT Corner (during Infotech 2016)

B. THE NATIONAL COMPUTER BOARD

1. OBJECTIVES

The National Computer Board (NCB) was set up in 1988 by the National Computer Board Act (Act No.43) to promote the development of Information and Communication Technologies (ICT) in Mauritius. It is a para-statal body administered by a Board of Directors and operates under the aegis of the Ministry of Technology, Communication and Innovation.

The NCB redefined its strategies to respond more effectively to new national aspirations in view of multi-faceted challenges emerging in the wake of globalization and threatening the very resilience of the country's economy. Its core mission is now to accelerate the transition of Mauritius into a regional ICT hub and ensure the swift realization of government's objective to make of the ICT sector a key pillar of the economy.

Our Vision

To be the key enabler in transforming Mauritius into a Cyber island and the regional ICT hub

Our Mission

To e-power people, businesses and the public sector by developing and promoting ICT and ICT related services in Mauritius.

Core Values

- We are committed to quality and excellence
- We believe in teamwork and partnership
- We are determined to provide professional services to our stakeholders, customers and partners
- We aim at continuous improvement
- We invest in our people

2. COMPOSITION OF BOARD – January 2016 to July 2017

Name	Designation	Representative/Nominee
1. Mr I. Seebaluck – as from 03 May 2017	Ag Chairperson	Representative of the Ministry of Technology, Communication and Innovation
2. Mr N. Soobratty - 06 Oct to 31 Dec 2016 & from 03 Feb to 31 Mar 2017	Ag Chairperson	
3. Mr K. Conhye- Ag Chairperson from 22 June 2016 to Sep 2016	Ag Chairperson	
4. Mr J.D. Phokeer from 10 Mar 2015 to 31 Mar 2016	Chairperson	
Mrs B. Rajahbalee-Cader	Member	Representative of the Prime Minister's Office
Mr B. Heerowa	Alternate member	Representative of the Prime Minister's Office
Mrs R. Nohur	Member	Representative of the Ministry of Finance and Economic Development
Mrs S. Rama	Alternate member	Representative of the Ministry of Finance and Economic Development
Mr S. Pumessur (from 10 Mar 2015 to February 2016)	Member	Representative of the Ministry of Technology, Communication and Innovation
Mrs K. Purmessur (up 30 Nov 16)	Member	Representative of the Ministry of Education and Human Resources
Mrs A. Fowdur – Parboteeah (from 01 Dec 16 to 19 Feb 17)	Member	Representative of the Ministry of Education and Human Resources
Mr R. Auckbur (from 20 Feb 17)	Member	Representative of the Ministry of Education and Human Resources
Mr K. Samlall (up to 01 September 2016)	Member	Representative of the Ministry of Civil service and Administrative Reforms
Mrs O.Vinktarendoo (from 02 Sep to 17 Nov 2016)	Member	Representative of the Ministry of Civil service and Administrative Reforms
Mr V. Seedoyal (from 18 Nov 2016)	Member	Representative of the Ministry of Civil service and Administrative Reforms

3. STATEMENT OF ATTENDANCE AT BOARD

During the year January 2016 to June 17, eight (8) Board meetings were held. The attendance of Board Members at the meetings was as follows:

Name of Board Members	No. of Board Meeting attended	Remuneration (Rs)
Mr I. Seebaluck (Ag Chairperson)	1	28,927
Mr N. Soobratty (Ag Chairperson)	4	140,808
Mr K. Conhye (Ag Chairperson)	2	59,850
Mr J.D. Phokeer (Chairperson)	1	85,500
Mrs B. Rajahbalee-Cader	7	6,230
Mr B. Heerowa	1	890
Mrs R. Nohur	7	6,230
Mr S. Rama	1	890
Mrs K. Purmessur	2	1,780
Mrs A. Fowdur-Parboteeah	1	890
Mr R. Auckbur	3	2,670
Mrs K. Samlall	1	890
Mrs O. Vinktarendoo	1	890
Mr V. Seedoyal	4	3,560
Mr S. Purmessur	2	1,780

4. CORPORATE GOVERNANCE REPORT

4.1 The National Computer Board (NCB)

The NCB was established by the National Computer Board Act (Act No. 43) 1988 and is a parastatal body administered by a Board of Directors. It operated under the aegis of the Ministry of Finance until 1997 and has been under the responsibility of the Ministry of Information and Communication Technology thereafter.

The role of the NCB is to promote the development of ICT in Mauritius, by creating an ICT literate nation, ensuring the existence of an appropriate environment conducive to the fast growth of the ICT

sector, promoting ICT usage for the enhancement of productivity and efficiency and is to advise Government in ICT matters. Its objectives, as defined by the NCB Act, are as follows:

- a) To foster the development and growth of information technologies, information systems and computer related services in Mauritius;
- b) To advise the Government on the formulation of national policies in respect of the promotion, development and control of information technology and its applications.
- c) To assist in the framing up of appropriate national education, training and research plans in the field of information technology in order to build the necessary expertise base for the consolidation of the information technology in Mauritius.

The Board is committed to comply with the Code of Corporate Governance for Mauritius issued by the National Committee on Corporate Governance.

4.2 The Board

As per section 5 of the NCB Act, the Board shall consist of

- a) A Chairman to be appointed by the Minister
- b) A representative of the Prime Minister's Office
- c) A representative of the Ministry of Finance
- d) A representative of the Ministry of Information and Communication Technology
- e) A representative of the Ministry of Education and Human Resources
- f) Representative of the Ministry of Civil service and Administrative Reforms
- g) Not more than five other members appointed by the Minister from among persons with adequate knowledge and experience in the field of information technology, commerce, industry, services and education.

4.3 Meetings of the Board

Subjects to subsections (2) and (3) of the NCB Act, the Board shall regulate its meetings and proceedings in such manner as it thinks fit.

The Board meets at the request of the Chairman or of not less than three (3) members and at such time and place as may be determined by the Chairman.

Four members constitute the quorum.

The Executive Director attends every meeting of the Board and takes part in the deliberations of the Board but does not vote on any matter before the Board.

The Secretary of the Board attends all Board meetings and records the minutes of all meetings.

5. COMMITTEES OF THE BOARD

By virtue of Section 8 of the NCB Act, the Board has established three Committees namely:

- Staff Committee
- Finance Committee
- Business Development and Strategy Committee
- Management Committee

The Committees assist the Board by having a comprehensive and in-depth examination of specific issues. Committee meetings are scheduled before Board meetings.

The Committees of the Board consists of Members of the Board but the Board may co-opt such other persons without prejudice to the rule of confidentiality, think fit to designate.

The Chairperson of each Committee then submits its respective recommendations to the Board. The Director attends each Committee meetings. Each Committee has a Secretary who records the minutes of the meetings.

In 2016/17, the three committees of the Board were not re-constituted and every matter was taken directly to the Board.

6. MANAGEMENT TEAM

- Mr. G. R. Bhoyroo – Ag Executive Director and Manager, ICT Culture Promotion
- Mr. V. Mulloo – Manager, Government Online Centre
- Mrs. L. Chooromoney – Manager, ICT Technopreneur
- Mr. A. Seegolam – Ag Manager, Planning Research & Development
- Mr. I. Limalia – Ag Manager, Industry Development & Promotion
- Mr. K. Usmani – Officer in Charge, CERT MU
- Mrs. V. Mulliah – Administrative Secretary
- Mr. V. Patansingh – Accountant

7. STATEMENT OF DIRECTORS' RESPONSIBILITY

The National Computer Board (NCB) has prepared the financial statements which give a true and fair view of its financial position and its financial performance for the eighteen months period ended 30 June 2017. The Directors of the Board of NCB confirm that in the preparation of the financial statements for the financial year end 31 December 2016/17:

- Appropriate accounting policies and standards have been used, consistently applied and have been supported by reasonable and prudent judgments and estimates;
- The accounting standards which have been followed has been stated and any material departure disclosed with reasons; and
- The financial statements have been prepared on a going concern basis.

8. INTERNAL CONTROL

The NCB Board's responsibilities include designing, implementing and maintaining an appropriate internal control mechanism for the preparation and presentation of financial statements which reflect the true and fair financial position of the NCB. It also entails selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances. Such Systems ensure that all transactions are authorised and recorded and that any material irregularities are detected and rectified within a reasonable time frame.

9. TRAINING / MISSION

The NCB believes in a competent workforce. For the period January 2016 to 30 June 2017, NCB offered opportunities to staffs to take part in the following courses/workshop.

Local Training:

Planning, Research and Development Division

<i>Planning, Research and Development Division</i>				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Seegolam Ashwin Kumar	Assistant Manager	Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB
		Writing Skills for Parliamentary Questions & Cabinet Documents	25 May 2016	Civil Service College
Riad Mohamudally	Business Analyst	Training on Big Data using R Studio	24 & 25 July 2017	University of Mauritius
		Training on Internet of Things: Implementation with Microcontrollers	01, 08, 15, 22 April 2017	University of Mauritius
		Effective Communication and Interpersonal Skills	24 & 25 May 2016	Civil Service College
		Training Programme on Introduction to Microcontrollers using the Arduino	17-Sep-16	University of Mauritius
		Workshop on Internet of Things	19 Apr only	NCB
Vithilinga Dirooven	Business Analyst	Writing Skills for Parliamentary Questions & Cabinet Documents	25 May 2016	Civil Service College
		Workshop on Trust & Building Teams	24-Jun-16	Civil Service College
		Training on Big Data using R Studio	24 & 25 July 2017	University of Mauritius
		Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB

Planning, Research and Development Division				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Soodin Mohammad Reza	Research Officer	Training on Big Data using R Studio	24 & 25 July 2017	University of Mauritius
		Workshop on Internet of Things	19 to 21 Apr 2016	NCB
Shaili Oolun	Research Officer	Change Management in the Public Sector	29 & 30 June 2016	Civil Service College
		Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB
		Training on Big Data using R Studio	24 & 25 July 2017	University of Mauritius
		Blockchain Technology	15-Sep-16	NCB
Agowun Iqbal	Research Officer	Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Big Data using R Studio	24 & 25 July 2017	University of Mauritius
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB
		Effective Communication and Interpersonal Skills	13 & 20 October 16	Civil Service College
Bheemul Bhowaneeden	IT Support Officer	Training on Internet of Things: Implementation with Microcontrollers	01, 08, 15, 22 April 2017	University of Mauritius
		Tender Preparation and Evaluation	22, 23 June 2017	Civil Service College
		Effective Communication and Interpersonal Skills	14 & 16 June 2016	Civil Service College
		Workshop on Trust & Building Teams	24-Jun-16	Civil Service College
		Training Programme on Introduction to Microcontrollers using the Arduino	17-Sep-16	University of Mauritius

ICT Culture Promotion

<i>ICT Culture Promotion Division</i>				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Vik Bhoyroo	Ag. Executive Director/ Manager	Workshop on Corporate Governance @ BPML	27-Jun-16	Min of Financial Services, Good Governance and institutional Reforms
Ashwin Raja Toolseeya	Project Supervisor	Leadership Making a Difference	23 & 30 Mar 16	Civil Service College
		Workshop on Skills Mismatch, Development & Employability	01-Jun-16	Amity Global School
		Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB
		Digital Economy Workshop	01-Jun-16	NCB
		Leadership and Strategic Thinking	21 & 28 Nov 2016	Civil Service College
Iqbal Maudarbocus	Project Supervisor	Conflict Management	13 June 2016	Civil Service College
		Workshop on Skills Mismatch, Development & Employability	01-Jun-16	Amity Global School
		Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB
		Leadership & Strategic Thinking	20 & 28 October 2016	Civil Service College
		Managing Projects in Public Sector	9 & 16 Nov 2016	Civil Service College
Esha Buldawo-Rughoonath	Project Assistant	Workshop on Internet of Things	19 to 21 Apr 2016	NCB
		Training on Advanced Green ICT	22,25,26 Apr 2016	NCB
		Brief on open Day on New Services in Women Empowerment Centres	22-Sep-16	National Women Council

ICT Culture Promotion Division				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Bhusan Somaroo	Project Supervisor	Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Training on Advanced Green ICT	22,25,26 Apr 2016	National Computer Board
		Tender preparation and Evaluation	17 & 19 Aug 2016	Civil Service College
		Workshop for Policy on Science & technology Promotion	13-May-16	Civil Service College
Fardeen Bundhoo	Project Supervisor	Leadership Making a difference	01 & 08 Sept 2016	Civil Service College
Goordyal Keshav Singh	IT Support Officer	Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Training on Advanced Green ICT	22,25,26 Apr 2016	
Hurree Vikram	IT Support Officer	Effective Communication and Interpersonal Skills	02 & 03 May 2016	Civil Service College
		Customer Service Excellence	04 & 11 July 2017	
Marday Manogaren	IT Support Officer	Effective Communication and Interpersonal Skills	02 & 03 May 2016	Civil Service College
Adeen Bhavna	IT Support Officer	Customer Service Excellence	19 & 26 May 2016	Civil Service College
Daharee Naweeza	IT Support Officer	Customer Service Excellence	19 & 26 May 2016	Civil Service College
Shaheen Ghazala Rummun	IT Support Officer	Effective Communication & Interpersonal Skills	13 & 20 October 2016	Civil Service College
Jay Ramaswamy	Administrative Support Assistant	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
Etwaroo Seegolam Yogeshwaree	Administrative Officer	Customer Service Excellence	19 & 26 May 2016	Civil Service College
Busiah Lutchmee	WPO/ Telephonist	Effective Communication and Interpersonal Skills	02 & 03 May 2016	Civil Service College
Goburdhun Nikita	WPO/ Telephonist	Customer Service Excellence	19 & 26 May 2016	Civil Service College
		Effective Communication and Interpersonal Skills	02 & 03 May 2016	

CERT – Mu

<i>Cert Mu</i>				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Manish Lobin	Information Security Consultant	Code of Ethics and Good Governance	05-Jul-17	Civil Service College
Selvana Naiken Gopalla	Information Security Consultant	Code of Ethics and Good Governance	05-Jul-17	Civil Service College
Doorgeshwaree Nursing	Administrative Support Assistant	Registry procedures (Parastatals, Statutory Bodies & Local Authorities)	17 & 18 May 16	Civil Service College

Business Development and Promotion

<i>Business Development & Promotion</i>				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Rekha Busgeeth	Business Analyst	Change Management in the Public Sector	29 & 30 June 2016	Civil Service College
		Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
Vikash Heeralaul	Business Analyst	Workshop on Trust & Building Teams	24-Jun-16	Civil Service College
		Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Training on Big Data using R Studio	24 & 25 July 2017	University of Mauritius
		Training on Advanced Green ICT	22, 25, 26 Apr 2016	National Computer Board
Seebun Ved Prakash	Business Analyst	Effective Communication & Interpersonal Skills	1 & 9 Mar 2016	Civil Service College
		Training on Advanced Green ICT	22, 25, 26 Apr 2016	National Computer Board

Administration and Finance

Administration and Finance Department				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Vikash Patansingh	Accountant	Tender Preparation & Evaluation	30 March & 05 April 2017	Civil Service College
Noorzaman Soogund-Rumjaun	Senior Human Resource Officer	Key Features of latest labour legislations	12,19,26 Aug & 02 Sep 2016 (half day)	Regional Training Centre
		Seminar on Occupational Safety & Health	16 & 17 May 2017	Ministry of Labour
Brinda Soopen Murday	Senior Administrative Support Assistant	Registry procedures (Parastatals, Statutory Bodies & Local Authorities)	17 & 18 May 16	Civil Service College
		Improving efficiency in the organisation	6 & 13 Jul 2017	
Priya Sooreea	Procurement & Supply Officer	Tender preparation and Evaluation	17 & 19 Aug 2016	Civil Service College
		Training on Advanced Green ICT	22,25,26 Apr 2016	
Ingreta Lamothe	Administrative Support Assistant	Seminar on Occupational Safety and Health	19 & 20 Jan 16	Min. of Labour, IR and Employment
		Registry procedures (Parastatals, Statutory Bodies & Local Authorities)	17 & 18 May 16	Civil Service College
		Managing Performance in the Public Sector	04-Jul-17	Civil Service College
Natassa Sookaloo	Administrative Support Assistant	Registry procedures (Parastatals, Statutory Bodies & Local Authorities)	17 & 18 May 16	Civil Service College
		Code of Ethics and Good Governance	05-Jul-17	
Nandini Prayag	Administrative Support Assistant	Code of Ethics and Good Governance	05-Jul-17	Civil Service College
Pamela Seevathean	Administrative Support Assistant	Code of Ethics and Good Governance	05-Jul-17	Civil Service College
Boodoo Poospowtee	WPO / Telephonist	Mastering Telephone Skills	22 & 30 June 2016	Civil Service College

Administration and Finance Department				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Bhujun Chetanyata Devi	WPO / Telephonist	Customer Service Excellence	09 & 16 Mar 16	Civil Service College
		Increasing Productivity through Stress Management	18 & 25 July 2017	
Anand Daby	Office Attendant	Basic Communication Skills	23-Mar-17	Civil Service College
Babooram Chandraotee	Office Attendant	Tea Making	08-Jun-16	Civil Service College
Nunkoo Surendra	Office Attendant	Training Program on First Aid	12, 13, 16, 19, 20, 23 May 2016	Civil Service College

Government Online Centre

Government Online Centre				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Vyan Mulloo	Manager	Workshop on Leadership and Strategic Thinking	11-May-16	Civil Service College
Rajesh Ballchand	Information Security Consultant	Tender Preparation and Evaluation	22, 23 June 2017	Civil Service College
Sabrina Basama	Database Administrator 01 & 08 Sept 2016	Tender preparation and Evaluation Leadership - Making a difference	17 & 19 Aug 2016	Civil Service College
Khaleel Patel	System Administrator	Leadership - Making a difference	01 & 08 Sept 2016	Civil Service College
		Tender preparation and Evaluation	17 & 19 Aug 2016	
Simi Busgeeth	Web Developer	Tender preparation and Evaluation	01 & 08 Sept 2016	Civil Service College
		Leadership - Making a difference	17 & 19 Aug 2016	
		Managing Projects in Public Sector	19 & 26 October 2016	
Jason Arokeum	IT Support Specialist	Tender preparation and Evaluation	17 & 19 Aug 2016	Civil Service College
		Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Managing Projects in the Public Sector	7 & 14 Dec 16	Civil Service College

Government Online Centre				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Sooraj Sungur	IT Support Specialist	Tender preparation and Evaluation	17 & 19 Aug 2016	Civil Service College
		Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Training Programme on Handling Difficult Customers	05-Dec-16 / 21-Dec-16	Civil Service College
Runa Purmessur	Database Administrator	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
		Managing Projects in Public Sector	9 & 16 Nov 2016	
Ozeer Irfaan	Portal Administrator	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
Beedassy Paupiah Venita	IT Support Specialist	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
Gopaul Vijaye Anand	IT Support Specialist	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
		Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Managing Projects in Public Sector	19 & 26 October 2016	Civil Service College
Deelah-Beenode Varshakumaree	IT Support Officer	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
		Training Programme on Handling Difficult Customers	05-Dec-16 / 21-Dec-16	
Bonomally Ram Yuvraj	System Administrator	Tender preparation and Evaluation	14 & 16 Sept 2016	Civil Service College
		Training on Advanced Green ICT	22,25,26 Apr 2016	National Computer Board
		Managing Projects in Public Sector	19 & 26 October 2016	Civil Service College
Mahadeo Nitish	Network Administrator	Training on Advanced Green ICT	22,25,26 Apr 2016	National Computer Board
		Managing Performance in the Public Sector	04-Jul-17	Civil Service College
Ramchurter Amrish	Network Administrator	Training on Advanced Green ICT	22,25,26 Apr 2016	National Computer Board
		Tender Preparation and Evaluation	22, 23 June 2017	Civil Service College

Government Online Centre				
Staff Name	Job Title	Training Name	Date of Training	Organisation
Seebaluck Akshay	Information Security Consultant	Workshop on Internet of Things	19 to 21 Apr 2016	National Computer Board
		Managing Performance in the Public Sector	04-Jul-17	Civil Service College
Beezadhur Varun Kumar	System Administrator	Training on Advanced Green ICT	22, 25, 26 Apr 2016	National Computer Board
Navind Sagum	Wed Developer	Tender Preparation and Evaluation	22, 23 June 2017	Civil Service College
Kurrimbukus Ackthar Jawed	IT Support Officer	Managing Performance in the Public Sector	04-Jul-17	Civil Service College
Virasami Sandana Lakshmi	WPO / Telephonist	Handling Difficult Customers	11-Jul-17	Civil Service College
		Writing Effective Minutes of Meeting	29 July 2016	
		Customer Service Excellence	12 & 19 Jan 2016	
Ramkhelawan Nandeeta Preeya	WPO / Telephonist	Leadership - Making a difference	01 & 08 Sept 2016	Civil Service College
		First Aid	18,20,22,25,26 & 28 July 16	
		Improving efficiency in the Organisation	18 & 25 July 2017	

Overseas Mission / Training:

Name of Staff	Title of Mission/Seminar	Duration	Organising Country
Vik Bhoyroo	Infotech Rodrigues	5 - 7 Aug 2016	Rodrigues
Ismael Limalia	Infotech Rodrigues	5-7 Aug 2016	Rodrigues
Kaleem Usmani	International Conference on the Internet, Cybersecurity & IS	18 - 20 May 2016	Botswana
	Cybersecurity Alliance for Mutual Progress (CAMP) Meeting	11 -13 July 2016	Seoul, South Korea
Ashwin Seegolam	IST Africa	09-13 May 2016	Gabonronne
Reza Soodin	NAM S&T Centre International Training Workshop on "Commercialisation of Technology"	23 -27 May 2016	Teheran, Iran
Dirooven Vithilinga	Infotech Rodrigues	5 -7 Aug 2016	Rodrigues
Sachin Reechaye	ITU Annual Regional Human Capacity Building	18 - 20 July 2016	Lilongwe, Malawi
Manish Lobin	International Workshop on Effectiveness of Legislation Measured through Statistics	22-28 July 2016	Rabat, Morocco
Sachin Reechaye	Awareness session in Rodrigues	5 -10 June 2016	Rodrigues
Manish Lobin	Awareness session in Rodrigues	5-10 June 2016	Rodrigues
Vikash Heeralaul	Infotech Rodrigues	5-7 Aug 2016	Rodrigues
Ritesh Somaroo	Infotech Rodrigues	5-7 Aug 2016	Rodrigues
Ashwin Toolseeya	Infotech Rodrigues	5-7 Aug 2016	Rodrigues
Rekha Busgeeth	'Seminar on construction and management of scientific and technological park for African English-speaking countries, 2017'	31 May 2017 to 20 June 2017	China
Keshav Goordyal	Certificate Course in Cloud Management'	13 March to 06 May 2017	India
Vikram Hurree	Networking (A+, N+, MCSE 2012, CCNA, Exposure to ITIL)	28 Nov 2016 to 18 Feb 2017	India

10. SAFETY AND HEALTH COMMITTEE

As per the Occupational Safety and Health Act 2005, every employer of 50 or more employees shall establish a Safety and Health Committee. The main purpose of a Safety and Health Committee is to promote and develop safety recognition and hazard prevention.

The key roles and functions of the Committee are to:

- Promote co-operation between the employer and the employees in achieving and maintaining safe and healthy working conditions
- Make proposals to the employer on matters regarding the Safety, Health and welfare of employees
- Seek specialist advice on matters regarding Safety, Health and Welfare
- Make recommendations to the employer regarding training requirements and education programmes for particular employees
- Discuss occupational accidents, dangerous occurrences and occupational diseases and make recommendation to the employer
- Do anything incidental or conducive to the performance of the function of the Safety and Health Committee.

The Safety and Health Committee at the NCB constitutes of the following members in 2016:

- Mrs Vemah Potiah-Mulliah, Chairperson
- Mr Ashwin Toolseeya, Vice- Chairperson
- Mr Jawed Iqbal Agowun, Member
- Mr Jaweed Ackthar Kurrimbukus, Member
- Mr Dirooven Vithilinga, Member
- Mrs Priya Sooreea, Member
- Mrs Noorzaman Soogund-Rumjaun, Secretary

During the period of January 2016 to July 2017, nine meetings of the Safety and Health Committee were held. The Safety and Health Committee has nominated seven officers to act as fire wardens for the NCB for the year 2016. Moreover, upon request from the Safety and Health Committee, Dr Agarwal Eye Hospital carried out a free eye test for NCB staffs on June 2016.



REPORT OF THE
DIRECTOR OF AUDIT

**On the Financial Statements
of the National Computer Board
for the 18-month period ended 30 June 2017**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE NATIONAL COMPUTER BOARD

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the National Computer Board, which comprise the statement of financial position as at 30 June 2017, and the statement of financial performance, statement of changes in funds and reserves, statement of cash flows and the statement of outturn for the 18 month period 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 Computer Board as at 30 June 2017, and of its financial performance and cash flows for the 18 month period then ended in accordance with 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 Computer Board 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 National Computer Board, 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, 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 Computer Board'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 Computer Board'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 judgment 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 Computer Board's internal control.

- (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 National Computer Board has been applying its resources and carrying out its operations fairly and economically; 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 qualified 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.

The National Computer Board has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

Based on my examination of the accounts of National Computer Board, nothing has come to my attention that indicates that:

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

Submission of Annual Report

The Annual Report, including the financial statements of the National Computer Board for the 18 month period ended 30 June 2017, was submitted on 28 November 2018, that is, some 13 months after the statutory deadline that was on 31 October 2017. Following audit, management was informed on 6 August 2019 of amendments to be made to the financial statements. The amended financial statements were submitted to my Office on 23 October 2020.

Except for the late submission of the Annual Report, the National Computer Board has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

- 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 Computer Board'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 Computer Board 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 National Computer Board'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 Board whether:

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. ROMOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

21 December 2020



NATIONAL COMPUTER BOARD

**C. FINANCIAL STATEMENTS
FOR 18 MONTHS
PERIOD ENDED
30 JUNE 2017**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

		30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
		Rs.	Rs.
ASSETS	Notes		
Current assets			
Cash and cash equivalents	8	8,413,111	18,888,765
Trade receivables	9		
Recurrent Grant from MTCI		14,788,135	28,307,842
Trade receivables		15,618,713	19,948,586
Inventories	10	303,874	231,564
		<u>39,123,832</u>	<u>67,376,758</u>
Non-current assets			
Property , plant and equipment	11	31,012,351	31,259,315
Intangible assets	12	3,883,832	17,428,665
Employee benefits	13	9,543,284	9,379,402
Long term loan car loan	9	3,627,814	4,320,219
		<u>48,067,281</u>	<u>62,387,600</u>
TOTAL ASSETS		<u>87,191,113</u>	<u>129,764,358</u>
LIABILITIES			
Current liabilities			
Trade & other payables	14	19,567,269	22,527,578
		<u>19,567,269</u>	<u>22,527,578</u>
Non-current liabilities			
Long term provisions			
Employee benefits	15	12,994,513	10,904,870
Long term loan car loan		3,627,814	4,320,219
		<u>16,622,327</u>	<u>15,225,088</u>
TOTAL LIABILITIES		<u>36,189,597</u>	<u>37,752,667</u>
NET ASSETS		<u>51,001,516</u>	<u>92,011,691</u>
NET ASSETS/EQUITY			
General fund	17	51,001,516	92,011,690
		<u>51,001,516</u>	<u>92,011,690</u>

The Financial Statements were approved by the NCB Board



Mr D A SOBURRUN
CHAIRPERSON



Mr A. DREPAUL
BOARD MEMBER

The notes on pages 43 to 59 form part of these financial statements.

STATEMENT OF FINANCIAL PERFORMANCE FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

	Notes	30-Jun-17 (18 Months) Rs.	31-Dec-15 (12 Months) Rs.
Income			
Government grant & Other	22	70,156,833	84,058,088
Government on Line Centre		186,269,876	96,150,897
Universal ICT Education Programme		3,822,369	2,389,425
Capacity Building Programme		4,097,470	-
Infotech		3,723,090	3,953,395
Interest		49,717	273,455
Other income	16	2,816,794	1,953,685
		270,936,149	188,778,946
Expenditure			
Staff costs		57,769,669	34,006,884
Infotech		6,155,355	6,779,050
Planning, Research & Development		2,894,018	1,257,658
Government Online Center		156,852,753	92,194,198
E services		7,706,062	5,265,716
Incubator centre		232,334	13,381
Business, Development & Promotion		710,282	627,913
CEP		3,729,810	7,164,160
IT Coach		2,527,801	1,669,335
Universal ICT Education Programme		6,910,664	5,806,153
ISDP		3,483,335	1,281,303
Cert MU		2,170,165	1,195,389
IST Africa		141,381	353,945
ICT Academy		3,040,728	1,048,559
Capacity Building Programme		4,561,087	858,245
		258,885,443	159,521,889
Operating and administrative expenses	23	13,851,103	11,935,117
Depreciation and amortisation	11&12	39,209,777	36,601,275
		311,946,323	208,058,281
Net surplus/(deficit) for the year		(41,010,174)	(19,279,335)

The notes on pages 43 to 59 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS AND RESERVES FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

	General Fund	Capital grant	Total
	Rs.	Rs.	Rs.
Balance as at 01 January 2016	92,011,690	-	92,011,690
Surplus/(Deficit) for period ended 30 June 2017	(41,010,174)	-	(41,010,174)
Balance as at 30 June 2017	51,001,516	-	51,001,516

STATEMENT OF CASH FLOWS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

		30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
		Rs.	Rs.
Cash flow from operating activities	Notes		
Net surplus for the year		(41,010,174)	(19,279,335)
Adjustments for:-			
Depreciation and amortisation		39,209,777	36,601,275
Loss on disposal		183,121	-
Gain on disposal		(26,809)	-
Retirement benefit obligations		(163,882)	(124,071)
Change in sick leave obligation		-	-
Interest receivable		49,717	273,455
Prior Year Adjustment		-	-
Operating surplus before working capital changes		(1,758,250)	17,471,324
Decrease / (increase) in trade and other receivables		18,541,984	(8,872,599)
Decrease / (increase) in inventories		(72,310)	(19,507)
(Decrease) / increase in trade and other payables		(1,563,070)	7,733,580
Cash generated from/(absorbed into) operations		16,906,604	(1,158,525)
Net cash flows from operating activities		15,148,354	16,312,798
Cash flows from investing activities			
Acquisition of property, plant and equipment		(25,819,513)	(20,402,273)
Proceeds from sale of assets		245,220	-
Interest received		(49,717)	(273,455)
Net increase / (decrease) in cash and cash equivalents		(10,475,655)	(4,362,930)
Movements in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		18,888,765	23,251,695
Cash and cash equivalents at the close of the year	8	8,413,111	18,888,765
Net increase / (decrease) in cash and cash equivalents		(10,475,654)	(4,362,930)

STATEMENT OF OUTTURN FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

	NCB				TOTAL	
			Government Online Centre			
	Revised Budget	Actual Expenditure	Revised Budget	Actual Expenditure	Revised Budget	Actual Expenditure
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Staff Costs	62,104,085	55,003,719	26,660,000	14,100,759	88,764,085	69,104,478
Training Skills Program	-	307,091	600,000	165,392	600,000	472,483
Advertising	180,637	250,889	150,000	138,062	330,637	388,951
Board member fees	849,998	256,126	-	-	849,998	256,126
Utilities	2,100,000	1,686,122	15,000,000	10,638,414	17,100,000	12,324,536
Overseas Mission	1,337,583	654,686	1,150,000	-	2,487,583	654,686
Telephone	2,971,250	2,236,628	500,000	73,505,573	3,471,250	75,742,201
Training	1,226,667	363,021	750,000	340,000	1,976,667	703,021
Professional and Legal fees	900,000	303,725	-	-	900,000	303,725
Rent of Office premises	5,519,489	4,193,074	14,000,000	13,473,813	19,519,489	17,666,887
Repairs and maintenance	1,290,000	865,739	11,750,000	6,950,866	13,040,000	7,816,605
Maintenance of Software & Licenses	-	-	33,500,000	34,976,686	33,500,000	34,976,686
Motor vehicles running expenses	931,375	251,017	-	-	931,375	251,017
Other general and administrative expenses	3,485,300	2,142,497	3,250,000	576,208	6,735,300	2,718,704
Passage	-	-	-	-	-	-
National Information Security Awareness Programme (Technology Update Workshop + Promotion of Information Security Standards + Child Online Safety + Computer Security Day)	600,000	652,640	-	-	600,000	652,640
Promote the adoption of Information Security Standards at the National Level	100,000	228,752	-	-	100,000	228,752
Cyber security Drills	-	1,395,832	-	-	-	1,395,832
ICT Incubator	868,000	231,390	-	-	868,000	231,390
ISDP	4,500,000	3,464,360	-	-	4,500,000	3,464,360
National Open Source Excellence and Competency Centres	1,000,000	550,832	-	-	1,000,000	550,832
Capacity Building on Internet of Things	500,000	1,153,222	-	-	500,000	1,153,222
Conference on smart cities	400,000	-	-	-	400,000	-
Innovative Sustainable ICT Procurement	600,000	-	-	-	600,000	-
Empowering Mauritian Women through ICT	300,000	-	-	-	300,000	-
World Telecommunication and Information Society Day	300,000	167,869	-	-	300,000	167,869
Capacity Building Programme in Green IT	100,000	654,362	-	-	100,000	654,362
Publication of ICT Directory	200,000	-	-	-	200,000	-
Marketing of Manpower & Operators Database	60,000	-	-	-	60,000	-
Development of an ICT Portal	130,000	72,820	-	-	130,000	72,820
International Exhibition	2,000,000	-	-	-	2,000,000	-
Organisation of Regional ICT Expo Events	900,000	457,535	-	-	900,000	457,535
Infotech Rodrigues	400,000	152,642	-	-	400,000	152,642
Brochure, Catalogue of export ready ICT companies for Africa	150,000	-	-	-	150,000	-
Subscription to tender portals	100,000	-	-	-	100,000	-
Universal ICT Education Programme	7,000,000	7,380,776	-	-	7,000,000	7,380,776
IST Africa	150,000	141,381	-	-	150,000	141,381
IT Coach	3,000,000	2,434,484	-	-	3,000,000	2,434,484
CEP	3,000,000	3,713,340	-	-	3,000,000	3,713,340
E-Services	-	-	8,000,000	7,706,062	8,000,000	7,706,062
Infotech	6,000,000	6,238,734	-	-	6,000,000	6,238,734
Capacity Building Training	5,000,000	4,561,087	-	-	5,000,000	4,561,087
ICT Academy	3,200,000	3,257,420	-	-	3,200,000	3,257,420
Digitally Empowered Development - Increase of email accounts by 45,000	40,000,000	-	-	-	40,000,000	-
CERT MU ACTMS	10,000,000	-	-	-	10,000,000	-
Capital expenses	15,105,000	2,978,556	113,500,000	23,358,597	128,605,000	26,337,153
Car Loan	-	2,697,000	-	-	-	2,697,000
	188,559,384	111,099,366	228,810,000	185,930,432	417,369,384	297,029,798

Outturn for the fiscal year 2016 has been presented on a cash basis. Reasons for variances between budget and outturn are explained on page 41.

STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

	Original Budget	Revised Budget	Actual Received / Paid	Financial Statements
	Rs.	Rs.	Rs.	Rs.
Revenue				
Grant	161,209,384	161,209,384	59,503,757	59,503,757
Government Online Centre	115,310,000	115,310,000	171,330,311	160,450,363
GOC Capital	113,500,000	113,500,000	23,154,035	25,819,513
Universal ICT Education Programme		5,000,000	4,910,069	3,822,369
Capacity Building Programme		4,000,000	4,097,470	4,097,470
IT Coach		200,000	161,650	156,650
Infotech		5,000,000	6,459,295	3,723,090
IST Africa		100,000	101,646	101,646
MT Foundation		4,000,000	4,157,750	4,157,750
Interest		50,000	49,717	49,717
Other income			11,964,287	9,053,824
	390,019,384	408,369,384	285,889,988	270,936,149
Expenditure				
Staff Costs	62,104,085	62,104,085	55,003,719	57,769,669
IT Skill Development	-	-	307,091	340,312
Advertising	180,637	180,637	250,889	250,889
Board member fees	849,998	849,998	256,126	256,126
Utilities	2,100,000	2,100,000	1,686,122	1,752,892
Overseas Mission	1,337,583	1,337,583	654,686	654,686
Telephone	2,971,250	2,971,250	2,236,628	2,422,398
Training	1,226,667	1,226,667	363,021	363,021
Professional and Legal fees	900,000	900,000	303,725	453,725
Rent of Office premises	5,519,489	5,519,489	4,193,074	4,184,102
Repairs and maintenance	1,290,000	1,290,000	865,739	780,877
Motor vehicles running expenses	931,375	931,375	251,017	275,197
Other general and administrative expenses	3,485,300	3,485,300	2,142,497	2,116,879
<i>Projects</i>				
Planning, Research & Development	3,200,000	3,200,000	2,526,285	2,894,018
CERT-MU	10,700,000	10,700,000	2,277,224	2,170,165
Business, Development & Promotion	3,940,000	3,940,000	682,998	710,282
ICT Incubator	868,000	868,000	231,390	232,334
Universal ICT Education Programme	-	7,000,000	7,380,776	6,910,664
ISDP	4,500,000	4,500,000	3,464,360	3,483,335
IT Coach	-	3,000,000	2,434,484	2,527,801
CEP	-	3,000,000	3,713,340	3,729,810
E-Services	-	8,000,000	7,706,062	7,706,062
Government Online Centre	115,310,000	107,310,000	154,865,773	156,852,753
Infotech	-	6,000,000	6,238,734	6,155,355
IST Africa	-	150,000	141,381	141,381
Capacity Building Training	-	5,000,000	4,561,087	4,561,087
ICT Academy	-	3,200,000	3,257,420	3,040,728
Total recurrent expenditure	221,414,384	248,764,384	267,995,645	272,736,546
Capital Expenditure				
Government Online Centre	113,500,000	113,500,000	23,358,597	23,536,554
NCB car loan	15,105,000	15,105,000	2,978,556	2,282,959
	-	-	2,697,000	2,697,000
Digitally Empowered Development - Increase of email accounts by 45,000	40,000,000	40,000,000	-	-
Total expenditure capitalised	168,605,000	168,605,000	29,034,153	28,516,513
Total Expenditure	390,019,384	417,369,384	297,029,798	301,253,058

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN BUDGET AND ACTUAL FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

Details	Budget	Actual	Variances between Budget and Actual	Comments
	Rs.	Rs.	Rs.	
Revenue				
Grant	161,209,384	59,503,757	101,705,627	Recurrent grant not released as Projects not awarded as procurement exercise were non responsive and unfilled funded positions.
Government Online Centre	115,310,000	171,330,311	(56,020,311)	Income GOC Telecommunication lines but budgeted under NCB were refunded by parent Ministry.
GOC Capital	113,500,000	23,154,035	90,345,965	Capital grant was not released as Projects not awarded as procurement exercise were non responsive
Universal ICT Education Programme	5,000,000	4,910,069	89,931	Self funded projects, fund received from Donor/Sponsor
Capacity Building Programme	4,000,000	4,097,470	(97,470)	Self funded projects, fund received from Donor/Sponsor
IT Coach	200,000	161,650	38,350	Self funded projects, fund received from Donor/Sponsor
Infotech	5,000,000	6,459,295	(1,459,295)	Self funded projects, fund received from Donor/Sponsor
IST Africa	100,000	101,646	(1,646)	Self funded projects, fund received from Donor/Sponsor
MT Foundation	4,000,000	4,157,750	(157,750)	Self funded projects, fund received from Donor/Sponsor
Interest	50,000	49,717	283	
Other income	-	-		
	408,369,384	273,925,701		
Expenditure				
Staff Costs	62,104,085	55,003,719	7,100,366	Funded position were not filled
IT Skill Development	-	307,091	(307,091)	Provision made for additional trainees
Advertising	180,637	250,889	(70,252)	Amount over provided
Board member fees	849,998	256,126	593,872	Payment made based on number of Board meetings
Utilities	2,100,000	1,686,122	413,878	Savings made under the item
Overseas Mission	1,337,583	654,686	682,897	Savings made under the item
Telephone	2,971,250	2,236,628	734,622	Savings made under the item
Training	1,226,667	363,021	863,646	Amount over provided
Professional and Legal fees	900,000	303,725	596,275	Professional fees for previous years were not yet released.
Rent of Office premises	5,519,489	4,193,074	1,326,415	Provision made for Syndic fees.
Repairs and maintenance	1,290,000	865,739	424,261	Savings made under the item
Motor vehicles running expenses	931,375	251,017	680,358	Amount over provided
Other general and administrative expenses	3,485,300	2,142,497	1,342,803	Savings made under the item
Planning, Research & Development	3,200,000	2,526,285	673,715	Projects not awarded as procurement exercise were non responsive
CERT-MU	10,700,000	2,277,224	8,422,776	Projects not awarded as procurement exercise were non responsive
Business, Development & Promotion	3,940,000	682,998	3,257,002	Projects not awarded as procurement exercise were non responsive
Government Online Centre	115,310,000	154,865,773	(39,555,773)	Savings made under the item
ICT Incubator	-	231,390	(231,390)	Expenditure incurred from staff costs
UIEP	7,000,000	7,380,776	(380,776)	Project self funded by Donor
ISDP	4,500,000	3,464,360	1,035,640	Savings in staff cost
GOC Capital	113,500,000	23,358,597	90,141,403	Projects not awarded as procurement exercise were non responsive
Plant & Machinery	15,105,000	2,978,556	12,126,444	Projects not awarded as procurement exercise were non responsive
	357,019,384	266,511,680		

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENT FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

	30 June 2017
	Rs.
Actual Revenue as per statement of outturn	285,889,988
Government Online Centre	(10,879,949)
GOC Capital	2,665,478
Universal ICT Education Programme	(1,087,700)
IT Coach	(5,000)
Infotech	(2,736,205)
Other income	(2,910,463)
	<hr/>
Recurrent expenditure as per statement of financial performance	<u>270,936,149</u>
Actual recurrent expenditure as per statement of outturn	
Provisions and accruals	267,995,645
Staff Costs	2,765,950
IT Skill Development	33,221
Utilities	66,770
Telephone	185,770
Professional and Legal fees	150,000
Rent of Office premises	(8,972)
Repairs and maintenance	(84,862)
Motor vehicles running expenses	24,179
Other general and administrative expenses	(25,617)
Projects	
Planning, Research & Development	367,733
CERT-MU	(107,059)
Business, Development & Promotion	27,284
ICT Incubator	944
Universal ICT Education Programme	(470,112)
ISDP	18,975
IT Coach	93,317
CEP	16,470
Government Online Centre	1,986,980
Infotech	(83,378)
ICT Academy	(216,692)
	<hr/>
Recurrent Expenditure as per statement of financial performance	<u>272,736,546</u>

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

1. CORPORATE INFORMATION

"The National Computer Board (NCB) was established as a body corporate under the National Computer Board Act (Act No.43) in 1988 to promote the development of Information and Communication Technologies (ICT) in Mauritius, to advise the Government of Mauritius on the formulation of national policies in respect of the promotion, development and control of information technology and its applications, and to assist in the framing of appropriate national education, training and research plans in the field of information technology. It is a para-statal body administered by a Board of Directors and operates under the aegis of the Ministry of Technology, Communication and Innovation."

Further information about the NCB's activities over the last years is available on the web site <http://www.ncb.mu> and the address of the registered office of NCB is as follows:

National Computer Board
7th Floor, Stratton Court
La Poudriere Street
Port Louis

2 BASIS OF PREPARATION

- (a) In accordance with amendments brought in the Statutory Bodies (Accounts and Audit) Act by the Finance (Miscellaneous Provisions) Act No.10 OF 2010, the Financial Statement have been prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Board (IPSASB) which is Board of the International Federation of Accounting Committee (IFAC).

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

(b) Basis of preparation

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.

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.

The Financial Statements are presented in Mauritian Rupees (MUR).

The Financial Statements have been prepared for the 18 month's period ended 30 June 2017 with comparative information for the year ended 30 December 2015. This is due to a change in the accounting date as per the Finance Act 2016.

Comparative figures are for a period of 18 Months (January 2016 to June 2017) have been restated where necessary.

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

3 STATEMENT OF COMPLIANCE

The financial statements of the National Computer Board comply with the Statutory Bodies (Accounts and Audit) Act 1982 (as subsequently amended) and have been prepared in accordance with the International Public sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC)

4 USE OF JUDGEMENT AND ESTIMATES

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. Some actual results may differ from these estimates, but they are not expected to be materially different.

Judgements and estimates are continuously evaluated and are based on historical experience and other factors, including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances.

5 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted are consistent with those of the previous year except that with the adoption revised IPSAS, effective for financial periods beginning on or after 01 January 11, various disclosures are required.

The following IPSAS were in issue but not yet effective as at 30 June 2017.

IPSAS		Effective Date
IPSAS 33	First - Time Adoption of Accrual Basis IPSASs	Effective for annual periods beginning on or after 1 January 2017
IPSAS 34	Separate Financial Statements	Effective for annual periods beginning on or after 1 January 2017
IPSAS 35	Consolidated Financial Statements	Effective for annual periods beginning on or after 1 January 2017
IPSAS 36	Investments in Associates and Joint Ventures	Effective for annual periods beginning on or after 1 January 2017
IPSAS 37	Joint Arrangements	Effective for annual periods beginning on or after 1 January 2017
IPSAS 38	Disclosure of Interests in Other Entities	Effective for annual periods beginning on or after 1 January 2017
IPSAS 39	Employee Benefits	Effective for annual periods beginning on or after 1 January 2018
IPSAS 40	Public Sector Combinations	Effective for annual periods beginning on or after 1 January 2019

6 SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue recognition

Revenue is recognised to the extent that it is probable that economic benefits will flow to the organisation and the revenue can be readily measured.

Besides the government grant, the National Computer Board receives interest income from its call deposits bank accounts. The interest income from the call deposits are recognised on a time-proportion basis, by reference to the principal outstanding and at the effective interest rate applicable.

(b) Foreign currency translation

Transactions in a currency other than the MUR ("foreign currency") are recorded at the rates of exchange prevailing at the time the transactions are entered into. At the balance sheet date, monetary assets and liabilities denominated in foreign currencies are translated into MUR at exchange rates prevailing at such date. Exchange differences arising are taken to the income statement. Currency translation gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement."

(c) Property, Plant and Equipment

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses. The cost of property, plant and equipment at 1 July 2005, the National Computer Board's date of transition to IFRSs, was determined by reference to its historical cost less accumulated depreciation at that date.

Cost includes expenditure that is directly attributable to the acquisition of the asset. Borrowing costs related to the acquisition, construction or production of qualifying assets are recognised as profit or loss as incurred.

Subsequent costs are included in the assets carrying amount or recognised as a separate asset as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Board and the cost of the item can be measured reliably.

"When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised net within "other income" in profit or loss. When revalued assets are sold, the amounts included in the revaluation surplus reserve are transferred to general funds. "

Depreciation is recognised in the income statement on a straight line basis over the estimated useful lives of each part of an item of property, plant and equipment.

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Property, Plant and Equipment (Continued)

The estimated useful lives for the current and comparative periods are as follows:

Fixed assets	Expected useful life (Years)	Rates of depreciation
		per annum
Motor vehicles	10	10%
Office equipment	5	20%
Fixtures and fittings	5	20%

(e) Provisions

Provisions are recognised when the National Computer Board has a present legal or constructive obligation as a result of past events which it is probable will result in an outflow of economic benefits that can be reasonably estimated.

(f) Government grants

“The National Computer Board receives annual grant from the Government of Mauritius to meet its administrative, operational expenses, expenditures related to the business incubator center, the government online center, other projects under the management of the National Computer Board and to organise events to promote the ICT sector in Mauritius.

Any surplus in the grant is credited in the National Computer Board’s general funds for future use. ”

(g) Cash and cash equivalents

Cash and cash equivalents comprise of all cash balance and call deposits. Bank overdraft that are repayable on demand and form an integral part of the National Computer Board’s cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flow.

(h) Retirement benefit costs

State plan

Contributions to the National Pension Scheme are charged to the Income Statement in the period in which they fall due.

Defined contribution pension plans

Contributions to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions.

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Retirement benefit costs (Continued)

For defined retirement benefit plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses that exceed 10 per cent of the greater of the present value of the Board's defined benefit obligation and the fair value of plan assets are amortised over the expected average remaining working lives of the participating employees. Past service cost is recognized immediately to the extent that the benefits are already vested, and otherwise is amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligations recognized in the balance sheet represents the present value of the defined benefit obligations as adjusted for unrecognized actuarial gains and losses and unrecognized past service cost, and as reduced by the fair value of plan assets. Any asset resulting from this calculation is limited to unrecognized actuarial losses and past service cost, plus the present value of available refunds and reductions in future contributions to the plan.

Employee leave entitlement

Employee entitlements to bank sick leave as defined in the PRB 2016 Report (the regulatory body for remuneration of National Computer Board's employees) are recognized as and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave.

(i) Inventories

The items in the inventories have been acquired for the sole use of the National Computer Board and is normally consumed within 3 months after the balance sheet date. These items are not re-sold on an open market and they are measured at cost on a FIFO basis.

(j) Financial instruments

Financial assets and liabilities are recognised in the Balance Sheet when the Board becomes a party to the contractual provision of the instrument. The Board's accounting policies in respect of the main financial instruments are set out below:

(i) Fair values

The carrying amount of the financial assets and financial liabilities approximate their fair values due.

(ii) Trade and other receivables

Accounts receivables are initially recognised at fair value. As the institution has been set up for the purpose of fostering entrepreneurship and the promotion of ICT in the Mauritian society, the National Computer Board does not charge any interest on dues. Nevertheless, the National Computer Board has set up an effective debt collection system and the directors estimate that the actual accounts receivable does not materially differ from that had they been at amortised cost.

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Financial instruments (Continued)

(iii) Trade and other payables

Amounts payables are initially measured at fair value, and subsequently measured at amortised cost using the effective interest method.

(k) Risk Management Policies

The National Computer Board adopts a conservative approach to Risk Management. A description of the significant risk factors are given below together with the relevant risk management policies:

Credit risk

The Board is a para-statal body. Its operations are wholly financed by Government grants. On the other hand it derives a significant portion of its "other income" from the provision of services to counterparties which are other public bodies (ministries, departments and other para-statal bodies. The Board's credit risk is primarily attributable to its trade receivables from these counterparties given the nature of their relationship.

Credit risk also relates to the possibility of default by employees in settling their car loan obligations towards the National Computer Board. The National Computer Board has established a "Lien" policy on cars purchased by those employees who benefit from such car loans.

Currency risk

The company pays its USD invoices through its USD bank account, but it is exposed to translation risk.

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of credit facilities. In order to ensure adequacy of its funding, regarding its obligations to meet both operational and capital requirements, cash flow forecasts are prepared regularly and actions taken accordingly.

(l) Intangible asset

"The intangible asset represents application software acquired by the National Computer Board in the current and preceding periods. It is measured at cost less accumulated amortisation. The useful lives of the software is 5 years."

(m) General fund

General fund represents the accumulated surpluses and deficits of the National Computer Board.

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Taxation

The National Computer Board Act exempt the Board from the repayment of any rate or charge leviable on immovable property or any tax leviable on income.

(o) Segment Information

Segment information, as per IPSAS 18, is based on the NCB's programs prepared under the Program Based Budget. All expenses directly related to a segment have been allocated to it. Other running expenses have been apportioned on the basis of staff costs of each segment. The assets and liabilities are jointly used by the segments and are not separately disclosed.

Expenses related to running of each segment are disclosed in Statement of Outturn.

7 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL ACCOUNTS

The Statement of Comparison of Budgeted and Actual Amounts at page 47 shows the budgetary results reconciled with the results after IPSAS adjustments for the period as reported in the financial statements. IPSAS adjustments are accounting entries required to conform to IPSAS and are not Part of the Board's budgetary reporting. These adjustments principally concern accrual accounting relating to expenses and revenues, property, plant and equipment and related amortization, depreciation and impairment together with provisions deemed necessary.

"In order to reconcile the budget outturn results to the results after IPSAS adjustments for the period, differences between budget accounting and accrual accounting need to be taken into account. The most significant of these differences are the following:"

- (a) In budget accounting, revenue is required to cover all committed expenditures. In accrual accounting, revenue and expenses only includes amounts corresponding to amounts accruing to the period. The difference is treated as deferred revenue or expenses in accrual accounting.
- (b) In budget accounting, capital expenditures are recorded as current year expenses. In accrual accounting this expense is capitalised and depreciated over the useful lives of the assets. These capital expenditures and associated depreciation are recorded at their net value as assets in the Statement of Financial Position. Depreciation expense is recorded in the Statement of Financial Performance.
- (c) In budget accounting, expenditure for employee benefits is accounted for on a pay as you go basis as is the case for payments of pensions on retirement. In accrual accounting, the expense is estimated by an actuary in accordance with a methodology set out in accounting standards. Basically, the pension and post-employment benefits obligation is to be reported in the Statement of Financial Position.
- (d) In budget accounting, revenue is recorded during the 18 months period on a cash basis. In accrual accounting these revenues are recorded as revenue when the client is billed and adjusted by provisions for bad debts.

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

8. CASH AND CASH EQUIVALENTS

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Cash deposited in MUR	6,902,296	17,345,247
Cash deposited in USD	814,719	846,116
Cash deposited in EURO	696,096	697,402
	8,413,111	18,888,765

9. TRADE AND OTHER RECEIVABLES

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Income receivables: Recurrent Grant from MTCI	14,788,135	28,307,842
Trade receivables	8,707,540	13,884,591
Car loan	1,785,321	1,857,661
Other receivables	4,894,751	3,869,485
Asset in Progress	231,100	336,850
	30,406,848	48,256,429

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
(a) Car Loan		
Balance as at 01 January	6,177,879	6,460,799
Paid during the year	(2,952,993)	(2,121,470)
Additions during the year	2,188,250	1,838,550
At 31 December	5,413,136	6,177,879
Less: Amount due within one year	(1,785,321)	(1,857,661)
Amount falling due after more than one year	3,627,814	4,320,219

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

10. INVENTORIES

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Stores and office stationery	303,874	231,564

Note: All stocks are at cost

All costs of inventories have been expensed during the year.

11. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Office equipment	Furniture and fittings	Total
COST/ VALUATION	Rs.	Rs.	Rs.	Rs.
At 01 January 2016	6,310,890	193,580,480	20,049,241	219,940,611
Diposal	(1,125,550)	(37,950)	-	(1,163,500)
Additions	917,373	22,308,930	83,889	23,310,192
At 30 June 2017	6,102,713	215,851,460	20,133,130	242,087,302

DEPRECIATION

At 01 January 2016	3,774,273	165,130,875	19,776,148	188,681,296
Diposal	(731,608)	(30,360)	-	(761,968)
Charge for the year	780,408	22,144,270	230,945	23,155,624
At 30 June 2017	3,823,073	187,244,785	20,007,093	211,074,952

NET BOOK VALUE

At 30 June 2017	2,279,639	28,606,674	126,037	31,012,351
At 01 January 2016	2,536,618	28,449,604	273,093	31,259,315

Note:

The Board is of the opinion that the net book value of the property, plant and equipment approximates its fair value.

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

12. INTANGIBLE ASSETS

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
Computer Software:	Rs.	Rs.
Cost		
Opening balance at 01 January 2016	80,690,721	80,389,580
Acquisitions	2,509,321	301,141
Ending balance at 30 June 2017	83,200,041	80,690,721
Amortisation and impairment losses		
Balance at 01 January 2016	63,262,056	49,372,884
Charge for the year	16,054,154	13,889,172
Balance at 30 June 2017	79,316,210	63,262,056
Carrying amounts:		
At 30 June 2017	3,883,832	17,428,665

13. RETIREMENT BENEFIT OBLIGATIONS

The National Computer Board operates a defined contribution scheme for qualifying employees which is managed by SICOM Ltd. Under the scheme, the employees are entitled to retirement benefits at 66.6 per cent of their final salary on attainment of retirement age. The schemes are funded.

The most recent actuarial valuations of the plan assets and the present value of the defined contribution obligation were carried out at 30 June 2017 by SICOM Ltd. The present value of the defined contribution obligation, the related current service costs and past service costs were measured using the projected unit credit method.

13. RETIREMENT BENEFIT OBLIGATIONS (Continued)

	30-Jun-17 (12 Months)	31-Dec-15 (18 Months)
	Rs.	Rs.
Amounts recognised in statement of financial position at the end of the year		
Present value of funded obligation	54,584,578	45,190,439
Fair value of plan assets	(42,102,836)	(36,255,103)
	12,481,742	8,935,336
Present value of unfunded obligation	-	-
Unrecognised actuarial gain / (loss)	(22,025,025)	(18,314,738)
Unrecognised transitional amount	-	-
Liability recognised in statement of financial position at end of year	(9,543,283)	(9,379,402)
Amounts recognised in statement of financial performance:		
Current service cost	4,663,988	2,756,385
(Employee Contribution)	(2,497,913)	(1,575,570)
Fund expenses	118,077	72,405
Interest cost	4,406,068	3,087,950
Expected return on plan assets	(3,682,052)	(2,612,576)
Actuarial (gain) / loss recognised	574,821	510,690
Past service cost recognised	-	-
Transition effect of adopting IAS 19	-	-
Total included in staff costs	3,582,989	2,239,284
Movement in liability recognised in statement of financial position:		
At start of year	(9,379,402)	(9,255,331)
Total staff cost as above	3,582,988	2,239,284
Contributions paid	(3,746,870)	(2,363,355)
At end of year	(9,543,284)	(9,379,402)
Actual return on plan assets:	3,169,633	448,591
Main actuarial assumptions at end of year:		
Discount rate	6.50%	7.50%
Expected rate of return on plan assets	6.50%	7.50%
Future salary increases	4.00%	5.00%
Future pension increases	3.00%	3.00%

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

13. RETIREMENT BENEFIT OBLIGATIONS (Continued)

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	45,190,439	41,172,666
Current service costs	4,663,988	2,756,385
Interest costs	4,406,068	3,087,950
Benefits paid	(3,107,650)	(1,284,805)
Liability (gain) / loss	3,431,733	(541,757)
	54,584,578	45,190,439
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	36,255,103	33,543,491
Expected return on plan assets	3,682,052	2,612,576
Employer contributions	3,746,870	2,363,355
Employee contributions	2,497,913	1,575,570
Benefits paid and other outgo	(3,225,727)	(1,357,210)
Asset gain	(853,375)	(2,482,679)
	42,102,836	36,255,103
<i>Fair value of plan assets at end of period</i>		
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>		
Government securities and cash	56.60%	58.10%
Loans	4.40%	4.30%
Local equities	15.80%	15.90%
Overseas bonds and equities	22.60%	21.00%
Property	0.60%	0.70%
Total	100.00%	100.00%
<i>Additional disclosure on assets issued or used by the reporting entity</i>		
<i>Percentage of assets at end of year</i>		
	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
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%

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

13. RETIREMENT BENEFIT OBLIGATIONS (Continued)

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
History of obligations, assets and experience adjustments		
Fair value of plan assets	42,102,836	36,255,103
Present value of defined benefit obligations	(54,584,578)	(45,190,439)
Surplus/(Deficit)	(12,481,742)	(8,935,336)
Asset experience gain/(loss) during the period		
Liability experience gain/(loss) during the period		
Year	30-Jun-18	
	Rs.	
Expected employer contributions	2,553,096	

14. TRADE AND OTHER PAYABLES

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Car loan	1,785,321	1,857,661
Provision for passage benefits	900,000	900,000
Provision for Sick Leave	1,080,403	684,529
Provision for Professional Fees : Audit Fees	400,000	400,000
Legal Fees	48,000	48,000
Other payables	15,353,545	18,637,388
	19,567,269	22,527,578
(a) Car Loan		
Balance as at 01 January	6,177,879	6,460,799
Paid during the year	(2,952,993)	(2,121,470)
New car loan issued during the year	2,188,250	1,838,550
At 31 December	5,413,136	6,177,879
Less: Amount due within one year	(1,785,321)	(1,857,661)
Amount falling due after more than one year	3,627,814	4,320,219

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

15. EMPLOYEES BENEFIT

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Provision for Passage Benefits	1,865,996	1,460,172
Provision for Sick Leave	11,128,516	9,444,698
Retirement Benefits Obligation	12,994,512	10,904,870
(a) Provision for Passage Benefits		
Balance as at 01 January	2,360,172	2,424,994
Paid during the year	(1,737,120)	(1,332,066)
Provision for the year	2,142,943	1,267,245
At 31 December	2,765,996	2,360,172
Less: Amount due within one year	(900,000)	(900,000)
Amount falling due after more than one year	1,865,996	1,460,172
(b) Provision for sick leave		
Balance as at 01 January	10,129,226	9,070,431
Paid during the year	(1,639,459)	(684,766)
Provision for sick leave	3,719,152	1,743,561
At 31 December	12,208,919	10,129,226
Less: Amount due within one year	(1,080,403)	(684,529)
Amount falling due after more than one year	11,128,516	9,444,698
16. OTHER INCOME		
IT coach	156,650	39,900
CSD	1,531,022	1,057,277
Miscellaneous Income	965,241	732,437
Retirement Benefit	163,881	124,071
	2,816,794	1,953,685

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

17. GENERAL FUND

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Balance as at 01 Jan	92,011,690	111,291,025
Net surplus/(deficit) for the year	(41,010,174)	(19,279,335)
IPSAS 23 Adjustment- Deferred Capital Account transferred to General Fund		
Balance as at 30 June	51,001,516	92,011,690

18 LEASE OBLIGATIONS

National Computer Board (NCB)

The National Computer Board is located at Stratton court building in Port Louis. It occupies a space area of 9,508 Sq. ft which comprises of the 2nd, 5th, 7th and 8th floors.

Government online Centre (GOC)

The Government online centre is located on the 5th floor, Cyber Tower I Ebene with an area space of 1,352.4 Sq. M.

19 EVENTS AFTER THE REPORTING PERIOD

There have been no material events after the reporting period which would require disclosure or adjustment to the financial statements for the 18 months period ended 30 June 2017.

20 RELATED PARTY

Related parties are considered to be related if one party has ability to control the other party in making financial operating decisions. Related party transaction were carried out at commercial terms and conditions. All eligible officers in the National Computer Board are granted duty free facilities and loans for purchase of a car as prescribed in the PRB reports.

21 KEY MANAGEMENT PERSONNEL

The National Computer Board is managed by key personnel that includes the Executive Director, Managers, Administrative Secretary, Accountant and other key staff who are responsible for operating the various activities of the Board. Their remunerations are governed by the PRB Report 2016.

22 GOVERNMENT GRANT & OTHER

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Grant from Accountant General	59,503,757	74,885,541
Donation from MT	4,157,750	7,302,955
ICT Academy	6,393,680	1,307,350
ISDP	-	40,945
IST Africa	101,646	521,298
	70,156,833	84,058,088

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

23 EXPENDITURE

DIRECT EXPENSES RELATED TO THE IMPLEMENTATION OF PROJECTS

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Infotech	6,155,355	6,779,050
Planning, Research & Development	2,894,018	1,257,658
Government Online Center	156,852,753	92,194,198
E services	7,706,062	5,265,716
Incubator centre	232,334	13,381
Business, Development & Promotion	710,282	627,913
CEP	3,729,810	7,164,160
IT Coach	2,527,801	1,669,335
Universal ICT Education Programme	6,910,664	5,806,153
ISDP	3,483,335	1,281,303
Cert MU	2,170,165	1,195,389
IST Africa	141,381	353,945
ICT Academy	3,040,728	1,048,559
Capacity Building Programme	4,561,087	858,245
	201,115,774	125,515,005

NOTES TO THE FINANCIAL STATEMENTS FOR 18 MONTHS PERIOD ENDED 30 JUNE 2017

OPERATING AND ADMINISTRATIVE EXPENSES

	30-Jun-17 (18 Months)	31-Dec-15 (12 Months)
	Rs.	Rs.
Staff costs	57,769,669	34,006,884
IT skill development	340,312	269,274
Advertising	250,889	50,511
Bank charges	173,398	30,959
Board members fees	256,126	286,926
Utilities	1,752,892	1,083,044
Insurance	41,850	28,750
Mission overseas	654,686	76,688
Printing, postage and stationery	778,013	475,430
Telephone	2,422,398	1,614,456
Training	363,021	75,000
Travelling other	27,000	17,700
Staff Welfare	340,852	218,527
General expenses	498,878	330,187
Professional and legal charges	453,725	526,900
Rent of office premises	4,184,102	2,890,079
Repairs and maintenance	780,877	300,790
Motor vehicle running expenses	275,197	293,222
Exchange difference	31,897	-
Pension Contribution	-	3,311,674
Miscellaneous	68,679	55,000
Loss on disposal	156,312	-
	71,620,772	45,942,001
Total	272,736,546	171,457,006

BREAKDOWN OF STAFF COSTS

	Rs.
Salaries	47,965,257
Levy	93,316.00
NPS	250,153
FPS	970,652.70
NSF	683,791
PAYE	3,431,946.07
Medical Scheme	585,118.31
Movement in Passage benefit	1,199,419
Movement in Sick Leave	2,590,015
	57,769,669

