

ANNUAL **20**
REPORT **18**



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NATIONAL COMPUTER BOARD

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Overview

Digitalisation and ICT have become the leading economic pillar that is helping all existing sectors grow and prosper. Different phases of digital transformation will be required in the next decade to develop competitive advantage. In line with the Mauritius Vision 2030 that calls for an intelligent and smart Mauritius, the top priority of the Government is to speed up the process of moving the country towards a fully-fledged digital economy and society.

To achieve this objective, the National Computer Board (NCB) has actively participated in the growth of the ICT industry through its various projects. The setting up of a first 3D Printing Service Centre at Port-Louis marked a revolutionary milestone to support manufacturing firms, university students and start-ups. The Centre offers 3D Printing and 3D Scanning services, advice, counselling and initiation for 3D designs and modelling, free of charge.

At the Government level, the NCB has spared no efforts to provide its assistance and advice. An additional 36 e-Services for various Ministries and departments have been implemented on the Government Portal to allow a better interaction between Government and its stakeholders. Furthermore, a secured g-cloud has been implemented at the Government Online Centre (GOC) and that includes the provision of Infrastructure as a Service (IaaS) and Platform as a Service (PaaS) to those government departments who do not wish to invest in IT infrastructure.

In order to better equip young Mauritians with coding skills, the NCB has implemented the ‘Digital Youth Engagement Programme (DYEP)’ which provides introductory courses on Coding to youngsters with the objectives of stimulating the interest of our young learners for STEM (Science, Technology, Engineering, and Mathematics) subjects.

Our ICT industry which is vibrant and dynamic is prone to cybercrime and the NCB leaves no stones unturned to mitigate cyber risks through its Cybersecurity Drilling exercises and continued awareness campaigns. The NCB is also proud to mention that the CERT-MU has been awarded the ISO 27001 certification in June 2017 and we are extremely honoured as it is the only CERT in the world which is ISO 27001 certified.

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 2017/18 are listed below.

1.3.1 Setup of 3D Printing Centre

- NCB has set up the first of two 3D Printing Service Centers at Port Louis for the benefit of a wide range of industries, professions and academia, including SMEs, start-ups, designers and university students. The Centre is equipped with 5 printers and 2 scanners. A full marketing campaign will soon be launched with completion

of promotional materials. Visitors have already started visiting the 3D Printing Center for printing purpose and general queries. Visitors mostly comprised of university students from UOM, UDM, UTM & ENSA. Over 75 3D objects have been printed for students from UOM for their final year project in Mechatronics.

- 2nd 3D Printing Centre is being setup at SME Mauritius in Coromandel. Approval has been obtained from the Boards of NCB and SME Mauritius for an MOU. Logistical setup has started.

1.3.2 Infotech Rodrigues (6th edition)

- Infotech Rodrigues (6th edition), organised in August 2017, witnessed visitor turnout of 12,500. Components: exhibition, coding sessions and cyber security awareness

1.3.3 Infotech 2017 (24th edition)

- The 24th edition of Infotech Mauritius was held from 30 Nov to 3 Dec 2017 at SVICC. The event comprised of Innovtech Demo Area and Conferences, exhibition area, 3D Printing area, Virtual Reality, Coding sessions, E-Gov services and Gaming Zone. 35 exhibitors, spread over some 60 stands, have participated in the ICT Exhibition.

1.3.4 IDC-CIO Forum

- IDC-CIO Forum was organised on 22 August 2018 at Hilton Hotel by top international consulting firm in collaboration with NCB. Some 100 persons, mainly CEO's from the local ICT industry, attended.

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

2.1 Background

The Computer Emergency Response Team of Mauritius (CERT-MU) promotes cyber security culture and coordinates cyber security 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 youth 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

2.3.1 Consultancy Mauritius Cyber Defense Centre

The project focuses on providing an effective response, monitoring and coordination of cyber-threats to the Mauritian cyber territory. The system will have the capability for early detection of potentially devastating cyber-attacks and the ability to respond to cyber security incidents in real time. This will also help to set-up a secure environment for business across the sectors and critical infrastructure establishments. The other core activity of the MCDC is the Cyber Threat Analysis. This will help to mitigate cyber risk with a comprehensive approach to threat identification, intelligence gathering and validation, and response to protect critical information of the constituency members. This will also help to determine the nature of attacks, vulnerability types and analysis of malicious code.

2.3.2 Implemented Centralised Online Incident Reporting System for Social Media

CERT-MU has set up a central point of contact for reporting incidents occurring on social media which is known as the Mauritian Cybercrime Online Reporting System (MAUCORS). The system is also one of the recommendations of the Global Action on Cybercrime (GLACY) project experts of the Council of Europe and is one of the key initiatives under the newly drafted Cybercrime Strategy that sets out the Government's approach to combat cybercrime in Mauritius.

2.3.3 Setting up of Cybersecurity Drill Infrastructure

CERT-MU acquired several equipment in order to conduct national cyber security drills in Mauritius. This will help in enhancing the cyber resilience of public and private organisations of the country.

2.3.4 CERT-MU awarded ISO 27001 certification (Information Security Standard)

CERT-MU was awarded the ISO 27001 certification in June 2017. The audit exercise was carried out by the Mauritius Standards Bureau (MSB). CERT-MU is the only CERT in the world which is ISO 27001 certified.

2.3.5 Compliance Check Exercise for Zambian CERT

CERT-MU acted as the 1st sponsor for the Zambian CERT for their affiliation with the Forum of Incident Response and Security Teams (FIRST), USA. An onsite compliance check was then carried out by CERT-MU for the Zambian CERT. This exercise was carried out based on the checklist provided by FIRST. After the compliance check a report was submitted to the secretariat of FIRST. Subsequently, the Zambian CERT were affiliated to FIRST.

2.3.6 Resolved over 500 incidents which were reported

Incidents that were reported included the following:

- Phishing
- Sextortion
- Account compromised
- Identity theft
- Malware infection/Botnet

2.3.7 Training Programme on Cyber Defense Monitoring and Digital Forensics

Common Vulnerability Scoring System and Analysis of Data Resources using the data knowledge management system to identify threats & Patch Management

The Computer Emergency Response Team of Mauritius (CERT-MU) in collaboration with the Command and Control Centre of Kenya organised a 3-day training programme on Cyber Defense Monitoring and Forensics at Voilà Hotel, Bagatelle from the 27th February – 1st March 2018. The training course provided an introduction to Network Security Monitoring (NSM), Security Information and Events Management (SIEM), Malware Analysis and Digital Forensics. Major part of the course was hands-on case studies and analysis exercises using real world data. The main focus of the training programme was on intensive hands-on sessions on addressing key challenges faced by local organizations in all sectors/industries. A wide range of commercial and open source tools were used to equip cyber defenders with the necessary skills to anticipate, detect, respond and contain adversaries. The training programme was followed by 23 participants from the public and private sector.

2.3.8 Organisation of FIRST Technical Colloquium

The Computer Emergency Response Team of Mauritius (CERT-MU), a division of the National Computer Board (NCB) operating under the aegis of the Ministry of Technology, Communication & Innovation organised a Technical Colloquium (TC) in Mauritius from 30th November – 1st December 2017, in collaboration with the Forum of Incident Response and Security Teams (FIRST), USA.

The main objectives of the TC were to:

- enhance communication and collaboration among participating teams;
- build capacity and improve the incident response capabilities; and
- gauge and improve the preparedness in the identification, response, prevention and resolution of cybersecurity incidents.

The Technical Colloquium was organised in collaboration with Secure Services Mauritius Ltd and Price Waterhouse Coopers. Some 100 participants attended the Technical Colloquium which was held at the SVICC, Pailles.

2.3.9 Awareness sessions on "Internet Safety" and "Secure Usage of Internet"

CERT-MU carried out awareness sessions on Internet Safety and Secure Usage of Internet in schools and women centres whereby some 1000 students and some 509 housewives were sensitised. This is an ongoing activity of CERT-MU in order to sensitise a maximum number of youngsters and individuals on the dangers of the internet.

2.3.10 Published Security guidelines, white papers and newsletters

The publications included:

- Guideline for Parents on Mobile Apps
- Guideline on Devising a Personal Back Up Plan
- Guideline on Email Encryption and Signatures
- Guideline on Cyber Threat Intelligence

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 (e-services)

3.3 Projects and Achievements

3.3.1 Secure g-Cloud Access implementation to enhance computing and performance

A secured g-cloud at the GOC has been implemented that includes the provision of Infrastructure as a Service (IaaS) and Platform as a Service (PaaS) to those government departments who do not wish to invest in IT infrastructure. Having the infrastructure in the cloud now allows the government rationalise its sprawling IT assets across ministries, departments and even parastatal bodies

3.3.2 Storage Consolidation for better capacity management and planning

As more and more projects are hosted at the GOC, storage has becoming a critical component of the Data Centre. Applications which are big consumer of storage include the Government Email System, the g-Cloud and the Government Portal amongst others. These applications keep increasing over time and the increased storage capacity now allow for a smooth expansion of the current and future projects.

3.3.3 Backup and Archival solution for GOC Infrastructure

The implementation of a Backup-to-disk now allows one to back up large amounts of data to a disk storage unit. The backup-to-disk technology is often supplemented by tape drives for data archival or replication to another facility for disaster recovery.

3.3.4 Power Enhancement to accommodate additional server racks

Acquisition of an additional Power (UPS) and cooling equipment that will sustain the current load and provide for future load in the wake of new projects hosted at the GOC

3.3.5 Additional 36 E-services to facilitate Government to Citizen interaction

Additional 36 e-Services for various Ministries and departments have been implemented on the Government Portal to allow a better interaction between Government and its stakeholders.

3.3.6 Government Web Portal revamping

As technology evolves, so should the government portal and for the citizen to have an upgraded user experience, and the current technology is currently being upgraded to allow for enhancements based on latest trends.

3.3.7 Setting up of DR Site

Following an analysis was conducted by Mason Advisory on the setting up of a DR Site for the GOC and where recommendation was made for an outsourced model, based on the existing infrastructure in Mauritius, to house the DR Site, the project has been initiated accordingly

4. ICT CULTURE PROMOTION (ICTCP)

4.1 Background

In its endeavour to e-powering 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

4.3.1 Universal ICT Education Programme and IC3

The NCB has been implementing the Universal ICT Education Programme (UIEP) since September 2006. One of the priorities of the programme was the introduction of the internationally acknowledged Internet and Computing Core Certification (IC3) course with a view of making it the benchmark for digital literacy/proficiency in Mauritius. The programme aims at training a maximum number of persons comprising students, employees, non-employee and the population at large.

The IC3 course is of 45 hours duration and is delivered in the computer labs of some 55 State Secondary Schools. In a view to reach a larger audience and, the IC3 course

content has also been integrated in the computer studies syllabus for students of Forms I to Form III in both State (SSS) and Private Secondary Schools since January 2007 in Mauritius & Rodrigues.

16,875 individuals trained on the Universal ICT Education Programme Internet and Core Computing Certification Course (IC3) (Inclusive of IC3 Integration- 16301).

4.3.2 Training in Cyber Caravan

The NCB operates 2 Cyber Caravans which are used to provide basic ICT training to various segments of the community, on a regional basis. The Cyber Caravans are equipped with broadband Internet and training is provided by MQA registered IT Support Officers according to the needs of people regardless of age, education background or profession.

The training currently being delivered in the Cyber Caravans are: -

- Digital Youth Engagement Programme - (DYEP - Introduction to Coding for Students)
- ICT Awareness Training for Senior Citizens based on social media Facebook, YouTube and online communication tools i.e. Skype, WhatsApp & others
- Digital Youth Engagement Programme (DYEP) –1400 students trained

As announced in the Budget Speech 2017-2018, the NCB is implementing the ‘Digital Youth Engagement Programme (DYEP)’ which provides introductory courses on Coding to youngsters with the objectives of:

- Spark the interest of our young learners for STEM (Science, Technology, Engineering, and Mathematics) subjects.
- Contribute to increase the number of students opting for Science and Computer Subjects at Secondary and Tertiary Levels.

Thus, the NCB is acting as a training service provider to the Ministry of Education and Human Resources, Tertiary Education and Scientific Research for the introduction of Coding in primary schools starting as early as Grade 4 and Grade 5. The learners are given a 15-hour training in the Cyber Caravans at their school premises.

Trained in Cyber Caravans: 7,900 of which (47 IC3, 7 Microsoft Office Package, 39 ICT Literacy Programme, 1850 ICT Awareness, 4,000 initiation to coding)

4.3.3 ICT Awareness for Senior Citizens

NCB is implementing an ICT Awareness training (including (including Social Media & Online Communication Tools) for senior citizens. The programme was launched in April 2018 in collaboration with the Ministry of Social Security and National Solidarity and the Senior Citizens' Council. So far 1,110 senior citizens have been trained.

The trainings are being dispensed in NCB Cyber Caravans at the premises of 3 recreational centres:

- Dr James Burty David Recreational Centre at Pointe aux Sables (JBD)
- Sir Seewoosagur Ramgoolam Recreational Centre at Belle-Mare (SSR)
- Lady Sushil Ramgoolam Recreation Centre at Pointe Aux Piments (LSR)

4.3.4 Public Internet Access Points (PIAPs) in Mauritius and Rodrigues

Under the CEP-PIAP 100 Post Offices (95 Mauritius & 5 Rodrigues) have been equipped with computer facilities and broadband Internet facilities for access by the community at large through Post Offices around Mauritius and Rodrigues. Being implemented since 2008 project has as aim to reduce the digital divide within the country and democratise access to ICTs.

60,034 users benefited from facilities in 100 Public Internet Access Points (PIAPs) in Mauritius and Rodrigues

5. 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

5.3 Achievements

5.3.1 ICT Innovative Business IDEA Competition 2017- 2018

The first edition of the ICT Innovative Business IDEA Competition 2017- 2018 for University Students was launched by the NCB and the Ministry of Technology Communication and Innovation in collaboration with the University of Mauritius and SBM to ensure continuous creation of Innovative IDEAS and start-ups as from the University level. The 2017- 2018 edition of the competition has three stages where participants have to demonstrate Innovation and creativity at first, following which they have to submit a Business Model to convince the Jury of its feasibility and finally the commercial viability of the project were analysed prior to the award.

As at 26th March 2018, 79 participants registered representing 32 Teams, which some 25 Teams comprising of 65 participants were validated. As at 26th April 2018 some 21 Teams comprising of (54 participants) submitted their IDEA form. As at 15th May 2018 some 15 teams (37 Participants) have been selected to proceed to stage II.

5.3.2 6 teams comprising of 13 members registered for TechIdeaSpace

TechIdeaSpace 2017, an NCB and MTCI initiative to help nascent Technology Start-ups in developing Innovative and Creative IDEAS to successful Businesses. TechIdeaSpace was open to all Tertiary Students, Undergraduates, Graduates, Postgraduates, Researchers, IT and ITES professionals, Secondary Students and Aspiring Start-ups.

The various stages were:

- IDEA Form submission
- Work out their Business Model based on the guidelines provided.
- Guidance is given in how to prepare their Business Plan, Financial Forecasts,
- Start-up costs and Pitching of IDEA as well as the Executive Summary.
- Following which they submit their Executive Summary and Financials.
- Pitch and hence they will be invited to pitch their IDEA in front of the Jury.

TechIdeaSpace 2017 recorded 8 Teams comprising of 17 Members who showed interest for the programme but only 6 Teams (comprising of 13 Members) forms were validated. 5 Teams Idea were selected by the Jury members to submit Business Model. The 5 groups were provided guidelines and details on how to prepare their Business Model. 4 Group submitted their Business Model and they were invited to write their Business Plan. As at date one Team have submitted their Executive summary and three teams are requesting for extension on submission date.

5.3.3 Tech-Talks

To develop a community of start-ups in the ICT Sector the NCB organised Tech-Talk in emerging technologies or schemes which will be beneficial to our Technopreneurs through-out the year in its Board Room.

The Tech- Talk main objective is 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.

Two tech-talks were organised, the first Tech Talk was about ENL Corporate Venture Capital Fund for all start-ups looking for Venture Capital and the second Tech Talk

was about the Proof of concept scheme. Some 13 start-ups were present for each Tech talk organised in the Board Room of NCB.

5.3.4 Business Advice and guidance

Business Advice and guidance are also given on how to start business in the ICT sector by the Technopreneurship Unit team. We assist start-ups in preparing: Business plan, Financial Forecasts, Marketing plan and Business Model. The Technopreneurship Unit has assisted and provided advice to 8 teams of Technopreneurs and start-ups in starting business, crafting their value proposition, working out Business Model Canvas, in preparing Business Plans, Financial Forecasts and pitching their Idea.

Assistance was also provided to 3 semi-finalists team of ICT Innovative Business Idea Competition to improve Executive Summary and Business Plan, Financial Forecasts and to pitch idea.

5.3.5 International SME Innovation and Technology Fair 2017

The NCB Technopreneurship Unit promoted all its services during the SME innovation and Technology Fair 2017. Three Technopreneurs, Varcel, EdUnit and Smart Logic were present to showcase their innovative products and services to the members of the public for the first edition of the International SME Innovation and Technology Fair 2017, which was organized from 12th to 14th May 2017, at the Swami Vivekananda Convention Centre, Pailles, The fair was mainly B2B and had welcomed around 180 exhibitors of technology from different countries so as to facilitate the transfer of technology to Mauritian as well as overseas. 122 individuals showed interest to NCB Technopreneurship Unit and our Technopreneurs showcased their Innovation to some 400 visitors

The NCB Technopreneurship Unit was also present during the 4 days of Infotech 2017 to promote all the services offered to the members of the public to promote Entrepreneurship in ICT Sector as well as the ICT Innovative Business IDEA Competition. Some 122 individuals showed interest to our programmes during the SME Innovation and technology Fair and the Infotech 2017, whereas the Technopreneurs showcased their innovation to some 400 visitors.

6. PLANNING, RESEARCH AND DEVELOPMENT (PRD)

6.1 Background

The Planning, Research and Development (PRD) Division is one of the core divisions 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

6.3.1 Setting up of National Open Source Excellence and Competency Centre

The main objective of National Open Source Excellence and Competency Centre (NOSECC) is to inculcate a culture of Open source at national level and the NOSECC will need to implement the projects as mentioned in the National Open Source Action Plan (NOSAP). As per NOSAP, some of the projects are relevant to the ICT Culture and Promotion Department of NCB (E.G. Coding, FabLab) and others are policy-based projects that could be done by the Planning, Research and Development Division of NCB. A series of Projects have already been initiated such as a Survey on the adoption of Open Source, Developing an Open Standards Policy and an Action Plan for a Regional Open Source Conference

6.3.2 Workshop on “Big Data for Big Impact”

The workshop on “Big Data for Big Impact” was organised on the occasion of World Telecommunications and Information Society Day with the collaboration of both IBM and Oracle. The main objectives of the workshop were to empower IT Professionals, start-ups and students on Big Data technology, market trend, benefits to business/citizens and the application of Cognitive/Data APIs in the Tourism, Health and Education sector. The participants had the opportunity to have an overview of both the ORACLE and IBM big data technology. The session also provided tips on

API followed by hands-on for participants to practice on the IBM Blue mix platform. The workshop was well attended with some 125 participants from the academia, ministries, private and public institutions.

6.3.3 Regional Workshop on IOT in collaboration with ITU

The main objective of the workshop (3 days) was to provide a platform to African countries to share experiences, strengthen their knowledge and raise awareness on matters pertaining to this year's theme that is "Developing the ICT ecosystem to harness Internet-of-Things". The programme aimed to provide an overview on the ICT ecosystem and enabling environment to foster Internet of Things deployment, build skills for ICT policy makers, regulators, telecom operators, and academia required to develop IoT Strategies and demonstrate how to make practical use of IOTs and associated technologies (Big data, Analytics etc.) using hands-on exercises.

The workshop was attended by 90 Mauritians and 61 foreign delegates comprised of CEOs, Managers, engineers and staff from regulators, policy makers, telecom operators and academia.

6.3.4 The National Open Data Portal

The National Open Data Portal has been launched on 25 April 2018 with a minimum of 100 datasets. Open Data Teams are gradually being set up at the level of Ministries/Departments/key parastatal institutions with the main objectives of increasing continuously the number of datasets and at same time ensuring that datasets acquired are quality-oriented and relevant.

6.3.5 Workshop on Institutional Support on the 25-26 April 2018

The objectives of the workshop were to familiarize participants to techniques for the promotion of Open Data. It also focused on the requirements for implementation of a successful knowledge management system based on the experience of countries which have adopted Open Data. This workshop was targeted for high-level officers in Ministries/Departments/Key parastatal bodies that will be responsible for setting their open data Teams.

6.3.6 Training of Open Data Teams

The National Open Data Policy has recommended that each Open Data Team should comprise a technical person that will be responsible for the technical aspects of open data. This includes among others machine-readable format, data wrangling, data programming, data visualisation, data analysis, publishing, etc. In this context, a team of CISD Staff, together with IT Professionals in key parastatal bodies were trained.

The programme on the technical aspects of Open Data from 30 April 2018 to 09 May 2018 and 28 May to 31 May 2018 (IT Professionals in Ministries and key Para-statal bodies)

6.3.7 Awareness Workshop on Data Journalism on 27 April 2018

This workshop was aimed at journalists and other stakeholders wishing to incorporate data into stories and research. The workshop focused on the requirements for bringing open data, and data-journalism, into the newsroom and communications teams. Case studies offer lessons how open data were used to inform journalism and story-telling, and what were the gains from open data. It also focused on the mechanisms for finding data, analysing it, and producing data visualisation. Case studies were used to demonstrate the leading thinking in the industry, as well as mechanisms for implementing a data-journalism team with minimum investment.

6.3.8 Workshop on Open Licensing

In line with the objective of NOSECC for promoting Open Source, a workshop on Open Licensing will be organised in July 2018. This workshop will empower IT Professionals and developers on: -

- Having a clear picture of the different open-source licenses and their meanings/implications
- What rights are they relinquishing when they choose an open-source license?
- How the different types of Open Source licenses are best applied for IT Professionals/developers to make informed decisions about which is best for their work.

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 – July 2017 to June 2018

Name	Designation	Representative/Nominee
1. Mr D. A. Soburrun (from 23 February 2018)	Chairperson	Nominee
2. Dr (Mrs) R. V. Moorghen (19 December 2017 to 22 February 2018)	Ag Chairperson	Representative of the Ministry of Technology, Communication and Innovation
3. Mr I. Seebaluck (03 May to 18 December 2017)	Ag Chairperson	Representative of the Ministry of Technology, Communication and Innovation
4. Mrs B. Rajahbalee-Cader	Member	Representative of the Prime Minister's Office
5. Mr B. Heerowa	Alternate member	Representative of the Prime Minister's Office
6. Mrs R. Nohur	Member	Representative of the Ministry of Finance and Economic Development
7. Mrs S. Rama	Alternate member	Representative of the Ministry of Finance and Economic Development
8. Mr I. Seebaluck (26 March to 31 May 2018)	Member	Representative of the Ministry of Technology, Communication and Innovation
9. Mr N. Poonye (from 01 June 2018)	Member	Representative of the Ministry of Technology, Communication and Innovation
10. Mr R. Auckbur (from 20 Feb 17)	Member	Representative of the Ministry of Education and Human Resources
11. Mr V. Seedoyal (from 18 Nov 2016)	Member	Representative of the Ministry of Civil service and Administrative Reforms
12. Mr A. Meetoo (from 23 February 2018)	Member	Nominee

3. STATEMENT OF ATTENDANCE AT BOARD

During the year July17 to June 18, ten (10) 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 D.A. Soburrun (Chairperson)	5	122,906
Dr (Mrs) R. V. Moorghen (Ag Chairperson)	2	42,474
Mr I. Seebaluck (Ag Chairperson)	3	89,775
Mrs B. Rajahbalee-Cader	7	6,280
Mrs R. Nohur	6	5,340
Mr R. Auckbur	7	6,230
Mr V. Seedoyal	8	6,230
Mr N. Poonye	2	1,780
Mr A. Meetoo	5	4,450

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 Technology, Communication and Innovation
- 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
- 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 2017/18, 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 as at the financial year end 30 June 2017/18.

The Directors of the Board of NCB confirm that in the preparation of the financial statements for the financial year end 30 June 2017/18:

- 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.

The audit of the financial statements is carried out by the National Audit Office (NAO).

The auditor is responsible to report on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance

with laws and authorities which govern them and that the financial statements are fairly represented.

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.



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Mr. D. A. SOBURRUN
CHAIRPERSON

10 February 2021

9. TRAINING / MISSION

The NCB believes in a competent workforce. For the period January 2017 to 30 June 2018, NCB offered opportunities to staffs to take part in the following courses/workshop.

Local Training:

Staff	Job Title	Training	Organisation
Administration			
Ingreta Lamothe	Administrative Support Assistant	Managing Performance in the Public Sector	Civil Service College
Nandini Prayag	Administrative Support Assistant	Code of Ethics and Good Governance	Civil Service College
Nandini Prayag	WPO/Telephonist	Seminar on Occupational Safety & Health	Ministry of Labour
Natassa Sookaloo	Administrative Support Assistant	Code of Ethics and Good Governance	Civil Service College
Pamela Seevathean	Administrative Support Assistant	Code of Ethics and Good Governance	Civil Service College
Brinda Soopen Marday	Senior Administrative Support Assistant	Improving efficiency in the organisation	Civil Service College
Chetanyata Devi Bhujun	WPO/Telephonist	Increasing Productivity through Stress Management	Civil Service College
Poospowtee Boodoo	WPO/Telephonist	Increasing Productivity through Stress Management	Civil service College
Vemah Potiah-Mulliah	Administrative Secretary	Executive Course on Strategic Human resource Management	Civil Service College
ICT Culture Promotion Division			
Vikram Hurree	IT Support Officer	Customer Service Excellence	Civil Service College
Arasen Marday	IT Support Officer	Customer Service Excellence	Civil Service College
Planning, Research and Development Division			
Shaili Oolun	Research Officer	Training on Big Data using R Studio	UOM

Staff	Job Title	Training	Organisation
Riad Mohamudally	Business Analyst	Training on Big Data using R Studio	UOM
Vithilinga Dirooven	Business Analyst	Training on Big Data using R Studio	UOM
Iqbal Agowun	Research Officer	Training on Big Data using R Studio	UOM
Reza Soodin	Research Officer	Training on Big Data using R Studio	UOM
<i>Business Development & Promotion</i>			
Rekha Busgeeth	Business Analyst	Training on Big Data using R Studio	UOM
Vikash Heeralaul	Business Analyst	Training on Big Data using R Studio	UOM
Vikash Heeralaul	Business Analyst	Campaign with Social Media Influencers'	Virtuose Company
Ismael Limalia	Ag. Manager	FinTech Training Workshop	Polytechnics Mauritius
Amrish Ramchurter	Network Administrator	Tender Preparation and Evaluation	Civil Service College
Rajesh Ballchand	Information Security Consultant	Tender Preparation and Evaluation	Civil Service College
Akshay Seebaluck	Information Security Analyst	Managing Performance in the Public Sector	Civil Service College
Kurrimbukus Ackthar Jawed	IT Support Officer	Managing Performance in the Public Sector	Civil Service College
Nandeeta Ramkhelawon	WPO/Telephonist	Improving efficiency in the Organisation	Civil Service College
Sandana Virasami	Wpo/Telephonist	Handling Difficult Customers	Civil Service College
Vyan Mulloo	Manager	Tender Preparation and Evaluation	Civil Service College
<i>Cert Mu</i>			
Manish Lobin	Information Security Consultant	Code of Ethics and Good Governance	Civil Service College
Selvana Naiken Gopalla	Information Security Consultant	Code of Ethics and Good Governance	Civil Service College
<i>Finance</i>			
Reshma Sayedhossen	Accounts Officer	Training on Public Financial Management Planning and Contro	CSCM

Overseas Training:

Sn	Name	Designation	Duration	Purpose of Mission	Country
1	Sachindra Reechaye	Information Security Consultant	03 to 05 July 2017	Cybersecurity Alliance for Mutual Progress (CAMP)	Seoul, Korea
2	Yuvraj Bonomally Ram	System Administrator	18-Sept-17 to 17-Oct-17	Telecommunication Network Security & Optimisation for Developing Countries	China
3	Amrish Ramchurter	Network Administrator	27-Sept-17 to 21-Nov-17	Seminar on Telecommunication New Technology & Equipment Maintenance for developing countries	China
4	Kaleem Ahmed Usmani	Assistant Manager	01 to 04 October 2017	10th Meeting of Committees on Transport and Communications, Information Technology & Energy and 10th Infrastructure Ministers Meeting	Lusaka, Zambia
5	Vyankoj Mulloo	Manager	11 to 12 October 2017	Data Centre World Exhibition and Conference	Singapore
6	Kaleem Ahmed Usmani	Assistant Manager	10 October 2017	Meeting of the Hon. Minister Y. Sawmynaden with Facebook on 10 Oct 2017 in London	London
7	Kaleem Ahmed Usmani	Assistant Manager	13 to 14 December 2017	Second Camp Regional Forum and First Operations Committee Meeting	Hanoi, Vietnam
8	Ghansiam Rao Bhojroo	Ag. Executive Director	13 to 14 December 2017	Second Camp Regional Forum and First Operations Committee Meeting	Hanoi, Vietnam
9	Vyankoj Mulloo	Manager	10 to 12 January 2018	Cyber Experts' Fellowship Meeting	London
10	Kaleem Usmani	Assistant Manager	27 to 30 March 2018	GLACY+ Cybercrime Cooperation Exercise	Chisinau, Moldova
11	Manish Lobin	Information Security Consultant	28 - 29 March 2018	African Cyber Expert's Fellowship Meeting	Ghana

Sn	Name	Designation	Duration	Purpose of Mission	Country
12	Vyankoj Mulloo	Manager	14 - 16 March 2018	Extraordinary Meeting of SADC Officials responsible for Communications and ICT	Pretoria, South Africa
13	Vyankoj Mulloo	Manager	11 to 14 April 2018	Mauricloud Project	New Delhi, India
14	Vijaye Gopaul	Information Security Consultant	23 - 27 April 2018	Asia Pacific Internet Security Training Course	Seoul, South Korea
15	Vyankoj Mulloo	Manager	05 May 2018	Workshop on Capacity Building of GAC	Dakar, Senegal
16	Ashwin Seegolam	Assistant Manager	07 -11 May 2018	IST Africa	Gaborone, Botswana
17	Ghansiam Rao Bhojroo	Ag. Executive Director	10 to 12 May 2018	CyFy: The Conference on Technology, Innovation and Society	Morocco
18	Sabrina P. Basama	Database Administrator	25 May to 14 June 2018	Seminar on Construction of Communication Networks in Rural Areas for Developing Countries	China
19	Jason Arokeum	IT Support Specialist	25 May to 14 June 2018	Advanced Seminar for Technical Personnel in Engineering Sector for Developing Countries	China
20	Nitish Mahadeo	Network Administrator	19 June to 09 July 2018	Seminar on Next Generation Telecommunication Network Construction for Developing Countries	China
21	Irfaan Oozeer	Portal Administrator	20 June to 19 July 2018	Training Course on Computer Software/Hardware/Network Technology for Developing Countries	China

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 2017:

- Mrs Vemah Potiah-Mulliah, Chairperson
- Mr Ashwin Toolseeeya, Vice- Chairperson
- Mr Jawed Iqbal Agowun, Member
- Mr Jaweed Ackthar Kurrimbukus, Member
- Mr Dirooven Vithilinga, Member
- Mrs Poospowtee Boodoo , Member
- Mrs Noorzaman Soogund-Rumjaun, Secretary

During the period of July 2017 to June 2018, six meetings of the Safety and Health Committee were held. Upon request from the Safety and Health Committee, Ministry of Health and Quality of Life organized a medical examination at the NCB and Ministry of Labour organized a talk on Managing Stress at work.



National Computer Board

FINANCIAL STATEMENTS FOR YEAR ENDED 30 JUNE 2018



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the National Computer Board
for the year ended 30 June 2018**

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 2018, and the statement of financial performance, statement of changes in funds and reserves, statement of cash flows and the statement of outturn for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the National Computer Board as at 30 June 2018, and of its financial performance and cash flows for the year 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 for the year ended 30 June 2018, 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

- 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:

- (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;

- (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.

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 year ended 30 June 2018, was submitted on 9 October 2019, that is, some 11 months after the statutory deadline. Following audit, management was informed on 14 October 2020 of amendments to be made to the financial statements. The amended financial statements were submitted to my Office on 22 February 2021.

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.

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14, Air Mauritius Centre



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 2018, and the statement of financial performance, statement of changes in funds and reserves, statement of cash flows and the statement of outturn for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the National Computer Board as at 30 June 2018, and of its financial performance and cash flows for the year 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 for the year ended 30 June 2018, 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.
- 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:

- (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.

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 year ended 30 June 2018, was submitted on 9 October 2019, that is, some 11 months after the statutory deadline. Following audit, management was informed on 14 October 2020 of amendments to be made to the financial statements. The amended financial statements were submitted to my Office on 22 February 2021.

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.

Public Procurement Act

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



C. ROMOAH
Director of Audit

National Audit Office
Level 14, Air Mauritius Centre
PORT LOUIS

4 June 2021

NATIONAL COMPUTER BOARD

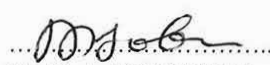
**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

NATIONAL COMPUTER BOARD

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

		30-Jun-18	30-Jun-17 (18 Months)
		Rs.	Rs.
ASSETS	Notes		
Current assets			
Cash and cash equivalents	8	20,970,181	8,413,111
Trade & other receivables	9		
Government Grant		7,087,436	14,788,135
Trade receivables		21,116,715	15,618,713
Inventories	10	286,115	303,874
		<u>49,460,447</u>	<u>39,123,832</u>
Non-current assets			
Property, plant and equipment	11	36,017,700	31,012,351
Intangible assets	12	13,743,418	3,883,832
Employee benefits	13	8,966,597	9,543,284
Long term loan car loan	9	3,269,711	3,627,814
		<u>61,997,426</u>	<u>48,067,281</u>
TOTAL ASSETS		<u>111,457,874</u>	<u>87,191,113</u>
LIABILITIES			
Current liabilities			
Trade & other payables	14	15,698,788	19,567,269
		<u>15,698,788</u>	<u>19,567,269</u>
Non-current liabilities			
Long term provisions			
Employee benefits	15	14,222,608	12,994,513
Long term loan car loan		3,269,711	3,627,814
		<u>17,492,320</u>	<u>16,622,327</u>
TOTAL LIABILITIES		33,191,107	36,189,597
NET ASSETS		<u>78,266,766</u>	<u>51,001,516</u>
NET ASSETS/EQUITY			
General fund	17	78,266,766	51,001,516
		<u>78,266,766</u>	<u>51,001,516</u>

The Financial Statements were approved by the NCB Board


Mr D. A. SOBURRUN
CHAIRPERSON

10 FEB. 2021


Mr A. DREEPAUL
BOARD MEMBER

The notes on pages 57 to 72 form part of these financial statements

NATIONAL COMPUTER BOARD

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2018

	Notes	30-Jun-18	30-Jun-17
		Rs.	(18 Months) Rs.
Income			
Government grant	22	77,150,776	70,156,833
Government on Line Centre		114,511,721	186,269,876
Government on Line Centre - Capital Grant		19,909,047	-
Universal ICT Education Programme		1,093,400	3,822,369
Capacity Building Programme		-	4,097,470
Infotech		2,112,996	3,723,090
Interest		36,012	49,717
Other income	16	2,202,028	2,816,794
		217,015,981	270,936,149
Expenditure			
Staff costs		38,925,611	57,769,669
Infotech		5,486,712	6,155,355
Planning, Research & Development		1,452,724	2,894,018
Government Online Center		101,005,531	156,852,753
E services		5,058,931	7,706,062
Incubator centre		157,086	232,334
Business, Development & Promotion		216,352	710,282
Community Empowerment Programme		181,170	3,729,810
IT Coach		1,689,890	2,527,801
Universal ICT Education Programme		4,250,656	6,910,664
ICT Skill Development Programme		-	3,483,335
Cert MU		4,015,847	2,170,165
IST Africa		82,599	141,381
ICT Academy		122,079	3,040,728
Capacity Building Programme		-	4,561,087
		162,645,188	258,885,443
Operating and administrative expenses	23	9,980,759	13,851,103
Depreciation and amortisation	11&12	17,820,647	39,209,777
		190,446,591	311,946,323
Net surplus/(deficit) for the year		26,569,390	(41,010,174)

The notes on pages 57 to 72 form part of these financial statements

NATIONAL COMPUTER BOARD

**STATEMENT OF CHANGES IN FUNDS AND RESERVES
FOR THE YEAR ENDED 30 JUNE 2018**

	General Fund	Capital grant	Total
	Rs.	Rs.	Rs.
Balance as at 01 July 2017	51,001,516	-	51,001,516
Opening adjustment	695,859		695,859
Surplus/(Deficit) for year ended 30 June 2018	26,569,390	-	26,569,390
Balance as at 30 June 2018	78,266,765	-	78,266,765

NATIONAL COMPUTER BOARD

**STATEMENT OF CASH FLOWS
FOR THE YAER ENDED 30 JUNE 2018**

	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
Cash flow from operating activities	Notes	
Net surplus for the year	27,265,248	(41,010,174)
Adjustments for:-		
Depreciation and amortisation	17,820,647	39,209,777
Loss on disposal	-	183,121
Gain on disposal	-	(26,809)
Retirement benefit obligations	576,687	(163,882)
Interest receivable	36,012	49,717
Operating surplus before working capital changes	45,698,594	(1,758,250)
Decrease / (increase) in trade and other receivables	2,560,801	18,541,984
Decrease /(increase) in inventories	17,759	(72,310)
(Decrease) / increase in trade and other payables	(2,998,489)	(1,563,070)
Cash generated from/(absorbed into) operations	(419,929)	16,906,604
Net cash flows from operating activities	45,278,665	15,148,354
Cash flows from investing activities		
Acquisition of property, plant and equipment	(32,685,582)	(25,819,513)
Proceeds from sale of assets	-	245,220
Interest received	(36,012)	(49,717)
Net increase / (decrease) in cash and cash equivalents	12,557,071	(10,475,655)
Movements in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year	8,413,111	18,888,765
Cash and cash equivalents at the close of the year	8	20,970,181
Net increase / (decrease) in cash and cash equivalents	12,557,070	(10,475,654)

NATIONAL COMPUTER BOARD
STATEMENT OF OUTTURN
FOR THE YEAR ENDED 30 JUNE 2018

	NCB		Government Online Centre		TOTAL	
	Revised Budget	Actual Expenditure	Revised Budget	Actual Expenditure	Revised Budget	Actual Expenditure
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Staff Costs	45,620,000	36,016,608	20,000,000	11,329,008	65,620,000	47,345,617
Advertising	100,000	329,414	100,000	155,073	200,000	484,487
Bank and other Financial Charges	30,000	63,957	-	-	30,000	63,957
Committees fees	400,000	291,675	-	-	400,000	291,675
Electricity /Utility Charges	1,500,000	975,453	10,000,000	6,843,146	11,500,000	7,818,599
Incidentals & other office expenses	200,000	713,901	1,100,000	440,929	1,300,000	1,154,830
Insurance of Equipment	100,000	16,161	100,000	-	200,000	16,161
Maintenance and running of vehicles	735,000	101,260	-	-	735,000	101,260
Maintenance & repairs of office equipment	800,000	870,231	38,000,000	35,140,256	38,800,000	36,010,487
Medical Scheme for the NCB Employees	1,100,000	321,705	-	-	1,100,000	321,705
Overseas Mission	500,000	340,527	300,000	364,254	800,000	704,781
Printing, Stationary & Postage	930,000	636,240	-	-	930,000	636,240
Professional & Legal Charges	700,000	210,000	-	-	700,000	210,000
Rent of Office Premises	3,835,000	2,827,760	10,000,000	10,326,606	13,835,000	13,154,366
Telephone & Fax	2,000,000	1,497,739	100,000	48,851,730	2,100,000	50,349,469
Training of Staff	500,000	159,790	300,000	22,000	800,000	181,790
Subscription to International Organisation	150,000	-	-	-	150,000	-
Conferences/Seminars/Workshops	400,000	90,000	-	-	400,000	90,000
Car Loan	-	1,053,823	-	-	-	1,053,823
<i>Projects</i>	-	-	-	-	-	-
Infotech	6,500,000	3,154,516	-	-	6,500,000	3,154,516
Planning, Research & Development	14,000,000	2,567,430	-	-	14,000,000	2,567,430
Government Online Center	-	-	-	-	-	-
E Services	5,000,000	5,058,931	-	-	5,000,000	5,058,931
Incubator centre	-	140,961	-	-	-	140,961
Business, Development & Promotion	3,600,000	819,490	-	-	3,600,000	819,490
CEP	200,000	197,640	-	-	200,000	197,640
IT Coach	2,000,000	1,843,615	-	-	2,000,000	1,843,615
UIEP	2,800,000	4,980,941	-	-	2,800,000	4,980,941
Cert MU	4,500,000	1,434,073	-	-	4,500,000	1,434,073
IST Africa	100,000	91,575	-	-	100,000	91,575
ICT Academy	150,000	131,576	-	-	150,000	131,576
Total recurrent expenditure	98,450,000	66,936,992	80,000,000	113,473,003	178,450,000	180,409,995
Capital Expenditure						
Government Online Centre	-	-	114,000,000	29,685,845	114,000,000	29,685,845
NCB Capital	1,550,000	1,285,363	-	-	1,550,000	1,285,363
ACTMS	30,000,000	976,519	-	-	30,000,000	976,519
Total expenditure capitalised	31,550,000	2,261,882	114,000,000	29,685,845	145,550,000	31,947,727
Total Expenditure	130,000,000	69,198,874	194,000,000	143,158,848	324,000,000	212,357,722

Outturn for the financial year 2017/2018 has been presented on a cash basis. Reasons for the variances between budget and outturn are explained on page 55

**NATIONAL COMPUTER BOARD
STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2018**

	Original Budget Rs.	Revised Budget Rs.	Actual Receiv / Paid Rs.
Revenue			
Grant	148,050,000	148,050,000	78,254,4
Government Online Centre	133,410,000	133,410,000	113,442,8
GOC Capital	114,000,000	114,000,000	29,685,8
Universal ICT Education Programme	1,000,000	1,000,000	1,025,6
Infotech	5,000,000	5,000,000	-
Interest	40,000	40,000	24,8
Other income	1,500,000	1,500,000	1,715,2
	403,000,000	403,000,000	224,148,7
Expenditure			
Staff Costs	45,620,000	45,620,000	36,016,6
Advertising	100,000	100,000	329,4
Bank and other Financial Charges	30,000	30,000	63,9
Committees fees	400,000	400,000	291,6
Electricity	1,500,000	1,500,000	975,4
Incidentals & other office expenses	200,000	200,000	713,9
Insurance	100,000	100,000	16,1
Maintenance and running of vehicles	735,000	735,000	101,2
Maintenance & repairs of office equipment &	800,000	800,000	870,2
Medical Scheme for the NCB Employees	1,100,000	1,100,000	321,7
Overseas Mission	500,000	500,000	340,5
Printing, Stationary & Postage	930,000	930,000	636,2
Professional & Legal Charges	700,000	700,000	210,0
Rent of Office Premises	3,835,000	3,835,000	2,827,7
Telephone & Fax	2,000,000	2,000,000	1,497,7
Training of Staff	500,000	500,000	159,7
Subscription to International Organisation	150,000	150,000	-
Conferences/Seminars/Workshops	400,000	400,000	90,0
Car Loan			1,053,8
<i>Projects</i>			
Infotech	6,500,000	6,500,000	3,154,4
Planning, Research & Development	14,000,000	14,000,000	2,567,4
Government Online Center - Operation Cost	80,000,000	80,000,000	113,473,0
E Services	5,000,000	5,000,000	5,058,9
Incubator centre	-	-	140,9
Business, Development & Promotion	3,600,000	3,600,000	819,4
CEP	200,000	200,000	197,6
IT Coach	2,000,000	2,000,000	1,843,6
UIEP	2,800,000	2,800,000	4,980,9
Cert MU	4,500,000	4,500,000	1,434,0
IST Africa	100,000	100,000	91,5
ICT Academy	150,000	150,000	131,5
Total recurrent expenditure	178,450,000	178,450,000	180,409,9
Capital Expenditure			
Government Online Centre Capital	114,000,000	114,000,000	29,685,8
NCB Capital	1,550,000	1,550,000	1,285,3
ACTMS	30,000,000	30,000,000	976,5
Total expenditure capitalised	145,550,000	145,550,000	31,947,7
Total Expenditure	324,000,000	324,000,000	212,357,7

NATIONAL COMPUTER BOARD

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN BUDGET AND ACTUAL
FOR THE YEAR ENDED 30 JUNE 2018

Revenue	Budget	Actual	Variances between Budget and Actual	Comments
	Rs.	Rs.	Rs.	
Grant	148,050,000	78,254,433	69,795,567	Projects not implemented as procurement exercise were non responsive
Government Online Centre	133,410,000	113,442,830	19,967,170	Savings in recurrent expenditure and funded positions were not filled
GOC Capital	114,000,000	29,685,845	84,314,155	Projects not implemented as procurement exercise were non responsive
Universal ICT Education Programme	1,000,000	1,025,600	(25,600)	
Infotech	5,000,000	-	5,000,000	
Interest	40,000	24,827	15,173	
Other income	1,500,000	1,715,227	(215,227)	
	<u>403,000,000</u>	<u>224,148,762</u>		
Expenditure	Budget	Actual	Variances between Budget and Actual	Comments
	Rs.	Rs.	Rs.	
Staff Costs	45,620,000	36,016,608	9,603,392	Funded vacancies were not filled.
Advertising	100,000	329,414	(229,414)	Amount under provided
Bank and other Financial Charges	30,000	63,957	(33,957)	Savings under the item
Committees fees	400,000	291,675	108,325	Payment released based on number of Board meetings
Electricity	1,500,000	975,453	524,547	Amount over provided
Incidentals & other office expenses	200,000	713,901	(513,901)	Increase in office consumables for NCB events
Insurance	100,000	16,161	83,839	Savings under the item
Maintenance and running of vehicles	735,000	101,260	633,740	One motor vehicle was not acquired.
Maintenance & repairs of office equipment & Premises	800,000	870,231	(70,231)	Savings under the item
Medical Scheme for the NCB Employees	1,100,000	321,705	778,295	Decrease in premium contributed.
Overseas Mission	500,000	340,527	159,473	Decrease in participation in Overseas mission
Printing, Stationary & Postage	930,000	636,240	293,760	Amount over provided
Professional & Legal Charges	700,000	210,000	490,000	Amount over provided
Rent of Office Premises	3,835,000	2,827,760	1,007,240	New space were not acquired
Telephone & Fax	2,000,000	1,497,739	502,261	Savings under the item
Training of Staff	500,000	159,790	340,210	Savings under the item
Subscription to International Organisation	150,000	-	150,000	
Conferences/Seminars/Workshops	400,000	90,000	310,000	Additional events were held.
Car Loan	-	1,053,823	(1,053,823)	
Infotech	6,500,000	3,154,516	3,345,484	
Planning, Research & Development	14,000,000	2,567,430	11,432,570	Unresponsive bids, projects were delayed
Government Online Center	80,000,000	113,473,003	(33,473,003)	Expenses incurred for GOC Tel lines.
E Services	5,000,000	5,058,931	(58,931)	
Incubator centre	-	140,961	(140,961)	
Business, Development & Promotion	3,600,000	819,490	2,780,510	Additional expenses for setting up of 3D Centre
CEP	200,000	197,640	2,360	
IT Coach	2,000,000	1,843,615	156,385	
UIEP	2,800,000	4,980,941	(2,180,941)	Commissioning of projects was not completed
Cert MU	4,500,000	1,434,073	3,065,927	Delay in implementation of project which required legal amendment
IST Africa	100,000	91,575	8,425	
ICT Academy	150,000	131,576	18,424	
Capital Expenditure				
Government Online Centre Capital	114,000,000	29,685,845	84,314,155	Unresponsive bids, projects were delayed
NCB Capital	1,550,000	1,285,363	264,637	Commissioning of projects was not completed
ACTMS	30,000,000	976,519	29,023,481	Delay in implementation of project which required legal amendment
	<u>324,000,000</u>	<u>212,357,723</u>		

NATIONAL COMPUTER BOARD

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

	30 June 2018
	Rs.
Actual revenue	224,148,762
Grant	(1,103,657)
Government Online Centre	1,068,891
GOC Capital	(9,776,798)
Universal ICT Education Programme	67,800
Infotech	2,112,996
Interest	11,185
Other income	486,801
Recurrent Revenue as per Statement of financial performance	217,015,980
	30 June 2018
	Rs.
Actual recurrent expenditure as per statement of outturn	212,357,723
Provisions and accruals	
Staff Costs	2,909,003
Advertising	(15,864)
Bank and other Financial Charges	23,503
Committees fees	(43,751)
Electricity	(80,670)
Incidentals & other office expenses	(86,800)
Insurance	10,138
Maintenance and running of vehicles	19,958
Maintenance & repairs of office equipment & Premises	556,864
Medical Scheme for the NCB Employees	(321,705)
Overseas Mission	114,964
Printing, Stationary & Postage	(3,662)
Professional & Legal Charges	(150,000)
Rent of Office Premises	420,465
Rental of Parking Space	
Telephone & Fax	(129,851)
Training of Staff	118,733
Subscription to International Organisation	-
Conferences/Seminars/Workshops	25,000
Depreciation	17,820,647
Miscellaneous	77,625
Car loan	(1,053,823)
<i>Projects</i>	
Infotech	2,332,196
Planning, Research & Development	(1,114,706)
Government Online Center	(12,467,473)
E Services	-
Incubator centre	16,125
Business, Development & Promotion	(603,138)
CEP	(16,470)
IT Coach	(153,725)
UIEP	(730,286)
Cert MU	2,581,774
IST Africa	(8,976)
ICT Academy	(9,497)
<i>Capital expenditure:</i>	
Government Online Centre Capital	(29,685,845)
NCB Capital	(1,285,363)
ACTMS	(976,519)
Recurrent expenditure as per statement of financial performance	190,446,595

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

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 Statements 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 year July 2017 to June 2018 with comparative information for a period of 18 months (Jan 2016 to June 2017). This is due to a change in the accounting date as per the Finance Act 2016.

Comparative figures for a period of 18 months (Jan 2016 to June 2017) have been restated where necessary.

NATIONAL COMPUTER BOARD**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2018**

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 June 2017 various disclosures are required.

The following IPSAS were in issue but effective as at 30 June 2018 and there has not been early adoption of these standards.

<i>IPSAS</i>	<i>Effective Date</i>
IPSAS 39 Employee Benefits	Effective on 1 January 2018
IPSAS 40 Public Sector Combinations	Effective from 1 January 2019

NATIONAL COMPUTER BOARD**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

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 interests 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

(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.

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

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, project expenditures, 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.

NATIONAL COMPUTER BOARD**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2018**

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)**(h) Retirement benefit costs (Continued)***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.

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:

NATIONAL COMPUTER BOARD**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2018**

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)**(j) Financial instruments (Continued)****(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.

(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.

NATIONAL COMPUTER BOARD**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30 JUNE 2018**

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)**(k) Risk Management Policies (Continued)**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.

(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.

NATIONAL COMPUTER BOARD**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

7 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL ACCOUNTS

The Statement of Comparison of Budgeted and Actual Amounts at page 42 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 fiscal year 2018 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.

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

8. CASH AND CASH EQUIVALENTS	<u>30-Jun-18</u>	<u>30-Jun-17</u> (18 Months)
	Rs.	Rs.
Cash deposited in MUR Account	18,885,370	6,902,296
Cash deposited in USD Account	814,719	814,719
Cash deposited in EURO Account	1,270,092	696,096
	<u>20,970,181</u>	<u>8,413,111</u>

9. TRADE AND OTHER RECEIVABLES	<u>30-Jun-18</u>	<u>30-Jun-17</u> (18 Months)
	Rs.	Rs.
Income receivables: Government Grant	7,087,436	14,788,135
Trade receivables	11,826,509	8,707,540
Car loan (see note below)	1,556,489	1,785,321
Other receivables	7,733,716	4,894,751
Asset in Progress	<u>0</u>	<u>231,100</u>
	<u>28,204,150</u>	<u>30,406,848</u>

(a) Car Loan	<u>30-Jun-18</u>	<u>30-Jun-17</u> (18 Months)
	Rs.	Rs.
Balance as at 1 July	5,413,136	6,177,879
Prepayment during the year	(1,501,935)	(2,952,993)
Additions during the year	915,000	2,188,250
Balance as at 30 June	<u>4,826,200</u>	<u>5,413,136</u>
Less: Amount due within one year	(1,556,489)	(1,785,321)
Amount falling due after more than one year	3,269,711	3,627,814

10. INVENTORIES	<u>30-Jun-18</u>	<u>30-Jun-17</u> (18 Months)
	Rs.	Rs.
Stores and office stationery	<u>286,115</u>	<u>303,874</u>

Note: All stocks are at cost
All costs of inventories have been expensed during the year.

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

11. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Office equipment	Furniture and fittings	Total
COST/ VALUATION	Rs.	Rs.	Rs.	Rs.
At 01 July 2017	6,102,713	215,851,460	20,133,130	242,087,303
Diposal	(899,990)	-	-	(899,990)
Additions	-	18,582,616	113,184	18,695,800
At 30 June 2018	5,202,723	234,434,076	20,246,314	259,883,113
DEPRECIATION				
At 01 July 2017	3,823,074	187,244,785	20,007,093	211,074,952
Diposal	(899,990)	-	-	(899,990)
Charge for the year	520,272	13,095,288	74,892	13,690,452
At 30 June 2018	3,443,356	200,340,073	20,081,985	223,865,414
NET BOOK VALUE				
At 30 June 2018	1,759,367	34,094,003	164,329	36,017,699
At 01 July 2017	2,279,639	28,606,675	126,037	31,012,351

Note:

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

	30-Jun-18	30-Jun-17 (18 Months)
12. INTANGIBLE ASSETS	Rs.	Rs.
Computer Software:		
Cost		
Opening balance at 01 July 2017	83,200,042	80,690,721
Acquisitions	13,989,782	2,509,321
Ending balance at 30 June 2018	97,189,824	83,200,042
Amortisation and impairment losses		
Balance at 01 July 2017	79,316,210	63,262,056
Charge for the year	4,130,195	16,054,154
Balance at 30 June 2018	83,446,405	79,316,210
Carrying amounts:		
At 30 June 2018	13,743,419	3,883,832

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 2018 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.

NATIONAL COMPUTER BOARD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
13. RETIREMENT BENEFIT OBLIGATIONS (Continued)		
Amounts recognised in statement of financial position at the end of the year		
Present value of funded obligation	58,466,416	54,584,578
Fair value of plan assets	<u>(49,157,781)</u>	<u>(42,102,836)</u>
Present value of unfunded obligation	9,308,635	12,481,742
Unrecognised actuarial gain / (loss)	-	-
Unrecognised transitional amount	<u>(18,275,232)</u>	<u>(22,025,025)</u>
Liability recognised in statement of financial position at end of year	<u>(8,966,597)</u>	<u>(9,543,283)</u>
Amounts recognised in statement of financial performance:		
Current service cost	3,109,630	4,663,988
(Employee Contribution)	<u>(1,649,801)</u>	<u>(2,497,913)</u>
Fund expenses	89,203	118,077
Interest cost	3,820,920	4,406,068
Expected return on plan assets	<u>(3,038,851)</u>	<u>(3,682,052)</u>
Actuarial (gain) / loss recognised	720,286	574,821
Past service cost recognised	-	-
Transition effect of adopting IAS 19	-	-
Total included in staff costs	<u>3,051,387</u>	<u>3,582,989</u>
Movement in liability recognised in statement of financial position:		
At start of year	<u>(9,543,283)</u>	(9,379,402)
Total staff cost as above	3,051,387	3,582,988
Contributions paid	<u>(2,474,701)</u>	<u>(3,746,870)</u>
At end of year	<u>(8,966,597)</u>	<u>(9,543,284)</u>
Actual return on plan assets:	1,387,892	3,169,633
Main actuarial assumptions at end of year:		
Discount rate	7.00%	6.50%
Expected rate of return on plan assets	7.00%	6.50%
Future salary increases	4.50%	4.00%
Future pension increases	3.50%	3.00%

NATIONAL COMPUTER BOARD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	30-Jun-18	30-Jun-17 (18 Months)
	Rs.	Rs.
13. RETIREMENT BENEFIT OBLIGATIONS (Continued)		
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	54,584,578	45,190,439
Current service costs	3,109,630	4,663,988
Interest costs	3,820,920	4,406,068
Benefits paid	(1,416,651)	(3,107,650)
Liability (gain) / loss	(1,632,061)	3,431,733
Present value of obligations at end of period	58,466,416	54,584,578
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	42,102,836	36,255,103
Expected return on plan assets	3,038,851	3,682,052
Employer contributions	2,474,701	3,746,870
Employee contributions	1,649,801	2,497,913
Benefits paid and other outgo	(1,505,854)	(3,225,727)
Asset gain	1,397,446	(853,375)
Fair value of plan assets at end of period	49,157,781	42,102,836
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>		
	30-Jun-18	30-Jun-17 (18 Months)
Government securities and cash	59.50%	56.60%
Loans	3.70%	4.40%
Local equities	14.80%	15.80%
Overseas bonds and equities	21.60%	22.60%
Property	0.60%	0.60%
Total	100.20%	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-18	30-Jun-17 (18 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%

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
13. RETIREMENT BENEFIT OBLIGATIONS (Continued)		
<i>History of obligations, assets and experience adjustments</i>		
Fair value of plan assets	49,157,781	42,102,836
Present value of defined benefit obligations	(58,466,416)	(54,584,578)
Surplus/(Deficit)	(9,308,635)	(12,481,742)
Asset experience gain/(loss) during the period		
Liability experience gain/(loss) during the period		
<i>Year</i>	30-Jun-18	30-Jun-17
	Rs.	Rs.
Expected employer contributions	2,607,207	2,553,096
	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
14. TRADE AND OTHER PAYABLES		
Car loan (see note below)	1,556,489	1,785,321
Provision for passage benefits	900,000	900,000
Provision for Sick Leave	1,519,980	1,080,403
Provision for Professional Fees : Audit Fees	400,000	400,000
Legal Fees	48,000	48,000
Other payables	11,274,319	15,353,545
	15,698,788	19,567,269
(a) Car Loan		
Balance as at 1 July	5,413,136	6,177,879
Prepayment during the year	(1,501,935)	(2,952,993)
New car loan issued during the year	915,000	2,188,250
Balance as at 30 June	4,826,200	5,413,136
Less: Amount due within one year	(1,556,489)	(1,785,321)
Amount falling due after more than one year	3,269,711	3,627,814
15. EMPLOYEES BENEFIT		
Provision for Passage Benefits	2,004,408	1,865,996
Provision for Sick Leave	12,218,200	11,128,516
Retirement Benefits Obligation		
	14,222,608	12,994,512
(a) Provision for Passage Benefits		
Balance as at 1 July	2,765,996	2,360,172
Paid during the year	(1,143,461)	(1,737,120)
Provision for the year	1,281,873	2,142,943
Balance as at 30 June	2,904,408	2,765,996
Less: Amount due within one year	900,000	900,000
Amount falling due after more than one year	2,004,408	1,865,996
(b) Provision for sick leave		
Balance as at 1 July	12,208,919	10,129,226
Paid during the year	(1,267,108)	(1,639,459)
Provision for sick leave	2,796,369	3,719,152
Balance as at 30 June	13,738,180	12,208,919
Less: Amount due within one year	1,519,980	(1,080,403)
Amount falling due after more than one year	12,218,200	11,128,516

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
16. OTHER INCOME		
IT coach	-	156,650
Computer Security Day	724,594	1,531,022
Miscellaneous Income	1,195,266	965,241
Retirement Benefit		163,881
CERT MU Income	266,046	
Exchange gain	16,122	
	2,202,028	2,816,794
17. GENERAL FUND		
Balance as at 1 July	51,001,516	92,011,690
Opening adjustment	695,859	
Net surplus/(deficit) for the year	26,569,390	(41,010,174)
	78,266,766	51,001,516

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.

NATIONAL COMPUTER BOARD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
22 GOVERNMENT GRANT & OTHER		
Government Grant	77,150,776	59,503,757
Donation from Mauritius Telecom		4,157,750
ICT Academy		6,393,680
IST Africa		101,646
	77,150,776	70,156,833

NATIONAL COMPUTER BOARD

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	30-Jun-18	30-Jun-17
	Rs.	(18 Months) Rs.
23 EXPENDITURE		
DIRECT EXPENSES RELATED TO THE IMPLEMENTATION OF PROJECTS		
Infotech	5,486,712	6,155,355
Planning, Research & Development	1,452,724	2,894,018
Government Online Center	101,005,531	156,852,753
E services	5,058,931	7,706,062
Incubator centre	157,086	232,334
Business, Development & Promotion	216,352	710,282
CEP	181,170	3,729,810
IT Coach	1,689,890	2,527,801
UIEP	4,250,656	6,910,664
ISDP	-	3,483,335
Cert MU	4,015,847	2,170,165
IST Africa	82,599	141,381
ICT Academy	122,079	3,040,728
Capacity Building Programme	-	4,561,087
	123,719,576	201,115,774
OPERATING AND ADMINISTRATIVE EXPENSES		
Staff costs	38,925,611	57,769,669
IT skill development	136,080	340,312
Advertising	313,550	250,889
Bank charges	87,460	173,398
Board members fees	247,924	256,126
Utilities	894,783	1,752,892
Insurance	26,299	41,850
Mission overseas	455,491	654,686
Printing, postage and stationery	632,578	778,013
Telephone	1,367,888	2,422,398
Training	142,443	363,021
Travelling other	25,210	27,000
Staff Welfare	257,021	340,852
General expenses	344,871	498,878
Professional and legal charges	60,000	453,725
Rent of office premises	3,248,226	4,184,102
Repairs and maintenance	1,427,095	780,877
Motor vehicle running expenses	121,217	275,197
Exchange difference	-	31,897
Miscellaneous	77,625	68,679
Conference/Seminars	115,000	-
Loss on disposal	-	156,312
Depreciation	17,820,647	-
	66,727,019	71,620,772
Total	190,446,596	272,736,546

BREAKDOWN OF STAFF COSTS

	Rs.	Rs.
Salaries	27,020,139	47,965,257
Levy	62,690	93,316
NPS	2,899,094	250,153
FPS	516,008	970,653
NSF	535,621	683,791
PAYE	2,133,625	3,431,946
Medical Scheme	1,128,237	585,118
Movement in Passage benefit	1,175,819	1,199,419
Movement in Sick Leave	2,796,369	2,590,015
Retirement Obligations	576,686	-
Vacation	81,324	-
	38,925,611	57,769,669



NATIONAL COMPUTER BOARD

7th Floor | Stratton Court

Poudrière Street | Port Louis | Mauritius

Tel: (+230) 210 5520 | Fax: (+230) 212 4240

Email: contact@ncb.mu

www.ncb.mu