



NATIONAL COMPUTER BOARD

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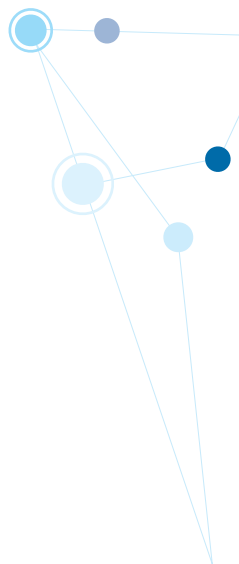
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ANNUAL REPORT  
**2022**



ANNUAL REPORT  
For Period Ending 30 June 2022



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## FOREWORD

NCB's annual report for the Financial Year 2021-2022 is a snapshot of its achievements and highlights during the year, and captures how it has worked to unify Mauritius's digitalisation efforts despite the Covid-19 pandemic which has, in many aspects, toppled the way we interact with the economy.

The Digital Economy had to demonstrate strong resiliency amidst the various lockdowns and social distancing which in a way, overstretched many industry verticals. The fast transition towards online channels and use of digital tools across many organisations has transformed the way Governments and businesses operate. Those who were able to work from home, acquired new skill sets and discovered new digital horizons.

During the Financial Year 2021-2022, the National Computer Board (NCB) pursued its path towards implementing the digital agenda of the Government of Mauritius through various initiatives.

Whether it is providing assistance to different industries to jumpstart their digitalisation journeys, or creating new ecosystems, opportunities and capabilities for the future, the NCB is moving ahead with industries and people, for the nation's digital economy to be a leading node in the African region.

## INTRODUCTION

Digital adoption is becoming mission critical for Governments and businesses alike and Mauritius is not spared in this endeavour. It is undeniable that the focus is now changing towards investing in critical digital infrastructure such as cloud technology, automation, eCommerce, etc. Covid-19 has caused splitting waves across various sectors of the economy, and the impact has indisputably led to various important decisions taken at business and individual levels. The pandemic has intensified the importance of digital technology and paved its way towards being an ideal element in shaping the market in Mauritius.

The National Computer Board (NCB), working under the aegis of the Ministry of Information Technology, Communication and Innovation (MITCI), has been part and parcel of this digital shift but has equally been an enabler towards forging a digital Mauritius. Various projects and initiatives undertaken in the last financial year, have led towards the creation of new digital talents while at the same time, promoting small and medium-sized companies in using new technologies to do business differently.

As a matter of fact, assisting the Government and industries to embrace digital technologies has always been the prime mission of the NCB. In so doing, some of the activities that have been geared to empower the community towards digital adoption, include the promotion of new technologies such as 3D Printing to support local clusters, providing technical assistance to local authorities to make use of their Geographical Information System (GIS), or coaching women entrepreneurs from the National Women Entrepreneur Council (NWECC) in using digital tools and in digital marketing.

The millennials or commonly referred to, as the digital youth, have not been forgotten and the NCB has worked hand in hand with the Ministry of

Education, Tertiary Education, Science and Technology, to spread know-how on Coding and Robotics while at the same time, unleashing the tremendous potential of our future leaders through creative bootcamps. The ChILD (Children Innovative Learning Design) programme has enabled Grade 4 to Grade 6 students from various colleges around the island, discover the world of Coding and Robotics through Scratch 3.0 or BBC Micro:bits.

At the NCB, we are committed to pave the innovation path of our country and the foundation of this path resides in the adoption of new technologies such as Robotics, Artificial Intelligence, Augmented Reality, 3D Printing and Internet of Things amongst others. In line with these new trends and technologies, the NCB has embarked on a Restructuration exercise which shall in turn, strengthen and empower the organisation to re-invent and re-orient its services and expertise towards driving Mauritius into its digital transformation initiatives and respond better to citizens' expectations in this post-pandemic era.

## A. NCB ACTIVITIES AND ACHIEVEMENTS

### 1. BUSINESS DEVELOPMENT AND PROMOTION

#### *1.1. Background*

The Business Development and Promotion (BDP) department 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.

Since its creation, the BDP Department has devised various strategies and projects to empower local ICT businesses. These projects have widely contributed to promote Mauritius as an ideal ICT destination and forged important networks for stakeholders.

The BDP department has evolved with the digital era and implemented the 3D Printing facility to enable the application of digital manufacturing in various sectors, for the benefit of industries, professionals and academia.

#### *1.2. Objectives*

The BDP department was set up with the objectives to: -

- Support the growth of the ICT industry;
- Develop marketing / promotional tools for ICT businesses;
- Facilitate local companies in marketing their products and services;
- Organise ICT trade fairs and exhibitions;
- Devise and advise the Government on and implement marketing strategies for ICT industry development; and
- Empower Small and Medium Enterprises (SME) through the adoption of innovative technology.



### **1.3. Projects and Achievements**

Since its inception, the BDP department has carried out a series of projects to meet the above objectives. The department plans and organises ICT Events in collaboration with other stakeholders in the industry with the aim to promote local ICT businesses and foster digital outreach. Events such as Infotech (now known as InnovTech), ICT Export and IDC-CIO networking have been organised prior to Covid-19 Pandemic, to spread awareness on the latest digital technologies.

#### **1.3.1. 3D Printing Centre**

The NCB operates 3D Printing Centres for the benefit of a wide range of industries, professions, academia, including SMEs, start-ups, designers and University students.

The objectives are to: -

- Provide venue and logistics for primary and secondary school children and University students for building prototypes;
- Support local entrepreneurship by offering 3D Print services;
- Encourage SMEs to adopt new production lines;
- Produce reduced scale models for designers of various industries;
- Accelerate process of creation of mould and dyes;
- Guide start-ups to build their own open source, low-cost 3D printing machines;
- Subsidised and cost-effective services, otherwise unaffordable to users; and
- Provide initiation and training sessions to targeted users (students, start-ups, SMEs).

A first centre was set up at the NCB Office in 2018 to cater mainly for the student community. There has always been a high demand for 3D

Printing services by tertiary students, especially those pursuing courses in Jewellery, Engineering and other technical courses. In this context, 3D Printing infrastructures have been set up at the Fashion and Design Institute (FDI) and University of Technology, Mauritius (UTM) to bring 3D Printing technology closer to the student community.

In line with its strategic plan for 3D Printing services, enabling the adoption of 3D Printing technology for SMEs, the NCB, in collaboration with SME Mauritius Ltd has set up a 3D Printing Centre in the Industrial Zone, of Coromandel in 2019 to provide 3D Printing services to Manufacturing SMEs (MSME) and manufacturing industries.

During the year, the NCB invested in four (4) additional 3D printers and one (1) high precision laser cutter / engraver machine that can now provide various other services through 3D modelling and printing.

### ***1.3.2. Awareness / Counselling Session on 3D Printing***

The concept of 3D Printing is slowly gaining its way in the Mauritian market but not without the efforts of the NCB, which has been carrying out targeted awareness sessions during the Financial Year 2021-2022.

The student population has been one of the main focus of the awareness sessions as we believe that the root of all development, starts with the young minds. In view to inculcate the concept of 3D Printing technology to students, sessions have been carried out in six (6) colleges and institutions namely: -

- Lycée Polytechnique Sir Guy Forget
- Droopnath Ramphul State College
- R. Gujadhur State Secondary College
- Dunputh Lallah State Secondary College

- Dr Maurice Cure State Secondary College
- MITD Piton

260 students benefitted from these sessions and these were followed by a survey to identify those students of higher classes especially those who pursue Design and Tech subject, to adopt the application of 3D Printing to produce prototypes for final year projects.

Manufacturing SMEs were another target group benefitting from the awareness sessions. Around thirty (30) participants were brought to the 3D Printing Centre in Coromandel for live experiences and awareness sessions.

### ***1.3.3. Events and Collaboration***

Being visible and having closer interaction with different markets, was another key action line from the Strategic Plan for 3D Printing. The NCB participated in various events to demonstrate the capabilities of 3D printers.

Participation in the Open Day event of the Polytechnic Mauritius in Pamplemousses on 13 and 14 August 2021, enabled the team to interact with the students from this institution and the feedback was very positive. In addition, the showcasing of 3D Printing capabilities was carried out in all editions of the Teknolozi Dan Ou Porte at Flacq, St Pierre, Riviere du Rempart, Souillac and Cascavelle.

#### ***1.3.4. 3D Printed graduated injector cylinder head***

One of the action lines of the 3D Printing strategy is to focus on key sectors such as Agriculture & Fisheries with a view to identify expensive parts which are viable for being 3D-manufactured in Mauritius.

The NCB started this process for the agricultural sector by surveying parts that could be 3D manufactured. A first use case was identified through planters in the potential 3D manufacturing of graduated injector cylinder heads, commonly known as gradulators. The frequent failures of these equipment from wear and tear, created a bottleneck for these planters as they were costly on the market in addition to the fact that they were not sold individually, being part of a whole irrigation block. After several iterative designs and print cycles, the NCB 3D Printing team produced two (2) prototypes from ASB and nylon and submitted for testing by the Food and Agricultural Research & Extension Unit (FAREI), in live field tests. Proven to be reliable and up to commercial standards, the 3D printed gradulators have helped greenhouse growers to benefit from savings in replacement of these parts at a minimal cost from the NCB.

#### ***1.3.5. Setting up of 3D Printing Centre at Universities***

Following various awareness sessions and Open Days, the NCB initiated the setting up of 3D Printing centres in tertiary institutions with the aim of bringing technology closer to the student community.

A first centre was set up at the Fashion and Design Institute in 2020. Since June 2022, a second site had been identified at the University of Technology, Mauritius and the new centre is dedicated to students of



the institution. The Centre provides free of cost 3D objects and carried out demonstrations, technical support on 3D Printing and Modelling.

A total of 1,185 3D objects have been printed at the two (2) centres during the year.

### **1.3.6. *Teknolozi Dan Ou Porte***

Teknolozi Dan Ou Porte (TDOP), an ICT-driven initiative of the NCB aimed at promoting innovation and the adoption of latest technology among the Citizens of Mauritius. The objective of this digital outreach is to address the digital divide and to encourage citizens to make use of digital technologies and to use effectively the online Government services.

TDOP promotes safe use of digital technology to access information, e-Government services, job skills in the ICT Sector, online banking opportunities etc. It includes both technical and social dimensions with the goal of empowering housewives, senior citizens, people with disabilities and the unemployed on possible opportunities through technology.

Components of TDOP include: -

- Emerging Technologies - Coding with Lego, MindStorm, IOT, 3D Printing Demos and awareness;
- ChILD - through Scratch 3.0 and BBC Microbits;
- Awareness / Literacy: ICT Literacy and Social Media targeted to housewives, unemployed and senior citizens;
- Kiosk for:-
  - Cybersecurity awareness including reporting on MAUCORS;

- GOC Support HelpDesk to encourage citizens to use Government online services;
- Assistance in installation and using mobile apps for accessing public services; and
- MauSign Certificate Authority services.

5 events of the TDOP were organised during the Financial Year 2021-2022 as follows:-

- 1) Flacq District at the Hibiscus MultiPurpose Hall in Central Flacq on 20<sup>th</sup> October 2021
- 2) Moka District at Bazaar St Pierre on 14<sup>th</sup> and 15<sup>th</sup> May 2022
- 3) Riviere du Rempart District at the Riverside Shopping Mall on 21<sup>st</sup> and 22<sup>nd</sup> May 2022
- 4) Savanne District at the Souillac Square on 11<sup>th</sup> and 12<sup>th</sup> June 2022
- 5) Black River District at the Cascavelle Shopping Mall on 25<sup>th</sup> and 26<sup>th</sup> June 2022

## 2. PLANNING, RESEARCH & DEVELOPMENT

### 2.1. Background

The Planning, Research and Development (PRD) department has been set up to study the use of ICT in Mauritius, make policy and legal recommendations, analyse the trend in ICT technology, promote the use of state of the art technologies and carry out research and development in ICT. The main areas of focus of the department are:

- Open Data
- Geospatial Data
- Open Source Technology
- Robotics

The PRD department also plays a fundamental role in monitoring the ICT sector performance at national level by keeping track of ICT related indicators and developing benchmarking reports. The department is also active in the organisation of events and activities related to global ICT events such as the World Telecommunication and Information Society (WTIS) Day or Girls in ICT (GICT) Day, etc.

### 2.2. Objectives

The main objectives of the PRD department are to: -

- Monitor ICT indicators and prepare information society related reports;
- Undertake studies and analysis of the use of ICT in various socio-economic sectors;
- Analyse and monitor the development of ICT in Mauritius and develop policy-based information society reports;
- Monitor and analyse trends in latest ICT Technologies and disseminate information to relevant stakeholders through events;

- Assist the parent Ministry in the formulation of ICT policies and development of related ICT strategic plans;
- Liaise and collaborate with concerned stakeholders on national projects related to the development of the sector;
- Inculcate a culture of Open Source at national level;
- Partner with the IST-Africa to assist Mauritian researchers submit research proposals / paper for IST related conferences and opportunities for funding;
- Organise capacity building and regional workshops in ICT related events as recommended by the International Telecommunication Union (ITU);
- Carry out research on ICT for youth, disabilities and women or as per required clusters; and
- Assist other public institutions in their computerisation projects whenever required.

## **2.3. Projects and Achievements**

### **2.3.1. Open Data Initiatives**

The Government approved an Open Data Policy in 2017 with the objective to create economic value out of the releases of Government datasets as Open Data. The policy also enforces the collection of data from various public bodies and to publish them as open datasets. In this context, an Open Data portal (<https://data.govmu.org>) was created with an initial 100 datasets. The data requires cleansing and wrangling prior to uploading.

During the Financial Year 2021-2022, the NCB has cleansed 70 additional datasets across various sectors such as Education, Agriculture on the portal. In addition, to add value to the Open Data initiative, geospatial data (consisting of layers and maps) have been



created and uploaded on the geoportal. Currently, there are some 40 layers that are posted on the portal.

### ***2.3.2. Open National Spatial Data Infrastructure***

The NCB has been driving the Open National Spatial Data Infrastructure (ONSDI) project which acts as a common platform for collecting, sharing and dissemination of geospatial datasets and maps, with the aim of facilitating access to information, free of charge.

In this context, the following project has been initiated within this financial year: -

#### *District Council of Moka GIS Asset Management Projects*

Local Authorities (LAs) of Mauritius port their existing GIS comprising of all their physical assets, or points of interest, to allow monitoring and tracking and visual representation on a map. The pilot project has been implemented and is being replicated to several LAs.

The following stages have been completed: -

- The staging GIS platform (GIS and database servers) has already been setup and some existing data received from the DC Moka has already been uploaded.
- A District Council Asset Tagging Mobile App has been developed to capture the location of assets, such as poles, buildings, drains, etc.
- A Web GIS application has been developed on a trial basis using open source technologies which consist of a GIS dashboard with several GIS layers.
- Training of staff of Moka DC has been done for asset tagging.
- Asset tagging for Moka DC has been completed.

- Three (3) other databases for Curepipe, Savanne and Flacq have been initialised.

### **2.3.3. Girls in ICT 2022**

The Girls in ICT Day was scheduled by the ITU to be celebrated worldwide on 28<sup>th</sup> April 2022 with the theme "Access and Safety". The objective of Girls in ICT Day is to bridge the barriers girls face in Science, Technology, Engineering and Mathematics (STEM) education and to reinforce gender equality by providing online access, skills education, digital tools training, community support and opportunities to girls. The ultimate aim is for them to be equipped with the necessary skills to think laterally, solve problems and innovate.

To celebrate Girls in ICT Day 2022, the NCB, in collaboration with the Ministry of Information Technology, Communication and Innovation and the Ministry of Education, Tertiary Education, Science and Technology organised four (4) bootcamps during the Easter school holidays, targeting female students of State colleges from Grades 10 to 12.

<b>ZONE</b>	<b>Dates</b>	<b>VENUE</b>
1	18 <sup>th</sup> and 19 <sup>th</sup> April 2022	Droopnath Ramphul State College
2	21 <sup>st</sup> and 22 <sup>nd</sup> April 2022	Rajcoomar Gujadhur SSS
3	25 <sup>th</sup> and 26 <sup>th</sup> April 2022	Dunputh Lallah SSS
4	28 <sup>th</sup> and 29 <sup>th</sup> April 2022	Dr Maurice Cure SSS

A total of 145 girls from 36 schools participated. These students were introduced to block coding, programmable devices, robotics and 3D Printing through hands on exercises. A mini competition was also held to allow participants to code hands-on projects through the Lego Robots.

### **2.3.4.        *Digital and Social Media Marketing***

The NCB conducted a coaching program in collaboration with the National Women Entrepreneur Council (NWECC) to accompany women entrepreneurs to adopt IT and social media channels for marketing their products. This substantial Digital Marketing program helped women entrepreneurs have concrete take away action lines for online presence and marketing of their products. Spread over 12-weeks, the course was given free of cost and provided participants with hands-on exercises and 1-1 sessions for online presence, creation of social media pages and websites.

The objectives of this program were to:

- Encourage women entrepreneurs who are often too stretched thin, to adopt IT tools given their limited time and human resources, to adopt social media and digital marketing to expand and diversify their client and market base;
- Initiate them in the creation of social media and business pages;
- Introduce them to basic digital marketing tools and skills, social media posting and boosting their products;
- Build up their skills in user friendly graphic and video tools for posting online; and
- Introduce them to online security and provide them with cybersecurity tips.

Three (3) batches of hands-on trainings (10 half-days per batch) were organized, totalling 27 Women Entrepreneurs for the period of 2021-2022. A batch of 10 women entrepreneurs were targeted every 2 months.

### **2.3.5.        *National Internet of Things Network (NIOT)***

Several Ministries and Departments have been recently looking into novel and innovative means of carrying out some of their tasks such as the monitoring of water quality, air quality, their fleet management, environmental changes in farming, amongst others. In this context, a test National IoT Platform was developed by NCB and presented to some Ministries and Departments which requested NCB's technical guidance in implementing such types of projects. These Ministries and Departments were very keen to host their projects on the National IOT Platform. For instance, governmental institutions such as Ministry of Local Government, Ministry of Environment and other departments, investing on IOT related projects and real-time monitoring sensors, have already been liaising with NCB for guidance and technical assistance.

The NCB has been providing technical assistance and guidance to the National Environment Laboratory (NEL), which intends to implement a surface and ground water quality monitoring system using Internet of Things (IoT). The NCB has also provided technical assistance to the Food and Agricultural Research and Extension Institute (FAREI) in the implementation of a pilot IoT smart farming project. All these projects rely on a National IOT Platform to receive and relay data to other data platforms and applications for analysis and for meaningful purposes.

### **2.3.6.        *ICT Sector performance monitoring***

On-going collection and compilation of statistics from data providers is carried out at the NCB, following which the report is consolidated and



an update of all ICT-related statistics of Mauritius, is posted on the Indicators portal <https://indicators.ncb.mu/>.

### **3. ICT CULTURE PROMOTION**

#### ***3.1. Background***

The ICT Culture Promotion (ICTCP) Department has been implementing a number of ICT training projects and initiatives over the years for the benefit of the citizens and the community at large.

This department has a well-known digital outreach to the community with its Cyber Caravan and the network of State Secondary Schools and Government Primary Schools for the UIEP Programme and the ChILD Programme respectively.

#### ***3.2. Objectives***

The objectives of the ICTCP Department are as follows: -

- To promote ICT literacy in the community and create awareness on the various uses and applications of ICT;
- To democratize access to ICT and broadband Internet;
- To uphold the importance of ICT for social development;
- To contribute towards building an information society in line with the national objective of making ICT a major pillar of the economy; and
- To spark the interest of students for STEAM (Science, Technology, Engineering, Arts & Mathematics) subjects by introducing Coding & basic Robotics at an early age.

#### ***3.3. Projects and Achievements***

The different projects implemented by the ICTCP Unit during the period 2021-2022 are as follows:

### **3.3.1. *Children Innovative Learning and Design (ChILD)***

The Children Innovative Learning and Design (ChILD) programme is a new ICT educational initiative which pertains to the initiation of Coding and Robotics to Grades 4, 5 and 6 students at primary level.

The National Computer Board (NCB) in collaboration with the Ministry of Education, Tertiary Education, Science and Technology has been entrusted to implement the ChILD programme in primary schools across the island.

Officially launched in April 2022 by the Hon. Mrs Leela Devi Dookun-Luchoomun, Vice-Prime Minister, Minister of Education, Tertiary Education, Science and Technology, and the Hon. Deepak Balgobin, Minister of Information Technology, Communication and Innovation, the ChILD programme aims at introducing Robotics Kits to upper primary students while equipping them with the required coding capabilities.

This innovative and enlightening programme allows the children to design and build their own robots using the DIY (Do It Yourself) concept. The main objective of initiating our children and youngsters to Coding and Robotics is to foster a predilection for science and engineering so as to inspire them to embrace STEAM subjects.

As at June 2022, NCB has successfully rolled out its first cohort of the ChILD programme in 23 primary schools across the island and some 5,400 students benefited from this initiative. The programme is of a 15-Hr duration and consists of three modules:

- (i) Scratch 3.0
- (ii) LEGO Education WeDo 2.0
- (iii) BBC Micro: Bits

The training is delivered in the computer labs of the Primary Schools by the ICT Teachers (ICT Support Officers) who participated in a capacity building workshop (training-of-trainers) prior to the rolling-out the ChILD programme. It is worth noting that very positive feedbacks have been received on the ChILD programme from the School Community.

### **3.3.2.        *Citizen Engagement Programme***

The Citizen Engagement Programme (CEP) was launched in April 2018 with the aim of providing ICT Awareness / Digital Literacy Programme to Senior Citizens and other target groups.

The NCB Cyber Caravan equipped with some 20 laptops proceed to various centres (Elderly Day Care Centres/ Social Welfare Centres/ Community Centres) to deliver IT training to Senior Citizens on Social Media tools like Facebook, YouTube and online communication tools such as WhatsApp and others. Moreover, the use of social media allows them to better connect with their peers and children. The training is offered in collaboration with the Ministry of Social Integration, Social Security and National Solidarity and the Senior Citizen Council.

Since the FY 2020/2021, the NCB under the CEP Programme is dispensing necessary training on ICT Literacy and Digital Marketing to Women Entrepreneurs in collaboration with the National Women Entrepreneurs Council (NWEC). For the period 2021-2022, 307 participants have been trained under the CEP.

### **3.3.3.        *Universal ICT Education Programme (UIEP)***

The NCB has been implementing the Universal ICT Education Programme (UIEP) since September 2006. One of the priorities of the

UIEP programme is 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 UIEP programme was aimed at training a maximum number of persons comprising students, employees (including Public Officers), unemployed, housewives, senior citizens and public at large on the IC3 course which is in line with the Government's vision to transform Mauritius into a Cyber Island and an ICT Hub.

The IC3 training is currently integrated in the secondary school curriculum and offered to students of Grade 7 to Grade 9 of State Secondary Schools and PSEA colleges.

The IC3 course comprises three core modules: Computing Fundamentals, Key Applications (Word Processing, Spreadsheets, and Presentation Package) and Living Online. A Certificate of Attendance is awarded by the NCB to all those participants who complete at least 41 hours of the course.

Each year some 14,000 students (SSS & PSEA) are granted the IC3 Certificate of Attendance upon completion of their Grade 9 class.

#### **3.3.4. National Training & Reskilling Scheme (NTRS)**

The National Training & Reskilling Scheme (NTRS) is a Government project being implemented by the Ministry of Labour, Human Resource Development and Training and the Human Resource Development Council in collaboration with the NCB. The NTRS focuses on the training and reskilling of unemployed persons from various sectors. Under this



scheme, the NCB has been entrusted with the delivery of the 300-Hr Digital Proficiency Course (DPC).

The DPC is conducted in the Computer Labs of State Secondary Schools across the island. The training started in February 2021 and as at date, seven (7) batches of DPC have been completed. 139 unemployed had enrolled for this programme out of which 82 completed the training successfully.

### **3.3.5. *World Telecommunications and Information Society (WTIS)***

WTIS Day is an international annual event celebrated worldwide on 17 May. The theme for this year was “Digital technologies for older persons and healthy ageing”.

To commemorate this event, the NCB in collaboration with the Senior Citizens Council conducted a Digital Literacy Programme for Senior Citizens in Cyber Caravan as follows:

1. Tuesday 17 May @ Farmers Service Centre Goodlands - 20 Senior Citizens
  2. Thursday 19 May @ Souillac Arya Sabha Hall - 31 Senior Citizens
- A total of 51 Senior Citizens have benefited from this programme.

### **3.3.6. *Digital Maker Programme (DMP)***

Digital Maker Programme (DMP) is a Government funded project evolving on a learning-based approach using block based programming and programmable devices for initiating secondary students into Coding & Robotics.

The NCB in collaboration with the Ministry of Education, Tertiary Education, Science and Technology empower secondary students in programmable devices and sensors through hands-on practical sessions and special programmable devices. A train-the-trainer programme was carried out with educators who in turn have trained groups of 20 students over 16-hour trainings in either (i) Introductory course in Groove Inventor BBC Microbits or (ii) Basics of Arduino & Sensors.

## 4. MAUSIGN CERTIFICATION AUTHORITY

### 4.1. Background

Hosted at the Government Online Centre, MauSign Certification Authority is the **first** licensed Certification Authority based in Mauritius, since 23 July 2021 and licensed by Controller of the Certification Authority (CCA). Managed by the National Computer Board, MauSign is responsible for issuing and managing Digital Certificates to Government employees, Private individuals and organisations, and non-human subscribers (like Servers and Network Devices).

The Certificate Authority (CA) is the cornerstone of Public Key Infrastructure (PKI) that acts as a trusted third party to issue trusted digital credential in the form of digital certificate. These certificates can be used to securely and privately exchange information on the public network.

The scope of MauSign CA includes:-

- Digital Signature Certificates to Citizens, Organisations and Servers of Organisations
  - o These signatures are used as an authentication method allowing the individual or the organisation to digitally sign a document and encrypt a document or file.
- eSign Service to organisations

### 4.2. Objectives

The objectives of MauSign are as follows:-

- To become the main Certificate Authority in Mauritius;
- To provide MauSign CA services to key infrastructure of the Government including the Mauritius National Identity Scheme

(MNIS) and Government systems requiring digital certificates and digital signing services for higher level of trust;

- To provide an eSign service that will facilitate the digital signing of documents by ID card holders through an Online Service;
- To incentivise Application Service Providers in Mauritius to use the eSign Service as part of their application to digitally sign documents; and
- To implement the usage of the eSign Service among Government Departments, Banks and other public or private organisations in Mauritius.

#### ***4.3. Projects and Achievements***

During the Financial Year 2021-2022, the following statistics have been recorded in connection with the sales of digital signature certificates through MauSign CA:-

<b>Type of Certificate</b>		
Citizen Certificate	1 Year	48
	2 Years	26
Organisation Certificate	1 Year	18
	2 Years	20
Server Certificate	1 Year	0
	2 Years	2



## 5. TECHNOPRENEURSHIP UNIT

### 5.1. Background

The Technopreneurship Unit was set up to boost Entrepreneurship in the ICT sector under the strategies and objectives of e-powering businesses.

### 5.2. Objectives

The main objectives of the Technopreneurship Unit of NCB are to:

- Create a Techno-entrepreneurship culture to build an innovative ICT Start-up Nation;
- Encourage Ideation, Innovation, Creativity and Entrepreneurship to develop ICT Start-Ups and Technopreneurs;
- Organise Program and initiatives in emerging Technologies to develop a Community of Entrepreneurs in ICT Sector;
- Promote and Inspire start-ups to come up with Innovative solutions/ services to improve life of citizen through the use of ICT.

### 5.3. Projects and Achievements

Some of the achievements include:-

#### 5.3.1. *Strategy for the Technopreneurship Unit 2021 – 2025*

During the recent years, Mauritius has emerged as a fertile ground for startups, especially in the field of Information Technology with an increase in demand for ICT products and services. The Technopreneurship Unit has worked out a strategy towards this cluster for the period 2021-2025.

### ***5.3.2. Policy and Procedures for Contract Maintenance***

The NCB has established a guideline for a clear and standard way of managing and administering Contract Maintenance. The NCB contract Maintenance Policy aims to ensure:

- A standard approach and framework is adopted throughout NCB in managing contract maintenance; and
- Contracts are maintained to facilitate operations and minimize risks.

The Contract Maintenance Policy mentions the process to establish contract maintenance, the different types of contract Maintenance held at NCB, the escalation matrix and the renewal policy.

### ***5.3.3. Assistance to ICT Start-ups***

Assistance was provided to one (1) NCB start up from the 'Turn IDEA to business program' to work out its Business Model, Business Plan & Financial Forecasts. Assistance was also provided to apply for Data Protection Office (DPO) licenses and SME graduate scheme.

## 6. GOVERNMENT ONLINE CENTRE

### 6.1. Background

The Government Online Centre (GOC) is a department of the National Computer Board. Operational since May 2005, it is the centralised data centre to provide Government services to citizens, businesses, government officers and non-citizens abroad. As such, it is considered to be one of the most critical sites of the Government infrastructure. Over the years, the GOC has grown from a server room of 5 racks of servers to a full-fledged data centre of over 80 rack-space capability for servers and equipment. The GOC is constantly reinforcing its infrastructure to meet international data centre standards. In addition, the GOC, through its skilled staff, year after year, innovates through implementation of eGovernment projects, examples of which include, the Government Portal, which has recently been revamped, the Government Cloud infrastructure for the provision of virtual servers constituting robust IT solutions delivering Government services.

### 6.2. 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 departments and agencies;
- Provide centralized Internet access and email facilities to employees of Ministries and Departments;
- Manage 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; and
- Provide facilities for online applications (eservices).

### **6.3. Projects and Achievements**

#### **6.3.1. Next Generation Firewall**

The implementation of a new cluster of Next Generation Firewalls (NGF) as a replacement of existing ageing firewalls in the data centre infrastructure of the GOC was already long overdue. The new NGFs ensure that the GOC is now equipped with robust firewalls for reliable delivery of services within the data centre.

#### **6.3.2. New Proxy Solution**

A proxy server is a computer system that functions as a relay between client or user and a server. Its primary function is to prevent an attacker from invading a private network. The proxy server can additionally filter web traffic adding another layer of security. The GOC provides filtered and secured Internet connectivity to Government officers of different Ministries and Departments and hence the need an appropriate and



cost-effective proxy solution. The newly implemented proxy solution at the GOC now provides secured traffic based on the latest technologies. This ensures that Internet connectivity from GINS users is secured and fluid.

### **6.3.3. *G-Cloud Infrastructure Upgrade***

The growing needs of hosting new Government projects makes it critical for the GOC to ensure availability of hosting space within the data centre. Physical space being no longer currently available, the GOC makes it a must to make available virtual hosting space for virtual machines/servers. In this context, the g-Cloud environment was upgraded by adding more compute nodes. This has increased the available capacity for hosting of new virtual servers for accommodating new projects from Ministries and Departments

### **6.3.4. *IT Asset Management***

An IT asset management (also known as ITAM) is the process of ensuring an organization's assets are accounted for, deployed, maintained, upgraded, and disposed of when the time comes. An open source based ITAM has been implemented to enable the GOC to continuously monitor/update the Asset Register/database, with a view to: -

- have more control over the data centre environment;
- bring more organisation to IT lifecycle management; and
- reduce waste by managing the disposal of IT assets.

### **6.3.5.            *Development based projects on the Portal***

The Government Web Portal of the Republic of Mauritius (<https://www.govmu.org>) has been redesigned according to latest technology and trends in Web Standards along with all websites of Ministries and Departments.

**Setting up of New WordPress environment for website development:** A new platform has been set up in WordPress environment to enable rapid deployment of websites requiring new features. 20 new websites have been deployed live during the Financial Year 2021-2022

**Setting up of a new platform for E-Service Development:** A new platform in PHP has been set up that provides better redundancy and response time to users as well as better security. During the Financial Year 2021-2022, 18 new eServices have been deployed for the public to interact with various eservice owners.

**Improved Customer Service:** The GOC receives request from the public and ministries through emails and these are logged through a ticketing system. This ticketing system enables better tracking of requests and hence enable better response to the Ministries and the other stakeholders.

## **7. COMPUTER EMERGENCY RESPONSE TEAM OF MAURITIUS**

### ***7.1. Background***

The Computer Emergency Response Team of Mauritius (CERT-MU) is responsible for promoting the cyber security culture and coordinating cybersecurity issues at national level. CERT-MU handles security incidents and monitors security problems occurring within its constituency. Regular incidents are reported and resolved pertaining to cybercrime and cyber security. Numerous awareness sessions are conducted throughout the year in schools and colleges to sensitise youths on Internet safety. In addition to resolving incidents and raising awareness, CERT-MU also assists the MITCI in formulating cyber-security policies and strategies. It cooperates with the regional and international CERTs and other specialised cybersecurity agencies in order to mitigate cyber threats.

### ***7.2. Objectives***

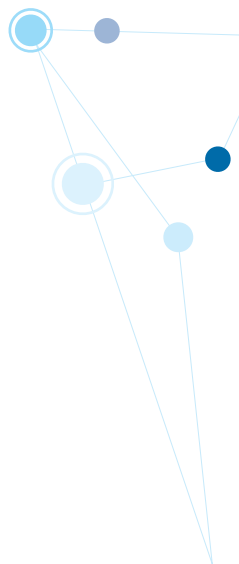
The main objectives of CERT-MU are to:

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

### ***7.3. Projects and Achievements***

1. Finalization of National Cyber Incident response Plan.
2. Trainings conducted through ITU's Centre of Excellence.

- Cyber disaster response: Development of simulation exercises
  - Building an effective Cyber Incident Response Team
  - An Introduction to Developing National Cyber Incident Response Plan
  - Cybersecurity Policy & Strategy
  - Cybersecurity Risk Management
3. Organization of the Cyber Resilience Conference April 2022 in collaboration with the Cyber Resilience for Development Project (Cyber4D), an initiative of the European Union (EU), in collaboration with the Ministry of Information Technology, Communication and Innovation.
  4. Organization of SADC Cyber Drill December 2021 in collaboration with SADC.





## B. THE NATIONAL COMPUTER BOARD

### I. 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 parastatal body administered by a Board of Directors and operates under the aegis of the Ministry of Information 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 the 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

## II. COMPOSITION OF BOARD – JULY 2021 TO JUNE 2022

NAME	DESIGNATION	REPRESENTATIVE / NOMINEE
Mr. D. A. SOBURRUN	CHAIRMAN	NOMINEE
1. Mr. R. HAWABHAY (up to 24 May 2022)	MEMBER	Representative of the Ministry of Information Technology, Communication & Innovation
2. Mrs. N. ALLY HOSSEN (as from 25 May 2022)		
Mrs. O. MOTAH	Alternate Member	Representative of the Ministry of Information Technology, Communication & Innovation
1. Mrs. A. DABEESINGH (Up to 15 Aug 2021)	MEMBER	Representative from the Prime Minister's Office
2. Mrs. P. SOHUN (from 16 Aug 2022)		
Mr. H. P. ARLANDOO	MEMBER	Representative of the Ministry of Finance, Economic Planning and Development
Mrs. M. MATHUR-DABIDIN	MEMBER	Representative of the Ministry of Education, Tertiary Education, Science and Technology
Mr. V. SEEDOYAL	MEMBER	Representative of the Ministry of Public Service, Administrative and Institutional Reforms
Mr. N. MONIARUCH	MEMBER	NOMINEE
Mr. D. K. JEETAH	MEMBER	NOMINEE
Mr. A. DOWLUTEEA	MEMBER	NOMINEE
Mr. S. S. BEEDADDY	MEMBER	NOMINEE
Mr. V. BH AUGEE RUTTY	MEMBER	NOMINEE

### III. STATEMENT OF ATTENDANCE AT BOARD

During the year July 2021 to June 22, thirteen (13) Board meetings were held. The attendance of Board Members at the meetings was as follows:-

<b>MR D.A. SOBURRUN (CHAIRPERSON)</b>	13	421,625
<b>MRS P. SOHUN</b>	11	13,470
<b>MR R. HAWABHAY</b>	11	13,010
<b>MRS O. MOTAH</b>	1	890
<b>MRS N. ALLY HOSSEN</b>	1	1,350
<b>MR H. P. ARLANDOO</b>	9	10,310
<b>MRS M. MATHUR-DABIDIN</b>	10	11,660
<b>MR V. SEEDOYAL</b>	11	12,550
<b>MR N. MONIARUCH</b>	13	15,250
<b>MR D.K. JEETAH</b>	13	15,250
<b>MR A. DOWLUTTEEA</b>	11	12,550
<b>MR S. S. BEEDASSY</b>	13	15,250
<b>MR V. BHAUGEERUTTY</b>	13	15,250

### IV. CORPORATE GOVERNANCE REPORT

#### *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 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 ICT sector in Mauritius.

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

### ***The Board***

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

- a) A Chairman appointed by the Minister;
- b) A representative of the Prime Minister's Office;
- c) A representative of the Ministry of Finance, Economic Planning and Development;
- d) A representative of the Ministry of Information Technology, Communication and Innovation;
- e) A representative of the Ministry of Education, Tertiary Education, Science and Technology;
- f) Representative of the Ministry of Public service, Administrative and Institutional Reforms; and
- 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.



### ***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.

### ***Committees of the Board***

By virtue of Section 8 of the NCB Act, the Board has established four (4) Committees namely:

1. HR Committee
2. Finance Committee
3. Technical Committee
4. Audit Committee

The Committees assist the Board in carrying out its functions as it thinks fit, by having a comprehensive and in-depth examination of specific issues. Committee meetings are scheduled before Board meetings. Recommendations of the Committees are then submitted to the Board for consideration and approval.

The Committees of the Board consists of Members of the Board but any committee may consist of members or such other persons as the Board may, without prejudice to the rule of confidentiality, think fit to designate.

The Executive Director attends only three (3) committees, namely the HR Committee, Finance Committee and Technical Committee meetings. Each Committee has a Secretary who records the minutes of the meetings.

### ***Management Team***

<b>Mr Vyankoj Sawant Mulloo</b>	Officer-In-Charge (Since Nov 2021) Manager, Government Online Centre Head, MauSign CA	vmulloo@ncb.mu
<b>Dr. Ashwin Seegolam</b>	Manager, Government Online Centre	aseegolam@ncb.mu
<b>Mr Waziim Dilmahomod</b>	Manager, Government Online Centre	wdilmahomod@ncb.mu
<b>Mr Ismael Limalia</b>	Manager, Planning, Research & Development and Business Development and Promotion	ilimalia@ncb.mu
<b>Mr Vikash Patansingh</b>	Manager, Finance and Administration	vpatansingh@ncb.mu
<b>Mrs. Leena Chooroomoney</b>	Manager	leena@ncb.mu
<b>Dr. Kaleem Usmani</b>	Assistant Manager, CERT-MU	kusmani@cert.ncb.mu
<b>Mr Jay Ramaswamy</b>	Human Resource Management Officer	jramaswamy@ncb.mu
<b>Mrs Priya Sooreea</b>	Principal Procurement and Supply Officer	psooreea@ncb.mu

## ***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 2021/2022.

The Directors of the Board of NCB confirm that in the preparation of the financial statements for the financial year end 30 June 2021/2022:

- 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.

## **V. INTERNAL CONTROL**

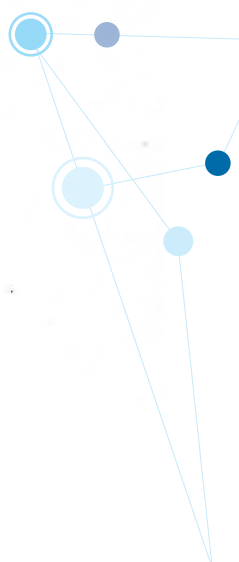
The NCB Board's responsibilities include designing, implementing and maintaining an appropriate internal control mechanism for the preparation and presentation of financial statements which reflect the true and fair financial position of the NCB. It also entails selecting and applying appropriate accounting 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**

28 June 2024





## VI. 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; and
- 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 constituted of the following members from 2021 to 2022:

### **July 2021 – December 2021**

- Mrs Vemah Mulliah, Chairperson
- Mr Bhusan Somaroo, Vice- Chairperson
- Mr Amrish Ramchurter, Member
- Mrs Rekha Busgeeth, Member

- Mrs Leena Chooromoney, Member
- Mr Daby Krishnand, Member
- Mr Jay Ramaswamy, Member
- Mr. Manogaren Marday, Member
- Mrs Lomatee Mahadawo, Secretary

### **January 2022 – June 2022**

- Mrs Vemah P-Mulliah, Chairperson
- Mr Bhusan Somaroo, Vice- Chairperson
- Mr Kevin Ramdeal, Member
- Mr Jay Ramaswamy, Member
- Mr Amrish Ramchurter, Member
- Mrs Rekha Busgeeth, Member
- Mr Manogaren Marday, Member
- Mr. Daby Krishnand, Member (Jan – May 2022)
- Mr Parvez Abdool Ryman, Member (as from June 2022)
- Mrs Lomatee Mahadawo, Secretary

During the period of July 2021 to June 2022, eight (8) meetings of the Safety and Health Committee were held. The National Computer Board conducted a Fire Drill Session at the Ebene office on 29 June 2022.

## **VII. GENDER STATEMENT**

“We believe in diversity and acknowledge that equality is part of valuing our employees.”

The National Computer Board seeks to attract, develop and retain the right people with the right skills without any gender discrimination.

We are committed to a gender-inclusive and equitable working environment and to developing and implementing solutions to remove any practices that obstruct our aim.

We aspire to have the type of culture that encourages and enables all employees to thrive, regardless of gender.

Deliberate and intentional action is needed to embed inclusive leadership behaviours, systems and practices that accept and harness the potential of everyone. We shall therefore:

- Ensure that all genders are equally included, valued, empowered and rewarded;
- Ensure that the business case for gender is understood and embraced at all levels of the NCB;
- Foster an environment of authenticity and openness which allows all employees to fully participate and have every opportunity to succeed;
- Provide gender neutral outcomes where all employees benefit; and
- Challenge and address structural and cultural impediments to enhance gender equality through career progression.

The diagram below shows the Gender Grid for the NCB.

#### **Gender Grid**

	<b>Women</b>	<b>Men</b>	<b>Total</b>
Management level	2	6	8
Technical level	17	36	53
Administrative level	16	2	18
Workmen's Group	1	10	11

## **C. FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022**



# REPORT OF THE DIRECTOR OF AUDIT

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**On the Financial Statements of  
the ex-National Computer Board  
for the year ended 30 June 2022**

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**NATIONAL AUDIT OFFICE**

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# NATIONAL AUDIT OFFICE

## REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS DIGITAL PROMOTION AGENCY

### Report on the Audit of the Financial Statements of the ex-National Computer Board

#### Opinion

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

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

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the ex-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.

#### Emphasis of Matter

I draw attention to Note 2 (c) of the financial statements, which describes the effect of the abrogation of the National Computer Board Act on 16 June 2023. My opinion is not modified in respect of this matter.

## **Other Information**

Management is responsible for the other information. The other information comprises the information included in the annual report of the ex-National Computer Board, but does not include the financial statements and my auditor's report thereon.

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

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

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

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

In preparing the financial statements, management is responsible for assessing the ex-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 for overseeing the ex-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 judgement and maintain professional scepticism throughout the audit. I also:

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



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the ex-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 ex-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 ex-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 ex-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 of the Mauritius Digital Promotion Agency 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 ex-National Computer Board has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

#### ***Late Submission of Annual Report***

The Annual Report, including the financial statements of the ex-National Computer Board for the year ended 30 June 2022, was submitted on 3 March 2023, that is, four months after the statutory deadline.

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

As far as it could be ascertained from my examination of the relevant records, no direction relating to the accounts has been issued by the responsible Minister to the ex-National Computer Board.

Based on my examination of the records of the ex-National Computer Board, nothing has come to my attention that causes me to believe that:

- (i) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (ii) the ex-National Computer Board has not applied its resources and carried out its operations economically, efficiently and effectively.

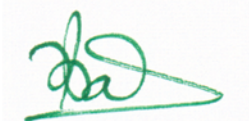


### ***Other Matter***

The financial statements of the ex-National Computer Board for the year ended 30 June 2022 were received at my Office on 3 March 2023. Following completion of audit in August 2023, several amendments were made to the financial statements. The amended financial statements were submitted on 2 July 2024.

### ***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.



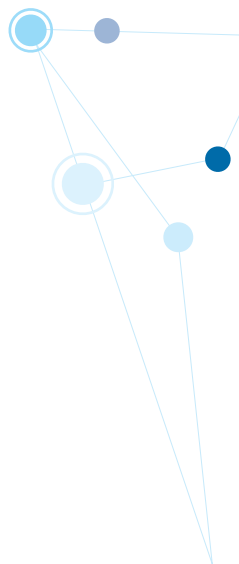
**DR D. PALIGADU**  
Director of Audit

National Audit Office  
Level 14, Air Mauritius Centre  
**PORT LOUIS**

23 July 2024

# **NATIONAL COMPUTER BOARD**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022**




# NATIONAL COMPUTER BOARD

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

		30-Jun-22	30-Jun-21
		Rs.	Rs.
<b>ASSETS</b>	<b>Notes</b>		
<b>Current Assets</b>			
Cash and Cash Equivalents	8	34,842,344	35,809,418
Receivables from Non Exchange Transaction	9	5,594,935	-
Receivables from Exchange Transaction	10	12,129,857	13,570,781
Asset in Progress		2,326,986	7,156,600
Short Term Car Loan	11	1,397,456	1,532,742
Inventories	12	1,336,564	76,021
		<u>57,628,142</u>	<u>58,145,562</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	60,988,611	57,093,229
Intangible Assets	14	21,461,478	21,190,252
Long term Car Loan	11	3,519,015	4,538,662
		<u>85,969,104</u>	<u>82,822,144</u>
<b>TOTAL ASSETS</b>		<u>143,597,245</u>	<u>140,967,706</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	16	44,299,471	17,005,425
Short Term Car Loan	16	1,397,456	1,532,742
		<u>45,696,928</u>	<u>18,538,167</u>
<b>Non-Current Liabilities</b>			
Long Term Provisions			
Employee Benefits	17	16,680,765	19,503,654
Long Term Car Loan	16	3,519,015	4,538,662
Retirement Benefits Obligation	15	43,452,734	28,688,175
		<u>63,652,514</u>	<u>52,730,491</u>
<b>TOTAL LIABILITIES</b>		<u>109,349,441</u>	<u>71,268,658</u>
<b>NET ASSETS</b>		<u>34,247,804</u>	<u>69,699,047</u>
<b>NET ASSETS/EQUITY</b>			
General fund		34,247,804	69,699,047
		<u>34,247,804</u>	<u>69,699,047</u>

The Financial Statements were approved by the MDPA Board on 28th June 2024

  
Mr D. A. SOBURRI N  
CHAIRPERSON

  
Mrs N. B. ALLYHOSSEN  
BOARD MEMBER

The notes on pages 62 to 78 form part of these financial statements.

## NATIONAL COMPUTER BOARD

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

	Notes	30-Jun-22 Rs.	30-Jun-21 Rs.
<b>Revenue</b>			
Revenue from Non Exchange Transactions	18	199,697,322	172,330,432
Revenue from Exchange Transactions	19	4,218,187	1,720,994
<b>Total Revenue</b>		<b>203,915,508</b>	<b>174,051,427</b>
<b>Expenses</b>			
Direct Expenses related to Projects	25	114,735,883	72,792,821
Administrative expenses	25	79,416,833	55,339,738
Depreciation and amortisation	13 & 14	31,846,447	26,889,687
<b>Total Expenses</b>		<b>225,999,164</b>	<b>155,022,246</b>
Net surplus/(deficit) for the year		<b>(22,083,656)</b>	<b>19,029,181</b>

The notes on pages 62 to 78 form part of these financial statements.



## NATIONAL COMPUTER BOARD

### STATEMENT OF CHANGES IN NET ASSET/EQUITY FOR THE YEAR 30 JUNE 2022

	GENERAL FUND	TOTAL
	Rs.	Rs.
<b>As at 30 June 2021</b>	<b>69,699,047</b>	<b>69,699,047</b>
Remeasurement of IPSAS 39 recognised in Equity	(12,357,076)	(12,357,076)
Adjustment 2022	(1,010,511)	(1,010,511)
Net Surplus/(Deficit) for the Year	(22,083,656)	(22,083,656)
<b>Balance as at 30 June 2022</b>	<b>34,247,804</b>	<b>34,247,804</b>
 As at 30 June 2020	 71,584,104	 71,584,104
 Remeasurement of IPSAS 39 recognised in Equity	 (6,107,689)	 (6,107,689)
 Adjustment 2021	 (14,806,548)	 (14,806,548)
 Net Surplus/(Deficit) for the Year	 19,029,181	 19,029,181
 Balance as at 30 June 2021	 69,699,047	 69,699,047

# NATIONAL COMPUTER BOARD

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

		30-Jun-22	30-Jun-21
		Rs.	Rs.
<b>Cash flow from operating activities</b>	<b>Notes</b>		
<b>Net surplus/(Deficit)for the year</b>		<b>(22,083,656)</b>	19,029,181
<b>Adjustments for:-</b>			
Depreciation and amortisation		31,846,447	26,889,687
ML1 adjustments as per statement of equity			(14,806,548)
Retirement benefit obligations		(12,357,076)	6,107,689
Adjustment 2022		(1,010,511)	
Interest receivable		5,123	4,504
<b>Operating surplus before working capital changes</b>		<b>(3,599,672)</b>	37,224,513
Decrease / ( increase ) in trade and other receivables		1,830,535	8,967,758
Decrease /(increase) in inventories		(1,260,543)	138,595
( Decrease ) / increase in trade and other payables		38,080,783	8,245,638
<b>Cash generated from/(absorbed into) operations</b>		<b>38,650,775</b>	17,351,990
<b>Net cash flows from operating activities</b>		<b>35,051,103</b>	53,661,705
<b>Cash flows from investing activities</b>			
Acquisition of property, plant and equipment		(36,013,054)	(34,572,069)
Interest received		(5,123)	(4,504)
<b>Net increase / ( decrease ) in cash and cash equivalents</b>		<b>(967,074)</b>	19,085,132
<b>Movements in cash and cash equivalents</b>			
Cash and cash equivalents at the beginning of the year		35,809,418	16,724,287
Cash and cash equivalents at the close of the year	8	34,842,344	35,809,418
<b>Net increase / ( decrease ) in cash and cash equivalents</b>		<b>(967,074)</b>	19,085,132

# NATIONAL COMPUTER BOARD

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	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	36,550,000	40,613,067	25,000,000	34,242,029	61,550,000	74,855,096
Advertising	-	144,912	10,000	7,576	10,000	152,488
Bank charges	-	51,194			-	51,194
Board members fees	400,000	570,179			400,000	570,179
Utilities	900,000	717,768	11,500,000	13,116,753	12,400,000	13,834,521
Insurance	-	17,780			-	17,780
Telephone	750,000	1,642,626	300,000	259,979	1,050,000	1,902,605
Training	-	24,000			-	24,000
Travelling other	-	46,173			-	46,173
Staff Welfare	250,000	86,359	60,000	61,438	310,000	147,797
General expenses	-	467,929			-	467,929
Professional and legal charges	200,000	708,125			200,000	708,125
Rent of office premises	4,700,000	6,288,940	11,000,000	8,541,253	15,700,000	14,830,193
Repairs and maintenance	300,000	1,771,958			300,000	1,771,958
Maintenance of Equipment/Licenses			20,000,000	44,371,349	20,000,000	44,371,349
Motor vehicle running expenses	50,000	109,214	60,000	57,112	110,000	166,326
Miscellaneous	-	44,330	70,000	70,245	70,000	114,575
<b>Projects:</b>						
3D Printing Service Centres	1,200,000	506,870			1,200,000	506,870
Technologi dan ou Porte	1,000,000	519,722			1,000,000	519,722
NTRS	-	921,448			-	921,448
MAUSIGN CA	-	151,000			-	151,000
CERT MU	5,300,000	5,069,579			5,300,000	5,069,579
Capital Expenditure	3,500,000	4,126,552	40,000,000	20,130,634	43,500,000	24,257,186
NCB Restructure	-	4,830,000			-	4,830,000
Eservices	-			5,445,372	-	5,445,372
Disaster Recovery	-	-	20,000,000		20,000,000	-
<b>Total Expenditure</b>	<b>58,600,000</b>	<b>71,004,474</b>	<b>128,000,000</b>	<b>126,303,740</b>	<b>186,600,000</b>	<b>197,308,214</b>

Outturn for the financial year 2022 has been presented on a cash basis. Reasons for variances between budget and outturn are explained on page 60.

**NATIONAL COMPUTER BOARD**  
**STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	<b>Original Budget Rs.</b>	<b>Revised Budget Rs.</b>	<b>Actual Received / Paid Rs.</b>	<b>Financial Statements Rs.</b>
<b>Revenue</b>				
Recurrent Grant	55,100,000	55,100,000	68,196,145	69,446,145
Capital Grant	3,500,000	3,500,000	3,274,050	3,274,050
Government Online Centre - Operation	88,000,000	88,000,000	87,999,999	87,999,999
GOC Capital	40,000,000	40,000,000	32,073,243	37,668,178
GOC Income			-	1,308,950
Universal ICT Education Programme			700,900	700,900
Interest			5,123	5,123
MAUSIGN CA			37,458	53,658
3D Printing			26,967	29,832
CERT MU			143,200	150,200
NTRS			784,291	2,105,411
Other income			699,514	1,173,062
	<b>186,600,000</b>	<b>186,600,000</b>	<b>193,940,889</b>	<b>203,915,508</b>
<b>Expenditure</b>				
Staff Costs	36,550,000	36,550,000	40,613,067	61,700,753
Advertising		-	144,912	137,337
Bank charges		-	51,194	51,194
Board members fees	400,000	400,000	570,179	630,029
Utilities	900,000	900,000	717,768	734,138
Insurance		-	17,780	21,446
Printing, postage and stationery	100,000	100,000	688,984	631,261
Telephone	750,000	750,000	1,642,626	1,560,604
Training		-	24,000	24,000
Travelling other		-	46,173	46,173
Staff Welfare	250,000	250,000	86,359	100,823
General expenses		-	467,929	374,323
Professional and legal charges	200,000	200,000	708,125	428,575
Rent of office premises	4,700,000	4,700,000	6,288,940	6,306,239
Repairs and maintenance	300,000	300,000	1,771,958	1,293,798
Motor vehicle running expenses	50,000	50,000	109,214	118,143
Miscellaneous		-	44,330	
<b>Projects:</b>				
3D Printing Service Centres	1,200,000	1,200,000	506,870	465,802
Open Data Initiative	400,000	400,000	427,893	427,893
ChILD	1,000,000	1,000,000	249,057	295,768
Digital Maker Programme	2,000,000	2,000,000	208,818	551,243
Technologi dan ou Porte	1,000,000	1,000,000	519,722	395,651
NTRS		-	921,448	1,332,948
MAUSIGN CA		-	151,000	151,000
CERT MU	5,300,000	5,300,000	5,069,579	5,063,023
Capital Expenditure	3,500,000	3,500,000	4,126,552	3,596,660
NCB Restructure			4,830,000	4,830,000
Eservices				5,445,372
Depreciation				31,846,447
<b>Total NCB expenditure</b>	<b>58,600,000</b>	<b>58,600,000</b>	<b>71,004,474</b>	<b>128,560,641</b>
<b>Government Online Centre</b>				
Operational Cost	88,000,000	88,000,000	106,173,106	100,588,907
Capital	40,000,000	40,000,000	20,130,634	32,266,394
<b>Total GOC expenditure</b>	<b>128,000,000</b>	<b>128,000,000</b>	<b>126,303,740</b>	<b>132,855,302</b>
<b>Total Expenditure</b>	<b>186,600,000</b>	<b>186,600,000</b>	<b>197,308,214</b>	<b>261,415,943</b>



**NATIONAL COMPUTER BOARD**  
**STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	Original Budget	Actual Received / Paid	Variances between Budget and Actual	Comments
	Rs.	Rs.		
<b>Revenue</b>				
Recurrent Grant	55,100,000	68,196,145	13,096,145	Additional Grant was provided by parent Ministry to meet NCB operation expenditure
Capital Grant	3,500,000	3,274,050	(225,950)	
Government Online Centre	88,000,000	87,999,999	(1)	
GOC Capital	40,000,000	32,073,243	(7,926,757)	
Universal ICT Education Programme		700,900		
Interest		5,123		
MAUSIGN CA		37,458		
3D Printing		26,967		
CERT MU		143,200		
NTRS		784,291		
Other income		921,448		
Car Loan				
	<b>186,600,000</b>	<b>194,162,824</b>		
<b>Expenditure</b>				
Staff Costs	36,550,000	40,613,067	4,063,067	Increase in expenditure to meet statutory cost for CSG
Advertising		144,912	144,912	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Bank charges		51,194	51,194	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Board members fees	400,000	570,179	170,179	Fees paid based on number of Board meetings.
Utilities	900,000	717,768	(182,232)	Savings were reallocated.
Insurance		17,780	17,780	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Printing, postage and stationery	100,000	688,984	588,984	Budget was under provided.
Telephone	750,000	1,642,626	892,626	Budget was under provided.
Training		24,000	24,000	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Travelling other		46,173	46,173	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Staff Welfare	250,000	86,359	(163,641)	Savings were reallocated.
General expenses		467,929	467,929	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Professional and legal charges	200,000	708,125	508,125	Budget was under provided.
Rent of office premises	4,700,000	6,288,940	1,588,940	Additional office space was acquired.
Repairs and maintenance	300,000	1,771,958	1,471,958	Budget was under provided
Motor vehicle running expenses	50,000	109,214	59,214	Budget was under provided
Miscellaneous		44,330	44,330	
<b>Projects:</b>			-	
3D Printing Service Centres	1,200,000	506,870	(693,130)	Expenditure for acquisition of equipment has been capitalised.
Open Data Initiative	400,000	427,893	27,893	
ChILD	1,000,000	249,057	(750,943)	Expenditure for acquisition of equipment has been capitalised.
Digital Maker Programme	2,000,000	208,818	(1,791,182)	Expenditure for acquisition of equipment has been capitalised.
Technologi dan ou Porte	1,000,000	519,722	(480,278)	Expenditure for acquisition of equipment has been capitalised.
NTRS		921,448	921,448	Project funded by HRDC.
MAUSIGN CA		151,000	151,000	
CERT MU	5,300,000	5,069,579	(230,421)	Savings was made under this item.
Capital Expenditure	3,500,000	4,126,552	626,552	Expenditure for acquisition of equipment was incurred under project cost
NCB Restructure		4,830,000	4,830,000	Fund was provided to meet the expenditure.
<b>Total NCB expenditure</b>	<b>58,600,000</b>	<b>71,004,474</b>		
<b>Government Online Centre</b>				
Operational Cost	88,000,000	106,173,106	18,173,106	Budget was under provided. Fund was provided to meet expenditure for renewal of licenses for GOC Data Centre.
Capital	40,000,000	20,130,634		
<b>Total GOC expenditure</b>	<b>128,000,000</b>	<b>126,303,740</b>		
<b>Total Expenditure</b>	<b>186,600,000</b>	<b>197,308,214</b>		

# NATIONAL COMPUTER BOARD

## STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	<b>30 June 2022</b>
	<b>Rs.</b>
<b>Actual revenue</b>	<b>194,162,824</b>
Recurrent Grant	1,250,000
MAUSIGN CA	16,200
3D Printing	2,865
CERT MU	7,000
NTRS	1,378,817
Other income	1,183,963
<b>Recurrent Revenue as per Statement of financial performance</b>	<b>198,001,669</b>
	<b>30 June 2022</b>
	<b>Rs.</b>
<b>Actual recurrent expenditure as per statement of outturn</b>	<b>71,004,474</b>
<b>Provisions and accruals</b>	
Staff Costs	21,087,686
Advertising	(7,576)
Board members fees	59,850
Utilities	16,369
Printing, postage and stationery	(57,723)
Telephone	(82,022)
Staff Welfare	14,463
General expenses	(93,606)
Professional and legal charges	(279,550)
Rent of office premises	17,300
Repairs and maintenance	(478,160)
Motor vehicle running expenses	8,929
Miscellaneous	(44,330)
Digital Maker Programme	342,425
Technologi dan ou Porte	(124,071)
NTRS	411,500
CERT MU	(6,556)
Capital Expenditure	(529,892)
Eservices	5,445,372
Depreciation	31,846,447
<b>Recurrent expenditure as per statement of financial performance</b>	<b>128,560,641</b>

## NATIONAL COMPUTER BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30 JUNE 2022

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##### 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 Information Technology, Communication and Innovation.

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

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

##### 2 BASIS OF PREPARATION

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

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

##### (b) Basis of preparation

The financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis.

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

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

##### (c) National Computer Board Act Repealed

The NCB Act was repealed on 16 June 2023. The operations of the ex-National Computer Board were split and transferred to three different entities. The accounts were prepared on the going concern basis as, at the date of the close of the financial year, the basis was considered appropriate by Management. The assets and liabilities the ex-National Computer Board were transferred at book values to the three entities in June 2023.

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

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**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 2021 various disclosures are required.

The following IPSAS were in issue but effective as at 30 June 2020 and there has not been early adoption of these standards.

***IPSAS***

***Effective Date***

IPSAS 41 Financial Instrument Recognition and  
IPSAS 42 Accounting for Social Benefits Expenditure

Effective from 1 January 2022  
Effective from 1 January 2022



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

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**6 SIGNIFICANT ACCOUNTING POLICIES**

**(a) Revenue recognition**

**(i) Revenue from non-exchange transactions**

Revenue from non-exchange transactions, consists primarily of government grants. It is recognised to the extent that it is probable that economic benefits will flow to the organisation and the revenue can be reliably measured.

**(ii) Revenue from exchange transactions**

Revenue from exchange transactions comprises mainly of income received from sale of stand and sponsorship for Infotech and is recognised in the Statement of Financial Performance.

**(b) Foreign currency translation**

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

Currency translation gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

**(c) Property, Plant and Equipment**

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

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

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

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognised net within "other income" in profit or loss. When revalued assets are sold, the amounts included in the revaluation surplus reserve are transferred to general funds.

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

## NATIONAL COMPUTER BOARD

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 30 JUNE 2022

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#### 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 and Contingent Liabilities

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.

Other commitments, which do not meet the recognition criteria for liabilities, are disclosed in the notes to the financial statements as contingent liabilities when their existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events which are not wholly within the control of the National Computer Board.

##### (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.

Capital Grant is recognised on an accrual basis in the Statement of Financial Performance.

##### (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

###### (i) *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 2022

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#### 6 SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (h) Retirement benefit costs (Continued)

###### *Defined contribution pension plans*

##### (ii) *Defined Retirement Benefits Plan*

Under the defined benefit scheme, the cost of providing the benefit is determined in accordance with actuarial review. The present value of defined benefit obligation is recognised in the Statement of Financial Position as a non-current liability or non-current asset after adjusting for fair value of plan assets.

Service Cost, net interest expense/revenue, fund expenses are recognised in the Statement of Financial Performance. Remeasurements are recognised in Statement of Changes in Net Asset/Equity.

##### (iii) *Defined Contribution Pension Scheme*

The Defined Contribution Pension Scheme was set up after amendment to Statutory Bodies Pension Fund Act 1978, further to the recommendations of the PRB Report 2013. As from January 2013, all new entrants who joined a statutory body must also join the Defined Contribution Scheme with employee contribution of 6% and employer contribution of 12%. Contributions to the scheme by the National Computer Board are charged to the Statement of Financial Performance in the period to which it relates.

###### *Employee leave entitlement*

Employee entitlements to bank sick leave and vacation 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 both bank sick leave and bank vacation 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 2022

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#### 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 2022

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## 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.

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

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**7 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL ACCOUNTS**

The Statement of Comparison of Budgeted and Actual Amounts at page 53 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 financial year 2021 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 2022

<b>8. CASH AND CASH EQUIVALENTS</b>		<b>30-Jun-22</b>	<b>30-Jun-21</b>
		Rs.	Rs.
Cash deposited in MUR Account		<b>31,924,509</b>	32,839,949
Cash deposited in USD Account		<b>1,117,909</b>	1,052,304
Cash deposited in EURO Account		<b>1,799,926</b>	1,917,165
		<b>34,842,344</b>	35,809,418
<b>9. RECEIVABLES FROM NON EXCHANGE TRANSACTION</b>		<b>30-Jun-22</b>	<b>30-Jun-21</b>
		Rs.	Rs.
GOC Capital Grant		<b>5,594,935.00</b>	0
<b>10. RECEIVABLES FROM EXCHANGE TRANSACTION</b>			
Trade receivables		<b>7,762,204</b>	6,123,069
Other receivables		<b>4,367,653</b>	7,447,712
		<b>12,129,857</b>	13,570,781
Asset in Progress		<b>2,326,986</b>	7,156,600
<b>11. CAR LOAN</b>		<b>30-Jun-22</b>	<b>30-Jun-21</b>
		Rs.	Rs.
Balance as at 1 July		<b>6,071,404</b>	6,698,917
Repayment during the year		<b>(1,684,933)</b>	(1,607,513)
New car loan issued during the year		<b>530,000</b>	980,000
Balance as at 30 June		<b>4,916,471</b>	6,071,404
Less: Amount due within one year		<b>(1,397,456)</b>	(1,532,742)
Amount falling due after more than one year		<b>3,519,015</b>	4,538,662
<b>12. INVENTORIES</b>		<b>30-Jun-22</b>	<b>30-Jun-21</b>
		Rs.	Rs.
Stores and office stationery		<b>86,564</b>	76,021
MAUSIGN		<b>1,250,000</b>	-
		<b>1,336,564</b>	76,021
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 2022

#### 13. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Office equipment	Furniture and fittings	Total
COST/ VALUATION	Rs.	Rs.	Rs.	Rs.
At 01 July 2021	5,202,723	312,613,736	23,602,363	341,418,822
Diposal				
Additions	-	29,374,623	1,438,282	30,812,905
<b>At 30 June 2022</b>	<b>5,202,723</b>	<b>341,988,359</b>	<b>25,040,645</b>	<b>372,231,727</b>
<b>DEPRECIATION</b>				
At 01 July 2021	4,789,905	257,969,589	21,566,099	284,325,593
Diposal				
Charge for the year	91,737	25,844,283	981,503	26,917,523
<b>At 30 June 2022</b>	<b>4,881,642</b>	<b>283,813,872</b>	<b>22,547,602</b>	<b>311,243,116</b>
<b>NET BOOK VALUE</b>				
<b>At 30 June 2022</b>	<b>321,080</b>	<b>58,174,487</b>	<b>2,493,043</b>	<b>60,988,611</b>
At 01 July 2021	412,818	54,644,147	2,036,264	57,093,229

Note:

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

#### 14. INTANGIBLE ASSETS

	30-Jun-22	30-Jun-21
Computer Software:	Rs.	Rs.
<b>Cost</b>		
Opening balance at 01 July 2021	117,928,834	114,637,222
Acquisitions	5,200,150	3,291,612
Ending balance at 30 June 2022	123,128,983	117,928,834
<b>Amortisation and impairment losses</b>		
Balance at 01 July 2021	96,738,581	92,598,755
Charge for the year	4,928,924	4,139,826
Balance at 30 June 2022	101,667,505	96,738,581
<b>Carrying amounts:</b>		
<b>At 30 June 2022</b>	<b>21,461,478</b>	<b>21,190,252</b>

#### 15. 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 2020 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 2022

	30-Jun-22	30-Jun-21
	Rs.	Rs.
<b>15. RETIREMENT BENEFIT OBLIGATIONS (Continued)</b>		
<b>Amounts recognised in statement of financial position at the end of the year</b>		
Defined benefit obligation	115,101,449	95,883,761
Fair value of plan assets	(71,648,715)	(67,195,586)
<b>Liability recognised in statement of financial position at end of year</b>	<b>43,452,734</b>	<b>28,688,175</b>
<b>Amounts recognised in statement of financial performance:</b>		
Service cost:		
Current service cost	5,837,072	4,849,357
(Employee contributions)	(2,016,014)	(1,217,189)
Fund expenses	257,089	181,597
Net Interest expenses /(revenue)	1,353,357	693,584
<b>P&amp;L Charge</b>	<b>5,431,504</b>	<b>4,507,349</b>
<b>Remeasurement</b>		
Liability (gain)/loss	10,127,288	7,995,136
Assets (gain)/loss	2,229,788	(1,887,447)
<b>Net Assets/Equity (NAE)</b>	<b>12,357,076</b>	<b>6,107,689</b>
<b>Total</b>	<b>17,788,580</b>	<b>10,615,038</b>
<b>Movement in liability recognised in statement of financial position:</b>		
At start of year	28,688,175	19,840,127
Amount recognised in P&L	5,431,504	4,507,349
(Contributions paid by employer)	(3,024,021)	(1,766,990)
Amount recognised in NAE	12,357,076	6,107,689
<b>At end of year</b>	<b>43,452,734</b>	<b>28,688,175</b>

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

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

	<b>30-Jun-22</b>	<b>30-Jun-21</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>15. RETIREMENT BENEFIT OBLIGATIONS (Continued)</b>		
<i><b>Reconciliation of the present value of defined benefit obligation</b></i>		
Present value of obligation at start of period	95,883,761	79,639,683
Current service costs	5,837,072	4,849,357
Interest costs	4,794,188	3,026,308
(Benefits paid)	(1,540,860)	373,277
Liability (gain) / loss	10,127,288	7,995,136
Present value of obligations at end of period	<b>115,101,449</b>	<b>95,883,761</b>
<i><b>Reconciliation of fair value of plan assets</b></i>		
Fair value of plan assets at start of period	67,195,586	59,799,556
Expected return on plan assets	3,440,831	2,332,724
Employer contributions	3,024,021	1,766,990
Employee contributions	2,016,014	1,217,189
Benefits paid and other outgo	(1,797,949)	191,680
Asset gain/(loss)	(2,229,788)	1,887,447
Fair value of plan assets at end of period	<b>71,648,715</b>	<b>67,195,586</b>
<i><b>Distribution of plan assets at end of period</b></i>		
<i>Percentage of assets at end of year</i>	<b>30-Jun-22</b>	<b>30-Jun-21</b>
Government securities and cash	58.00%	54.80%
Loans	2.90%	2.80%
Local equities	13.60%	11.80%
Overseas bonds and equities	25.00%	30.10%
Property	0.50%	0.50%
Total	<b>100.00%</b>	<b>100.00%</b>
<i><b>Additional disclosure on assets issued or used by the reporting entity</b></i>		
<i>Percentage of assets at end of year</i>	<b>(%)</b>	<b>(%)</b>
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
<i><b>Components of the amount recognised in NAE</b></i>		
<b>Year</b>	<b>30-Jun-22</b>	<b>30-Jun-21</b>
<b>Currency</b>	<b>Rs</b>	<b>Rs</b>
Asset experience gain/(loss) during the period	(2,229,788)	1,887,447
Liability experience gain/(loss) during the period	(10,127,288)	(7,995,136)
	<b>(12,357,076)</b>	<b>(6,107,689)</b>
<b>Year</b>	<b>2022-2023</b>	<b>2021-2022</b>
Expected employer contributions	3,118,414	3,360,214
<b>(Estimate to be reviewed by National Computer Board)</b>		
Weighted average duration of the defined benefit obligation	21 years	
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

## NATIONAL COMPUTER BOARD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2022

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk. The risk relating to death in service benefits is re-insured.

The cost of providing the benefits is determined using the Projected Unit Method. The principal assumptions used for the purpose of the actuarial valuation were as follows:

	30-Jun-22	30-Jun-21
Discount rate	5.50%	5.00%
Future salary increases	3.50%	3.00%
Future pension increases	2.50%	2.00%
Mortality before retirement	Nil	A 6770 Ultimate Tables
Mortality in retirement	PA 90 Tables rated down by 2 years	
Retirement age	65 years	As per second Schedule in the Statutory Bodies Pension Funds Act

The discount rate is determined by reference to market yields on bonds.

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 20.8 million (increase by Rs 27.3 million) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 16.5 million (decrease by Rs 13.9 million) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 3.0 million (decrease by Rs 3.0 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depend to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

#### (b) **Defined Contribution Pension Plan**

The contribution of the National Computer Board to the Defined Contribution Pension Scheme for the year ended 30 June 2022 is Rs 1,547,029.84

# NATIONAL COMPUTER BOARD

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2022

	30-Jun-22	30-Jun-21
	Rs.	Rs.
<b>16. TRADE AND OTHER PAYABLES</b>		
Provision for passage benefits	1,200,000	1,000,000
Provision for Sick Leave	2,000,000	-
Provision for Vacation Leave	13,461,332	
Provision for Professional Fees : Audit Fees	500,000	400,000
Legal Fees	-	48,000
Other payables	27,138,139	15,557,425
	<b>44,299,471</b>	<b>17,005,425</b>
<b>(a) Car Loan</b>		
Balance as at 1 July	6,071,404	6,698,917
Repayment during the year	(1,684,933)	(1,607,513)
New car loan issued during the year	530,000	980,000
New car loan not yet issued during the year		
Balance as at 30 June	<b>4,916,471</b>	<b>6,071,404</b>
Less: Amount due within one year	(1,397,456)	(1,532,742)
Amount falling due after more than one year	<b>3,519,015</b>	<b>4,538,662</b>
<b>17. EMPLOYEES BENEFIT</b>		
Provision for Passage Benefits	1,934,390	3,919,051
Provision for Sick Leave	14,746,375	15,584,604
	<b>16,680,765</b>	<b>19,503,655</b>
<b>(a) Provision for Passage Benefits</b>		
Balance as at 1 July	4,919,051	3,607,748
Paid during the year	(3,164,303)	(500,375)
Provision for the year	1,379,642	1,811,678
<b>Balance as at 30 June</b>	<b>3,134,390</b>	<b>4,919,051</b>
Less: Amount due within one year	(1,200,000)	1,000,000
Amount falling due after more than one year	<b>1,934,390</b>	<b>3,919,051</b>
<b>(b) Provision for sick leave</b>		
Balance as at 1 July	15,584,604	14,833,494
Paid during the year	(2,056,309)	-
Provision for sick leave	3,218,080	751,110
Balance as at 30 June	<b>16,746,375</b>	<b>15,584,604</b>
Less: Amount due within one year	(2,000,000)	-
Amount falling due after more than one year	<b>14,746,375</b>	<b>15,584,604</b>

### (c) Contingent Liability

The National Computer Board has contingent liabilities in respect of 1 court case. It is as follows:

#### Case

(i) Ghansiam Rao Bhoyroo v/s National Computer Board Industrial Court

However, it is difficult to give a prudent estimate of their financial effects at this stage.



## NATIONAL COMPUTER BOARD

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

18. <i>Revenue from Non Exchange Transactions</i>	30-Jun-22	30-Jun-21
	Rs.	Rs.
Government grant	72,720,195	62,286,720
Government on Line Centre - Operation Grant	87,999,999	81,698,513
Government on Line Centre - Capital Grant	37,668,178	28,345,200
Government on Line Centre - Income	1,308,950	
	<b>199,697,322</b>	<b>172,330,432</b>
19. <i>Revenue from Exchange Transactions</i>		
<b>Other Income</b>		
CERT MU		1,425,507
Miscellaneous Income	1,225,197	204,226
Exchange gain/(Loss)	(52,134)	21,357
<b>Total of Other Income</b>	<b>1,173,062</b>	<b>1,651,091</b>
Universal ICT Education Programme	700,900	65,400
Interest	5,123	4,504
MAUSIGN CA	53,658	-
3D Printing	29,832	-
NTRS	2,105,411	-
CERT MU	150,200	
	<b>4,218,187</b>	<b>1,720,994</b>

## 20. 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.

## 21. 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 ended 30 June 2022.

## 22. 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.

## 23. KEY MANAGEMENT PERSONNEL

The National Computer Board is managed by key personnel that includes the Executive Director, Managers, 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 2022

	30-Jun-22	30-Jun-21
	Rs.	Rs.
<b>25 EXPENDITURE</b>		
<b>DIRECT EXPENSES RELATED TO THE IMPLEMENTATION OF PROJECTS</b>		
Planning, Research & Development	7,400	-
Government Online Center	100,588,907	65,853,416
DYEP	1,200	-
Incubator centre	98	-
E Services	5,445,372	4,167,761
3D Printing Centres	465,802	779,269
Digital Maker Programme	551,243	1,002,926
Technologi Dan ou Porte	395,651	125,898
Cert MU	5,063,023	863,550
Children Innovative Learning and Design (ChILD)	295,768	-
Open Data Initiative	427,893	-
NTRS	1,332,948	-
MAUSIGN CA	151,000	-
IT Coach	9,577	-
	<b>114,735,883</b>	<b>72,792,821</b>
<b>ADMINISTRATIVE EXPENSES</b>	<b>Rs.</b>	<b>Rs.</b>
Staff costs	<b>61,700,753</b>	<b>42,517,268</b>
<b>OTHER ADMINISTRATIVE EXPENSES</b>		
IT skill development		
Advertising	137,337	210,163
Bank charges	51,194	29,467
Board members fees	630,029	408,134
Utilities	734,138	1,510,396
Insurance	21,446	26,641
Printing, postage and stationery	631,261	146,252
Telephone	1,560,604	1,236,995
Training	24,000	15,961
Travelling other	46,173	9,528
Staff Welfare	100,823	64,613
General expenses	374,323	337,387
Professional and legal charges	428,575	661,370
Rent of office premises	6,306,239	5,997,647
Repairs and maintenance	1,293,798	1,595,993
Motor vehicle running expenses	118,143	101,679
Miscellaneous	-	147,946
Conference/Seminars	-	322,297
Allowance for credit loss	428,000	-
NCB Restructure	4,830,000	-
<b>Total Other Administrative Expenses</b>	<b>17,716,080</b>	<b>12,822,470</b>
<b>Total Administrative Expenses</b>	<b>79,416,833</b>	<b>55,339,738</b>
Depreciation	31,846,447	26,889,687
<b>Total Administrative Expenses and Depn</b>	<b>111,263,280</b>	<b>82,229,425</b>
<b>Total of Expenditure</b>	<b>225,999,164</b>	<b>155,022,246</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>BREAKDOWN OF STAFF COSTS</b>		
Salaries	27,608,964	28,969,365
Levy	21,977	30,451
Pension costs	4,717,626	4,163,638
FPS	939,070	945,177
NSF	535,776	199,182
PAYE	2,927,126	1,886,195
CSG	3,580,087	2,391,569
Medical Scheme	903,590	1,368,903
Movement in Passage benefit	1,379,642	1,811,678
Movement in Sick Leave	3,218,080	751,110
Retirement Obligations	2,407,483	-
Vacation	13,461,332	-
	<b>61,700,753</b>	<b>42,517,268</b>