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NATIONAL COMPUTER BOARD

ANNUAL REPORT
2022-2023

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Foreword

It is with great pleasure that the National Computer Board (NCB) provides you with its Annual Report for the Financial Year 2022-2023. The report is a snapshot of its achievements and highlights during the year, and captures how the NCB is constantly working towards realising the digital transformation strategy set under the Digital Mauritius 2030 strategic plan.

The year 2022-2203 has been a year of resilience, adaptability, and innovation in the face of unforeseen challenges. The pandemic accelerated the adoption of digital technologies at an unprecedented pace, fundamentally altering the way we work, communicate, and conduct business. Throughout this challenging period, the NCB demonstrated its unwavering commitment to supporting individuals, organizations, and the government and continue to pursue its pathways towards implementing the digital agenda of the Government of Mauritius through various initiatives.

In these pages, you will find a comprehensive overview of the NCB's performance, growth, and contributions over the past year. The report delves into the key trends, emerging technologies, and transformative initiatives that are shaping the future of the industry.

On another note, while we are living in a new era, constantly marked by unprecedented technological advancements and digital transformations, global trends indicate that Governments and Organisations need to be at the forefront of innovation, seize greater opportunities, redefine their strategies to be more agile and to perpetuate sustainable growth. In this context, the Government has repealed the National Computer Board (NCB) Act of 1988 and replaced it by the Mauritius Digital Promotion Agency (MDPA) Act 2023.

The new Act was promulgated on 17 June 2023, and since then the NCB is operating under the business name MDPA. At the same time the institution has initiated a restructuration process which shall strengthen and empower the organisation to re-orient its services and expertise towards driving Mauritius into its digital transformation and respond better to the expectations of citizens.

Introduction

In a world that is increasingly defined by connectivity, digitalization, and the relentless pursuit of technological advancement, the NCB has remained at the forefront of progress. Over the past year, we have achieved remarkable feats, navigated unforeseen challenges, and continued to make a profound impact on the way people live, work, and communicate.

As an institution deeply rooted in the ICT sector, we have played a pivotal role in driving innovation, fostering collaboration, and advancing knowledge in this rapidly evolving field. The commitment to research, development, innovation and capacity building has not only benefited the stakeholders but has also contributed to the broader advancement of the industry. As such the NCB is constantly providing technical assistance to Local Authorities to setup a Geographical Information System. The NCB has developed a GIS Asset System that incorporates data from various sources, such as satellite imagery, aerial photography, and ground-based surveys. The system allows local authorities to track the location, condition, and other attributes of their physical assets (such as electric poles, drains and buildings), and generate reports and analysis based on that data.

In an age where technology is a powerful force for societal change, we recognize the immense responsibility that comes with our work. As such the NCB has setup the Government IoT (Internet of Things) Network Platform, a project aiming to establish a centralized platform for the management and analysis of data generated by IoT devices. The project aims to create an ecosystem of connected devices and sensors that can generate real-time data, which can be analysed to gain insights into various aspects of the country's infrastructure, environment, and economy. Four antennas have already been installed and are operating on a pilot test basis.

In a view to further promote 3D-printing and its various possibilities and benefits specially for the Education, Fashion and SME Sector, NCB organised 3 Sectoral Focus Workshop on 3 D Printing. The inputs gathered during the 3 workshops will pave the roadmap for enabling digital fabrication.

The NCB is committed to ensuring that its advancements in the ICT sector align with the greater good and contribute positively to global challenges such as digital inclusion. With this in mind, the NCB has embarked on the Digital Lab on the Go (DLOG) programme. This is a

new project of the NCB to disseminate & showcase emerging technologies and new ICT trends such as Virtual Reality (VR), Internet of Things (IOT), Robotics; Programmable devices such as Arduino & Microbits; Block-based programming; 3D Design & Printing among others.

In a world where cyber threats are constantly evolving, establishing trust and security has become a top priority. Establishing a Certificate Authority (CA) which is a critical component in the field of information security, cryptography, and digital communication is vital as it serves as a trusted third party that plays a fundamental role in establishing the authenticity, integrity, and security of data transmitted over the internet and other networks.

In this regard, the NCB has been tasked to manage MauSign – the first licensed Certification Authority. MauSign is responsible for issuing and managing Digital Certificates to Government employees, Private individuals and organisations, non-human subscribers (like Servers and Network Devices).

As we look ahead, we do so with a sense of purpose and optimism. The ICT sector presents limitless opportunities for innovation and growth, and NCB stands ready to embrace them.

We invite you to join us on this journey through the pages of our Annual Report, where we will reflect on the past year's accomplishments and set our sights on the exciting challenges and opportunities that lie ahead.

NCB ACTIVITIES & ACHIEVEMENTS

1. Business Development & 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
- Empower SMEs through the adoption of innovative technology

1.3. Projects and Achievements

1.3.1. Teknolozi Dan ou Porte (TDOP)

TDOP is an ICT- driven initiative of NCB with the aim to promote innovation and the adoption of latest technology among the Mauritian population. The objective of this digital

outreach project is to address the digital divide and to encourage citizens to adopt the latest ICT technologies and fully utilise all online government services.

Achievement for FY 2022-2023

As at June 2023, NCB organised 8 editions of TDOP with 10,500 visitors' turnouts as follows:

- Edition 1: At Plaisance Shopping Village, Grand Port from 16-18 September 2022 with 1,500 visitors
- Edition 2: At Mahogany Shopping Promenade, Pamplemousses from 15-16 October 2022 with 1,000 visitors
- Edition 3: At Salon de L'Industrie Locale at SVICC, Pailles from 02-04 December 2022 with 1,000 visitors
- Edition 4: At Grand Baie La Croisette, Riviere du Rempart from 21-22 January 2023 with 1,200 visitors
- Edition 5: At Coeur de Ville Flacq, Flacq from 25-26 February 2023 with 1,500 visitors
- Edition 6: At Bagatelle Mall, Moka from 17-19 March 2023 with 3,000 visitors
- Edition 7: Coding & Robotics Bootcamp and workshop in Rodrigues from 11-14 April 2023 for 102 students
- Edition 8: At Phoenix Mall, Plaine Wilhems from 28-30 April with some 1,200 visitors

1.3.2. 3D Manufacturing

The NCB has been actively promoting the concept of Digital Fabrication in various sectors such as Education, Fashion, Agriculture and Manufacturing especially for SMEs.

For this financial year, awareness campaigns conducted as follows:

- All MITD institutions – 486 students
- Secondary institutions – 638 Students
- Polytechnics Mauritius – 40 Students
- Early Childhood Education Authority – 346 Educators
- Special Education Needs Authority – 30 Educators

In a view to further promote 3D-printing and its various possibilities and benefits specially for the **Education, Fashion and SME Sector**, NCB organised 3 Sectoral Focus Workshop on 3D Printing. The inputs gathered during the 3 workshops will pave the roadmap for enabling digital fabrication.

Achievements:

As at June 2023, NCB produced 601 3D Printed objects and has reached out 2,156 citizens. The statistics are as follows:

- 215 Print Services for students
- 386 Print Services for SMEs
- 1525 Students Trained in 3D Design and Printing
- 30 SMEs Trained in 3D Design and Printing

2. Planning, Research and Development (PRD)

2.1. Background

The Planning Research and Development Division has been set up to study the use of ICT in Mauritius, make policy and legal recommendations, analyse the trend in ICT technologies, promote the use of state-of-the-art technologies and carry out R&D in ICT. The main areas of focus of the department are Open Data, Geospatial Data, Open Source, IoT and Robotics.

The PRD department also plays a fundamental role in monitoring ICT sector performance at national level by keeping track of ICT related indicators and developing benchmarking reports. The department is also active in organising events and activities mainly on emerging trends in technology and on the occasion of global ICT events such as the World Telecommunication and Information Society Day, Girls in ICT Day, etc.

2.2. Objectives

The main objectives of PRD are to:

- Monitoring ICT Indicators and preparing information society related reports
- To undertake studies and analysis of the use of ICT in the various socio-economic sectors.
- To analyze and monitor the development of IT in Mauritius and develop policy-based information society reports
- To monitor and analyze the trend in latest ICT technologies and disseminate information to relevant stakeholders through events
- Assist the Ministry in the formulation of IT policies and development of ICT related Strategic plans
- Liaise and collaborate with concerned stakeholders on national projects related to the development of the ICT sector
- Inculcating a culture of Open Source at national level
- Partnering with the IST-Africa to assist Mauritian Researchers to submit Research Proposals/Papers for EU Horizon 2020 Research Programme and IST Africa Conferences respectively
- Organise Capacity building and regional Workshop on ICT related actions recommended by the International Telecommunication Union

- Carrying out research on ICT for Youth, Disabilities and Women and develop/implement relevant projects according to ITU and other relevant policy and regulatory international institutions
- Assisting public institutions in their computerisation projects, including preparing and evaluating their technical proposals

2.3. Project & Achievements

2.3.1. Open Data Initiatives

The Open Data Portal project is an initiative to provide access to a wide range of public sector data through a single online portal. The project aims to promote transparency, accountability, and innovation by making government data available to citizens, businesses, researchers, and other stakeholders.

Achievement:

As at June 2023, NCB is finalizing the upgrading of the Open Data and the Geoportal Portal, 75 New Datasets were added and over 50 Datasets were updated. The Open Data Portal currently hosts 451 Datasets while the Geoportal projects around 20 Geospatial Maps.

2.3.2. Geographic Information Systems

The GIS Asset System is an initiative developed and hosted at the Government Online Centre that incorporates data from various sources, such as satellite imagery, aerial photography, and ground-based surveys. The system allows local authorities to track the location, condition, and other attributes of their assets, and generate reports and analysis based on that data.

Current Status & Completed Tasks in collaboration with Ministry of Local Government and Disaster Risk are:

a) Drains layers received from Land Drainage Authority, for the whole of Mauritius, has been imported to our NGIS platform.
b) The Roads network, for each of the 12 District Councils & Municipalities have been imported from Open Street Map and integrated in the system.
c) Layers for Poles, Amenities and Buildings have been completed for 12 LAs.
d) Works layer regarding resurfacing of roads and drains are also being taken care by LAs, NDU, RDA and amongst others.
e) Data entry of assets can be done at offices through desktops; to complement this, NCB also developed an Android Mobile App for allowing LA field officers to geo-tag (to get the GPS position and add attributes) specific assets such as Utility Poles.
f) Training has been provided to officers of LAs on how to add or update data as well as on the operating of the Mobile App.

g) A layer has been completed for National Environment Cleaning Authority (NECA) for the visual monitoring and progress on their green spaces, beaches etc... Layer for NECA has been handed over to DCM for testing purposes.

h) RDA layers such as Classified Roads are currently being done and consequently other layers such as bus lane, bus shelter, bus stop, handrails inter alia will eventually be on the system.

i) Dashboards such as a GIS Web Interface allows non-technical people and decision makers to visualise all assets, colour coded to reflect their status. NCB has developed a first draft GIS Web Interface for the LA Assets system.

j) LAs are connected to our NGIS platform through the GINS Network and ongoing training is being provided to users.

2.3.3. National IoT Network

The Government IoT (Internet of Things) Network Platform project is an initiative to establish a centralized platform for the management and analysis of data generated by IoT devices. The project aims to create an ecosystem of connected devices and sensors that can generate real-time data, which can be analysed to gain insights into various aspects of the country's infrastructure, environment, and economy.

Achievement:

As at June 2023, the NCB has set up a National IOT Platform,4 Regional Antenna and a National IOT Policy as follows:

- National IOT Platform on Things Network Technologies developed by the team Planning Research and Development at NCB & hosted at Government Online Centre
- National IOT Policy
- Regional Thing Network Antenna “Station 1” at Moka District Council
- Regional Thing Network Antenna “Station 2” at Flacq District Council
- Regional Thing Network Antenna “Station 3” at Mt Signal
- Regional Thing Network Antenna “Station 4” at FAREI
- Pilot "Smart farming project at FAREI" in progress
- Pilot "smart meter project at CWA Quartier Militaire" in progress
- Assistance to NEL "Smart Water Quality realtime Monitoring" in progress

3. ICT Culture Promotion (ICTCP)

3.1. Background

The ICT Culture Promotion (ICTCP) Department of the National Computer Board 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 (Mobile Lab) 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 of ICT a major pillar of the economy
- 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

3.3.1. Children Innovative Learning and Design (ChILD)

The ChILD programme is an ICT educational initiative which pertains to the initiation of Coding and Robotics to Grades 4, 5 and 6 students at primary level. The ChILD programme aims at introducing Robotics Kits 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.

Achievement for FY 2022-2023

A KPI to reach out 5,000 students was projected. As at June 2023, the NCB has attained 7, 388 students as follows:

- 7,388 primary students (7,027 primary schools & 361 SEN schools) Trained in Coding and Robotics. (49 primary schools and 12 SEN schools are involved in this programme.)
- 68 primary educators Trained through Capacity Building / Train-the-Trainer Workshops in Coding and Robotics**.**

3.3.2. Digital Maker Programme (DMP)

The Digital Maker Programme (DMP) is an initiative aimed at equipping citizens including students with skills and knowledge to create, design and innovate using technology. The programme is part of the government's plan to promote STEAM (Science, Technology, Engineering, Arts and Mathematics) subjects at school level. The following activities were carried out in FY 2022-2023

Training in Programmable Devices and Sensors as a learning-based approach using block based programming & devices including sensors for initiating youngsters into robotics & programming.

Digital Civic Centre as an initiative to help citizens & businesses with services related to digital skills & technology empowerment thru face to face digital empowerment sessions.

Bootcamps aims at providing intensive training to secondary students in Coding and Robotics.

Digital Women Empowerment aims to empower women to be digitally ready and to have the basic digital skills to enjoy greater convenience and participate meaningfully in a digital society.

Short Video Competition is a competition that encourages secondary students to create short videos on a specific theme or topic related to technology or innovation.

As at June 2023, the NCB had attained 2,627 citizens as follows:

- 30 secondary educators in 3 train-the-trainer Workshops Trained in Programmable devices and sensors
- 625 secondary students Trained in Programmable devices and sensors
- 800 citizens empowered in Digital Skills & Technology Empowerment
- 373 secondary students in 10 Bootcamps (8-MUR & 2-ROD) Trained in Coding & Robotics
- 520 Women Digital Empowered in Digital Literacy Trainings
- Senior Citizens trained: 53
- 226 secondary student (Girls) participated in Short Video Competition in 50 teams
- On 20th July 2023 an Award ceremony was organised for Short Video Competition and Bootcamp 2023

3.3.3. Digital Lab on the Go (DLOG)

Digital Lab on the Go (DLOG) is a new project of the NCB to disseminate & showcase emerging technologies and new ict trends such as Virtual Reality (VR), Internet of Things (IOT), Robotics; Programmable devices such as Arduino & Microbits; Block- based programming; 3D Design & Printing among others. DLOG is a mobile digital coach incorporated with new technologies & virtual concepts and expertise of NCB tech experts.

Achievement for FY 2022-2023:

As at June 2023, the NCB has attained 5,231 students in 57 schools (18) primary and (39) secondary schools.

4. MAUSIGN Certification Authority

4.1. Background

Hosted at the Government Online Centre, MauSign is the first licensed Certification Authority which is based in Mauritius, since 23 July 2021 (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, 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.

4.2. Objectives

The objectives of MauSign are as follows: -

- To become the main Certificate Authority in Mauritius through the implementation of a world class system and proven processes, and visibility in the target market
- 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
- To implement the usage of the eSign Service among Government Departments, Banks and other public or private organisations in Mauritius.

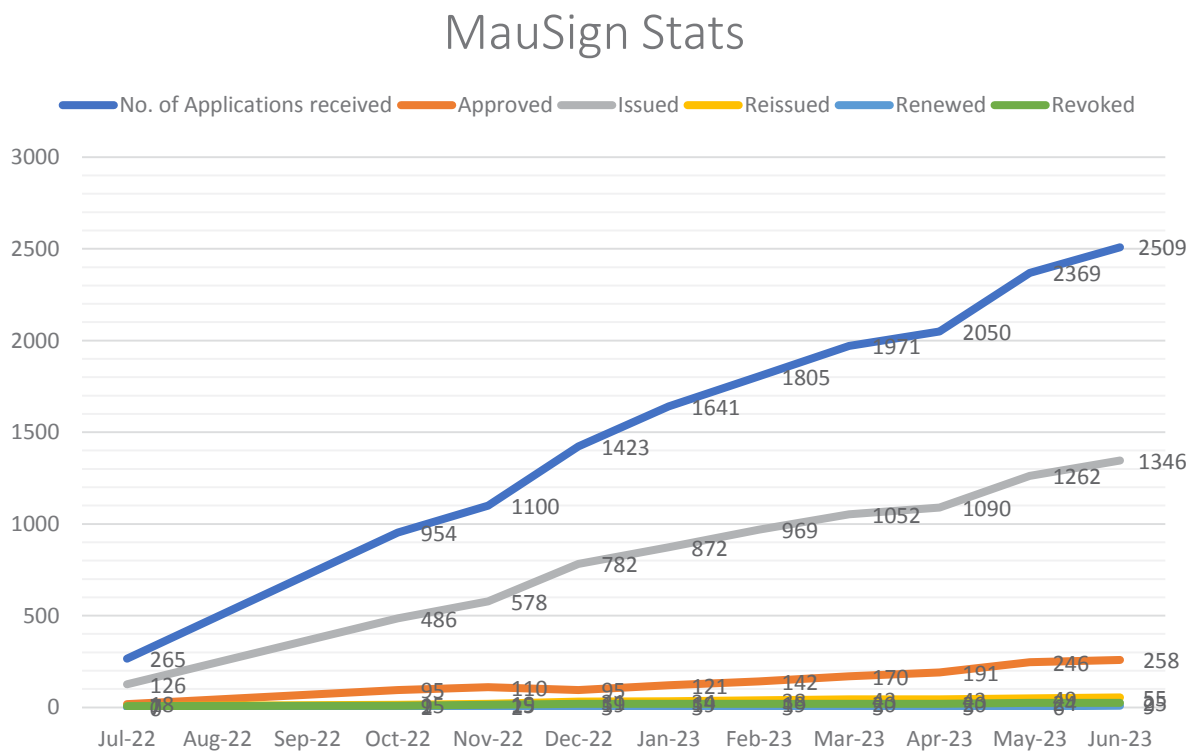
4.3. Scope of MauSign: -

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

4.4. Projects and Achievements

The status of MauSign as at 30 June 2023 is as follows: -

	Jul-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
Applications received	265	954	1100	1423	1641	1805	1971	2050	2369	2509
Approved	18	95	110	95	121	142	170	191	246	258
Issued	126	486	578	782	872	969	1052	1090	1262	1346
Reissued	7	15	19	31	34	38	43	43	49	55
Renewed	0	2	2	5	5	5	5	5	6	9
Revoked	7	9	15	19	19	19	20	20	24	25



A total of around Rs 1.4 M has been recovered from the sales of the above certificates through the Mauritius Post Ltd.

5. THE NATIONAL COMPUTER BOARD

5.1. Objectives

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

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

Our Vision

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

Our Mission

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

Core Values

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

5.2. Composition of Board – July 2022 to June 2023

Name	Representative/Nominee	Designation
Mr D. A. Soburrun	Nominee	Chairperson
Mrs P. Sohun (from 16 August 2022)	Representative of the Prime Minister's Office	Member
Mrs N. Ally Hossen	Representative of the Ministry of Information Technology, Communication and Innovation	Member
Mrs O. Motah	Representative of the Ministry of Information Technology, Communication and Innovation	Alternate Member
1. Mr H. P. Arlandoo (up to 08 December 2022) 2. Mrs P Oogarah- Bonomally (from 22 Feb 2023)	Representative of the Ministry of Finance and Economic Planning and Development	Member Member
1.Mrs M. Mathur-Dabidin (up to 08 August 2022) 2. Mr R. Auckbur	Representative of the Ministry of Education, Tertiary Education, Science and Technology	Member Member
1.Mr V. Seedoyal (up to 08 December 2022) 2. Mrs H Ramnath (from 22 Feb 2023	Representative of the Ministry of Public Service, Administrative and Institutional Reforms	Member Member
Mr N. Moniaruch	Nominee	Member
Mr D.K. Jeetah	Nominee	Member
Mr A. Dowlutteea	Nominee	Member
Mr S. S. Beedassy	Nominee	Member
Mr V. Bhaugeerutty	Nominee	Member

5.3. Statement of Attendance at Board

During the year July 2022 to June 23, twelve (12) Board meetings were held.

The attendance of Board Members at the meetings was as follows:

Name of Board Members	No. of Board Meeting attended	Remuneration (Rs)
Mr D.A. Soburrun (Chairperson)	11	440,000
Mrs P. Sohun	5	12,500
Mr R. Auckbur	3	7,500
Mrs O. Motah	1	2,500
Mrs N. Ally Hossen	11	27,500
Mr H. P. Arlandoo	8	20,000
Mrs P Oogarah- Bonomally	4	10,000
Mrs M. Mathur-Dabidin	3	7,500
Mr V. Seedoyal	6	15,000
Mrs H Ramnath	3	7,500
Mr N. Moniaruch	12	30,000
Mr D.K. Jeetah	11	27,500
Mr A. Dowlutteea	10	25,000
Mr S. S. Beedassy	10	25,000
Mr V. Bhaugeerutty	Nil	0

5.4. Corporate Governance Report

5.4.1. The National Computer Board (NCB)

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

The role of the NCB is to promote the development of ICT in Mauritius, by creating an ICT literate nation, ensuring the existence of an appropriate environment conducive to the fast growth of the ICT sector, promoting ICT usage for the enhancement of productivity and efficiency and is to advise Government in ICT matters. Its objectives, as defined by the NCB Act, are as follows:

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

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

5.4.2. The Board

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

a) A Chairman to be appointed by the Minister
b) A representative of the Prime Minister's Office
c) A representative of the Ministry of Finance
d) A representative of the Ministry of Technology, Communication and Innovation
e) A representative of the Ministry of Education and Human Resources
f) Representative of the Ministry of Civil service and Administrative Reforms

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.

5.4.3. Meetings of the Board

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

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

Four members constitute the quorum. The Executive Director attends every meeting of the Board and takes part in the deliberations of the Board but does not vote on any matter before the Board. The Secretary of the Board attends all Board meetings and records the minutes of all meetings.

5.4.4. Committees of the Board

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

- HR Committee
- Finance Committee
- Technical Committee
- 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.

5.4.5. Management Team

Name	Designation	Email
Mr Vyankoj Sawant Mulloo	Manager Government Online Centre / Officer-In-Charge	vmulloo@ncb.mu
Mr Ashwin Seegolam	Manager, Government Online Centre	aseegolam@ncb.mu
Mr Waziim Dilmahomod	Manager, Government Online Centre	wdilmahomod@ncb.mu
Mr Ismael Limalia	Manager, Planning, Research & Development and Business Development and Promotion	ilimalia@ncb.mu
Mr Vikash Patansingh	Manager, Finance and Administration	vpatansingh@ncb.mu
Mrs. Leena Chooroomoney	Manager	leena@ncb.mu
Mr Jay Ramaswamy	Human Resource Management Officer	jramaswamy@ncb.mu
Mrs Priya Sooreea	Principal Procurement and Supply Officer	psooreea@ncb.mu

6. 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 2022/2023.

The Directors of the Board of NCB confirm that in the preparation of the financial statements for the financial year end 30 June 2022/2023:

- 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.

The NCB Act was repealed on 16 June 2023 and the Annual Report 2022 2023 was approved by the MDPA Directors of the Board appointed after the closure of the Financial year under review.

7. 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.

8. TRAINING / MISSION

The NCB believes in a competent workforce. For the period July 2022 to 30 June 2023, NCB offered opportunities to staffs to take part in the following courses/workshop.

8.1. Local Training

Training of staff Locally from 01 July 2022 to 30 June 2023						
	Staff	**Job Title**	**Training**	**Date**	**Organization**	**Place**
1	Brinda Naidoo-Soopen -Murday	SASA	**Intermediate Excel Course**	9th and 12th August 2022	Civil Service College	In House Training -NCB Ebene
2	Ingreta Lamothe	ASA				
3	KamlaDevi Pamela Seevathean	ASA				
4	Doorgeshwaree Nursing	ASA				
5	Lakshmi Koonjul	WPO				
6	Reshma Sayedhossen	Accounts Officer				
7	Narainapoulle Kelvina	Confidential Secreatry				
8	Padaruth Viswanindee	Accounts Clerk				
9	Sobee Neerunjun	Procurement &Supply officer				
10	Ramaswamy Jay	HRMO				
11	Mahadawo Lomatee	WPO				
12	Ramkhelawon Nandeeta Preeya	WPO				
13	Brinda Jhurry	WPO				
14	Bhednandini Neewooth	WPO				
15	Etwaroo Seegolam	AO				
1	Miss Anasthasia Aubeeluck	IT Support Officer	**Training on tender**	**3 & 5 October**	Civil Service College	In House

Training of staff Locally from 01 July 2022 to 30 June 2023						
	Staff	**Job Title**	**Training**	**Date**	**Organization**	**Place**
2	Miss Bhavna Chummun	IT Support Officer	**preparation and evaluation for NCB**	**2022**		Training -NCB Ebene
3	Miss Jamila Lucknath	IT Support Officer				
4	Miss Luxmee Devi Auckloo	Network Administrator				
5	Miss Vandita Mohun	IT Support Officer				
6	Mr Ashley Doongoor	Network Administrator				
7	Mr Christopher Tat Chong Cheong Siat Moy	IT Support Officer				
8	Mr Hansveersingh Gungah	IT Support Officer				
9	Mr Hemchand Manohur	IT Support Specialist				
10	Mr Kunal Singh Beegun	System Administrator				
11	Mr Manogaren Marday	IT Support Specialist				
12	Miss Jhummun Kirti Suman	IT Support Officer				
13	Mr Neerunjun Sobee	Assistant Procurement and Supply Officer				
14	Mr Nishal Dhulsingur	IT Support Officer				
15	Mr Shashi Bullywon	System Administrator				
16	Mr Vimal Gokool	Web Developer				
1	Mrs Vemah Mulliah	Administrative Secretary	Training Course on Court Procedings	26-Oct-22	Civil Service College	
1	Mr Neerunjun Sobee	PSO	Circular 8 of 2022 - Application on e-procurement System	9 - 11 November 2022	Procurement Policy Office	Training Room of the Proc
2	Mr Bhusan Somaroo	Business Analyst				

Training of staff Locally from 01 July 2022 to 30 June 2023						
	Staff	**Job Title**	**Training**	**Date**	**Organization**	**Place**
3	Mr Amrish Ramchurter	Network Admin				urement Policy Office
1	Ms Reshma Sayedhossen	Accounts Officer	Training course on Public Sector Financial Management - Batch 3	10-Feb-23	Civil Service College Mauritius	
1	Ms Auckloo Sweety	Network Administrator	Training Course on First Aid	6-13 March 23	Civil Service College Mauritius	
2	Mr Fadill Nauthoo	IT Support Officer		3-10 April 23		
1	Vandana Mahadawo	Word Processing Operator	Seminar on occupational health and safety for employees working in parastatal organisation	25- 26 January 2023	Ministry of Labour	
1	Navind Sagum	Web Developer	Second Edition of the TestCon organised by MSTQB in collaboration with ISTQB® Free conferencing event centered on software testing and QA	9-10 February 2023	MSTQB	
2	Vimal Gokool					
3	Shaili Seebaluck	Research Officer		09-Feb-23		
1	Nitish Mahadeo	Network Administrator	GINS Training	2/3 and 6 February 2023	SD Works	
2	Amrish Ramchurter					
3	Ashley Doongoor					
1	Vyankoj Mulloo	Manager	MAPS Assesment Report: Assessment of the Public Procurement System of Mauritius using MAPS	14-Feb-23	Procurement Policy Office	

Training of staff Locally from 01 July 2022 to 30 June 2023						
	Staff	**Job Title**	**Training**	**Date**	**Organization**	**Place**
1	Leena Chooromoney	Manager	International Day for Women and Girls in Science. Seminar: Forensic Science for the 21 st Century	15-Feb-23	RGSC	
1	Sooraj Sungur	IT Specialist	Exclusive Roundtable: Security Operations Must Be Prevention-First	15-Feb-23	Check Point Software Technologies-Caulee	
1	Varun K Beezadhur	System Administrator	VMWARE Customer Event @ labourdonnais hotel	21-Feb-23	Axis	
1	Ashwin Seegolam	Manager	Training on Understanding and Building Resilience against Disinformation in a Democratic Society	7- 8 March 2023	MITCI	
1	Mulloo Vyankoj		ITIL v4 Training	10 to 14 April 2023	5th Floor, SABV Tower at Ebene	
2	Dilmahomod Waziim					
3	Ballchand Rajesh					
4	Patel Khaleel					
5	Mahadeo Nitish					
6	Auckloo Luxmee					
7	Doongoor Ashley					
8	Bullywon Shashi					
9	Marday Arasen					
10	Beedassy-Paupiah Venita					
11	Dhulsingur Nishal					
12	Lucknath Jamila					
13	Mohun Vandita					
14	Limalia Ismael					

Training of staff Locally from 01 July 2022 to 30 June 2023						
	Staff	**Job Title**	**Training**	**Date**	**Organization**	**Place**
1	Mr Goordyal Keshav Singh	IT Specialist	Cyber Disaster Response: Development of Simulation Exercises	14 – 16 June 2023	International Telecommunication Union and CERT-MU	**Online**
2	Mr Gungah Hansveersing	IT Support Officer				
3	Mr Ballchand Rajesh	Information security Analyst				
4	Mr Hemchand Manohur	IT Specialist				
5	Mr Vimal Gokool	Web Developer				
6	Mr Marday Manogaren	IT Specialist				
7	Mr Kunal Beegun	System Administrator				
8	Mr Ashley Doongor	Network Administrator				

8.2. Overseas Training

Overseas Training of staff from 01 July 2022 to 30 June 2023

SN	Staff	Job Title	Training	Date	Country	Remarks
1	Mrs Simi Busgeeth	Web Developer	Specialised Programme on Machine Learning	4 July - 12 Aug 2022	India	Abroad
2	Mr Vimal Gokool	Web Developer				
3	Mr Vikash Heeralaul	Business Analyst	Digital Marketing Analytics for today's World	08 August to 02 September 2022	India	Online
4	Mr Waziim Dilmohamed	Manager	Certificate Course in Block Chain Development Technology	08 August to 30 September 2022	India	Online
5	Mrs Priya Sooreea	Principal Procurement & Supply Officer	Leading Digitally connected supply chains of the Future	03 - 14 October 2022	India	Online
6	Mr Khaleel Patel	System Admin	Cloud Computing	05 to 16 September 2022	India	Online
7	Mr Varun Beezadhur	System Admin	Cloud Computing		India	Online
8	Mr. Irfaan Oozeer	Portal Administrator	Mobile App Development	10 October to 02 December 2022	India	Online
9	Mr. Jason Arokeum	IT Support Specialist	Mobile App Development		India	Online
10	Marday Manogaren	IT Support Specialist	Seminar on New Generation of Artificial Intelligence Development and Planning	09 to 29 September 2022	China	Online
11	Aubeeluck Anasthasia	IT Support Officer	Seminar on New Generation of Artificial Intelligence Development and Planning	09 to 29 September 2022	China	Online
12	Allybux Kaifi	IT Support Officer	Seminar on New Generation of Artificial Intelligence Development and Planning	09 to 29 September 2022	China	Online
13	Cheong Siat Moy Christopher Tat	IT Support Officer	Seminar on New Generation of Artificial Intelligence	09 to 29 September 2022	China	Online

SN	Staff	Job Title	Training	Date	Country	Remarks
	Chong		Development and Planning			
14	Purmessur-Jheelan Runa	Database Administrator	Seminar on New Generation of Artificial Intelligence Development and Planning	09 to 29 September 2022	China	Online
15	Rummun Shaheen	IT Support Specialist	Seminar on New Generation of Artificial Intelligence Development and Planning	09 to 29 September 2022	China	Online
16	Mohamed Farrah	IT Support Specialist	Seminar on New Generation of Artificial Intelligence Development and Planning	09 to 29 September 2022	China	Online
17	Chooromoney Leena	Manager	Digital Economic International Cooperation under Global Development Initiative	16 to 29 September 2022	China	Online
18	Varun Beezadhur	System Administrator	Veeam Training for System Administrators - (Supply, Delivery, Installation, Configuration, Testing and Commissioning of Backup and Recovery Software Solution at the Government Online Centre, ref: ONB/NCB/GOC/50/2021-2022.)	10 - 12 October 2022	India	Abroad
19	Kunal Beegun	System Administrator				
20	Mr Ashwin Kumar Seegolam, Manager	Manager	Seminar on Planning and Construction of Cloud Computing Data Center for Developing Countries	12 to 25 October 2022	China	Online
21	Mr Bhowaneedeen Bheemul	System Administrator			China	Online
22	Mr Ramchurter Amrish Kumar	Network Administrator			China	Online
23	Mr Nitish Mahadeo	Network Administrator			China	Online

SN	Staff	Job Title	Training	Date	Country	Remarks
24	Mr Keshav Goordyal Singh	IT Support Specialist			China	Online
25	Vikram Hurree	IT Support Specialist	Seminar on Management and Application of Government Big Data in the Cloud Environment	24 November and 14 December 2022	China	Online
26	Acktar Kurrimbukus	IT Support Specialist			China	Online
27	Varsha Deelah Beenode	IT Support Specialist			China	Online
28	Mr Hemchand Monohur	IT Support Specialist	Specialised Programme on Artificial Intelligence	30 Jan to 10 Mar 2023	India	Abroad
29	Mrs Farrah Kauthar Saira Mohamed	IT Support Specialist	Emerging Technologies – Internet of Things	18 to 26 March 2023	India	Abroad
30	Mr Waziim Dilmahomod	Manager			India	Abroad
31	Mr Ved Prakash Seebun	Business Analyst/IT Consultant/Research Officer	Robotics	06 to 18 February 2023 18 March - 02 April 23	India	Abroad
32	Mrs Rekha Busgeeth	Business Analyst/IT Consultant/Research Officer			India	Abroad
33	Mr Vikram Huree	IT Support Specialist			India	Abroad
34	Mrs Nigaar Abdoolrahaman	IT Support Officer	Specialised Training Programme in Augmented and Virtual Reality	16 to 20 January 2023	India	Online
35	Ms Kirti Suman Jhummun	IT Support Officer		13 to 17 March 2023	India	Online
36	Mr Ismael Limalia	Manager	IST Africa 2023	31 May to 2 June 23	Africa	Online
37	Mrs Leena Chooroomoney	Manager	Bilateral Online Seminar on New Generation Artificial Intelligence Development Planning	19 to 28 June 2023	China	Online
38	Mr Iqbal Agowun	Research Officer	Bilateral Online Seminar on New Generation Artificial Intelligence Development Planning	19 to 28 June 2023	China	Online

SAFETY AND HEALTH COMMITTEE

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

The key roles and functions of the Committee are to:

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

The Safety and Health Committee at the NCB constitutes of the following members from 2022 to 2023:

July 2022 – December 2022

- 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 2023 – June 2023

- Mr Jay Ramaswamy, Chairperson
- Mrs Shaheen Rummun, Vice- Chairperson
- Mrs Brinda Murday Soopen, Member
- Ms Shailaja Seebaluck, Member
- Mr Shashi Bullywon, Member
- Mrs Anishta Padaruth, Member
- Ms Vandita Mohun, Member
- Mr Kaifi Allybux, Member
- Mrs Lomatee Mahadawo, Secretary

During the period of July 2022 to June 2023, four meetings of the Safety and Health Committee were held. The Occupational Safety and Health Risk Assessment was carried out on 13 September 2022. In addition, three officers were given training in First Aid.

9. GENDER STATEMENT

"We believe in diversity and acknowledge that equality is part of valuing our employees" The NCB 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
- Forster 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
- 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

	Women	**Men**	**Total**
Management level	2	6	8
Technical level	15	36	51
Administrative level	15	1	16
Workmen's Group	1	9	10

REPORT OF THE

DIRECTOR OF AUDIT

On the Financial Statements
of the National Computer Board
for the financial period 1 July 2022 to 16 June 2023

NATIONAL AUDIT OFFICE

Republic of Mauritius

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 16 June 2023 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 period 1 July 2022 to 16 June 2023, 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 16 June 2023, and of its financial performance and cash flows for the period 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.

14th Floor, Air Mauritius Centre, President John Kennedy Street, Port-Louis, Republic of Mauritius
Tel: 212 2096/212 2097/211 0882 – Fax: (230) 211 0880 – WhatsApp: 5919 4442 – Email: aud@govmu.org – Website: https://nao.govmu.org

Emphasis of Matter

I draw attention to Note 1 "Corporate Information" to the financial statements, which describes the effect of the repeal of the National Computer Board Act on 16 June 2023, the transfer of National Computer Board's undertaking to the Mauritius Digital Promotion Agency, and the values at which the assets and liabilities of the ex- National Computer Board were transferred to the Mauritius Digital Promotion Agency.

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.

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.

- 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

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.

In accordance with the requirements of the Statutory Bodies (Accounts and Audit) Act, I report as follows:

(a) except for the matter reported in my Basis for Qualified Opinion paragraph below, this Act in so far as it relates to the accounts, has been complied with. No direction relating to the accounts has been issued by the responsible Minister to the ex-National Computer Board;

(b) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, expenditure incurred were not of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and

(c) in my opinion, the ex-National Computer Board has been applying its resources and carrying out its operations economically, efficiently and effectively.

Other Matter

The financial statements of the ex-National Computer Board for the financial period ended 16 June 2023 were submitted to my Office on 30 October 2024. Following audit in March 2025, management was informed of amendments to be made to the financial statements. The approved amended set of financial statements were received on 9 October 2025.

Public Procurement Act

In accordance with the requirement of the Public Procurement Act, the auditor of every public body shall state in his annual report whether the provisions of Part V of the Act have been complied with.

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.

Basis for Qualified Opinion

The ex-National Computer Board has not complied with the Statutory Bodies (Accounts and Audit) Act

Late Submission of Annual Report

The Annual Report, including the financial statements of ex-National Computer Board for the period 1 July 2022 to 16 June 2023, was submitted on 30 October 2024, that is, some 12 months after the statutory deadline.

I performed procedures, including the assessment of the risks of non-compliance with laws and regulations, to obtain audit evidence to discharge my responsibilities as described in the 'Auditor's Responsibilities' section of my report as referred to below. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 the 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:

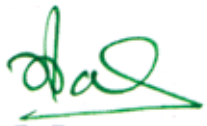
(a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;

(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 was 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.



DR D. PALIGADU
Director of Audit

National Audit Office
14th Floor, Air Mauritius Centre
PORT LOUIS

15 October 2025

FINANCIAL STATEMENTS
FOR THE YEAR PERIOD ENDED
16 JUNE 2023

NATIONAL COMPUTER BOARD

FINANCIAL STATEMENTS

FOR THE 11.5 mth Period ended 16 June 2023

NATIONAL COMPUTER BOARD

STATEMENT OF FINANCIAL POSITION
AS AT 16 JUNE 2023

	Notes	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
		Rs.	Rs.
ASSETS			
Cash and cash equivalents	8	15,132,658	34,842,344
Receivables from Non Exchange Transaction		-	5,594,935
Receivables from exchange Transaction	10	8,446,621	12,129,857
Car loan	11	4,968,090	4,916,471
Inventories	12	1,344,732	1,336,564
Property , Plant and Equipment	13	41,654,290	60,988,611
Intangible Assets	14	22,751,331	21,461,478
Asset in Progress	10	3,330,321	2,326,986
TOTAL ASSETS		97,628,042	143,597,246
LIABILITIES			
Car loan	11	4,968,090	4,916,471
Trade & other payables	16	10,376,629	27,638,139
Employee benefits	17	33,873,475	33,342,097
Retirement Benefits Obligation	15	56,108,078	43,452,734
TOTAL LIABILITIES		105,326,271	109,349,442
NET ASSETS		(7,698,231)	34,247,804
NET ASSETS/EQUITY			
General fund		(7,698,231)	34,247,804
		(7,698,231)	34,247,804

The Financial Statements were approved by the MDPA Board on 22nd September 2025

.....
Mr RAMESH BHEEKHOO
CHAIRPERSON

.....
Ms AZRA BIBI MUSLUN
BOARD MEMBER

The notes on pages 51 to 69 form part of these financial statements

NATIONAL COMPUTER BOARD

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	Notes	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
		Rs.	Rs.
Income			
Revenue from Non Exchange Transactions	**19**	**139,604,157**	199,697,322
Revenue from Exchange Transactions	**20**	**5,793,495**	4,218,187
		145,397,652	203,915,508
Operating expenses			
Direct Expenses related to projects	**25**	**82,011,893**	114,735,883
Administrative expenses	**25**	**53,549,534**	79,416,834
Depreciation and amortisation	**13&14**	**28,393,009**	31,846,447
		163,954,435	225,999,165
Net surplus/(deficit) for the period		**(18,556,783)**	(22,083,656)

The notes on pages 51 to 69 form part of these financial statements
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NATIONAL COMPUTER BOARD

STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	GENERAL FUND
	Rs.
As at 30 June 2022	**34,247,804**
Remeasurement of IPSAS 39 recognised in Equity	**(9,876,072)**
Opening Adjustment	**(13,513,180)**
Net surplus/(deficit) for the period	**(18,556,783)**
Balance as at 16 June 2023	**(7,698,231)**
As at 30 June 2021	**69,699,047**
Remeasurement of IPSAS 39 recognised in Equity	**(12,357,076)**
Opening Adjustment	**(1,010,511)**
Net Surplus/(Deficit) for the Year	**(22,083,656)**
Balance as at 30 June 2022	**34,247,804**

NATIONAL COMPUTER BOARD

CASH FLOWS STATEMENT
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	Notes	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
		Rs.	Rs.
Cash flow from operating activities			
Net surplus/(deficit) for the period/ year		**(18,556,783)**	(22,083,656)
Adjustments for:-			
Depreciation and amortisation	**25**	**28,393,009**	31,846,447
Remeasurement of IPSAS 39 recognised in Equity		**-**	(12,357,076)
Prior Year Adjustment		**(13,513,180)**	(1,010,511)
Interest			5,123
Operating surplus before working capital changes		**(3,676,955)**	(3,599,672)
Decrease / (increase) in trade and other receivables		**9,226,553**	1,830,535
Decrease /(increase) in inventories		**(8,167)**	(1,260,542)
(Decrease) / increase in trade and other payables		**(16,678,514)**	38,080,783
Net increase in pension liability		**2,779,273**	
Cash generated from/(absorbed into) operations		**(4,680,856)**	38,650,776
Net cash flows from operating activities		**(8,357,811)**	35,051,104
Cash flows from investing activities			
Acquisition of property, plant and equipment	**13**	**(10,348,541)**	(36,013,054)
Decrease /(increase) in asset in progress		**(1,003,335)**	
Net increase / (decrease) in cash and cash equivalents		**(19,709,687)**	(967,074)
Movements in cash and cash equivalents			
Cash and cash equivalents at the beginning of the year		**34,842,344**	35,809,418
Cash and cash equivalents at the close of the year	**8**	**15,132,658**	34,842,344
Net increase / (decrease) in cash and cash equivalents		**(19,709,687)**	(967,074)

NATIONAL COMPUTER BOARD
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	Original Budget Rs.	Revised Budget Rs.	Actual Received / Paid Rs.	Financial Statements Rs.
Revenue				
Recurrent Grant	54,000,000	54,000,000	54,000,000	51,744,882
Government grant - Insurance Alignment				461,807
Capital Grant	500,000	500,000	74,853	53,993
Government Online Centre - Operation	96,000,000	96,000,000	67,668,492	67,668,492
GOC Capital	60,000,000	60,000,000	21,940,075	22,940,075
GOC Income			2,329,844.09	2,329,844
Interest				41,848
MAUSIGN CA			1,765,395	1,765,395
3D Printing			6,127	6,127
CERT MU			1,868,750	
NTRS			1,970,514	
Other income			1,985,738	2,009,611
	210,500,000	**210,500,000**	**153,609,787**	**149,022,073**
Expenditure				
Staff Costs	41,000,000	41,000,000	42,605,475	41,873,700
Advertising			18,670	34,457
Bank charges			29,321	56,860
Board members fees			1,295,133	1,244,260
Utilities	900,000	900,000	478,988	1,076,447
Insurance			1,923	821,895
Printing, postage and stationery	100,000	100,000	276,702	317,184
Telephone	750,000	750,000	614,051	944,086
Training			53,700	153,436
Travelling other			44,200	66,427
Staff Welfare			58,983	127,936
General expenses			725,422	709,655
Professional and legal charges	200,000	200,000	158,900	169,750
Rent of office premises	4,700,000	4,700,000	5,940,135	6,320,131
Repairs and maintenance	300,000	300,000	751,671	61,707,704
Motor vehicle running expenses	50,000	50,000	148,467	244,664
Miscellaneous				81,277
Projects:				
3D Printing Service Centres	1,000,000	1,000,000	779,526	696,307
Open Data Initiative	400,000	400,000		
ChILD	1,000,000	1,000,000	230,940	242,560
Digital Maker Programme	1,000,000	1,000,000	525,844	409,844
Technologi dan ou Porte	1,000,000	1,000,000	381,542	401,724
Digital Lab on the Go	1,000,000	1,000,000	376,579	386,352
National IOT Network	600,000	600,000	108,647	108,647
ICTCP			49,369	49,369
NTRS			1,194,012	847,537
MAUSIGN CA			55,700	55,700
CERT MU			1,868,750	1,868,750
IST Africa			59,800	59,800
Depreciation			33,863,519	28,393,009
Total NCB expenditure	**54,000,000**	**54,000,000**	**92,695,968**	**149,469,466**
Government Online Centre				
Operational Cost	96,000,000	96,000,000	82,363,807	
Capital	60,000,000	60,000,000	21,940,075	21,940,075
Total GOC expenditure	**156,000,000**	**156,000,000**	**104,303,882**	**21,940,075**
Total Expenditure	**210,000,000**	**210,000,000**	**196,999,850**	**171,409,540**

NATIONAL COMPUTER BOARD
STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	Original Budget	Actual Received / Paid	Variances between Budget and Actual	Comments
	Rs.	Rs.		
Revenue				
Recurrent Grant	54,000,000	54,000,000	-	
Capital Grant	500,000	74,853	(425,147)	
Government Online Centre	96,000,000	67,668,492	(28,331,508)	
GOC Capital	60,000,000	21,940,075	(38,059,925)	
GOC Income		2,329,844	2,329,844	
MAUSIGN CA		1,765,395	1,765,395	
3D Printing		6,127	6,127	
CERT MU		1,868,750	1,868,750	
NTRS		1,970,514	1,970,514	
Other income		1,985,738	1,985,738	
	210,500,000	**153,609,787**		
Expenditure				
Staff Costs	41,000,000	42,605,475	1,605,475	Increase in expenditure to meet statutory cost for CSG
Advertising		18,670	18,670	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Bank charges		29,321	29,321	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Board members fees		1,295,133	1,295,133	Fees paid based on number of Board meetings.
Utilities	900,000	478,988	(421,012)	Budget was under Provide
Insurance		1,923	1,923	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Printing, postage and stationery	100,000	276,702	176,702	Budget was under provided.
Telephone	750,000	614,051	(135,949)	Budget was under provided.
Training	-	53,700	53,700	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Travelling other	-	44,200	44,200	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Staff Welfare	-	58,983	58,983	Budget was not provided. Expenditure incurred from NCB recurrent budget.
General expenses	-	725,422	725,422	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Professional and legal charges	200,000	158,900	(41,100)	Budget was under provided.
Rent of office premises	4,700,000	5,940,135	1,240,135	Additional office sapce was acquired.
Repairs and maintenance	300,000	751,671	451,671	Budget was under provided
Motor vehicle running expenses	50,000	148,467	98,467	Budget was under provided
Projects:		-	-	
3D Printing Service Centres	1,000,000	779,526	(220,474)	sectoral Workshop was funded through Sponsorship
Open Data Initiative	400,000	-	(400,000)	Payment Effected after year end
ChILD	1,000,000	230,940	(769,060)	Delivery of Robot kit was done after year end
Digital Maker Programme	1,000,000	525,844	(474,156)	Payment Effected after year end
Technologi dan ou Porte	1,000,000	381,542	(618,458)	The organisation of TDOC was cancelled
Digital Lab on the Go	1,000,000	376,579	(623,421)	Procurement exercise for Refurbishment caravan was non responsive
National IOT Network	600,000	108,647	(491,353)	Payment Effected after year end
ICTCP		49,369	49,369	
NTRS		1,194,012	1,194,012	Project funded by HRDC.
MAUSIGN CA		55,700	55,700	
CERT MU	-	1,868,750	1,868,750	
IST Africa		59,800	59,800	Savings was mede under this item.
Depreciation		33,863,519	33,863,519	
Total NCB expenditure	**54,000,000**	**92,695,968**		
Government Online Centre				
Government Online Center Operational Cost	96,000,000	82,363,807	(13,636,193)	The Tender for DR site was not launched
Capital	60,000,000	21,940,075		Delivery of Equipment for Core switch was delayed
Total GOC expenditure	**156,000,000**	**104,303,882**		
Total Expenditure	**210,000,000**	**196,999,850**		

NATIONAL COMPUTER BOARD

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	11.5 mth Period ended 16 June 2023
	Rs.
Actual revenue	**153,609,787**
Recurrent Grant	**(814,171)**
CERT MU	**(1,868,750)**
NTRS	**(1,970,514)**
Other income	**65,721**
Recurrent Revenue as per Statement of financial performance	**149,022,073**

	11.5 mth Period ended 16 June 2023
	Rs.
Actual recurrent expenditure as per statement of outturn	**92,695,968**
Provisions and accruals	
Staff Costs	(731,775)
Advertising	15,787
Bank charges	27,538
Board members fees	(50,873)
Utilities	597,459
Insurance	819,972
Printing, postage and stationery	40,482
Telephone	330,035
Training	99,736
Travelling other	22,227
Staff Welfare	68,953
General expenses	(15,767)
Professional and legal charges	10,850
Rent of office premises	379,996
Repairs and maintenance	60,956,032
Motor vehicle running expenses	96,198
Miscellaneous	81,277
Projects:	
3D Printing Service Centres	(83,219)
ChILD	11,620
Digital Maker Programme	(116,000)
Technologi dan ou Porte	20,183
Digital Lab on the Go	9,773
NTRS	(346,475)
Depreciation	(5,470,510)
Recurrent expenditure as per statement of financial performance	**149,469,466**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

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.
The NCB Act was repealed on 16 June 2023 and the operations of the ex-National Computer Board were split and taken over by MDPA and the Ministry of Information Technology, Communication and Innovation
The MDPA Act has been proclaimed on 14th June 2023 and the NCB has ceased to exist 17th June 2023. These are the last Financial Statement of the NCB and covers period 1st July 2022 to 16th June 2023. The MDPA came into operation on 17th June 2023.
The accounts were prepared for a period of 11.5 months, on a break up 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.

Section 26 of MDPA Act 2023. Transfer of undertakings and transitional provisions

(1) The assets and liabilities of NCB shall, on the commencement of this Act, be vested in the Agency to the extent that they relate, directly or indirectly, to the transferring of the functions of NCB.

(2) Except where otherwise provided, all rights, obligations and liabilities subsisting in favour of or against NCB shall, on the commencement of this Act, continue to exist under the same terms and conditions in favour of or against the Agency.

(3) Any certificate, authorisation or clearance issued or granted, or any registration or application granted by NCB, where applicable, which is valid and in force on the commencement of this Act, shall be deemed to have been issued or granted by the Agency and shall remain valid for the period specified in the certificate, authorisation, clearance, registration or any other document, as the case may be.

(4) Any application made to NCB which is pending on the commencement of this Act shall be deemed to have been made to the Agency and shall be dealt with in accordance with this Act.

(5) Any act or thing done, or any contract or agreement entered into, by NCB shall, on the commencement of this Act, be deemed to have been done or entered into by the Agency.

(6) Any proceedings, judicial or otherwise, initiated by or against NCB before, and pending on, the commencement of this Act, shall be deemed to have been initiated, and may be continued, by or against the Agency.

(7) Any scheme approved under the repealed National Computer Board Act shall be deemed to have been approved under this Act.

(8)Where this Act does not make provision for any transition, the Minister may make such regulations as may be necessary for such transition.

(9) Every person who, before the commencement of this Act, is employed on the permanent and pensionable establishment of NCB shall, on the commencement of this Act, be entitled to be transferred to the permanent and pensionable establishment of the Agency on terms and conditions which shall be not less favourable than those of his previous employment.

1. CORPORATE INFORMATION

(10) The transfer of an employee from NCB to the Agency –

(a) shall not interrupt continuity of that employee's service;

(b) shall not constitute a retrenchment or redundancy of that employee's employment by NCB; and

(c) shall not entitle that employee to any compensation or other payment or benefit merely because he or she stops being employed by NCB.

(11) Any person employed on the permanent and pensionable establishment of NCB who, within 28 days from the commencement of this Act, does not accept to be transferred to the Agency may –

(a) at his request, be redeployed, so far as is practicable, to a statutory body where a vacancy in a similar position is available; or

(b) opt for retirement on the ground of abolition of office and be paid pension benefits in accordance with the Pensions Act or the Statutory Bodies Pension Funds Act, or both, as the case may be.

(12) No person employed under the permanent and pensionable establishment at NCB shall, on account of his transfer to the Agency or redeployment to a statutory body, be entitled to claim that his employment has been terminated and adversely affected in breach of any enactment.

(a) Any disciplinary inquiry, investigation or other proceedings pending on the commencement of this Act against

(b) In this section –"NCB" means the National Computer Board established under the repealed National Computer Board Act.

(i) Other Transitional measures

The last day of operation of the NCB was 16th June 2023 and for continuity, NCB Bank Accounts had been kept operational under the transitional provisions of the MDPA Act.

The NCB Bank accounts were in use until the MDPA bank accounts were opened. Arrangements for transfer of direct debits to MDPA bank accounts had to be made.

(ii) Reporting Period

The Financial Statements for 11.5 months with period ending 16th June 2023 were prepared on a break up basis with comparative information for the year ended 30th June 2022. Hence these are not adequately comparable since the current Financial Statement are for a shorter period from 1st July 2022 to 16th June 2023 due to the cessation of the NCB as per the MDPA Act.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

2 BASIS OF PREPARATION

(a) In accordance with amendments brought in the Statutory Bodied (Accounts and Audit) Act by the Finance (Miscellaneous Provisions) Act No.1o 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 break up 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).

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) isseud 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 2022 various disclosures are required.

The following IPSAS were in issue but effective as at 01 January 2022 and there has not been early adoption of these standards.

IPSAS	*Effective Date*
IPSAS 41 Financial Instrument Recognition and Measurement	Effective from 1 January 2022
IPSAS 42 Accounting for Social Benefits Expenditure	Effective from 1 January 2022

Improvement in IPSAS issued but not yet effective

Standards and Interpretations in issue but not yet effective The following IPSAS were in issue but not yet effective as at 30 June 2023 and there has not been early adoption of these standards.

IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) requires disclosure of new IPSAS that have been issued but are not yet effective:

IPSAS	*Details*	*Effective Date*
IPSAS 5	Borrowing Cost	TBD
IPSAS 42	Social Benefits	TBD
IPSAS 43	Leases	January 2025
IPSAS 44	> Non-Current Assets Held for > Sales and discontinued operations	January 2025
IPSAS 45	Property, Plant & Equipment	January 2025
IPSAS 46	Measurement	January 2025
IPSAS 47	Revenue	January 2025
IPSAS 48	Transfer Expenses	January 2025

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 Mausign- Certification Authority and the Digital Proficiency Course which 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.To note that the exchange rates for the financial year 2022 2023 are as follow:

	Exchange rate as at 01.07.2022	Exchange rate as at 16.06.2023
Euro Account	Rs 48.28	Rs 50.64
USD Account	Rs45.90	Rs 45.90

(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.

An inventory exercise was conducted in October 2024, following the departmental segregation of Cert Mu and GOC as part of the restructuring program, with both departments now operating under the Parent Ministry. All assets and liabilities of these two departments will be transfered to the Parent Ministry.

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 Laibilities

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.

(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. To note that the NCB issued a Credit Card with a limit of Rs 20,000, to the Executive Director, for official use including purchase of online licenses and software.
To note,there was 11 NCB bank accounts as at 16th June 2023.

(h) Retirement benefit costs

State plan

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

6 SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Retirement benefit costs (Continued)

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

(i) Inventories

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

(j) Financial instruments

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

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 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.

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.

7 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL ACCOUNTS

The Statement of Comparison of Budgeted and Actual Amounts at page 42 shows the budgetary results reconciled with the results after IPSAS adjustments for the period as reported in the financial statements. IPSAS adjustments are accounting entries required to conform to IPSAS and are not Part of the Board's budgetary reporting. These adjustments principally concern accrual accounting relating to expenses and revenues, property, plant and equipment and related amortization, depreciation and impairment together with provisions deemed necessary.

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

(a) In budget accounting, revenue is required to cover all committed expenditures. In accrual accounting, revenue and expenses only includes amounts corresponding to amounts accruing to the period. The difference is treated as deferred revenue or expenses in accrual accounting.

(b)

In budget accounting, capital expenditures are recorded as current year expenses. In accrual accounting this expense is capitalised and depreciated over the useful lives of the assets. These capital expenditures and associated depreciation are recorded at their net value as assets in the Statement of Financial Position. Depreciation expense is recorded in the Statement of Financial Performance.

(c) In budget accounting, expenditure for employee benefits is accounted for on a pay as you go basis as is the case for payments of pensions on retirement. In accrual accounting, the expense is estimated by an actuary in accordance with a methodology set out in accounting standards. Basically, the pension and post-employment benefits obligation is to be reported in the Statement of Financial Position.

(d) In budget accounting, revenue is recorded during the financial year on a cash basis. In accrual accounting these revenues are recorded as revenue when the client is billed and adjusted by provisions for bad debts.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

8. CASH AND CASH EQUIVALENTS

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
Cash deposited in MUR Account	**12,305,492**	31,924,509
Cash deposited in USD Account	**1,095,013**	1,117,909
Cash deposited in EURO Account	**1,732,153**	1,799,926
	15,132,658	34,842,344

9. RECEIVABLES FROM NON EXCHANGE TRANSACTION

GOC Capital Grant	5,594,935

10. RECEIVABLES FROM EXCHANGE TRANSACTION

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
Trade receivables	**7,396,825**	7,762,204
Other receivables	**1,049,796**	4,367,653
	8,446,621	12,129,857
Asset in Progress	**3,330,321**	2,326,986

11. Car Loan

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
Balance as at 1 July	**4,916,471**	6,071,404
Repayment during the year	**(1,948,381)**	(1,684,933)
New car loan issued during the year	**2,000,000**	530,000
Balance at year end	**4,968,090**	4,916,471

12. INVENTORIES

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
Stores and office stationery	**1,344,732**	86,563
Mausign		1,250,000
	1,344,732	1,336,563

Note: The closing balance of inventories is valued at cost.
: During the financial period, inventory consumed was recognised as an expense.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

13. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Office equipment	Furniture and fittings	Total
COST/ VALUATION	**Rs.**	**Rs.**	**Rs.**	**Rs.**
At 01 July 2022	5,202,723	341,988,359	25,040,645	372,231,727
Diposal		(16,249,036)		(16,249,036)
Additions	-	5,491,599	-	5,491,599
At 16 June 2023	**5,202,723**	**331,230,922**	**25,040,645**	**361,474,289**
DEPRECIATION				
At 01 July 2022	4,881,642	283,813,872	22,547,602	311,243,116
Diposal		(16,249,036)		(16,249,036)
Charge for the period	91,737	23,775,316	958,866	24,825,920
At 16 June 2023	**4,973,379**	**291,340,152**	**23,506,468**	**319,819,999**
NET BOOK VALUE				
At 16 June 2023	**229,343**	**39,890,770**	**1,534,177**	**41,654,290**
At 01 July 2022	321,080	58,174,487	2,493,043	60,988,611

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

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
14. INTANGIBLE ASSETS		
Computer Software:	**Rs.**	Rs.
Cost		
Opening balance at 01 July 2022	**123,128,983**	117,928,834
Acquisitions	**4,856,942**	5,200,150
Ending balance at 16 June 2023	**127,985,925**	123,128,983
Amortisation and impairment losses		
Balance at 01 July 2022	**101,667,505**	96,738,581
Charge for the period/ year	**3,567,089**	4,928,924
Balance at 16 June 2023	**105,234,594**	101,667,505
Carrying amounts:		
At 16 June 2023	**22,751,331**	21,461,478

15. RETIREMENT BENEFIT OBLIGATIONS

(a) **Defined Benefit Pension Plan**

The National Computer Board operates a defined benefit pension 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.

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
15. RETIREMENT BENEFIT OBLIGATIONS (Continued)	Rs.	Rs.
Amounts recognised in statement of financial position at the end of the year		
Defined benefit obligation	135,466,621	115,101,449
Fair value of plan assets	(79,358,543)	(71,648,715)
Liability recognised in statement of financial position at end of year	**56,108,078**	**43,452,734**
Amounts recognised in statement of financial performance:		
Service cost:		
Current service cost	6,381,426	5,837,072
Past service cost		-
(Employee contributions)	(1,998,145)	(2,016,014)
Fund expenses	356,336	257,089
Net Interest expenses /(revenue)	2,229,530	1,353,357
P&L Charge	**6,969,148**	**5,431,504**
Remeasurement		
Liability (gain)/loss	8,891,813	10,127,288
Assets (gain)/loss	984,259	2,229,788
Net Assets/Equity (NAE)	**9,876,072**	**12,357,076**
Total	**16,845,219**	**17,788,580**
Movement in liability recognised in statement of financial position:		
At start of year	43,452,734	28,688,175
Amount recognised in P&L	6,969,148	5,431,504
(Asset transferred in)	(704,362)	
(Contributions paid by employer)	(3,485,513)	(3,024,021)
Amount recognised in NAE	9,876,072	12,357,076
At end of year	**56,108,078**	**43,452,734**

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.

15 RETIREMENT BENEFIT OBLIGATIONS (Continued)	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
Reconciliation of the present value of defined benefit obligation		
Present value of obligation at start of period	115,101,449	95,883,761
Current service costs	6,381,426	5,837,072
Interest costs	6,297,429	4,794,188
(Benefits paid)	(1,205,496)	(1,540,860)
Liability (gain) / loss	8,891,813	10,127,288
Present value of obligations at end of period	**135,466,621**	**115,101,449**
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	71,648,715	67,195,586
Expected return on plan assets	4,067,899	3,430,370
Employer contributions	3,485,513	2,506,109
Actuarial reserves in	704,362	-
Employee contributions	1,998,145	2,115,460
Benefits paid and other outgo	(1,561,832)	(1,797,949)
Asset gain/(loss)	(984,259)	(1,800,860)
Fair value of plan assets at end of period	**79,358,543**	**71,648,715**

Distribution of plan assets at end of period

Percentage of assets at end of year	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
Government securities and cash	53.9%	58.00%
Loans	2.8%	2.90%
Local equities	14.0%	13.60%
Overseas bonds and equities	28.8%	25.00%
Property	0.5%	0.50%
Total	**100%**	**100%**

Additional disclosure on assets issued or used by the reporting entity

Percentage of assets at end of year	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

Components of the amount recognised in NAE

Year	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
Currency		Rs
Asset experience gain/(loss) during the period	(984,259)	(2,229,788)
Liability experience gain/(loss) during the period	(8,891,813)	(10,127,288)
	(9,876,072)	**(12,357,076)**

Year	2023-2024	2022-2023
Expected employer contributions	4,195,834	3,118,414
(Estimate to be reviewed by Mauritius Digital Promotion Agency)		
Weighted average duration of the defined benefit obligation	20 years	21 years
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)		

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:

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
Discount rate	6.15%	5.50%
Future salary increases	4.50%	3.50%
Future pension increases	3.50%	2.50%
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	PA (90) Tables rated down by 2 years	
Retirement age	65 years	

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

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occuring 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 23.3 million (increase by Rs 30.5 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 18 million (decrease by Rs 15.2 million) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 3.6 million (decrease by Rs 3.6 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.

In June 2023, SICOM carried out an actuarial review of the NCB Pension Fund as of 31 December 2022 and recommended measures to be implemented for reducing the net pension benefit deficit. The review has been carried out in accordance with section 5 of the Statutory Bodies Pension Funds Act.

The funding position of the Pension Fund has worsened over the valuation period mainly due to change in the actuarial assumptions used for the present valuation to better reflect the future economic and demographic factors.

on the basis of the valuation results, SICOM recommended to:
Either

(i) Increase the contribution rate to 20.1% of the pensionable emoluments and make cash injection as follow:
(a) 5 annual instalments of Rs 14.6 million or
(b) 7 annual instalments of Rs 10.9 million or
(c) 10 annual instalments of Rs 8.2 million or

(ii) Increase the contribution rate to 31.7% of pensionable emoluments.

(b) **Defined Contribution Pension Plan**

The contribution of the National Computer Board to the Defined Contribution Pension Scheme for the 11.5 month Period ended 16 June 2023 is Rs 666,254.09

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
16. TRADE AND OTHER PAYABLES		
Provision for Professional Fees : Audit Fees	**400,000**	500,000
Other payables	**9,976,629**	27,138,139
	10,376,629	**27,638,139**
(a) Car Loan		
Balance as at 1 July	**4,916,471**	6,071,404
Repayment during the year	**(1,948,381)**	(1,684,933)
New car loan issued during the year	**2,000,000**	530,000
Balance as at 16 June	**4,968,090**	4,916,471
17. EMPLOYESS BENEFIT		
Provision for Passage Benefits	**3,716,364**	3,134,390
Provision for Sick Leave	**16,915,529**	16,746,374
Provision for vacation leave	**13,241,582**	13,461,332
Balance as at 16 June	**33,873,475**	33,342,096
(a) Provision for Passage Benefits		
Balance as at 1 July	**3,134,390**	4,919,051
Paid during the year	**(1,039,377)**	(3,164,303)
Provision for the year	**1,621,351**	1,379,642
Balance as at 16 June	**3,716,364**	3,134,390
(b) Provision for sick leave		
Balance as at 1 July	**16,746,374**	15,584,604
Paid during the year	**(1,815,855)**	(2,056,309)
Provision for sick leave	**1,985,009**	3,218,080
Balance as at 16 June	**16,915,529**	16,746,374
(c) Provision for vacation leave		
Balance as at 1 July	**13,461,332**	
Less transferred to MITCI	**(1,118,612)**	
Paid during the year	**(90,542)**	
	12,252,178	
Provision for vacation leave	**989,404**	
Balance as at 16 June	**13,241,582**	

(d) 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

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

18. LEASE OBLIGATIONS

National Computer Board (NCB)
The National Computer Board is located at 2nd floor, Cyber Tower I Ebene with an area space of 676 Sq. M.

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.

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
19. *Revenue from Non Exchange Transactions*		
Government Grant - NCB	**51,798,875**	72,720,195
Government Grant - NCB Insurance Alignment	**461,807**	
Government on Line Centre - Operation Grant	**71,289,001**	87,999,999
Government on Line Centre - Capital Grant	**13,724,631**	37,668,178
Government on Line Centre - Income	**2,329,844**	1,308,950
	139,604,157	199,697,322
20. *Revenue from Exchange Transactions*		
Other Income		
Miscellaneous Income	**1,985,738**	1,225,197
Exchange gain/(Loss)	**23,873**	(52,134)
Total of other Income	**2,009,611**	1,173,062
Universal ICT Education Programme	-	700,900
Interest	41,848	5,123
Mausign CA	1,765,395	53,658
3D Printing	6,127	29,832
NTRS	**1,970,514**	2,105,411
CERT MU		150,200
	5,793,495	4,218,187

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 11.5 mth period ended 16 June 2023.

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. No Related party transactions were carried out at commercial terms and conditions.

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 2021.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE 11.5 MTHS PERIOD ENDED 16 JUNE 2023

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
24. GOVERNMENT GRANT		
Recurrent - NCB	**51,744,882**	**63,196,145**
NCB Restructure		**5,000,000**
MAUSIGN Token		**1,250,000**
Capital	**53,993**	**3,274,050**
	51,798,875	**72,720,195**

	11.5 mth Period ended 16 June 2023	FY ended 30 June 2022
	Rs.	Rs.
25. EXPENDITURE		
DIRECT EXPENSES RELATED TO THE IMPLEMENTATION OF PROJECTS		
Planning, Research & Development		7,400
Government Online Center	**76,885,303**	100,588,907
DYEP		1,200
Incubator		98
E Services		5,445,372
3D Printing Centres	**696,307**	465,802
Digital Lab on the Go (IT Coach)	**386,352**	9,577
ICTCP	**49,369**	-
Digital Maker Programme	**409,844**	551,243
Technolozi Dan ou Porte	**401,724**	395,651
National IOT Network	**108,647**	-
Cert MU	**1,868,750**	5,063,023
IST Africa	**59,800**	-
Children Innovative Learning and Design (ChILD)	**242,560**	295,768
Open Data Initiative		427,893
NTRS	**847,537**	1,332,948
Mausign CA	**55,700**	151,000
Direct Expenses related to projects	**82,011,893**	114,735,883
ADMINISTRATIVE EXPENSES	**Rs.**	Rs.
Staff costs	**41,873,700**	61,700,753
OTHER ADMINISTRATIVE EXPENSES		
Advertising	**31,133**	137,337
Bank charges	**56,860**	51,194
Board members fees	**1,244,260**	630,029
Utilities	**1,076,447**	734,138
Insurance	**1,923**	21,446
Printing, postage and stationery	**268,533**	631,261
Telephone	**554,552**	1,560,604
Training	**106,500**	24,000
Travelling other	**64,327**	46,173
Staff Welfare	**83,886**	100,823
General expenses	**590,611**	374,323
Professional and legal charges	**158,900**	428,575
Rent of office premises	**6,320,131**	6,306,239
Repairs and maintenance	**956,703**	1,293,798
Motor vehicle running expenses	**161,068**	118,143
Disposal	**-**	-
Allowance for credit loss		428,000
NCB Restructure		4,830,000
	11,675,834	17,716,081
Total Administrative Expenses	**53,549,534**	79,416,834
Depreciation	**28,393,009**	31,846,447
	81,942,543	**111,263,281**
Total	**163,954,435**	225,999,165
	Rs.	Rs.
BREAKDOWN OF STAFF COSTS		
Salaries	**18,524,193**	27,608,964
Levy	**19,948**	21,977
Pension Costs	**4,848,201**	4,717,626
FPS	**861,336**	939,070
NSF	**526,449**	535,776
PAYE	**2,006,714**	2,927,126
CSG	**3,292,092**	3,580,087
Allowance	**4,200**	
Medical Scheme	**225,655**	903,590
Movement in Passage benefit	**1,621,351**	1,379,642
Movement in Sick Leave	**1,985,009**	3,218,080
Retirement Obligations	**6,969,148**	2,407,483
Vacation	**989,404**	13,461,332
	41,873,700	61,700,753