



ICTA

INFORMATION & COMMUNICATION
TECHNOLOGIES AUTHORITY

Annual Report 2018 | 2019

Promoting
innovation through
effective regulation

www.icta.mu

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EXECUTIVE SUMMARY

FOR ANNUAL REPORT 2018 -2019

The reporting period (1 July 2018 to 30 June 2019) saw the Authority delivering substantively on projects across the scope of its regulatory mandate whether on frequency management or prestigious international events.

New radio stations came into existence following a change in FM frequencies, a complex exercise which had to be in line with the International Telecommunication Union's international treaty governing radio frequency, the Radio Regulations and the frequency coordination with the Agence Nationale des Fréquences (ANFR).

The Authority took part in the complex preparatory meetings ahead of the World Radio Conference which is held every three to four years to review and revise the Radio Regulations.

New avenues were opened up for public land mobile operators for 4G services with the opening up of the frequency band for IMT technologies and one operator was granted a test licence for 5G services.

Business facilitation was accorded to Mauritian firms importing toys which were given exemption from the Type Approval procedure of the Authority. The procedure provides safeguards for consumers and industry whenever radio communication and telecommunication equipment is brought into the Republic of Mauritius.

Meanwhile tariffs approved at the Authority provided the impetus to operators to diversify offerings in their retail plans with a view to bringing in more competition and consumer choice. Of note was the innovative launch of the Internet of Things (IoT) connectivity services which are expected to flourish in years to come with ever more devices connected by individual consumers, businesses and governments. The thirst for broadband regionally and internationally also saw the advent of a new indicator, the 'Greater than 1 Mbps into the continual data collection of ICT indicators.

The Digital Divide should be a perennial concern for an ICT regulator which must sound out any market failure or other factors creating digital exclusion of citizens. It is in this context that the Authority launched the project to bring the benefit of connectivity for citizens who live on the island of Agalega.

The reporting period also saw the Authority hosting a United Nations-level event: the International Telecommunications Union (ITU), the 3rd Global Forum on Emergency Telecommunications (GET-2019) on the theme of 'Innovating together to save lives. "Using technologies in disaster management" was an apt theme for Mauritius which is vulnerable to threats of natural and other disasters. The Forum was preceded by the Common Alerting Protocol (CAP) workshop which was also hosted by the Authority with the collaboration of key organisations, amongst which was the National Disaster Risk Reduction Management Centre which was working closely with the ITU team.

It is crucial for the ICT regulators to look beyond its immediate confines and to form part of a network of other ICT regulators and international organisations. As a member of the Commonwealth Telecommunications Organisation, the CTO Spectrum Management Forum was also hosted by the Authority in collaboration with the Ministry of Technology, Communication and Innovation (MTCI). The annual forum of the CTO threw light on the three As which drive ICT growth: access, accessibility and affordability in spectrum management and the challenges of managing spectrum to meet future demands for innovative services such as 5G, IoTs and smart cities.



ABRIDGED FINANCIAL STATEMENTS

ICTA

STATEMENT OF FINANCIAL POSITION

	30.06.2019	30.06.2018
	Rs	Rs
Non-current assets	25,374,790	20,015,560
Current assets	1,172,356,521	1,121,321,581
Total assets	1,197,731,311	1,141,337,141
Equity	1,041,896,330	1,055,917,179
Non-current liabilities	49,330,191	15,503,414
Current liabilities	106,504,790	69,916,548
Total Equity and Liabilities	1,197,731,311	1,141,337,141
	-	-

STATEMENT OF FINANCIAL PERFORMANCE

	30.06.2019	30.06.2018
	Rs	Rs
Revenue - General Fund (Licence Fees)	233,097,174	232,321,609
Revenue - Universal Service Fund	64,387,532	86,699,426
	297,484,706	319,021,035
Other Income	16,190,271	658,365
	313,674,977	319,679,400
Administrative expenses	-106,978,107	-93,371,989
Other expenses	-130,127,697	-105,046,398
Surplus	76,569,173	121,261,013
Transfer to Consolidated Fund	-58,423,084	-152,348,343
	18,146,089	-31,087,330
Split into:	-	-
General Fund	11,197,757	-90,144,460
Universal Service Fund	6,948,332	59,057,130
	-	-



MESSAGE FROM OFFICER - IN - CHARGE

Mr Jérôme Louis

For period 1 July 2018 to 30 June 2019, the Authority's activities reflected its proactive approach to addressing its regulatory imperatives whilst endeavouring to meet stakeholders' specific interests on a number of fronts. The period saw a number of initiatives to nurture innovations, particularly in line with the Authority's broadly-scoped function of frequency management.

The Authority undertook frequency coordination with the Agence Nationale des Fréquences (ANFR) to implement the change in FM frequencies. This enabled new radio stations to operate. The exercise was undertaken in line with the ITU's Radio Regulations and the Geneva 84 frequency plan under the Geneva 84 Agreement.

As such, the 2100 MHz frequency band was opened for new IMT technologies. This has made it possible for PLMN licensees to operate terrestrial IMT including IMT-Advanced networks and open up the market for 4G services. Furthermore, one operator was granted a test licence to operate a 5G NR system paving the way for future innovations.

The Authority also released a consultation paper in June on the opening of the 700 MHz and 800 MHz bands for IMT-Advanced resulting in an action plan for the opening of the said frequency bands.

Following a consultation exercise, the Authority issued a Decision to authorize the provision of in-flight entertainment (IFE) and Wi-Fi in-flight connectivity (IFC) on-board all aircraft (registered in Mauritius or foreign aircraft) during all phases of flight. This Decision is expected to improve passenger experience whilst aircraft are on the ground.

A Decision was also issued to exempt toys from the Type Approval procedure of the Authority after due consultation with relevant stakeholders. The exemption meant that importers of toys did not have to meet the same conditions as those of radiocommunication equipment.

The Authority has also been taking part in the ongoing fora to prepare for the World Radiocommunication Conferences (WRC) which are held every three to four years. The WRC is held to review, and, if necessary, revise the Radio Regulations, the international treaty which governs the use of the radio-frequency spectrum and the geostationary-satellite and non-geostationary-satellite orbits. Revisions are made on the basis of an agenda determined by the council of the International Telecommunications Union, which takes into account recommendations made by previous world radiocommunication conferences.

The general scope of the agenda of WRCs is established four to six years in advance, with the final agenda set by the ITU Council two years before the conference, with the concurrence of a majority of Member States.

Officers of the ICT Authority participated in meetings including the African Preparatory Meeting for WRC-19 (Egypt), SADC Preparatory Meeting for WRC-19 (Lesotho), ATU Preparatory Meeting (South Africa) and the Conference Preparatory Meeting (CPM-2) held in Geneva amongst others.

Focusing on the consumer interests in particular choice and affordability, tariff submissions processed at the Authority saw licensed operators coming forward with a number of enhancements in mobile telephony plans, including



bundled offers; sustained growth in mobile Internet offers and cost savings for fixed Internet access services. Amongst the innovations was the launch of Internet of Things (IoT) connectivity services. These services are expected to flourish in forthcoming years with more and more devices connected by individual consumers, businesses and governments. Wholesale national bandwidth offers and capacities were also extended enabling a wider range of national bandwidth capacities and a more diverse competition matrix. One of the ways that the Authority is able to gauge the impact of its actions on the sector players is through the collection of ICT indicators. For the period concerned, a new indicator, the 'Greater than 1 Mbps' has been integrated into the data collection in line with regional and international trends.

Ensuring access to citizens is another duty of an ICT regulator. The Authority launched a landmark project to bring Internet connectivity to people who live in the island of Agalega.

As part of high-level engagement with international agencies and organisations, the Authority hosted the International Telecommunications Union's 3rd Global Forum on Emergency Telecommunications (GET-2019) on the theme of 'Innovating together to save lives, Using technologies in disaster management'.

The ITU GET Forum is one of the flagship events of the ITU and is in line with the 2030 Agenda for Sustainable Development. The GET 19 Forum saw avid participation from foreign and local delegates alike. Amongst key recommendations were for emergency technologies to be systematized and standardized, something which would

benefit countries like Mauritius which faces the threats of natural disasters such as cyclones and flash floods. The Forum was preceded by the Common Alerting Protocol (CAP) workshop which was also hosted by the Authority. The CAP workshop was of great pertinence to Mauritius.

During the reporting period, the ICT Authority also played host to the Commonwealth Telecommunications Organisation's annual event, the CTO Spectrum Management Forum in collaboration with the Ministry of Technology, Communication and Innovation (MTCI). The annual event of the CTO provided a platform to address the complex issues of access, accessibility and affordability in spectrum management and the challenges of managing spectrum to meet future demands for innovative services such as 5G, IoT and smart cities.

Internal efficiencies were brought with an innovative ePlatform for secure document handling of Board meetings bringing more agility in the internal administration.

I wish to seize this opportunity to thank all members of the Board for their support and the commitment and dedication shown by members of staff of the Authority throughout to pursue the initiatives and actions undertaken. The whole being greater than the sum of its parts, my hope is that the team spirit across departments is sustained to further the impact that the Authority can have on the sector for the benefit of one and all.

Jérôme Louis

Officer-in-Charge (December 2018 to date)



REPORT OF CORPORATE GOVERNANCE



PRINCIPLE 1: GOVERNANCE STRUCTURE

The ICT Board

In accordance with the provisions of Section 5 of the ICT Act 2001, the ICT Authority is administered and managed by the ICT Board. The Board gives the broad strategic direction, sets the policies and plans and takes timely decisions to ensure that the Authority delivers its regulatory functions in the most efficient and effective manner. The Board also ensures that the Authority operates within the highest standards of governance and that sound controls are effective in assessing and managing risks.

The Board is assisted and advised by the following sub-committees which are described in more detail under Principle 2:

- Corporate Governance Committee
- Audit Committee
- Universal Service Fund Committee
- Staff and Remuneration Committee
- Radio Frequency Monitoring Unit Committee
- Finance and Tender Committee
- Fast Track Committee

Key Roles and Responsibilities

The Chairperson

The Chairperson presides over the meetings of the ICT Board and ensures that:

- (i) the Board fulfils its duties as spelt out in the ICT Act;
- (ii) the Board meetings are chaired and conducted in an effective manner;
- (iii) the sub-committees set up by the Board function properly and fulfil their respective terms of reference;
- (iv) there exists effective linkage between the Board and the Management.

The Board Secretary

The Board Secretary takes the minutes of proceedings of Board meetings. The Board Secretary ensures that Board papers are provided to Board Members within reasonable time prior to each Board meeting.

The Executive Director

The Executive Director is the Chief Executive Officer of the Authority. The Executive Director attends every meeting of the Board and may take part in deliberations. The Executive Director is not entitled to vote on any question before the Board.

The Executive Director is responsible for the execution of the policy and the control and management of the day-to-day business of the Authority and has the administrative control over all employees of the Authority. The Executive Director delegates such duties and responsibilities, as appropriate, to the departmental Directors.

Code of Ethics

The Code of Ethics as well as the Health and Safety Matters have been incorporated into the Employee Handbook of the Authority under the 'Code of Conduct' section. Under this section, issues involving compliance with the laws, behaviour, respect, confidentiality, corruption, conflict of interest have been addressed.



PRINCIPLE 1:

GOVERNANCE STRUCTURE

Health and Safety

As far as health and safety is concerned, the Authority is committed to maintaining a supportive work environment where all employees can reach their full potential. Furthermore, all employees have a right to work in a safe working environment, free of threats, intimidation and physical harm. The Authority promotes a respectful work place environment that is free from any form of harassment, intimidation, bias or discrimination.

Conflict of Interest

With respect to disclosure of interest, the ICT Act provides that a member who has a direct or indirect pecuniary or other interest in a matter being considered or about to be considered by the Board shall forthwith, or as soon as is practicable after the relevant facts have come to his knowledge, disclose on record or in writing the nature of his interests to the Board and shall not –

- (a) be present during any deliberation of the Board with respect to that matter; and
- (b) take part in any decision of the Board with respect to that matter.

Related Party Transactions

The particulars in respect of Related Party Transactions have been disclosed in Note 26 of the Audited Financial Statements of the Authority.

Corporate Objective Statements



VISION

To play a leading role in the future of ICT in Mauritius contributing to an efficient, competitive and optimally regulated ICT sector.

S U C C E S S

MISSION

To promote affordable and adequate access to quality ICT services through functional market-driven competition and regulatory principles in a trouble-free Networked Information and Knowledge Society.

VALUES

Professionalism: to demonstrate high-level professionalism in our day-to-day initiatives in relation to the business of the Authority and achieve continuous self-improvement.

Responsibility: to speak up and report concerns about the ICT regulatory frameworks and laws, and seek clarification and guidance whenever there is doubt.

Commitment: to develop the right attitude towards the job we undertake, encourage individual initiative and express our dedication in achieving our objects and function.

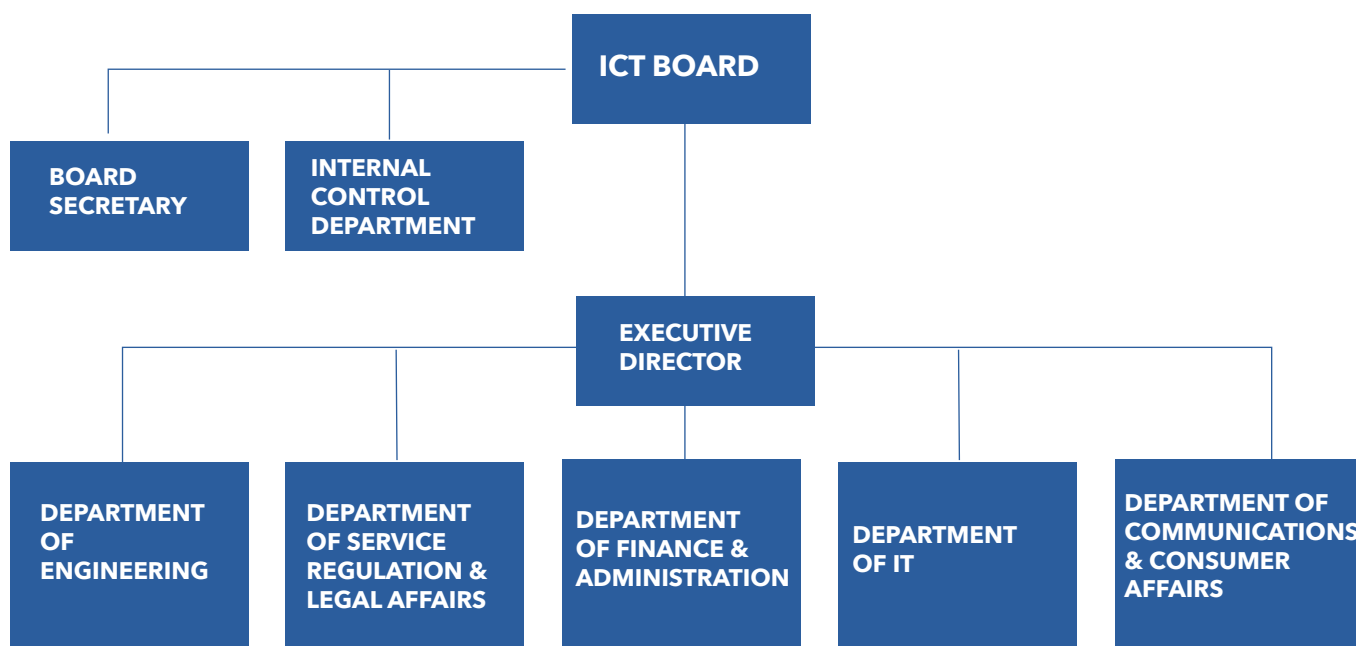
Honesty: to be truthful in all our endeavours, to be honest and straightforward with one another and with our policy makers, communities, licensees, operators and service providers.

Integrity: to express what we mean, to deliver what we promise and to stand for what is lawful.

Respect: to treat one another with dignity and fairness, appreciating the diversity of our workforce and the uniqueness of each employee.

Trust: to build confidence through framework and open and frank communication.

ORGANISATION CHART



PRINCIPLE 2:

THE STRUCTURE OF THE BOARD AND ITS COMMITTEES

Composition of the ICT Board

The ICT Board consists of the Chairperson, the Secretary for Home Affairs, one representative of the Ministry of Finance and Economic Development, one representative of the Ministry of Information Technology, Communication and Innovation, one representative of the Attorney General’s Office and four other members appointed by the Prime Minister.

Board Committees

The Board has set up the following sub-committees to advise and recommend upon specific issues:

Corporate Governance Committee

Composition:

Chairperson	Members
Mr Bocus	Mr Sumputh Mr Jadunundun Mr Aujayeb

A Corporate Governance Committee has been set up under the ICT Board in order to ensure compliance with the National Code of Corporate Governance for Mauritius (2016).

Audit Committee

Composition:

Chairperson	Members
Mr Sumputh	Mr Aujayeb Mr Dabidin Mr Jadoo

The Audit Committee ensures that the Authority has a proper and effective internal control system. The main objectives of the Audit Committee are to:

- Evaluate the effectiveness of the system of internal controls;
- Identify and assess, through the Internal Controller, important risk areas and ensure that the critical risk areas are being effectively addressed by Management;
- Review internal audit plan to determine that internal audit objectives and goals provide for adequate safeguards and support the Audit Committee’s objectives and goals;
- Meet with the internal and external auditors to review audit assignments carried out by them.

Universal Service Fund (USF) Committee

Composition:

Chairperson	Members
Mr Bocus	Mr Jadoo Mr Ramen Mrs Moorghen (up to March 2019) Mrs Mudaliar (As from April 2019)



- The USF Management Committee is responsible for the following:
- Advising the management of the Universal Service Fund (USF) at the level of the Authority;
 - Recommending to the ICT Board any amendments to be made to the structure and management of the USF, both at the level of the Authority and at national level;
 - Dealing with regulations made by the Minister pertaining to the USF;
 - Preparation of annual budgets and project plans for the USF as well as financial reporting for submission to the ICT Board.

Staff and Remuneration Committee (SRC)

Composition:

Chairperson	Members
Mrs Moorghen (up to March 2019) Mrs Mudaliar (As from April 2019)	Mr Aujayeb Mr Dabidin Mr Jadunundun

The SRC determines the Authority’s general policies regarding remuneration and welfare of staff members and makes appropriate recommendations to the ICT Board.

Radio Frequency Monitoring Unit (RFMU) Committee

Composition:

Chairperson	Members
Mr Bocus	Mr Ramen Mr Jadunundun Mr Boodhna

Finance and Tender Committee

Composition:

Chairperson	Members
Mr Dabidin	Mr Boodhna Mr Jadoo Mrs Moorghen (up to March 2019) Mrs Mudaliar (As from April 2019)



PRINCIPLE 2:

THE STRUCTURE OF THE BOARD AND ITS COMMITTEES

Fast Track Committee

Composition:

Chairperson	Members
Mr Bocus	Mr Aujayeb Mrs Moorghen (up to March 2019) Mrs Mudaliar (As from April 2019)

In order to deal with some urgent issues in an expeditious manner, the ICT Board has set up a Fast Track Committee comprising the Chairperson and two other Members. The Board has delegated to the Committee the powers to take decisions except those relating to borrowing of money and the granting of licence. The decisions of the Fast Track Committee are subsequently ratified by the ICT Board.



Attendance at Board and Sub-Committee Meetings: July 2018 to June 2019

	From	To	ICT Board	Finance & Tender Committee	USF Management Committee	RFMU	Audit Committee	Staff & Remuneration Committee	Fast Track Committee	Corporate Governance committee
No. of Meetings Held			13	5	2	2	4	4	3	2
Mr. Mahmad Aleem BOCUS (Chairperson of ICT Board)	1/7/2018	30/6/2019	13	N/A	2	2	N/A	N/A	3	2
Mr. Om Kumar DABIDIN	1/7/2018	30/6/2019	10	5	N/A	N/A	2	3	N/A	N/A
Dr. (Mrs.) Rooba Yanembal MOORGHEN	1/7/2018	31/3/2019	6	3	2	N/A	N/A	2	3	N/A
Mr. Luchmypsarsad AUJAYEB	1/7/2018	30/6/2019	10	N/A	N/A	N/A	4	4	3	2
Mrs. Mylavadee MUDALIAR	1/4/2019	30/6/2019	3	N/A	N/A	N/A	N/A	1	N/A	N/A
Mr. Tushyadev JADUNUNDUN	1/7/2018	30/6/2019	13	N/A	N/A	2	N/A	4	N/A	2
Mr. Sanmoogum RAMEN	1/7/2018	30/6/2019	9	N/A	0	2	N/A	N/A	N/A	N/A
Mr. Oomaduth JADOO	1/7/2018	30/6/2019	9	5	2	N/A	3	N/A	N/A	N/A
Mr. Mahendranath SUMPUTH	1/7/2018	30/6/2019	10	N/A	N/A	N/A	4	N/A	N/A	2
Mr. Veersingh BOODHNA	1/7/2018	30/6/2019	9	5	N/A	2	N/A	N/A	N/A	N/A



PRINCIPLE 3:

BOARD MEMBER APPOINTMENT PROCEDURES

The appointment of the Members of the Board is as per the provisions of the ICT Act:

- The ICT Board consists of –
- (a) a Chairperson appointed by the Prime Minister, after consultation with the Leader of the Opposition;
 - (b) the Secretary for Home Affairs;
 - (c) a representative of the Ministry responsible for the subject of finance;
 - (d) a representative of the Ministry responsible for the subject of information technology and telecommunications;
 - (e) a representative of the Attorney-General's Office;
 - (f) 4 other members, appointed by the Prime Minister.

Pursuant to their appointment, the Chairperson and the 4 Board Members appointed by the Prime Minister at section (f) above hold office on such terms and conditions as the Prime Minister may determine.

PRINCIPLE 4:

BOARD MEMBER PERFORMANCE AND REMUNERATION

In order to ensure optimal performance of the Board Members, information is supplied in a timely manner and in an appropriate form and quality.

As far as remuneration is concerned, in accordance with the ICT Act, the allowances paid to the Chairperson and Board Members are determined by the Prime Minister.

Board Allowances paid from 1 July 2018 to 30 June 2019

Name:	Rs
Mr Mahmad BOCUS	1,236,000
Mr Om Kumar DABIDIN	648,000
Mrs Rooba MOORGHEN	576,000
Mr Luchmyparsad AUJAYEB	744,000
Mr Tushyadev JADUNUNDUN	624,000
Mr Sanmoogum RAMEN	504,000
Mr Oomaduth JADOO	624,000
Mr Mahendranath SUMPUTH	528,000
Mr Veersingh BOODHNA	504,000
Mrs Mylavadee MUDALIAR	128,000
TOTAL	6,116,000

Remuneration of Senior Management paid from 1 July 2018 to 30 June 2019

Details	Rs
Executive Director and Departmental Directors	8,617,739

PRINCIPLE 5:

RISK GOVERNANCE AND INTERNAL CONTROL

The Authority carries out periodic assessment of various risks to which it is exposed in the normal course of its regulatory activities through its Audit Committee.



Credit Risk

The Authority is exposed to credit risk related to the possibility of default by licensees in settling their licence fees. The Authority has set up adequate measures to shield against such risks. The terms and conditions set out in its major licences under the ICT Act 2001 (as amended) provides for licensees to furnish bank guarantees in favour of the Authority. This provision mitigates the credit risk exposure of the Authority with regard to the recoverability of licence fees and the eventuality of material loss of revenue.

Liquidity Risk

This risk refers to the possibility of default by the Authority in meeting its obligations in the eventuality of the unavailability of funds to meet both operational and capital requirements. In order to ensure adequacy of its funds, cash flow forecasts are prepared periodically to identify any likely shortage of funds.

Reputational Risk

In order to mitigate reputational risk in the wake of adverse judgements delivered against the Authority, the Authority is streamlining its regulatory processes in order to minimize its vulnerability to legal suits. In this regard, the Authority is focusing on internal capacity building on legal side.

Confidentiality Breach Risk

As far as confidentiality risk is concerned, all Staff Members of the Authority have to swear/solemnly affirm an oath of confidentiality when taking employment.

Business Disruption Risk

Adequate back up arrangements including off-site servers are in place to ensure that there is minimal business disruption in the event of system failure and that the downtime is kept as low as possible. The Authority has adopted an IT Policy to minimize the risks associated with the IT Security, access, sharing and storage of information.

PRINCIPLE 6: REPORTING WITH INTEGRITY

The Board ensures, and is also satisfied, that the annual report discloses adequately for policies and practices related to ethics and to environmental, social, health and safety issues, as well as governance.

The Board is further satisfied that its financial and non-financial performances have been appropriately disclosed and reported to its relevant stakeholders.

Environmental Considerations

The nature of the Authority's operations has minimal negative impact on environment.

PRINCIPLE 7: AUDIT

Audit

The Authority has an Internal Audit Department which reports directly to the Audit Committee set up by the Board. The Board has also approved the Internal Audit Charter and the Annual Audit Plan.

The Internal Audit performs regular checks in an effective and independent manner on the internal controls and processes in accordance with the established audit plan as well as ad hoc checks as may be deemed appropriate.

Internal Control

Management has designed and implemented an internal control system with a view to safeguarding the assets and data of the Authority as well as to enable the detection/prevention of fraud and irregularities.

The internal control system is reviewed and updated regularly and is monitored by the Audit Committee through the Internal Audit Department.



PRINCIPLE 8:

RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS

Relations with Key Stakeholders

The key stakeholders of the Authority include its Employees, the policy maker, the licensees and, mainly, the consumers at large.

Public Consultations

The Authority holds consultative processes to ensure that the views of the stakeholders are taken into consideration prior to when it comes to the release of new regulatory initiatives or changes in the current regulatory framework which may impact upon them.

Press Communiqué

The Authority resorts to publishing press communiqués in order to disseminate matters which are of interest and concern to the consumers, in particular, with respect to their safety.

Policy Maker

The presence of the Secretary for Home Affairs from the Prime Minister’s Office on the ICT Board provides comfort on the goal congruence and effectiveness of the Authority in policy implementation. Regular meetings are also held at the level of the Prime Minister’s Office, which is the policy maker, with the relevant Officers to discuss on various policy and regulatory issues upon which the Authority is called upon to give its views and advice.



PROFILE OF BOARD MEMBERS

MR MAHMAH ALEEM BOCUS, CHAIRPERSON



Mr Mahmah Aleem Bocus was appointed Chairperson of the Information and Communication Technologies Authority (ICT Authority) in March 2017.

He has had a long and multifarious career as a Barrister both in private practice and in the public service where he has worked as Temporary State Counsel and subsequently as District Magistrate and Senior District Magistrate.

His current appointment as Chairman of the ICT Authority is his second tenure with the ICT regulator. From August 2002 to January 2006, Mr Bocus had served as Director of Legal Affairs/Board Secretary of the ICT Authority and the Postal Authority. It was a time when many of the cornerstones of the liberalization of the ICT sector were being laid down.

Mr Bocus was closely involved in the implementation of the measures for the liberalization of the Telecommunications sector in Mauritius. He participated in the drafting of the National Telecommunications Policy Paper (2004), the preparation of the National Numbering Plan and the National Frequency Allocation Plan.

Mr Bocus holds a Master's Degree in Regulation and Policy (Telecommunications) from the University of the West Indies; a Bachelor of Laws (LLB Hons) from the University of Mauritius; the Barrister's Certificate from the Council of Legal Education, Mauritius; an IGCBP (Internet Governance) Certificate, Diplo Foundation, Malta; a certificate in 'Advanced Internet Governance Capacity Building Programme (e-Voting and e-Participation)', Diplo Foundation, Malta. He began his career teaching in state secondary schools and also holds a Teacher's Diploma (English and French) from the Mauritius Institute of Education.

Mr Om Kumar Dabidin is Permanent Secretary at the Prime Minister's Office (Home Affairs Division). He was appointed as a Member of the Board of the ICT Authority in March 2017.

Mr Dabidin is presently Chairman of the Gambling Regulatory Authority (GRA). He is a Board member, amongst others, of the following statutory bodies: the Mauritius Ports Authority, the Cargo Handling Corporation Ltd, the Mauritius Oceanography Institute and National Disaster and Risk Reduction Council.

He has a Master's degree in Social Work from the University of Delhi and a Master's degree in Business Administration from the University of Mauritius. He also holds a Bachelor of Arts from the University of Jiwaji, India and a Diploma in Personnel Management from the University of Mauritius.

Mr Dabidin began his career in the civil service first as a Clerical Officer, then as Administrative Officer at the Prime Minister's Office. He is a seasoned public officer having held a number of senior positions over the last two decades across a wide range of Ministries: Finance; Youth and Sports; Agriculture, Food Technology and Natural Resources, Civil Service and Administrative Reforms and Ministry of Environment. He was Acting Permanent Secretary at the Ministry of Health and Quality of Life. Mr Dabidin spearheaded a number of projects in a number of Ministries and contributed to public sector reforms designed at bringing about more effectiveness and efficiency in public sector service delivery and improving the quality of service to citizens. Mr Dabidin was also Secretary of the Public Service Commission and the Disciplined Forces Service Commission.

MR OM KUMAR DABIDIN

During his time as Acting Principal Assistant Secretary at the Ministry of Arts and Culture, Mr Dabidin was instrumental in bringing about the restructuring of the said Ministry with the advent of new legislations which paved the way for the creation of entities such as the National Library, the Heritage

Fund and the Museum Council. Mr Dabidin, whose career began in education has also pursued his interests in teaching and has been involved with a number of training organisations as lecturer and trainer. Currently he is one of the trainers for the Training Unit at the Ministry of Civil Service and Administrative Reforms (MCSAR). Mr Dabidin has also undertaken training programmes in Rodrigues; for the Mauritius Institute of Public Administration and Management (MIPAM); the University of Technology; the Open University of Mauritius, the University of Mauritius; the Mauritius Employers' Federation, amongst others.

Mr Dabidin was also a consultant for the Industrial and Vocational Training Board (IVTB) and Mauritius Oceanography Institute (MOI) in developing the Human Resource Policy Manuals thereat.



MRS MYLAVADEE MUDALIAR

Mrs Mylavadee Mudaliar is Permanent Secretary of the Ministry of Technology, Communication and Innovation. She was appointed as Member of the Board of the Information and Communication Technologies Authority in April 2019.

Mrs Mudaliar is also member of the Independent Broadcasting Authority.

She holds a Masters Degree in Public Sector Management from the University of Technology, Mauritius and a Graduate Diploma in Business from Curtin University, Australia.

She is currently the Permanent Secretary of the Ministry of Technology, Communication and Innovation. She has also served as Permanent Secretary in various Ministries, namely, the Ministry of Social Integration and Economic Empowerment, Ministry of Public Infrastructure and Land Transport and Ministry of Health and Quality of Life.



MR LUCHMYPARSAD AUJAYEB

Mr Luchmyparsad Aujayeb holds the post of Assistant Solicitor General at the Attorney General's Office. He was called to the Mauritian Bar in December 1995.

Mr Aujayeb is a former Senior District Magistrate and has previously worked in the Financial Services sector as Legal Officer at the former MCCB Ltd and Legal Manager

at KPMG. Mr Aujayeb has also worked for Conyers Dill & Pearman, an international law firm in Singapore.

He holds a Bachelor of Laws (LLB Hons) and is a past Chevening Scholar with an LLM (Master of Laws) in International Business Law from Kings College, London. Mr Aujayeb is a member of the Chartered Institute of Arbitrators, London.

Mr Aujayeb served as Director General of the Independent Commission Against Corruption (ICAC) from December 2014 to December 2015.

Mr Aujayeb was appointed as a member of the ICT Board on 9 March 2017, as Representative of the Attorney General's Office, pursuant to Section 5(3)(e) of the Information and Communication Technologies Act.



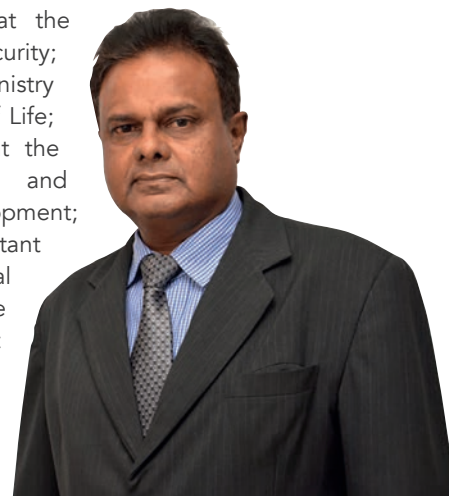
MR OOMADUTH JADOO

Mr Oomaduth Jadoo is currently Permanent Secretary at the Prime Minister's Office (National Development Unit). Mr Jadoo had previously served as Permanent Secretary at the Ministry of Environment, Sustainable Development and Disaster and Beach Management and at the Ministry of Health and Quality of Life.

Mr Jadoo holds a BSc Honours in Chemistry, First Division, University of Delhi, India; a Diploma in Public Administration and Management, University of Mauritius and an MSc in Public Sector Management, University of Technology, Mauritius (2006).

Mr Jadoo began his long career in the public sector as an Education Officer before occupying several positions. Mr Jadoo was also a Labour Inspector at the Ministry of

Labour and Industrial Relations; Administrative Officer at the Ministry of Social Security; Administrative Officer Ministry of Health and Quality of Life; Administrative Officer at the Ministry of Education and Human Resource Development; Acting Principal Assistant Secretary and Principal Assistant Secretary at the Ministry of Environment and Acting Permanent Secretary at the Ministry of Health and Quality of Life.



MR VEERSINGH BOODHNA

Mr Veersingh Boodhna was appointed as Board Member of the ICT Authority on 9 January 2018. Born in Mahebourg, Mr Boodhna holds a BSc (Hons) in Human Resource Management from the University of Technology, Mauritius (UTM) and a Master in Public Policy and Administration from UoM.

Mr Boodhna has been working as Assistant Permanent Secretary at the Prime Minister's Office (Home Affairs). He has also worked at the Ombudsperson's Office, the Ministry of Fisheries, the Ministry of Tourism and Leisure, the Ministry of Health and Quality of Life and at the Office of the President of the Republic.

Mr Boodhna has also worked as Deputy Permanent Secretary at the Prime Minister's Office (Home Affairs), the Ministry of Agro-Industry and Food Security and also at the Ministry of Finance and Economic Development.

MR TUSHYADEV JADUNUNDUN

Mr Tushyadev Jadunundun holds a BA Honours in Sociology and Public Administration from Panjab University, Chandigarh, India.

Mr Jadunundun has a Certificate in Managing front office operations from the American Hotel and Lodging Association's Educational Institute. He also holds an Associated Degree (Partial) in Dean's & Honor's List in Hotel and Restaurant Management from Katherine Gibbs School, New York, United States of America.

Mr Jadunundun has attended high level international events including the Commonwealth Telecommunications Organisation's workshop on Regulating ICTs.

Mr Jadunundun is an advocate of social media, in particular, the way user-generated content can be used to bring about

social transformation and innovation. In the late 1990s, Mr Jadunundun was one of the grassroots members of the Organizing for America Obama Campaign Fellowship Program.

He also held a number of management positions in the hospitality sector both in Mauritius and the U.S.A.

**MR SANMOOGUM RAMEN**

Mr Sanmoogum Ramen holds a Bachelor's Degree in Information Systems from the University of Cape Town and holds various Microsoft and Cisco Certifications.

Mr Ramen was appointed as a member of the ICT Authority Board in March 2017.

Mr Ramen has wide ranging experience with a proven track record spanning over thirteen years in his capacity as a technical expert and in management in the arenas of information technology, networking and the telecommunications sector.

Mr Ramen is an active Cisco Certified Systems Instructor and is engaged and involved in technical training.

He is currently the Head of IT & Telephony in one of the largest BPO companies in Mauritius.



MR R. MAHENDRANATH SUMPUTH

Mr. Mahendranath Sumputh is currently the Director of SOLATHERM CO. LTD., a post he has held since 1998. Mr Sumputh is also the Chairperson of SOLAFLAG Company Ltd. Mr Sumputh was appointed a member of the Board of the ICT Authority in August 2017.

Mr Sumputh is a member of the Board of Directors of CPIL/IPL/BFSL, (subsidiaries of Landscape). He has also been a member of the Board of Business Parks of Mauritius Limited (BPML Ltd) and the National Transport Corporation.

Mr Sumputh was an Educator for the Ministry of Education and Scientific Research and Adviser in the IMU section of the Ministry of Education and Scientific Research.

Mr Sumputh has been an award winning young entrepreneur many times over. In 2000, he was the winner of the Oscar De La Jeunesse in the field of Youth

Entrepreneurship and Winner of the First Edition of SHELL LIVEWIRE MAURITIUS. In 1999, Mr Sumputh received the Young Entrepreneurs' Award (Confejes and Ministry of Youth) and in 1998 was one of the nominees for the OSCAR DE LA JEUNESSE. Mr Sumputh has been an ardent advocate of citizen-centred innovative projects with active participation in Mauritius and overseas.



PROFILE OF SENIOR MANAGEMENT TEAM

Mr Radacharan Shakya, Senior Advisor and Acting Executive Director

Radhacharan Shakya, currently, working as Senior Adviser to the ICT Authority, Government of Mauritius and has also been entrusted with additional responsibility of Acting Executive Director of the Authority. He is an officer of Indian Telecom Services (an Organized Service Cadre of Government of India) on deputation to the ICT Authority since December 2016 under bilateral Government-to-Government engagement. He is an Engineer having Bachelor degree from Maulana Azad National Institute of Technology, Bhopal India and a specialization in Database Management Systems from NIIT, Mumbai India.

He has a vast experience of over 30 years playing various roles relating to different facets of telecommunications like Planning, administration, management, operation, maintenance, installation, quality assurance, Product evaluation, Manufacturing capacity assessment, Project management, business development and marketing in various capacities. To name a few assignments, Director (Internet Monitoring System), DoT HQ, Director (Security) DoT HQ, Director (Vigilance & Telecom Monitoring), Mumbai, Director (Telecom Enforcement, Research & Monitoring), Madhya Pradesh, Bhopal, Director (Quality Assurance), Central Zone, Hyderabad and Deputy General Manager, Kalyan.

While working in Department of Telecommunications, Government of India, he has played a key role in policy formulation and regulatory framework for providing communication assistance to law enforcement agencies, rolling out Centralized Monitoring System, a national security project to automate the process of Lawful Interception and Monitoring, rolling out Secure and Dedicated Communication Network for Intra-Governmental classified communications. He had drafted many Standard Operating Procedures, Rules, Instructions and Guidelines relating to Security of Communication network, Lawful Interception & Monitoring, Curtailing Spoofed Calls, Curbing importation of fake and non-genuine mobile phones.

He has been a visiting faculty to National Law Institute University, Bhopal, National Law School of India University, Bengaluru, National Telecommunications Institute for Policy Research, Innovation and Training, Ghaziabad and many academies of Enforcement Agencies. He is also a Guest speaker for Data Security Council of India, Associated Chambers of Commerce of India, Cellular Operators Association of India and Internet Service Providers Association of India among others.

He has been part of many bilateral and multilateral international delegations / dialogues of Indian Government He is recipient of several awards for 'Excellence in Public Services' from public institutions, social and industrial organizations.



Mr Harish Bhoolah, FCCA, EMBA - Director of Finance and Administration

Harish Bhoolah, Chartered Certified Accountant joined the Authority as Director of Finance and Administration in 2002. Mr Bhoolah is a Fellow of the Association of Chartered Certified Accountants and holds an Executive MBA from European Business School. Before joining the Authority, Mr Bhoolah worked for more than eight years at Kemp Chatteris - Deloitte and Touche as supervisor and for two years as Accountant at Ireland Blyth Ltd.

PROFILE OF SENIOR MANAGEMENT TEAM

Mr Trilok Dabeesing, MSc Computer Science, DEA Electronique - Director of IT

Trilok Dabeesing holds a Masters in Computer Science from the George Washington University, U.S.A, as well as a “Diplome D’Etudes Approfondies” in electronics from University of Lille, France. He joined the Authority as Manager of IT in October 2003 and was appointed as Director of the IT Department in August 2009. He was formerly the Head of Engineering Services from 1995 to 2003 at the Mauritius College of the Air.



Mr Jérôme Louis, B Eng (Hons), M Tel Eng, MRP (Telecom), C Eng, MIET, MIEEE, RPEM - Director of Engineering

Jérôme Louis, Chartered Engineer of the UK Engineering Council holds a Masters in Regulation and Policy (Telecommunications) from the University of West Indies, Trinidad and Tobago, a Masters in Telecommunications Engineering from University of Melbourne, Australia, as well as a BEng (Hons) from the University of Mauritius. He joined the Authority as Trainee Engineer in February 2003 and was appointed Manager – Engineering and Licensing Department in July 2003. He was appointed Director of Engineering in December 2004.



STATEMENT OF BOARD’S RESPONSIBILITIES FOR FINANCIAL STATEMENTS

The ICT Board is responsible for the preparation of the financial statements for each financial year, which gives a true and fair view of the financial position of the Authority, its income and expenditure, and its cash flows. In preparing those financial statements, the Board:

- selects suitable accounting policies and then apply them consistently;
- makes judgements and estimates that are reasonable and prudent;
- states whether applicable accounting standards i.e. the International Public Sector Accounting Standards ('IPSAS') have been followed, and explained in the financial statements;
- prepares the financial statements on the going concern basis; and
- prepares the financial statements in accordance with the Statutory Bodies (Accounts and Audit) Act 1972.

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Authority. The Board is also responsible for safeguarding the assets of the Authority, designing, implementing and maintaining effective internal controls relevant for the preparation and presentation of financial statements that are free from material misstatements.

The going concern basis has been adopted in preparing the financial statements. The Members have no reason to believe that the Authority will not be a going concern in the year ahead based on forecasts and available cash resources. These financial statements support the viability of the Authority.

The Board confirms that the Authority has complied with the above requirements and the relevant statutes in so far as they relate to the preparation of the financial statements.



Mr D.C. NG SUI WA
Chairperson



Mr V. BOODHNA
Board Member

STATEMENT OF COMPLIANCE

We, Board Members of the Information and Communication Technologies Authority, confirm that to the best of our knowledge that the Information and Communication Technologies Authority has complied with all its obligations and requirements under the Code of Corporate Governance, wherever applicable.



Mr D.C. NG SUI WA
Chairperson



Mr V. BOODHNA
Board Member



MAJOR BOARD DECISIONS

Some of the major decisions taken by the ICT Board during the period under review were as follows: -

Decision on the importation and commercialisation of toys with wireless functionalities

The ICT Authority issued a Decision on the importation and commercialization of toys with wireless functionalities on 16 January 2019, to exclude toys (as defined in the Toys (Safety) Regulations 1994) from the scope of the Dealer's licence issued by the ICT Authority. The Decision exempts such toys from the Type Approval procedure of the Authority.

Opening of 2100 MHz frequency band for new IMT technologies

The ICT Authority issued a Decision on 21 August 2018 to make available the frequency bands 1920-1980 MHz and 2110-2170 MHz to Public Land Mobile Network Licensees for operation of terrestrial IMT including IMT-Advanced (LTE and LTE Advanced) networks.

Test Licence for the operation of 5G network on pilot basis

The ICT Authority granted a Temporary Test licence for frequency usage (RA45) to Cellplus Ltd on a non-exclusive basis to operate a 5G NR System in the 3400 – 3500 MHz frequency band on a pilot basis for testing purposes.

Reorganisation of FM frequencies enables new entrants

In June 2019, under the discharge of its mandate under the law, the ICT Authority reorganised the FM frequency allocation plan to allow operation of new private radio operators. As such, the Authority modified the existing operating frequencies of private radios in order to comply with the notified FM frequency plan.

Aeronautical Mobile Satellite Service

The ICT Authority issued a Decision (ICTA/DEC/02/2019) on Aeronautical Mobile Satellite Service in December 2018 to authorize the provision of in-flight entertainment (IFE) and Wi-Fi in-flight connectivity (IFC) on-board all aircraft (registered in Mauritius or foreign aircraft) during all phases of flight (on ground, below and above 10,000 feet).

4-G and LTE connectivity for Agalega under USF

Under the Universal Service Fund managed by the ICT Authority, a landmark project was launched on 7 September 2018 to bring Internet connectivity to people who live in Agalega.

TECHNICAL **REGULATION**



TECHNICAL REGULATION

DECISION ON THE IMPORTATION AND COMMERCIALISATION OF TOYS WITH WIRELESS FUNCTIONALITIES

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The issue of the Decision followed due consultation with the relevant stakeholders. Discussions were held with the Mauritius Revenue Authority (MRA)/ Customs Department, the Mauritius Standards Bureau and the Consumer Protection Unit of the Ministry of Industry, Commerce and Consumer Protection as well as the consumer organisation, l’Association Des Consommateurs



de l’Ile Maurice (L’ACIM).

Toys with wireless functionalities including radio-controlled toys which generally operate in shared frequency bands on a ‘no interference and non-protection’ basis, transmit low power, are intended for short range applications and therefore generally represent a low risk of harmful interference to other legitimate spectrum users.

Furthermore, such toys are generally not intended primarily for communication purposes and their lifetime is generally short. The Authority decided to issue the Decision because it considers that it would be unreasonable to impose the same conditions pertaining to radiocommunication equipment on toys.

FREQUENCY MANAGEMENT

Opening of 2100 MHz frequency band for new IMT technologies

The ICT Authority issued a Decision on 21 August 2018 to make available the frequency bands 1920-1980 MHz and 2110-2170 MHz to Public Land Mobile Network Licensees for operation of terrestrial International Mobile Technology (IMT) including IMT-Advanced (LTE and LTE Advanced) networks.

In 2004, the ICT Authority had undertaken a spectrum re-farming exercise in order to make available 60 MHz of spectrum in the 1920-1980 MHz paired with 2110-2170 MHz frequency bands for the operation of IMT-2000 systems. But at that point in time, mobile operators had established UMTS networks in the said frequency band to provide 3G services. However since then, the 3rd Generation Partnership Project (3GPP) has published specifications for LTE and LTE Advanced technologies. Consequently, the Authority deemed it fit to come up with the Decision to open the 2100 MHz frequency for IMT technologies.

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The FM Sound Broadcasting band for Mauritius ranges from 87.5 to 108 MHz in accordance with the International Telecommunications’ Union (ITU) Radio Regulations and the Geneva 84 frequency plan under the Geneva 84 Agreement.

There had been a request in January 2018 from the Independent Broadcasting Authority (IBA) to make available additional sets of FM radio broadcasting frequencies for the operation of new private radios.

Considering that the existing private radio operators also had to change the operating frequencies to comply to the notified FM frequency plan submitted to the International Telecommunication Union (ITU), the ICT Authority held several



consultative meetings with relevant stakeholders, namely, Multi Carrier Mauritius Ltd (MCML), l’Agence Nationale des Fréquences (ANFR) of France, the IBA and the private radio operators in Mauritius.

The ICT Authority has worked in conjunction with all concerned radio operators, MCML and IBA to allow the modification of current FM frequencies and the operation of two new broadcasting stations in view of having islandwide coverage across Mauritius.

The change in FM frequencies took place on 17 and 20 June 2019 respectively. The new operating frequencies for the radio operators, including the new ones, are as follows: -

Radio Station	Centre (F/MHz)	North and South (F/MHz)	East and West (F/MHz)
Kool FM	97.3	98.9	91.7
Planet FM	96.1	91.2	90.2
Radio One	100.8	102.4	101.7
Radio Plus	87.7	89.3	88.6
TOP FM	104.4	106.0	105.7
Wazaa FM	103.2	100.5	106.5

Aeronautical Mobile Satellite Service

The ICT Authority issued a Decision (ICTA/DEC/02/2018) on Aeronautical Mobile Satellite Service in December 2018 to authorize the provision of in-flight entertainment (IFE) and Wi-Fi in-flight connectivity (IFC) on-board all aircraft (registered in Mauritius or foreign aircraft) during all phases of flight (on ground, below and above 10,000 feet).

The Decision was issued following a consultation exercise with the Civil Aviation Department on the technical aspects of IFE and IFC. As such, effective as from 14 December 2018, local and foreign aircraft may provide IFC and IFE services when the aircraft is on the ground and across all phases of flight seamlessly.

This Decision is expected to improve passenger experience during time spent on ground with doors closed.

Consultation outcome on the reorganisation of the 700/800 MHz

The Authority released a consultation paper on 18 June 2018 on the opening of the 700 MHz and 800 MHz bands for IMT-Advanced. The prime objective of the consultation exercise was to gauge the level of interest from PLMN operators in the 700 MHz and 800 MHz bands, the timeframe within which they plan to start the deployment of networks using these frequency bands and the preferred option for the opening of the frequency bands.

The aim of the Authority in consulting stakeholders on the above is to minimize disruption to existing operations in the frequency bands of interest as well as ensuring that customers and society benefit from the timely operation of mobile networks in the said frequency bands.

The Authority received comments from (i) MBC, (ii) MCML, (iii) MTML, (iv) Emtel and (v) Cellplus Communication Ltd. Subsequently, a response to the said consultation paper was released by the Authority on 8 May 2019. The response paper summarised the comments received for each consultation question and gave the views of the Authority accordingly.

Ongoing Preparatory works ahead of WRC-19 participation

The ICT Authority represents the Republic of Mauritius in the technical and regulatory forum of ITU and strives to harmonise the frequency plans and deployment with our regional blocks. This harmonisation is the foundation of the global or regional deployment of ICT services including mobile services such as 4G and 5G or any other upcoming communication technology. The inputs of the ICT Authority guarantee that new services can be launched without frequency interference. The other important outcome is that existing services are free to operate without harmful interference.

Over the years, officers of the ICT Authority have attended several regional and sub-regional technical meetings for the preparation of World Radio Conference (WRC-19). Attendance to the meetings include the African Preparatory Meeting for WRC-19 (Egypt), SADC Preparatory Meeting for WRC-19 (Lesotho), ATU Preparatory Meeting (South Africa) and the Conference Preparatory Meeting (CPM-2) held in Geneva, amongst others.



FREQUENCY MANAGEMENT (Cont'd)



ITU World Radio Conference 2019 session – Sharm-El-Sheikh, Egypt

The WRC is an ongoing United Nations specialized agency conference and process which is quite complex. It comprises deliberations and outcomes which emerge not just from the conference itself but also from the regional and sub-regional meetings as well as Conference Preparatory meetings (CPM) to coordinate and map the way forward from the studies conducted at Study Group Level within the ITU-R.

Delegations from all member countries of the International Telecommunication Union (ITU) who attend the WRC have the right to vote for and support resolutions. The main goal of the WRC is to formulate Resolutions which ultimately amend the Radio Regulations (RR) or direct the ITU to conduct studies in specific fields while governing the usage of and harmonising frequency globally for commercial services which includes 3G, 4G, LTE, IMT and the upcoming 5G.

The WRC is held every three to four years. The next round of the WRC-19 will be held from 28 October 2019 to 22 November 2019 in Sharm El Sheikh, Egypt. The main expected outcome of the WRC is the revision of the Radio Regulations - the international treaty that governs the use of the radio-frequency spectrum and the geostationary-satellite and non-geostationary-satellite orbits.

The WRC-19 protocol agreement /Final Acts have to be signed by Mauritius as a member state and the member states of the Southern African Development Community (SADC) and African Telecommunication Union (ATU) rely on the support of Mauritius in order to preserve the interests of the region within the ITU member states.

MIR-SAT1

MIR-SAT 1 best submission from a developing country

The Mauritian proposal MIR-SAT1 was retained by the JAXA/UNOOSA as the best submission from a developing country in 2018 and consequently Mauritius will be offered the opportunity, for the first time in its history, to build and deploy a Mauritian Nano Satellite from the International Space Station (ISS) Japanese Experiment Module (Kibo) “KiboCUBE”.

The MIR-SAT 1 is a small cube (1 Unit or 1U CubeSat) of 10cm3 with a maximum weight of around 1kilogram. The Mauritius Research and Innovation Council (MRIC)



MIR-SAT1



intends to use the nanosatellite to acquire knowledge on satellite technology and to efficiently collect and process land and ocean data coming from space. The satellite will also enable the integrated longwave infrared (LWIR) thermal camera onboard the nanosatellite to collect images of Mauritius and surrounding regions and be processed by a ground station in Mauritius. The Mir-SAT 1 will also enable capacity building in this area of science and technology.

Mauritius first nanosatellite MIR-SAT1

Mauritius is on track to deploy its first nanosatellite, the ‘MIR-SAT1’ in early 2020 thanks to an initiative of the MRIC. The Satellite as well as the Earth Station will be operated in frequency bands allocated to the Radio Amateur Satellite Service in the Mauritius Frequency Allocation Table (MFAT).

The ICT Authority is mandated under Section 24(1) of the ICT Act 2001 (as amended) to ensure that any person operating an information and communication network or service including telecommunication network or service holds a licence from the Authority.

A first-hand meeting was organized with representatives of both the MRIC and the ICT Authority to take stock of the regulatory requirements for implementation of the MIR-SAT1 project.

Accordingly, the MRIC was advised to ensure that all equipment being imported for the project are duly type approved by the Authority and necessary station licences taken out for the operation of the ground station.

Under international law, there is the need for notification and recording of the radio frequencies used by the nanosatellite at the International Telecommunication Union (ITU).

The ICT Authority, being the responsible agency for conducting frequency coordination for the administration of Mauritius, requested the MRIC to provide all details required for filing of the Advanced Publication Information (API) with the ITU.

The API for MIR-SAT1 was successfully submitted to the Radiocommunication Bureau, ITU, and published on 19 February 2019 in an API/A special section of the BR International Frequency Information Circular (BR IFIC).

The Authority received several requests for coordination from Administrations indicating that there might be potential risks of interference. Following discussions and meetings with representatives of the MRIC, the technical parameters of the nanosatellite were reviewed and frequency coordination exercises initiated with the relevant administrative bodies from which responses are still being awaited.

The ICT Authority is a member of the steering committee set up under the chairmanship of the Minister of Technology, Communication and Innovation to monitor and review the progress of the project and to ensure the smooth implementation of the MIR-SAT1 project according to the agreed schedule.

Licensing and Authorizations issued through the Department of Engineering	(Jul 2018 – Jun 2019)
Ship station inspections, PMR surveys, Interference investigations	175
Type Approval Certificates (excluding request for Clearance)	1360
Base Station Evaluation for EMF safety	211





Licences issued		
Type	Description	(Jul 2018 – Jun 2019)
RA02	Aeronautical Base Station (erp equal to or more than 5 W but less than 100 W)	3
RA04	Aircraft Station (maximum aircraft take off weight equal to or more than 14,000 kg)	16
RA05	Aircraft Station (maximum aircraft take off weight more than 3,200 but less than 14,000 kg)	2
RA06	Aircraft Station (maximum aircraft take off weight up to 3,200 kg)	13
RA10	Ship Station	156
RA11	Ship Station (VHF only)	27
RA12 / RA12 Temporary	Private Mobile Radio Base Station	104
RA13	Private Mobile Radio (Repeater Station) Licence (where the licensee has been assigned the shared use of frequencies in a private mobile radio network or in a Private Access Mobile Radio Network)	59
RA16 / RA16A	Earth Station (in a fixed satellite service)	18
RA19	Extended Radio-based Private Network device (ELAN/WLAN beyond 1 Km range and/or EIRP > 20 dBm)	11
RA24	Radio Amateur Licence (class B)	7
RA25	Radio Amateur Visitor's Licence	4
RA26	Radio Telemetry System	5
RA27	Low Power Radio Devices	7
RA43	Private Mobile Radio Apparatus (Mobile/Portable Station)	703
RA44	VSAT/USAT (C, Ku, Ka band operation)	7
RA45	Temporary test licence for frequency usage	2
SPL.1	Network Spectrum Licence (operating in the frequency band below 1 GHz)	10
SPL.2	Network Spectrum Licence (operating in the frequency band equal to or more than 1 GHz but less than 3 GHz)	12
SPL.14	Radio-Relay Link Licence (operating in the frequency band below 1 GHz with bandwidth equal to or more than 100 KHz)	0
SPL.29	Radio-Relay Link Licence (operating in the frequency band equal to or more than 5 GHz but less than 8 GHz with bandwidth equal to or more than 28 MHz)	34
SPL.33	Radio-Relay Link Licence (operating in the frequency band equal to or more than 8 GHz but less than 10 GHz with bandwidth equal to or more than 14 MHz but less than 28 MHz)	12
SPL.34	Radio-Relay Link Licence (operating in the frequency band equal to or more than 8 GHz but less than 10 GHz with bandwidth equal to or more than 28 MHz)	23
SPL.36	Radio-Relay Link Licence (operating in the frequency band equal to or more than 10 GHz with bandwidth equal to or more than 1 MHz but less than 7 MHz)	1
SPL.37	Radio-Relay Link Licence (operating in the frequency band equal to or more than 10 GHz with bandwidth equal to or more than 7 MHz but less than 14 MHz)	1
SPL.38	Radio-Relay Link Licence (operating in the frequency band equal to or more than 10 GHz with bandwidth equal to or more than 14 MHz but less than 28 MHz).	94
SPL.39	Radio-Relay Link Licence (operating in the frequency band equal to or In9re than 10 GHz with bandwidth equal to or more than 28 MHz)	32

INFORMATION **TECHNOLOGY**



INFORMATION **TECHNOLOGY**

E- BOARD PLATFORM BRINGS **EFFICIENCIES AND DIGITAL SECURITY**

An innovative ePlatform for document handling for Board meetings has replaced the effort-intensive methods of the compilation of Board papers ahead of the monthly meetings. As such the volume of paper-based documents to be produced and distributed are now a thing of the past. The eBoard has been developed by the IT department as an in-house solution which ensures that manual compilation, replication and distribution of secured copies of Board documents are fully automated by making use of a secured file sharing platform.

The eBoard platform is not just totally paperless but also makes use of digital signatures to ensure confidentiality, integrity and non-repudiation security services in such a manner that conforms to the existing local legal framework. Moreover, the use of digital signatures in this project guarantees that Board documents become tamperproof, subject to the correct use of the system by the users involved.

To access these documents which are hosted on a secured Portal, each user does so via a secured laptop. These laptops are connected to the Internet not only for download but also for the users to be able to digitally sign and upload the documents.

All documents in the Portal are digitally signed to identify the document owner and encrypted to enable viewing by the intended users only. As a result, a third party who attempts to intercept a file via the Internet will not be able to either open it or to view its contents in the absence of a private key. The encryption feature implies that even if a person gets access to the Portal, he will not be able to view any documents therein. The eBoard documents are also automatically backed up on a regular basis on a back-up tape for disaster recovery purposes and since encryption is used, no persons other than the intended users would be able to open confidential files.



MARKETING & COMMUNICATION



MARKETING & COMMUNICATION

Global Emergency Telecommunications (Get 19) Forum Provides Valuable Insights

The ICT Authority hosted the International Telecommunications Union’s 3rd Global Forum on Emergency Telecommunications (GET-19). The theme of this very high level international event was ‘Innovating together to save lives, Using technologies in disaster management’. The Forum was held at the Intercontinental Hotel, Balaclava, from 6 to 8 March 2019.



GET 19 Forum – Balaclava - Mauritius

The importance of the event cannot be overemphasized at a time when natural hazards are having devastating impacts on people and economies across the globe. At the same time growth and technological innovation in ICT networks and services provide new pathways and opportunities for saving lives and limiting the impact of disasters.

For the ICT Authority, hosting such a high level event was an opportunity to engage not just with international stakeholders but local ones as well on a subject of national interest, Mauritius being a small island state with climatic conditions which can give rise to natural disasters.

As a UN agency, the ITU’s GET-19 Forum stands as the main international event to discuss opportunities and challenges, to share experiences, discuss policies, and showcase the use of new technologies and services for disaster risk reduction and management.

Discussions revolved around how the use of telecommunication/ICT for disaster risk reduction can contribute to the achievement of internationally agreed targets, including those of the 2030 Agenda for Sustainable Development and the Sendai Framework for Disaster Risk Reduction.

The 2030 Agenda for Sustainable Development has also helped raise awareness of the importance of disaster risk reduction and management. Of the 17 goals for sustainable development established by the United Nations, Goals 1, 2, 11 and 13 make reference to the need of nations and communities to address the challenges of disasters.

The ITU Forum highlighted the role of ICT networks and services in disaster risk reduction and management and in saving lives.

109 delegates from ITU member states (including those from Mauritius) and two from non-member states participated in the event. There was excellent representation across the Union’s membership.

GET-19 brought together ICT ministers, heads of national ICT regulatory



Experts during panel discussion at the GET-19 Forum



authorities, chief executive officers from the ICT industry, heads of United Nations organizations, other senior level participants and representatives from non- governmental organizations, humanitarian agencies, development banks, regional disaster management organizations, academia and media. Sessions focused on disaster risk reduction strategies, national emergency telecommunication planning and policies, resilient infrastructure and national coordination.

GET-2019 showcased and demonstrated the role of new technologies such as big data, Internet of Things, Robotics, and Artificial Intelligence in detecting, monitoring and predicting disasters as well as their applications in the immediate aftermath of disasters.

Delegates at the ITU Forum recommended that emergency technologies be systematized and standardized to make the benefits accessible to all. To reduce costs and ensure interoperability and enhance scaling, it was recommended that open standards be adopted. It was also deemed important to establish a global repository with information on how digital technologies are being applied for disaster management.

Training to understand how to properly and responsibly deploy new and emerging digital technologies in crisis settings was also considered an essential necessity.

It was underlined that older technologies such as satellite imagery and seismometers are still the most important methods for detecting, monitoring and accessing disasters.

Common Alerting Protocol Workshop

The GET-19 Forum was preceded by the Common Alerting Protocol workshop on 5 March 2019 held at the same venue. The workshop was also hosted by the ICT Authority as one of the pre-events to the ITU's Forum.

The Common Alerting Protocol (CAP) has been adopted as ITU-T Recommendation X.1303. It is "a simple but general format for exchanging all-hazard emergency alerts and public warnings over all kinds of ICT networks, allowing a consistent warning message to be disseminated simultaneously over many different warning systems, thus increasing warning effectiveness while simplifying the warning task".

This workshop highlighted the benefits of CAP and shared best practices and lessons learned on how to create an enabling environment for leveraging CAP. It was of particular interest to national regulatory authorities, ICT Ministries, disaster management organisations, meteorological/hydrological agencies and other emergency stakeholders interested in the sending or receiving of emergency messages among organisations or to the public.

The workshop showcased and demonstrated that regardless of the type of hazard, CAP emergency messages can quickly and efficiently warn people at risk, using all available communication technologies.

Amongst organisations showcasing country experience and sharing expertise in the workshop were the ICT Authority and the National Disaster Risk Reduction Management Centre (Mauritius) and the ITU.

Feedback from stakeholders from the CAP Workshop and GET-19 Forum were extremely positive not just because of the relevance and quality of the content but also because of the smooth organisation and facilities provided to ITU delegates by the host.

CTO Forum calls for fair distribution of spectrum resources to bridge the Digital Divide

The ICT Authority, in collaboration with the Ministry of Technology, Communication and Innovation (MTCI) hosted the Commonwealth Telecommunication Organisation's Spectrum Management Forum from 4 -6 September 2018, at the Intercontinental Resort, Balaclava, Mauritius.

The theme of the Forum was "Resolving access, accessibility and affordability - the dynamic spectrum challenge". The CTO Forum is an annual event which brings together policy-makers, regulators, service providers and solution providers as well as governmental organisations and civil society.

The event in Mauritius attracted participation from foreign and local delegates with an interest in spectrum issues. Honourable Yogida Sawmynaden, Minister of Technology, Communication and Innovation gave the Keynote Address.





High-level delegates at CTO's Spectrum Management Forum

The Forum addressed important issues related to the strategy, implementation and management of spectrum for current and next-generation services and usage. The key themes across significant areas such as policy and regulatory strategies, spectrum harmonization and planning, spectrum for digital broadcasting, innovative applications and services, as well as sustainable implementation and deployment were on the agenda.

The Forum also provided a platform for the sector's players to reflect on how they can harness and take full advantage of spectrum evolution to drive and deliver connectivity and associated services.



Panel discussion during CTO's Spectrum Management Forum

The Forum succeeded in giving all participants a very useful insight into the challenges and opportunities of spectrum management in developing countries.

The importance of effective spectrum management, as a pre-requisite for the emergence of innovative services such as 5G, IoT and smart cities, was underlined. In addition, a harmonized regulatory strategy, taking into account the convergence of broadcasting and communications, was also highlighted.

While there were diverse views on the need for additional spectrum for mobile services and decreased spectrum needs for broadcasting, there was consensus on the need for transparency when allocating spectrum given that spectrum prices directly affect the price and affordability of services proposed by operators around the world.

Delegates agreed that there should be more focus on the fair distribution of spectrum resources amongst all stakeholders in order to bridge the digital divide.

The technological advances in the field of ICTs, in particular, the evolution from the first generation of mobile communications to the upcoming fifth generation (5G), was presented.

Industry experts also presented technological progress and innovations in satellite communications. All experts and delegates agreed that the 5G ecosystem would encompass both terrestrial and satellite communications networks.

Dynamic spectrum allocation, using databases and sensing mechanisms, is expected to gain momentum in the future. Hence, ICT regulators are expected to adapt to this paradigm shift in spectrum management.

Discussions also centred around the digital dividend band migration in developing countries. Regulators and policy makers were urged to thoroughly consult with all stakeholders for effective spectrum planning and allocation.

There was also a call for all CTO member countries to participate actively in the discussions of the forthcoming World Radio Conference (WRC-19).

The importance of global spectrum harmonization across all member states was emphasized upon.

Exchange visit by delegation of Union des Comores

The Authority was approached by the regulator of the Union des Comores, the Autorité Nationale de Régulation des TIC (l'ANRTIC) to undertake an exchange visit from 1-5 July 2019.

The delegation from l'ANRTIC comprised Mr Assaf Mohamed Sahali, Conseiller chargé du Developpement Organisationnel, Mr Taoufiki Mbae, Directeur de la Régulation Economique et Technique and Mr Hassani Mohamed Abdou, Chef de Département Administration et Ressources Humaines.



Working session at the ICT Authority



Senior Management with the visiting delegation

The delegation had requested working sessions on a range of topics with a view to sharing information. Members of staff from various departments of the Authority shared their knowledge and experience.

Among the topics covered were mobile money, tariffs and regulation of promotional offers by operators; obligations of operators and discussions were also held on the possibility of creating a network of regulators and dispute resolution. The working sessions included a presentation by a representative from the Payment Systems and MCIB department of the Bank of Mauritius. Members of staff of the Authority were invited to take part in the session as part of knowledge sharing.

ICT Authority hosts Standardization workshop to mark WTISD

On 17th May 2019, the 50th anniversary of World Telecommunication and Information Society Day (WTISD) was celebrated. This particular day marked the founding of ITU when the first International Telegraph Convention was signed in Paris. The theme was Bridging the standardization gap.

Setting standards is a fundamental pillar of ITU's mission as the specialized agency of the United Nations for information and communication technologies (ICTs). ITU standards help accelerate the harnessing of ICTs to achieve the United Nations' Sustainable Development Goals.

To mark WTISD in Mauritius, the ICT Authority, in collaboration with the National Computer Board (NCB), organized a half day round table discussion on 28 May 2019 at the seat of the Authority. Stakeholders from different spheres of the ICT sector (including academia, industry leaders, amongst others) were invited to share their reflections on the specific efforts required to increase capacity, participation, and collaboration in the following areas:

- Development of standards - Involvement of private and public entities in the actual development process of technical standards, either nationally, regionally, or internationally;

- Design of Standards - Influence of private and public entities on the design of standards by determining which standards are needed and what objectives they must meet;
- Standards in Products and Services –adoption of universal standards by private enterprises or public research institutions in the equipment and services they develop;
- Standards or Developing Standards Policies - Government can establish procurement policies regarding technological standards they will use in Government ICT infrastructure; they can develop national standards strategies; they can establish laws and policies about various aspects of standardization;
- and providing Standards Education – Role of educational institutions, private industry, standards institutions, and government agencies for capacity building and expertise by providing standards education

Participants in the round table discussion recommended that it would be desirable for Mauritius to contribute to the process of developing standards and that a committee be set up with all stakeholders (ICT Authority, MSB, Academia, Industry amongst others) to identify any contribution which Mauritius could make to relevant ITU-T Study groups. The ICT Authority offered to guide interested parties on how to gain access to ITU platforms to synergize contributions. One other outcome of the discussions was a proposal that a national focus group be set up to anticipate and create awareness on major future projects.

Informing the ICT Authority's customers, an ongoing engagement

For any organisation, marketing and communications form an integral part of liaising with its stakeholders. The Authority engages with its diverse stakeholders by organizing events on pertinent issues related to ICT regulation. In addition, throughout the year, consumers of information and communication services (ICS) are provided a service in the form of a well established complaints mechanism entailing the Authority's licensed providers of ICS and their subscribers. In addition, the Authority also provides services directly to the public in the form of licences and authorizations. Examples of such services include Type Approval certificates, the authorization letters to facilitate clearance of equipment regulated by the Authority at the Customs Department and licences issued such as the Dealers' licences and other commercial licences.

This public interface, where initial information and guidance is provided is handled by the Marketing and Communications Department of the Authority which provides the information support across the following channels: telephone, correspondence or customer desk where visitors can come directly to the Authority throughout the day. For the period under review, (1 July 2018- 30 June 2019), the average number of such public queries handled by the Department of Marketing and Communications stood at 3460.



Consumer Support at the ICT Authority



Documentation Unit puts in place a digital library

The Documentation Unit created a digital library to cater for the information needs of staff of the Authority.

The full fledged digital library is based on an open source integrated library system, the PMB library Management System, which has been designed for documentation resource centres and specialized libraries.

The library system consists of an Intranet website together with three distinct PMB databases, namely, for books and reports, periodicals and press articles and a multimedia collection.

During the period under review, a total of 527 press articles were digitalized, indexed and catalogued into the PMB Library System. The number of periodicals and annual reports, mostly digital, processed and catalogued into the system during the same period stood at 224. Some 147 technical reports and whitepapers including three dozen eBooks were processed into the respective databases and made available via an Intranet website.

The multimedia collection which consists of photo albums, video recordings of events and presentations related to activities of the Authority are constantly gathered across the various departments of the Authority. Once all the materials are classified, barcoded, indexed and catalogued into the PMB library system, the resources can be accessed by staff via the Intranet.

Since October 2018, the Documentation Unit has been maintaining a collection of Government Gazettes in order to keep staff abreast of new legislation, amendments, Government Notices and official Government publications of relevance. These Gazettes are indexed and catalogued into the system before they are circulated to target audiences within the Authority.

Through a Current Awareness Service (CAS), the Directors and Managers of the Authority are kept informed of local ICT news from the local press, Hansard, Cabinet Decisions and other official sources. An average of 3 to 4 documents are circulated to Heads of Departments in the form of press reports on a daily basis.

Public Notices and Communiqués

In conformity with Section 24 of the Information and Communication Technologies Act 2001(as amended), it is mandatory for the ICT Authority to give public notification of all applications for licences received.

As per the above requirements, during the financial year 2018-2019, the ICT Authority made the following advertisements in the local press: -

COMMUNIQUÉ	TOTAL NUMBER
Application for Licence	98
Public Notice	32
Tender Notice	3
Vacancy	10



SOCIAL **REGULATION**



SOCIAL REGULATION

Year Round Support and guidance to ICT Consumers

Through the Department of Marketing and Communications, year round guidance is provided to consumers of information and communication services (ICS) who may have complaints that they are unable to resolve as subscribers of products and services marketed by the Authority's licensed operators.

An established consumer complaints mechanism allows the Authority to intervene when necessary to enable consumers and their service providers to resolve grievances. The complaints are filed by consumers themselves.

As such the Authority is fulfilling one of its functions as per Section 18 (o) of the ICT Act 2001 (as amended) namely 'to entertain complaints from consumers in relation to any information and communication service in Mauritius and, where necessary, refer them to the appropriate authorities'.

The quarterly charts on the following pages represent statistics for the period under review. The charts represent complaints filed to the Authority by the consumers and as such are only a snapshot of the ICT consumer landscape across licensed service provision in terms of broad categories of complaints. Some of the complaints about online transactions or inappropriate behaviour on social media sites are also received and dealt with as per the ICT Act and are referred to the appropriate authorities under whose jurisdiction such complaints would fall.

Actions of the Authority are geared towards empowering citizens with information and appropriate channels to seek redress.

Amongst the services offered to consumers are the traditional methods of correspondence, whether email or letters or as more often is the case, via telephone. Staff are also on hand from the Department of Marketing and Communication to meet members of the public who come to the Authority in person.

Technological evolution and the availability of a wider range of services marketed by service providers means that National Regulatory Authorities are continually faced with new challenges when addressing consumer issues.

It is to be noted that the complaints provide a snapshot of how consumers are faring in a liberalized market and the kinds of issues which may prevail at a particular point in time.

The Authority endeavours to address complaints in as even-handed a manner as possible. In particular, the Authority adopts an approach whereby consumers are encouraged to be aware that they have rights but also responsibilities when they subscribe to a service.

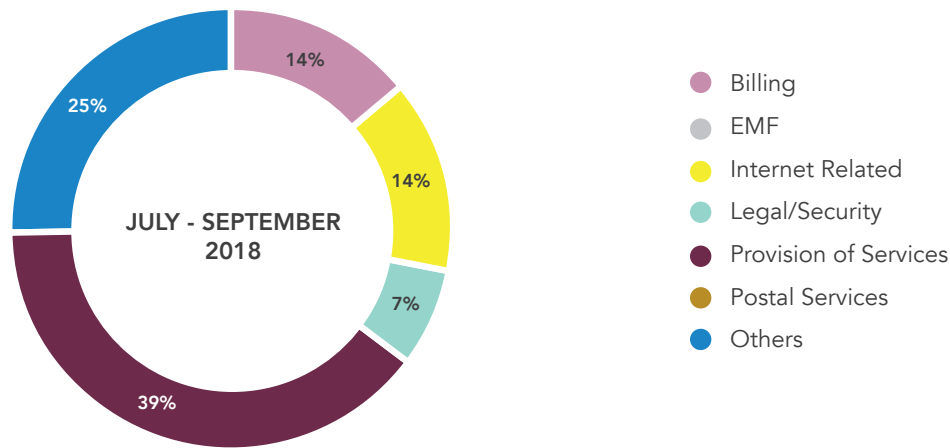
The ICT Authority is one of the agencies on the public portal of the Citizen Support Unit. The figures in the charts also reflect the complaints sent to the Authority via the portal.

Complaints received for the reporting period

	Categories of Complaints :	Jul - Sep 2018	Oct - Dec 2018	Jan - Mar 2019	Apr - Jun 2019
1	Billing	4	0	4	5
2	EMF	0	0	1	0
3	Internet Related	4	2	2	3
4	Legal/Security	2	2	2	2
5	Provision of Services	11	21	5	14
6	Postal Services	0	0	0	0
7	Others	7	4	6	4



	Categories of Complaints :	No of complaints per category Jul - Sep 2018
1	Billing	4
2	EMF	0
3	Internet Related	4
4	Legal/Security	2
5	Provision of Services	11
6	Postal Services	0
7	Others	7

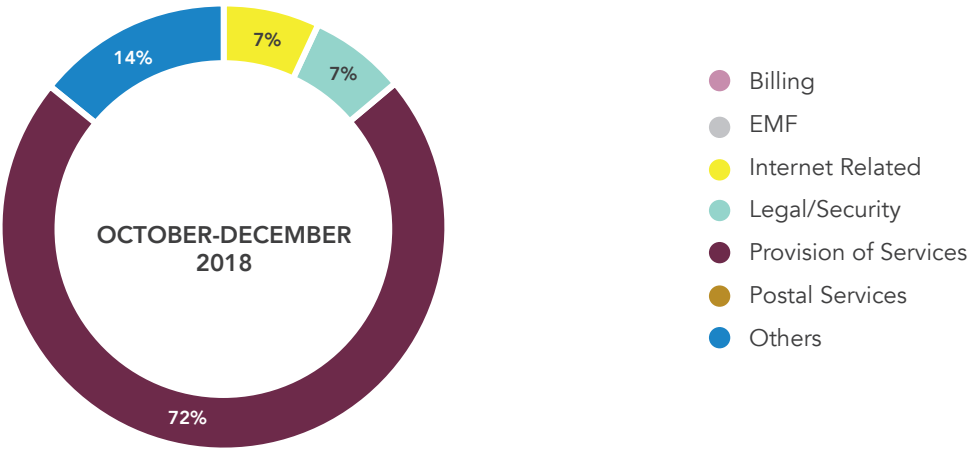


Status of Complaints for the period July to September 2018	
No of cases resolved	24
No of cases referred to Police	0
No of cases referred to Operators	1
No of cases referred to Ministries/Authorities	0





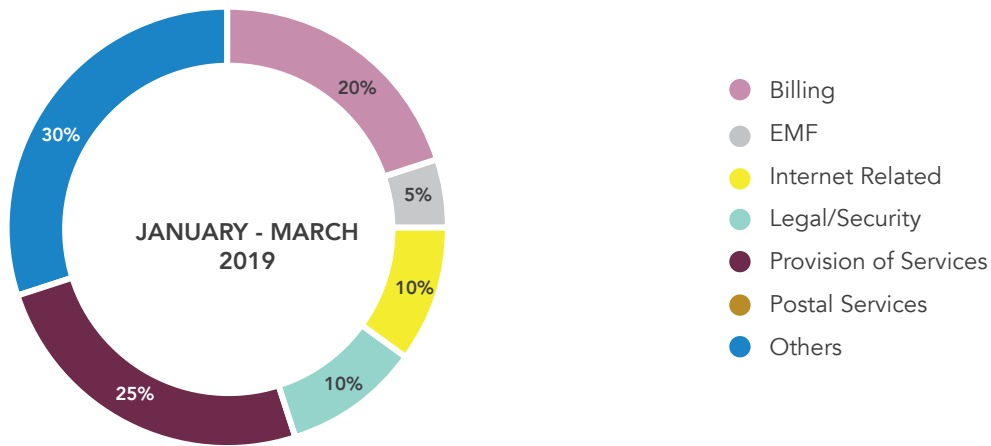
	Categories of Complaints	No of complaints per category (Oct-Dec 2018)
1	Billing	0
2	EMF	0
3	Internet Related	2
4	Legal/Security	2
5	Provision of Services	21
6	Postal Services	0
7	Others	4



Status of Complaints for the Period October to December 2018	
No of cases resolved	25
No of cases referred to Police	1
No of cases referred to Operators	0
No of cases referred to Ministries/Authorities	1



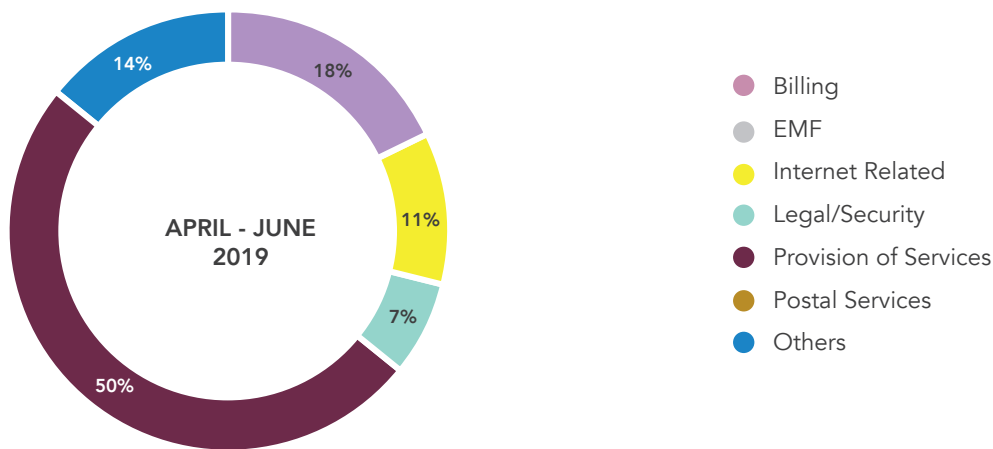
	Categories of Complaints:	No of complaints per category (Jan-Mar 2019)
1	Billing	4
2	EMF	1
3	Internet Related	2
4	Legal/Security	2
5	Provision of Services	5
6	Postal Services	0
7	Other	6



Status of Complaints for the Period January to March 2019	
No of cases resolved	20
No of cases referred to Police	0
No of cases referred to Operators	0
No of cases referred to Ministries/Authorities	0



	Categories of Complaints:	No of Complaints per Category (Apr-Jun 2019)
1	Billing	5
2	EMF	0
3	Internet Related	3
4	Legal/Security	2
5	Provision of Services	14
6	Postal Services	0
7	Other	4



Status of Complaints for the Period April to June 2019	
No of cases resolved	26
No of cases referred to Police	0
No of cases referred to Operators	1
No of cases referred to Ministries/Authorities	0



ICT Observatory incorporates new indicator

The Authority has a number of obligations under the ICT Act 2001 (as amended) to produce surveys and reports. As part of endeavours to meet these obligations, an ICT Observatory was set up in 2009.

The ICT Observatory gathers and compiles data and acts as a focal point for the provision of accurate core ICT indicators. The data are collected and released periodically as set out in the statistical calendar below.

Such data enables the Authority to provide information and advice to the policy maker to track the progress of the ICT sector in Mauritius and scan regulatory trends to facilitate decision making based on empirical evidence. The information may also be made available in a non-discriminatory manner to the relevant stakeholders. In addition, the data, ICT indicators may also be used to benchmark with international trends.

A new indicator, 'Greater than 1Mbps' has now been integrated into the data collection procedure in line with international and regional trends, notably those set by International Telecommunication Union and the Communications Regulators' Association of Southern Africa (CRASA). This new indicator reflects the trend of more Broadband uptake by ICT consumers.

Statistical Release Calendar

NAME OF QUESTIONNAIRE		ADDRESSED TO	PERIODICITY	COLLECTION PERIOD	DATA PUBLISHED
1	Quarterly Data Collection Forms	All Operators	Quarterly	March, June, September, December	Annually
2	Interconnection with ILD Operators	Fixed / Mobile Access Providers	Quarterly	March, June, September, December	Submitted upon formal request
3	Breakdown Internet Subscribers by Advertised Speed	ISP OPERATORS	Quarterly	March, June, September, December	Submitted upon formal request

Basic Indicators	JAN - DEC 2018	JAN - JUNE 2019
Fixed Line Subscribers (Business & Residential)	434,300	441,000
Mobile Cellular Subscriptions (Post-paid & pre-paid)	1,918,000	1,923,600
Number of Internet Subscriptions (Fixed Access Network & Mobile Access Network)	1,355,600	1,415,600
Total Broadband Internet Subscriptions (Fixed Access Network & Mobile Access Network)	1,101,500	1,152,300
Total Narrowband Internet Subscriptions (Fixed Access Network & Mobile Access Network)	254,100	263,300
FTTH	224,800	238,800
Total Internet Subscriptions Greater than 1 Mbps	1,095,600	1,146,500





Basic Indicators	June 2018	June 2019
Fixed line subscriptions	421,400	441,000
Fixed Line Population Penetration Rate	33	35
Mobile cellular subscriptions	1,856,700	1,923,600
Mobile Penetration Rate	147	152
Total internet subscriptions	1,287,500	1,415,600
Internet Population Penetration Rate	102	112
Total Broadband Internet Subscriptions	1,030,800	1,152,300
Broadband Internet Population Penetration Rate	81	91
Total Narrowband Internet Subscriptions	256,700	263,300
Narrowband Internet Population Penetration Rate	20	21
FTTH	215,700	238,800
FTTH Population Penetration Rate	17	19
Total Internet Subscriptions Greater than 1 Mbps	1,023,400	1,146,500
Total Internet Subscriptions Greater than 1 Mbps Penetration Rate	81	91

4-G and LTE connectivity for Agalega under USF

Under the Universal Service Fund managed by the ICT Authority, a landmark project was launched on 7 September 2018 to bring Internet connectivity to people who live in Agalega.

Sections 18 (1) (w) and 21 (1) of the Information and Communication Technologies Act 2001 (as amended) provide that the Authority establishes and manages the Universal Service Fund (USF) and fully funds the projects implemented under the fund.

As such for the first time, citizens in the South and North islands of Agalega benefitted from access to Internet involving “4G+ LTE Advanced technology”.

Public operator Emtel Ltd was awarded the contract. The project which spans a 3-year period means that inhabitants in no less than 10 locations in the north and south islands of Agalega are able to benefit from high speed Internet. The 4G and LTE A mobile coverage was enabled through a public Internet access corner concept.



Infrastructure in Agalega under the USF project

The coming into reality of the Agalega project meant that the ICT Authority also fulfilled one of its statutory duties.



Laying of inland fibre in North and South Islands of Agalega

Regional Universal access and service guidelines under review by CRASA membership

Representatives from the ICT Authority took part in a meeting of the Universal Access and Service Committee (UASC) convened by the Communications Regulators' Association of Southern Africa (CRASA). The two-day working session was held at the CRASA head office in Gaborone, Botswana from 18th to 19th February 2019.

The UASC was apprised of the Baseline Report on Broadband Deployment in the Southern African Development Community (SADC). UASC identified a number of projects that would be pursued over the 2019-2020 period. Current guidelines on how to conduct a mobile broadband gap analysis would be reviewed to include other technologies in order to make the guidelines more technologically neutral. The UASC agreed to conduct its review of the Guidelines of the (SADC). The UASC also considered the publication of an Annual Report on Progress towards Achievement of SADC Broadband Targets.

Presentations were made on the Global Survey on Broadband Gap Analysis approaches and the draft SADC Guidelines on 'How to Conduct Mobile Broadband Gap Analysis' by industry operators in the CRASA region.

During the two-day working session, the UASC also discussed Project Management for Universal Access and Service, Gender Mainstreaming in ICTs and Technologies to achieve universal access and stimulate Broadband demand for SMEs as the projects and capacity building workshops to be included in its 2019-2020 Operational Plan.

The UASC is one of the seven committees of the CRASA which reports to the regional body's executive committee. Mauritius is one of the member states of the CRASA represented on the UASC, the others being Lesotho, Botswana, Eswatini, Malawi, Tanzania and Zimbabwe.



SERVICE **REGULATION**



SERVICE REGULATION

Licensing Determination

Under section 24 of the ICT Act 2001 (as amended), the Authority has the statutory duty to receive applications for licences by any person and to make a determination thereon. During the period 2018-2019, the following licences were either granted or renewed; the details are provided in the table hereunder:

Licenses issued - 1 Jul 2018 to 30 June 2019

Type of Licence	Licensees	Total
Dealers' Licence	<div>1. MEIRENDE CO LTD</div> <div>2. MUHAMMAD KALEEM WULHEE MOHAMED</div> <div>3. PRO COMMERCIA LTD</div> <div>4. Micromania Technology Ltd</div> <div>5. HIGH DEFINITION LIVING (MAURITIUS) LTD</div> <div>6. AERACCESS INDIAN OCEAN LTD</div> <div>7. FIT'IN SHOE CO (MTIUS) LTD</div> <div>8. TECH-SEEBO LTD</div> <div>9. GREENCHEF CO. LTD</div> <div>10. DRAGON ELECTRONICS LTD</div> <div>11. ALPHA HYGIENE LTD</div> <div>12. ESPACE MOBILE LTEE</div> <div>13. CENTRAL BUSINESS EQUIPMENT LTD</div> <div>14. Suncity IT Distribution Ltd</div> <div>15. NITI DISTROBUTORS LTD</div> <div>16. BLINK LTD</div> <div>17. Q.M. ENTERPRISE LTD</div> <div>18. DISTRIBUTORS & INTEGRATORS TECHNOLOGIES LTD</div> <div>19. VJ COMPUTER LTD</div> <div>20. Birger IT Store Ltd</div> <div>21. MINA IMPORTS ENTERPRISE LTD</div> <div>22. DAVISTA VANDANA CHAKOWA HASSAMAL</div> <div>23. Kaviraj Boodhoo</div> <div>24. Mausmart Ltd</div> <div>25. Headsetsolutions Africa (Pty) Ltd</div> <div>26. HAPPY HOUSE LTD</div> <div>27. Excellence-swimming pool and spa ltee</div> <div>28. ACCESSA GROUP (MASCAREIGNES) LTD</div> <div>29. W-PROCURE LTD</div> <div>30. QUASAR COMPANY LIMITED</div> <div>31. TRAT NIEN DENIS LI TIN PO</div> <div>32. HIGH WIND LTD</div>	





Type of Licence	Licensees	Total
Dealers' Licence	<div>33. Productions Menuiseries Industrielles Limited</div> <div>34. APPLETREE (MAURITIUS) LTD</div> <div>35. DLF IMPORT EXPORT LTD</div> <div>36. Firemount Textiles Ltd</div> <div>37. KNJ Express Ltd</div> <div>38. Activ Solutions (Mauritius) Ltd</div> <div>39. E M P DISTRIBUTION LTD</div> <div>40. MY CART CO LTD</div> <div>41. STATE INFORMATICS LIMITED</div> <div>42. AFRICASIA ELECTRONICS MANUFACTURING LTD</div> <div>43. KOSI MEUBLES LTEE</div> <div>44. VDTEC DISTRIBUTORS LTD</div> <div>45. Highland Park Management Services Ltd</div> <div>46. MAGIC WORLD LTD</div> <div>47. STELLIO JEREMY SOUCI</div> <div>48. HIK SOLUTIONS LTD</div> <div>49. ATTAAR WHOLESALE LTD</div> <div>50. MSJ LTD</div> <div>51. VIRGENCY LTD</div> <div>52. ALU SYSTEMES LIMITEE</div> <div>53. PREMIER MARKETING LTD</div> <div>54. TECH STATION LTD</div> <div>55. LEADER INFORMATICS LTD</div> <div>56. BEST CONSULTANCY SERVICES LTD</div> <div>57. LKS Construction Solutions Co Ltd</div> <div>58. PGL ENTERTAINMENT LTD</div> <div>59. PHILANNE MUSIC LTD</div> <div>60. PKL AUTOPARTS LTD</div> <div>61. NETSOFT LTD</div> <div>62. HAMAD ASSAD RAMBOCUS</div> <div>63. SWITCH INTELLIGENT SYSTEMS LTD</div> <div>64. MOHAMED IQBAL AUMEERUDDY</div> <div>65. PEXO BUSINESS SOLUTIONS LTD</div> <div>66. FORBEST LTD</div>	

Type of Licence	Licensees	Total
Dealers' Licence	67. GO KONNECT LTD 68. MOHAMED HOSSEN SALAHUNT 69. PAGENNI PARMANUM 70. V. L. MARKETING CO LTD 71. MOBILE NET LTD 72. MOBILENET SOLUTIONS LTD 73. Mobilenet Services LTD 74. WEST COAST WAKE LTD 75. Digital Mobile Ltd 76. Distribution 108 Technologies Ltd 77. Dav HighTech Services LTD 78. PRO SMART LTD 79. Pride of the Island Ltd 80. TOSHYMO SUPPORT SERVICES LTD 81. TOP-TECH SYSTEM CO LTD 82. THE BRANDHOUSE LTD 83. KATHREIN AFRICA LIMITED 84. THREE DOTS LTD 85. HAIDER OMAR IBRAHIM BAHEMIA (GADGET PRO) 86. KAVITA OOGUR SEETULPERSAD (JHASH TRADING) 87. Editex Ltd 88. NV TECHLAB LTD 89. AZAGEN CARPEN (ETECH) 90. KUVERA LTD 91. Integrated System Technologies Ltd 92. Solupro Ltd 93. B.M.T. CO. LTD 94. NEOS CORE LIMITED 95. TEVA CO LTD 96. Layers Distribution Ltd 97. STARLINK BUSINESS SOLUTIONS LTD 98. ANJHU BEHARY-JEWOOTAH 99. IBL Ltd 100. VGR DISTRIBUTION LTD	





Type of Licence	Licensees	Total
Dealers' Licence	101. Excon Thecno Ltd	
	102. KARL OBRAN MERCHERO PRODUCTS TRADING CO LTD	
	103. Remax (Mtius) Co Ltd	
	104. Mediaspace Company Limited	
	105. Novengi Ltd	
	106. AL Phone Ltd	
	107. RR YACHTING EQUIPMENT LTD	
	108. DéfiDEAL LTD	
	109. OB-G CO LTD	
	110. MINI ESSENTIALS LTD	
	111. G.M PUNJABI & CO. LTD	
	112. PINEAPPLE LTD	
	113. 'SOCIETE GHOORAHOO GOPY & CIE''	
	114. CONSTRUCTION & MATERIAL HANDLING LTD	
	115. RENTACOLOR (MAURITIUS) LIMITED	
	116. VELOGIC LTD	
	117. RHODNEY ALEX MARIE-LOUISE	
	118. DIVINATIO INVESTMENT CO LTD	
	119. e-VET LTD	
	120. YASIN MOBILE SHOP LTD	
	121. FF Mega Stores Ltd	
	122. ACM IMPORTS CO. LTD	
	123. JAMIL HUSSEIN TORABALLY	
	124. TOUCHLESS CARWASH LTD	
	125. WESTCON AFRICA (MAURITIUS) LTD	
	126. ATLAS COMMUNICATION INTERNATIONAL COMPANY LTD	
	127. CTM Direct Ltd	
	128. Rubinah Bibi Mohammad Reshad Bungaroo	
	129. ZEE PHONE MASTER LTD	
	130. AIO ICT DISTRIBUTORS LTD	
	131. ALDREX SUPPLIERS LTD	
	132. SOLARTECH CO LTD	
	133. MakAcoustics LTD	
		133

National Service Provider (National) Licence	1. CEB (FIBRENET) CO LTD	1
Public Switched (fixed) Telephone Network Licence	1. MAURITIUS TELECOM LTD	1
Public Land Mobile Network Licence	1. CELLPLUS MOBILE COMMUNICATIONS LIMITED 2. MAHANAGAR TEEPHONE (MAURITIUS) LTD	2
International Long Distance Licence	1. EMTel LIMITED 2. MAHANAGAR TELECOM (MAURITIUS) LTD 3. MAURITIUS TELECOM LTD	3
Public Mobile Radio Trucking System	1. LES RELAIS LIMITED	1
Internet Service Licence	1. EMTel LIMITED 2. IOX CABLE LTD 3. TELECOM PLUS LTD	3
Value Added Services Licence	1. TELECOM PLUS LTD	1

A. GUIDELINES AND DECISIONS

In exercise of the powers conferred upon it and pursuant to section 17(3) combined with sections 16(c) and 18(1) (a) under the ICT Act 2001 (as amended), the Authority issued 3 Decisions during the financial year 2018-2019:

Decision ICTA/DEC/01/2019 - Importation and Commercialisation of Toys with wireless Functionalities, including Radio controlled toys in Mauritius

This Decision came into effect on 15th November 2018 wherein the ICT Authority decided as follows:

The importation and commercialisation of toys (as defined in the Toys (Safety) Regulations 1994) with wireless functionalities, including remote controlled toys, shall fall outside the scope of the Dealers' licence issued by the ICT Authority and shall not require type approval from the Authority.

The ICT Authority also recommended that:

(a) toys with wireless functionalities, including radio-controlled toys, intended to be imported or commercialized in Mauritius shall comply with European Radio Equipment Directive 2014/53/EU; and

(b) importers of toys with wireless functionalities, including radio-controlled toys, verify that same comply with European Radio Equipment Directive 2014/53/EU or has a CE marking prior to importation.

Decision ICTA/DEC/02/2019 - Aeronautical Mobile Satellite Service (AMSS)

This Decision came into effect on 14th December 2018 and replaced the ICT Authority's decision of 04th October 2010 on "Aeronautical Mobile Satellite Service".

Decision ICTA/DEC/1/2018 - Opening of the 2100 MHz band for operation of IMT including IMT-Advanced

This Decision came into effect on 21st August 2018 to make the frequency bands of 1920-1980 MHz and 2110-2170 MHz available to Public Land Mobile Network Licensees for operation of IMT including IMT-Advanced.



B. LAW REFORMS

In 2018, the Judicial & Legal Provisions (No. 2) Act 2018 amended the Information and Communication Technologies Act 2001 as follows:

Section 2 of the ICT Act 2001, as amended:

The definition of the terms “message” and “telecommunication” were amended such that the new definitions now read as follows:

- (a) “message” includes any communication whether in the form of speech or other sound, data, text, writings, images, signs, signals or code, or in any other form or combination of forms;
- (b) “telecommunication” means a transmission, emission or reception of signs, signals, writing, images, sounds or intelligence of any nature by wire, radio, optical or other electromagnetic systems whether or not such any message or intelligence have been subjected to rearrangement, computation or other processes by any means in the course of their transmission, emission or reception”

Section 46 of the ICT Act 2001, as amended

The paragraph (ga) was amended to read as follows:

“uses telecommunication equipment to send, deliver or show a message which is obscene, indecent, abusive, threatening, false or misleading, which is likely to cause or causes annoyance, humiliation, inconvenience, distress or anxiety to any person”

Paragraph (h) sub-paragraph (ii) was replaced by the following new sub-paragraph

“(ii) which is likely to cause or causes annoyance, humiliation, inconvenience, distress or anxiety to that person”

The following new paragraph (ha) was inserted just after paragraph (h):

“(ha) uses an information and communication service, including telecommunication service, to impersonate, or by any other means impersonates, another person which is likely to cause or causes annoyance, humiliation, inconvenience, distress or anxiety to that person;

Section 47 of the ICT Act 2001, as amended

Subsection (1) was amended to read as follows:

“Any person who commits an offence under this Act, shall, on conviction, be liable to a fine not exceeding 1,000,000 rupees and to penal servitude for a term not exceeding 10 years”.



ECONOMIC **REGULATION**



ECONOMIC REGULATION

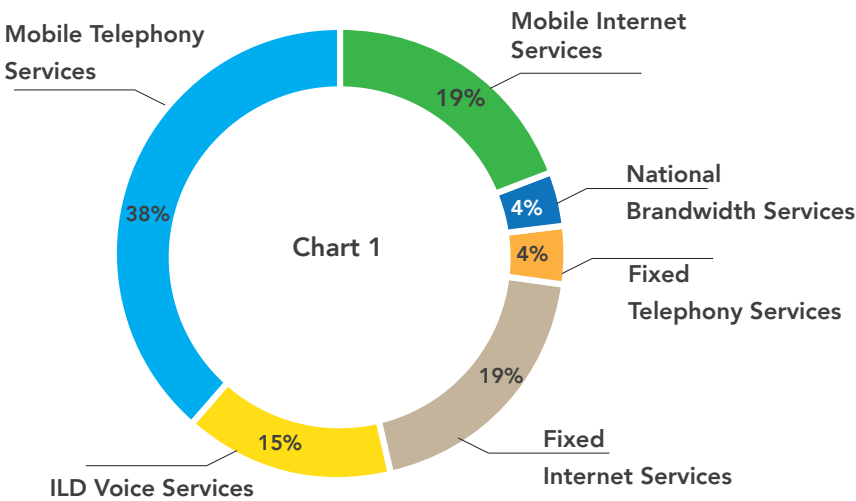
Background

The Authority has processed around 27 tariff applications on information and communication services made by various licensed operators over the period 01 July 2018 to 30 June 2019. Among the various determinations (Annex 1) made by the Authority, the main highlights pertain to the following:

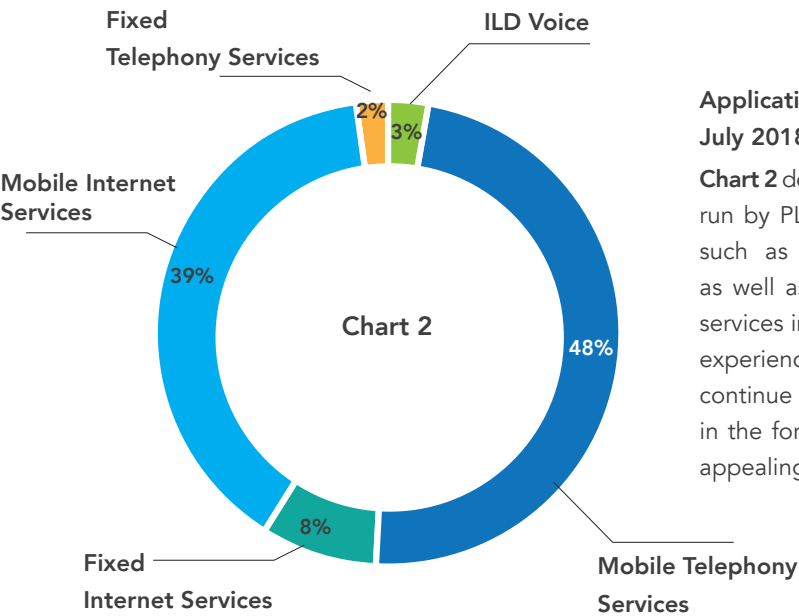
- (i) Extension of wholesale national bandwidth offers and capacities
- (ii) Enhancements in mobile telephony plans, including bundled offers
- (iii) Sustained growth in mobile internet offers
- (iv) Cost savings for fixed internet access services
- (v) Launch of Internet of Things (IoT) connectivity services

Tariff Application by Service (July 2018-June 2019)

As observed from licensed operators involved in the commercialisation of various services have been relatively active in terms of the submission of tariffs for determination by the Authority.



In terms of promotional activities undertaken by licensed operators, the Authority has processed around 62 promotional tariff applications over the period under review.



Application for Promotional Offers by Service July 2018 - June 2019

Chart 2 depicts that promotional activities were primarily run by PLMN and/or ISP licence holders on services such as mobile telephony and recharge services as well as mobile internet and fixed internet access services in particular. In order to further elevate users' experience and more subscribers, licensed operators continue to adopt innovative promotional strategies in the form of free or higher allowances, bonuses or appealing tariff discounts among others.



Highlights

1. Extension of wholesale offers and capacities

Significant developments have been noted within the national bandwidth market segment with the coming into operations of a new entrant and the launch of new wholesale-oriented offers. A wider range of national bandwidth capacities varying from 128Kbps to 10Gbps is also now available to downstream licensed operators at more accessible and affordable tariffs and this is expected to contribute positively in fostering competition in this specific market segment, with knock-on effects on the affordability of services in other related markets.

2. Enhancements in mobile telephony offers

In order to ensure revenue opportunities and customer loyalty and growth in a fast-evolving telecom landscape, mobile network operators continue to deliver innovative services through the introduction of new prepaid and postpaid mobile packages with enhanced features at competitive rates. Mobile plans now increasingly feature several variations such as the notion of 'unlimited' allowances, sharing of allowances among users, bundling of different services into a single offer or novel validity periods. This ultimately renders the mobile services more appealing to customers in terms of degree of choice, affordability and user experience.

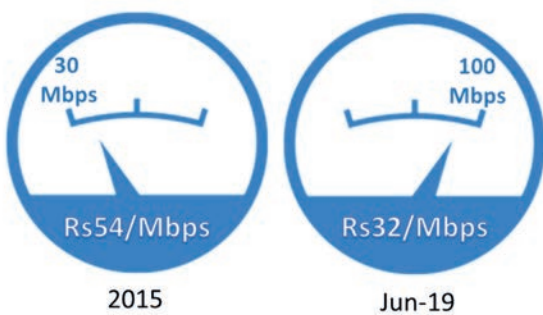
3. Sustained growth in mobile internet services

Service providers continue to capitalise on the launch of a wider range new offers with innovative features such as roll-over data feature, increased volume allowances and novel validity periods at more affordable prices. These refreshed mobile internet offers continue to cater for the diverse consumption patterns of customers while enabling them to benefit from considerable savings given that the equivalent per GB tariff have significantly reduced. For instance, the cheapest monthly postpay 5GB package is currently commercialised at Rs260 (exc VAT) compared to a monthly tariff of Rs782.61 (exc VAT) in 2015, representing a cost saving of about 67% for mobile internet users. Qualitative improvements have also been noted as licensed operators keep pace with latest technology developments and the increasing demand for smart devices. In fact, available statistics demonstrate that accessing the internet over mobile platforms continued to gain popularity, with the subscriber take-up for mobile data services rising by about 10% from Q2 2018 to Q2 2019.

4. Cost savings for fixed internet access services

The increased range of high-speed broadband internet offers has helped in further broadening the degree of choice available to the residential users and SMEs in particular. Indeed, service providers have come up with new internet offerings with higher speed denominations, volume allowances and upload speeds among others, thereby allowing customers to enjoy better user experience. This has been complemented with sustained cost savings given that the equivalent per Mbps tariff has also reduced over the past few years. This has been graphically illustrated in the following chart:

Residential Fixed Internet Access Service:
Evolution of the highest speed internet connection available
for the period & its corresponding per Mbps tariff



A similar evolution has been noted in the commercial offers available to SMEs whereby the per Mbps tariff for the highest internet speed denomination has decreased from Rs464/Mbps (exc VAT) in 2015 to Rs45/Mbps (exc VAT) in June 2019, thereby representing a cost reduction of 90% for SMEs. Such initiatives, undertaken by licensed operators, are expected to further supplement competition and meet the growing demand for access to the internet across the country.

5. Launch of Internet of Things connectivity services

The growth of broadband internet and smartphones as well as the availability of more devices with in-built Wi-Fi capabilities and sensors is gradually leading to the emergence of the Internet of Things (IoT) market segment. Indeed, the period under review has witnessed the coming into operations of a new entrant which has ventured into this innovative market segment with the launch of IoT connectivity services. This is expected to further flourish in the forthcoming years as more and more devices will be connected for use by individual consumers, businesses and governments.



Annex 1 - Tariff Determination

Month	Operator	Tariff Approval by Service	Details
Jul18	Emtel Ltd	ILD Voice Service	Decrease in tariff for ILD calls to India
	Mascareignes Connect Ltd	Internet of Things Connectivity	Launch of new IoT connectivity service
	Emtel Ltd	Fixed Wireless Internet Service	Launch of new prepaid internet TopUp packs under the Fixed Wireless Internet Service
Aug18	MTML	ILD Voice Service	Revision of ILD tariff for ILD calls to India
	Emtel Ltd	Mobile Service	Revision of special consideration on recharge denominations of Rs75 & Rs110
	Emtel Ltd	Mobile Internet	Launch of new mobile internet packages & discontinuation of existing mobile internet packages
	Emtel Ltd	Roll-over Data	Launch of new roll over data feature under postpaid mobile internet & postpaid bundle services
Sep18	Emtel Ltd	Postpaid Mobile Services	Launch of new 'Family Share Plans' under postpaid mobile services
	Emtel Ltd	Micro Data Pack	Review of new terms & conditions applicable for Micro Data tariffs
	Emtel Ltd	Prepaid Combo Offers	Launch of new prepaid combo offers & revision and discontinuation of existing prepaid combo offers
Oct18	Emtel Ltd	Mobile Service	Launch of new offers & revision of existing offers related to prepaid & postpaid on-net voice packs
Dec18	Atlas Communication International Co. Ltd	Push To Talk Over Cellular Value Added Services	Launch of Push To Talk Over Cellular Value Added Services
Feb19	Emtel Ltd	Mobile Internet Service	Revision of special terms & conditions of prepaid & postpaid mobile internet packs
	Emtel Ltd	Mobile Service	Launch of two new prepaid local voice packs
Mar19	Emtel Ltd	ILD Service	Revision of ILD Tariffs for six destinations under prepaid & postpaid ILD '030' voice service
	Mauritius Telecom Ltd	FTTH Broadband Residential Service	Launch of 3 new FTTH Broadband Residential Offers
Apr19	Rogers Capital Technology Services Ltd	Internet Service	Launch of residential internet services
	Emtel Ltd	Mobile SMS Service	Revision of Unlimited Prepaid Monthly SMS Offer
	Emtel Ltd	Mobile Voice Service	Revision of existing offers and launch of new offers under Prepaid & Postpaid On net Voice service line
	Emtel Ltd	Mobile & Data Service	Revision of 'Emtel Family Share Plan' service line
	CEB (FiberNet) Co Ltd	National Bandwidth Services	Launch of FiberNET Connect Services, Hosting & Last Mile Tariffs
May19	Emtel Ltd	Internet Service	Launch of new tariffs under High Speed Residential Best Effort internet bundled with voice (VOIP) & revision of related special terms & conditions
	Emtel Ltd	Mobile VAS	Launch of mobile application-based gaming service line
	Emtel Ltd	Mobile Internet Service	Launch of new unlimited prepaid & postpaid mobile internet offers; discontinuation of selected existing offers & revision of special terms & conditions
Jun 19	Mauritius Telecom Ltd	FTTH Broadband Service	Revision of volume allowances & upload speeds of existing offers & withdrawal of one existing offer under FTTH Broadband Service - High-end Homes, SOHOs & SMEs
	Mauritius Telecom Ltd	FTTH Broadband Residential Service	Revision of volume allowances of two existing offers & discontinuation of four existing offers
	Mauritius Telecom Ltd	Voice based Short Code Service	Validation of tariffs for voice based short code service

CAPACITY **BUILDING**



CAPACITY BUILDING

Capacity Building in critical areas

Around the world, ICT regulators face the perpetual challenge of keeping up to date with the development in information and communication technologies and the innovations which accompany such technologies. One of the ways to face this challenge is through capacity building. The table below provides details of capacity building provided during the Financial period of 2018-2019.

Number of Persons	Course title	Posting
31	Introduction to Civil Procedures	Legal Officer + Manager + Accounting Technician + Senior Engineer/Licensing Officer + Engineer/Licensing Officer + Internal Control Clerk + Principal Documentalist + Accounts Clerk + Legal Officer + Marketing/Communication Executive + Research Officer + Senior Accountant + Internal Controller + Senior ITSA + Officer
5	Legal and Regulatory barriers to the introduction of cloud services in the EU	Engineer + ITSA + ITSE
2	Wireless access technologies to internet network	Engineer
4	Cyber Security	ITSA
1	Telecommunication Licensing and Regulation	Engineering
2	Next Generation Mobile Broadband 2018	Trainee Engineer
1	Implementation of Radio Monitoring Systems according to ITU-R Recommendations	Senior Engineer
2	Anti Money laundering and Financial Crimes	Internal Control Clerk + Internal Auditor
1	Security and QoS in Internet network	It & Systems Administrator
1	Seminar on Emergency Communication Network for Countries	Engineer
1	Public law Procurement - National and International Perspectives	Senior Procurement and Supply Officer
1	Automatic Identification System Training AIS transceivers	Senior Engineer/Licensing Officer



FINANCIAL STATEMENTS





REPORT OF THE
DIRECTOR OF AUDIT

**On the Financial Statements
of the Information and Communication
Technologies Authority for the year ended 30 June 2019**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE INFORMATION AND

COMMUNICATION TECHNOLOGIES AUTHORITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Information and Communication Technologies Authority, which comprise the statement of financial position as at 30 June 2019 and the statement of financial performance, cash flow statement, statement of changes in net assets/equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Information and Communication Technologies Authority as at 30 June 2019, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Information and Communication Technologies Authority in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Information and Communication Technologies Authority, but does not include the financial statements and my auditor's report thereon.



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

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

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

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

In preparing the financial statements, management is responsible for assessing the Information and Communication Technologies Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Information and Communication Technologies Authority'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 Information and Communication Technologies Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Information and Communication Technologies Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Information and Communication Technologies Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Information and Communication Technologies Authority's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.





Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Information and Communication Technologies Authority has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

Statutory Bodies (Accounts and Audit) Act

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

The Information and Communication Technologies Authority has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

Based on my examination of the accounts of the Information and Communication Technologies Authority nothing has come to my attention that indicates that:

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

Other Matter

Submission of Annual Report

Section 7(3) of the Statutory Bodies (Accounts and Audit) Act stipulates that the auditor shall within six months of the date of receipt of annual report submit the annual report and his audit report to the Board.

Following regulations made under section 10 of the Statutory Bodies (Accounts and Audit) Act on 26 June 2020, the time period for submission of the audit report has been extended to 1 September 2020.

The Annual Report, including the Financial Statements of the Information and Communication Technologies Authority, was submitted to the National Audit Office (NAO) on 31 October 2019. Following examination of the financial statements, various amendments were required. The amended Annual Report was submitted to the NAO on 14 September 2020.

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

24 September 2020



STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2019

	Note	12 months ended 30 June 2019 Rs	12 months ended 30 June 2018 Rs
ASSETS			
Current Assets			
Cash and Cash Equivalent			
General Fund	15a	131,852,676	169,831,303
Universal Service Fund	15b	103,890,526	627,449,681
Investment in Term Deposit			
General Fund	16	70,000,000	-
Universal Service Fund	16	500,000,000	-
Trade receivables			
General Fund	13a	17,870,535	11,898,409
Universal Service Fund	13b	324,559,697	306,750,330
Other receivables	14	24,183,087	5,391,858
		1,172,356,521	1,121,321,581
Non-Current Assets			
Other receivables	14	6,239,987	4,759,094
Property, Plant and Equipment	11a	16,422,597	14,063,803
Intangible Assets	11b	2,712,206	1,192,663
		25,374,790	20,015,560
TOTAL ASSETS		1,197,731,311	1,141,337,141
LIABILITIES			
Current Liabilities			
Creditors and payables	21	100,484,578	64,827,623
Short term employee benefits	20	6,020,212	5,088,925
		106,504,790	69,916,548
Non-Current Liabilities			
Retirement benefit obligations	19	20,890,022	1,506,656
Long term employee benefits	20	28,440,169	13,996,758
		49,330,191	15,503,414
TOTAL LIABILITIES		155,834,981	85,419,962
NET ASSETS		1,041,896,330	1,055,917,179
NET ASSETS/EQUITY			
Capital & Reserve			
Equity			
General Fund		104,008,576	124,035,030
Universal Service Fund		926,494,134	919,545,802
Revaluation Reserves	18	11,393,620	12,336,347
		1,041,896,330	1,055,917,179

These Financial Statements were approved by the Board of the ICT Authority on 31 AUG 2020
Signed on their behalf:

Mr D.C. NG SUI WA
(Chairperson)

Mr V. BOODHNA
(Board Member)

The notes on pages 78 to 92 form an integral part of these financial statements

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2019

		12 months ended 30 June 2019	12 months ended 30 June 2018
	Note	Rs	Rs
Revenue			
General Fund	22a	233,097,174	232,321,609
Universal Service Fund	22b	64,387,532	86,699,426
Other income	23	16,190,271	658,365
		313,674,977	319,679,400
Administrative expenses	24	(106,978,107)	(93,371,989)
Other expenses	25	(130,127,697)	(105,046,398)
Net Surplus before transfer to Consolidated Fund		76,569,173	121,261,013
Transfer to Consolidated Fund	17	(58,423,084)	(152,348,343)
NET SURPLUS/DEFICIT		18,146,089	(31,087,330)
Attributable to :			
General Fund		11,197,757	(90,144,460)
Universal Service Fund		6,948,332	59,057,130

The notes on pages 78 to 92 form an integral part of these financial statements

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	General Fund			Universal Service Fund
	Accumulated Surpluses Rs	Revaluation Reserve Rs	Total net assets/equity Rs	Accumulated Surpluses (Restated) Rs
Balance as at 01 July 2017	209,058,519	13,014,971	222,073,490	860,488,672
Revaluation on Assets	5,120,971	(5,120,971)	-	-
Surplus/(Deficit)	(90,144,460)	-	(90,144,460)	59,057,130
Revaluation Reserve	-	4,442,347	4,442,347	-
Balance as at 30 June 2018	124,035,030	12,336,347	136,371,377	919,545,802
Prior year adjustment (Note 31a)	(21,609,041)	-	(21,609,041)	-
Prior year adjustment (Note 31b)	(12,463,592)	-	(12,463,592)	-
Surplus	11,197,757	-	11,197,757	6,948,332
Revaluation Adjustment	2,848,422	(2,848,422)	-	-
Revaluation Reserve	-	1,905,695	1,905,695	-
Balance as at 30 June 2019	104,008,576	11,393,620	115,402,196	926,494,134



The notes on pages 78 to 92 form an integral part of these financial statements

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

	12 months ended 30 June 2019 Rs	18 months ended 30 June 2018 Rs
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the year		
- General Fund	69,620,841	62,203,883
- Universal Service Fund	6,948,332	59,057,130
Non-Cash Movements	(34,072,633)	-
Prior year adjustment		
Depreciation	5,943,328	4,762,774
(Profit)/Loss on disposal	705,629	28,276
Increase/(Decrease) in retirement benefit obligations	19,383,366	(1,137,212)
(Increase)/Decrease in trade receivables		
- General Fund	(5,972,126)	(3,108,328)
- Universal Service Fund	(17,809,367)	(33,256,332)
Decrease/(Increase) in other receivables	(20,272,120)	(3,169,919)
(Decrease)/Increase in employee benefits	15,374,698	1,780,025
(Decrease)/Increase in creditors & payables		
- General Fund	34,562,746	25,270,173
- Universal Service Fund	1,094,209	14,571,734
Net Cash flows from operating activities	75,506,903	127,002,204
INVESTING ACTIVITIES		
Purchase of PPE & Intangibles	(8,621,601)	(6,326,650)
Proceed from Disposal of Plant and Equipment		-
Held-to-maturity Investments	(570,000,000)	-
FINANCING ACTIVITIES		
Transfer to consolidated fund	(58,423,084)	(152,348,343)
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(561,537,782)	(31,672,789)
CASH AND CASH EQUIVALENTS AT 1 July 2018	797,280,984	828,953,773
CASH AND CASH EQUIVALENTS AT 30 JUNE 2019	235,743,202	797,280,984
General Fund	131,852,676	169,831,303
Universal Service Fund	103,890,526	627,449,681

The notes on pages 78 to 92 form an integral part of these financial statements



NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

(a) Cash and Cash Equivalents

Cash and Cash Equivalents consist of cash in hand and balances with banks. Cash and cash equivalents included in the cash flow statement comprise of the following amounts:

	12 months ended 30 June 2019	12 months ended 30 June 2018
	Rs	Rs
Cash at Bank – General Fund	120,527,733	158,610,907
Cash at Bank - Fraud Tracking Account	10,784,352	10,784,352
Cash at Bank – PKI	532,601	426,281
Cash in Hand	7,990	9,763
	131,852,676	169,831,303
Cash at Bank – Universal Service Fund	103,890,526	627,449,681
TOTAL	235,743,202	797,280,984

(b) Property, Plant and Equipment

During the year, the Authority acquired property, plant and equipment with an aggregate cost of **Rs 6,171,028/-**. Cash payments were made to purchase property, plant and equipment.

(c) Intangible Assets

During the year, the Authority acquired Intangible assets with an aggregate cost of **Rs 2,450,573/-**. Cash payments were made to purchase Intangible assets.



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2019

	Original Budgeted Amounts Year ended 30.06.2019	Revised Budgeted Amounts Year ended 30.06.2019	Actual Amounts on Comparable Basis	Variance Final/ Actual
		Rs	Rs	Rs
INCOME				
Revenue from Licence Fees				
General Fund	195,000,000	200,000,000	233,097,274	33,097,274
Universal Service Fund	50,000,000	60,000,000	60,464,172	464,172
Other Income (ICTA & USF)	200,000	15,500,000	16,190,271	690,271
TOTAL	245,200,000	275,500,000	309,751,717	34,251,717
EXPENDITURE				
Staff costs	79,904,000	76,000,000	71,088,681	4,911,319
Board and Sub Committees allowances	6,240,000	6,240,000	6,116,000	124,000
Printing, Postage & Stationery	800,000	900,000	851,411	48,589
Incidentals and office expenses		-	1,057,201	(1,057,201)
Motor Vehicle Running Expenses	800,000	500,000	518,170	(18,170)
Rent, Rates & Licences	7,000,000	6,500,000	6,048,730	451,270
Professional fees	2,000,000	6,000,000	6,031,385	(31,385)
Insurance	700,000	500,000	325,959	174,041
Repairs & Maintenance	1,500,000	1,500,000	1,153,279	346,721
Cost of Utilities	2,550,000	2,550,000	2,036,223	513,777
Press advertisements	900,000	900,000	659,594	240,406
Technical library and publications	250,000	250,000	30,705	219,295
Training and workshops	750,000	750,000	526,129	223,871
	103,394,000	102,590,000	96,443,467	6,146,533
Contribution to International Organisation	6,000,000	5,500,000	1,957,663	3,542,337
Overseas Mission	5,000,000	5,000,000	4,570,135	429,865
Donation	8,300,000	3,000,000	1,520,000	1,480,000
Conference	4,000,000	7,000,000	4,658,207	2,341,793
Consultancy costs	500,000	500,000	2,582,015	(2,082,015)
Fraud Tracking Costs	-	-	10,794,328	(10,794,328)
Project Recurrent Costs				
Community Empowerment Programme	34,125,000	34,125,000	29,465,001	4,659,999
Consumer Outreach	-	-	-	-
Internet content filtering project	2,300,000	1,200,000	1,961,971	(761,971)
E-Licensing Framework	500,000	500,000	-	500,000
DTT	-	-	37,813	(37,813)
QOS Project	5,000,000	-	-	-
FM Frequency Radio	-	-	766,266	(766,266)
Market Reg/Acc. Sep./Enforcement	2,000,000	-	-	-
USF				
Incidentals and office expenses	2,000	2,000	1,380	620
Project Recurrent Cost				
Rodrigues Satellite Bandwidth Project	58,297,000	58,297,000	58,296,835	165
Agalega Internet Project 2018-2019	10,942,000	10,942,000	12,853,314	(1,911,314)
	136,966,000	126,066,000	129,464,928	(3,398,928)
	240,360,000	228,656,000	225,908,395	2,747,605

Note: Please refer to note 28 for explanation on Variances



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

1. MAIN ACTIVITY OF THE AUTHORITY

The ICT Authority was established under the Information and Communication Technologies Act 2001 in order to regulate and democratise information and communication technologies and related matters.

2. STANDARD ADOPTED

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

Where 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.

3. REPORTING PERIOD

The financial statement for the current period has been prepared for the 12 months ended 30 June 2019 with comparative information for the 12 months ended 30 June 2018.

4. ACCOUNTING POLICIES

Basis of preparation

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

5. ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimation involves judgments based on the latest available, reliable information and may need revision if changes occur in the circumstances on which the estimates were based or as a result of new information.

A change in an accounting estimate is recognized in the period of change if the change affects the period only or the period of change and future periods, if the change affects both. To the extent that a change gives rise to assets and liabilities or relates to an item of net assets/equity, it is recognized by adjusting the carrying amount of the related asset, liability, or net assets/equity in the period of the change.

6. MEASUREMENT BASE

In preparing the financial statements, the Authority has adopted the accounting principles recognized as appropriate for the measurement and reporting of the financial position, financial performance, and cash flows on an accrual basis.

7. STANDARDS ISSUED BUT NOT YET EFFECTIVE

At the date of authorisation of the financial statement, the following IPSAS were issued but not yet effective.

IPSAS 41 – Financial Instruments
(Effective January 2022)

IPSAS 42 – Social Benefits
(Effective January 2022)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

8. STATEMENT OF FINANCIAL PERFORMANCE AND CASH FLOW STATEMENTS

The statement of financial performance classifies expenses on the basis of their nature. The cash flow statement has been prepared using the indirect method.

9. SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue Recognition

Revenue, which represents licence fees receivable, has been accounted on an accrual basis, and is recognized upon issue of claims to licensees.

(b) Expenditure

All expenses have been accounted on accrual basis.

(c) Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. However, computer equipment, office equipment and technical equipment have been revalued by management based upon their fair value.

- (i) Depreciation is calculated to write off the cost of property, plant and equipment on a straight-line basis over the expected useful lives of such assets. The annual depreciation rates used for the purpose are as follows: -

Item	(%)
Furniture & Fittings	10
Office Equipment	20
Computer Equipment	20
Motor Vehicles	20
Technical Equipment	20

- (ii) Full depreciation is charged in the year of acquisition and no depreciation is charged in the year of disposal.
- (iii) Fully depreciated assets still in use are revalued and depreciated over their estimated future useful lives.
- (iv) Property, Plant and equipment items costing less than Rs 5,000/- will not be capitalised.
- (v) Property, Plant and equipment are revalued once a year, based on management best estimates. If an asset's carrying amount is increased as a result of a revaluation, the increase is recognised as revaluation surplus in the Statement of Net Assets/Equity. However, the increase shall be recognised in the Statement of Financial Performance to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss. If an asset's carrying amount is decreased as a result of a revaluation, the decrease shall be recognised in the Statement of Financial Performance. However, the decrease shall be recognised in the Statement of Financial Performance to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

(d) Impairment of Tangible Assets

At each date of Statement of Financial Position, the Authority reviews the carrying amounts of its tangible assets to determine whether there is an indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the Authority estimates the recoverable amount of the cash generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimated of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount.

An impairment loss is recognized immediately in the statement of comprehensive income, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset in prior years. A reversal of an impairment is recognized immediately in the income statement, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

e) Intangible Assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses. Computer software costs are recognised as intangible assets amortised using the straight-line method over their useful lives, exceeding a period of 5 years

(f) Financial instruments

Financial assets and liabilities are recognized on the Statement of Financial Position when the Authority has become party to the contractual provisions of the financial instruments. Financial instruments are initially measured at cost, which includes transaction costs. Subsequent to the initial recognition, these instruments are measured as set out below:

(i) Trade receivables

Trade receivables are stated at their nominal value as reduced by appropriate allowances for estimated irrecoverable amounts.

(ii) Other receivables

Other receivables are stated at their nominal value.

(iii) Investments in deposits

Investments in deposits comprise term deposits in local commercial bank accounts. The Investments in deposits are stated at amortised cost.

(iv) Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances, and investments in deposits.

(v) Creditors and payables

Creditors and payables are stated at their nominal value.

(g) Retirement Benefit Obligations

The Authority contributes to a pension scheme, which is a 'Defined Benefit' plan. The assets of the fund are held independently and administered by the State Insurance Company of Mauritius Ltd (SICOM).

The cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at each date of Statement of Financial Position. A Corridor Method was adopted for the recognition of actual gains and losses with respect to the defined benefit plan. Actuarial gains and losses which exceed ten per cent of the greater of the present value of the pension obligations and the fair value of plan assets are recognised in the financial year following their recurrence.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

The amount recognised in the Statement of Financial Position represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and reduced by the fair value of plan assets. Any asset resulting from this calculation is limited to unrecognised actuarial losses and past service cost, plus the present value of available refunds and reductions in future contributions to the plan.

A portion of actuarial gains or losses will be recognised as income or expense if the net cumulative unrecognised actuarial gains or losses at the end of the previous accounting period exceeded the greater of:

- 10% of the present value of the defined benefit obligations at that date; and
- 10% of the fair value of the plan asset at that date.

(h) Provisions

Provisions are recognized when the Authority has a present obligation as a result of past event, which it is probable, will result in an outflow of economic benefits that can reasonably be estimated.

Allowances for Doubtful Debts

Trade receivables are stated at their nominal value, as reduced by appropriate allowances for estimated irrecoverable amounts, and comprise claims for licence fees due at year end. The claims are issued to all licensees of the Authority based upon the applicable licence fees as per regulations. A certain number of claims are expected to be irrecoverable owing to the fact that firstly, the licensees have closed down, and secondly, the equipment to which the claims pertained have either broken down or are no longer being used.

Appropriate amounts, based upon past experience and facts submitted by licensees, have been earmarked in the provision for allowances for doubtful debts. In assessing the recoverability of trade receivables, Management considers the ageing of the claims due.

(i) Use of estimates

The preparation of financial statements in accordance with International Financial Reporting Standards and generally accepted accounting principles requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on management's best knowledge of current events and actions, actual results ultimately may differ from these estimates.

(j) Related Parties

For the purposes of these Financial Statements, parties are considered to be related to the Authority if they have the ability, directly or indirectly, to control the Authority or exercise significant influence over the Authority in making financial and operating decisions, or where the Authority is subject to common control or common significant influence. Related parties may be individuals or other entities.

10. RISK MANAGEMENT POLICIES

(i) Credit Risk

Credit risk relates to the possibility of default by licensees in settling their claims obligations to the Authority.

For major commercial licences, the Act provides for the obligation of the licensee to furnish a Bank Guarantee, which the Authority can enforce to should the claims for licence fees are not honoured. This mitigates the credit risk exposure of the Authority with regard to the recoverability of the licence fees and the possibility of material loss arising.

ii) Liquidity Risk

This refers to the possibility of default by the Authority to meet its obligations because of unavailability of funds to meet both operational and capital requirements. In order to ensure adequacy of its funding, cash flow forecasts are prepared periodically to identify any shortage of funds. The expenditure of the Authority is also matched against budget estimates to be within targeted limits.

The single major outflow of the Authority comprises the contribution to the Consolidated Fund. The amount payable is based on budget estimates, as may be adjusted for any actual non-budgeted recurrent and/or capital expenditure, to arrive at the surplus transferable funds.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

11 a. PROPERTY, PLANT AND EQUIPMENT

	Furniture & Fittings Rs	Office Equipment Rs	Computer Equipment Rs	Motor Vehicles Rs	Technical Equipment Rs	TOTAL Rs
COST						
Balance as at 1 July 2018	3,865,234	972,890	6,809,181	15,336,150	6,276,808	33,260,263
Assets Reclassified	-	-	5,225	-	(5,225)	-
Additions	325,673	177,005	5,668,350	-	-	6,171,028
Revaluation	32,783	5,120	356,856	1,300,000	210,936	1,905,695
Original Cost of Assets Revalued	(109,275)	(15,360)	(1,070,569)	(5,425,700)	(351,560)	(6,972,464)
Adjustment	-	-	-	-	-	-
Disposal/Scrapped	(104,194)	(106,968)	(1,554,553)	-	(209,728)	(1,975,443)
Balance as at 30 June 2019	4,010,221	1,032,687	10,214,490	11,210,450	5,921,231	32,389,079
DEPRECIATION						
Balance as at 1 July 2018	2,368,117	486,257	3,388,021	10,907,790	2,046,275	19,196,460
Adjustment for Depreciation – Assets Reclassified	-	-	4,703	-	(4,703)	-
Charge for the period	362,462	200,579	1,923,267	1,482,090	1,081,884	5,050,282
Accumulated depreciation of Assets Revalued	(109,275)	(15,360)	(1,070,569)	(5,425,700)	(351,560)	(6,972,464)
Adjustment	-	-	-	-	-	-
Disposal/Scrapped	(60,949)	(56,818)	(1,093,633)	-	(96,396)	(1,307,796)
Balance as at 30 June 2019	2,560,355	614,658	3,151,789	6,964,180	2,675,500	15,966,482
NBV – 30 June 2019	1,449,866	418,029	7,062,701	4,246,270	3,245,731	16,422,597
NBV – 30 June 2018	1,497,117	486,633	3,421,160	4,428,360	4,230,533	14,063,803

11b. INTANGIBLE ASSETS

	Software Rs
COST	
Balance as at 1 July 2018	2,181,170
Additions	2,450,573
Disposal/Scrapped	(148,022)
Balance as at 30 June 2019	4,483,721
AMORTISATION	
Balance as at 1 July 2018	988,507
Charge for the period	893,046
Disposal/Scrapped	(110,038)
Balance as at 30 June 2019	1,771,515
NBV – 30 June 2019	2,712,206
NBV – 30 June 2018	1,192,663

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

12. FINANCIAL INSTRUMENTS

In its ordinary operations, the Authority is exposed to financial risk, more precisely to credit risk.

Fair values
The carrying amounts of the Authority's financial assets and financial liabilities reflect their nominal values.

Credit risk
The Authority's credit risk is attributable to its Trade Receivable and Other Receivables. The amounts stated in the Statement of Financial Position are net of allowances for impairment of debts, estimated on prior experience.

Interest rate risk

13. TRADE RECEIVABLES

13(a). General Fund

Trade Receivables represent licence fees due at period end (30 June 2019: Rs; 17,870,535 30 June 2018: Rs; 11,898,409), and are stated net of provision for impairment of debts.

Movement in allowances for doubtful debts account:

	Rs
Balance as at 1 July 2018	16,889,668
Provision during the period	3,511,275
Balance as at 30 June 2019	20,400,943

13(b). Universal Service Fund (USF)

Trade receivable represents USF contributions due from licensed operators at period end (30 June 2019: Rs: 324,559,697; 30 June 2018: Rs: 306,750,330)

14. OTHER RECEIVABLES

	30 June 2019 Rs	30 June 2018 Rs
Interest on deposits		
General Fund	1,919,726	-
USF	13,712,329	-
Loan to staffs	9,084,422	6,948,522
Expenses prepaid	3,829,246	1,220,169
Prepayments	1,714,710	1,714,710
PKI	841	58,287
Advance on Fixed Assets	113,850	113,850
Refund of trainee Engineer Stipend	47,950	95,414
TOTAL	30,423,074	10,150,952
Receivable within 1 year	24,183,087	5,391,858
Receivable after 1 year	6,239,987	4,759,094
	30,423,074	10,150,952

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

15. CASH AND BANK BALANCES

	30 June 2019	30 June 2018
	Rs	Rs
(a)		
Cash at Bank – General Fund	120,527,733	158,610,907
Cash at Bank - Fraud Tracking Account	10,784,352	10,784,352
Cash at Bank – PKI	532,601	426,281
Cash in Hand	7,990	9,763
Total – General Fund	131,852,676	169,831,303
(b)		
Cash at Bank - Universal Service Fund	103,890,526	627,449,681
TOTAL	235,743,202	797,280,984

16. INVESTMENT IN TERM DEPOSIT

The ICT Authority has invested funds from both ICTA General Fund and USF to the SBM for a period of one year ending on 02 July 2019 at interest rate of 2.75% p.a.

17. TRANSFER TO CONSOLIDATED FUND

The Authority contributes a sum to the Consolidated Fund (formerly Capital Fund) of the Government of Mauritius from the General Fund in terms of the provisions of the Information and Communication Technologies Act 2001 based on income and expenditure estimates, and as determined by the Board of the Authority. An amount of Rs 58,423,084 (2018: Rs 152,348,343) has been transferred into the Consolidated Fund.

The transfer has been accounted as a row item under the Statement of Financial Performance.

18. REVALUATION RESERVE

The revaluation reserve consists of fair value reserve arising on revaluation of fixed assets. The following assets were revalued: -

Date of Revaluation	Class of Assets	Increase in Carrying Amount Rs
30.06.2019	Furniture & Fittings	32,783
30.06.2019	Office Equipment	5,120
30.06.2019	Computer Equipment	356,856
30.06.2019	Motor Vehicles	1,300,000
30.06.2019	Technical Equipment	210,936
Amount recognised in revaluation reserve		1,905,695

The total amount of revaluation reserve as at 30 June 2019 amounted to Rs 11,393,620.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

Basis of Revaluation

No independent valuer was involved. Furniture and Fittings, Office Equipment, Computer Equipment, Motor Vehicles and Technical Equipment were revalued based upon best Management estimate benchmarked upon prevailing market prices for items concerned.

Management is of the opinion that the above assets still carry the above stated amounts.

19. RETIREMENT BENEFIT OBLIGATIONS

The Authority has included its retirement benefit obligations in the financial statements. 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 SICOM Ltd.

Figures for IPSAS 39 Adoption for ICTA for year ended 30 June 2019

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Restated Rs
Amounts recognized in statement of financial position at end of year:		
Defined benefit obligation	83,836,081	80,043,242
Fair value of plan assets	(62,946,059)	(56,927,548)
Liability recognised in balance sheet at end of year	20,890,022	23,115,694
 Amounts recognised in income statement		
Service cost:		
Current service cost	4,371,679	4,410,499
Past service cost	-	-
(Employee contributions)	(2,115,681)	(3,306,518)
Fund Expenses	149,542	142,756
Net Interest expense/(revenue)	1,479,707	1,173,693
P&L Charge	3,885,247	2,420,430
Remeasurement		
Liability (gain)/loss	(4,552,412)	6,284,393
Assets (gain)/loss	2,058,852	(1,189,737)
Net Assets/Equity (NAE)	(2,493,560)	5,094,656
Total	1,391,687	7,515,086
 Movements in liability recognised in balance sheet		
At start of year	23,115,694	19,666,908
Amount recognised in P&L	3,885,247	2,420,430
(ICTA Share of Pension)	(235,015)	(235,015)
(Contributions paid by employer)	(3,382,344)	(3,831,285)
Amount recognised in NAE	(2,493,560)	5,094,656
At end of year	20,890,022	23,115,694



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

	Year ended 30 June 2019	Year ended 30 June 2018 Restated
Reconciliation of the present value of defined benefit obligation	Rs	Rs
Present value of obligation at start of period	80,043,242	66,148,294
Current service cost	4,371,679	4,410,499
Interest cost	5,603,027	4,630,381
(Benefits paid)	(1,629,455)	(1,430,325)
Liability (gain)/loss	(4,552,412)	6,284,393
Present value of obligation at end of period	83,836,081	80,043,242
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	56,927,548	46,481,386
Expected return on plan assets	4,123,320	3,456,688
Employer contributions	3,382,344	3,831,285
Employee contributions	2,115,681	3,306,518
(Benefits paid + other outgoings)	(1,543,982)	(1,338,066)
Asset gain/(loss)	(2,058,852)	1,189,737
Fair value of plan assets at end of period	62,946,059	56,927,548
Distribution of plan assets at end of period		
<i>Percentage of assets at end of year</i>		
Government securities and cash	58.7%	59.50%
Loans	3.4%	3.70%
Local equities	13.1%	14.60%
Overseas bonds and equities	24.2%	21.60%
Property	0.6%	0.60%
Total	100.00%	100.00%
Additional disclosure on assets issued or used by the reporting entity		
<i>Percentage of assets at end of year</i>	(%)	(%)
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

History of obligations, assets and experience adjustments

Year	Year ended 30 June 2019	Year ended 30 June 2018
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(2,058,852)	56,927,548
Liability experience gain/(loss) during the period	4,552,412	(77,400,411)
	2,493,560	(20,472,863)
Year	2019/2020	2018/19
	Rs	Rs
Expected employer contributions	4,018,418	3,469,074

20. EMPLOYEE BENEFITS

Employee benefits comprise the total balance of sick leaves, accumulated passage benefits and accumulated vacation leaves not yet availed by employees of the Authority as at respective year ends.

	30 June 2019	30 June 2018
	Rs	Rs
Balance at start of year	19,085,683	17,305,658
Amount accrued during the year	15,374,698	1,780,025
Balance at end of year	34,460,381	19,085,683
Payable within 1 year	6,020,212	5,088,925
Payable after 1 year	28,440,169	13,996,758
Total	34,460,381	19,085,683

21. CREDITORS AND PAYABLES

	30 June 2019	30 June 2018
	Rs	Rs
General Fund	80,031,669	46,389,446
Universal Service Fund	15,668,418	14,574,209
Expenses Accrued	4,784,491	3,863,968
TOTAL	100,484,578	64,827,623

22. REVENUE

Revenue comprises two sources of income as detailed hereunder:

(a) Income credited into the General Fund represents licence fees receivable from operators licensed by the Authority on an accrual basis. (Year ended 30 June 2019 Rs 233,097,174; Year ended 30 June 2018 Rs 232,321,609)

(b) Income credited into the Universal Service Fund represents contributions receivable from operators who are holders of International Long-Distance Licence and/or Public Land Mobile Network (mobile) Licence. (Year ended 30 June 2019 Rs 64,387,532; Year ended 30 June 2018 Rs 86,699,426)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

23. OTHER INCOME

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
General Fund		
Interest on Loan to staffs	264,216	174,399
Application Fees	244,000	320,000
Income from PKI	50,000	163,966
Interest on term deposit	1,919,726	-
Universal Service Fund	2,477,942	658,365
Interest on term deposit	13,712,329	-
TOTAL	16,190,271	658,365

24. ADMINISTRATIVE EXPENSES

	Year Ended 30 June 2019 Rs	Year Ended 30 June 2018 Rs
General Fund		
Staff Costs (Refer to note 24a)	71,184,095	58,777,790
Fees to Chairman and Board Members	6,116,000	6,452,000
Rent	6,041,435	6,120,432
Electricity	1,490,896	1,396,192
Telephone	495,898	600,512
Printing, Stationery and Correspondences	851,411	738,219
Incidentals and Office Expenses	1,065,141	856,727
Motor Vehicle Running Expenses	518,170	447,064
Loss on Disposal/Scrapped	705,629	28,276
Provision for doubtful debt	3,511,275	3,594,183
Maintenance of Equipment & Software	1,437,655	1,141,714
Technical Library and Publications	30,705	68,564
Press Advertisements	659,594	590,315
Insurance	367,981	155,463
Training & Workshops	526,129	433,676
Professional Fees	6,031,385	7,206,108
Depreciation & Amortisation	5,943,328	4,762,774
	106,976,727	93,370,009
Universal Service Fund		
Incidentals and Office Expenses	1,380	1,980
	106,978,107	93,371,989

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 (Cont'd)

24a. Staff Costs

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
Salaries & Wages	44,567,506	36,492,810
Overtime	1,616,616	1,061,418
Travelling & Transport	5,386,682	4,479,745
Allowances & EOY Bonus	7,822,355	5,060,222
Staff Welfare	1,860,500	2,130,492
Sick Leave	2,337,097	2,881,465
Passage Benefit	2,416,289	1,676,474
Provision of Vacation Leave	1,300,395	-
Pension (SICOM, FPS, Pensioners & NPS)	5,031,727	5,191,726
Medical Insurance	1,070,600	940,650
Retirement Benefit Obligation	(2,225,672)	(1,137,212)
	71,184,095	58,777,790

25. OTHER EXPENSES

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
General Fund		
Contribution to International Organizations	2,833,144	3,729,063
Consultancy	2,582,015	4,671,087
Overseas Mission	4,570,135	2,067,100
Sponsorship	1,370,000	6,710,750
Conference	4,658,207	540,820
Project Recurrent Costs (refer to note 25a)	32,169,719	59,687,262
Provision for Fraud Tracking Costs	10,794,328	-
	58,977,548	77,406,082
Universal Service Fund		
Project Recurrent Costs (Refer to note 25b)	71,150,149	27,640,316
	130,127,697	105,046,398

25a. Project Costs - ICTA

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
CEP	29,465,000	30,393,701
Online Filtering Project	675,558	4,350,858
CSA Project	1,225,082	-
Digital Migration	37,813	861,264
FM Frequency Radio	766,266	-
Rodrigues Satellite Bandwidth	-	24,081,439
	32,169,719	59,687,262

25b. Project Costs - USF

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
WIFI	-	188,286
Rodrigues Satellite Bandwidth	58,296,835	27,452,030
Agalega Internet Connectivity	12,853,314	-
	71,150,149	27,640,316



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

26. RELATED PARTY TRANSACTIONS

26.1 Remuneration to management

Key management are persons having authority and responsibility for planning, directing and controlling the activities of the Authority- Related Party Disclosures. During the year, the total remuneration of the key management was as follows:

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
Allowances paid to Chairman and Board Members	6,116,000	6,236,000
Directors	8,617,739	5,350,696
	14,733,739	11,586,696

26.2 Staff Loans

Staff loans include auto cycle and car loans which are refundable in 60 and 84 equal monthly instalments respectively, and bear interest at the rate of 4% per annum. The above also include educational loans to staff members refundable in 60 equal monthly instalments with annual interest rate of 5%.

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
Opening Balance of loan: -		
Receivable within 1 year	2,189,435	1,305,042
Receivable after 1 year	4,759,087	2,773,622
Loans granted during the year	4,893,610	4,371,754
Loan Instalments Received	(2,757,710)	(1,501,896)
Closing Balance	9,084,422	6,948,522
Receivable within 1 year	2,844,435	2,189,435
Receivable after 1 year	6,239,987	4,759,087
	9,084,422	6,948,522

26.3 Board Members

The members of the ICT Authority shall be deemed to be and constitute the members of the Postal Authority in accordance with Section 4(2) of the Postal Services Act 2002.

27. FINANCIAL SUMMARY

GENERAL FUND	Jan 14 – Dec 14	Jan 15 – Dec 15	Jan 16 – Jun 17	Jul 17 – Jun 18	Jul 18 – Jun 19
	Rs	Rs	Rs	Rs	
Revenue	180,571,537	204,695,892	313,017,378	232,321,609	233,097,174
Surplus	54,863,513	61,329,546	76,883,149	62,203,883	69,620,841
Equity	250,773,960	276,946,788	209,058,519	124,035,030	104,008,576
Transfer to Consolidated Fund	(40,000,000)	(40,000,000)	(150,000,000)	(152,348,343)	(58,423,084)



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

27. FINANCIAL SUMMARY

UNIVERSAL SERVICE FUND	Jul 17 – Jun 18	Jul 18 – Jun 19
	Rs	Rs
Revenue	86,699,426	64,387,532
Surplus	59,057,130	6,948,332
Equity	919,545,802	926,494,134

28. BUDGET NOTES

ICT Authority presents its budget and the financial statements on accrual basis. The approved budget covers the fiscal period from 01 July 2018 to 30 June 2019. The budget was approved by the ICTA Board. The major variances are explained as follows:

Variance between final budget and actual

1 Revenue from Licence Fees:

An increase of Rs 33 million from licence fees is namely explained by the fact that the mobile industry is evolving very rapidly and with the introduction of new technologies the demand for spectrum has increased.

2 Staff Costs:

The staff cost is lower than budgeted due to the fact that no recruitment could be made because of the forthcoming merger between ICTA and IBA. Besides the cost of consultant was budgeted in staff costs instead of cost of consultancy.

3 Incidentals and Office Expenses:

Items under this head was budgeted in different heading like staff costs, printing, postage and stationery and repairs and maintenance. However, in the actual financial statements this amount has been shown as a separate item.

4 Provision for doubtful debts/ Loss on disposal / Depreciation

These are non-cash moving items for which no provision has been made.

5 Contributions to International organisations:

Contributions to international organisations are made on yearly basis. In previous years the total cost was accounted for in the year of payment. However, as from this year provision has been made for prepayments, as per National Audit Office recommendation.

6 Donation:

Provision has been made for payment to parent Ministry regarding Consultancy cost for merger ICTA/IBA. However, no claim has been received by the Authority.

7 Conference:

The actual cost incurred on conferences was lower than budgeted as the Authority negotiated a better deal with ITU regarding the costs to be borne on foreign interpreters.

8 Consultancy Costs:

Refer to explanation on (2) above.

9 Fraud Tracking Cost:

Provision is being for reimbursement to Emtel for contribution in FTA. The Authority has lost its case in the course and there is high probability that this amount would be payable. No provision has been made in the budget as at time of preparation as this issue was considered remote.



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019 *(Cont'd)*

28. BUDGET NOTES

10 Project Recurrent Cost:

The renewal of contract for the CSA project was not budgeted. The Agalega Internet Project was delayed in implementation and so the actual cost is lower. The cost of adverts in media for Refarming of Radio Frequency was not budgeted in the accounts.

29. UNIVERSAL SERVICE FUND

The revenue for USF is based on incoming international traffics and roaming. The roaming for Inland Revenue has slightly increased during the period ending 30 June 2019. Thus, the actual revenue is higher than budgeted. The project costs include payment made to Rodrigues Project and Agalega.

30. CONTINGENT LIABILITIES

There are 9 legal suits which have been lodged against the ICTA. These legal suits account for a total contingent liability of Rs 411,825,000.

In addition to the above cases, the Supreme Court has delivered judgement against the Authority in the case Emtel v/s ICTA and Others. The Authority has lodged an appeal against the afore-mentioned judgement. The damage ordered in the judgement amounts to Rs 554,139,900 million excluding interest and legal costs, involving 3 potentially liable parties namely the ICTA, Mauritius Telecom Ltd and Cellplus Mobile Communications Ltd.

In view of the fact that the appeal lodged against the judgement has been accepted, the damage has not been accrued in the financial statements. The present note is being presented for disclosure purpose in view of the recent judgement and the materiality of the amount involved.

31. PRIOR YEAR ADJUSTMENTS:

(a) Retirement Benefit Obligation

Due to the change from IPSAS 25 to IPSAS 39, there has been significant changes to pension benefit disclosures and a prior year adjustment has been made for the period as at 30 June 2019 for the sum of Rs 21,609,041.

(b) Vacation Leave

Vacation leave has been accrued in the Financial Statement as at 30 June 2019 for the first time. Moreover, the balance as at 30 June 2018 has being treated as a prior year adjustment amounting to Rs 12,463,592.

32. CURRENCY

All figures are shown to the nearest Mauritian Rupee.







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