



ICTA

INFORMATION & COMMUNICATION
TECHNOLOGIES AUTHORITY

2019 - 2020

ANNUAL REPORT

Regulating for
Digital Inclusion

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Executive Summary

During the period 1 July 2019 to 30 June 2020, the Authority put in place its digital transformation strategy to become agile in responding to a key stakeholder sets: customers which require licences and authorizations to import or operate ICT equipment and ICT consumers subscribing to information and communication services.

From 1st October 2019 an Online Clearance portal for ICT equipment as part of business facilitation for importers of ICT equipment was deployed. The portal has reduced the number of touchpoints for the customer journey. As such individuals and companies which have to submit applications to the Authority go through a seamless online journey in order to obtain clearance at the Customs for ICT equipment. Documents and communication are submitted on the Authority portal with the journey ending at the Customs department for secure and confidential clearance of equipment. All the stakeholders have benefitted from this innovative system the Authority has reduced backlogs; the customer gets greater convenience and the Customs department is assured that all procedures have been followed prior to granting clearance.

The portal was enhanced in May 2020 with a dedicated system for online applications for the Authority's Dealer's Licence. And also, in May 2020, a consumer complaints online system was launched for ICT consumers to lodge complaints about service providers of information and communication services (ICS).

In launching these systems, the Authority is pursuing its digital transformation strategy. The implementation of these systems occurred in a reporting period which has been facing the global Covid 19 pandemic. At the onset of the sanitary curfew in March 2020, the online systems enabled the Authority to maintain its operations. By being paperless, they complemented the Stay Safe and contactless mode of operating during the pandemic.

The Authority's schedule provides for 101 types of licences that it can issue. During the year, it issued/renewed 115 Dealer's licence and 7 others commercial licences for public operators. In addition, scores of engineering or technical licences were also issued.

In terms of greater choice and more competitive services reaching ICT consumers, the noticeable trends were greater uptake of promotional and bundled offers by operators to a large extent made possible by a transparent framework for tariff applications made by operators. There was a sustained growth in mobile Internet services and enhancements in fixed Internet offers.

During the sanitary confinement, in line with consumer trends in many countries Broadband usage saw an increase of 56.4% over the comparative period.

Democratisation of ICTs is seen as one of the means for countries to attain a number of the Sustainable Development Goals. Universal access is made possible under the Universal Service Fund which the Authority manages. As part of its duty to reach the underserved, the Authority pursued its universal service obligations with the sustaining of its project to bring Broadband connectivity to Agalega. The Information and Communication Technologies Authority in the exercise of its function as the Controller of Certification Authorities (CCA) issued a Directive that pertains to security measures for the management and operation of licensed, recognised and approved Certification Authorities

(CAs). The Directive provided for the enhancement of the Public Key Infrastructure (PKI) services by the Controller of Certification Authorities of Mauritius.

There were a number of amendments made to the ICT Act (2001) during the period, including the repealing of the section 51 under the COVID-19 (Miscellaneous Provisions) Act 2020.

The Authority also came up with a protocol to safeguard the health of its members of staff and the public to respond of the Covid 19 pandemic. A series of measures were taken in line with Government actions in the interest of public health.

Like with virtually all ICT regulators across the world, the management of radio frequency is a challenge for the Authority. One of the highlights of the financial year were the outcomes attained as a result of the Authority's participation in the World Radio Conference which took place in 2019 in Egypt. The conference is the premier global event when ICT regulators negotiate and deliberate with administrations from other regions to secure the best possible plan for radio frequency. One of the highlights of WRC was the filing for a satellite new orbital slot by the Authority to the Radiocommunication Bureau of the International Telecommunication Union (ITU) with a view to replacing our current degraded orbital slot. This is a long process but once complete will be of great importance to the interests of Mauritius.

A new Chairperson was appointed in February 2020 and there were changes to the constitution of the Board with the appointment of other Board members. The Board working alongside management has been charting out the way forward for the Authority to achieve its mission and objectives with a three-year Strategic Plan.

Abridged Financial Statements

ABRIDGED FINANCIAL STATEMENTS		
ICTA	2020 Rs	2019 Rs
STATEMENT OF FINANCIAL POSITION		
Non-current assets	23,922,171	25,374,790
Current assets	996,230,844	1,172,356,521
Total assets	1,020,153,015	1,197,731,311
Equity	836,178,084	1,041,896,330
Non-current liabilities	71,032,689	49,330,191
Current liabilities	112,942,242	106,504,790
Total Equity and Liabilities	1,020,153,015	1,197,731,311
STATEMENT OF FINANCIAL PERFORMANCE		
	2020 Rs	2019 Rs
Revenue - General Fund (Licence Fees)	203,530,810	233,097,174
Revenue - Universal Service Fund	50,577,417	64,387,532
	254,108,227	297,484,706
Other Income	12,411,575	16,190,271
	266,519,802	313,674,977
Administrative expenses	(98,892,182)	(109,471,667)
Other expenses	(121,383,547)	(130,127,697)
Surplus	46,244,073	74,075,613
Split into:	-	-
General Fund	68,729,680	67,127,281
Universal Service Fund	(22,485,607)	6,948,332

MESSAGE FROM THE CHAIRMAN

Following my appointment as the Chairperson of the Information and Communication Technologies Authority (ICT Authority) in February 2020, my priority was to take stock of the different mandates of the ICT Authority in order to set up a clear direction for the Authority to adhere to under my chairmanship.

After this initial stock taking exercise, and the scrutiny of the parent legislation

the ICT Act it was clear that improving the image of the ICT Authority was a first priority in substance. In order to do so, my challenge was to properly assess the targeted output of the Authority with its existing resources in order to iron out any mismatch required to improve and optimize on the effectiveness at work.

In terms of output, the ICT regulator interacts with three groups of stakeholders namely the policy makers, the operators and the consumers. The only way to deliver what is expected from the ICT regulator is to come up with tangible outputs through specific projects for the consumer, level playing field measures for the operators as well as the implementation of measures of Government policy and tendering of advice to the policy maker on ICT regulatory issues.

In so doing, the ICT Authority is also tasked with fulfilling and balancing these stakeholders' expectations against a backdrop of technological and service convergence, in order to sustain the healthy development of the ICT sector. With the evolving business models in the communications sector, there has been a global shift in the paradigm of regulation during the past years.

In the early stage when the primary role of the regulator



was to defend the public interest against abuse of monopoly power, regulators generally focused on issues relating to price setting and analysis of customers' complaints with their service providers. Nowadays, the complexity of regulatory issues has grown with the complexity and convergence of telecommunications business.

However, in any case, the current mission of the ICT regulator remains the same. It is geared towards ensuring that the benefits of any measure implemented in this sector percolate effectively to the Mauritian citizen. This, in turn, implies that the deployment of an effective ICT regulatory framework ensures that the Mauritian citizen can choose an accessible, affordable, safe and secure ICT service with the desired quality of standards.

From the human resources standpoint, it can be observed that the nature of the issues which need to be handled by the Authority is very diverse and requires different skill sets, be it in terms of technical, economic or social regulation which need to work in synergy for the ICT regulator to become effective.

For this purpose, it is essential that staff members develop a sense of collective ownership of the projects of the Authority. This collective approach is especially relevant in the context of ICT regulatory work where each deliverable typically has a technical (whether engineering, economics or information technology) and a legal component which naturally lends itself to a team work mode of operation. This, in turn,

implies that staff members need to have the ability to perform both as a team player when required and act as a team leader as and when required with leadership skills.

For this to happen, the right motivational strategy needs to be put in place. It is only then that the concept of collective intelligence will come to fruition. This, in turn, enables the tapping into the resourcefulness of each and every motivated team member to come up with concrete tangible projects. It is therefore a logical step that we are introducing a Performance Appraisal Scheme at the ICT Authority.

Furthermore, a Strategic Plan has been charted out for the next 3 years, from 2020 to 2023, in order to identify realistic projects of great importance for the country within a timeframe.

As a result of this ongoing auditing exercise to strike the right balance, I am pleased to note that in the short span of time that I have assumed office, a number of major projects have been launched despite the COVID-19 lockdown period. It is to be emphasised that during this difficult period the Authority's 'work from home' strategy was successfully implemented thereby ensuring continuity not only of essential services, but also of strategically-oriented outputs.

In particular, the forthcoming introduction of a new licensing framework is expected to introduce a fair degree of flexibility in terms of the business activities. Further a new mechanism of charging licence fees, based on revenue, is being worked out so as to encourage smaller players to

continue investing and innovating. This new licensing framework is expected to pave the way for the introduction of Mobile Number Portability, the promotion of a healthier competitive environment as well as new methods of allocating radio spectrum resources. WiFi Hotspots, available free of charge in 234 different locations is a project where the ICT Authority will be working alongside with the Prime Minister's Office to further digital inclusion.

Last but not least, management was tasked to work on defining appropriate regulatory measures to tackle the threats posed by harmful and illegal Internet content in line with the Authority's functions under Section 18 of the ICT Act. In this context, it will assess the possibility of coming up with a clear-cut operational framework, equipped with an enforcement agency vested with the necessary power under the law in order to be able to perform diligently in line with the regulatory measures passed recently in all large democracies such as UK, France, Australia, India and USA. For that we have worked on a project which we have recommended and sent for approval to the PMO.

In a nutshell, by addressing, in a sustainable manner, any mismatch between the two important components of the operational framework of the Authority in terms of targeted output and motivated human resources, I am sure that such an approach will pave the way for the ICT Authority to become adequately equipped to outperform itself both in the short term as well as in the forthcoming years.

We are here to serve the nation and to serve the country. We have to offer an essential service emanating from strategy, innovation, inclusion and good governance, all of these corporate values are on top of my list.

It is essential to appreciate the contribution of the Honourable Prime Minister who is our responsible Minister as per Section 2 of the ICT Act, the Board of Directors and the staff at the ICTA with special thoughts for the three Directors: Engineering, IT and Finance for their large support to myself in order to put into place my vision for this sector which no doubt will be one of the most important pillars of our country and our economy.



Dick Christophe NG SUI WA
Chairman

MESSAGE FROM THE **OFFICER IN CHARGE**

Without a doubt the reporting period of 1 July 2019 to 30 June 2020 will be remembered as a unique one for the Authority. It was defined to some extent by the way the Authority coped with the COVID-19 pandemic but also by the way it responded to the challenges of the pandemic in the local context, both from the point of view of supporting the national efforts but also in maintaining operations during the historic sanitary confinement.

The Authority has been spurred on by a renewed dynamism with the appointment of Chairperson Mr. Dick Christophe Ng Sui Wa in February 2020 and the constitution of a new Board with the appointment of new board members.

Under the leadership of Mr. Ng Sui Wa, the Authority has embarked on a very important exercise of charting out its strategy for the next three years. The strategy sets out the roadmap to enable the Authority to move along to the next generation of regulation in line with international trends.

Throughout the 2019-2020 financial year, the Authority has meanwhile been committed to deliver across its operational fronts to meet the needs and demands of its diverse stakeholder sets.

To this end it has participated in one of the most important international conferences for spectrum management, the World Radio Conference held in November 2019 in Sharm el Sheikh, Egypt. The conference culminated with the signature of the Final Acts which modifies the provisions of the Radio Regulations.



The ICT Authority was the voice of Mauritius amongst the 150-Member States which took part in this United Nations International Telecommunication Union-organized event.

Around a dozen key outcomes emerged from the discussions held during WRC-19. These will pave the way forward for the management of radio frequencies in an ever-changing sector where competition for frequency spectrum among different industries is fierce.

Amongst the important deliberations during the WRC-19 was the opportunity provided to developing countries with degraded Broadcasting Satellite Service (BSS) Plan assignments to replace them with better ones.

The Authority could benefit from the guidance of experts of the International Telecommunication Union (ITU), the Secretariat of the Southern African Development Community and the African Telecommunication Union, prior to filing for a new orbital slot to the Radiocommunication Bureau of ITU. This is a major step in a long and complex process that will enable Mauritius to have a presence in space.

As Controller of Certification Authorities, the CCA, the Authority issued a Directive to enhance its Public Key Infrastructure services.

This Directive pertains to security measures for the management and operation of licensed, recognised and approved Certification Authorities (CAs) specifically pertaining to the mandatory

use of Online Certificate Status Protocol (OCSP) service for PKI services in Mauritius. The purpose of the OCSP is to ensure the online verification of the validity of the digital certificates issued to licensed/recognised/approved CAs.

To be more inclusive in particular of populations which are underserved, the Authority has implemented several projects under the Universal Service Fund (USF), including the provision of Broadband Internet to Agalega Islands. This Fund, which is managed by the Authority is being reviewed in line with international trends to make the Universal Services more specific by targeting the real needs of the underserved.

We have also witnessed benefits trickling down to consumers during the period with greater choice in terms of bundled and promotional offers by operators of information and communication services (ICS). Mauritius stood out in an ITU UNESCO report with regards to its mobile data affordability.

The Authority continued to support and protect consumers with a frontline service of face to face information and guidance about services. The Authority came forward with an online complaints system which enabled consumers to file their complaints online. The system has come to enhance the complaints handling mechanism of the Authority by empowering staff to offer a faster and more streamlined response to the consumer.

This online system was preceded with the launch of an Online portal for the clearance of ICT equipment for individuals or companies importing ICT equipment. The portal was launched in October 2019 and has brought huge operational benefits to the Authority. The entities who import equipment are able to select their profiles and move through the portal in a rational manner and obtain an online clearance at the Customs department within a timeframe of two days. This has been one of the most customer-centric projects of the Authority. It has also proved to be a capacity and team building exercise involving the technical expertise of staff in the IT and Engineering departments working together with the staff from the legal, finance and communication team to offer a coherent service. The clearance portal also includes a dedicated system for companies or individuals which require a Dealer's licence.

The returns of such online systems were felt during the sanitary confinement as they greatly facilitated staff to work from home. The pandemic saw the Authority coming together ever more strongly as a team with online meetings of management and departmental teams. A protocol was issued to inform staff about the new contactless procedures to stay safe whilst working from home but more particularly upon return to the office.

The experience of the confinement brought out the strengths of the staff of the Authority who demonstrated dedication to meeting the objectives and delivering a high level service.

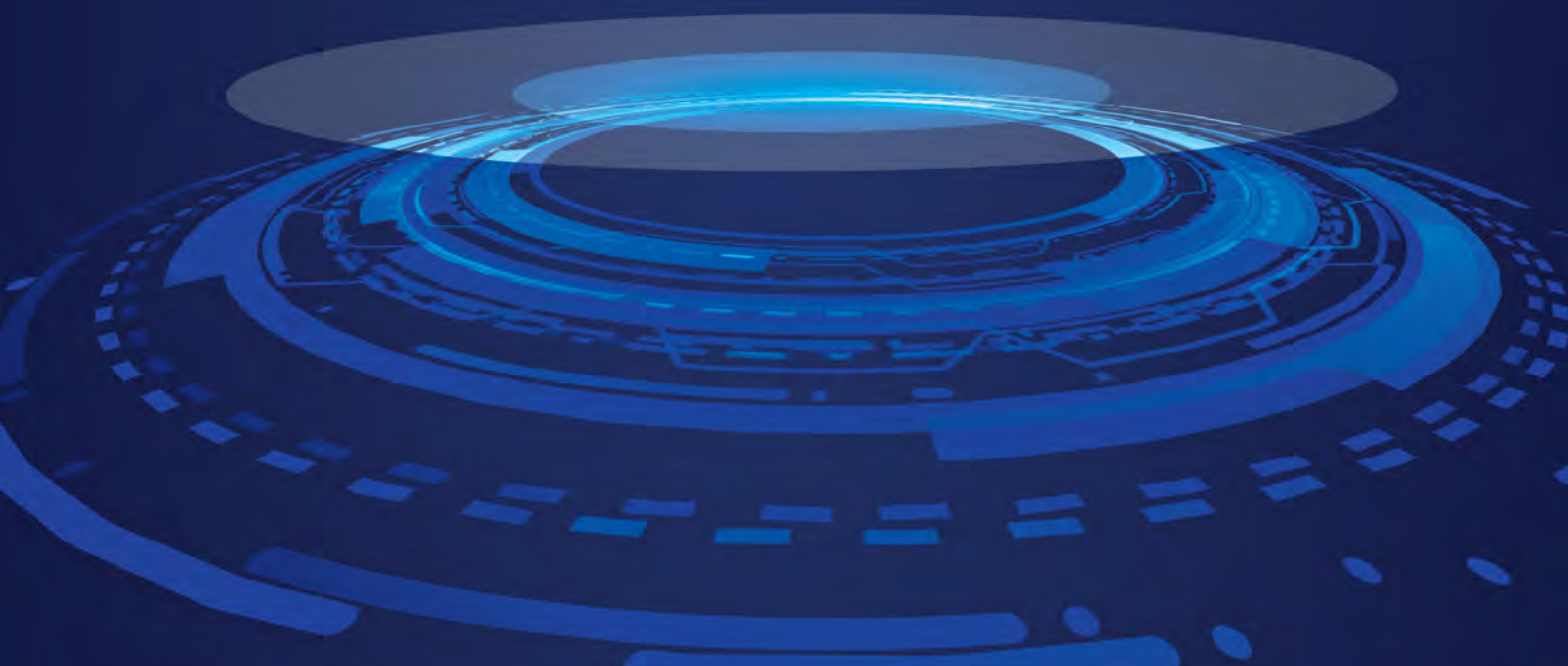
Amongst the challenges which the Authority faced during that the sanitary confinement were ICT consumer behaviour on social media. The ICT Observatory recorded a 60% rise in Internet downloads compared with the equivalent period in 2019. The use of the worldwide web by consumers who subscribed to the services of the Internet Service Providers (ISPs) shed light on the complexities of the digitalized societies, in particular the regulation of content on social media platforms. In handling this category of complaint, the ICT Authority turned to its mandate under the ICT Act, in particular under section 18.

I personally wish to thank the Board and the members of staff for their stalwart support during a year marked by change and look forward to working with the team to achieve the aims and objectives set out in the strategic plan.



Jérôme LOUIS
Officer-in-Charge

CORPORATE GOVERNANCE REPORT



PRINCIPLE 1: GOVERNANCE STRUCTURE

The ICT Board Charter

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 sets the strategic direction and leadership. The Board drives the formulation of policies, frameworks, plans and procedures to ensure that the Authority delivers its regulatory functions in the most efficient and effective manner. The Board delegates the execution of the policies and the control and management of the day to day business of the Authority to the Executive Director.

The following are the main guiding principles of the Board:

- To ensure that objects, powers and functions of the Authority are carried out in the most effective, efficient and objective manner.
- To ensure that the Authority operates within the highest standards of governance, transparency, fairness, integrity and accountability in its deliberations and resolutions.
- To ensure compliance to relevant laws, regulations, best practices and standards.
- To ensure the independence of internal audit function and to make adequate provision for the monitoring and financial control in compliance to accounting rules and standards.
- To ensure that effective internal controls are place and that operational risks are properly managed.
- To monitor and to review Management's performance on a regular basis.

The Board discharges its responsibilities either directly or through its sub-committees, as listed hereunder:

1. **Corporate Governance Committee**
2. **Audit Committee**
3. **Universal Service Fund Committee**
4. **Staff and Remuneration Committee**
5. **Radio Frequency Monitoring Unit Committee**
6. **Finance and Tender Committee**
7. **Fast Track Committee**
8. **Legal Affairs Committee**

The terms of reference of the above-mentioned sub-committees are described in more detail under the Principle 2.

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.

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.

Covid-19 Pandemic Conditions

In order to combat against the Covid-19 pandemic conditions prevailing in Mauritius and worldwide, the Authority has put into place the following measures:

1. 'Work from Home' concept was put in place whereby relevant Officers were given remote access to the database to ensure continuity of business
2. A 'Contactless' approach was adopted and all physical access to the Office premises was restricted. For example, all settlements for licence fees were requested to be effected either by bank transfer or by cheque only. Cash payments were not entertained.
3. Strict adherence to preventive and safety guidelines issued by the health authorities including physical and social distancing.
4. Provision of safety equipment including hand sanitizers and face masks
5. Maintaining and management of register of visitors accessing the premises of the Authority

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

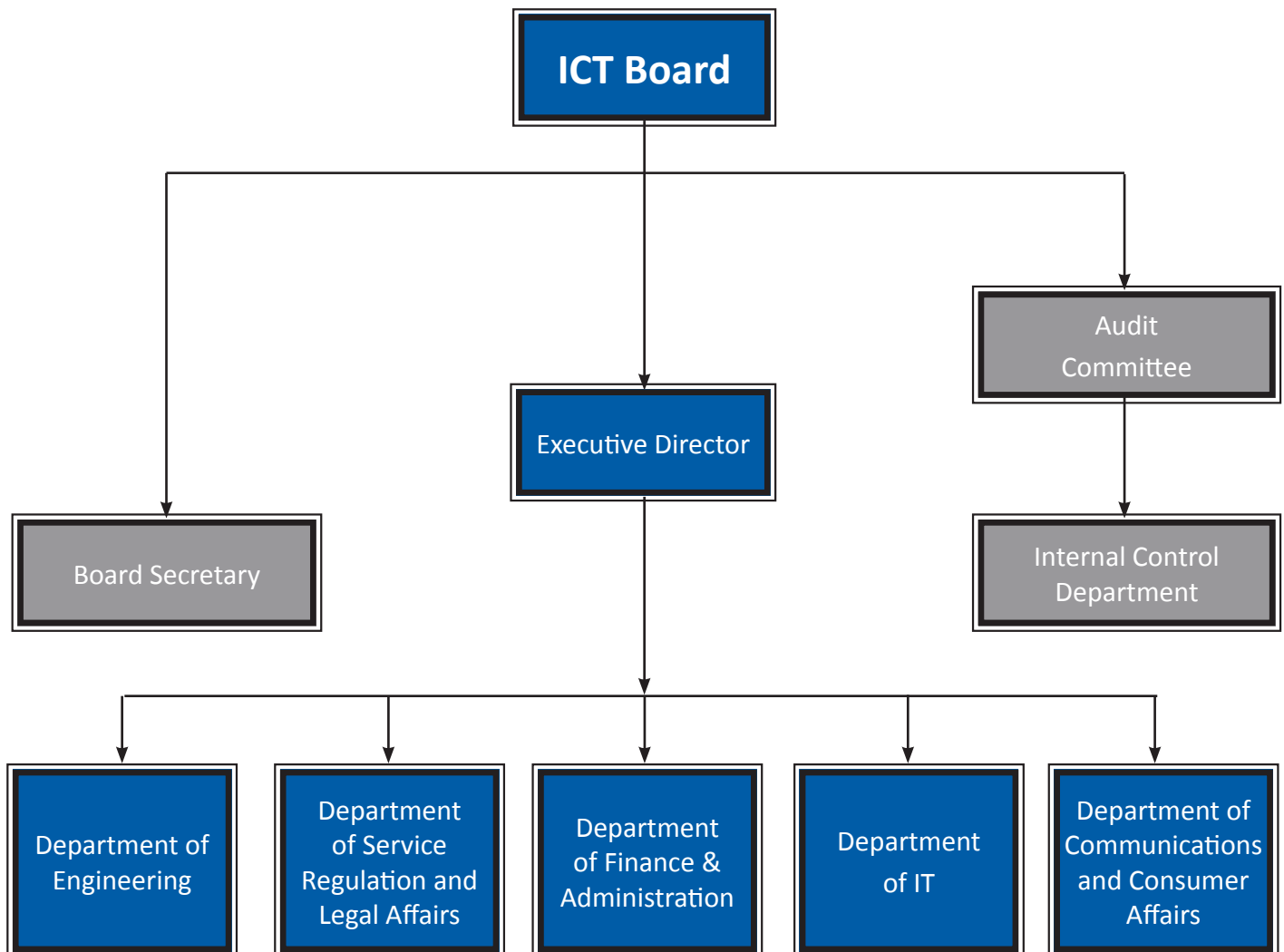
To play a leading role in the future of ICT in Mauritius contributing to an efficient, competitive and optimally regulated ICT sector.

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.
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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, Economic Planning and 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 be advised and/or recommended upon specific issues:

Corporate Governance Committee

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).

Composition:

Chairperson:	Members:
Mr Bocus (July to Oct 2019) Mr Dick Ng Sui Wa (as from Mar 2020)	Mr Sumputh Mr Jadunundun (July 2019 to April 2020) Mr Aujayeb (July 2019 to May 2020)

Audit Committee

Composition:

Chairperson:	Members:
Mr Sumputh	Mr Aujayeb (July 2019 to May 2020) 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 (July to Oct 2019) Mr Dick Ng Sui Wa (as from Mar 2020)	Mr Jadoo Mr Ramen (July to Sep 2019) Mrs Mudaliar (July to Dec 2019) Mr Bhugun (Jan to Feb 2020) Mr Dabidin (as from Mar 2020)

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)

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

Composition:

Chairperson:	Members:
Mrs Mudaliar (July to Dec 2019) Mr Bhugun (Jan to Feb 2020)	Mr Aujayeb (July 2019 to May 2020) Mr Dabidin Mr Jadunundun (July 2019 to April 2020)

Radio Frequency Monitoring Unit (RFMU) Committee

Composition:

Chairperson:	Members:
Mr Bocus (July to Oct 2019) Mr Dick Ng Sui Wa (as from Mar 2020)	Mr Ramen (July to Sep 2019) Mr Jadunundun (July 2019 to April 2020) Mr Boodhna

Finance and Tender Committee

Composition:

Chairperson:	Members:
Mr Dabidin	Mr Boodhna Mr Jadoo Mrs Mudaliar (July to Dec 2019) Mr Bhugun (Jan to Feb 2020)

Fast Track Committee

Composition:

Chairperson:	Members:
Mr Bocus (July to Oct 2019) Mr Dick Ng Sui Wa (as from Mar 2020)	Mr Aujayeb (July 2019 to May 2020) Mrs Mudaliar (July to Dec 2019) Mr Bhugun (Jan to Feb 2020)

The Board has delegated to the Fast Track Committee the powers to deal with urgent issues and to take expeditious decisions except those relating to the borrowing of money and the granting of licence. The decisions of the Fast Track Committee are subsequently ratified by the ICT Board.

Legal Affairs Committee

Chairperson:	Members:
Mr Dick Ng Sui Wa (as from Mar 2020)	Mr Dabidin (as from Mar 2020) Mr Aujayeb (Mar to May 2020) Mr Jadoo (as from Mar 2020)

The Legal Affairs Committee deals with matters relating to legal issues to which the Authority is exposed. The Committee looks into instances where the Authority is being sued as well as those where legal suits have to be initiated against licensees and other parties.

Attendance at Board and Sub-Committee Meetings: July 2019 to June 2020

	From	To	ICT Board	Finance & Tender Comm.	Legal Affairs Comm	USF Mgt. Comm.	Staff & Rem. Comm.	Corp. Gov. Comm	Radio Freq. Mgt. Comm	Audit Comm.	Fast Track Comm.
No of Meetings held (01 Jul 19 - 30 Jun 20)			9	4	2	1	2	2	1	0	0
Mr. M.A. BOCUS	01-Jul-19	09-Oct-19	3					1			
Mr. D. NG SUI WA	11-Feb-20	30-Jun-20	3		2	1		1	1		
Mr. O. K. DABIDIN											
(as Acting Chairperson)	01-Dec-19	10-Feb-20	2								
(as Board Member)	01-Jul-19	30-Jun-20	5	4	1	1					
Mrs. M. MUDALIAR							1				
(as Acting Chairperson)	10-Oct-19	30-Nov-19	1								
(as Board Member)	01-Jul-19	05-Dec-19	1	2							
Mr. O. JADOO	01-Jul-19	30-Jun-20	9	4	2	1					
Mr. L. AUJAYEB	01-Jul-19	22-May-20	5		2		2	2			
Mr. V. BOODHNA	01-Jul-19	30-Jun-20	6	4					1		
Mr. S. RAMEN	01-Jul-19	30-Sep-19	2								
Mr. T. JADUNUNDUN	01-Jul-19	20-Apr-20	6				2	2	1		
Mr. M. SUMPUTH	01-Jul-19	30-Jun-20	6					1			
Mr. C. BHUGUN	06-Dec-19	13-Feb-20	3				1				
Mrs. C. GREEN-JOKHOO	16-Jun-20	30-Jun-20	1								
Ms. S. VALERE	02-Mar-20	30-Jun-20	1								

Principle 3: Board Member Appointment Procedures

The appointment of the Chairperson and Members of the Board is as per the provisions of the ICT Act as shown hereunder:

Chairperson/Members	Appointment
The Chairperson	Appointed by the Prime Minister, after consultation with the Leader of the Opposition
The Secretary for Home Affairs or his representative	Ex-Officio
A representative of the Ministry responsible for the subject of finance	Ex-Officio
A representative of the Ministry responsible for the subject of information technology and telecommunications	Ex-Officio
A representative of the Attorney-General's Office	Ex-Officio
4 other members	Appointed by the Prime Minister

The Board Members are appointed by virtue of their expertise and are persons having sufficient knowledge and experience in the field of information and communication technologies, computer science, broadcasting and telecommunication law, business and finance, Internet or electronic commerce.

Pursuant to their appointment, the Chairperson and the Board Members 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.

In accordance with the ICT Act, the allowances paid to the Chairperson and Board Members are determined by the Prime Minister.

Total allowances paid from 1 July 2019 to 30 June 2020

Name:	Rs
Mahmad BOCUS (up to 9 Oct 2019)	412,000.00
Dick NG SUI WA (as from 11 Feb 2020)	496,034.48
Om Kumar DABIDIN (1 July 2019 to 30 June 2020)	723,000.00
Marie Joelle Sandrine VALERE (as from 02 March 2020)	83,000.00
Chettandeo BHUGUN (from 6 Dec. 2019 to 13 Feb2020)	145,451.59
Luchmyparsad AUJAYEB (up to 22 May 2020)	707,000.00
Tushyadev JADUNUNDUN (up to 20 April 2020)	497,766.66
Carol GREEN JOKHOO (as from 16 June 2020)	8,800.00
Sanmoogum RAMEN (up to 30 Sept 2019)	126,000.00
Oomaduth JADOO (1 July 2019 to 30 June 2020)	659,000.00
Mahendranath SUMPUTH (1 July 2019 to 30 June 2020)	523,000 .00
Veersingh BOODHNA (1 July 2019 to 30 June 2020)	499,000 .00
Mylavadee MUDALIAR (from 10 Oct to 30 Nov 2019)	330,322.00
TOTAL	5,211,374.73

Remuneration of Senior Management from 1 July 2019 to 30 June 2020

Details	Rs
Executive Director and Departmental Directors	9,332,880

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, regulatory processes are being streamlined 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 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.

Moreover, as mentioned above under Principle 5, the Audit Committee carries out periodic risk assessment to better manage risks identified.

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. It is monitored by the Audit Committee through the Internal Audit Department.

Principle 8: Relations with Policy-Maker and Other Key Stakeholders

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

Employees

The Authority recognizes that its employees are fundamental in delivering its regulatory functions. In order to meet the regulatory challenges of this dynamic sector, the Authority provides for continuous learning and training to its employees to achieve optimal capacity building at all material times. As regards communication, the Authority communicates effectively with its employees by holding regular staff meetings and by issuing relevant notices. The Authority also organizes extra-mural events to consolidate team spirit amongst its employees.

Policy Maker

Regular meetings are attended at the level of the policy maker namely, the Prime Minister's Office, to discuss on various ICT policy issues upon which the Authority is requested to provide its views and advice.

Consultations with the Industry

The Authority holds public consultations with all relevant stakeholders to ensure that the views of the stakeholders, mainly the operators, are taken into consideration prior to the release and implementation of new regulatory measures.

Press Communiqué

The Authority regularly publishes communiqués and news releases to disseminate information which is of interest and concern to its stakeholders such as consumers and mass media, amongst others.

PROFILE OF BOARD MEMBERS

Dick Christophe NG SUI WA

Mr Dick Christophe NG SUI WA was appointed Chairperson of the Information and Technologies Authority in February 2020. He has been a practising Barrister since 1991, is partner in the legal firm De Castelnau-Sui Wa and has extensive experience as a legal adviser and advocate.

He holds an LLB Honours from the University of London, United Kingdom; was called to the Bar at the Honourable Society of the Inner Temple, United Kingdom after succeeding in the Bar Professional Qualification of the Council of Legal Education. He also obtained a Diploma from the United Nations Research Institute, Geneva and a Certificate in Good Governance from the Commonwealth Association for Corporate Governance.

Mr Ng Sui Wa's career has seen him occupy a number of high-level positions in State institutions. From May 2018 to October 2019, Mr Ng Sui Wa has been serving as Commissioner of the newly constituted Independent Police Complaints Commission as appointed by the President of the Republic of Mauritius. Prior to that he has also been the legal adviser on an ad hoc basis to The Mauritius Police Federation (2001 to 2010).

He was appointed Chairman of the Board of Directors of the Trust Fund for Specialised Medical Care which is the specialised health unit of the Cardiac Surgery and Neurosurgery Hospital and was tasked with reforming the centre from 2001 to 2005, the period of his tenure. The Cardiac Centre is now a highly performing specialised unit.

During 2015-2016, he was appointed Chairman of the Mauritius Film Development Corporation (MFDC) by the Cabinet of Ministers and was given the task to develop the MFDC's economic activities. On another note, Mr Ng Sui Wa was also Chairman of the Institute for Corporate Governance (Mauritius) in 2003-2004. From 2002 to 2009, Mr Ng Sui Wa was appointed on the Board of Directors of the State Bank of India, as a Non-Executive Independent Director Mauritius, by the Government of India, where he chaired the Nomination and Compensation Committee and the Corporate Governance Committee. He was also a member of the Committee of Directors, Credit Assessment and the Procurement Sub-Committees. During his tenure, Mr Ng Sui Wa took key policy decisions on the operations of the thirteen branches of the bank in Mauritius.

Mr Ng Sui Wa is also member of the Inner Temple Barristers' Society, United Kingdom; member of the International Bar Association Worldwide and a member of the Hague Academy of International Law, Netherlands. He has also been an office bearer in a number of organisations having served as Former Secretary General of the Chinese Business Chamber; Treasurer of the Mauritius Bar Council and been an Executive Committee member of the Mauritius Gymkhana Club.



Om Kumar DABIDIN



Mr Om Kumar Dabidin is Secretary for Home Affairs at the Prime Minister's Office (Home Affairs Division). He was appointed Member of the Board of the ICT Authority in March 2017. Mr O.K Dabidin is presently the Chairperson of the Board of Gambling Regulatory Board (GRA), and member of the Boards of the following statutory bodies: the Mauritius Ports Authority; the Cargo Handling Corporation Ltd; Rose Belle Sugar Estate Board and the Mauritius Oceanography Institute.

He possesses a Master of Arts in Social Work from University of Delhi; a Bachelor of Arts from the University of Jiwaji, India and a Master in Business Administration as well as a Diploma in Personnel Management from the University of Mauritius.

Mr O.K Dabidin started his career in the Civil Service 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 and Civil Service and Administrative Reforms.

He was Deputy Permanent Secretary at the Ministry of Environment and Acting Permanent Secretary at the Ministry of Health and Quality of Life. Mr O.K Dabidin spearheaded a number of projects in several Ministries and contributed to public sector reforms aimed at bringing effectiveness efficiency and productivity in public sector service delivery and improving the quality of service to citizens. Mr O.K Dabidin was also Secretary, P.S.C and D.F.S.C at the Public Service Commission and the Disciplinary Forces Services Commission.

During his time as Acting Principal Assistant Secretary at the Ministry of Arts and Culture, Mr O.K Dabidin was instrumental in bringing the restructuring of the said Ministry and contributed enormously for bringing legislative frameworks which paved the way for the creation of entities such as the National Library, the Heritage Fund and the Museum Council.

Mr O.K Dabidin started his career as educator and pursued his interests in teaching as he had been involved with a number of training organisations as lecturer and trainer. He was one of the trainers at the Training Unit of the Ministry of Civil Service and Administrative Reforms (MCSA). Mr O.K Dabidin had also undertaken training programmes in Rodrigues for the Mauritius Institute of Public Administration and Management (MIPAM); the University of Technology, Mauritius (UTM); the University of Mauritius (UOM) and the Mauritius Employers' Federation (MEF), amongst others. Mr O.K Dabidin also acted as consultant for the then Industrial Vocational Training Board (IVTB) and prepared the Human Resource Policy Manual.

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, Legal Manager at KPMG as well as for 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 and is a member of the Chartered Institute of Arbitrators, London.

Mr Aujayeb also 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.



Carol GREEN-JOKHOO

Mrs Carol Green-Jokhoo is the Assistant Solicitor General. She is a Barrister at Law (Lincoln's Inn, CLE Mauritius) and holds an LLB (Honours) and an LLM (Environment Law and Management).

Oomaduth JADOO



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

Mr Jadoo began his long career as an Education Officer before occupying several positions. Mr Jadoo has served as:

- Labour Inspector at the Ministry of Labour and Industrial Relations;
- Principal Assistant Secretary at the Ministry of Environment; and
- Permanent Secretary at the Ministry of Health and Quality of Life, the Ministry of Environment, Sustainable Development and Disaster and Beach Management and the Prime Minister's Office (National Development Unit).

Veersingh BOODHNA

Mr Veersingh Boodhna was appointed as Member of 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, Economic Planning and Development.



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), the National Transport Corporation and the CEB (GREEN ENERGY) (27 July 2018 to 30 April 2020).

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.

Marie Joelle Sandrine VALERE

Ms Marie Joelle Sandrine VALERE is the Permanent Secretary of the Ministry of Information Technology, Communication and Innovation. She is holder of a Master in Business Administration (with specialization in Human Resource Management) from the University of Mauritius, a BSc (Hons) in Economics from the University of Mauritius, a Diplôme d'Administration Publique from l'Ecole Nationale d'Administration, Strasbourg, France and a Diploma in Management (with specialization in Public Administration and Management) from the University of Mauritius.

She has had the opportunity to work at the Ministry of Energy and Public Utilities, the Ministry of Education, Tertiary Education, Science and Technology, the Ministry of Environment, Solid Waste Management and Climate Change, the Prime Minister's Office, the Ministry of Blue Economy, Marine Resources, Fisheries and Shipping and the Ministry of Youth Empowerment, Sports and Recreation.



PROFILE OF SENIOR MANAGEMENT TEAM

Jérôme LOUIS

B ENG (HONS), M TEL ENG, MRP (TELECOM), C ENG, MIET, MIEEE, RPEM

Officer-in-Charge



Since his appointment as Officer-in-Charge of the Authority in December 2018, Jérôme Louis is shouldering the responsibilities of this position as well as those of the Director of Engineering and Licensing Department.

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 a 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.

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. He also holds an Executive MBA from the European Business School, Paris. 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.





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.

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.



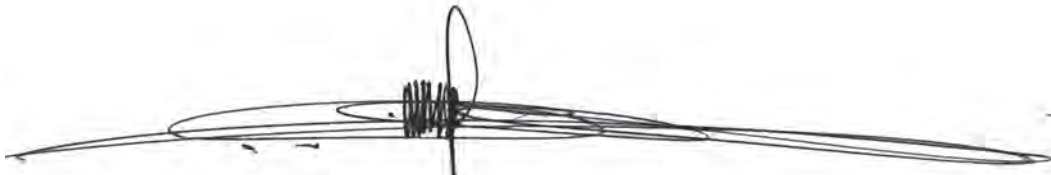
D.C. NG SUI WA
Chairperson



O.K. DABIDIN
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.

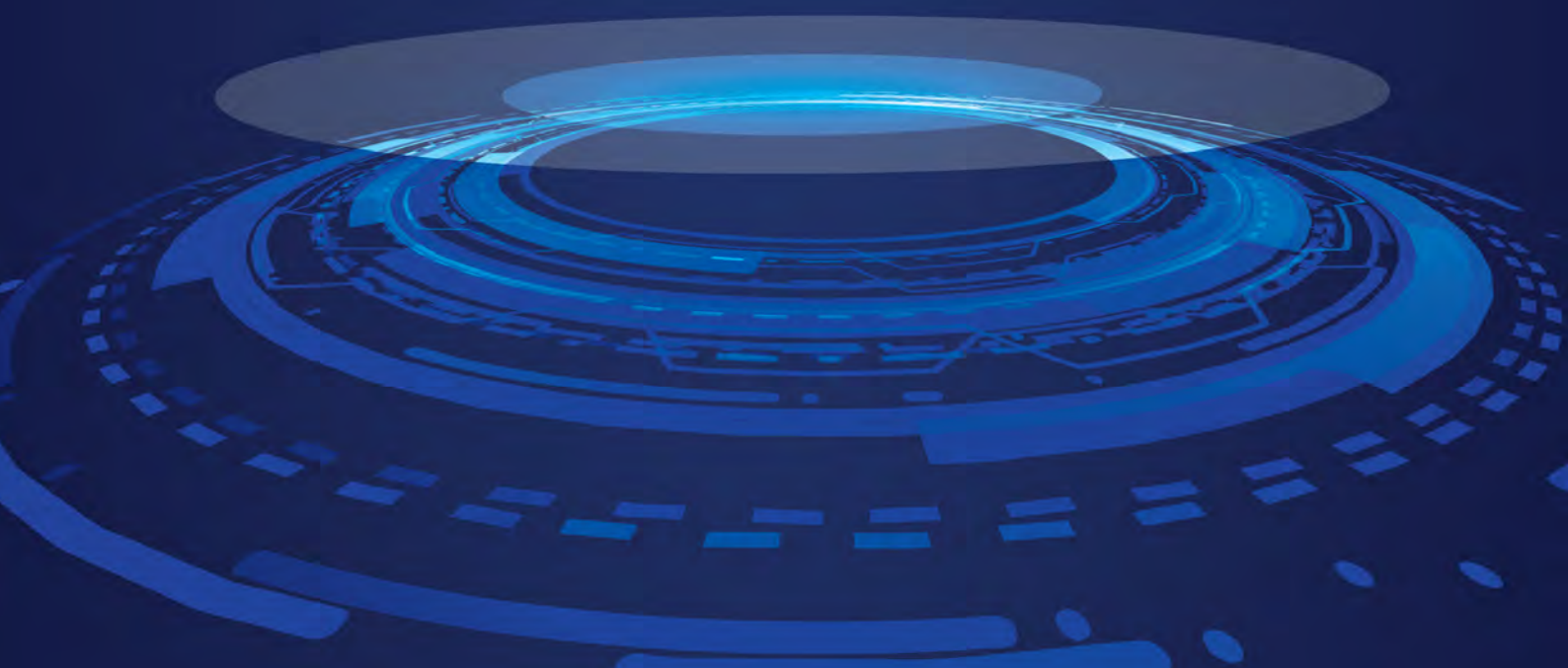
A large, stylized handwritten signature in black ink, featuring a prominent vertical stroke and several horizontal loops.

D.C. NG SUI WA
Chairperson

A handwritten signature in black ink, consisting of a series of fluid, connected loops and a long horizontal tail.

O.K. DABIDIN
Board Member

STRATEGIC PLAN



THE 2020 – 2023 STRATEGIC DIRECTIONS

PILLARS	STRATEGIC OBJECTIVES	STRATEGIC ACTIVITIES
1. ENABLING ENVIRONMENT	<ol style="list-style-type: none"> 1) To adopt a more open, flexible and effective regulatory approach and to review regulatory processes accordingly 2) Review of licensing and authorization frameworks, to take into account:- <ol style="list-style-type: none"> a. fully digitalised networks and associated issues pertaining to data security, and trust b. increased used of IoTs and OTTs c. The need for more general authorizations, simple notifications and licence exemptions. 3) Harmonize the competition framework with the new licensing framework being designed considering the specificities of Mauritius as a SIDS 4) ensure that regulation provide ICT consumers with measurable OUTCOMES in terms of: <ol style="list-style-type: none"> a. Regulatory framework: processes for companies to address consumers b. Access and inclusion: availability c. Disclosure and transparency d. Security and safety 	<ol style="list-style-type: none"> 1. Perform a dynamic process review to better assist stakeholders 2. To seek more enforcement powers and the ability to impose stronger sanctions and penalties from the legislator 3. Consultation with stakeholders to: <ul style="list-style-type: none"> • integrate data issues in licence terms and conditions • create framework for operation of IoTs and OTTs 4. To refresh Sections 30 & 31 so that an individualized market enquiry approach can be adopted in cases where a licensee reports a potential instance of anti-competitive behavior 5. Issuance of related guidelines on market enquiry approach to be adopted & expected results from application of the said guidance 6. Devise or foster a Consumer Protection Framework/ or Approach which is

	<p>e. Data protection and privacy online</p> <p>f. Competition and choice: affordability</p> <p>g. Fair use and clear ownership</p> <p>h. Redress and complaint handling</p> <p>i. Digital education and awareness</p> <p>j. Responsible business practice</p> <p>5) Continue with the computerisation of online licensing application forms</p> <p>6) Update the Electronic Transaction Act (ETA)</p> <p>7) Propose the Unsolicited Commercial Electronic Message (UCEM) Bill</p>	<p>communicated to Key audiences along a realistic TIMELINE in the short, medium and long term</p> <p>7. Promote Consumer Advocacy: the Consumer as citizen and the Citizen as ICT consumer</p> <p>8. Explore and exploit the maximum avenues to educate and empower consumers to become aware of the benefits, impact and risks of in the Digital/converged ICT era; work with other public bodies/civil society and educational organisations to pursue such advocacy to guard against the misuse of digital technologies</p> <p>9. Develop regular collaborative dialogue with other agents also concerned with consumer affairs/digital or otherwise, and jointly devise activities to advance collaborative regulation for the common good</p> <p>10. Propose draft updated ETA</p> <p>11. Propose draft UCEM Bill</p>
2. INSTITUTIONAL CAPACITY	<p>1. Efficient Spectrum Management</p> <p>2. Enhance institutional setup, capacity building and team work</p>	<p>1. Perform Spectrum Management through software-based solution to manage spectrum as a resource, enable technical simulations and improve licensee database management</p>

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| <ol style="list-style-type: none"> 3. Initiate data gathering from operators, EDB and other stakeholders 4. Transparency of information to stakeholders 5. Employee awareness of the role, function and activities of ICTA and employee growth 6. To increase the availability of E-services offered by the Authority to sector stakeholders 7. To improve claims collection mechanism through adoption of digital means 8. To widen the collection and publication of E-readiness indicators to provide published information on ICT adoption, usage, affordability, quality and security through the ICT Observatory Unit 9. To digitalise the Registry Unit and consolidate use of a shared intranet for improved work protocols and transparency 10. Digitization of consumer complaints handling providing easy, simple and cost effective access to redress with clear operational procedures. 11. Develop service compliance mechanisms with sanctions/ or set the remedial measures to be applied to settle grievances: such as bill shock; not fit for purpose services; inadequate | <ol style="list-style-type: none"> 2. Active participation in ITU, ATU and SADC (and other relevant institutions) activities. Encourage idea exchange with other NRAs. 3. Have hands-on general operator information to provide to prospective applicants with possibility to direct them to concerned parties for specifics (e.g. % fibre deployed, expected connection date to undersea cable etc) Data may also be relevant to newsletter/annual report inputs 4. Provide stakeholders with information on website /portal which reflect work performed by ICTA (EMF Map, Registered station map, Licensed dealer list, licensed radio amateur list, etc as is the case for other NRAs) 5. Review institutional structure and orientation in line with regulatory best practices and through benchmarking with successful G4 & G5 rated regulators 6. Provide coaching to staff, provide professional skill development opportunities, encourage networking and recognise accomplishment after regular reviews. 7. Increase number of applications that can be made online by licensees |
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| <p>service information or up-to-date, comparable information in a form that supports consumers' decisions</p> <p>12. Ensure transparency in contractual services with balance between rights and obligations e.g. simpler/clearer contracts and customer support in times of grievances</p> <p>13. Deliver services through a Consumer and Customer Reception and Engagement Area properly equipped with appropriate amenities which is inclusive of customers with disability.</p> | <p>8. Support paperless interactions through provision of digitally signed documents</p> <p>9. Review survey collection mechanisms & improve reliability of data collected for publication</p> <p>10. Publication of market intelligence reports on a regular / quarterly basis</p> <p>11. To design & deploy a Document Management System (DMS) for the Registry Unit</p> <p>12. To harmonise application processing across all relevant departments on a centralised platform (the LMS)</p> <p>13. Development of a Quality of Service Framework:</p> <ul style="list-style-type: none"> a. to deal with specific issues: Customer Care/Redress; Charges; Transparency of Information/misleading advertising/; b. Issuance of regulatory instruments as TDs, regulations c. Conduct consumer perception surveys on issues of concern to Consumers where appropriate |
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14. Make of Consumer Education and Awareness an ongoing program
Develop a Program of awareness raising activities (online or offline) to raise awareness and educate ICT consumers/to make informed choices and become Digitally Literate through PR for the public sector e.g. publication of guides; online/outreach events with specific publics on specific topics such as social media/Disinfodemic/and the potential online harm such online behaviour may entail
15. Establish partnerships in the region e.g. SADC for dealing with the complex social media issues, for example Facebook's points of contacts in South Africa for the SADC region for government-related matters
16. Join the regional and international dialogues and activities to educate parents and adults to keep children safe online: Child Online Protection (COP) initiative of ITU
17. Set-up a Consumer and Customer Reception and Engagement Area properly equipped with appropriate amenities which is inclusive of customers with disability.
18. Organise periodic inter-departmental engagement programs

3. INFRASTRUCTURE AND SERVICE DEVELOPMENT

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| <ol style="list-style-type: none"> 1. To promote infrastructure sharing & establish open access requirements to essential facilities for sustainable sectoral development 2. Auditing of authorised services and spectrum 3. Introduce number portability 4. Allow spectrum trading 5. Development of a framework for implementation/operation of Smart Cities 6. To improve the accessibility of information & communication services to person with disabilities as part of digital inclusion 7. Introducing measures to assure easy and reliable access to ICTs including consumers with disabilities/ or populations who live in the remote areas/ or who are underserved for any other reasons/ or who are economically disadvantaged 8. Encourage industry to adopt sustainability practices in the interest of the environment – for example by adopting and advocating e-Waste management policies in order to safeguard the natural environment and health, very relevant to SIDs which have specific vulnerabilities | <ol style="list-style-type: none"> 1. Perform Spectrum Management through software-based solution to manage spectrum as a resource, enable technical simulations and improve licensee database management 2. Active participation in ITU, ATU and SADC (and other relevant institutions) activities. Encourage idea exchange with other NRAs. 3. Have hands-on general operator information to provide to prospective applicants with possibility to direct them to concerned parties for specifics (e.g. % fibre deployed, expected connection date to undersea cable etc) Data may also be relevant to newsletter/annual report inputs 4. Provide stakeholders with information on website /portal which reflect work performed by ICTA (EMF Map, Registered station map, Licensed dealer list, licensed radio amateur list, etc as is the case for other NRAs) 5. Review institutional structure and orientation in line with regulatory best practices and through benchmarking with successful G4 & G5 rated regulators 6. Provide coaching to staff, provide professional skill development opportunities, encourage networking and recognise accomplishment after regular reviews. |
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9. Promote practices and standards which address concerns to do with impact of certain technologies on health- positive use such as e-health or perceived harmful effects; incorporate wide ranging issues such as use of technology in times of pandemic and socio-economic crisis

7. Increase number of applications that can be made online by licensees

8. Support paperless interactions through provision of digitally signed documents

9. Review survey collection mechanisms & improve reliability of data collected for publication

10. Publication of market intelligence reports on a regular / quarterly basis

11. To design & deploy a Document Management System (DMS) for the Registry Unit

12. To harmonise application processing across all relevant departments on a centralised platform (the LMS)

13. Development of a Quality of Service Framework:

a. to deal with specific issues: Customer Care/Redress; Charges; Transparency of Information/misleading advertising/;

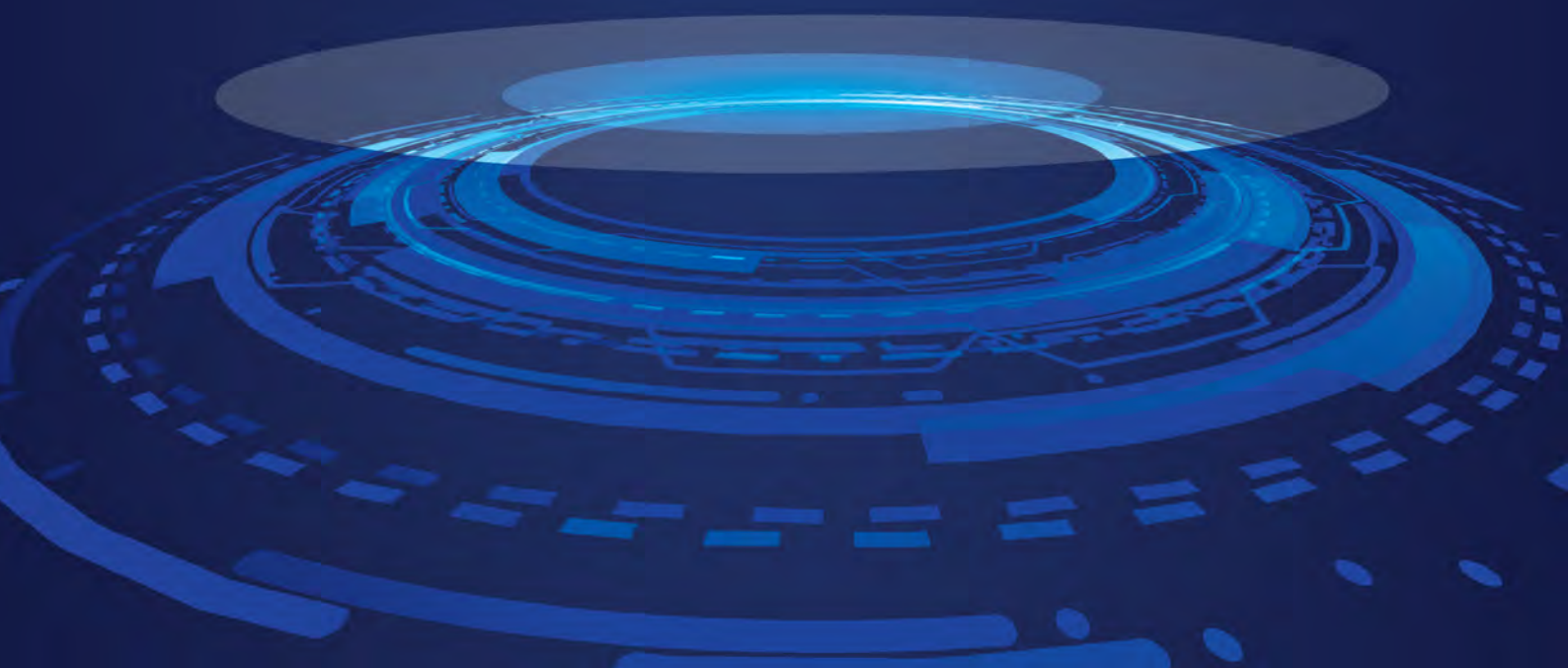
b. Issuance of regulatory instruments as TDs, regulations

c. Conduct consumer perception surveys on issues of concern to Consumers where appropriate

4. MARKET DEVELOPMENT

1. Prepare a Spectrum Roadmap for improved market opportunities. It is expected to provide operators with certainty about future allocation plans and government to assess the extent to which its broadband policy objectives are being met.
 2. To orient regulatory decisions based on big data from industry and analytics
 3. To improve the ability of firms to compete effectively in retail markets through the acquisition of cost-based wholesale inputs
 4. Introduce metrics to measure real consumer choice regardless of location; availability of wider choice of providers with possibility to switch providers easily
 5. Incorporate metrics to ensure price/quality/ service discrimination and accountable information
 6. Enhancing market competitiveness at all levels, with the possibility of treating both ICT providers and OTT service providers (which may include licensed service providers of the Authority offering OTT services) equally in regard to consumer protection.
1. Consultation with stakeholders with regard to expected spectrum use, auction and trading, network development plans, etc.
 2. Input to Govt policy on broadband
 3. To establish a system of annual regulatory returns by licensees to enable economic and technical monitoring of industry KPIs
 4. Issuance of Guidelines for the provisions of wholesale inputs on fair, reasonable and non-discriminatory terms
 5. Incorporate metrics which reflect the shared power which consumers have in shaping markets in a converged era. e.g. user-generated content – the consumer is producing and consuming

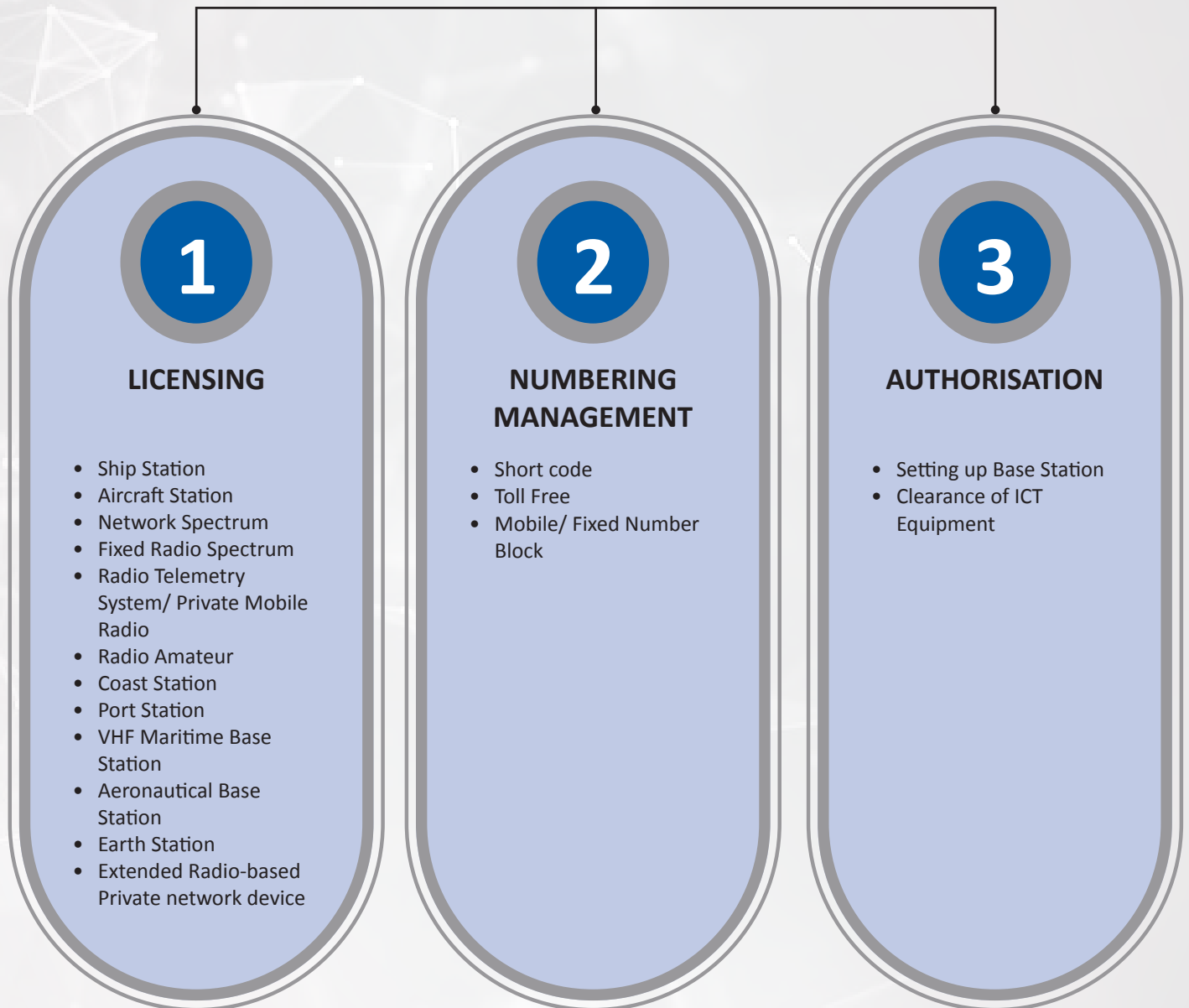
DEPARTMENTS AT A GLANCE



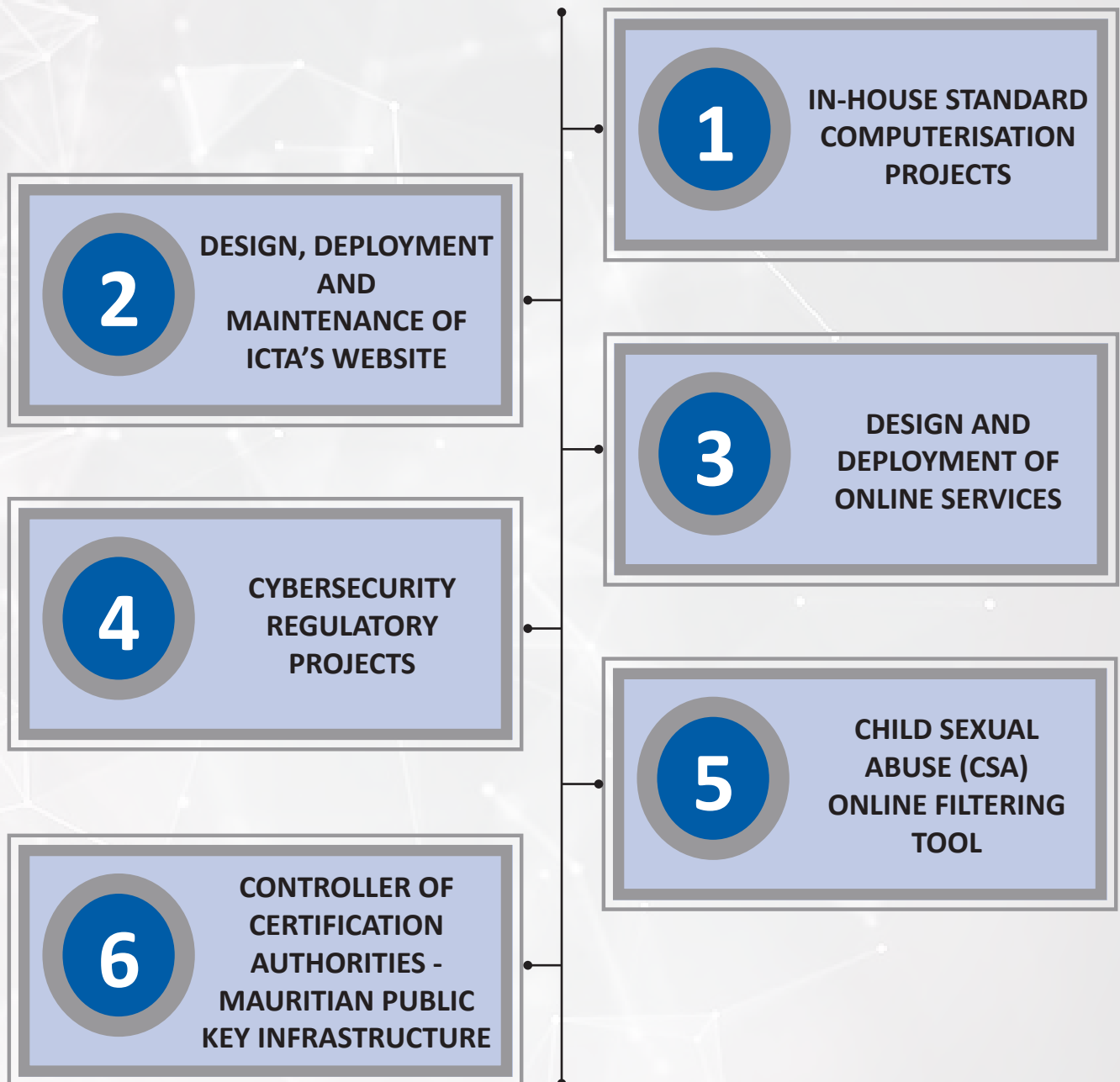
The ICT Authority is comprised of the following five Departments: Engineering, Information Technology, Service and Legal Affairs, Marketing and Communication and Finance and Administration.

The following diagrams depict the core activities which staff across the five departments collaborate on to fulfill the regulatory functions of the Authority.

ENGINEERING DEPARTMENT



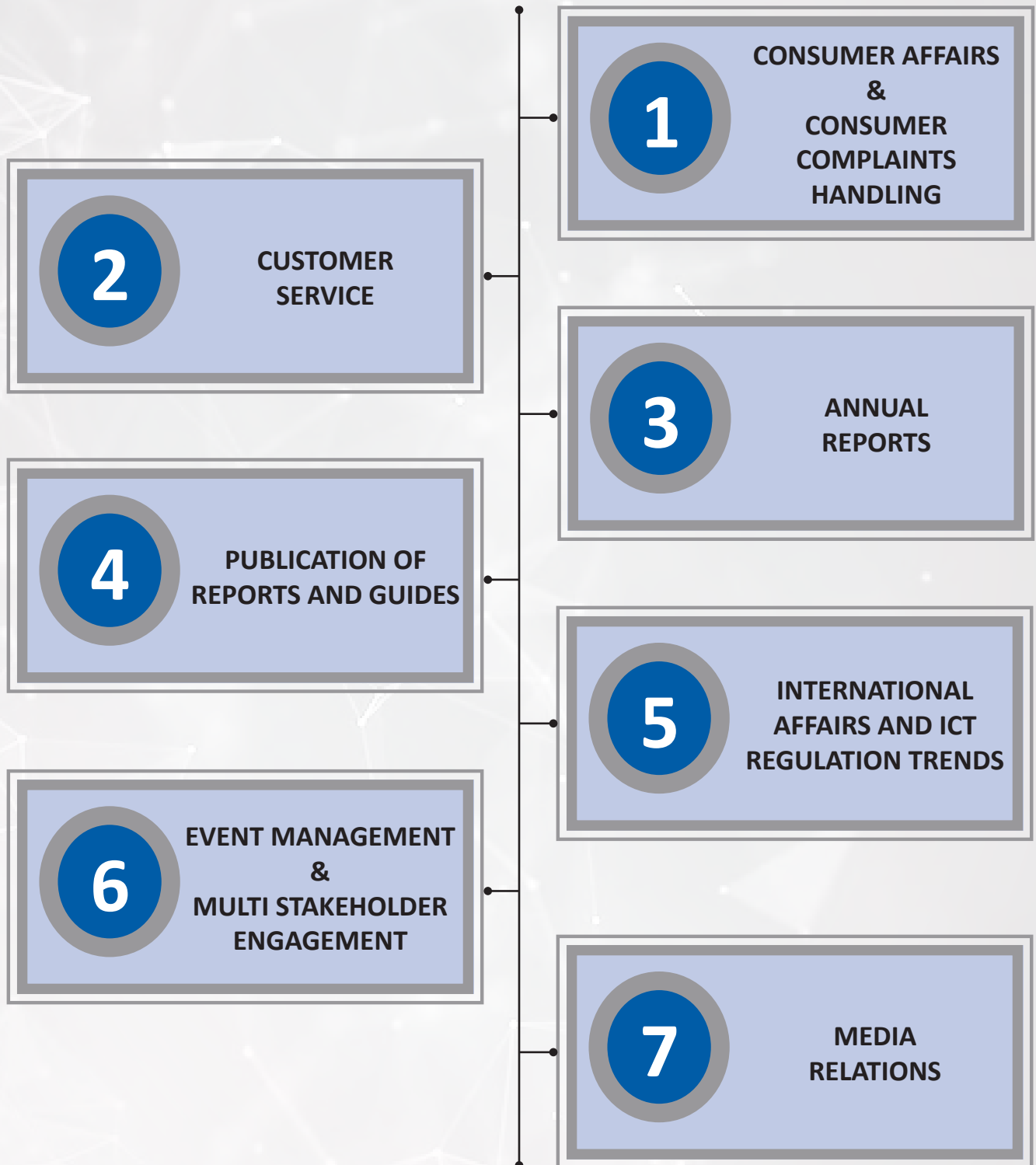
INFORMATION TECHNOLOGY DEPARTMENT



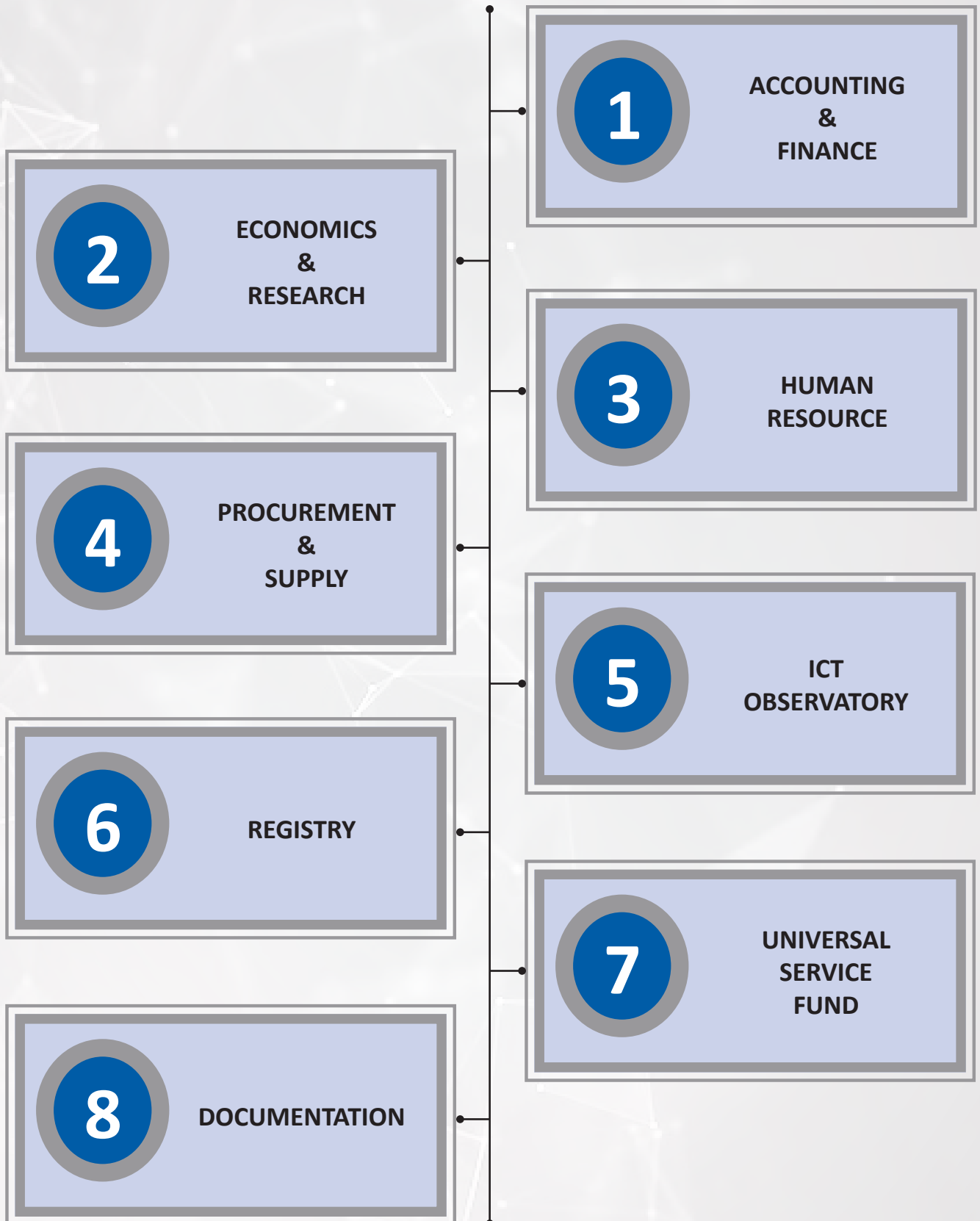
SERVICE REGULATION AND LEGAL AFFAIRS DEPARTMENT



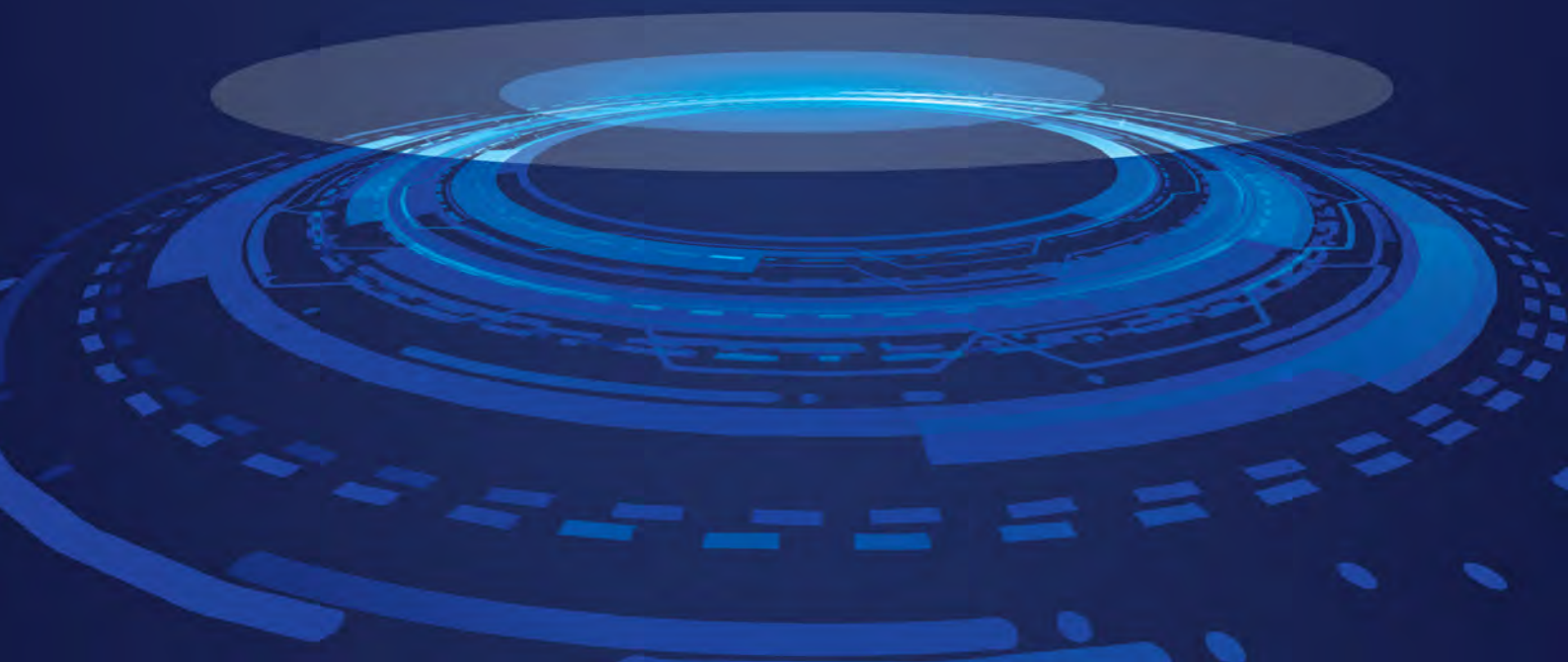
MARKETING & COMMUNICATIONS DEPARTMENT



FINANCE & ADMINISTRATION DEPARTMENT



SOCIAL & ECONOMIC REGULATION



THE UNIVERSAL SERVICE FUND (USF)

The Universal Service Fund (USF) is one of the key financing mechanisms used to connect the unserved and underserved areas where there is neither the density nor the capital for telecom operators to justify private sector infrastructure investments.

As countries formulate their national broadband strategies, the role of the USF at the Authority has shifted towards enhancing digital inclusion in a rapidly evolving ICT environment through the concerted efforts of social regulation.

Contribution to USF Under Review

Following consultations held with the relevant stakeholders, the existing *modus operandi* of contribution into the Universal Service Fund (USF) as prescribed under the Information and Communication Technologies (Universal Service Fund) Regulations 2008, is being reviewed by Authority.

The Authority has the statutory duty, under sections 18 (1)(w), and 21 (1) of the Information and Communication Technologies Act 2001, to establish and manage a Universal Service Fund.

Furthermore, the definition of ‘universal service’ is also being amended, whereby the focus would now shift onto the availability, accessibility or affordability of a particular service to the end-users which leads to innovative approaches in solving broader socio-economic objectives.

Specific universal service funding is seen as being providing a greater incentive to operators to support the USF objectives of regulatory bodies. And this is very much in line with international trends of USF management which has been occurring over the past decades.

Broadband Connectivity in Agalega

At a time where Agalega is undergoing major infrastructural development which will change the socio-economic landscape of the island, the provision of Internet connectivity in the North and South Islands of Agalega. It is under the USF that the Authority has implemented a project to connect Agalega Islands to the Internet since September 2018 for a period of three years

As a result, ten sites have been connected to the Internet with ‘4G+ LTE A mobile coverage’ across both islands of Agalega. A public Internet access corner has also been set up for the benefit of all citizens.

CRASA Committee provides regional perspectives on Universal Access and Service

The take up of inclusive connectivity across countries at different levels of development and national income is high on the agenda of the Universal Access and Service (UAS) Committee of the Communications Regulators’ Association of Southern Africa (CRASA). The ICT Authority had the opportunity to take part in the UAS Committee which took place in Malawi from the 30th October to 1st November 2019. Botswana, Lesotho, Malawi, Tanzania and Zimbabwe were among other member states present during the UAS Committee.

The Committee deliberated on the following matters:

- i. the implementation status of the UASC operational plan 2019/2020;
- ii. the baseline report on Broadband deployment in the Southern African Development Community (SADC); and
- iii. the implementation status on Universal Service and Access guidelines.

Furthermore, during the meeting, the members of the Committee came up with a draft report which revolved on the approaches of Universal Access and Service to ICTs. The final report will be submitted to the CRASA Secretariat in time for the forthcoming Annual General Meeting.

ECONOMIC REGULATION

One of the foundations of economic regulation at the Authority centres on the adoption of a transparent framework for the determination of commercial tariffs of licensed operators.

The rise of bundled offers, increasingly innovative mobile Internet offers and the continued adoption of OTTs have been identified as being part of the key trends observed in the various telecommunication market segments in Mauritius.

Licensed service providers have continued to remain active in terms of promotional campaigns to entice new clients and maintain customer loyalty through substantial savings.

On the international front, Mauritius remains a strong performer in Africa, especially in terms of mobile data affordability, as reported in the latest release of ITU's 'Measuring digital development ICT Price Trends 2019' report.

Transparent Framework to Regulate Tariffs

One of the key objects of the ICT Authority is to ensure the provision of accessible Information and Communication Services (ICS), at affordable cost nationwide, to meet the needs of the country. As part of its mandate for tariff regulation, the Authority has developed a framework for the processing of tariff applications, accompanied by a set of corresponding guidelines. This was advocated in order to streamline the submission phase of such applications by commercial licensed holders and to ensure timely decisions are obtained thereon, typically within a 15-day timeframe, should an application be deemed complete.

Under this framework, licensed public operators are required to apply for the tariff for every Information and Communication Service they wish to commercialize, through the corresponding tariff application form, for due determination by the Authority. Once an application is deemed complete, the Authority then performs an evaluation of various dimensions involved with the said application taking into account: the position of the public operator in a particular market segment, whether the offer is pro-competitive, whether reasonable returns are expected, as well as establishing comparison with similar service line-ups from competitors, where applicable. This process is steeped on the requirement of the applicant to provide up to date costing information for analysis by the Authority prior to releasing an informed decision to the applicant.

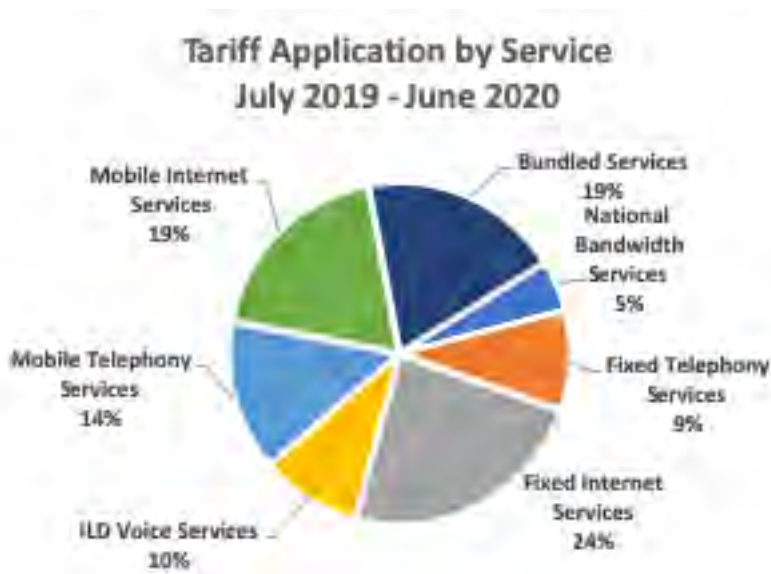
Once a tariff approval is granted by the Authority, the licensed operators are required to give public notification of the approved tariffs in two newspapers while also ensuring that these tariffs are clearly displayed in a conspicuous place at every point of sale for the sake of transparency. In addition, the approved tariffs can also be consulted by the general public at the seat of the Authority upon request. The tariff regulation mandate therefore empowers the Authority to have a repository of the various offers being commercialized by licensed operators while enabling a first level market monitoring in relation to the commercial performance of these offers in the various segments.

Overview of Tariff Applications

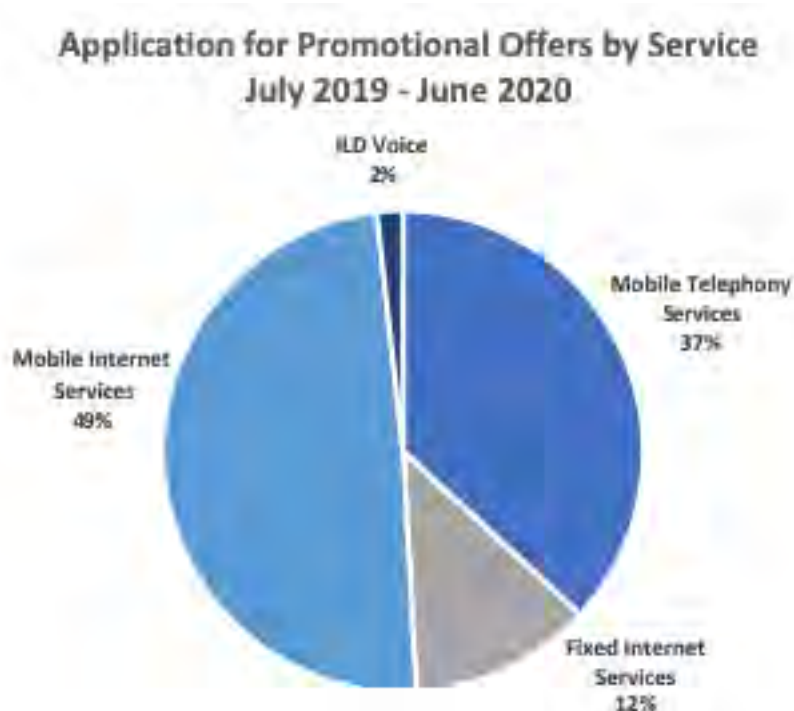
The Authority has processed 21 tariff applications on Information and Communication Services (ICS) made by various licensed operators over the period 1 July 2019 to 30 June 2020. Among the various determinations (Annex 1) made by the Authority, the main highlights pertain to the following:

- (i) Rising popularity of bundled offers
- (ii) Sustained growth in mobile Internet offers
- (iii) Enhancements in fixed Internet offers
- (iv) Launch of wholesale national bandwidth capacities on Mauritius-Rodrigues Submarine Cable

Licensed operators, involved in the commercialisation of various Information and Communication Services (ICS), 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 57 promotional tariff applications over the period under review.



Promotional activities were primarily run by PLMN and/or ISP licence holders on services such as mobile telephony, recharge services, as well as mobile Internet and fixed Internet services. In order to further elevate user experience while ensuring customer retention, licensed operators have continued to adopt innovative promotional strategies in the form of free or higher allowances, bonuses, increased validity periods or attractive tariff discounts, among others.

Rising Popularity of Bundled Offers

The strategy of bundling several services under one single offering is increasingly being adopted by service providers so as to differentiate their products from their rivals and to provide a one-stop solution for customers. This can be further evidenced with the continued growth in the number of bundled offers being commercialised by licensed operators, as depicted below.



The orientation of this strategy is clearly aimed towards customer convenience, with subscribers being able to benefit from cost savings when purchasing the bundled offer rather than consuming the stand-alone services separately.

In addition, several commercial variations, such as the notion of ‘unlimited’ allowances and sharing of allowances among users, are also being implemented as part of the bundles to make them more appealing to end-users.



Sustained growth in mobile Internet services

Similar to previous years, mobile network operators have maintained the roll out of new mobile data packs by combining higher volume allowances and novel validity periods at more affordable prices so as to further stimulate usage, spending and customer loyalty. These new offers cater for the diverse consumption patterns of end-users while also allowing them to benefit from substantial savings given that the equivalent

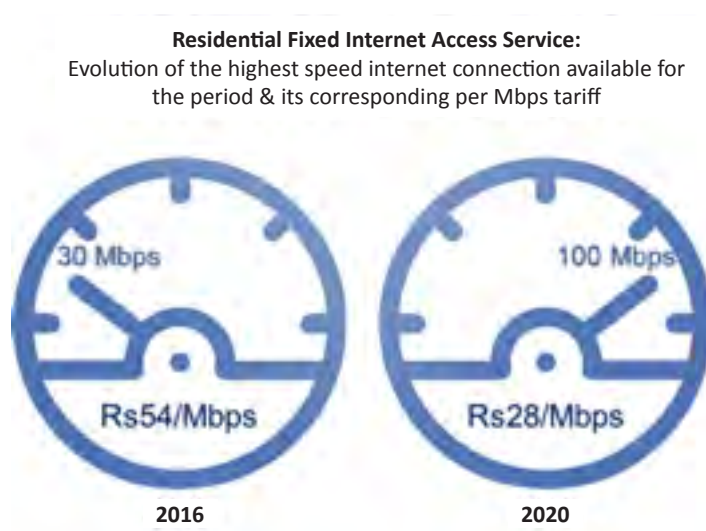
per GB tariff has largely been reduced. For instance, the cheapest monthly post pay 5GB package is currently commercialised at Rs260 (excluding VAT) compared to a monthly tariff of Rs782.61 (excluding VAT) in 2016, representing a cost saving of about 67% for mobile Internet users over the said period.

Moreover, available statistics demonstrate that accessing the Internet over mobile platforms has continued to gain momentum. This is confirmed through the subscriber take-up for mobile Internet services, which stood at 1,203,494 at the end of the first quarter (Q1) in 2020, and grew by about 9% from Q1 2019 to Q1 2020. Indeed, with the proliferation of newer, smarter devices and innovative applications across the world, service providers need to get more creative with their mobile data plans to better address the growing needs of their subscribers.

Enhancements in fixed Internet offers

In order to move up the value chain while ensuring revenue opportunities, customer loyalty and growth in a fast-evolving telecom landscape, service providers have also further enhanced their high-speed fixed Broadband Internet offers. Indeed, operators have continued to develop new Internet plans by offering higher speed denominations and volume allowances, additional allowances such as free voice minutes, and special permanent tariff discounts, among others, for the ultimate benefit of consumers. For instance, in 2016, the fastest fixed residential Internet offer was 30 Mbps and this has increased by more than three-folds to 100Mbps in 2020.

This has been complemented with sustained cost savings given that the equivalent per Mbps tariff has also experienced a noticeable reduction over the past few years, in particular for the fixed residential Internet access service. This has been graphically illustrated below.



Note: The tariff of Rs28 per Mbps is applicable as at 30 June 2020.

Launch of wholesale national bandwidth capacities on Mauritius-Rodrigues Submarine (MARS) Cable

Improvements have also been noted in the national bandwidth market segment with the introduction of new wholesale-oriented offers, in particular between Mauritius and Rodrigues.

In terms of tariff comparison, the indicative monthly disbursement under the Universal Service Fund (USF) for satellite bandwidth connectivity between Mauritius and Rodrigues of 425Mbps approximately costs around Rs 9,939 (excluding VAT) per Mbps per month, while bandwidth prices on the MARS Cable currently range from Rs63 to Rs280 (excluding VAT) per Mbps per month. This would clearly assist operators in Rodrigues to formulate retail offerings that would be at par with what is being offered on mainland Mauritius, in terms of affordability and quality.

By making national bandwidth services available to various licensed operators at more affordable tariffs, this can supplement the quality and diversity of telecom and ICT services that can be offered in Rodrigues while boosting competition among the various licensed operators to the benefit of end-users in general.

Mauritius gets top ranking for affordable mobile data in Africa

The international outlook on affordability of mobile data reflects the efforts of the Authority to bring about tangible benefits for consumers through its tariff regulation mandate, based on the commercial initiatives of the industry.

According to the International Telecommunication Union's '**Measuring digital development ICT Price Trends 2019**' report, Mauritius has the most affordable basket for mobile-data prices as a percentage of its Gross National Income (GNI) in the African region. The said report also mentions Mauritius as having achieved the target set by the Broadband Commission for Sustainable Development for fixed-broadband prices of less than 2% of GNI by 2025. Only Seychelles and Mauritius for the African region have achieved the said target in the Fixed-broadband prices, which represents one of the key Sustainable Development Goal adopted by the UN.

Month	Operator	Tariff Approval by Service	Details
Jul-19	Emtel Ltd	Fixed Internet, Mobile & SMS services	Launch of new SME & Corporate Bundled Service (Combo Offers) comprising Fixed Voice, Fixed Internet, Mobile Voice, SMS & Mobile Data Services
Aug-19	Cellplus Ltd Cellplus Ltd	SMS based Short Code Service Mobile Internet Service	Validation of tariffs for SMS based short code service - on-net SMS Gateway Introduction of new offers and revision of existing offers under the Prepaid Mobile Abundance service
Sep-19	Emtel Ltd Mauritius Telecom Ltd Emtel Ltd Emtel Ltd	Residential Internet Service FTTH Broadband Service Postpaid Bundles Residential Internet Service	Launch of new tariffs under the High Speed Residential Best Effort Internet bundled with voice Launch of new offer and withdrawal of existing offer under the FTTH Broadband Service - High-end Homes, SOHOs & SMEs (branded as Business Boost) Review of tariffs for the Emtel Postpaid Bundles service Review of special terms and conditions of the High Speed Residential Best Effort Internet bundled with voice service
Oct-19	Mauritius Telecom Ltd Mauritius Telecom Ltd MTML MTML	Voice based Short Code Service Toll Free Service Mobile Voice Service Mobile Internet Service	Validation of tariffs for across-net voice based short code service free to callers Validation of tariffs for across-net toll free service Launch of new monthly unlimited on-net calls package & discontinuation of 3 existing packages under the MTML GSM Voice service Launch of new packages; revision of PAYG tariff and discontinuation of 2 mobile internet packages
Nov-19	Emtel Ltd Emtel Ltd Emtel Ltd	Residential Internet Service Mobile Voice Service Mobile Voice, Data & SMS Service	Launch of new tariffs & discontinuation of existing offers under the High Speed Residential Best Effort Internet bundled with voice Review of tariffs for the Prepaid Unlimited Daily On-net voice package Launch of new offers & discontinuation of existing offers under the Prepaid Combo Offer service
Jan-20	MTML	ILD Service	Revision of tariffs under prepaid & postpaid IDD services
Feb-20	Mauritius Telecom Ltd	Bandwidth on MARS Cable	Launch of new tariffs for Bandwidth (National Leased Circuit) Service on MARS Cable on behalf of the Rodrigues Regional Assembly (RRA)
Mar-20	Emtel Ltd	Mobile Voice & ILD Service	Launch of new Prepaid Bundled Offer
Apr-20	Emtel Ltd Emtel Ltd	Mobile Internet Service Residential Internet Service	Launch of new prepaid weekly unlimited mobile internet offer and discontinuation of roll over feature for prepaid mobile internet plans Review of special terms and conditions of the High Speed Residential Best Effort Internet bundled with voice service
Jun-20	MTML MTML	ILD Service Mobile Internet Service	Revision of tariffs under prepaid & postpaid IDD services Launch of new packages, tariff revision of existing packages and discontinuation of packages

ICT OBSERVATORY

The ICT Observatory Unit collects data for the sector according to a statistical calendar.

The ICT Observatory Unit provides data on key ICT indicators essential to inform policy and regulatory actions.

There was a nearly 60% rise in international bandwidth usage for Mauritius over the past year.

During the historic sanitary confinement, there was remarkable rise of 60% for the equivalent period in Internet downloads.

International Bandwidth Usage on the rise

Over the last few years International Bandwidth Capacity around the world has increased significantly. Growth has been driven by the need to support ever growing data traffic, much of it exchanged amongst data centres and end users from across the world.

International backbones are important building blocks of Internet infrastructure. Backbone transmission networks typically revolve around satellite, optical fibre and microwave infrastructure. Backbone transmission bandwidth affects the speed at which information is delivered to, and sent from, Internet users.

In 2019, International Bandwidth Usage in Mauritius was 101,657 Mbps compared with 64,977 Mbps in 2018. The usage per inhabitant moved up from 51,350 bits per second in 2018 to 80,331 bits per second in 2019, which represents an increase of 56.4%.

60% rise in Internet download volumes during sanitary confinement

During the sanitary confinement from March to June 2020 there was a surge in consumption of International Bandwidth Usage.

International Internet Bandwidth Usage	
Year 2020	Mbps
Jan	102,052
Feb	97,839
Mar	121,005
Apr	130,164
May	130,210
Jun	122,460

The Authority also noted a steady increase in Internet downloads from 306,241,093 Gb for the period from January to June 2020 compared with the same period the preceding year, that is, from January to June 2019 when the figure stood at 191,088,355 Gb representing a significant increase of 60% over a year.

	Jan - June 2019	Jan - June 2020
Volume of Internet downloads (<i>Gigabytes</i>)	191,088,355	306,241,093
Volume of Internet Uploads (<i>Gigabytes</i>)	21,547,649	32,497,683



ICT Observatory Gathers Essential Data

The data captured above are gathered and compiled by the ICT Observatory Unit (IOU) of the Authority. The data serve as essential information to inform policy making. As such the ICT Observatory is an important unit of the regulator and facilitates the making of regulations and other regulatory initiatives. The Unit is furthermore empowered to provide a strategic framework for the collection and measurement of sector-related data and indicators which would enable key stakeholders (Government, investors, businesses and citizens) to be well informed about the sector developments.

Impact of Data, Indicators and Surveys

Data collected about ICT indicators provide policymakers not only an overview of the performance of a sector but may be used to make decisions. As such, indicator data can have a profound impact on efforts to bridge the Digital Divide by providing policy makers with a more precise picture of those who are underserved. Armed with relevant data, governments and international agencies can track trends in access and use by different population groups that might be of interest for national and international development goals.

Statistics make a crucial contribution in assisting in the design, management and evaluation of policies. Statistics are also a key resource for business, academia and the general public. With growing emphasis on evidence-based policymaking and effective performance management, the need for statistics has increased more than ever before. Statistics must therefore be, and be seen to be, of the highest professional quality and integrity.

Consequently, calls for ICT statistics have become more frequent, both at the national and the international level. Furthermore, the measurement of ICT access, use and impact enables assessment and monitoring of the Digital Divide within a country and amongst countries.

Objectives of the IOU

The objectives of the IOU is to become the main point of reference for accurate and up to date information, by performing the following functions:

- (i) to track the development of core ICT indicators to establish the progress of the ICT sector in Mauritius
 - (ii) to track the regulatory developments taking place within the ICT sector
 - (iii) to democratise access to sectoral information to stakeholders
 - (iv) to give visibility to key industry information
 - (v) guide the regulator and policy maker based on factual evidence
 - (vi) to enable consistent international comparisons in relation to the ICT sector in Mauritius
-

Statistical Release Calendar

The Observatory collects data according to an established calendar and periodicity as set out below in the table just below.

Quarterly Data Collection

	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	Internet Service Providers	Quarterly	March, June, September, December	Submitted upon formal request

Comparative Basic Indicators

BASIC INDICATORS	JAN - DEC 2019	JAN - JUNE 2020
Fixed Line Subscribers (Business & Residential)	458,700	465,700
Mobile Cellular Subscriptions (Post-paid & pre-paid)	1,866,600	1,815,100
Number of Internet Subscriptions (Fixed Access Network & Mobile Access Network)	1,496,300	1,451,300
Total Broadband Internet Subscriptions (Fixed Access Network & Mobile Access Network)	1,246,300	1,164,200
Total Narrowband Internet Subscriptions (Fixed Access Network & Mobile Access Network)	250,000	287,100
Total Internet Subscriptions Greater than 1 Mbps	1,241,000	1,160,900
International Bandwidth Usage	101,657 Mbps	122,460 Mbps

Comparison of basic ICT indicators for the period June 2019 to June 2020

BASIC INDICATORS	JUNE 2019	JUNE 2020
Fixed line subscriptions	441,000	465,700
Fixed Line Population Penetration Rate	35	37
Mobile cellular subscriptions	1,923,600	1,815,100
Mobile Penetration Rate	152	143
Total Internet subscriptions	1,415,600	1,451,300
Internet Population Penetration Rate	112	115
Total Broadband Internet Subscriptions	1,152,300	1,164,200
Broadband Internet Population Penetration Rate	91	92
Total Narrowband Internet Subscriptions	263,300	287,100
Narrowband Internet Population Penetration Rate	21	23
Total Internet Subscriptions Greater than 1 Mbps	1,146,500	1,160,900
Volume of Internet Downloads (GB)	191,088,355	306,241,093
Volume of Internet Uploads (GB)	21,547,649	32,497,683
Total Internet Subscriptions Greater than 1 Mbps Penetration Rate	91	92

CONSUMER AFFAIRS

Consumer affairs is a key plank for the ICT regulator. Throughout the year this entails providing consumers with appropriate information and channels for redress of their grievances pertaining to information and communication services offered by the Authority's licensed service providers. ICT consumers also seek the guidance of the Authority on a host of issues which they face in a converged ICT environment.

At the Authority, this service to the Mauritian consumer has been provided for over a decade with an attention-intensive mechanism which provides consumers with various modes to make known their complaints. The Authority offers facilities for consumers to come in person to the Authority, to telephone or to send complaints and queries in writing.

The Authority provides guidance and use a complaints mechanism by adopting an approach of rights and responsibilities. This is line with best practices in the Southern African Development (SADC) region.

For example, whilst facilitation is given for the consumer to resolve their complaints, interaction with the frontline marketing and communication staff also provides opportunities for consumers to be informed and become better aware about their responsibilities as well.



Consumer Issues: Diverse and Complex

The Authority endeavours to understand consumers' needs and respond in a timely manner to their queries and complaints about information and communication services offered by licensed telecommunication operators.

The typical complaints which consumers lodge are captured according to specific categories such as provision of service, customer service, billing amongst others. Complaints categorised as 'Other' include those pertaining to data protection issues and copyright violations which falls outside the purview of the Authority.

Understanding consumer needs in the age of convergence has become increasingly complex since the ICT consumer may be coming forward with grievances which have overlaps with other regulatory organisations or which do not fall under the purview of the Authority.

For one complaint, the Authority may have to work across a plethora of authorities, institutions and organisations to address the issue raised and provide the most accurate information or guidance to the consumer since some of the issues will be cutting across the Authority's precise regulatory mandate. Examples of such issues may be personal data protection, e-Commerce transactions, online copyright violations or cybercrime.

In the age of social media, consumers approach the Authority as subscribers of a service of an Internet service provider which is licensed by the Authority. However, their grievances are not related to the provision of Internet connectivity as such but to the content on such social media sites. These online or Internet-related complaints are referred to the appropriate authorities for investigation.



This is in line with the provision under Section 18 (o) of the ICT Act 2001 (as amended) which charges the Authority with having “to entertain complaints from consumers in relation to any information and communication service in Mauritius and, where necessary, refer them to the appropriate authorities.”

In the case of objectionable content online, the appropriate authority would be the Police as per the provisions of section 46 of the ICT Act which provides for criminal offences committed using a communication device or service. The complexity of online interactions has made informing and guiding ICT consumers an increasingly challenging matter in the age of ICT convergence.

Online Consumer Complaints System

Consumer complaints handling at the Authority is one of the essential services which the ICT Authority provides. In May 2020, the Authority launched an online system for ICT consumers to file their complaints or queries. The system has served to streamline and harmonize procedures for staff processing such complaints and provided greater transparency for consumers.

The tables and chart on the following pages provide an overview of what is handled in terms of complaints received in writing on the online complaints system or electronic mail.

The Authority addresses consumer issues as fair handed and timely 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 entering into a contract for a particular service.

ICT consumers are provided the information where they may best channel their complaints and queries. Officers in the Department of Marketing and Communication are on hand to provide advice to customers on how to make a complaint or obtain information via the following channels:

- Telephone
- Email
- Visitors dropping at the Authority
- Meetings

The tables and chart below provide an overview of what is handled in terms of complaints received in writing on the online complaints system or electronic mail.

Categories of Complaints for July 2019-June 2020

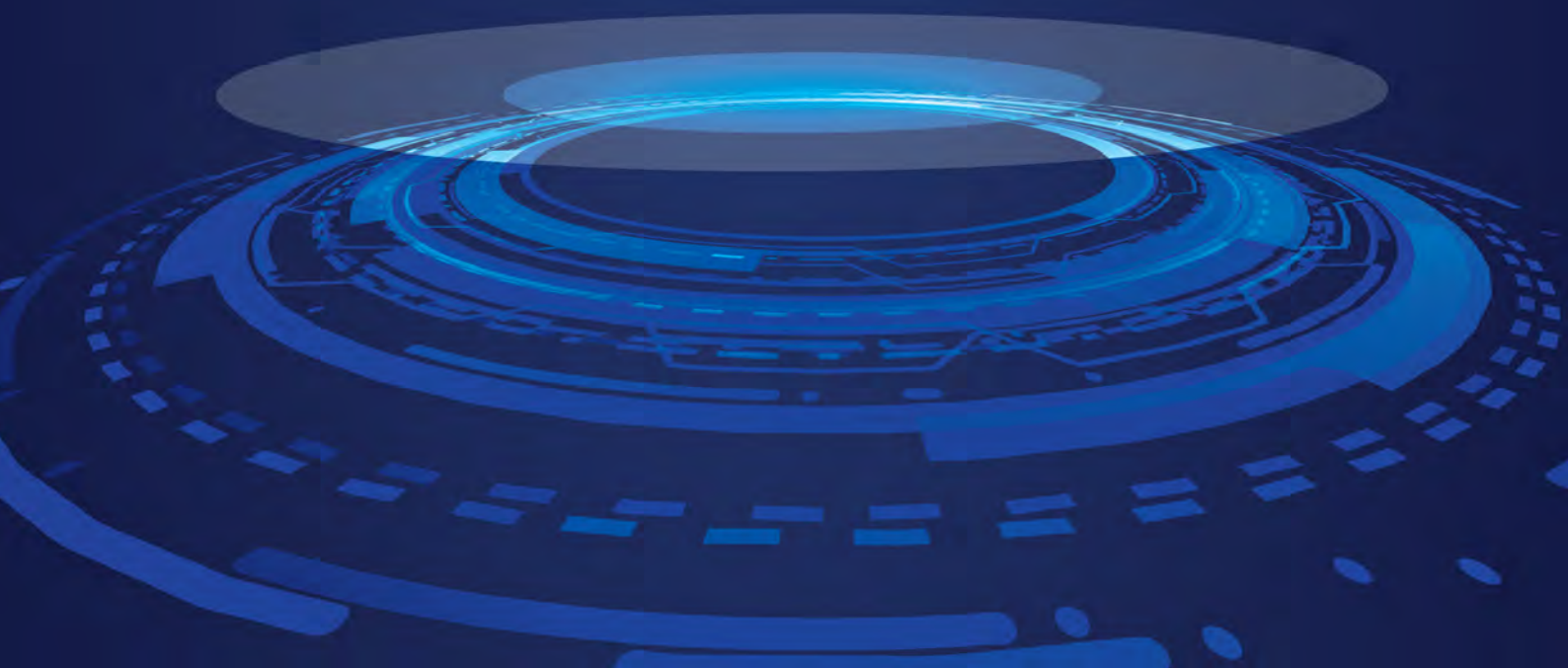
	<i>July 2019 - June 2020</i>
Billing	15
EMF	3
Internet Related	12
Social Media	48
Legal/Security	1
Provision of Services	34
Postal Services	2
Other	10



Citizen Support Portal

e-Government initiatives also saw the launch of the Citizen Support Portal on which the ICT Authority is listed as one of the agents. The Authority has integrated the CSP mechanism into its complaints handling mechanism to further serve the interests of consumers who want ever shorter timeframes in complaints resolution. Please note that the CSU Figures for the period July 2019 - June 2020 amounts to July- Dec 2019 : 9 and Jan- June 2020 :1.

TECHNICAL REGULATION





Participants at the World Radiocommunication Conference 2019 in Sharm El-Sheikh, Egypt.

ENGINEERING

Radio-Frequency Spectrum and the World Radio Conference

Around the world radio-frequency spectrum is a scarce natural resource. Equitable access and rational use of this limited resource is crucial to enable the efficient and effective operation of all radiocommunication services, including the services which require satellite orbit resources. Introducing and expanding access to the radio spectrum for new radiocommunication systems and applications is something which ICT regulators around the world foresee as an ongoing and future challenge.

The global event where regulators gather to shape decisions and take resolutions on the management of radio-frequency is the World Radio Conference (WRC).

The WRC is held every three to four years under the auspices of the International Telecommunications Union (ITU), the ITU being the United Nations specialized agency for information and communication technologies.

It is during the WRC that country delegations work to formulate resolutions which ultimately serve to amend the Radio Regulations (RR). The Radio Regulations make up the only international treaty governing the use of the radio-frequency spectrum and satellite orbit resources. These regulations are revised during the WRC.

The WRC can also instruct the ITU Radiocommunication Bureau to conduct studies in specific fields into the usage of radio frequency and efforts to harmonize frequency globally.

ICT Authority Delegation attends WRC 19

The most recently-held World Radiocommunication Conference 2019 (WRC-19) was held in Sharm El-Sheikh, Egypt, from 28th October to 22nd November 2019. The agenda covered a wide range of radiocommunication services.

Delegations from member countries of the 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.

Mauritius signs the final acts

The conference concluded on 22nd November 2019 with the signing of the Final Acts by over 150-member states of the ITU. The WRC-19 was attended by over 4000 participants from around the world and the delegation of Mauritius consisted of three officers from the ICTA.

This represented the culmination of some four years of regional and global discussion involving member state representatives and various industry participants from around the world. The ICT Authority represents the Republic of Mauritius within such technical forum under the aegis of the parent Ministry.

Impactful decisions at the WRC

The WRC affects the future development of information and communication technologies (ICTs) in many ways, including:

- Introducing and expanding access to the radio spectrum for new radiocommunication systems and applications;
- Protecting the operation of existing radiocommunication services and providing the stable and predictable regulatory environment needed for future investments;
- Avoiding the potential for harmful interference between radiocommunication services;
- Allowing the provision of high-quality radiocommunications while protecting vital uses of the radio spectrum, particularly for distress and safety communications; and
- Facilitating international roaming and increasing economies of scale, thereby making it possible for network and user devices to be more affordable.

Key outcomes from the Conference of interest to Mauritius include:

- Additional bands for International Mobile Telecommunications (IMT) identified in the 24.25-27.5 GHz, 37-43.5 GHz, 45.5-47 GHz, 47.2-48.2 and 66-71 GHz bands, facilitating development of fifth generation (5G) mobile networks.
 - Protection accorded to Earth exploration-satellite with the possibility of providing worldwide primary allocation in the frequency band 22.55-23.15 GHz in order to allow its use for satellite tracking, telemetry and control.
-

- Regulatory procedures established for non-geostationary satellite constellations in the fixed-satellite service, opening the skies to next-generation communication capabilities. Mega-constellations of satellites consisting of hundreds to thousands of spacecrafts in low-Earth orbit are becoming a popular solution for global telecommunications, as well as remote sensing, space and upper atmosphere research, meteorology, astronomy, technology demonstration and education (in relation to notification of MIRSAT-1 CubeSat project of Mauritius as well as other Satellite projects under discussion).
 - Regulatory changes introduced to facilitate rational, efficient and economical use of radio frequencies and associated orbits, including the geostationary-satellite orbit.
 - Additional frequency bands identified for High Altitude Platform Systems (HAPS) i.e. radios on aerial platforms hovering in the stratosphere to facilitate telecommunications within a wide coverage area below for affordable broadband access in rural and remote areas.
 - Regulatory provisions revised to accommodate both indoor and outdoor usage and the growth in demand for wireless access systems, including Radio Local Area Networks (RLANs) for end-user radio connections to public or private core networks, such as Wi-Fi, while limiting their interference into existing satellite services.
 - Resolution approved on Railway radiocommunication systems to facilitate the deployment of railway train and trackside systems to meet the needs of a high-speed railway environment in particular for train radio applications for improved railway traffic control, passenger safety and security for train operations.
 - ITU Recommendation approved to integrate ICTs in evolving Intelligent Transport Systems (ITS) to connect vehicles, improve traffic management and assist in safer driving.
 - Protection of frequency assignments, providing a priority mechanism for developing countries to regain access to spectrum orbit resources.
 - Expanded coverage and enhanced capabilities for Global Maritime Distress and Safety System (GMDSS).
-

WRC-19 allows submission of new assignments for orbital slots for the Broadcasting Satellite Service

Satellite orbital positions are parking slots for satellites in space. These slots are valuable and limited resources, which need to be planned and managed efficiently. The satellite network filing may only be submitted to ITU by an administration of an ITU Member State. The ICT Authority represents the Government of Mauritius in the ITU and acts as the notifying administration for Mauritius's satellite network filings under the ITU Radio Regulations.

One of the main outcomes of the WRC-19 which directly relates to Mauritius, concerns the decision taken under Agenda Item 1.4, relates to the revision of the limitations of Appendix 30 (Rev.WRC-12) to allow certain administrations in Region 1 or Region 3 to submit new assignments using orbital positions within the range of -37° to 10° Geostationary Satellite Orbit (GSO) arc as a replacement of their national assignments appearing in the Plans, pursuant to Section 4.1.27 of Article 4 of Appendices 30 and 30A.

The conference acknowledged that the current orbital slot assignments for the majority of the developing countries were degraded over several decades of use by the developed nations. Such developing nations which now wish to bring into use their assignments, will not be able to do so because of degraded performance of such position. Developing nations would be unable to compete or venture in the satellite business given that their assignments were found to be commercially not viable.

Positive outcomes from SADC-led workshop on Shared Satellite System

A workshop of the Southern African Development Community (SADC) was organised in January 2020 in Luanda, Angola. Officers of the ICT Authority attended this SADC Capacity Building Workshop on ITU Satellite Applications and Launch of Framework for the SADC Shared Satellite System.

There were numerous positive outcomes to this workshop where the ITU experts analyzed the case of individual SADC member states. This proved to be very useful for Mauritius, not only in terms of technical analysis and training for complex calculations required to identify orbital slots, but it also highlighted two major conditions attached to the Special Procedure as per Resolution 559 (WRC-19) which affects Mauritius. Two submissions were made to the Radio Regulations Board to this effect.

On 19th May 2020, following several rounds of negotiations and simulation exercises under the guidance of ITU experts, the SADC Secretariat and the African Telecommunication Union, the Authority submitted a filing for a new orbital slot 68.4°E to the Radiocommunication Bureau, ITU with a view to replacing our current degraded orbital slot.

The application is already being processed by the Radiocommunication Bureau and will require extensive coordination exercises with any affected Administration. As per the Radio Regulations, there is a regulatory period of 8 years to complete all the procedures involved to bring the assignments into use.

New Frequency Bands for Innovative Services

Test Licence for 5G

The ICT Authority issued Temporary Test licences for frequency usage (RA45) to Cellplus Ltd and Emtel Ltd on a non-exclusive basis to operate '5G New Radio Systems in the 3400 – 3600 MHz frequency band on a pilot basis for testing purposes.

Opening of the 700 MHz and 800 MHz bands for International Mobile Telecommunications (IMT) - Advanced



Test being carried out to determine impact on DTT reception

Following the outcome of the consultation paper released by the Authority on 18 June 2018 on the opening of the 700 MHz and 800 MHz bands for IMT-Advanced, all three mobile operators in Mauritius have taken out test licences to conduct trials in the 800 MHz frequency band.

From the Authority's perspective, the main objective of the tests is to assess the impact of LTE800 transmissions on the reception of digital terrestrial television (DTT) operating in the 470 – 790 MHz frequency band.

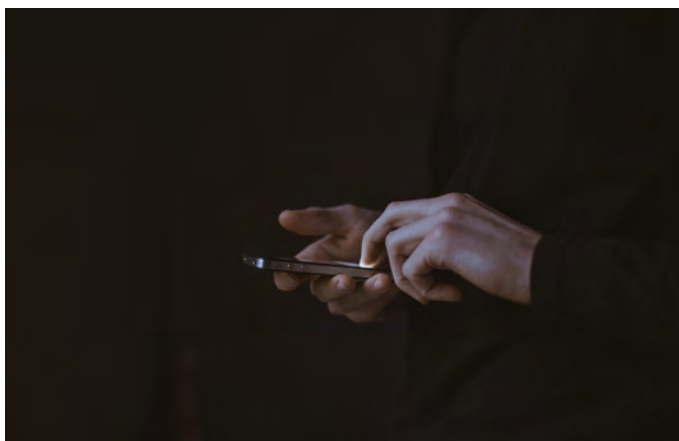
Different test scenarios have been carried out in the said band with the close collaboration of Multi Carrier (Mauritius) Ltd and one of the mobile operators. So far, all tests have shown no impact on the DTT reception and no complaints have been registered in the test regions.

In addition, the Interim Standard 2000 (IS-2000) network operated by Mahanagar Telephone (Mauritius) Ltd. has been recently shutdown island-wide for the purpose of clearing the 800 MHz band for the IMT Advanced services.

INFORMATION TECHNOLOGY

Provision of enhanced Public Key Infrastructure services by the Controller of Certification Authorities of Mauritius

Secure transactions are becoming ever more important in an increasingly digitized world making the use of secure digital signatures ever more important. The use of digital signatures is made possible through the deployment of a Public Key Infrastructure (PKI). PKI is a combination of technologies, processes, policies, practices and legal provisions that enable the use of electronic signatures; such a signature is a feature required in an open environment, such as the Internet, where the parties involved in a transaction do not know each other, and yet



wish to ensure that the transaction is a trusted one. PKI is a system that allows a reliable third party to issue a Digital Certificate, which is the vehicle that guarantees the required level of trust online as it contains information about the person holding the certificate. The purpose of Digital Certificates is to ensure, through the use of Digital Signatures, confidentiality, authenticity, integrity and non-repudiation for online transactions and Digital Certificates are issued by Certification Authorities (CAs) to end users.

Under section 18 (z) of the Information and Communication Technologies Act 2001, the ICT Authority is the Controller of Certification Authorities (CCA) in Mauritius. It is the Controller of Certification Authorities which certifies the technologies, infrastructure and practices of all the Certification Authorities (CA) licensed/recognised/approved to issue Digital Signature Certificates in Mauritius.

In December 2019, to meet its capacity to fulfil this critical function, the Authority procured two new primary Public Key Infrastructure (PKI) servers and two Hardware Security Modules (HSM). These PKI servers were essential infrastructure to digitally sign the public key of licensed/recognised/approved Certification Authorities (CAs). At the same time, the CCA also deployed an additional service known as the Online Certificate Status Protocol (OCSP) service.

Purpose of OCSP Service

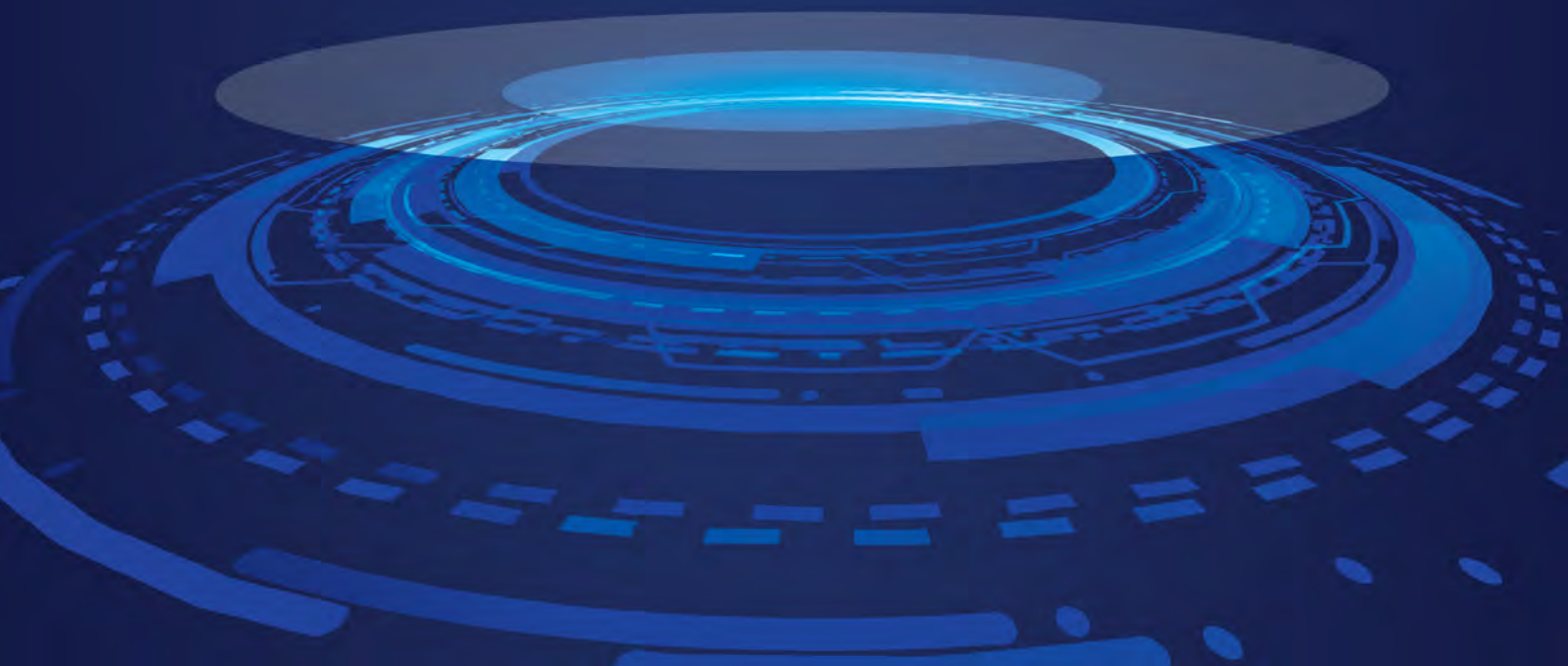
The purpose of the OCSP is to ensure the online verification of the validity of the digital certificates issued to licensed/recognised/approved CAs. In so doing, when an end user is using a PKI-based online service, the validity of the digital certificate of the end user is being checked by the OCSP service of the CA and simultaneously, the validity of the digital certificate of the CA is being checked by the OCSP service of the CCA. This ensures verification of a complete chain of trust.

CCA Directive

The Electronic Transactions Act Regulations 2010, which came into force on 1 Dec 2010, puts in place a licensing scheme for Certification Authorities (CAs) in Mauritius. In addition to laying down the administrative framework for licensing by the Controller of CAs, the Regulations also stipulate the criteria for a CA to be licensed in Mauritius, and the strict continuing operational requirements after obtaining a licence.

The Information and Communication Technologies Authority in the exercise of its function as the Controller of Certification Authorities and in pursuance of Section 18 (1) (z) of the Information and Communication Technologies Act 2001 (as amended), Section 37 of the Electronic Transactions Act 2000 (as amended) and Regulation 3 (3) of the Electronic Transactions (Certification Authorities) Regulations 2010, issued a Directive to ensure compliance by the licensed/recognised/approved CAs to the modus operandi for OCSP services in Mauritius in December 2019, the CCA issued a Directive. This Directive pertains to security measures for the management and operation of licensed, recognised and approved Certification Authorities (CAs) specifically pertaining to the mandatory use of OCSP for PKI services in Mauritius which ensures the online verification of the validity of the digital certificates issued to licensed/recognised/approved CAs.

SERVICE REGULATION



The Department of Service Regulation and Legal Affairs, is tasked with, *inter alia*, the processing of commercial licences in accordance with Section 24 of the ICT Act 2001 (as amended).

A commercial licence (excluding the Dealers' Licence) enables local operators to offer an information and communication service as prescribed under the ICT Act 2001 (as amended).

The Dealers' licence, on the other hand, enables individuals and companies to commercialize a radio communication or telecommunication apparatus or device within the Mauritian territory.

LICENCES ISSUED

According to Section 24 of the ICT Act (as amended), no person shall operate an information and communication network or service including telecommunication network or service unless he holds a licence from the Authority.

In light of same, the Authority is allowed receive applications for a licence by any person and to make a determination thereon.

The Authority issued 7 Commercial licences (excluding Dealers' licences) as set out in the Table below:

Type of Licences	Licensees	Total
C.03 Public Land Mobile Network	1 EMTEL LIMITED	1
C.04 International Long Distance	1. TLC(MAURITIUS) LTD 2. CityCall Ltd	2
C.08 Internet Service Provider	1. VGR COMMUNICATIONS LTD 2. CityCall Ltd 3. PRISM PROFESSIONAL SERVICES LTD	3
C.14 Alarm Monitoring Service	1. SECURITY AND PROPERTY PROTECTION AGENCY CO LTD	1

Table 3 : Commercial Licences Issued

Dealers' Licences

During the period 2019-2020, 115 Dealers' Licences were issued.

Table 4: Dealers' Licences issued: 01 Jul 2019 to 30 June 2020

Type of Licences	Licensees	Total
Dealers' Licences	<ol style="list-style-type: none"> 1. GENESIS COMMUNICATION NETWORK LTD 2. EKIUM AMIO LTD 3. ASEA BROWN BOVERI LTD 4. VALLEYTRONICS CO. LTD 5. JOSIAN GAIKY 6. KESTREL LIFESTYLE DISTRIBUTION LTD 7. PORTEQUIP SERVICES LTD 8. MANSER SAXON CONTRACTING LIMITED 9. BHYE IZAD JUNGLEE 10. NBS NUZZ LTD 11. ENTREPRISE DATA SERVICES LTD 12. IBUY SHOPPING LTD 13. EMCAR LIMITED 14. J316 LTD 15. FLAMBOYANT MARKETING COMPANY LTD 16. RITAZA TRADING CO LTD 17. SECURE SERVICES (MAURITIUS) LTD 18. DEDICATED SERVICE LTD 19. IMAGERUNNER LTD 20. EXPAND FUEL PAYMENT SOLUTION LTD 21. A.H AUBDOOL & CO. LTD 22. YADESH PUDARUTH 23. ADVANCED DIGITAL LIMITED 24. THE HUB BUSINESS SOLUTIONS LTD 25. ENERGY AND ASSET MANAGEMENT SOLUTIONS LTD 26. LUXZIM LTD 27. EMAT LTD 28. WRANY ARTS LTD 29. CHANNEL IT LTD 30. NAVIGATION AND GEOCODING TECHNOLOGIES LTD 31. BV MEGASTORES LTD 	115

	32. AVACOR LTD	
	33. BORONIA AGRO MECHANICAL CO- OPERATIVE SOCIETY LIMITED	
	34. FAST CLICK LTD	
	35. ART OF SOUND LTD	
	36. LI AH CHOON & COMPANY LIMITED	
	37. UNEEDWAT LTD	
	38. SHEIK MOHAMMAD MOOZAFFAR BHOYROO	
	39. ALBERT TRADING LTD	
	40. JAYDEN TRADING COMPANY LTD	
	41. SKY WATCH INFORMATICS LTD	
	42. PHONE US LTD	
	43. SIMBAO TRADING CO. LTD	
	44. BNL DISTRIBUTION LTD	
	45. PETRO-TEC (MAURITIUS) LTD	
	46. ERISAT CONSULTING LTD	
	47. ROYAL PLAISANCE LTD	
	48. ESSENCIA HOME LTD	
	49. CONNECTIVITY SOLUTIONS AFRICA LTD	
	50. GOUTRONIC GALLERY LTD	
	51. SIMELEC LTEE	
	52. IMERSEA DEALERS LTD	
	53. SHAYTAL COMMUNICATIONS LTD	
	54. JENWIN COMPANY LTD	
	55. EBA LTD	
	56. SMART INNOVATIONS T ECHNOLOGY ENERGY LTD	
	57. VIJANSINGH MADHOUR	
	58. AURS & CO LTD	
	59. NIFONE CELLULAR SHOP	
	60. NEWTECH MOBILE SHOP	
	61. SERENITY T.A LTD	
	62. CHOW VEE SOP & CO	
	63. CONCEPT ELEC CO LTD	
	64. MY CONNECTED HOME LTD	
	65. SMARTWARE TECHNOLOGIES LTD	
	66. INDRAOTEE BEEHARRY	
	67. BLUEFIRE LTD	
	68. VITECH ELECTRONICS LIMITED.	
	69. SMART TOUCH LIMITED	
	70. J2R INNOVATION LTD	
	71. HADIR STORE LTD	
	72. ELITE QUALITY CONCEPTS LTD	
	73. MODERN SURVEILLANCE CO LTD	

	74. SAMSUNG ELECTRONICS SOUTH AFRICA (PROPRIETARY) LIMITED	
	75. INCONEK (MAURITIUS) LTD	
	76. TAGS GLOBAL LTD	
	77. OUTDOOR FURNITURE LTD	
	78. KAROONEN CHELLUMBRUN	
	79. SABIU BALA DANEJI (S.B DANEJI I.T SOLUTIONZ)	
	80. TIME FLIES LTD	
	81. GOSKY DISTRIBUTION LTD	
	82. TIGADGET LTD	
	83. SUPERCHARGE LTD	
	84. EMERGE AFRICA TRADING LIMITED	
	85. ELLYPSE CONSULTING LTD	
	86. WEFIXIT INNOVATION LTD	
	87. JAN KLAUS HARISONE HERBERT KARGER	
	88. ENSURE PARTNERS LTD	
	89. TECHNIK MEISTERKRAFT LTD	
	90. VITIRO LTD	
	91. DOMO-TECH LTEE	
	92. VIVA SMART LTD	
	93. AKSHAYE DAUHOO	
	94. ESPACE MAISON LTEE	
	95. ECCS LIMITED	
	96. EBENE HI-TECH LTD	
	97. MUHAMMAD SHABAN OOZEER	
	98. GEO-FLEET LTD	
	99. VAKIS & CO LTD	
	100. GRAVITAS TECHNOLOGIES LTD	
	101. NIMPIT INTERNATIONAL LTD	
	102. EFICAZ NETWORKS LTD	
	103. BLUE FIRE CAPITAL LTD	
	104. IT EXPRESS LTD	
	105. IDECO LTD	
	106. CYTECH SYSTEMS LTD	
	107. LEAL & CO. LTD	
	108. TRILOTAMA GOURDEALE	
	109. CQ- TECH (MAURITIUS) LTD	
	110. ITELLIGENCE CONSULTING LIMITED	
	111. STRONG LIFE COMPANY LTD	
	112. LABCARE TECHNOLOGIES LTD.	
	113. SECULOGIX CO LTD	
	114. HI TECH SENTINEL SYSTEMS LTD	
	115. NETWORKS UNLIMITED AFRICA LTD	

Updates in legislation

During the reporting period, a number of updates in the law were of relevance to the ICT Act 2001(as amended). The details of the amendments are provided below.

Amendment to Section 17 of ICT (as amended)

In 2019, the **Business Facilitation (Miscellaneous Provisions) Act 2019** and the **Finance (Miscellaneous Provisions) Act 2019** amended the ICT Act 2001, as follows:

(1) Section 17 of the ICT Act 2001, as amended

Subsection (3) was amended to read as follows:

“The Authority shall have the power to make such determinations, issue such directives and guidelines, grant such authorisation, approval or clearance and do such acts and things, as are incidental or conducive to the attainment of its objects and the discharge of its functions.”

Amendment to Section 18 of ICT 2001 (as amended)

(2) Section 18 of the ICT Act 2001, as amended

Paragraph (f) under subsection (1) was amended to read as follows:

“exercise licensing and regulatory functions or grant such authorisation, approval or clearance in respect of information and communication services in Mauritius including the determination of types and classes of licensees and the approval of prices, tariffs and alterations thereto;”

Amendment to Section 32 of ICT Act 2001 (as amended)

(3) Section 32 of the ICT Act 2001, as amended

Paragraph (a) under subsection (6) was amended to read as follows:

“Nothing in this Act shall prevent a Judge in Chambers, upon an application, whether ex parte or otherwise, being made to him, by the Police or the Independent Commission Against Corruption established under the Prevention of Corruption Act, from making an order authorizing a public operator, or any of its employees or agents, to intercept or withhold a message, or disclose to the police or the Independent Commission Against Corruption established under the Prevention of Corruption Act, a message or any information relating to a message.”

In 2020, the **COVID-19 (Miscellaneous Provisions) Act 2020** amended the ICT Act 2001 as follows:

Section 51 of the ICT Act 2001 repealed and replaced by the following new Section:

“(1) Where, under this Act, a time is imposed on the Authority, the Board or any other person to do or refrain from doing any other act or thing and the time for doing or refraining from doing that other act or thing expires, or falls wholly or partly, during –

- (a) the COVID-19 period, the Authority, Board or person may, notwithstanding the time imposed, do or refrain from doing that other act or thing not later than 30 days after the COVID-19 period lapses or not later than such further period as may be prescribed; or
- (b) a period of 21 days after the COVID-19 period lapses, the person may, notwithstanding the time imposed, do or refrain from doing that other act or thing not later than 30 days after the period of 21 days lapses or not later than such further period as may be prescribed.

(2) (a) Where, under this Act, a licence expires during –

- (i) the COVID-19 period, the licence shall, notwithstanding the time imposed, be deemed not to have expired and shall remain valid for a period of 30 days after the COVID-19 period lapses or for such further period as may be prescribed; or
- (ii) a period of 21 days after the COVID-19 period lapses, be deemed not to have expired and shall remain valid for a period of 30 days after the period of 21 days lapses or for such further period as may be prescribed.

(b) In this subsection –

“licence” includes a permit, an authorisation, an approval, a clearance or a certificate.

(3) Where, under this Act, the time for doing an act or thing expires, or falls wholly or partly, during –

- (a) the COVID-19 period, no charge, interest, penalty, surcharge or any other additional fee shall, notwithstanding the time imposed, be charged or payable provided that the act or thing is done not later than 30 days after the COVID-19 period lapses or for such further period as may be prescribed; or
 - (b) a period of 21 days after the COVID-19 period lapses, no charge, interest, penalty, surcharge or any other additional fee shall, notwithstanding the time imposed, be charged or payable provided that the act or thing is done not later than 30 days after the period of 21 days lapses or not later than such further period as may be prescribed.”
-

MARKETING & COMMUNICATION



Digital transformation with online customer-centric systems

One of the most resource intensive activities of the Authority is the processing of applications for the clearance of ICT equipment and for obtaining a Dealer's Licence.

In many instances, the applicants would be submitting documents only after they have already ordered their ICT equipment and where the authorizations from the Authority were pending, the items would remain blocked at the Customs department. This situation created a bottleneck which added pressure on all departments of the Authority for the quick processing of these applications. Customers would be subject to greater waiting time.



Deployment of Online Application systems for ICT Equipment and Dealer's Licence

To address this, the Department of Information Technology conceived and developed an in-house optimally streamlined solution based on open source software. This solution was designed to facilitate applicants to apply online for both Type Approval and Dealer's Licence applications. The procedures put in place involved collaboration with all departments to bring about digital transformation that was also customer centric.

Online Clearance portal for ICT equipment

The ICT Authority put in place an Online ICT Equipment Clearance portal in line with the provisions of the Business Facilitation (Miscellaneous Provisions) Act 2019 promulgated on 25th July 2019. The regulations came into force on the 1st October 2019, the date the portal was also launched.

Benefits to customers: personalised dashboard

It enabled seamless processing with the Customs Department and with the existing automated back end system at the Authority. Interaction for applicantsinteraction with the Customs department is totally paperless.

In the case of applications for ICT equipment, the online system makes provision for a dashboard for officers at the Customs department. The system meant that an applicantno longer needs to havea paper-based document to present to the Customs to clear equipment. Instead the applicant is issued with only a reference number by email and once this reference number is presented to the Customs, the Customs officers have access to the secure portal. The clearance documents can be viewed on the secure portal by the Customs officers. Moreover, with the secured portal for Customs, the possibility of using forged paper documents by an applicant (which had occurred in some cases in the past) is completely eliminated. The necessary documents are accessible and viewable only to the Customs officers as these documents are encrypted and secured via the use of digital signatures making the system authentic.

Greater Efficiency

The processing of Clearance of ICT equipment and Dealer's Licence applications constitute the most resource intensive activities at the Authority. Over the reporting period, 4297 Type Approval applications and 224 Dealer's Licence applications were received and processed. By eliminating the need for any paper-based documents, the processing time has drastically reduced by at least 2 weeks for Type Approval applications.

Integrated communication enhanced with online systems

Marketing and communications to customers of the Authority has been eased with the coming into operations of customer centric online systems for three customer sets:

1. ICT equipment importers
2. Dealers who commercialize such equipment
3. ICT Consumers

As such the frontline team in the department of Marketing and Communication were able to provide more streamlined information whether over the telephone, in person to visitors at the Authority or respond to requests made in writing. This team handles the queries and requests for guidance on the use of the systems.

Dealer's online application launched in May 2020

This portal was further enhanced in May 2020 with a platform solely for the applications for the Dealer's licence which the Authority issues to entities who wish to commercialized ICT equipment.

Customer Focus for ICT Consumers

The customer focus was further enhanced with the Consumer Complaints system also launched in May 2020 which enabled ICT consumers to lodge their complaints online by creating their own tickets. The system has been developed based on the experience of complaints handling spanning over a decade. The categories of complaints used by the complaints mechanism of the Authority have been incorporated into the online system to provide snap shots of trends in complaints sent by consumers. Once more the online system has enabled efficiencies for front line staff and the Department of Marketing and Communications and the team in the Registry both in terms of record keeping, retrieval and transparency of processes in the interest of due diligence and customer care. This is particularly important given the complex issues which ICT consumer complaints entail.

Regular Public communication during Sanitary Curfew

In times of crisis, the need for constant communication is paramount to keep stakeholders informed about the measures put in place for the operations. All the measures were published in press communiqués and on the Authority's website in a very timely manner with targeted messages.

From the start of the lockdown period, the Authority published details to enable its licensees to pay fees and dues online.

The Authority also extended the validity of licences reaching expiry during the sanitary curfew till 30 June 2020, a move which was well received by licensees.

Furthermore, with the anxiety generated by the pandemic, the Authority received complaints and calls from members of the public for intervention regarding the posts on social media. Here too the Authority issued a communiqué to inform the public as to the penalties which anyone posting content which may be deemed an offence under section 46 of the ICT Act may face and action which the law enforcement agencies of the Mauritius Police Force may bring as a result.

Poster to disseminate information about the Online Clearance portal
The Authority distributed poster to stakeholders which deal with the clearance of ICT equipment in order that the public is better informed about the Online clearance portal which the Authority launched on 1st October 2019 to facilitate companies or individuals wishing to import ICT equipment into Mauritius.

The poster was distributed to stakeholders which serve as key touchpoints such as the Customs department section of the Mauritius Revenue Authority and the Mauritius Chamber of Commerce and Industry amongst others. The poster was conceived and designed by the Department of Marketing and Communications.



Relations with International Organisations

Throughout the reporting period and despite the constraints posed by the Covid 19 pandemic, the Authority maintained its engagement with the key international organisations such as the International Telecommunication Union, the African Telecommunication Union, the Communications Regulators' Association of Southern Africa and the Commonwealth Telecommunication Organisation.

The linkages with such organisations are of great importance in order for the Authority to keep track of global trends and the use of technology in the responses to the disruptions caused not just by technological convergence but also by the Covid 19 pandemic.

The Authority participated and contributed to the online webinars and membership collaborations and inputs into reports and surveys on various aspects of regulation.

The Authority engages via the organisational focal point to channel and communicate with these organisations and transmit collaborative inputs.



Mr Dick Ng Sui Wa is received by the Indian High Commissioner, His Excellency Mr Tanmaya Lal for high level talks to explore avenues for mutual cooperation in ICT regulation

High level meeting to explore avenues for assistance

In June 2020, a delegation from the Authority comprising the Chairperson, Mr Christophe Ng Sui Wa and the Officer in Charge Mr Jerome Louis, the Director of Finance and Administration, Mr Harish Bhoolah and the Director of Information Technology, Mr Trilok Dabeensing met with the Indian High Commissioner, His Excellency Mr Tanmaya Lal. The purpose of this very high-level meeting was to discuss collaboration with the regulatory authorities of India on a number of key project areas of the Authority.

The discussions centered on:

- a Letter of Intent (LOI) with the Authority's regulatory counterpart in India, TRAI.
- exploring the model used by the Indian authorities for the Regulation of online content
- request for expertise from the Department of Telecommunications in India for the future auction of certain bands of spectrum, in particular, the Simultaneous Multiple Round Ascending (SMRA) method
- request for assistance for satellite services deployment expertise under a project implemented by the Mauritius Research and Innovation Council
- request to apply directly to the Indian Technical and Economic Cooperation programme (ITEEC) and the Special Commonwealth Assistance for Africa Programme (SCAAP) for developing countries
- request for a consultant to advise on the Authority's plans to move forward on competition issues



Members of the ANRTIC delegation held working sessions with teams at the Authority

Exchange visit of delegation of the ANRTIC

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. The delegation from l'ANRTIC comprised the following members: Mr Assaf Mohamed SAHALI, Conseiller chargé du Développement Organisationnel auprès du DG, Mr Taoufiki MBAE, Directeur de la Régulation Economique et Technique and Mr HASSANI Mohamed Abdou, Chef de Département Administration et Ressources Humaines. The Authority organised working sessions for the delegation from 1-5 July at the seat of the Authority for half day sessions in the morning.

The ANRTIC requested certain topics for information sharing and members of staff from various departments participated in the working sessions. Among the topics were mobile money; tariffs and regulation of promotional offers by operators; the obligations of operators and the possibility of creating a network of regulators and dispute resolution.



COMESA Business Council members welcomed at ICTA

Discussions with members of COMESA Business Council

In February 2020, the Authority welcomed a two member-delegation from the COMESA Business Council.

Amongst the topics which the delegation tabled for discussion with the Authority's team were the laws and regulations to protect digital consumers. Also discussed was the setting up of a regional payment association for the Common Market for Eastern and Southern Africa (COMESA). The ICT Authority's team exchanged information and gave updates on the various frameworks in place for ICT regulation in Mauritius

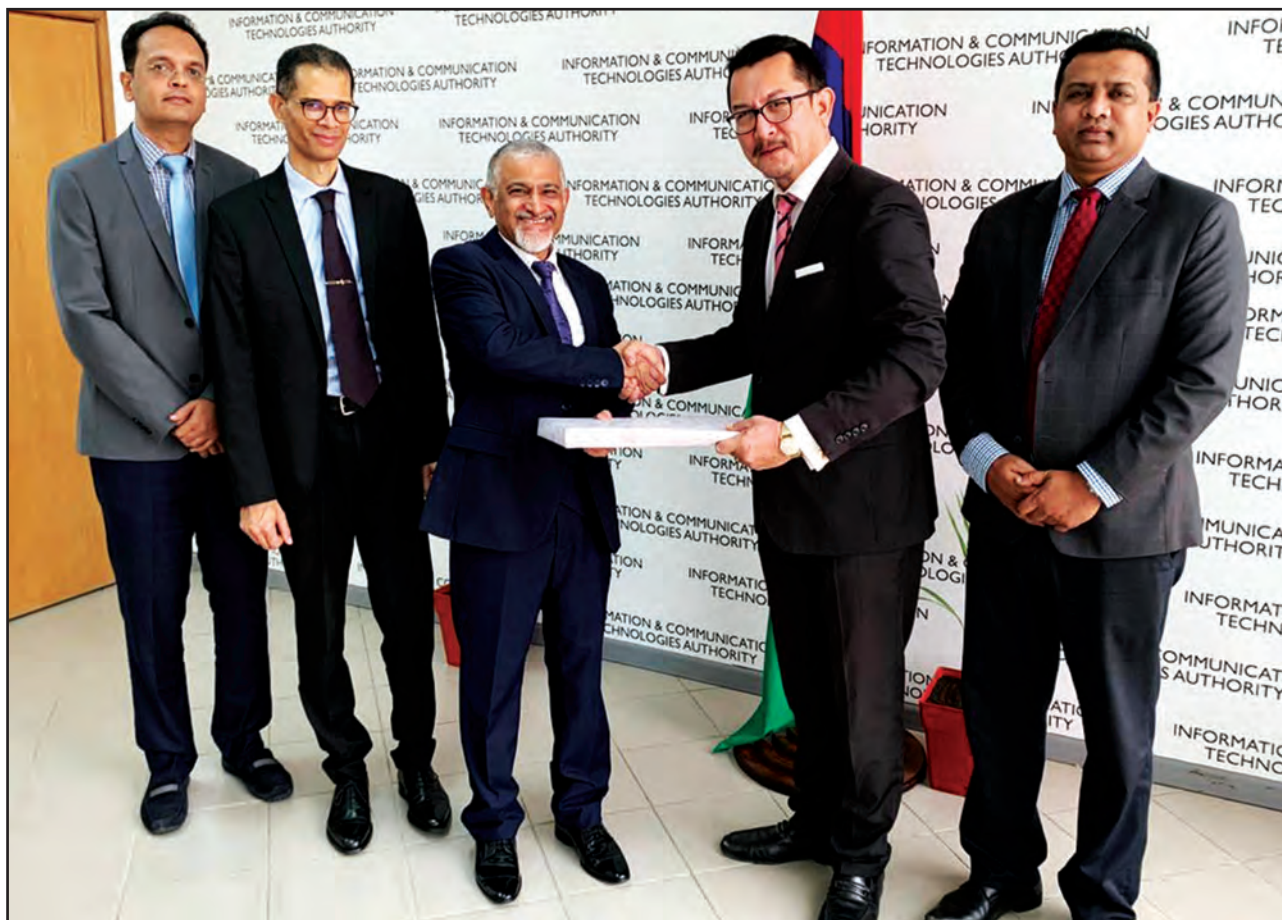


Team from different departments share information with their Seychelles counterparts

Seychelles delegation visits the Authority

The Authority also welcomed a four-member delegation from the Licensing Authority of the Seychelles in February 2020. A multi disciplinary team from the Authority were on hand for discussions and exchanges on regulatory models and practices.

The delegation were on an exchange visit in Mauritius and were accompanied by a representative of the Economic Development Board (EDB). The EDB had requested the visit be arranged on behalf of the Seychelles delegation.



ICTA Chairperson, Mr Dick Ng Sui Wa welcomes His Excellency Dr. Syed Rizwan Ahmed, High Commissioner for Pakistan for discussions

Avenues of bilateral cooperation in regulation explored

In June 2020, the Chairman and the Directors of the ICT Authority welcomed His Excellency Dr. Syed Rizwan Ahmed High Commissioner for Pakistan at the seat of the Authority.

Discussions centred on bilateral cooperation. The Authority discussed avenues for assistance into how cybersecurity regulation, in particular pertaining to online content is addressed by the relevant authorities in Pakistan and the collaborative modus operandi on same.

There was also a request for expertise on spectrum auctioning mechanisms with the planned shift from the administrative methods of assigning spectrum to market-based mechanisms for some frequency bands.

Universal Service project implementation is carried out by the ICT Authority. The Authority also collects contributions for the Universal Service Fund which it manages from the local operators. The USF is used to fund the approved projects to address market failure and set right the Digital Divide. The Authority is currently working on new regulations so as to come up with a new method of USF contribution. Benchmarking constitutes a very important in this exercise.

With Pakistan having a USF implementing body, the ICT Authority is also seeking assistance and expertise of the latter, in inter alia, the drafting of the relevant regulation and identifying and implementing new projects.

Documentation Unit

The Documentation Unit runs an e-library catering for the information needs of staff in their day-to-day operations of the Authority.

The digital library system is made up of an intranet website and three digital databases consisting of books, magazines, reports, press-clippings, extract from Hansard, Government Gazettes and other ICT related documents. The system is updated on a daily basis. The whole collection is supported by an open-source integrated library system called the PMB Library System. Documents are processed, catalogued and indexed into the system for easy retrieval and circulation. PMB Library System also provides facilities for Selective Dissemination of Information (SDI) and Current Awareness Service (CAS) among other features.

During the period under review some 69 ebooks, 190 magazines and 72 reports were indexed and uploaded into the system. Additionally, a total 235 local press articles were scanned, digitalized and indexed into the system for reference and archiving. During the same period some 218 Government Gazettes were received and systematically processed into the library system and made accessible to officers particularly the Legal Department.

All print documents including books, reports, magazines and monographs received at the Unit are accessioned, barcoded, catalogued, indexed and classified subject-wise in glazed cupboards and in open-shelves for reference.

In order to keep Directors and Managers of the Authority regularly informed of local ICT news, a Current Awareness Service (CAS) is also maintained at the Unit. On a daily basis, scanned copies of local press articles, extract from Hansard, Cabinet Decisions and other official documents are circulated via mail to all Heads of Departments and managers.

The Documentation Unit also provides facilities to staff for their self-development in the ICT sector with its wide variety of ICT-related materials that are easily accessible on its intranet website.

Press Notices and Communiqués

The Documentation Unit also keeps track of all press notifications including application for licence, general public notices and tender notices that are published in the local press as well as in Government Gazette.

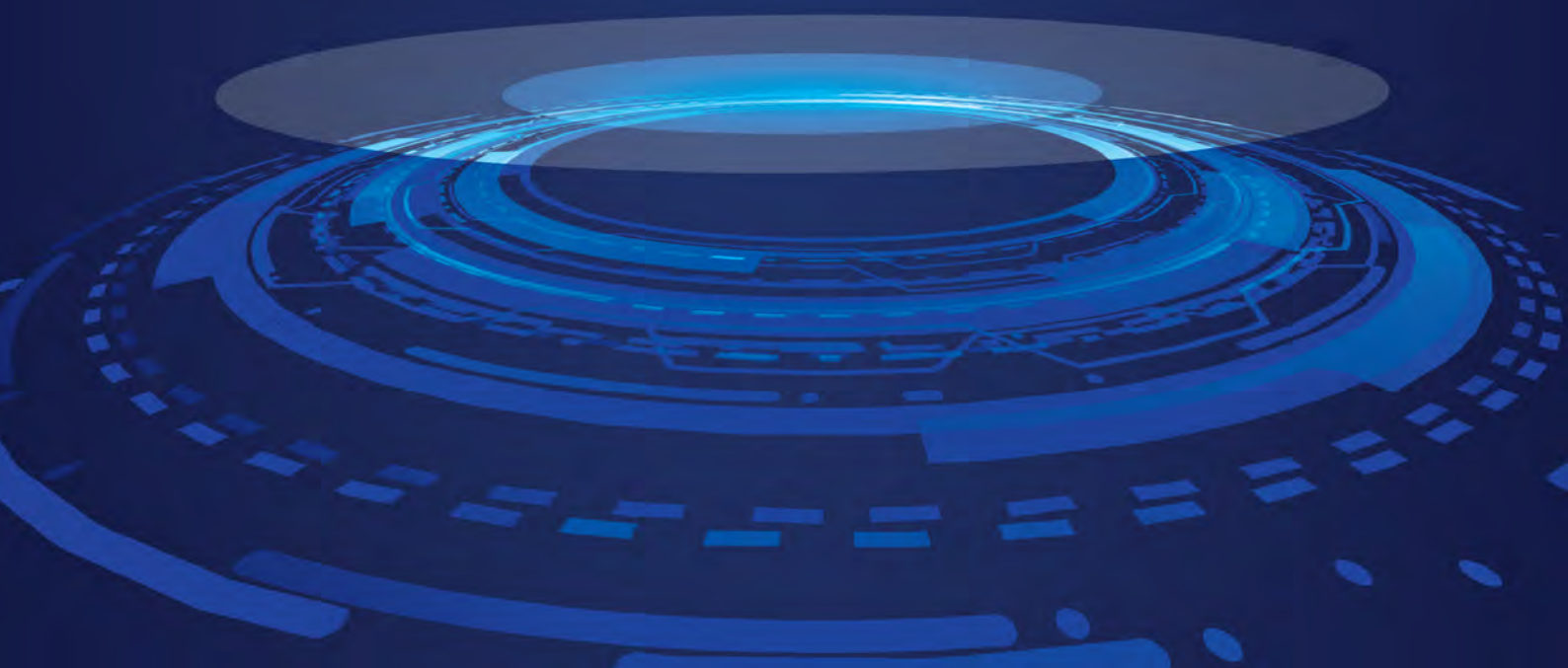
Legally as per section 24 of the Information and Communication Technologies Authority Act 2001 (as amended), it is mandatory for the Authority to give public notification of all applications for licences it has received.

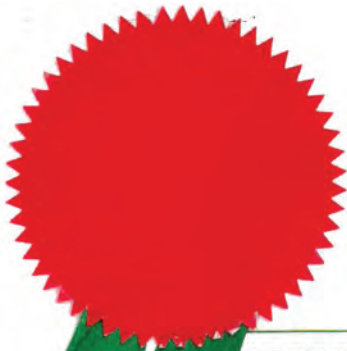
As from October 2019, it was no longer mandatory to give publicity for application for licence in two dailies as previously. Advert in a single daily newspaper is henceforth required. As a result, we could clearly notice a significant drop in the number of adverts relating to application for licence during the year 2019-2020.

In line with the above, press adverts issued by the Authority during the year 2019-2020 stood at: -

COMMUNIQUÉ	TOTAL NUMBER
Application for Licence	62
Public Notice	11
Tender Notice	1

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 2020**

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 2020 and the statement of financial performance, statement of changes in net assets/equity, the cash flow statement and statement of comparison of budget and actual figure 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 2020, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

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

Emphasis of Matters

I draw attention to Note 13(b) and 30 of the financial statements.

Note 13(b) – Doubtful Debts in Trade Receivables of Universal Service Fund

The Authority has recognised a provision of some Rs 172.1 million during the year 2019-20 against receivables of the Universal Service Fund in respect of companies that are no longer operational.

Note 30 -Contingent Liabilities

The Supreme Court awarded damages of some Rs 554 million excluding interest and legal costs against the Authority and two other co-respondents to one of the Authority's licensee. The judgment is being appealed. No provision has been made in accounts for liabilities arising subsequent to the appeal.

My opinion is not modified in respect of the above matters.

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 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 (IPSASs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 of overseeing the Information and Communication Technologies Authority's financial reporting process.

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 records of the Authority, nothing has come to my attention that causes me to believe that:

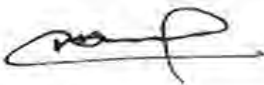
- (a) expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the Authority has not applied its resources and carried out its operations fairly and economically.

Other Matter

The financial statements for the financial year ended 30 June 2020 were received at my Office on 29 October 2020. Following audit, an amended set of financial statements was submitted to my Office on 23 June 2021.

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

28 June 2021

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Note	12 months ended 30 June 2020 Rs	12 months ended 30 June 2019 (Restated) Rs
ASSETS			
Current Assets			
Cash and Cash Equivalent			
General Fund	15a	166,444,316	131,852,676
Universal Service Fund	15b	483,881,353	103,890,526
Investment in Term Deposit			
General Fund	16	50,000,000	70,000,000
Universal Service Fund	16	90,000,000	500,000,000
Trade receivables			
General Fund	13a	26,861,333	17,870,535
Universal Service Fund	13b	169,875,164	324,559,697
Other receivables	14	9,168,678	24,183,087
		<u>996,230,844</u>	<u>1,172,356,521</u>
Non-Current Assets			
Other receivables	14	6,428,197	6,239,987
Property, Plant and Equipment	11a	15,570,122	16,422,597
Intangible Assets	11b	1,923,852	2,712,206
		<u>23,922,171</u>	<u>25,374,790</u>
TOTAL ASSETS		1,020,153,015	1,197,731,311
LIABILITIES			
Current Liabilities			
Creditors and payables	21	107,846,854	100,484,578
Short term employee benefits	20	5,095,388	6,020,212
		<u>112,942,242</u>	<u>106,504,790</u>
Non-Current Liabilities			
Retirement benefit obligations	19	42,439,371	20,890,022
Long term employee benefits	20	28,593,318	28,440,169
		<u>71,032,689</u>	<u>49,330,191</u>
TOTAL LIABILITIES		183,974,931	155,834,981
NET ASSETS		836,178,084	1,041,896,330
NET ASSETS/EQUITY			
Capital & Reserve			
Equity			
General Fund		92,249,692	104,008,576
Universal Service Fund		733,523,970	926,494,134
Revaluation Reserves	18	10,404,422	11,393,620
		<u>836,178,084</u>	<u>1,041,896,330</u>

These Financial Statements were approved by the Board of the ICT Authority on 21 JUN 2021
Signed on their behalf:

Mr D.C. NG SUI WA
(Chairperson)

Mr O.K. DABIDIN
(Board Member)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2020

		12 months ended 30 June 2020	12 months ended 30 June 2019 (Restated)
	Note	Rs	Rs
Revenue - Non Exchange Transaction			
General Fund	22a	203,530,810	233,097,174
Universal Service Fund	22b	50,577,417	64,387,532
Other income	23	<u>12,411,575</u>	<u>16,190,271</u>
		266,519,802	313,674,977
Administrative expenses	24	(98,892,182)	(109,471,667)
Other expenses	25	<u>(121,383,547)</u>	<u>(130,127,697)</u>
Net Surplus before transfer to Consolidated Fund		46,244,073	74,075,613
Transfer to Consolidated Fund	17	<u>(62,020,691)</u>	<u>(58,423,084)</u>
NET SURPLUS/DEFICIT		<u>(15,776,618)</u>	<u>15,652,529</u>
Attributable to :			
General Fund		6,708,989	8,704,197
Universal Service Fund		(22,485,607)	6,948,332

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	<u>General Fund</u>			<u>Universal Service Fund</u>
	Accumulated Surpluses Rs	Revaluation Reserve Rs	Total assets/equity Rs	net Accumulated Surpluses (Restated) Rs
Balance as at 01 July 2018	124,035,030	12,336,347	136,371,377	919,545,802
Prior year adjustment	(21,609,041)	-	(21,609,041)	-
Prior year adjustment	(12,463,592)	-	(12,463,592)	-
Surplus	8,704,197	-	8,704,197	6,948,332
Revaluation Adjustment	2,848,422	(2,848,422)	-	-
Revaluation Reserve	-	1,905,695	1,905,695	-
Acturial Gain IPSAS 39	2,493,560	-	2,493,560	-
Balance as at 30 June 2019	104,008,576	11,393,620	115,402,196	926,494,134
Prior year adjustment – (note 31)	165,374	-	165,374	-
Prior year adjustments – (note 31)	-	-	-	(170,484,557)
Surplus/ (Deficit)	6,708,989	-	6,708,989	(22,485,607)
Revaluation Reserve	1,790,402	(989,200)	801,202	-
Acturial Loss IPSAS 39	(20,423,649)	-	(20,423,649)	-
	92,249,692	10,404,420	102,654,112	733,523,970

INFORMATION AND COMMUNICATION TECHNOLOGIES AUTHORITY

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020**

	12 months ended 30 June 2020	12 months ended 30 June 2019 (Restated)
	Rs	Rs
CASH FLOW FROM OPERATING ACTIVITIES		
<i>Surplus for the year</i>		
- General Fund	68,729,680	67,127,281
- Universal Service Fund	(22,485,607)	6,948,332
Non-Cash Movements		
Trade in Asset	15,000	-
Asset given as sponsor	10,192	-
Prior year adjustment		
- General Fund	165,374	(34,072,633)
- Universal Service Fund	(170,484,557)	-
Depreciation	6,105,444	5,943,328
(Profit)/Loss on disposal	1,079,727	705,629
Actuarial Gain/(Loss)	(20,423,649)	2,493,560
Increase/(Decrease) in retirement benefit obligations	21,549,349	19,383,366
(Increase)/Decrease in trade receivables		
- General Fund	(8,990,798)	(5,972,126)
- Universal Service Fund	154,684,533	(17,809,367)
Decrease/(Increase) in other receivables	14,826,199	(20,272,120)
(Decrease)/Increase in employee benefits	(771,675)	15,374,698
(Decrease)/Increase in creditors & payables		
- General Fund	12,220,345	34,562,746
- Universal Service Fund	(4,858,069)	1,094,209
Net Cash flows from operating activities	51,371,488	75,506,903
INVESTING ACTIVITIES		
Purchase of PPE & Intangibles	(4,768,330)	(8,621,601)
Proceed from Disposal of Plant and Equipment	-	-
Maturity TC	570,000,000	-
Investment in TC	(140,000,000)	(570,000,000)
FINANCING ACTIVITIES		
Transfer to consolidated fund	(62,020,691)	(58,423,084)
(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	414,582,467	(561,537,782)
CASH AND CASH EQUIVALENTS AT 1 July 2019	235,743,202	797,280,984
CASH AND CASH EQUIVALENTS AT 30 JUNE 2020	650,325,669	235,743,202
General Fund	166,444,316	131,852,676
Universal Service Fund	483,881,353	103,890,526

INFORMATION AND COMMUNICATION TECHNOLOGIES AUTHORITY

NOTES TO THE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2020

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 2020	12 months ended 30 June 2019
	Rs	Rs
Cash at Bank – General Fund	155,070,168	120,527,733
Cash at Bank - Fraud Tracking Account	10,784,352	10,784,352
Cash at Bank – PKI	583,442	532,601
Cash in Hand	6,354	7,990
	166,444,316	131,852,676
Cash at Bank – Universal Service Fund	483,881,353	103,890,526
TOTAL	650,325,669	235,743,202

As at 30 June 2020, the actual Cash at Bank balances of the General Fund(GF) and the Universal Service Fund(USF) were Rs 625,070,168 and Rs 13,881,352 respectively. The amount shown as bank balances for the GF & USF in the Financial Statements as at 30 June 2020 were Rs 155,070,168 and Rs 483,881,353 respectively. The difference is an exact amount of Rs 470,000,000 representing USF share invested in Government of Mauritius Treasury Certificates (GMTC) issued by the BOM credited to ICTA GF account upon maturity and held in the ICTA GF Cash at Bank account as at 30 June 2020.

b) *Property, Plant and Equipment*

During the year, the Authority acquired property, plant and equipment with an aggregate cost of **Rs 4,768,330/-**. Cash payments were made to purchase property, plant and equipment.

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2020

	Original Budgeted Amounts Year ended 30.06.2020	Revised Budgeted Amounts Year ended 30.06.2020 Rs	Actual Amounts on Comparable Basis Rs	Variance: Revised Budget/ Actual Rs
INCOME				
Revenue from Licence Fees				
General Fund	190,000,000	190,000,000	203,530,810	13,530,810
Universal Service Fund	40,000,000	36,000,000	50,577,417	14,577,417
Other Income (ICTA & USF)	15,500,000	12,470,000	12,411,575	(58,425)
TOTAL	245,500,000	238,470,000	266,519,802	28,049,802
EXPENDITURE				
Staff costs	80,098,000	77,000,000	71,089,779	5,910,221
Board and Sub Committees allowances	6,240,000	6,000,000	5,211,375	788,625
Printing, Postage & Stationery	900,000	900,000	782,517	117,483
Incidentals and office expenses	-	900,000	1,159,484	(259,484)
Motor Vehicle Running Expenses	600,000	500,000	405,902	94,098
Rent, Rates & Licences	6,500,000	6,500,000	6,114,620	385,380
Professional fees	5,000,000	2,500,000	1,827,530	672,470
Insurance	500,000	400,000	390,495	9,505
Repairs & Maintenance	1,500,000	1,500,000	1,425,355	74,645
Cost of Utilities	2,700,000	2,000,000	1,904,051	95,949
Press advertisements	900,000	1,100,000	218,782	881,218
Technical library and publications	150,000	325,000	227,142	97,858
Training and workshops	750,000	750,000	568,792	181,208
Contribution to International Organisation	5,500,000	5,500,000	4,679,554	820,446
Overseas Mission	6,600,000	6,200,000	4,233,945	1,966,055
Sponsorship	1,500,000	300,000	210,190	89,810
Conference	500,000	200,000	77,752	122,248
Consultancy costs	500,000	100,000	-	100,000
Fraud Tracking Costs	-	15,000,000	-	15,000,000
Project Recurrent Costs				
Community Empowerment Programme	34,125,000	34,500,000	35,349,052	(849,052)
Consumer Outreach	-	-	-	-
Internet content filtering project & CSA	1,200,000	1,200,000	2,137,036	(937,036)
E-Licensing Framework	500,000	-	-	-
DTT	-	-	-	-
QOS Project	5,000,000	-	-	-
FM Frequency Radio	-	-	-	-
Market Reg/Acc. Sep./Enforcement	2,000,000	-	-	-
	163,263,000	163,375,000	138,013,353	25,361,647
USF				
Incidentals and office expenses	2,000	2,000	1,630	370
Project Recurrent Cost				
Rodrigues Satellite Bandwidth Project	58,297,000	58,297,000	58,296,835	165
Agalega Internet Project 2018-2019	13,130,000	13,130,000	13,130,513	(513)
Free WiFi Zone Project	67,998,000	-	-	-
	139,427,000	71,429,000	71,428,978	22
	302,690,000	234,804,000	209,442,331	25,361,669
Expenditure Capitalised				
Furniture, Fittings & Equipment	-	890,000	229,843	660,157
Computer Equipment & Software	-	8,350,000	1,328,129	7,021,871
Motor Vehicles	-	5,500,000	2,495,000	3,005,000
Technical Equipment	-	43,400,000	715,358	42,684,642
	-	58,140,000	4,768,330	53,371,670
TOTAL EXPENDITURE	302,690,000	292,944,000	214,210,661	78,733,339

Note: Please refer to note 28 for explanation on Variances.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (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 2020 with comparative information for the 12 months ended 30 June 2019.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

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 41 will replace IPSAS 29 “Financial Instruments: Recognition and Measurement” and its objective is to establish new requirements for classifying, recognizing and measuring financial instruments.

It is expected that the adoption of the new principles based approach to classification and measurement will not have a major impact on the financial statements of the ICT Authority.

IPSAS 42 – Social Benefits ***(Effective January 2022)***

The objective of IPSAS 42 is to help users of financial statements to assess the nature of social benefits provided by an entity, the features of the operation of social benefit scheme and the impact of social benefits on the entity’s financial performance, financial position and cash flows.

This standard will not have an impact on the financial statements of the ICT Authority.

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

Non-Exchange Transactions

Revenue arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23, Revenue from Non-Exchange Transactions (Licence Fees).

Licence Fees (Initial & Annual Licence Fees)

Revenue arising from licence fees are recognised in the period in which the licence agreement becomes binding and are measured as prescribed in the Information and Communication Technologies (Licensing & Fees) Regulations 2003.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

Receivables are recognised when payment has not been received within the time limit specified in the licence document issued by the Authority.

Where payment are received prior to 15 days before the anniversary date of a licence, a liability is recognised for the advance receipt.

(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 2020 (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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

(g) Retirement Benefit Obligations

The ICT Authority operates both a 'Defined Benefit' pension plan and a 'Defined Contribution' pension scheme.

1) Retirement Benefits under the Defined Benefit Pension Plan

The assets of the defined benefit pension plan are held independently and administered by the State Insurance Company of Mauritius Ltd (SICOM).

A liability or asset is recognised in the Statement of Financial Position equal to the net of the defined benefit obligation and the fair value of plan assets at the end of the reporting period. The defined benefit obligation is calculated annually by SICOM Ltd using the Projected Unit Method.

The present value of the defined benefit obligation is calculated by discounting estimated future cash outflows using a discount rate determined by reference to market yields on bonds.

The Net Interest Cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is recognised in the Statement of Financial Performance.

Service cost is recognised in the Statement of Financial Performance.

Remeasurement of the net defined benefit liability or asset arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly to Accumulated Surplus / Deficit in the Statement of Net Assets / Equity

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised in the Statement of Financial Performance as past service cost. There were no such costs in 2018/2019 and 2019/2020.

2) Retirement Benefits under the Defined Contribution Pension Scheme

The Defined Contribution Pension Scheme was set up with effect from 1 January 2013 following amendments to the Statutory Bodies Pension Funds Act 1978. New entrants in the Authority as from 1 January 2013 contribute 6% of their salaries to the Scheme. The Authority contributes 12% of the salaries paid to the new entrants and such contributions are expensed to the Statement of Financial Performance in the period in which they fall due.

(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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

(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 2020 (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 2019	4,010,221	1,032,687	10,214,490	11,210,450	5,921,231	32,389,079
Additions	130,399	99,444	1,328,129	2,495,000	715,358	4,768,330
Revaluation	-	-	-	500,000	301,202	801,202
Original Cost of Assets	-	-	-	(2,500,000)	(502,004)	(3,002,004)
Scrapped	(102,370)	(31,317)	(406,884)	-	(410,064)	(950,635)
Disposal	-	(13,990)	(256,960)	(650,000)	-	(920,950)
Donation	-	-	(12,737)	-	-	(12,737)
Balance as at 30 June 2020	4,038,250	1,086,824	10,866,038	11,055,450	6,025,723	33,072,285
DEPRECIATION						
Balance as at 1 July 2019	2,560,355	614,658	3,151,789	6,964,180	2,675,500	15,966,482
Charge for the period	332,194	166,969	2,117,565	1,611,090	1,092,760	5,320,578
Accumulated depreciation of						
Assets Revalued	-	-	-	(2,500,000)	(502,004)	(3,002,004)
Scrapped	(83,698)	(20,150)	(117,957)	-	(326,379)	(548,184)
Disposal	-	(5,596)	(226,566)	-	-	(232,162)
Donation	-	-	(2,547)	-	-	(2,547)
Balance as at 30 June 2020	2,808,324	755,881	4,922,284	6,075,270	2,939,877	17,502,163
NBV – 30 June 2020	1,229,399	330,943	5,943,754	4,980,180	3,085,846	15,570,122
NBV – 30 June 2019	1,449,866	418,029	7,062,701	4,246,270	3,245,731	16,422,597

11b. INTANGIBLE ASSETS

	Software Rs
COST	
Balance as at 1 July 2019	4,483,721
Additions	-
Disposal/Scrapped	(4,360)
Balance as at 30 June 2020	4,479,361
AMORTISATION	
Balance as at 1 July 2019	1,771,515
Charge for the period	784,866
Disposal/Scrapped	(872)
Balance as at 30 June 2020	2,555,509
NBV – 30 June 2020	1,923,852
NBV – 30 June 2019	2,712,206

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (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

The Authority does not have significant concentration of interest risk.

13. TRADE RECEIVABLES

13(a). General Fund

Trade Receivables represent licence fees due at period end (30 June 2020: Rs; 26,861,333; 30 June 2019: Rs; 17,870,535), and are stated net of provision for impairment of debts.

Movement in allowances for doubtful debts account:

	Rs
Balance as at 1 July 2019	20,400,943
Movement during the period	<u>(1,292,160)</u>
Balance as at 30 June 2020	<u><u>19,108,783</u></u>

13(b). Universal Service Fund (USF)

Trade receivable represents USF contributions due from licensed operators at period end (30 June 2020: Rs; 342,031,438; 30 June 2019: Rs; 324,559,697) and are stated net of provision for doubtful debts.

Provision has been made in respect of companies that are no longer operational.

Movement in Provision for doubtful debts account:

	Rs
Prior Year adjustment	170,484,557
Movement during the period	<u>1,671,717</u>
Balance as at 30 June 2020	<u><u>172,156,274</u></u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

14. OTHER RECEIVABLES

	30 June 2020 Rs	30 June 2019 Rs
Interest on deposits		
General Fund	522,541	1,919,726
USF	-	13,712,329
Loan to staffs	9,244,881	9,084,422
Expenses prepaid	4,000,893	3,829,246
Prepayments	1,714,710	1,714,710
PKI	-	841
Advance on Fixed Assets	113,850	113,850
Refund of trainee Engineer Stipend	-	47,950
TOTAL	15,596,875	30,423,074
Receivable within 1 year	9,168,678	24,183,087
Receivable after 1 year	6,428,197	6,239,987
	15,596,875	30,423,074

15. CASH AND BANK BALANCES

	30 June 2020 Rs	30 June 2019 Rs
(a)		
Cash at Bank – General Fund	155,070,168	120,527,733
Cash at Bank - Fraud Tracking Account	10,784,352	10,784,352
Cash at Bank – PKI	583,442	532,601
Cash in Hand	6,354	7,990
Total – General Fund	166,444,316	131,852,676
(b)		
Cash at Bank - Universal Service Fund	483,881,353	103,890,526
TOTAL	650,325,669	235,743,202

16. INVESTMENT IN TREASURY CERTIFICATE

The ICT Authority has invested funds from both ICTA General Fund and USF to the Bank of Mauritius – Treasury Certificate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

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 62,020,691** (2019: Rs 58,423,084) will be 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
30.06.2020	Furniture & Fittings	-
30.06.2020	Office Equipment	-
30.06.2020	Computer Equipment	-
30.06.2020	Motor Vehicles	500,000
30.06.2020	Technical Equipment	301,202
Amount recognised in revaluation reserve		<u>801,202</u>

The total amount of revaluation reserve as at 30 June 2020 amounted to Rs 10,404,422/-.

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

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 2020

	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
Amounts recognized in statement of financial position at end of year:		
Defined benefit obligation	114,751,695	83,836,081
Fair value of plan assets	(72,312,324)	(62,946,059)
Liability recognised in balance sheet at end of year	42,439,371	20,890,022
Amounts recognised in income statement		
Service cost:		
Current service cost	5,964,340	4,371,679
Past service cost	-	-
(Employee contributions)	(1,951,054)	(2,115,681)
Fund Expenses	109,544	149,542
Net Interest expense/(revenue)	720,374	1,479,707
P&L Charge	4,843,204	3,885,247
Remeasurement		
Liability (gain)/loss	23,458,893	(4,552,412)
Assets (gain)/loss	(3,035,244)	2,058,852
Net Assets/Equity (NAE)	20,423,649	(2,493,560)
Total	25,266,853	1,391,687
Movements in liability recognised in balance sheet		
At start of year	20,890,022	23,115,694
Amount recognised in P&L	4,843,204	3,885,247
(ICTA Share of Pension)	(235,015)	(235,015)
(Contributions paid by employer)	(3,482,489)	(3,382,344)
Amount recognised in NAE	20,423,649	(2,493,560)
At end of year	42,439,371	20,890,022

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

	Year ended 30 June 2020	Year ended 30 June 2019
<i>Reconciliation of the present value of defined benefit obligation</i>	Rs	Rs
Present value of obligation at start of period	83,836,081	80,043,242
Current service cost	5,964,340	4,371,679
Interest cost	3,185,771	5,603,027
(Benefits paid)	(1,693,390)	(1,629,455)
Liability (gain)/loss	23,458,893	(4,552,412)
Present value of obligation at end of period	114,751,695	83,836,081
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	62,946,059	56,927,548
Expected return on plan assets	2,465,397	4,123,320
Employer contributions	3,482,489	3,382,344
Employee contributions	1,951,054	2,115,681
(Benefits paid + other outgoings)	(1,567,919)	(1,543,982)
Asset gain/(loss)	3,035,244	(2,058,852)
Fair value of plan assets at end of period	72,312,324	62,946,059
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>		
Government securities and cash	61.7%	58.7%
Loans	3.0%	3.4%
Local equities	10.1%	13.1%
Overseas bonds and equities	24.6%	24.2%
Property	0.6%	0.6%
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 2020 (cont'd)

History of obligations, assets and experience adjustments

Year	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
Currency		
Asset experience gain/(loss) during the period	3,035,244	(2,058,852)
Liability experience gain/(loss) during the period	(23,458,893)	4,552,412
	(20,423,649)	2,493,560
<i>Year</i>	<i>2019/2020</i>	<i>2019/2020</i>
	<i>Rs</i>	<i>Rs</i>
Expected employer contributions	3,409,962	4,018,418

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 2020 Rs	30 June 2019 Rs
Balance at start of year	34,460,381	19,085,683
Amount accrued during the year	(771,675)	15,374,698
Balance at end of year	<u>33,688,706</u>	<u>34,460,381</u>
Payable within 1 year	5,095,388	6,020,212
Payable after 1 year	<u>28,593,318</u>	<u>28,440,169</u>
Total	<u>33,688,706</u>	<u>34,460,381</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

21. CREDITORS AND PAYABLES

	30 June 2020 Rs	30 June 2019 Rs
General Fund	86,176,140	80,031,669
Universal Service Fund	10,810,349	15,668,418
Expenses Accrued	10,860,365	4,784,491
TOTAL	107,846,854	100,484,578

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 2020 Rs 203,530,810; Year ended 30 June 2019 Rs 233,097,174)

(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 2020 Rs 50,577,417; Year ended 30 June 2019 Rs 64,387,532)

23. OTHER INCOME

	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
<u>General Fund</u>		
Interest on Loan to staffs	281,941	264,216
Application Fees	252,000	244,000
Income from PKI	50,000	50,000
Interest on term deposit	11,271,300	1,919,726
Other Income – Sale of ICTA cars	456,000	-
Other Income – Computer/Mobile phones	62,663	-
	12,373,904	2,477,942
<u>Universal Service Fund</u>		
Interest on term deposit	37,671	13,712,329
TOTAL	12,411,575	16,190,271

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

24. ADMINISTRATIVE EXPENSES

	Year Ended 30 June 2020 Rs	Year Ended 30 June 2019 (Restated) Rs
General Fund		
Staff Costs (Refer to note 24a)	71,089,779	73,677,655
Fees to Chairman and Board Members	5,211,375	6,116,000
Rent	6,114,620	6,041,435
Electricity	1,348,729	1,490,896
Telephone	555,322	495,898
Printing, Stationery and Correspondences	782,517	851,411
Incidentals and Office Expenses	1,159,484	1,065,141
Motor Vehicle Running Expenses	405,902	518,170
Loss on Disposal/Scrapped	1,079,727	705,629
Provision for doubtful debt	(1,292,160)	3,511,275
Maintenance of Equipment & Software	1,425,355	1,437,655
Technical Library and Publications	227,142	30,705
Press Advertisements	218,782	659,594
Insurance	390,495	367,981
Training & Workshops	568,792	526,129
Professional Fees	1,827,530	6,031,385
Depreciation & Amortization	6,105,444	5,943,328
	97,218,835	109,470,287
Universal Service Fund		
Incidentals and Office Expenses	1,630	1,380
Provision for doubtful debts	1,671,717	-
	1,673,347	1,380
	98,892,182	109,471,667

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

	Year ended 30 June 2020	Year ended 30 June 2019 (Restated)
	Rs	Rs
24a. Staff Costs		
Salaries & Wages	44,843,396	44,567,506
Overtime	1,030,524	1,616,616
Travelling & Transport	4,914,243	5,386,682
Allowances & EOY Bonus	7,924,719	7,822,355
Staff Welfare	1,144,048	1,860,500
Sick Leave	1,835,275	2,337,097
Passage Benefit	1,783,490	2,416,289
Provision of Vacation Leave	56,374	1,300,395
Pension (SICOM, FPS, NPS)	1,516,106	1,414,368
Medical Insurance	1,198,400	1,070,600
Retirement Benefit Obligation	4,843,204	3,885,247
	71,089,779	73,677,655

25. OTHER EXPENSES

	Year ended 30 June 2020	Year ended 30 June 2019
	Rs	Rs
General Fund		
Contribution to International Organizations	4,679,554	2,833,144
Consultancy	-	2,582,015
Overseas Mission	4,233,945	4,570,135
Sponsorship	210,190	1,370,000
Conference	77,752	4,658,207
Project Recurrent Costs (refer to note 25a)	37,486,088	32,169,719
Provision for Fraud Tracking Costs	3,268,670	10,794,328
	49,956,199	58,977,548
Universal Service Fund		
Project Recurrent Costs (Refer to note 25b)	71,427,348	71,150,149
	121,383,547	130,127,697

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

25a. Project Costs - ICTA

	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
CEP	35,349,052	29,465,000
Online Filtering Project	772,963	675,558
CSA Project	1,364,073	1,225,082
Digital Migration	-	37,813
FM Frequency Radio	-	766,266
	37,486,088	32,169,719

25b. Project Costs - USF

	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
WIFI	-	-
Rodrigues Satellite Bandwidth	58,296,835	58,296,835
Agalega Internet Connectivity	13,130,513	12,853,314
	71,427,348	71,150,149

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 2020 Rs	Year ended 30 June 2019 Rs
Allowances paid to Chairman and Board Members	5,211,375	6,116,000
Directors	9,332,880	8,617,739
	14,544,255	14,733,739

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%.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
Opening Balance of loan: -		
Receivable within 1 year	2,844,435	2,189,435
Receivable after 1 year	6,239,987	4,759,087
Loans granted during the year	3,619,435	4,893,610
Loan Instalments Received	(3,458,976)	(2,757,710)
Closing Balance	9,244,881	9,084,422
Receivable within 1 year	2,816,691	2,844,435
Receivable after 1 year	6,428,190	6,239,987
	9,244,881	9,084,422

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 15 – Dec 15	Jan 16 – Jun 17	Jul 17 – Jun 18	Jul 18 – Jun 19	Jul 19 – Jun 20
	Rs	Rs	Rs	Rs	
Revenue	204,695,892	313,017,378	232,321,609	233,097,174	203,530,810
Surplus	61,329,546	76,883,149	62,203,883	67,127,281	68,729,680
Equity	276,946,788	209,058,519	124,035,030	104,008,576	92,249,692
Transfer to Consolidated Fund	(40,000,000)	(150,000,000)	(152,348,343)	(58,423,084)	(62,020,691)

UNIVERSAL SERVICE FUND	Jul 18 – Jun 19	Jul 19 – Jun 20
	Rs	Rs
Revenue	64,387,532	50,577,417
Surplus	6,948,332	(22,485,607)
Equity	926,494,134	733,523,970

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

28. BUDGET NOTES

ICT Authority presents its budget and the financial statements on accrual basis. The actual amount shown in the statement of Budget is also 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 5.1 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 been increasing over the years

2. Staff Costs:

The staff cost is higher than budgeted by Rs 14.5 M due to changes brought in IPSAS 39, where provision had to be made for retirement benefit obligations base on new criteria.

3. Board and subcommittees allowance

The decrease in this item is explained by the fact that the Chairman submitted his resignation in October 2019 and the current Chairperson was appointed in February 2020. Therefore, no allowances were paid to the Chairperson from October to mid-January 2020.

4. Incidentals and Office Expenses:

Due to Covid-19 Pandemic, the cost for this item has to be increased in order to comply with sanitary obligations.

5. Professional Fees:

Most of the legal cases have been postponed and could not be settled during the year and therefore, the fees payable to legal advisors have been lower.

6. Contributions to International organisations:

Contributions to international organisations are made on yearly basis. An exceptional item has been budgeted as regards to contribution towards the budget of CRASA, however, no invoice was received during the year from CRASA.

7. Overseas Mission:

Due to Covid-19 pandemic, the Authority could not participate in international events and therefore the cost of overseas mission was lower than budgeted.

8. Expenditure Capitalised

(i) Computer Equipment and Software

Software to be purchased is finally being under development in house.

(ii) Motor Vehicles

Executive Director was not recruited, therefore no vehicles was purchased.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 (cont'd)

(iii) Technical Equipment

Procurement of mobile monitoring unit was delayed as no supplier could supply the vehicle in Mauritius.

9. *Fraud Tracking Cost:*

The Authority lost its appeal case against Emtel Ltd regarding Fraud Tracking Case. Provision has been made in the Budget as payment was due during the year. However, provision for this item was already made in the financial Statements for the year ending 30 June 2019.

29. UNIVERSAL SERVICE FUND

The revenue for USF is based on incoming international traffics and roaming. The roaming for Inland Revenue has decreased during the period ending 30 June 2020. Thus, the actual revenue is lower than budgeted. The project costs include payment made to Rodrigues Project and Agalega.

30. CONTINGENT LIABILITIES

There are 7 legal suits which have been lodged against the ICTA. These legal suits account for a total contingent liability of Rs 444,032,000.

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 ADJUSTMENT

It relates to items of expenses which were accrued as at 30 June 2019 as respective purchase orders were issued but were subsequently cancelled during 2019-2020.

Provision for doubtful debt for USF Trade Receivables has been made in the Financial Statement as at 30 June 2020 in respect of operators who had gone into receivership, resulting in a prior year adjustment.

32. CURRENCY

All figures are shown to the nearest Mauritian Rupee.

[illegible]

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal blue lines across its entire width. The lines are thin and consistent in color, set against a plain white background. There are no margins, text, or other markings present on the page.

This image shows a full page of blank, lined paper. It features approximately 20 evenly spaced horizontal blue lines across its entire width. The background is a solid off-white color, typical of standard notebook paper. There are no margins, text, or other markings present.

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