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MDPA
MAURITIUS DIGITAL
PROMOTION AGENCY

ANNUAL REPORT
2024

TABLE OF CONTENTS

FOREWORD 3
ABOUT MDPA 5
- Mandate 5
- Vision and Mission 5
- Objectives 5
- Functions 6
- Management Team 7

CORPORATE GOVERNANCE REPORT 8
- The Board 8
- Board composition 8
- Meetings of the Board 9
- Committees of the Board 9
- Statement of Attendance & Remuneration 10
- Safety and Health 11
- Gender Equality Statement 12
- Internal Control 13
- Statement of Director's Responsibility 14

ACHIEVEMENTS 15
- 3D Printing Project 15
  - Awareness on 3D Printing Technology 15
  - Workshop on opportunities 3D Printing - SME's, MSME's & Women Entrepreneurs 16
  - Boot-camp - 3D Printing Technology 16
  - Promoting 3D Printing Services 17
- Children Innovative Learning & Design (ChILD) Programme 18
  - Achievements for FY 2023/24 19
- Digital Lab on the Go 19
- Open Data Initiatives 20
  - Achievements: 20
- Geographic Information Systems 21
  - Achievements: 21
- National IOT Network 22
- Achievements 23

International Days – Technology Worldwide 23
Boot Camps 24
Achievements: 24
Career Counselling 25
Digital Certificates by MAUSIGN Certification Authority 26
Achievements 27
TRAINING / MISSION 28
Local training 29
Overseas Training 30
REPORT OF THE DIRECTOR OF AUDIT 33 - 38
FINANCIAL STATEMENTS 39 - 67

FOREWORD

It is with great pride and enthusiasm that we present the Mauritius Digital Promotion Agency's Annual Report for this year, which reflects our unwavering commitment to driving digital transformation across Mauritius. The past year has been pivotal in advancing our nation's digital agenda, and the Mauritius Digital Promotion Agency (MDPA) has played an instrumental role in realizing the goals of technology adoption, digital literacy, and innovation.

In a world increasingly driven by technological advancements, it is essential that Mauritius remains at the forefront of digital adoption. The rapid pace of innovation calls for the continuous upskilling of our workforce, the introduction of transformative technologies in every sector, and the nurturing of a digital-first mindset in our younger generations. This report showcases our collective efforts in achieving these aims, demonstrating our belief in an inclusive digital future for all Mauritians.

One of the key highlights of the year 2023-2024 was the launching of the **Digital Lab on the Go**. By bringing cutting-edge technologies like Virtual Reality, Robotics, and 3D printing to various regions across the country, we provided 7,435 citizens with hands-on exposure to the future of digital innovation. The mobile lab is sine-qua-non in bridging the digital divide, especially in remote areas, and ensuring that every citizen has the opportunity to learn and thrive in a digital economy. The overwhelming participation and enthusiasm from citizens reaffirmed our belief in the power of accessibility and inclusivity in building a digitally proficient nation.

Digital youth empowerment is at the heart of what we do, and this year we saw the continued success of the **ChILD (Children Innovative Learning & Design**) Programme. This programme, which aims at fostering an interest in STEM (Science, Technology, Engineering, and Mathematics) subjects among primary school students, has empowered thousands of young minds. The introduction of modules like Scratch Coding and Robotics has ensured that our children are not just consumers of technology but active creators and problem solvers. We are especially proud of our efforts to include Special Education Needs (SEN) schools in this initiative, ensuring that no child is left behind in our mission for a digitally inclusive society.

With a vision to revolutionize industries and empower individuals, MDPA is collaborating with educational institutions and SMEs to provide the impetus to **3D printing and manufacturing**. Over 1,400 secondary school students and more than 200 tertiary students were introduced to this

transformative technology, and specialized workshops were held for entrepreneurs. This project is not just about introducing new tools; it is about inspiring creativity, innovation, and encouraging new ways of thinking across multiple sectors. The hands-on experience provided through these sessions has enabled participants to better understand the capabilities of 3D printing and its potential to contribute to various industries, such as handicrafts, manufacturing, and even the culinary arts.

A standout achievement in our efforts towards transparency and open governance was the significant enhancement of our **Open Data Initiatives**. By continuously upgrading the Open Data Portal and Geoportal, we have made over 550 datasets and 20 geospatial maps publicly available, empowering individuals, businesses, and organizations to innovate and make informed decisions. This initiative strengthens the country's digital infrastructure and fosters a culture of openness and collaboration, driving further innovation across sectors.

We are also excited about the progress made in our **National IoT Network** initiatives, which have the potential to transform the way we manage national infrastructure. Through the development of projects such as Smart Farming and Smart Water Flow monitoring for the Central Water Authority, we have demonstrated the practical and impactful applications of the Internet of Things in day-to-day operations. The implementation of LoRAWAN technology and the drafting of a National IoT policy highlight our forward-thinking approach in building a sustainable, smart, and connected Mauritius.

Finally, our participation in international **ICT events** and the organization of numerous boot camps aimed at encouraging girls to pursue careers in STEM have been vital in broadening our digital reach. We remain committed to empowering women and young girls to take up leadership roles in technology, thereby fostering a more equitable and diverse digital future.

As we look to the future, the challenges of the past year only reinforce our determination to continue striving for excellence in our digital transformation journey. We remain committed to our vision of a digitally inclusive Mauritius, where every citizen has the opportunity to thrive in a technology-driven world. The achievements highlighted in this report are the result of the collective efforts of our team, partners, and the wider community, and we extend our heartfelt thanks to everyone involved.

Together, we will continue to drive forward the digital agenda of Mauritius, ensuring that our nation remains competitive, innovative, and inclusive in the digital age.

Mandate

The Mauritius Digital Promotion Agency (MDPA), formerly National Computer Board (NCB) was established in 2023 under the MDPA Act to create a digitally inclusive knowledge-based society through next generation technology. It is a para-statal body administered by a Board of Directors and operates under the aegis of the Ministry of Information Technology, Communication and Innovation.

Vision and Mission

Our vision is to create a digitally inclusive knowledge-based society through next generation technology.

Our mission is to lead Mauritius towards a world class digital economy by fostering the required skills and making technology widely accessible to all.

Objectives

The objectives of the agency are

a. To boost the growth of the ICT sector through skills development and innovation

b. To achieve basic ICT proficiency among all population groups

c. To advise the Minister on the formulation of national policies in respect of the promotion, development of ICT and its application in Mauritius.

Functions

With the proclamation of the MDPA Act, the functions of the Agency have been redefined and now includes:

a. Prepare the national upskilling programme in ICT;

b. Conduct awareness campaigns to attract talent into the ICT sector;

c. Coordinate public-private cooperation in the ICT sector;

d. Facilitate the setting up of ICT start-ups and devising programmes to bring ICT Skills development to the small and medium enterprises and promote digital entrepreneurship;

e. Promote business compliance towards ICT laws;

f. Operate a Certification Authority for the promotion of electronic transactions through the provision of digital certificates and e-sign services;

g. Collaborate with the public sector for the purpose of research and development on, the use and promotion of ICT and, ICT-related matters;

h. Organise, provide for, or collaborate with any public entity or non-Governmental organisations on training programmes for, the awareness, assessment and certification of, persons in relation to ICT and related technologies and services;

i. Promote and encourage the use of open data at national level.

Management Team

Subject to section 10 of the MDPA Act, the Executive Director shall, be responsible for the implementation of all decisions of the Board and for carrying out the day to day administration of the Agency.

The senior management team is as follows:

Name	Designation	Email
Dr Suraj Juddoo	Executive Director	sjuddoo@mdpa.mu
Mr Ashwin Seegolam	Manager, ICT Culture Promotion	aseegolam@mdpa.mu
Mr Ismael Limalia	Manager, Planning, Research & Development	ilimalia@mdpa.mu
Mr Vikash Patansingh	Manager, Finance and Administration	vpatansingh@mdpa.mu
Mrs. Leena Chooroomoney	Manager, Business Development and Promotion	lchooroomoney@mdpa.mu
Mr Jay Ramaswamy	Human Resource Management Officer	jramaswamy@mdpa.mu
Mrs Priya Sooreea	Principal Procurement and Supply Officer	psooreea@mdpa.mu

CORPORATE GOVERNANCE REPORT

The Board

As per section 7 of the MDPA Act, the Board shall consist of

a) A Chairperson to be appointed by the Minister;
b) A representative of the Prime Minister's Office;
c) A representative of the Ministry;
d) A representative of the Ministry responsible for the subject of education;
e) A representative of the Ministry responsible for the subject of finance;
f) A representative of the Attorney-General's Office;
g) A representative of the Ministry responsible for the subject of public service;
h) A representative of the private sector;
i) Not more than five other members having knowledge and experience in the field of information technology, emerging technologies and education, to be appointed by the Minister.

Board composition

The composition of the board from July 2023 to June 2024 was as follows: -

Name	Representative/Nominee	Designation
Mr D. A. Soburrun	Nominee	Chairperson
Mrs P. Sohun	Representative of the Prime Minister's Office	Member
Mr K. C. Suneechur (from 18 January 2024)	Representative of the Prime Minister's Office	Alternate Member
1. Mr R. Bheekhoo (up to 23 December 2023) 2. Mrs N. Ally Hossen	Representative of the Ministry of Information Technology, Communication and Innovation	Member Member
Mrs O. Motah	Representative of the Ministry of Information Technology, Communication and Innovation	Alternate Member
Ms A. B. Muslun (from 18 January 2024	Representative of the Ministry of Finance and Economic Planning and Development	Member
Mr Y. D. Panday (from 23 December 2023)	Representative of the Ministry of Education, Tertiary Education, Science and Technology	Member

Name	Representative/Nominee	Designation
Mrs A Tengur	Representative of the Ministry of Public Service, Administrative and Institutional Reforms	Member
Mr R Baungally (from 19 December 2023	Attorney-General's Office	Member
Mr D Ramdenee (from 10 December 2023)	Mauritius Chamber of Commerce and Industry	Member
Mr D. Samfat (from 19 Dec 2023)	Nominee	Member
Mr D.K. Jeetah	Nominee	Member
Mr T Takoory (form 19 December 2023)	Nominee	Member
Mr S. S. Beedassy	Nominee	Member
Mr A K Kureeman (form 19 December 2023)	Nominee	Member

Meetings of the Board

Subject to section 8 of the MDPA Act, the Board shall meet as often as is necessary, but at least once a month at such time and place as the Chairperson may determine. The meeting of the Board is convened on a request made by at least 5 members.

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

Committees of the Board

By virtue of Section 9 of the MDPA Act, the Board has established four (4) Committees namely:

- HR Committee
- Finance Committee
- Technical Committee
- Audit Committee

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

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

Statement of Attendance & Remuneration

During the year July 2023 to June 24, twelve (12) Board meetings were held.

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

Name of Board Members	No. of Board Meeting attended	Remuneration (Rs)
Mr D.A. Soburrun (Chairperson)	8	320,000
Mrs. P. Sohun	1	2,500
Mr K. C. Suneechur	2	5,000
Mr R. Bheekhoo	2	5,000
Mrs. N. Ally Hossen	4	10,000
Mrs. O. Motah	2	5,000
Ms. A. B. Muslun	4	10,000
Mr Y. D. Panday	6	15,000
Mrs. A Tengur	3	7,500
Mr R Baungally	7	17,500
Mr D Ramdenee	3	7,500
Mr D. Samfat	7	17,500
Mr D.K. Jeetah	7	17,500
Mr T Takoory	5	12,500
Mr S. S. Beedassy	8	20,000
Mr A K Kureeman	8	20,000

Safety and Health

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

The key roles and functions of the Committee are to:

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

The Safety and Health Committee at the Mauritius Digital Promotion Agency (Formerly-National Computer Board) constitutes of the following members from 2022 to 2023:

July 2023 – December 2023

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

January 2024 – June 2024

- Jay Ramaswamy, Chairperson
- Mrs Shaheen Rummun, Vice- Chairperson -Employee
- Mrs Brinda Soopen Murday, Employer
- Ms Shailaja Seebaluck, Employer
- Mrs Anishta Padaruth, Employee

- Ms Vandita Mohun, Employee
- Mrs Lomatee Mahadawo, Secretary

During the period of July 2023 to June 2024, seven meetings of the Safety and Health Committee were held. One officer was given training on First Aid Course on 10 July 2023.

Gender Equality Statement

"We believe in diversity and acknowledge that equality is part of valuing our employees". The Mauritius Digital Promotion Agency seeks to attract, develop and retain the right people with the right skills without any gender discrimination.

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

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

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

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

The diagram below shows the Gender Grid for the MDPA:

	Women	**Men**	**Total**
Management level	2	5	7
Technical level	8	19	27
Administrative level	15	1	16
Workmen's Group	1	8	9

Internal Control

The MDPA Board's responsibilities include designing, implementing and maintaining an appropriate internal control mechanism for the preparation and presentation of financial statements, which reflect the true and fair financial position of the MDPA. It also entails selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances. Such Systems ensure that all transactions are authorised and recorded and that any material irregularities are detected and rectified within a reasonable period.

Statement of Director's Responsibility

The MDPA has prepared the financial statements, which give a true and fair view of its financial position and its financial performance as at the financial year end 30 June 2023/2024.

The Directors of the Board of MDPA confirm that in the preparation of the financial statements for the financial year-end 30 June 2023/2024:

- appropriate accounting policies and standards have been used, consistently applied and have been supported by reasonable and prudent judgments and estimates;
- the accounting standards which have been followed has been stated and any material departure disclosed with reasons; and
- the financial statements have been prepared on a going concern basis.

The audit of the financial statements is carried out by the National Audit Office (NAO). The auditor is responsible to report on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with laws and authorities which govern them and that the financial statements are fairly represented.

ACHIEVEMENTS

3D Printing Project

Further to 2017-2018 budget measure for the setting up 3D Printing Service Centres at the Mauritius Digital Promotion Agency, MDPA initiated the setting up of a 3D Printing centre in Coromandel to offer various services such as 3D modelling, 3D printing, awareness & training sessions and counselling to a wide range of industries, professions, academia, MSMEs, start-ups, and students. The Mauritius Digital Promotion Agency (MDPA), pioneer in promoting 3D Printing Technology at national level has worked in collaboration with various institutions in 3D printing

The objectives of the 3D Printing project are to:

- Promote the adoption of 3D Printing technology;
- Provide Initiation and Training sessions
- Assist Start-ups in building prototypes;
- Support local entrepreneurship by offering 3D print services;
- Produce reduced scale models;
- Guide in the setting up of 3D printing labs;

Awareness on 3D Printing Technology

Polytechnics Mauritius

In line with its mandate to promote innovation technology in various spheres of the economy, MDPA extended its facilities towards the Polytechnics Mauritius by offering training sessions on 3D designing and 3D Printing. Education tours were also organised at the MDPA 3D Printing centre to enable students and lecturers to have a clearer insight into the technology. 213 tertiary students (including lecturers) benefited from MDPA 3D Printing services.

Secondary Schools Students

In addition to awareness sessions conducted at Polytechnic Mauritius, a launching ceremony was organised at Manilall Doctor State Secondary School, Lallmatie on Wednesday 20 March 2024 to mark the opening of the 3D Printing awareness campaign in Secondary schools. Since then some 1444 secondary students pursuing studies in Design & Technology and computer studies benefited from the awareness sessions around the island.

Workshop on opportunities 3D Printing - SME's, MSME's & Women Entrepreneurs

In view of harnessing the concept of prototyping, MDPA organized four workshops to demonstrate the benefits that 3D printing technology offers to SMEs, MSMEs, and Women Entrepreneurs. A first phase was initiated across two sectors namely; Handicrafts as well as Bakery & Pastry.

This workshop's focus was mainly in:

* Highlighting the process of taking concepts to market by designing and printing prototypes
* Demonstrating the transformation of ideas into tangible products using 3D Printing services
* Enabling participants to visualize, experiment, iterate, and refine their ideas without mass production
* Emphasizing the benefits of on-demand production in reducing waste and improving efficiency.

Valuable insights were shared on how these technologies can be used in both the Handicrafts as well as the Bakery & Pastry sector. In the pastry sector, participants learned how personalized birthday cake toppers and moulds can be 3D printed to offer value-added services to their customers. Meanwhile, in the handicraft sector, they discovered how decorative embellishments and moulds can also be created through 3D printing

This event witnessed enthusiastic participation from approximately 102 SMEs, and Women Entrepreneurs in the 4 region of the island namely in the East, North, South and the Centre. The participants were excited to discover the 3D printing technology that they had previously been unaware of and how it can enhance their ability to provide personalized services to their customers. Prior to this, approximately 20 participants from the jewellery sector were introduced to the exciting opportunities that 3D printing technology can provide. provide.

Boot-camp - 3D Printing Technology

The MDPA organised a 2-day Boot-camp on 3D Printing Technology for girls of state secondary students from Zone 1 and Zone 2 as phase I of the project. Each state secondary schools were requested to nominate 5 girls to participate in the Boot-camp.

The objectives of organising the Boot Camps are as follows:

- Initiate Girls on the concept of 3D Printing Technology.
- Enable development of 3D designing skills for future benefit.
- Inspire and encourage fabrication of useful objects in team, since a young age.

- Promote more girls in the STEM Education

Some 59 girls from state secondary schools in both Zone 1 and Zone 2 participated in the two-day Boot CampThey were introduced to 3D Printing, 3D Designing and Slicing. To ensure that the students fully understood their lessons on the second day, they engaged in hands-on assignments and participated in a competition where each team was assigned to design a unique object. The evaluation of the teams' design is yet to be finalized by a panel of Jury members from MIE and ADI. Promoting 3D Printing Services

Participation in Expo fairs

3D Printing Services was prominently showcased to all visitors during the three days of the METX Expo, highlighting Mauritius as a leading destination for technological innovation and development. Additionally, the UN Public Service Day provided MDPA with another opportunity to showcase its services to the general public and public officials.

During participation in the two events, approximately 347 people, including students and other stakeholders, were engaged.

Achievement

The table below shows the KPIs for the financial year 2023/ 2024

Main Service	KPI	Actual 22/23	Target 23/24	Actual 23/24	Target 24/25
3D Printing Service Centres	3D Printing services for Students - No of 3D objects Printed	361	400	119*	400
	3D Printing services for SMEs - No of 3D objects Printed	654	700	42*	700
	Training/Awareness on 3D Printing for Students - No of Participants	1,846	1,500	1,716	2,000
	Training/Awareness on 3D Printing for SMEs – No. of Participants	34	100	122	150

* Due to closure for Safety and Health issue, the MDPA has not provided 3D Printing services from 6th March 2024 till 30th June 2024.

Children Innovative Learning & Design (ChILD) Programme

The Children Innovative Learning and Design (ChILD) programme was first announced in Budget Speech 2021/22. ChILD is an ICT educational initiative which pertains to the initiation of Coding and Robotics to Grades 4, 5 and 6 pupils at primary level.

Since 2021, the Mauritius Digital Promotion Agency (MDPA), in collaboration with the Ministry of Education, Tertiary Education, Science and Technology (MoETEST), and the Special Education Needs Authority (SENA since 2022) is implementing the ChILD programme in various primary schools across the island.

The main objective of initiating our Kids and Youngsters to Coding and Robotics is to foster a predilection for science and engineering so as to inspire them to embrace STEAM (Science, Technology, Engineering, Arts and Mathematics) subjects.

Benefits of ChILD Programme

a) It develops COMPUTATIONAL skills

b) It boosts CREATIVITY

c) It enhances LOGICAL THINKING and PROBLEM-SOLVING skills

d) It Sparks interest in STEM subjects

e) It promotes TEAMWORK/COLLABORATION among young learners

f) It builds interest in COMPUTER PROGRAMMING at an early age

ChILD – Implementation

The ChILD programme is a 12-Hour training consisting of two core modules namely: Scratch Coding 3.0 and Robotics (Codey Rocky & Lego WeDo 2.0 Kits). The training is delivered by the ICT Support Officers (usually referred to as 'ICT Teachers') in the Computer Labs of primary schools.

It is to be highlighted that prior to the rolling out of the ChILD programme in schools, Capacity Building /Training-of-Trainers Workshops for ICT Teachers were conducted by MDPA. These workshops aimed to empower teachers and boost their confidence in delivering the ChILD programme effectively.

The MDPA provides each school with a Robotics Kit to support the implementation of the program. In addition, the course content and materials for the ChILD Program are developed by MDPA and provided to the 'ICT Teachers'. At the start of each academic year a list of primary

schools and 'ICT Teachers' earmarked for the ChILD programme is submitted by MoETEST to MDPA

Achievements for FY 2023/24

- ChILD programme has been successfully rolled out in 68 primary schools (Govt & RCA) and 17 Special Education Needs (SEN) schools.
- Some 5,517 pupils from primary schools and 129 pupils from SEN schools have benefitted from the ChILD programme.
- 90 Teachers were empowered during Capacity Building /Training-of-Trainers Workshops to deliver the ChILD programme in their respective schools. The workshop was organised by the MDPA in collaboration with the MIE.

It is to be highlighted that the school community has expressed a favourable response and provided positive feedback regarding the ChILD Programme.

Digital Lab on the Go

Digital Lab on the Go aims to bring digital empowerment to citizens at National Level by providing essential digital skills, tools, and technologies. This initiative seeks to bridge the digital divide, promote digital literacy, and foster innovation and entrepreneurship in the digital sector. Through its implementation, the project aspires to foster a digitally inclusive society that benefits all citizens of Mauritius.

The Ministry of Information Technology, Communication and Innovation and the Mauritius Digital Promotion Agency has launched the thrilling project Digital Lab on the Go (DLOG) on 25th April 2024. This initiative is all about creating a "Smart and Intelligent Mauritius"; a more digitally inclusive society.

MDPA Digital Lab: MDPA Digital Lab is bringing cutting-edge technology straight to the doorstep of citizens. It offers free, interactive demos on emerging technologies in various localities across Mauritius.

Technology Exposure: Provide free, interactive demos on the following technologies:

- Virtual Reality (VR)
- Digital Innovation - IoT & GIS
- Robotics & Sensors
- 3D Printing & Fabrication
- Digital Government

Digital Inclusivity: For the financial year 2023/2024, MDPA Digital Lab on the Go (DLOG) initiative has empowered **7,435 citizens** across **89 regions** in Mauritius against an initial KPI of 6,000 citizens.

This project is a significant step towards creating a digitally inclusive society in Mauritius. By providing citizens with access to cutting-edge technologies, we can empower them to participate fully in the digital revolution

Open Data Initiatives

In 2016, the World Bank conducted an "Open Data Readiness Assessment" that identified Mauritius as well-positioned to implement an Open Data initiative. This initiative is expected to support the country's commitments to promoting transparency and fostering business innovation. Furthermore, the assessment indicated that the commitments outlined in the Government Programme could bestrengthened by making Open Data accessible to citizens, businesses, and researchers. The objectives of Open Data are to promote:

- Transparency – citizens can freely access information about what their Government is doing;
- Public Service Improvement – giving citizens the raw material to engage and contribute to making public services better as well as improve the quality of decision-making
- Innovation - public data and their re-use, are key resources for social innovation and economic growth where businesses can develop new tools and value-added services.
- Efficiency – Government can come up with smarter and more efficient public services and applications by allowing information to be easily reused within Government and enabling citizens to help improve data quality

MDPA has set up the Open Data Portal (https://data.govmu.org) and the GeoPortal (https://geoportal.govmu.org) for hosting data sets from government agencies, on free Open Source platforms.

Achievements:

- MDPA continuously performs upgrades on the portals. The platform has been upgraded from Drupal-KAN to Comprehensive-KAN which provides better features and integration with Mobile framework technologies
- The websites of the portals have also been overhauled.

- MDPA has also been designated Focal Point for the SADC ICT Observatory Portal for uploading and updating data
- The Open Data portals currently hosts 551 Datasets and 20 Geospatial Maps. In general, each year around 100 new data sets are uploaded and some of existing ones are cleaned or updated.
- MDPA has also initiated the process to adopt the Open Data Charter (ODC) principles. The ODC is a collaborative initiative that aims to promote the adoption of principles and practices to enhance the availability and accessibility of government data. It provides a framework and guidelines for governments to follow in order to open up their data and make it more accessible to the public. The process for adoption is well under way.

Geographic Information Systems

GIS, or Geographic Information Systems, are IT tools to store locations of assets, visualize them on a map for their management, analysis and decision making. GIS are in use in Mauritius by several Institutions in 'silos' mode where projects are implemented independently, hosted locally and most often with costly commercial ArcGIS tool.

MDPA has set up the National GIS (NGIS) Platform with the following objectives:

- Shared infrastructure (Software, Servers and Storage
- Cost of ownership for projects lowered (Open Source QGIS)
- Inter-operability of data residing on same platform
- Data, with varying security rights, can be shared among Institutions
- Avoid duplications of data entry and updates for common assets
- Sharing of knowledge and best practices
- Some Data can be released for Open Data

Achievements:

- MDPA successfully kick started the National GIS Platform, a precursor for this technology for public sector with the GIS Assets system for 12 Local Authorities, as part of the i-Council project, to manage assets such as roads, drains, electric poles, buildings, amenities and projects to enable them to make quick informed decisions for maintenance, repair or replacement. During FY 2023-2024 the pilot system of District Council of Moka has been

replicated to all other Municipalities and District Councils and training on the utilisation of the system as well as data cleaning has proceeded.

- A layer has been completed for National Environment Cleaning Authority (NECA) for the visual monitoring and progress on their green spaces, beaches etc... Layer for NECA has been handed over to DC Moka for testing purposes.
- RDA layers such as Classified Roads have been done and are being tested. Data entry will proceed as from September 2024 when RDA is fully connected to the secured GINS network of the Government Online Centre. Subsequently other layers such as bus lanes, bus shelters, bus stops, handrails inter alia will eventually be on the system.
- The Terms of Reference were finalised for a project of the Ministry of Environment, namely a GIS Web Interface to allow non-technical people and decision makers to visualise some 14 asset classes. Further to an MoU approved between MDPA and the Ministry, MDPA launched the tender in June 2024 for seeking the services of a Firm to complete the implementation and training.
- MDPA has conducted in-person trainings to a total of 50+ staff at all 12 Local Authorities for data entry of all assets as well as for data cleaning.

National IOT Network

With an increasing number of Ministries and Departments currently implementing or plans to implement IoT projects, MDPA has been a forerunner for the public sector by implementing the first phase of a National Internet of Things (NIOT) Network.

The NIOT acts as a centralized secure Open Source Platform, aiming to create an IoT ecosystem of connected devices and sensors that can generate real-time data, which can then be analysed to gain insights into various aspects of the country's infrastructure, environment, and economy.

LoRAWAN technology, the de-facto open source technology with proven implementations worldwide was adopted:

- Centralized platform with shared gateways and server
- LoRAWAN – Open, technology neutral, free RF spectrum, secured data
- Reduce total cost of ownership, low-power wireless RF
- Share, re-use, Standards, Interoperability, reduce of Data silos
- Ministries & Departments can easily implement IoT projects

Achievements

- A National IoT Policy has been drafted to encourage all agencies in Mauritius to implement their IoT projects in line with the open source LoRAWAN technology and standards and utilise the National IOT network. The Policy will be validated by all relevant stakeholders
- Fine tuning of LoRAWAN antennae set up at Moka, Flacq and Signal Mountain (with the collaboration of MCML and Local Authorities). The infrastructure (server and open source applications) have also been successfully implemented
- MDPA has implemented the first project namely Smart Farming at FAREI a Pilot or "Temoin" Smart IoT Greenhouse with the objectives of implementing a proof of concept to demonstrate the viability and economic value to the planters' community and to assist operators in sourcing sensors, actuators, equipment and application
- Smart Water Flow for the CWA to monitor water flow along a conduit.
- MDPA has started working with the Ministry of Environment for the "Online Surface and Ground Water Quality Monitoring" and the "Lagoon Water Quality Index" projects. The Terms of Reference were prepared and tenders launched. The National IoT Infrastructure set up my MDPA will be used for the 2 projects, bringing about a substantial cost savings
- GPS trackers procured in June and being tested for a Fleet Management System at District Council of Moka. A Dashboard, through a web browser, is being implemented.
- Assistance to National Environment Lab "Smart Water Quality real time Monitoring" is in progress

International Days – Technology Worldwide

In view of the membership and commitments of Mauritius to various international organisations, such as ITU, MDPA has regularly organised programmes and events to commemorate international ICT events, such as World Telecom and Information Society Day (WTISD) or Girls in ICT Day (GIID).

To celebrate International Girls in ICT Day 2024, the Mauritius Digital Promotion Agency (MDPA) operating under the aegis of the Ministry of Information Technology, Communication and Innovation (MITCI) organised the following 2 projects:

Boot Camps

MDPA organised Boot Camps, one for each Educational Zone on 3D Design and Printing Technology. The objectives of organising these Boot Camps are as follows:

- Initiate more Girls on the concept of 3D Printing Technology.
- Enable development of 3D designing skills which would benefit them later
- Inspire and encourage fabrication of useful objects in team, since a young age.
- Promote more girls in the STEM Education

Each Boot Camp was held at a State Secondary School (SSS) centrally located within each Educational Zone and was spanned over two full days with the participation of schools within the Zone. The boot camp targeted mainly Grade 12 secondary school girls, particularly those enrolled in ICT or Design & Technology subjects.Day 1 introduces participants to the software used for 3D design, allowing them to design some simple objects and printing these objects on 3D printers. Day 2 of each boot camp is devoted to hands-on assignments and a competition where each School Team will be assessed on their 3D Design skills

Achievements:

Boot camps has already been completed for Educational Zones 1 and 2 in April 2024 and are as follows:

Zone	Venue for Boot Camp	Dates	No. Colleges	No. Students
1	Droopnath Ramphul SC	15 - 16 April 2024	7	26
2	Rajcoomar Gujadhur SSS	17 - 18 April 2024	10	33
Total			**17**	**59**

The feedback from the survey conducted among the 17 Teams was very positive. The girls were very receptive to the Boot camp program.

Phase 2 is scheduled from in July 2024 for Educational Zones 3 and 4 and more than 75 participants is expected.

Career Counselling

The second programme was the organisation of Career Counselling sessions focusing on encouraging Girls to embrace studies and careers in IT. In Mauritius, the lack of institutional resources results in career guidance counselling reaching only a small number of students, covering

various fields rather than focusing specifically on IT.The objectives of the programme are to address the following:

- a lack of guidance and counselling to encourage girls to take IT studies
- widening gap in uptake of IT subjects by girls
- perception that IT is a man's domain - physical set up of network, servers, equipment
- wrong perception that IT equates to Call Centres and night shifts
- peer pressure from friends and parents who are convinced that professionals in fields such as finance or accounting or law are better remunerated than their IT counterparts

The **Career Counselling** programme was held in 10 State Secondary Schools (Girls) in concert with the Ministry of Education, Tertiary Education, Science and Technology (MoETEST), the HRDC and Industry Associations (OTAM, MITIA and CCIFM).
The talks, each lasting one hour for every State Secondary School (SSS), are being delivered by senior HR representatives from companies nominated by industry associations.

Achievements:
Career counselling carried out in May and June 2024 is as follows:

School	Date	No. Students	Companies
1. Pailles SSS	15 May	100	Expat.com
2. Sharma Jugdambi SSS	20 May	80	EOS France
3. France Boyer De La Giroday SSS	22 May	100	BDO
4. Pamplemousses SSS	24 May	96	Aeronworld
5. Royal College Curepipe	28 May	145	SIL
6. Sodnac SSS	4 June	55	Day Force
7. Riviere des Anguilles State College	5 June	70	Klanik
8. Quartier Militaire SSS	7 June	53	OBS
9. Belle Rose SSS	11 June	70	Insynium
10. Beau Bassin SSS	25 June	100	FRCI
Total		**869**	

The response has been highly positive, with all Rectors requesting for this type of activity to be conducted more regularly.

Digital Certificates by MAUSIGN Certification Authority

In the rapidly evolving world of digital communication and commerce, ensuring trust and security over the internet is of paramount importance. It is against this backdrop that the MAUSIGN Certification Authority (CA) has been set up by the Ministry of Information Technology, Communication and Innovation (MITCI) in 2021 with the main objectives of ensuring digital identity and non-repudiation.

The MAUSIGN CA is operated by the Mauritius Digital Promotion Agency (MDPA) and is licensed by the Controller of Certification Authorities (CCA) since July 2021. MAUSIGN CA forms part of the National Public Key Infrastructure ecosystem in Mauritius and serves as a custodian of online trust and authenticity.

MAUSIGN CA is responsible to provide end-to-end digital certificate member services to citizens, public and private organisations, businesses and service providers. The MAUSIGN CA currently provides the following types of digital certificates and services: -

1. Digital Certificate for Citizens
2. Digital Certificate for Organisations / Servers
3. ASP Certificate for Service Providers - (E-Sign Service)

The E-Sign service allows citizens who are holders of a MauPass 2FA account to interact with Application Service Providers and digitally sign electronic documents/transactions with the service provider.

MAUSIGN Digital Certificates can be used to sign and/or encrypt emails as well as signing documents through document signers. The use of the Digital Certificates guarantees confidentiality, integrity, authentication and non-repudiation of the electronic communication and transaction.

Achievements

MAUSIGN CA	2023 - 2024
No of New Certificates issued	1,504 @ 30 June 2024
No of Engagement Sessions Conducted	26

TRAINING / MISSION

Local training

Locally Training 1 July 2023 - 30 June 2024					
No	**Staff**	**Job Title**	**Course**	**Date**	**Organizer**
1	Mr Hansveersingh Gungah	IT Support Officer	Training Course on First Aid	7-14 Aug 23	Civil Service College Mauritius
1	Christopher Cheong	IT Support Officer	Module 1:-Social Media Platforms (Facebook Business Page)	Monday 22 Jan 2024	
2	Nigaar Abdoolrahaman	IT Support Officer	Module 2: Facebook Ads (Meta Business)		
3	Gawtam Julha	IT Support Officer			
4	Kirti Suman Jhummun	IT Support Officer			
5	Hansveersingh Gungah	IT Support Officer			
6	Jamila Lucknath	IT Support Officer			
7	Vandita Mohun	IT Support Officer			
8	Muhammad Fadil Nauthoo	IT Support Officer			
9	Krishna Rohee	IT Support Officer			
1	Christopher Cheong	IT Support Officer	Module 3: Graphic Design	Monday 29 Jan 2024	
2	Nigaar	IT Support			

Locally Training 1 July 2023 - 30 June 2024					
No	**Staff**	**Job Title**	**Course**	**Date**	**Organizer**
	Abdoolrahaman	Officer			
3	Gawtam Julha	IT Support Officer			
4	Hansveersingh Gungah	IT Support Officer			
5	Vandita Mohun	IT Support Officer			
6	Muhammad Fadil Nauthoo	IT Support Officer			
7	Krishna Rohee	IT Support Officer			
1	Christopher Cheong	IT Support Officer	Module 4: Google Sites (Website)	Tuesday 30 Jan 2024	
2	Nigaar Abdoolrahaman	IT Support Officer			
3	Hansveersingh Gungah	IT Support Officer			
4	Vandita Mohun	IT Support Officer			
5	Muhammad Fadil Nauthoo	IT Support Officer			
6	Jamila Lucknath	IT Support Officer			
7	Krishna Rohee	IT Support Officer			
1	Kelvina Narainapoullé	Confidential Secretary	Advanced Secretarial Course	2 Feb 24 - 5 Dec 24	Civil Service College - Ongoing

Overseas Training

	Overseas Training 1 July 2023 - 30 June 2024						
1	Ms Shaili Seebaluck	Research Officer	Seminar on Blockchain and Information Security Technology	06 to 26 July 2023	Seminar in China	China	Abroad
2	Mr Keshav Goordyal	IT Support Specialist					
3	Mr Dirooven Vithilinga	Business Analyst	Seminar on Telecommunication New Technology and Equipment Maintenance	19 July to 08 August 2023	Seminar in China	China	
4	Miss Kirti Suman Jhummun	ITSO	Certificate Course in Web Application Programming	14 Aug 23 - 1 Sep 23	E-ITEC	India	Online
5	Ms Vandita	ITSO	Seminar on	6 to 26	Seminar in	China	Abroad

	Overseas Training 1 July 2023 - 30 June 2024						
	Mohun		Telecommunication Administration for Officials of Developing Countries	September 2023	China		
6	Mr Vikram Huree	ITSS					
7	Mr Allybux Mohammad Kaifi Mehdi	ITSO					
8	Mr Gungah Hansveersingh	ITSO					
9	Mr Gawtam Julha	ITSO	Seminar on Emergency Communication Network for Developing Countries	07 to 27 September 2023	Seminar in China	China	Abroad
10	Mr Cheong Siat Moy Christopher Tat Chong	ITSO					
11	Ms Jhummun Kirti Suman	ITSO					
12	Miss Kirti Suman Jhummun	ITSO	Certificate Course in Web Application Programming	14 Aug 23 - 1 Sep 23	E-ITEC	India	Online
13	Mr Dirooven	Business Analyst	Business Innovation	28 Jan - 02	Japan	Japan	Abroad

	Overseas Training 1 July 2023 - 30 June 2024						
	Vithilinga		(IoT, AI) in the fourth industrial revolution (4IR)"	March 2024	International Cooperation Agency (JICA)		
14	Mr Bheemul Bhowaneedeen	Syste m Administration	Big Data Technology and Application Developing Countries	21 May to 03 June 2024	ITEC	China	Abroad
15	Dr Suraj Juddoo	Executive Director	Eastern Africa Sub-Regional Forum on Artificial Intelligence (EARFAI)	24 - 26 June 2024	The Government of Kenya and UNESCO	Kenya	Abroad

REPORT OF THE

DIRECTOR OF AUDIT

On the Financial Statements
of the Mauritius Digital Promotion Agency
for the period 17 June 2023 to 30 June 2024

NATIONAL AUDIT OFFICE

Republic of Mauritius

NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

MAURITIUS DIGITAL PROMOTION AGENCY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Mauritius Digital Promotion Agency, which comprise the statement of financial position as at 30 June 2024 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the period 17 June 2023 to 30 June 2024, 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 Mauritius Digital Promotion Agency as at 30 June 2024, and of its financial performance and cash flows for the period 17 June 2023 to 30 June 2024 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 Mauritius Digital Promotion Agency in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Emphasis of Matter

I draw attention to Notes 1.1 to 1.3 to the financial statements, which describe the establishment of the Mauritius Digital Promotion Agency and the transitional provisions applied subsequent to the establishment of the Agency. My opinion is not modified in respect of this matter.

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Other Matter

Financial Statements Submitted for Audit Purposes Not Appropriate

The financial statements of Mauritius Digital Promotion Agency for the period ended 30 June 2024, submitted on 30 October 2024, contained major inaccuracies. After audit in April 2025, multiple sets of financial statements were submitted for verification. A significantly amended and approved set of financial statements was submitted on 1st April 2026.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Mauritius Digital Promotion Agency, but does not include the financial statements and my auditor's report thereon.

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

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

Report on Other Legal and Regulatory Requirements

Opinion

Statutory Bodies (Accounts and Audit) Act

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

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

(a) this Act, in so far as it relates to the accounts, have been complied with. No direction relating to the accounts has been issued by the responsible Minister to the Mauritius Digital Promotion Agency;

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

(c) in my opinion, the Mauritius Digital Promotion Agency has been applying its resources and carrying out its operations economically, efficiently and effectively.

Public Procurement Act

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

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

Basis for Opinion

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

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

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

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

Those charged with governance are responsible for overseeing the Mauritius Digital Promotion Agency's financial reporting process.

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 Mauritius Digital Promotion Agency's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mauritius Digital Promotion Agency'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 Mauritius Digital Promotion Agency'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 Mauritius Digital Promotion Agency 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.

Auditor's Responsibilities on Other Legal and Regulatory Requirements

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:

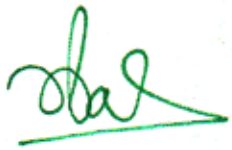
(a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;

(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 was of an extravagant or wasteful nature, judged by normal commercial practice and prudence;

(d) in my opinion, the Mauritius Digital Promotion Agency has been applying its resources and carrying out its operations economically, efficiently and effectively; and

(e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.



DR D. PALIGADU
Director of Audit

National Audit Office
14th Floor
Air Mauritius Centre
PORT LOUIS

21 April 2026

FINANCIAL STATEMENTS

MAURITIUS DIGITAL PROMOTION AGENCY

FINANCIAL STATEMENTS

FOR THE FINANCIAL PERIOD 17 JUNE 2023 TO 30 JUNE 2024

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Notes	30-Jun-24 Rs.
ASSETS	**Notes**	
Current assets		
Cash and Cash Equivalents	**8**	**10,652,707**
Receivables from Exchange Transaction	**10**	**10,820,082**
Short Term Car Loan		**500,000**
Inventories	**12**	**1,412,501**
		23,385,290
Non-current assets		
Property , Plant and Equipment	**13**	**4,651,609**
Intangible Assets	**14**	**18,223,617**
Long Term Car Loan	**11**	**722,536**
		23,597,762
TOTAL ASSETS		**46,983,052**
LIABILITIES		
Current liabilities		
Trade & Other Payables	**16**	**4,573,913**
Short Term Car Loan		**500,000**
		5,073,913
Non-current liabilities		
Long Term Provisions		
Employee Benefits	**17**	**21,525,230**
Long Term Car Loan		**722,536**
Retirement Benefits Obligation	**15**	**42,691,499**
		64,939,265
TOTAL LIABILITIES		**70,013,178**
NET ASSETS		**(23,030,125)**
NET ASSETS/EQUITY		
General Fund		**(23,030,125)**
		(23,030,125)

The Financial Statements were approved by the MDPA Board on 25th March 2026

.....
MR RAMESH BHEEKOO
CHAIRPERSON

.....
MR RAJKANT A. MOOTEEA
BOARD MEMBER

The notes on pages 48 to 67 form part of these financial statements.

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL PERIOD 17 JUNE 2023 TO 30 JUNE 2024

	Notes	30-Jun-24 Rs.
Income		
Revenue from Non Exchange Transactions	**19**	**155,115,868**
Revenue from Exchange Transactions	**20**	**3,419,754**
		158,535,622
Operating Expenses		
Direct Expenses Related to Projects	**24**	**87,455,584**
Administrative Expenses	**24**	**59,473,874**
Depreciation and Amortisation	**13&14**	**4,235,922**
		151,165,380
Net surplus/(deficit) for the period		**7,370,242**

The notes on pages 48 to 67 form part of these financial statements.

STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
FOR THE FINANCIAL PERIOD 17 JUNE 2023 TO 30 JUNE 2024

	GENERAL FUND	TOTAL
	Rs.	Rs.
As at 17 June 2023	**(7,698,231)**	**(7,698,231)**
Remeasurement of IPSAS 39 recognised in Equity	**16,614,781**	**16,614,781**
Net Surplus/(Deficit) for the period	**7,370,242**	**7,370,242**
Remeasurement of Assets	**(39,316,915)**	**(39,316,915)**
Balance as at 30 June 2024	**(23,030,125)**	**(23,030,125)**

CASH FLOWS STATEMENT
FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2024

	Notes	30-Jun-24 Rs.
Cash flow from operating activities		
Net surplus/(Deficit)for the Financial Period ended 30 June 2024		**7,370,242**
Adjustments for:-		
Depreciation and Amortisation		**4,235,922**
Remeasurement of Defined Pension		**16,614,781**
Disposal		**9,000**
Operating surplus before working capital changes		**28,229,945**
Decrease / (Increase) in Trade and Other Receivables		**(2,518,610)**
Decrease /(Increase) in Inventories		**(67,769)**
(Decrease) / Increase in Trade and Other Payables		**(2,327,246)**
Net Decrease in Employees Benefits		**(12,348,245)**
Decrease in Retirement Benefit Obligation		**(13,416,579)**
Cash generated from/(absorbed into) operations		**(30,678,448)**
Net cash flows from operating activities		**(2,448,505)**
Cash flows from investing activities		
Acquisition of Property, Plant and Equipment	**13**	**(2,031,444)**
Net increase / (decrease) in cash and cash equivalents		**(4,479,949)**
Movements in cash and cash equivalents		
Cash and Cash equivalents at the beginning of the year		**15,132,656**
Cash and Cash equivalents at the close of the year	**8**	**10,652,707**
Net increase / (decrease) in cash and cash equivalents		**(4,479,949)**

Note:
(i) During the year, assets with cost value of Rs 363,189,681 and accumulated depreciation amounting to Rs 323,872,766 were transferred to the parent Ministry. The Net Book Value of asset transferred was Rs 39,316,915.

(ii)The transaction did not involve any cash and has been excluded from cashflow statement.

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
FOR THE FINANCIAL PERIOD 17 JUNE 2023 TO 30 JUNE 2024

	Original Budget	Revised Budget	Actual Received / Paid	Financial Statements
	Rs.	Rs.	Rs.	Rs.
Revenue				
Recurrent Grant	55,500,000	55,500,000	57,755,118	62,553,737
Government grant - Pension Alignment		570,482	570,482	570,482
Capital Grant	1,500,000	1,500,000	694,771	694,771
Government Online Centre - Operation	45,518,111	45,518,111	50,316,730	45,518,112
GOC Capital	45,778,767	45,778,767	45,778,767	45,778,767
Universal ICT Education Programme			883,100	889,100
Interest			70,367	70,367
MAUSIGN CA			1,594,070	1,450,170
3D Printing			25,941	25,941
DPC			130,940	130,940
NTRS			211,058	211,058
Other income			565,923	642,177
Car Loan			700,000	
	148,296,878	**148,867,360**	**159,297,268**	**158,535,622**
Expenditure				
Staff Costs	41,050,000	41,050,000	45,455,677	47,232,406
Advertising	50,000	50,000	40,083	40,083
Bank charges	80,000	80,000	42,031	42,031
Board members fees	600,000	600,000	568,861	544,826
Utilities	700,000	700,000	840,609	837,389
Insurance	40,000	40,000	17,163	18,727
Mission overseas	100,000	100,000	12,629	
Printing, postage and stationery	500,000	500,000	522,774	472,867
Telephone	600,000	600,000	414,242	294,891
Training	100,000	100,000	144,500	144,500
Travelling other			43,175	26,798
Staff Welfare	150,000	150,000	200,660	215,044
General expenses	40,000	40,000	551,221	490,716
Professional and legal charges	200,000	200,000	305,750	805,750
Rent of office premises	6,060,000	6,060,000	6,029,754	5,994,613
Repairs and maintenance	500,000	500,000	364,228	347,448
Motor vehicle running expenses	230,000	230,000	129,658	138,016
Projects:				
3D Printing Service Centres	700,000	700,000	733,773	699,630
Open Data Initiative	700,000	700,000	442,750	442,750
ChILD	1,000,000	1,000,000	1,046,948	1,057,778
NCB Restructure	5,000,000	5,000,000	1,568,770	1,568,770
Technology Worldwide	300,000	300,000	74,114	74,711
Digital Lab on the Go (Part Items capitalised)	1,200,000	1,200,000	1,327,511	392,269
National IOT Network	600,000	600,000	439,267	439,267
ICTCP			1,100,603	1,100,603
Digital Maker Program			136,468	136,468
MAUSIGN CA			18,143	18,143
CERT MU			1,868,750	1,868,750
Participation in METX			250,000	250,000
MDPA Capital (Item capitalised)			533,333	
Depreciation				4,235,922
Total MDPA expenditure	**60,500,000**	**60,500,000**	**65,223,443**	**69,931,165**

The Statement of Comparison of Budget and Actual Amounts presents budget estimates for the period 1 July 2023 to 30 June 2024, whereas the actual amounts reflect financial results for the period 17 June 2023 to 30 June 2024.
The difference arose due to the commencement of operations of the MDPA during the financial year. As a result, the budget amounts include transactions occurring prior to the start of the MDPA Operations. Accordingly, the budget and actual figures presented are not fully comparable.
Users of the financial statements should consider this timing difference when interpreting variances between budgeted and actual amounts.

STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS
FOR THE FINANCIAL PERIOD 17 JUNE 2023 TO 30 JUNE 2024

	Original Budget	Actual Received / Paid	Variances between Budget and Actual	Comments
	Rs.	Rs.		
Revenue				
Recurrent Grant	55,500,000	57,755,118	2,255,118	Budget include previous FY grant
Capital Grant	1,500,000	694,771	(805,229)	
Government Online Centre	45,518,111	50,316,730	4,798,618	Department under MITCI
GOC Capital	45,778,767	45,778,767	-	Department under MITCI
Universal ICT Education Programme		883,100	883,100	Self finance
Interest		70,367	70,367	
MAUSIGN CA		1,594,070	1,594,070	Self finance
3D Printing		25,941	25,941	
DPC		130,940	130,940	Self finance
NTRS		211,058	211,058	Self finance
Other income		1,136,405	1,136,405	
Car Loan		700,000	700,000	
	148,296,878	**159,297,268**		
Expenditure				
Staff Costs	41,050,000	45,455,677	4,405,677	Increase in cost for CSG and Compensation
Advertising	50,000	40,083	(9,917)	Saving were realocated
Bank charges	80,000	42,031	(37,969)	Saving were realocated
Board members fees	600,000	568,861	(31,139)	Saving were realocated
Utilities	700,000	840,609	140,609	Additional office space was acquired.
Insurance	40,000	17,163	(22,837)	Saving were realocated
Mission overseas	100,000	12,629	(87,371)	Saving were realocated
Printing, postage and stationery	500,000	522,774	22,774	Budget was under provided.
Telephone	600,000	414,242	(185,758)	Saving were realocated
Training	100,000	144,500	44,500	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Travelling other		43,175	43,175	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Staff Welfare	150,000	200,660	50,660	Budget was not provided. Expenditure incurred from NCB recurrent budget.
General expenses	40,000	551,221	511,221	Budget was not provided. Expenditure incurred from NCB recurrent budget.
Professional and legal charges	200,000	305,750	105,750	Budget was under provided.
Rent of office premises	6,060,000	6,029,754	(30,246)	Additional office sapce was acquired.
Repairs and maintenance	500,000	364,228	(135,772)	Budget was under provided
Motor vehicle running expenses	230,000	129,658	(100,342)	Saving were realocated
Projects:				
3D Printing Service Centres	700,000	733,773	33,773	Payment Effected after year end
Open Data Initiative	700,000	442,750	(257,250)	Saving were realocated
ChILD	1,000,000	1,046,948	46,948	Payment for stipen teachers for 22/23 was paid in fy 23-24
NCB Restructure	-	1,568,770	1,568,770	Tender cancelled as there was gaps in the specification
Technology Worldwide	300,000	74,114	(225,886)	Only two bootscampt was made
Digital Lab on the Go	1,200,000	1,327,511	127,511	Delay in approval of concept and wrapping Artwork , hence payment for wrapping was effected in year 2023-2024
National IOT Network	600,000	439,267	(160,733)	Payment Effected after year end
ICTCP		1,100,603	1,100,603	Self finance
Digital Maker Program	5,000,000	136,468	(4,863,532)	Payment Effected after year end and was not budgeted
MAUSIGN CA		18,143	18,143	Self finance
CERT MU		1,868,750	1,868,750	Payment SOAR
Participation in METX		250,000	250,000	Sponsorship MITEX
MDPA Capital		533,333	533,333	
Total MDPA expenditure	**60,500,000**	**65,223,443**		

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD 17 JUNE 2023 TO 30 JUNE 2024

	30 June 2024 Rs.
Actual revenue	
Recurrent Grant	**155,115,868**
National Training & Reskilling Scheme	**211,058**
Other Income	**3,208,695**
Recurrent Revenue as per Statement of financial performance	**158,535,622**

	30 June 2024 Rs.
Actual recurrent expenditure as per statement of outturn	**65,223,443**
Provisions and accruals	
Staff Costs	1,776,729
Board members fees	(24,035)
Utilities	(3,220)
Insurance	1,564
Mission overseas	(12,629)
Printing, postage and stationery	(49,907)
Telephone	(119,351)
Travelling other	(16,377)
Staff Welfare	14,384
General expenses	(60,504)
Professional and legal charges	500,000
Rent of office premises	(35,140)
Repairs and maintenance	(16,780)
Motor vehicle running expenses	8,357
Projects:	
3D Printing Service Centres	(34,144)
ChILD	10,830
Technology Worldwide	597
Digital Lab on the Go	(935,242)
MDPA Capital	(533,333)
Depreciation	4,235,922
Recurrent expenditure as per statement of financial performance	**69,931,165**

1. CORPORATE INFORMATION

1.1 Legal form and main Objectives

The Mauritius Digital Promotion Agency (MDPA), is a newly established and set up parastatal body under the MDPA Act 2023. It operate under the the aegis of the Ministry of ITCI and has as objectives the following:

a. To boost the growth of the ICT sector through skills development and innovation.
b. To achieve basic ICT proficiency among all population groups.
c. To advise the Minister on the formulation of national policies in respect of the promotion, development of ICT and its application in Mauritius.

As per the MDPA Act, the NCB Act was repealed on 16 June 2023 and its activities have been taken over by the MDPA as from 17 June 2023. Staffs of the NCB have been transferred to either the MDPA or the Ministry. Also assets and liabilities of the Government Online Centre and Cert Mu have been transferred to MDPA and Ministry.

The Act has been proclaimed on the 14th June 2023 and the MDPA started operation on the 17th June 2023. These are the first Financial Statements of the MDPA and covers the period of 17th June 2023 to 30th June 2024.

1.2 Transitional Measures

The last day of the operation of the NCB was on the 16th June 2023 and for the continuity of business, the NCB bank accounts have been kept operational under the transitional provision of the MDPA Act. The NCB bank accounts were in use until the MDPA bank accounts were opened. All NCB bank accounts were closed on the 16th June 2023 and all funds were transfered to MDPA bank accounts.

1.3 The Reporting Period

The Reporting Period for the first Financial Statement of the MDPA is the 17th June 2023 to 30th June 2024 and there were no comparative figures. A statement of opening balances for the NCB, after the restructuring process is enclosed as **Appendix 1**.

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

Mauritius Digital Promotion Agency
2nd Floor, Wing A, Shri Atal Bihari Vajpayee Tower
Cybercity,
Ebene, 72201

2 BASIS OF PREPARATION

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

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

2.

(b) Basis of preparation

The financial statements have been prepared on a going-concern basis and the accounting policies have been applied as stated. They have been prepared on the historical cost basis.
The preparation of financial statements in conformity with IPSAS and generally accepted accounting practices requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

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

(c) National Computer Board Act Repealed

The NCB Act was repealed on 16 June 2023. The operations of the ex-National Computer Board were split and transferred to three different entities, namely MDPA, Cert Mu and Government online centre. The accounts were prepared for a period of 12.5 months on the going concern basis as, at the date of the close of the financial year, the basis was considered appropriate by Management. The assets and liabilities the ex-National Computer Board were transferred at book values to the three entities in June 2023.

3. STATEMENT OF COMPLIANCE

The financial statements of the MDPA comply with the Statutory Bodies (Accounts and Audit) Act 1982 (as subsequently amended) and have been prepared in accordance with the International Public sector Accounting Standards (IPSAS) isseud by the International Public Sector Accounting Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC)

4. USE OF JUDGEMENT AND ESTIMATES

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. Some actual results may differ from these estimates, but they are not expected to be materially different.

Judgements and estimates are continuously evaluated and are based on historical experience and other factors, including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances.

5. CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The accounting policies adopted are consistent with the adoption of revised IPSAS, effective for financial periods beginning on or after 01 June 2021 where various disclosures are required.

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

IPSAS		*Effective Date*
IPSAS 41	Financial Instrument Recognition and	Effective from 1 January 2023
IPSAS 42	Accounting for Social Benefits Expenditure	Effective from 1 January 2022

Improvement in IPSAS issued but not yet effective

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

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

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

6. SIGNIFICANT ACCOUNTING POLICIES

(a) Revenue recognition

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

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

(ii) **Revenue from exchange transactions**

Revenue from exchange transactions comprises mainly of income received from Mausign- Certification Authority and the Digital Proficiency Course which is recognised in the Statement of Financial Performance.

(b) Foreign currency translation

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

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

	Exchange rate as at 17.06.2023	Exchange rate as at 30.06.2024
Euro Account	Rs 50.64	Rs 49.76
USD Account	Rs 45.90	Rs 45.30

(c) Property, Plant and Equipment

Items of property, plant and equipment are measured at cost. Cost includes expenditure that is directly attributable to the acquisition of the asset. Borrowing costs related to the acquisition, construction or production of qualifying assets are recognised as profit or loss as incurred.

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

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

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

Depreciation is recognised in the income statement on a straight line basis over the estimated useful lives of each part of an item of property, plant and equipment. Depreciation has been charged for full year in the year of acquisition and non in year of disposal.

6. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Property, Plant and Equipment (Continued)

The estimated useful lives and the annual rate of depreciation are as follows:

Fixed assets	Expected useful life (Years)	Rates of depreciation per annum	Rates of depreciation Current year
Motor vehicles	10	10%	10.40%
Office equipment	5	20%	20.80%
Fixtures and fittings	5	20%	20.80%

(e) Provisions and Contingent Laibilities

Provisions are recognised when the Mauritius Digital Promotion Agency has a present legal or constructive obligation as a result of past events which it is probable will result in an outflow of economic benefits that can be reasonably estimated.

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

(f) Government grants

The Mauritius Digital Promotion Agency receives annual grant from the Government of Mauritius to meet its administrative, operational expenses, project expenditures, the Government Online Center, other projects under the management of the Mauritius Digital Promotion Agency and to organise events to promote the ICT sector in Mauritius. Any surplus in the grant is credited in the Mauritius Digital Promotion Agency's general funds for future use.

(g) Cash and cash equivalents

Cash and cash equivalents comprise of all cash balance and call deposits. Bank overdraft that are repayable on demand and form an integral part of the Mauritius Digital Promotion Agency's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flow.

(h) Retirement benefit costs

(i) ***State plan***

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

6. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Retirement benefit costs (Continued)

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

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

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

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

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

Employee leave entitlement

Employee entitlements to bank sick leave as defined in the PRB 2016 Report (the regulatory body for remuneration of Mauritius Digital Promotion Agency's employees) are recognized as and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave.

(i) Inventories

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

(j) Financial instruments

Financial assets and liabilities are recognised in the Balance Sheet when the Board becomes a party to the contractual provision of the instrument. As such for the Mausign project a bank guarantee of Rs 500,000 has been submitted to ICTA as a requirement for license renewal of CA. The Board's accounting policies in respect of the main financial instruments are set out below:

6. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Financial instruments (Continued)

(i) Fair values

The carrying amount of the financial assets and financial liabilities approximate their fair values due.

(ii) Trade and other receivables

Accounts receivables are initially recognised at fair value. As the institution has been set up for the purpose of fostering entrepreneurship and the promotion of ICT in the Mauritian society, the Mauritius Digital Promotion Agency does not charge any interest on dues. Nevertheless, the Mauritius Digital Promotion Agency has set up an effective debt collection system and the directors estimate that the actual accounts receivable does not materially differ from that at amortised cost.

(iii) Trade and other payables

Amounts payables are initially measured at fair value, and subsequently measured at amortised cost using the effective interest method.

(k) Risk Management Policies

The Mauritius Digital Promotion Agency adopts a conservative approach to Risk Management. A description of the significant risk factors are given below together with the relevant risk management policies:

Credit risk

The Board is a para-statal body. Its operations are wholly financed by Government grants. On the other hand it derives a significant portion of its "other income" from the provision of services to counterparties which are other public bodies (ministries, departments and other para-statal bodies. The Board's credit risk is primarily attributable to its trade receivables from these counterparties given the nature of their relationship.

Credit risk also relates to the possibility of default by employees in settling their car loan obligations towards the Mauritius Digital Promotion Agency. The Mauritius Digital Promotion Agency has established a "Lien" policy on cars purchased by those employees who benefit from such car loans.

Currency risk

The company pays its USD invoices through its USD bank account, but it is exposed to translation risk.

6. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Risk Management Policies (Continued)

Liquidity risk

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of credit facilities. In order to ensure adequacy of its funding, regarding its obligations to meet both operational and capital requirements, cash flow forecasts are prepared regularly and actions taken accordingly.

(l) Intangible asset

The intangible asset represents application software transferred from Ex National Computer Board to the Mauritius Digital Promotion Agency. It is measured at cost less accumulated amortisation.
The useful lives of the software is 5 years.

(m) General fund

General fund represents the accumulated surpluses and deficits of the Mauritius Digital Promotion Agency.

(n) Taxation

The Mauritius Digital Promotion Agency Act exempt the Board from the repayment of any rate or charge leviable on immovable property or any tax leviable on income.

(o) Segment Information

Segment information, as per IPSAS 18, is based on the MDPA's programs prepared under the Program Based Budget. All expenses directly related to a segment have been allocated to it. Other running expenses have been apportioned on the basis of staff costs of each segment. The assets and liabilities are jointly used by the segments and are not separately disclosed.

Expenses related to running of each segment are disclosed in Statement of Outturn.

7. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL ACCOUNTS

The Statement of Comparison of Budgeted and Actual Amounts at page 43 shows the budgetary results reconciled with the results after IPSAS adjustments for the period as reported in the financial statements. IPSAS adjustments are accounting entries required to conform to IPSAS and are not Part of the Board's budgetary reporting. These adjustments principally concern accrual accounting relating to expenses and revenues, property, plant and equipment and related amortization, depreciation and impairment together with provisions deemed necessary.

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

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

(b)

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

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

(d) In budget accounting, revenue is recorded during the financial year 2024 on a cash basis. In accrual accounting these revenues are recorded as revenue when the client is billed and adjusted by provisions for bad debts.

(e) Actual figures related to the period from 17 June 2023 to 30 June 2024 while budgetted figures are for period 01.07.2023 to 30.06.2024

8. CASH AND CASH EQUIVALENTS

	30-Jun-24
	Rs.
Cash deposited in MUR Account	**8,050,442**
Cash deposited in USD Account	**1,120,112**
Cash deposited in EURO Account	**1,482,153**
	10,652,707

10. RECEIVABLES FROM EXCHANGE TRANSACTION

	30-Jun-24
	Rs.
Trade receivables	**7,252,925**
Prepayments	**236,836**
Asset in progress	**3,330,321**
	10,820,082

11. Car Loan

	30-Jun-24
	Rs.
Balance as at 1 July	**4,968,090**
Repayment during the year	**(554,851)**
Transferred to Ministry	**(3,890,703)**
New car loan issued during the year	**700,000**
Balance as at 30 June	**1,222,536**
Less: Amount due within one year	**(500,000)**
Amount falling due after more than one year	**722,536**

12. INVENTORIES

	30-Jun-24
	Rs.
Stores and office stationery	**162,501**
Mausign	**1,250,000**
	1,412,501

Note: All stocks are at cost
: During the financial period, inventory consumed was recognised as an expense.

13. PROPERTY, PLANT AND EQUIPMENT

	Motor vehicles	Office equipment	Furniture and fittings	Total
COST/ VALUATION	**Rs.**	**Rs.**	**Rs.**	**Rs.**
At 17 June 2023	5,202,723	331,230,921	25,040,645	361,474,288
Tranferred to Ministry/GOC		(236,926,065)	(19,804,466)	(256,730,531)
Disposal	-	-	(9,000)	(9,000)
Additions	1,042,645	988,799		2,031,444
At 30 June 2024	**6,245,368**	**95,293,655**	**5,227,179**	**106,766,201**
DEPRECIATION				
At 17 June 2023	4,973,379	291,340,152	23,506,468	319,819,999
Tranferred to Ministry/GOC		(200,751,350)	(19,804,466)	(220,555,816)
Charge for the period	112,105	1,772,127	966,177	2,850,409
At 30 June 2024	**5,085,484**	**92,360,929**	**4,668,179**	**102,114,592**
NET BOOK VALUE				
At 30 June 2024	**1,159,884**	**2,932,725**	**559,000**	**4,651,609**

14. INTANGIBLE ASSETS

	30-Jun-24
Computer Software:	**Rs.**
Cost	
Opening balance at 17 June 2023	**127,985,925**
Acquisitions	**-**
Transfer to Ministry/GOC	**(106,459,150)**
Ending balance at 30 June 2024	**21,526,776**
Amortisation and impairment losses	
Balance at 17 June 2023	**105,234,594**
Transfer to Ministry/GOC	**(103,316,950)**
Charge for the period	**1,385,513**
Balance at 30 June 2024	**3,303,158**
Carrying amounts:	
At 30 June 2024	**18,223,617**

15. RETIREMENT BENEFIT OBLIGATIONS

(a) **Defined Benefit Pension Plan**

The Mauritius Digital Promotion Agency operates a defined benefit pension scheme for qualifying employees which is managed by SICOM Ltd. Under the scheme, the employees are entitled to retirement benefits at 66.6 per cent of their final salary on attainment of retirement age. The schemes are funded.

The most recent actuarial valuations of the plan assets and the present value of the defined contribution obligation were carried out at 30 June 2024 by SICOM Ltd. The present value of the defined contribution obligation, the related current service costs and past service costs were measured using the projected unit credit method.

During the financial year 2022–23, employees of Cert-MU and GOC were transferred to the parent Ministry. Consequently, these employees ceased to be active members of the Pension Scheme administered by MDPA.

Following the transfer, MDPA discontinued pension contributions in respect of these employees from the effective date of their transfer. The Retirement Benefit Obligation (RBO) recognised as at 30 June 2024 includes obligations relating to past service benefits accrued by these former employees, to the extent that such obligations remain the responsibility of MDPA in accordance with the terms of the Scheme and relevant statutory provisions.

	30-Jun-24

15. RETIREMENT BENEFIT OBLIGATIONS (Continued)

Amounts recognised in balance sheet at end of year:

Defined benefit obligation	132,460,521
Fair value of plan assets	(89,769,022)
Liability recognised in balance sheet at end of year	**42,691,499**

Amounts recognised in income statement:

Service cost:	
Current service cost	4,541,199
(Employee contributions)	(1,318,022)
Fund expenses	276,231
Net Interest expenses /(income)	3,307,640
P&L Charge	**6,807,049**
Remeasurement	
Liability (gain)/loss	(13,310,249)
Assets (gain)/loss	(3,304,532)
Net Assets/Equity (NAE)	**(16,614,781)**
Total	**(9,807,733)**

Movement in liability recognised in statement of financial position:

At start of year	56,108,078
Amount recognised in P&L	6,807,049
(Asset transferred in)	
(Contributions paid by employer)	(3,608,846)
Amount recognised in NAE	(16,614,781)
At end of year	**42,691,499**

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

	30-Jun-24
15 RETIREMENT BENEFIT OBLIGATIONS (Continued)	Rs.
Reconciliation of the present value of defined benefit obligation	
Present value of obligation at start of period	135,466,621
Current service costs	4,541,199
Interest costs	8,254,580
(Benefits paid)	(2,491,630)
Liability (gain) / loss	(13,310,249)
Present value of obligations at end of period	**132,460,521**
Reconciliation of fair value of plan assets	
Fair value of plan assets at start of period	79,358,543
Expected return on plan assets	4,946,940
Employer contributions	3,608,846
Actuarial reserves in	-
Employee contributions	1,318,022
Benefits paid and other outgo	(2,767,861)
Asset gain/(loss)	3,304,532
Fair value of plan assets at end of period	**89,769,022**
Distribution of plan assets at end of period	
Percentage of assets at end of year	**30-Jun-24**
Government securities and deposits	49.9%
Loans	3.1%
Local equities	15.2%
Overseas bonds and equities	31.3%
Property	0.5%
Total	**100%**
Additional disclosure on assets issued or used by the reporting entity	
Percentage of assets at end of year	(%)
Assets held in the entity's own financial instruments	0
Property occupied by the entity	0
Other assets used by the entity	0
Components of the amount recognised in NAE	
Year	**30-Jun-24**
Currency	
Asset experience gain/(loss) during the period	3,304,532
Liability experience gain/(loss) during the period	13,310,249
	16,614,781
Year	2024-2025
Expected employer contributions	2,667,709
(Estimate to be reviewed by Mauritius Digital Promotion Agency)	
Weighted average duration of the defined benefit obligation	16 years
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)	

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

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

	Year ending 30 June 2024
Discount rate	5.70%
Future salary increases	4.50%
Future pension increases	3.50%
Mortality before retirement	Nil
Mortality in retirement	PA (90) Tables rated down by 2 years
Retirement age	65 years

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

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

If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 18.6 million (increase by Rs 24 million) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 12.6 million (decrease by Rs 10.8 million) if all other assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 3.3 million (decrease by Rs 3.3 million) if all assumptions were held unchanged.

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

(b) **Defined Contribution Pension Plan**

The contribution of the Mauritius Digital Promotion Agency to the Defined Contribution Pension Scheme for the Financial period 17 June 2023 to 30 June 2024 is Rs 1,126,305

	30-Jun-24 Rs.
16. TRADE AND OTHER PAYABLES	
Provision for passage benefits	**800,000**
Provision for Sick Leave	**1,500,000**
Provision for Professional Fees : Audit Fees	**400,000**
Other payables	**1,873,913**
	4,573,913
(a) Car Loan	
Balance as at 17 July	**4,968,090**
Repayment during the year	**(554,851)**
Transfered to Ministry	**(3,890,703)**
New car loan issued during the year	**700,000**
Balance as at 30 June	**1,222,536**
Less: Amount due within one year	**(500,000)**
Amount falling due after more than one year	**722,536**
17. EMPLOYESS BENEFIT	
Provision for Passage Benefits	**2,228,212**
Provision for Sick Leave	**11,081,659**
Provision for Vacation Leave	**8,215,359**
	21,525,230
(a) Provision for Passage Benefits	
Balance as at 17 July	**3,716,364**
Paid during the year	**(918,043)**
Transfer to Ministry	**(1,252,944)**
Provision for the year	**1,482,835**
Balance as at 30 June	**3,028,212**
Less: Amount due within one year	**(800,000)**
Amount falling due after more than one year	**2,228,212**
(b) Provision for sick leave	
Balance as at 17 July	**16,915,529**
Paid during the year	**(1,306,390)**
Transfer to Ministry	**(6,551,476)**
Provision for sick leave	**3,523,997**
Balance as at 30 June	**12,581,659**
Less: Amount due within one year	**(1,500,000)**
Amount falling due after more than one year	**11,081,659**
(c) Provision for vacation leave	
Balance as at 17 July	**13,241,582**
Vacation taken by MDPA Staffs	**(2,657,890)**
Transfer to Ministry	**(4,959,121)**
Provision for vacation leave	**2,590,788**
	8,215,359

(d) Contingent Liability

The Mauritius Digital Promotion Agency has contingent liabilities in respect of 1 court case. It is as follows:

Case : Ghansiam Rao Bhoyroo v/s Mauritius Digital Promotion Agency

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

18. LEASE OBLIGATIONS

Mauritius Digital Promotion Agency (MDPA)
The Mauritius Digital Promotion Agency is located at 2nd floor, with an area space of 676 Sq. M and at 5th floor with an area space of 267 Sq. M. at Wing A, Cyber Tower I Ebene .

	30-Jun-24
	Rs.
19. *Revenue from Non Exchange Transactions*	
Government Grant - MDPA	**62,553,737**
Capital Grant - MDPA	**694,771**
Government Grant - MDPA Pension Alignment	**570,482**
Government on Line Centre - Operation Grant	**45,518,112**
Government on Line Centre - Capital Grant	**45,778,767**
	155,115,868
20. *Revenue from Exchange Transactions*	
Other Income	
Miscellaneous Income	**559,923**
Exchange gain/(Loss)	**82,254**
Total of other Income	**642,177**
Universal ICT Education Programme	889,100
Digital Proficiency Course	130,940
Interest	70,367
Mausign CA	1,450,170
3D Printing	25,941
NTRS	211,058
	3,419,754

21. EVENTS AFTER THE REPORTING PERIOD

There have been no material events after the reporting period which would require disclosure or adjustment to the financial statements for the financial period 17 June 2023 to 30 June 2024.

22. RELATED PARTY

Related parties are considered to be related if one party has ability to control the other party in making financial operating decisions. There were no related party transaction.

23. KEY MANAGEMENT PERSONNEL

The Mauritius Digital Promotion Agency is managed by key personnel that includes the Executive Director, Managers, and other key staff who are responsible for operating the various activities of the Board. Their remunerations are governed by the PRB Report 2021.

	30-Jun-24 Rs.
24. EXPENDITURE	
DIRECT EXPENSES RELATED TO THE IMPLEMENTATION OF PROJECTS	
Government Online Center	**81,168,063**
E Services	**57,153**
3D Printing Centres	**699,630**
Digital Lab on the Go (IT Coach)	**392,269**
ICTCP	**1,100,603**
Digital Maker Programme	**136,468**
Technolozi Dan ou Porte/Events	**74,711**
National IOT Network	**439,267**
Cert MU	**1,868,750**
Children Innovative Learning and Design (ChILD)	**1,057,778**
Open Data Initiative	**442,750**
Mausign CA	**18,143**
Direct Expenses related to projects	**87,455,584**
ADMINISTRATIVE EXPENSES	**Rs.**
Staff costs	**47,232,406**
OTHER ADMINISTRATIVE EXPENSES	
Advertising	**40,083**
Bank charges	**42,031**
Board members fees	**544,826**
Utilities	**837,389**
Insurance	**18,727**
Printing, postage and stationery	**472,867**
Telephone	**294,891**
Training	**144,500**
Travelling other	**26,798**
Staff Welfare	**215,044**
General expenses	**490,716**
Professional and legal charges	**805,750**
Rent of office premises	**5,994,613**
Repairs and maintenance	**347,448**
Motor vehicle running expenses	**138,016**
Participation in METX	**250,000**
Disposal	**9,000**
NCB Restructure/ Corporate Launch	**1,568,770**
	12,241,469
Total Administrative Expenses	**59,473,874**
Depreciation	**4,235,922**
	63,709,796
Total	**151,165,381**
	Rs.
BREAKDOWN OF STAFF COSTS	
Salaries	**19,187,796**
Deduction	**5,845,755**
Levy	**33,055**
Pension Costs	**3,651,990**
FPS	**768,647**
NSF	**376,590**
PAYE	**607,952**
CSG	**2,301,331**
Medical Scheme	**129,635**
Movement in Passage benefit	**1,407,822**
Movement in Sick Leave	**3,523,997**
Vacation	**2,590,788**
Pension	**6,807,048**
	47,232,406

MAURITIUS DIGITAL PROMOTION AGENCY

1. STATEMENT OF OPENING BALANCES AS AT 30 JUNE 2024

	Rs.
ASSETS	
Current assets	
Cash and Cash Equivalents	15,132,658
Car Loan	4,968,090
Receivables from Exchange Transaction	8,446,621
Asset in Progress	3,330,321
Inventories	1,344,732
	33,222,422
Non-current assets	
Property , Plant and Equipment	41,654,290
Intangible Assets	22,751,331
	64,405,621
TOTAL ASSETS	**97,628,043**
LIABILITIES	
Current liabilities	
Trade & Other Payables	10,376,629
Car Loan	4,968,090
	15,344,719
Non-current liabilities	
Long Term Provisions	
Employee Benefits	33,873,475
Retirement Benefits Obligation	56,108,078
	89,981,553
TOTAL LIABILITIES	**105,326,272**
NET ASSETS	**(7,698,231)**
NET ASSETS/EQUITY	
Balance as at 16 June 2022	34,247,804
Remeasurement of IPSAS 39 recognised in Equity	(9,876,072)
Net Surplus/(Deficit) for the Year	(18,556,783)
Other reserves (Prior Year Adjustment)	(13,513,180)
Balance as at 16 June 2023	**(7,698,231)**

2. RECONCILIATION OF OPENING BALANCES

Description	Closing balance NCB Rs.	Adjustment on Restructuring (Trf of GOC & Cert Mu) Rs.	Opening balance MDPA Rs.
Current assets			
Cash and Cash Equivalents	15,132,658	-	15,132,658
Receivables from Exchange Transaction	8,446,621	-	8,446,621
Asset in Progress	3,330,321	-	3,330,321
Car Loan	4,968,090	-	4,968,090
Inventories	1,344,732	-	1,344,732
Non-current assets			
Property , Plant and Equipment	41,654,290	36,174,715	5,479,574
Intangible Assets	22,751,331	3,142,200	19,609,130
TOTAL ASSETS	**97,628,043**	**39,316,915**	**58,311,126**
Current liabilities			
Trade & Other Payables	10,376,629	-	10,376,629
Car Loan	4,968,090	-	4,968,090
Non-current liabilities			
Employee Benefits	33,873,475	-	33,873,475
Retirement Benefits Obligation	56,108,078	-	56,108,078
TOTAL LIABILITIES	**105,326,272**	**-**	**105,326,272**
NET ASSETS/EQUITY	**(7,698,229)**	**39,316,915**	**(47,015,146)**

3. Notes to the Financial Statements

Note – Statement of Opening Balances

The National Computer Board was restructured into Mauritius Digital Promotion Agency, effective 17 June 2023, through the MDPA Act 2023.

The Statement of Opening Balances as at 17 June 2023 has been prepared in accordance with **IPSAS 1 – Presentation of Financial Statements** and **IPSAS 33 – First-time Adoption of Accrual Basis IPSASs**, where applicable.

All assets and liabilities transferred from the former entity have been recognized at their carrying amounts as at 16 June 2023, except where adjustments were required to align with IPSAS recognition and measurement requirements.

The restructuring did not result in a change in accounting policies

Comparative information for the prior period has not been presented, as the current reporting period represents the first set of financial statements prepared under the new reporting entity structure.