



TAKING YOUR SKILLS
TO GREATER HEIGHTS

“

The mark of higher education isn't the knowledge you accumulate in your head. It's the skills you gain about how to learn.

”

Adam Grant

OUR CORPORATE VALUES

- > Integrity
- > Loyalty
- > Honesty
- > Commitment
- > Trust
- > Respect
- > Team Spirit



mitd
COTE D'OR
TRAINING CENTRE

TABLE OF CONTENTS

MITD BOARD AND MANAGEMENT	Page
Chairman's Message	8 - 9
Corporate Profile	10 - 11
Corporate Governance Statement	12
Statement of Compliance with the Code of Corporate Governance	13
Roles and Responsibilities of the Chairman	14
Members of MITD Board and Remuneration of Board Members	15
Profile of Members of MITD Board	16 - 18
Sub Committees of the Board	20 - 24
School Management Committees	25
Major Achievements of MITD for the Period January 2016 to June 2017	26 - 29
Profile of Senior Management of MITD	30
Staffing Situation as at 30 June 2017	31
Overseas Travels / Missions / Courses in 2016/2017	32
Strategic Plan 2013 - 2017	33

TRAINING ACTIVITIES FOR PERIOD JANUARY 2016 TO JUNE 2017	Page
Training Centres Operational in 2016/2017	35 - 36
Pre-vocational Training Centres	37
Level / Number of Courses offered and Number of Persons Trained on Full Time Mode from January to December 2016	38
Level / Number of Courses and Number of Persons Trained on Full Time Mode from January to June 2017	38
Full Time Courses offered by Level in 2016	39
Full Time Courses offered by Level for Period January to June 2017	40 - 41
Full Time Enrolment by Training Centres and Gender	42
Enrolment on Part Time Courses	43
Enrolment on Apprenticeship Courses	46
Number enrolled on Pre-vocational Education Courses (PVE 4)	47
Certificates / Diplomas awarded in 2016	48 - 51
 RISKS AND INTERNAL CONTROLS	
Key Risks for the Organisation	53 - 54
Procurement Policies and Procedures for Goods, Services and Works	55
Greening of TVET	56
Safety and Health Policy Statement	58
 FINANCIAL STATEMENTS	
Statement of Director's Responsibilities in Respect of the Financial Statements for the Period ended 30 June 2017	59
Report of the Director of Audit	61 - 66
Financial Statements for the Year ended 30 June 2017	67 - 104

CHAIRMAN'S MESSAGE





I have the pleasure to present the Annual Report of the Mauritius Institute of Training and Development (MITD) for the period 01 January 2016 to 30 June 2017.

This report gives an overview of the main activities carried out by the MITD. It also presents the financial statements for this period and the Report of the Director of Audit.

This period has been marked by activities undertaken by MITD in line with the implementation of the Nine Year Continuous Basic Education by Government. The TVET sector is being transformed into a vibrant sector responsive to the national economic needs, thus ensuring that all graduates from the TVET stream are highly skilled and ready for employment. In this context, the MITD has started implementing a reform programme with a view to enhancing the quality and relevance of training which focuses on the review of curricula, upgrading of existing training facilities, setting up of new training centres, capacity development of trainers and development and standardisation of instructional materials.

These reforms are being implemented in a phased manner as from January 2017 which is to ensure that MITD is fully prepared for receiving the first batch of students opting for the TVET stream after Grade 9.

I wish to seize this opportunity to thank all Board members, the Director and the staff of MITD for their dedicated efforts towards meeting the objectives of the Mauritius Institute of Training and Development for the period 01 January 2016 to 30 June 2017.

F de Grivel CBE
Chairman
MITD Board

CORPORATE PROFILE

MITD, is a body corporate established under Act 12 of 2009. As per Proclamation No. 30 of 2009, the Mauritius Institute of Training and Development (MITD) Act 2009 came into operation as from 16 November 2009. The MITD was declared “approved service” under General Notice No. 2236 of 2009. It took over the activities of the Industrial and Vocational Training Board (IVTB) and part of the Technical School Management Trust Fund (TSMTF).

The objectives of the Institute are to:

- (a) promote excellence in technical and vocational education and training;
- (b) promote research and enhance knowledge in technical and vocational education and training;
- (c) increase access to technical and vocational education and training through the setting up of training centres;
- (d) promote exchange programmes and courses with other institutions in technical and vocational education and training;
- (e) assist in the apprenticeship of persons who are, or will be, employed in commercial, technical and vocational fields.

The functions of the Institute are to:

- (a) develop and conduct technical and vocational education and training programmes and courses;
- (b) provide research and training activities in technical and vocational education and training;
- (c) engage in research activities in technical and vocational education and training;
- (d) provide consultancy services in the field of technical and vocational education and training;
- (e) set up training centres for technical and vocational education and training;
- (f) review and develop curricula in technical and vocational education and training based on national standards registered under the National Qualifications Framework;
- (g) safeguard and market the intellectual property rights and products of the Institute;
- (h) award certificates and diplomas, or any other technical and vocational qualifications;
- (i) establish exchange programmes and courses with any other institution in technical and vocational education and training;
- (j) co-operate with other institutions having objects wholly or partly similar to those of the Institute;
- (k) advise the Minister on all matters pertaining to technical and vocational education and training.

Composition of the MITD Board:

- (a) a Chairperson, to be appointed by the Prime Minister;
- (b) a Vice-Chairperson, to be appointed by the Minister;
- (c) a representative of the Ministry;
- (d) a representative of the Ministry responsible for the subject of employment;
- (e) a representative of the Ministry responsible for the subject of finance;
- (f) two members from the private sector, to be appointed by the Minister and
- (g) two members with experience in technical and vocational education and training, to be appointed by the Minister.

As per section 10 of the Act, the Board has set up the following committees to assist the Institute in the performance of its functions and the exercise of its powers:

- (i) Assessment and Certification Committee;
- (ii) Audit Committee;
- (iii) Corporate Governance Committee;
- (iv) Finance Committee;
- (v) Human Resource Committee;
- (vi) Special Committee.

CORPORATE GOVERNANCE STATEMENT

The MITD Board, management and staff of the Mauritius Institute of Training and Development fully support and are committed to the principles of business integrity, transparency and professionalism as recommended by the Code of Corporate Governance. We recognise that adhering to good governance principles is not merely compliance with a set of rules and regulations, but entails aiming for the highest standards of Corporate Governance.

Further we strive to ensure that all the activities of the organisation are conducted in such a way as to satisfy the characteristics of Good Corporate Governance, namely discipline, transparency, independence, accountability, fairness and social responsibility.

Members of the MITD Board recognise that the Code of Corporate Governance is seen as best practice and ensure that its operations are conducted in a way that displays characteristics of good governance. In order to promote corporate fairness, transparency and accountability, the MITD Board has endeavoured to formalise the concept of Corporate Governance within its activities. Thus, the sub-committees set up by the Board are mandated to look more closely at relevant issues pertaining to the MITD.



STATEMENT OF COMPLIANCE WITH THE CODE OF CORPORATE GOVERNANCE

We, the Directors of Mauritius Institute of Training and Development Board (MITD) confirm that to the best of our knowledge, the MITD has complied with all of its obligations and requirements under the Code of Corporate Governance.



François de Grivel, CBE
Chairman



Shashi Sarawon Puddoo
Board Member



CORPORATE GOVERNANCE

ROLES AND RESPONSIBILITIES OF THE CHAIRMAN

The Institute is administered and managed by the Mauritius Institute of Training and Development (MITD) Board. The Chairperson of the Board is appointed by the Prime Minister and is responsible for the efficient functioning of the Institute. He ensures that the Board meets as often as necessary but at least once every month at such time and place as he thinks fit. The Chairperson also ensures that Board members fulfil their respective roles and make positive contribution to the operation and success of the Institute.

MEMBERS OF MITD BOARD

Chairman	François de Grivel, CBE
Vice Chairman	(Vacant)
Representative of Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Ravi Meettook
Representative of Ministry of Finance and Economic Development	Christ Paddia
Representative of Ministry of Labour, Industrial Relations, Employment and Training	Ramprakash Nowbuth
Representative of Private Sector	Anwar Issack Joonas
Representative of Private Sector	Shashi Sarawon Puddoo
TVET Specialist	Rajcoomar Auckloo
TVET Specialist	(Vacant)

REMUNERATION OF BOARD MEMBERS

Fees paid to Board members for the period January 2016 – June 2017 are given in the annual financial statements.

The Chairman of the MITD Board was paid a monthly fee as follows:

January 2016 to June 2016	Rs 28,500
July 2016 to June 2017	Rs 29,925

All the other Board members were paid a fee of Rs 2,000 in respect of every sitting of the Board meetings.

Regarding the sub-committee meetings, a fee of Rs 750 was payable per sitting to sub-committee members.

The Chairpersons of all the sub-committees were paid a fee of Rs 1,500 respectively per sitting.

PROFILE OF MEMBERS OF MITD BOARD

Mr FRANCOIS de GRIVEL, CBE

Mr De Grivel is a graduated engineer from Polytechnique High School in Zurich (Ecole Polytechnique Fédérale à Zurich, Suisse). He is the Managing Director and Chairman of different Export Companies involved in Jewellery, Toys, Watch Components, Ship Models, Manufacturing industries.

Mr De Grivel is Chairman of several companies in Mauritius, such as Mauritius Institute of Training and Development, Institut de la Francophonie pour l'Entrepreneuriat, and the former Chairman of Mauritius Chamber of Commerce and Industry (MCCI), of Mauritius Export Processing Zone Association (MEPZA), of Mauritius Employers' Federation (MEF) and of Mauritius Export Association (MEXA).

Mr RAVI MEETTOOK

Mr Ravi Meettook holds a Diploma in Public Administration and Management (University of Mauritius), the Diplôme du Centre d'Etudes Financière, Économique et Bancaires – (3^{ème} Cycle) – Caisse Française de Développement (Paris) and the Diplôme d'Étude Supérieure (Management) - Université de Paris (Sorbonne).

He has also undergone professional training in Economic Diplomacy at the London School of Economics in the promotion of FDI and at the Economic Development Board, Singapore and also on Government Structure and Public Administration Innovation at the China Executive Leadership Academy, Pudong (Shanghai).

Mr. Meettook has been at the Ministry of Industry for 16 years and has worked at the Treasury from 1980 to 1986.

He is presently Permanent Secretary at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. He served as acting Permanent Secretary/Principal Assistant Secretary at the Ministry of Foreign Affairs, Regional Cooperation and International Trade during period 2004 – 2009. He has represented the Ministry on different statutory Boards and Committees, e.g. Mauritius Examinations Syndicate. He has also acted as Chairperson of the Private Secondary Schools Authority Board and Mauritius Institute of Education Council.

Mr CHRIST PADDIA

Mr Christ Paddia holds a Masters Degree in Economic Development Policy from the University of Clermont-Ferrand in Auvergne, France. Mr Paddia holds the position of Lead Analyst and has over 23 years of experience in the preparation of the national budget at the Ministry of Finance and Economic Development.

Mr RAMPRAKASH NOWBUTH

Mr. Ramprakash Nowbuth holds a Masters degree in Public Sector Management and is currently Permanent Secretary at the Ministry of Labour, Industrial Relations, Employment and Training. He has served as Chairperson of the Tea Board, Tobacco Board, Sugar Investment Trust and SICOM Ltd.

Mr ANWAR ISSACK JOONAS

Mr Anwar Joonas holds a Bachelor of Commerce degree (B.Com.). He joined Joonas & Co Ltd, a family owned private company founded in 1951, mainly engaged in the import and distribution of steel and other building materials, as Assistant Manager in 1975 and was appointed Executive Director in 1977.

Mr Joonas has also held a number of positions as:

- Managing Director of Galvabond Ltd since 1987
- Director of Lafarge (Mauritius) Cement Ltd
- Director of Les Moulins de la Concorde.
- Founder Chairman of the MEF Corporate Social Responsibility Fund
- Past President of the Mauritius Employers Federation (MEF)
- Past Council member of the Joint Economic Council (JEC)
- Council member of Human Resource Development Council (HRDC)
- Council member of Mauritius Institute of Training and Development (MITD)
- Member of the Consultative Committee Aapravasi Ghat Trust Fund (AGTF)
- Charter member and past President of the Rotary Club of Quatre Bornes

PROFILE OF MEMBERS OF MITD BOARD

Mr SHASHI SARAWON PUDDOO

Mr Shashi Sarawon Puddoo has held senior executive positions for the past 25 years including General Manager, Real Estate Cluster, Currimjee Jeewanjee Group (1994 to 2001), Executive Director, Human Resources, Mauritius Telecom/ Orange (2001 to 2012), Executive Vice President, Human Resources and Organisational Effectiveness, Air Mauritius (2012 to 2014) and Group Head of Human Resources and Organisational Effectiveness – Poivre Corporate Services Ltd (2014 to date) .

Mr Puddoo has been Council Member of the Mauritius Employers Federation and of the Mauritian Institute of Management. He is the representative of the Private Sector on the Board of Mauritius Institute of Training and Development since 2006. He is also a member of the Mauritius Institute of Directors.

Mr Puddoo holds an MBA. He was the winner of the HRDC HR Champion Award in 2011.

Mr RAJCOOMAR AUCKLOO

Mr Rajcoomar Auckloo was appointed Director of the Human Resource Development Council in June 2009. He is a Fellow of the Association of Chartered Certified Accountants (UK 2000) and Fellow, Mauritius Institute of Directors (FMIoD). Mr Auckloo holds a Master of Business Administration (1998/00), an MSc Information Technology (2004/06), a certificate in Business Studies (1982/83), a BSc (Hons) Accounting (1988/90) and a Diploma in Accountancy (1985/87) from the University of Mauritius. He is currently studying for an MPhil/PhD in Human Resource Development at the University of Mauritius.

Mr Auckloo joined the HRDC in 2005 as Manager - Corporate. He started his career as Officer/ Executive Officer at the National Transport Authority before being promoted to Road Transport Inspector. He worked as Accounting Technician/Senior Accounting Technician, and was subsequently appointed Financial & Management Analyst, Senior Financial and Management Analyst at the Management Audit Bureau/Ministry of Finance, where he worked for 10 years.

In 2000, Mr Auckloo was seconded for duty, as Programme Coordinator/Financial Controller, to be responsible for two IFAD funded projects, namely the Community Development & Micro Enterprise / Micro Finance Development Programme. He is presently a member of the Board of the Mauritius Institute of Training and Development (MITD) and also a member of the Board of the International Federation of Training and Development Organisations (IFTDO).



SUB COMMITTEES OF THE BOARD

SPECIAL COMMITTEE

Terms of Reference

To assist management in its tasks.

Membership of Committee

- | | |
|-----------------------|-------------|
| 1. Francois de Grivel | Chairperson |
| 2. Ravi Meettook | Member |
| 3. Rajcoomar Auckloo | Member |

Number of meetings held in 2016/June 2017: 4

HUMAN RESOURCE COMMITTEE

Terms of Reference

- (i) To recommend to the Board for approval of all appointments, redeployments, confirmations, and promotions, inductions of all staff, and staff development;
- (ii) To consider and recommend to the Board any disciplinary action envisaged related to either performance problems or conduct;
- (iii) To consider, deliberate and recommend to the Board strategic human resource issues and policies;
- (iv) To ensure proper working environment within the organisation as per Occupational Safety and Health Act;
- (v) To ensure that the relevant sections of the Employment Rights Act and Employment Relations Act are being implemented and ensure equal opportunities within the organisation.

Membership of Committee

- | | |
|--------------------------|-------------|
| 1. Ravi Meettook | Chairperson |
| 2. Shashi Sarawon Puddoo | Member |
| 3. Rajcoomar Auckloo | Member |

Number of meetings held in 2016/June 2017: 31

SUB COMMITTEES OF THE BOARD

ASSESSMENT AND CERTIFICATION COMMITTEE

Terms of Reference

- (i) Advise the Board on policies/strategies relevant to assessment, evaluation, certification and award;
- (ii) Advise the Board on recommendation in the different award committees set up for the examinations conducted by MITD;
- (iii) Examine cases of malpractice and maladministration in the conduct of examinations and make recommendation to the Board regarding examinations;
- (iv) Advise on appeal mechanism;
- (v) Assist in the setting up of an examination/assessment and evaluation department of the MITD;
- (vi) Assist MITD in establishing links with other awarding bodies both nationally and internationally;
- (vii) Provide guidance on research, in assessment, evaluation, curriculum design and development;
- (viii) Ensure a quality assurance mechanism with a view to ensuring that MITD certificates are valid, reliable and authentic;
- (ix) Advise on ways and means of improving and consolidating the assessment systems.

Membership of Committee

- | | |
|--------------------------|-----------------|
| 1. Rajcoomar Auckloo | Chairperson |
| 2. Ramprakash Nowbuth | Member |
| 3. Representative of MES | Co-opted member |

Number of meetings held in 2016/June 2017: 2

CORPORATE GOVERNANCE COMMITTEE

Terms of Reference

- (i) To ensure that the MITD has policies and practices for good governance and ethical conduct;
- (ii) To consider issues relating to corporate governance and recommend related policies and procedures to the Board;
- (ii) To advise on the latest regulatory requirements, trends and guidance in corporate governance and update the Board on corporate governance issues;
- (iv) To recommend appropriate changes in corporate governance policies and practices;
- (v) To advise the MITD in ensuring compliance with the Code of Corporate Governance as per the Financial Reporting Act 2004.

Membership of Committee

- | | |
|--------------------------|-------------|
| 1. Shashi Sarawon Puddoo | Chairperson |
| 2. Anwar Issack Joonas | Member |
| 3. Mrs N Kinnoo | Member |

Number of meetings held in 2016/June 2017: 3

SUB COMMITTEES OF THE BOARD

FINANCE COMMITTEE

Terms of Reference

- (i) Advise the Board on all matters pertaining to Finance;
- (ii) Ensure that the financial reports are prepared on a timely basis;
- (iii) Examine the MITD's year ended accounts;
- (iv) Take cognizance of the Audit report;
- (v) Examine the MITD's budget and monitor its implementation on a quarterly basis;
- (vi) Ensure that there is proper budgetary control;
- (vii) Examine the procurement plan and recommend to the Board procurement of goods, services, consultancy and works for contracts above Rs 500,000;
- (viii) Ensure compliance to and review of the financial procedures;
- (ix) Ensure compliance with the Public Procurement Act;
- (x) Financial evaluation of projects;
- (xi) Review current mode of financing of training and recommend to the Board;
- (xii) Assist in exploring new sources of funding of training;
- (xiii) Other financial and procurement issues.

Membership of Committee

- | | | |
|----|---------------------|-----------------|
| 1. | Christ Paddia | Chairperson |
| 2. | Rajcoomar Auckloo | Member |
| 3. | Anwar Issack Joonas | Member |
| 4. | Hemrazsing Jankee | Co-opted Member |

Number of meetings held in 2016/June 2017: 25

SUB COMMITTEES OF THE BOARD

AUDIT COMMITTEE

Terms of Reference

- (i) Advise on the procedures to be put in place for the identification, assessment and reporting of risks at the Mauritius Institute of Training and Development (MITD);
- (ii) Advise and review internal control procedures within the MITD;
- (iii) Approve and review the terms of reference of internal audit function in relation to Human Resource, Accounting & Finance, Technical, Assessment and Certification;
- (iv) Advise on the structuring of the Internal Audit function including staff duties and responsibilities;
- (v) Examine internal audit reports and make recommendations to the Board;
- (vi) Keep under review the relationship between the external auditor and the organisation;
- (vii) Meet with the external auditors, as and when required, in connection with the scope, planning and completion of audit;
- (viii) Take cognizance of 'Management Letter', response from Management, and monitor its implementation;
- (ix) Keep under review the consistency of application of accounting policies on a year to year basis;
- (x) Review significant adjustments resulting from the year end audit of the financial statement;
- (xi) Review compliance with applicable accounting standards and existing legislations and regulations.

Membership of committee

- | | | |
|----|--------------------|-----------------|
| 1. | Ramprakash Nowbuth | Chairperson |
| 2. | Chris Paddia | Member |
| 3. | Rishi Deo Tulsi | Co-opted Member |

Number of meetings held in 2016/June 2017 : 3

SUB COMMITTEES OF THE BOARD

NUMBER OF BOARD AND SUB COMMITTEE MEETINGS ATTENDED BY MEMBERS FROM JANUARY 2016 TO JUNE 2017

Name	Board Meeting	Special Committee	Human Resource Committee	Assessment and Certification Committee	Corporate Governance Committee	Finance Committee	Audit Committee	Total Amount Paid to Members Rs
François de Grivel, CBE	23	2	-	-	-	-	-	538,650
Ravi Meettook	18	2	30	2	-	-	-	83,500
Shashi Sarawon Puddoo	19	-	12	-	3	-	-	55,500
Rajcoomar Auckloo	22	2	30	-	-	20	-	88,500
Ramprakash Nowbuth	17	-	-	2	-	-	3	27,500
Christ Paddia	16	-	-	-	-	24	1	83,750
Anwar Issack Joonas	19	-	-	-	2	20	-	58,500
Hemrazsing Jankee	-	-	-	-	-	23	-	34,500
Rishi Deo Tulsi	-	-	-	-	-	-	3	4,500
N Kinnoo	-	-	-	-	2	-	-	3,000

SCHOOL MANAGEMENT COMMITTEES

The MITD Board has set up School Management Committees (SMC) to assist training centres in meeting their objectives.

Terms of Reference

The SMC reports to the MITD Board and operates according to guidelines set by the Board. Its functions are to:

- (i) Formulate training objectives/policies/strategies relevant to the sector;
- (ii) Devise a vision for the training centre;
- (iii) Provide the links and act as a forum of communication and feedback among stakeholders in the sector;
- (iv) Advise on the design and review of curriculum for the sector;
- (v) Advise on ways and means of improving the day to day operation of the training centre;
- (vi) Promote and market the training centre at national level;
- (vii) Assist the training centre to establish educational linkages with other providers of training/education in the related sector, both nationally and internationally;
- (viii) Assist the training centre to become a centre of excellence in the region;
- (ix) Assist with industrial attachment of trainees.

SCHOOL MANAGEMENT COMMITTEE

ECOLE HOTELIERE SIR GAETAN DUVAL

	Membership of Committee	Organisations
1.	Marc Marivel (Chairman) (up to November 2016)	HR Representative of AHRIM
2.	Masshood Ramjaun	Ministry of Education & Human Resources, Tertiary Education and Scientific Research
3.	Reshad Moolye	Ministry of Tourism & Leisure
4.	Jocelyn Kwok	AHRIM
5.	Bissoon Mungroo	Manisa Hotel
6.	Iqbal Badulla	New Mauritius Hotels Ltd
7.	Fontana Agathe	Association of Inbound Operators of Mauritius
8.	Nicolas Autrey	Lux Group of Hotels
9.	Jean Bernard Sadien	Air Mauritius Ltd
10.	Gopalsamy Murday	Mauritius Chefs Association
11.	Mevin Seebah	Starwood Hotels – Indian Ocean
12.	Jean Cyril Jullienne	Veranda Hospitality and Leisure Group
13.	Kannen Packiry Poulle	Attitude Hotels

Number of meetings held in 2016/June 2017: 7

MAJOR ACHIEVEMENTS OF MITD FOR THE PERIOD JANUARY 2016 TO JUNE 2017

1. REFORM OF THE TVET SECTOR

In the wake of the Nine-Year Continuous Basic Schooling (NYCBS), the MITD underwent a major reform to provide a more attractive educational and viable pathway to school leavers after Grade 9.

The TVET reform focused mainly on the following features:

- (i) Review of MITD Training Centres
- (ii) Capacity building of trainers
- (iii) Upgrading of equipment
- (iv) Upgrading and standardisation of instructional materials
- (v) Upgrading and rationalisation of training centres
- (vi) Rebranding of TVET
- (vii) Strengthening of quality assurance system

The reform in the TVET sector has been implemented in a phased manner as from January 2017 with a view to ensuring that the MITD is fully prepared for receiving the first batch of students opting for the TVET stream after Grade 9.

The strategic actions were as follows:

Review of MITD Training Programmes

The curricula of TVET programmes were reviewed in consultation with experts from industry in a phased manner. About 120 experts from industry participated in the DACUM (Develop-a-Curriculum) process organised by the MITD for the first phase of curriculum review.

A total of 12 MITD courses pitched at National Certificate Level 4 have already been reviewed in consultation with experts from industry, out of which 11 are being implemented as from January 2017.

Moreover, 10 courses in hotel trades have also been reviewed in consultation with industry. This includes 5 courses pitched at National Certificate Level 4 and the remaining 5 pitched at the National Certificate Level 3. The reviewed courses are being implemented since May/June 2017.

Upgrading of training equipment

Training equipment are being upgraded for the implementation of the reviewed curricula, which also includes the purchase of didactic training equipment. Contract has been awarded for a value of around Rs15 M for the acquisition of equipment for the following trades: Welding, Electrical Installation Works, Refrigeration and Air Conditioning, Automotive Mechanics and Electronics, Tractor and Heavy Vehicle Mechanics. Moreover, in the current Financial Year a sum of Rs 11.5M has been budgeted for the procurement of training equipment.

MAJOR ACHIEVEMENTS OF MITD FOR THE PERIOD JANUARY 2016 TO JUNE 2017

Capacity building of training staff

A project is being implemented for the upgrading of MITD Training Officers and Instructors in collaboration with the 'Académie de la Reunion' (ADR).

A training-of-trainer programme is being developed for upgrading the qualifications of existing prevocational instructors/trainers to Diploma level so that they may teach higher level vocational courses.

1. Training in upgrading of technical skills of 19 Trainers at Académie de La Reunion was conducted from 3 to 7 July 2017 in the following 5 trades:
 - Electrical Installation Works;
 - Welding;
 - Automotive Mechanics;
 - Jewellery;
 - Tractor and Heavy Vehicle Mechanics.
2. Pedagogical training by Académie de la Reunion was dispensed from 10 to 12 July 2017 for 29 MITD Trainers.
3. Upgrading of technical skills of 10 Trainers at Académie de La Reunion was organised from 23 to 27 October 2017 in the following 3 trades:
 - Plumbing;
 - Refrigeration and Air-conditioning;
 - Engineering Machining and Tool Making.

Upgrading and standardisation of instructional materials

In view to ensuring consistency and improving the quality in delivery of training, the MITD has developed a plan for the production of standardised instructional materials. Reference materials have been procured to facilitate the development/adaptation of instructional materials in-house by the MITD.

Upgrading and rationalisation of MITD training centres

The infrastructural facilities in some MITD Training Centres need to be upgraded to provide necessary space for implementing the reviewed courses so as to offer a more conducive environment to trainees. The following projects were in the pipeline for the financial year 2016-2017:

- (i) Construction of a new block at École Hôtelière Sir Gaetan Duval;
- (ii) Upgrading of the Sir Rampersad Neerunjun Training Centre – East Wing;
- (iii) Upgrading and expansion of the Le Chou Multipurpose Training Centre.

MAJOR ACHIEVEMENTS OF MITD FOR THE PERIOD JANUARY 2016 TO JUNE 2017

2. CONSULTANCY STUDY ON THE REFORM OF TVET SECTOR BY THE INSTITUTE OF TECHNICAL EDUCATION AND EDUCATION SERVICES (ITEES)

The ITEES of Singapore conducted a consultancy study from 20 to 24 March 2017.

The consultancy focused on the following:

- (i) Review of curricula for the National Certificate Level 4 courses of 2-year duration offered by the MITD, review the list of training equipment required, with specifications, and advise on technical and pedagogical upgrading of trainers in these fields.
- (ii) Needs assessment for the upgrading and extension of the Cote D'Or Training Centre and its transformation into a model vocational training centre incorporating state-of-the-art technology
- (iii) Review of project for the setting up of a model Vocational Training Centre at Petit Bel Air, Mahebourg, and propose a layout of the training centre including classrooms, workshops, administrative block, amenities, and recreational facilities

At the end of the consultancy ITEES has submitted a report on the following deliverables.

- Amendments to curricula and list of additional training equipment/didactic materials required, with specifications;
- Proposed training programme for the upgrading of trainers;
- Proposal for the upgrading and extension of the Cote D'Or Training Centre;
- Proposal of a Model Vocational Training Centre at Petit Bel Air;
- Proposed new training programmes in relation to skill needs identified.

The recommendations of the ITEES are being implemented.

3. WAITER COURSE TO MATCH INDUSTRY NEEDS AND TO ADDRESS SKILLS MISMATCH

Following constant demand for trained waiters from hotels, restaurants, cafés, cruise companies, fast food and other catering outlets, the MITD mounted the waiter course training programme. It was launched on 20 July 2016 at the École Hôtelière Sir Gaëtan Duval. The aim was to train unemployed people to become waiters with all the right knowledge, skills and attitudes to join the labour market. 194 people were trained. During their training the participants received a stipend of Rs 150 per session, which was financed by the HRDC. The course was dispensed at the Ecole Hôtelière Sir Gaëtan Duval and Knowledge Based Training Centre.

The 72 hours training programme spanned over 8 weeks and laid emphasis on practical training. It included modules on Personal Hygiene and Grooming, Communication, Restaurant Personnel, Restaurant Mise En Place, Menu Types, Welcoming Guests, Order Taking, Service of Food and Beverages, Bar Knowledge, Billing Guests and Complaints Handling.

MAJOR ACHIEVEMENTS OF MITD FOR THE PERIOD JANUARY 2016 TO JUNE 2017

4. SCAFFOLD ERECTORS AND INSPECTORS COURSE

Section 5.1 of the Occupational Safety and Health Act (OSHA) Scaffold Regulations 2013 (GN 16 of 2014) stipulates that “every employer shall ensure that any of his employees using a scaffold has been provided with information, instruction, training and supervision to equip him to perform the work”.

The MITD in collaboration with Form-Scaff Ltd organised a 4-day course on “Scaffold Erectors and Inspectors”. The objective of the course was to impart knowledge and skills in scaffolding and was aimed at in-service personnel in the construction industry and other stakeholders using scaffolds in their work.

The course was delivered by Mr Ian Caister, Training Manager of Form Scaff Ltd (South Africa).

5. VISIT OF FOREIGN DELEGATION

Visit of the Honourable Maimouna Ndoye Seck, Minister of Tourism and Air Transport of Senegal

The Honourable Minister Ndoye Seck, Minister of Tourism and Air Transport of Senegal accompanied by a delegation comprising of Government officers, visited the Ecole Hôtelière Sir Gaëtan Duval on 28 October 2016 whereby she had an overview of the training offered at the centre.

6. SIGNATURE OF MOU WITH ROTARY CLUB OF BEAU BASSIN-ROSE HILL (BBRH)

MITD and the Rotary Club of BBRH signed an MOU on 09 May 2017 at the MITD. The rationale of the MOU was to sponsor 23 trainees of MITD who had financial constraints regarding payment of course fees.

7. SIGNATURE OF MOU BETWEEN MITD AND MES

MITD and MES signed an MoU on 19 May 2017. The aim was to further strengthen the existing collaboration in order to enhance the degree of confidentiality, transparency and integrity in the conduct of TVET based examinations. The MOU is intended to create and sustain a mutually beneficial partnership and sets forth a framework of co-operation between MITD and MES.

8. SIGNATURE OF PARTNERSHIP AGREEMENT BETWEEN THE MITD AND LA CHAMBRE DE MÉTIERS ET DE L'ARTISANAT DE LA RÉUNION (CMAR)

The MITD and La Chambre de Métiers et de l'Artisanat de la Réunion (CMAR) signed a partnership agreement on 22 May 2017.

The aim was to promote a close collaboration between both institutions for the enhancement of quality and relevance of TVET.

This partnership focused on the following:

- *Capacity building of training staff;*
- *Improving the pedagogical functioning of MITD Training centres;*
- *Upgrading and standardisation of instructional materials ;*
- *Placement opportunities for MITD trainees under La Chambre de Métiers et de l'Artisanat de la Réunion (CMAR) project in training centres and/or in enterprises.*

PROFILE OF SENIOR MANAGEMENT AT MITD

Director: Mr PRADEEP KUMAR JOOSERY as from 08 December 2016

Professional Qualifications: BA (Hons) Economics, MA Economics with First class.
Date joined MITD: March 1990

Deputy Director (Ag.) - Corporate: SAYADALY MAUDARBOCUS

Professional Qualifications: Bachelor of Engineering (Civil), MSC Engineering Project Management, Registered Professional Engineer of Mauritius.
Date joined MITD: July 1992

Divisional Manager - Maintenance Division: MAHESWAR COYLAS

Professional Qualifications: B. Tech (Hons) in Civil Engineering, MSc Engineering Project Management, Diploma in Business Administration.
Date joined MITD : July 1995

Divisional Manager Corporate Affairs Division: DAMYANTEE JISSUREY

Professional Qualifications: BA (Hons) Social Sciences, Masters in Business Administration (MBA)
Date joined MITD : March 1997

Divisional Manager (Ag.) - Research Project and Curriculum Development Division: BRAMDEO LOTUN

BSc (Hons) Engineering, Post Graduate Diploma in Transport and Development, Post Graduate Diploma in Computer Science.
Date joined MITD (ex TSMTF): February 1993

Divisional Manager (Ag.) - Training Delivery Division: VEDMITRE MUNBODH

Professional Qualifications: BSc in Applied Mathematics, BSc in Engineering.
Date joined MITD: August 1993

Assistant Manager - Information Technology Division: Mr Anasamy KUPPAN

Professional Qualifications: Diploma in Computer Science, Bachelor of Engineering in Computer Science and Engineering, Master of Science in Information and Communication Technology.
Date joined MITD: December 2001

Divisional Manager (Ag.) - Finance Division as from 1st Dec 2016: SANJAY JEEWAJEE

Professional Qualifications: FCCA
Registered Professional Accountant of Mauritius.
Date joined MITD: February 1992

STAFFING SITUATION AS AT 30 JUNE 2017

The number of staff at the MITD as at 30 June 2017 was 759.

Category	No of staff in post by category as at 30 June 2017
Management cadres	34
Training cadres	394
Administrative cadres	174
Support cadres	157
TOTAL	759

Note:

Management Cadres:

Director, Deputy Director (Corporate), Divisional Manager, Accountant, Internal Auditor, Training Centre Manager, Assistant Manager.

Training Cadres:

Training Officer, Trainer, Instructor, Coordinator, Curriculum Officer.

Administrative Cadres:

Human Resource Management Officer, Psychologist, System Administrator, Human Resource Assistant, Safety and Health Officer, Executive Clerk, Procurement and Supply Officer, Accounting Technician, Senior Accounting Technician, Assistant Executive Clerk, Ag. Public Relations Officer, Ag. Library Officer, Clerk/WPO, Accounts Clerk, Receptionist/Telephonist.

Support Cadres:

Senior General Assistant, General Assistant, Office Attendant, Driver/Messenger, Printing Assistant, Workshop Assistant, Laboratory Assistant, General Worker.

OVERSEAS TRAVEL / MISSION / COURSES IN 2016/2017

1. Mrs P Seetahul-Bhudy, Trainer - Advanced Certificate Course on Curriculum Design and Instructional Materials Development – 25 November 2015 to 19 January 2016, India (ITEC/SCAAP)
2. Mr B Jankee, Training Officer - Advanced Certificate Course on Curriculum Design and Instructional Materials Development – 25 November 2015 to 19 January 2016, India (ITEC/SCAAP)
3. Mr C K Somoo, Training Officer - Advanced Certificate Course on Electronics for Industry -27 January 2016 to 22 March 2016, India (ITEC/SCAAP)
4. Mr P K Joosery, Director - TVET Regional Forum for Eastern Africa - 16 to 18 March 2016, Seychelles.
5. Mr O Seesaran, Assistant Manager - TVET Regional Forum for Eastern Africa - 16 to 18 March 2016, Seychelles.
6. Mr P Jundoosingh, Training Officer - Conference on “Developing a New Generation of Global Problem Solvers held at the Central University of Technology, Bloemfontein; South Africa - 23 May 2016 to 01 June 2016.
7. Mr P K Joosery, Director participated in a High Level Delegation in the context of the review of the education and training system in Mauritius, notably the Nine-Year Continuous Basic Education (NYCBE) reforms, and more particularly for the transformation of the TVET sub-sector - 24 to 30 June 2016, Singapore.
8. Mr K Sookmoulla, Assistant Manager – Seminar on “Vocational Capability and Reforms for Developing Countries”- 15 June to 05 July 2017, Beijing, China.
9. Mr D S Teemul - Seminar on “Vocational Capability and Reforms for Developing Countries” - 15 June to 05 July 2017, Beijing, China.
10. Mr S Maudarbocus, Ag. Deputy Director (Corporate) participated in the “Seminaire des Experts des pays du PQIP/DCTP – (ICQN-TVSD) - 07 to 08 November 2016, Abidjan, Ivory Coast.
11. Mr B Lotun, Ag. Divisional Manager participated in the “Revitaliser le Réseau UNEVOC et Soutenir l’innovation au service de l’EFTP en Afrique francophone” workshop - 14 to 16 December 2016, Dakar, Senegal.
12. Mr L Y Unt Wan, Training Officer - Mechatronics & ITS Applications - 5 January 2017 to 13 March 2017, India (ITEC/SCAAP)
13. Mr R K Shabajee, Coordinator - Management Development Programme on PLC and Industrial Automation – 6 February 2017 to 31 March 2017, India (ITEC/SCAAP)
14. Mr S Rughoonath, Training Officer – Vocational and Technical Education for Teachers of Developing Countries – 13 June 2017 to 12 July 2017, Zhejiang Province, China.
15. Mr N Naojee, Training Officer - Vocational and Technical Education for Teachers of Developing Countries – 13 June 2017 to 12 July 2017, Zhejiang Province, China.
16. Mr H K Madhow, Assistant Manager – Ministerial Seminar on Vocational Education Macro Policy for Developing Countries – 6 to 13 June 2017, Zhejiang Province, China.
17. Mr O Seesaran, Assistant Manager - Ministerial Seminar on Vocational Education Macro Policy for Developing Countries – 6 to 13 June 2017, Zhejiang Province, China.

STRATEGIC PLAN 2013 - 2017

The strategic plan for the period 2013 – 2017 was established in 2013. Its main objectives are as follows:

- Objective 1** Enhance the quality and relevance of training with a view to:
- Increasing the pass rate of MITD trainees/apprentices from 72.2% in 2012 to 80% in 2017;
 - Increasing the employment rate of MITD graduates from 63.1% in 2012 to 65% in 2017.
- Objective 2** Increase access to pre-employment training from 5707 in 2012 to 9600 in 2017.
- Objective 3** Implement two new training projects during the next five years so as to cater for training needs in emerging sectors of the economy.
- Objective 4** Strengthen the Assessment and Certification Division for providing assessment services for all courses based on the National Certificate in 2017. Piloting of competency based assessment in 2016.
- Objective 5** Implement the Business Plan for MITD to emerge as a Regional Training Centre by the year 2015.
- Objective 6** Respond to 100% requests for consultancy services in training and development.
- Objective 7** Create a more conducive work environment leading to an increase in motivation level by 2015.
- Objective 8** Improve equity in the provision of TVET by increasing the percentage female enrolment for pre-employment training from 25.1% in 2012 to 28% in 2017.
- Objective 9** Improve efficiency and effectiveness in the delivery of TVET by:
- Increasing efficiency of pre-employment training from 63.1% in 2011 to 68% in 2017;
 - Increasing combined trainee: trainer ratio for full-time and apprenticeship courses from 13:1 in 2012 to 15:1 in 2017.

A photograph of two men in white lab coats working on a circuit board in a laboratory. The man on the left is using a soldering iron on the board, while the man on the right holds a multimeter. The scene is lit with a warm, orange glow. In the background, there are electrical diagrams on a wall and various lab equipment on a table.

TRAINING ACTIVITIES FOR PERIOD JANUARY 2016 TO JUNE 2017

TRAINING CENTRES OPERATIONAL IN 2016/2017

SN	NAME OF VOCATIONAL TRAINING CENTRE	RESPONSIBLE OFFICER	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
1	Ecole Hôtelière Sir Gaëtan Duval	Mr K Nosib, Ag. TCM	Tel: 4047200/ Fax: 4658564/8835	hsmheb@intnet.mu knosib@mitd.mu hotschl@intnet.mu	Ebène, Rose Hill
2	Knowledge Based Training Centre	Mr V Munbodh, TCM up to June 2016 Mr S Makhan, Ag. TCM as from July 2016	Tel: 2061800 Fax: 2168695 Mob: 57555048	vmunbodh@mitd.mu adminkbtc@orange.mu	Military Road, Port Louis
3	School of Information Technology, Electronics and Communication	Mr N Abdool, TCM	Tel: 404 7200 Fax: 465 8690 Mob: 59104205	nabdool@mitd.mu	Ebène, Rose Hill
4	Sir Rampersad Neerunjun Training Complex – East Wing	Mr J Tanapakion, TCM	Tel: 404 7200 Fax: 466 1884 Mob: 57990997	jtanapakion@mitd.mu	Ebène, Rose Hill
5	Lycée Polytechnique Sir Guy Forget	Mr A K Sembhoo, Ag. TCM	Tel: 4139262/2959 Fax: 413 2938	asembhoo@mitd.mu	François Mitterand Street, Flacq
6	Sir Kher Jagatsing Training Centre	Mr I Dowlut, Ag. TCM	Tel: 4542104/ 4541058/ 4660361/ 467 7733 Fax: 454 8272 Mob:59402069	idowlut@mitd.mu	Dr Lesur Street, Beau Bassin
7	Prof B.S Upadhyaya Training Centre	Mr N Paraouty, Ag. TCM	Tel: 2642525/ 2648107/2070 Fax: 2641595 Mob: 57927311	adminputc@intnet.mu nparaouty@mitd.mu	La Paix, Piton
8	Surinam Training Centre	Mr G Kaniah, OIC	Tel: 6256043/ 6258065 Fax: 6257039 Mob: 57660557	stregistry@mitd.mu gkaniah@mitd.mu	Royal Road, Surinam

TRAINING CENTRES OPERATIONAL IN 2016/2017

SN	NAME OF VOCATIONAL TRAINING CENTRE	RESPONSIBLE OFFICER	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
9	Mahebourg Training Centre	Mr H K Madhow, AM	Tel: 631 3572/ 631-8664 Fax: 631 5547 Mob: 5778 6484	adminmtc@orange.mu hmadhow@mitd.mu managermtc@orange.mu	Colony Street, Mahebourg
10	La Tour Koenig Training Centre	Mr K Sookmoulla, AM	Tel: 2341313 2343161 Fax: 2340753 Mob: 57668249	ksookmoulla@mitd.mu	Pointe aux Sables, Port Louis
11	New Bel Air Training Centre	Mr M Munroop, Ag. OIC	Tel: 4196395 Fax: 4198150 Mob: 57705288	mmunroop@mitd.mu	Royal Road, St Michel, Bel Air
12	Carreau Esnouf Educational Centre	Mr H K Madhow, AM	Tel/Fax: 637 7299 Mob: 5778484	hmadhow@mitd.mu registryceec@intnet.mu	Royal Road, Carreau Esnouf, Union Vale
13	Cote D'or Training Centre	Mr O Seesaran, AM	Tel: 4331887 Mob:57722389	oseesaran@mitd.mu	Royal Road, Cote D'or
14	Professional Drivers Training Centre	Mr S Makhan, AM up to 25 July 2016 Mr A Kristnamah, Ag. AM as from 25 July 2016	Tel: 6640082/ 6640046/ 6640081 Fax: 6640060 Mob: 57990997	smakhan@mitd.mu akristnamah@mitd.mu	Ebène, Rose Hill
15	Le Chou Multi Purpose Training Centre	Mr R Castel, Ag. OIC	Tel: 831 5256/4481 Fax: 8315560 Mob: 58755687	lechou10@yahoo.com	Le Chou, Rodrigues

PRE-VOCATIONAL TRAINING CENTRES

SN	NAME OF VOCATIONAL TRAINING CENTRE	RESPONSIBLE OFFICER	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
1	Abercombie Training Centre	Mr P K Pertab, OIC up to December 2016 Mr M Rassou, OIC as from January 2017	Tel: 2409266 Mob: 57847524 54434019	ppertab@mitd.mu	1, Indian Street, Cité Martial, Port Louis
2	Benares Training Centre	Mr S Boodhun, OIC	Tel: 6261584 Mob: 59200306	sboodhun@mitd.mu	Hirondel Street, Chateau Benares
3	Colonel Maingard Training Centre	Mr S Haulkory, OIC up to Dec 2016 Mr K Pertab, OIC as from Jan 2017	Tel: 4654505 Fax: 4654505 Mob: 57875730	oic.cmtc@orange.mu admincmtc@orange.mu	Colonel Maingard Street, Beau Bassin
4	Clairfonds Training Centre	Mr P Bhooputh, OIC	Tel: 4270690 Fax: 4270693 Mob: 57942083	pbooputh@mitd.mu	Avenue Vivekananda Clairfonds No. 3, Vacoas
5	Goodlands Training Centre	Mr S Bhunjun, OIC	Tel: 2834226 Fax: 2834226/6693 Mob: 57326543	ssbhunjun@mitd.mu	Route Geranium, Goodlands
6	La Gaulette Training Centre	Mr S Ramma, OIC	Tel: 4516079 Fax: 4516081 Mob: 57875281	sramma@mitd.mu	Royal Road, La Gaulette
7	Mont Roches Training Centre	Mr M Rassou, OIC up to Dec 2016 Mr S Haulkory as from Jan 2017 up to 15 June 2017 Mr Beeharry Panray as from 15 June 2017	Tel: 4659806 Fax: 4659806 Mob: 7078107	oicmrtc@gmail.com	Verger Bissambur, School Lane, Mont Roches
8	R Bundhun Training Centre	Mr L Soopal	Tel: 4174049 Mob: 57534212	lsoopal@mitd.mu	Royal Rd, Bois d'Oiseau, Grande Retraite
9	Rivière du Rempart Training Centre	Mr R Sunyasi, OIC	Tel: 4121029 Fax: 4121029 Mob: 5755 6799	rsunyasi@mitd.mu	La Clemance, Behind SSS Prayag, Rivière du Rempart
10	Rose Belle Training Centre	Mr N Gobin, OIC	Tel: 6271439 Fax: 6271452 Mob: 5777 0499	oicrbtc@intnet.mu.	Dispensary Road, Rose Belle

TCM : Training Centre Manager
AM : Assistant Manager
OIC : Officer in Charge

LEVEL/NUMBER OF COURSES OFFERED AND NUMBER OF PERSONS TRAINED ON FULL TIME MODE FROM JANUARY TO DECEMBER 2016

Course Level	No. of Courses	No. of Trainees		
		Male	Female	Total
National Certificate Level 2	5	127	67	194
National Certificate Level 3	26	868	217	1085
National Certificate Level 4	11	212	86	298
National Certificate Level 5	2	76	19	95
Brevet de Technicien	5	335	8	343
Diploma/National Diploma	7	199	135	334
Higher National Diploma	3	102	94	196
National Trade Certificate Level 2	1	12	0	12
National Trade Certificate Level 3	1	11	13	24
TOTAL	61	1942	639	2581

LEVEL/NUMBER OF COURSES AND NUMBER OF PERSONS TRAINED ON FULL TIME MODE FROM JANUARY TO JUNE 2017

Course Level	No. of Courses	No. of Trainees		
		Male	Female	Total
National Certificate Level 2	3	67	82	149
National Certificate Level 3	20	396	102	498
National Certificate Level 4	21	609	93	702
National Certificate Level 5	3	59	16	75
Brevet de Technicien	5	334	3	337
Diploma/National Diploma	4	119	120	239
Higher National Diploma	3	112	110	222
National Trade Certificate Level 2	1	12	0	12
National Trade Certificate Level 3	2	47	15	62
TOTAL	62	1755	541	2296

FULL TIME COURSES OFFERED BY LEVEL IN 2016

A total of 61 courses were offered under the full time mode as follows:

SN Course Title

National Certificate Level 2

1	Electrical Installation Works
2	Plumbing and Sanitary Works
3	Art & Craft
4	Automotive Mechanics
5	Garment Making

National Certificate Level 3

6	Leisure and Entertainment
7	Tour Guiding
8	Maintenance Fitting
9	Refrigeration and Air Conditioning
10	Sheet Metal Fabrication
11	Tractor and Heavy Vehicle Mechanics
12	Welding
13	Automotive Electricity and Electronics
14	Spray Painting
15	Jewellery Making
16	Platemaking and Machine Printing
17	Print Finishing
18	Pre-Press
19	Industrial Machine Maintenance
20	Plumbing
21	Garment Making
22	Hairdressing
23	Beauty Therapy
24	Aluminium and UPVC Joinery
25	Refrigeration & Air Conditioning
26	Automotive Mechanics
27	Carpentry: Formwork and Shuttering
28	Electrical Installation Works
29	Wood Trades
30	Painting
31	Mechanical Engineering Craft Practice

National Trade Certificate Level 3

32	Agriculture
----	-------------

National Certificate Level 4

33	Garment Making
34	Food Production
35	Pastry Production
36	Restaurant & Bar
37	Front Office
38	Travel & Tourism
39	Housekeeping
40	Information Technology
41	Communication Electronics
42	Industrial Electronics
43	Electrical Installation Works

National Trade Certificate Level 2 (NTC2)

44	Industrial Machine Maintenance
----	--------------------------------

National Certificate Level 5

45	Industrial Electronics
46	Information Technology

Brevet de Technicien

47	Fabrication Mécanique
48	Electrotechnique
49	Electronique
50	Batiment
51	Mécanique Automobile

Level 2 Diploma (City & Guilds)

52	Beauty Therapy
----	----------------

National Diploma

53	Information Technology
54	Telecommunications
55	Civil Engineering
56	Building Services Engineering
57	Applied Mechanical and Electrical Engineering
58	Tourism Management

Higher National Diploma

59	Hospitality Management
60	Hospitality Management - Culinary Arts
61	Electrical and Electronic Engineering

FULL TIME COURSES OFFERED BY LEVEL FOR PERIOD JANUARY TO JUNE 2017

A total of 62 courses were offered under the full time mode as follows:

Sn Course Title

National Certificate Level 2

1	Art & Craft
2	Automotive Mechanics
3	Garment Making

National Certificate Level 3

4	Automotive Mechanics
5	Aluminium and UPVC Joinery
6	Automotive Electricity and Electronics
7	Automotive Spray Painting
8	Beauty Therapy
9	Carpentry: formwork and shuttering
10	Electrical Installation Works
11	Garment Making
12	Hairdressing
13	Leisure & Entertainment
14	Maintenance Fitting
15	Painting
16	Platemaking and Machine Printing
17	Plumbing
18	Pre-Press
19	Print Finishing
20	Refrigeration and Air Conditioning
21	Sheet Metal Fabrication
22	Tour Guiding
23	Welding

National Trade Certificate Level 3

24	Agriculture
25	Building Maintenance

National Certificate Level 4

26	Automotive Mechanics and Electronics
27	Building Construction
28	Electrical Installation Works
29	Engineering Machining and Toolmaking
30	Food Production
31	Front Office
32	Housekeeping
33	Industrial Machine Maintenance
34	Information Technology
35	Jewellery Making
36	Industrial Electronics
37	Information Technology
38	Pastry Production
39	Plumbing
40	Refrigeration & Air Conditioning
41	Restaurant & Bar
42	Textile Product Design and Manufacture
43	Tractor & Heavy Vehicle Mechanics
44	Travel & Tourism
45	Welding
46	Wood Technology

National Trade Certificate Level 2

47	Industrial Machine Maintenance
----	--------------------------------

National Certificate Level 5

48	National Certificate in Information Technology
49	National Certificate in Industrial Electronics
50	Information Technology

FULL TIME COURSES OFFERED BY LEVEL FOR PERIOD JANUARY TO JUNE 2017

Brevet de Technicien

51	Batiment
52	Electronique
53	Electrotechnique / Electronique
54	Fabrication Mécanique
55	Mécanique Automobile

Level 2 Diploma (City & Guilds)

56	Beauty Therapy
----	----------------

National Diploma

57	Information Technology
58	Telecommunications
59	Tourism Management
60	Civil Engineering
61	Applied Mechanical and Electrical Engineering
62	Building Services Engineering

Higher National Diploma

63	Electrical and Electronic Engineering
64	Hospitality Management
65	Hospitality Management - Culinary Arts

- HND** - Higher National Diploma
BT - Brevet de Technicien
NC5 - National Certificate Level 5
NC4 - National Certificate Level 4
NC3 - National Certificate Level 3
NC2 - National Certificate Level 2
NTC2 - National Trade Certificate Level 2
NTC3 - National Trade Certificate Level 3

FULL TIME ENROLMENT BY TRAINING CENTRES AND GENDER

2016

Training Centre	MALE	FEMALE	TOTAL
Surinam Training Centre	79	12	91
Ecole Hôtelière Sir Gaetan Duval	204	269	473
Sir Kher Jagatsing Training Centre	125	5	130
Carreau Esnouf Educational Centre	9	59	68
Mahebourg Training Centre	125	7	132
La Tour Koenig Training Centre	27	48	75
Prof B S Upadhyaya Training Centre	171	31	202
Le Chou Multipurpose Training Centre	63	25	88
Lycée Polytechnique Sir Guy Forget	335	8	343
Côte D'or Training Centre	60	0	60
School of Information Technology, Electronics and Communication	246	47	293
New Bel Air Training Centre	92	7	99
Knowledge Based Training Centre	229	99	328
Sir Rampersad Neerunjun Training Centre - East Wing	177	22	199
TOTAL	1942	639	2581

JANUARY TO JUNE 2017

Training Centre	MALE	FEMALE	TOTAL
Surinam Training Centre	66	12	78
Ecole Hôtelière Sir Gaetan Duval	208	267	475
Sir Kher Jagatsingh Training Centre	110	3	113
Carreau Esnouf Educational Centre	19	59	78
Mahebourg Training Centre	141	12	153
La Tour Koenig Training Centre	19	35	54
Prof B S Upadhyaya Training Centre	109	18	127
Le Chou Multi Purpose Training Centre	83	22	105
Lycée Polytechnique Sir Guy Forget	334	3	337
Côte D'Or Training Centre	53	1	54
School of Information Technology, Electronics and Communication	221	43	264
New Bel Air Training Centre	85	16	101
Knowledge Based Training Centre	121	29	150
Sir Rampersad Neerunjun Training Centre - East Wing	186	21	207
TOTAL	1755	541	2296

ENROLMENT ON PART TIME COURSES

2016

Training Centre	Male	Female	Total
Surinam Training Centre	10	0	10
Sir Rampersad Neerunjun Training Centre - East Wing	164	8	172
School of Information Technology, Electronics and Communication	188	26	214
Mahebourg Training Centre	62	0	62
La Tour Koenig Training Centre	3	39	42
Knowledge Based Training Centre	408	32	440
Ecole Hôtelière Sir Gaetan Duval	364	372	736
Prof B S Upadhyaya Training Centre	153	0	153
New Bel Air Training Centre	51	0	51
Professional Drivers Training Centre	625	0	625
Le Chou Multipurpose Training Centre	104	84	188
Sir Kher Jagatsingh Training Centre	528	11	539
Business Development Consultancy	20	19	39
Côte D'Or Training Centre	10	0	10
TOTAL	2700	591	3291

PART TIME AWARD COURSES

Training Centre	Male	Female	Total
Ecole Hôtelière Sir Gaetan Duval	30	0	30

FROM JANUARY TO JUNE 2017

Training Centre	Male	Female	Total
Sir Rampersad Neerunjun Training Centre - East Wing	141	0	141
School of Information Technology, Electronics and Communication	95	32	127
Mahebourg Training Centre	31	0	31
Knowledge Based Training Centre	174	14	188
Ecole Hôtelière Sir Gaetan Duval	145	401	546
Prof B S Upadhyaya Training Centre	94	0	94
New Bel Air Training Centre	48	2	50
Professional Drivers Training Centre	592	0	592
Sir Kher Jagatsingh Training Centre	179	0	179
Training Delivery Division	21	14	35
Côte D'Or Training Centre	32	0	32
TOTAL	1552	463	2015

PART TIME AWARD COURSES

Training Centre	Male	Female	Total
Ecole Hôtelière Sir Gaetan Duval	13	3	16





ENROLMENT ON APPRENTICESHIP COURSES

2016

TRAINING CENTRE	2016		
	Male	Female	Total
Ecole Hôtelière Sir Gaetan Duval	570	266	836
Sir Kher Jagatsingh Training Centre	206	0	206
Sir Rampersad Neerunjun Training Centre - East Wing	155	7	162
Prof B S Upadhyaya Training Centre	23	0	23
Le Chou Multipurpose Training Centre	11	16	27
Knowledge Based Training Centre	88	11	99
Surinam Training Centre	9	0	9
La Tour Koenig Training Centre	36	0	36
TOTAL	1098	300	1398

FROM JANUARY TO JUNE 2017

TRAINING CENTRE	January 2017 – June 2017		
	Male	Female	Total
Ecole Hôtelière Sir Gaetan Duval	547	264	811
Sir Kher Jagatsingh Training Centre	70	1	71
Sir Rampersad Neerunjun Training Centre – East Wing	43	0	43
Prof B S Upadhyaya Training Centre	23	0	23
Knowledge Based Training Centre	90	6	96
TOTAL	773	271	1044

NUMBER ENROLLED ON PREVOCATIONAL EDUCATION COURSES (PVE 4)

IN 2016 BY GENDER AND CENTRE

A total of 2415 trainees were enrolled in 2016 as follows:

TRAINING CENTRE	Male	Female	TOTAL
Abercrombie Training Centre	241	61	302
La Tour Koenig Training Centre	0	86	86
Rivière du Rempart Training Centre	209	59	268
Goodlands Training Centre	158	80	238
Colonel Maingard Training Centre	94	66	160
R Bundhun Training Centre	160	86	246
Rose Belle Training Centre	211	84	295
Mahebourg Training Centre	23	18	41
Benares Training Centre	65	43	108
Surinam Training Centre	63	6	69
Clairfonds Training Centre	119	73	192
Mont Roches Training Centre	145	62	207
La Gaulette Training Centre	52	31	83
Le Chou Multipurpose Training Centre	84	36	120
TOTAL	624	791	2415

JANUARY – JUNE 2017

A total of 1830 trainees were enrolled from January 2017 to June 2017 as follows:

TRAINING CENTRE	Male	Female	TOTAL
Abercrombie Training Centre	213	0	213
La Tour Koenig Training Centre	0	132	132
Rivière du Rempart Training Centre	101	40	141
Goodlands Training Centre	116	55	171
Colonel Maingard Training Centre	107	38	145
R Bundhun Training Centre	150	78	228
Rose Belle Training Centre	160	69	229
Benares Training Centre	77	21	98
Clairfonds Training Centre	101	43	144
Mont Roches Training Centre	106	31	137
La Gaulette Training Centre	49	23	72
Le Chou Multipurpose Training Centre	78	42	120
TOTAL	1258	662	1830

CERTIFICATES/DIPLOMAS AWARDED IN 2016

Award Courses

A total of 2087 Certificates/Diplomas were awarded for the different courses as follows:

NATIONAL CERTIFICATE LEVEL 2 (MITD)

Trades	No of Awardees
Art & Craft	31
Automotive Mechanics	33
Electrical Installation Works	51
Garment Making	28
Landscape Maintenance	14
Plumbing	61
Masonry	15
TOTAL	233

NATIONAL TRADE CERTIFICATE LEVEL 2 (MITD/MES)

Trades	No. of Awardees
Communication Electronics	7
Electrical Installation Works	9
Industrial Machine Maintenance	12
Refrigeration and Air Conditioning	16
Wood Trades	21
TOTAL	65

CERTIFICATES/DIPLOMAS AWARDED IN 2016

NATIONAL CERTIFICATE LEVEL 3 (MITD)

Trades	No. of Awardees
Aluminium and U-PVC Opening	28
Automotive Electricity and Electronics	19
Automotive Mechanics	118
Automotive Body Repairs	3
Bakery	15
Beauty Care	31
Butchery	11
Carpentry	5
Early Childhood Education and Care	43
Electrical Installation works	116
Food Production	162
Front Office	42
Garment Making	33
Hairdressing	40
Housekeeping	70
Industrial Machine Maintenance	25
Jewellery	7
Leisure & Entertainment	25
Maintenance Fitting	7
Mechanical Engineering Craft Practice	5
Painting	3
Pastry	104
Plumbing	96
Print Finishing	4
Refrigeration and Air Conditioning	55
Restaurant & Bar Service	155
Sheet Metal Fabrication	6
Spray Painting	11
Tour Guiding	18
Villa Service	2
Welding	51
Wood Trades	19
TOTAL	1329

CERTIFICATES/DIPLOMAS AWARDED IN 2016

NATIONAL TRADE CERTIFICATE LEVEL 3 (MITD/MES)

Trades	No. of Awardees
Building Maintenance	17
Agriculture (Rodrigues)	17
Agriculture (Mauritius)	4
TOTAL	38

NATIONAL CERTIFICATE LEVEL 4 (MITD)

Trades	No. of Awardees
Customs Clearance	3
Electrical Installation Works	8
Food Production	19
Front Office	23
Garment Making	10
Housekeeping	10
Information Technology	30
Industrial Electronics	12
Restaurant & Bar Service	15
Scaffolding	19
Shipping and Freight Forwarding	8
Travel & Tourism	22
Pastry	17
TOTAL	196

NATIONAL CERTIFICATE LEVEL 5 (MITD)

Course	No. of Awardees
Information Technology	25
TOTAL	25

NATIONAL DIPLOMA (MITD)

Courses	No. of Awardees
Applied Mechanical Engineering	15
Building Services Engineering	6
Civil Engineering	17
Hotel Management	12
Information Technology	10
Telecommunications	3
TOTAL	63

CERTIFICATES/DIPLOMAS AWARDED IN 2016

DIPLOMA

Courses	No. of Awardees
Tourism Management (MITD/Université d'Angers)	57
Diploma in Business Administration (Saskatchewan Institute of Applied Science and Technology)	14
TOTAL	71

HIGHER NATIONAL DIPLOMA (BTEC PEARSON)

Courses	No. of Awardees
Electrical & Electronics Engineering	11
Hospitality Management	44
Hospitality Management(Culinary Art)	12
TOTAL	67

TRADE TEST

A total of 67 candidates were successful for trade tests as follows:-

Trades	No. of Successful Candidates
Carpentry & Joinery	6
Diesel Mechanics	5
Electrical Installation Works	11
Garment Making	1
Masonry	24
Welding	20
TOTAL	67

Recognition of Prior Learning

Five candidates for Recognition of Prior Learning (RPL) have obtained their certificates in 2016. National Certificate Level 4 was awarded in Construction, Restaurant and Bar Service and Supervisory Management. National Certificate Level 3 was awarded in Industrial Machine Maintenance and Early Childhood Education and Care.

A person wearing safety glasses is operating a large industrial machine, likely a lathe or mill, in a workshop setting. The machine is metallic and has a complex structure with various bolts and components. The person is focused on the task, looking down at the workpiece. The background is slightly blurred, showing other parts of the workshop.

RISKS AND INTERNAL CONTROLS

KEY RISKS FOR THE ORGANISATION

INTERNAL AUDIT AND RISK MANAGEMENT

The Internal Audit Section at the MITD is an independent and objective unit which reports to the Audit Committee. All activities of the MITD are potentially within the scope of works of the Internal Audit which includes the following:

- Evaluation of controls.
- Reliability and integrity of information.
- Compliance with policies, procedures and regulations.
- Safeguarding of assets.
- Economic and efficient use of resources.
- Accomplished and established goals and objectives.

All weaknesses identified are thoroughly investigated, formally discussed with management and corrective measures are recommended for implementation, which are then presented to the Audit Committee.

Risk Management

At the MITD, the Audit Committee focuses on the risks deserving specific attention during the review of the scope of activities of the internal and external auditors each year.

The risks that could materially affect the activities of the MITD:

- **Market and Competitive Risk** – Due to the increasing number of training institutions delivering technical and vocational courses, there is a risk that an individual will not opt for MITD to follow such courses. This risk is better managed through massive advertisements in local newspapers and radio, open days conducted within all the MITD training centres, talks in secondary schools.
- **Financial Risk** – The MITD, as a public sector entity is minimally exposed to financial risks. The MITD does not use any derivative financial instruments to hedge risk exposures. The MITD is not exposed to credit risk, currency risk and interest rate risk.
- **Reputational Risk** – is the risk of delivering training of poor quality, thus affecting the reputation of the MITD. In order to maintain its reputation, the MITD updates its curricula and regularly provides training to its trainers. The MITD has developed standard procedures and processes so that there is consistency in training across its training centres. Through a quality management system, the MITD is required to keep records which are in line with the retention policy of the National Archive.
- **Risk Assessment** – Risk Assessment at MITD was worked out for the 25 Training Centres as well as for Head Office in November 2010. A systematic approach was used in conducting awareness sessions in most of the training centres so that managers could work on the risk assessment in their respective centres; the risk assessments were checked by the Safety and Health Officer and discussed with the Manager for further action.

KEY RISKS FOR THE ORGANISATION

- **Health, Safety and Environmental Risk** – is the risk that trainees are following courses in an unsafe working environment thus resulting in injuries and health hazards. This risk is overcome through constant monitoring and visits of the Safety and Health officers to training centres to ensure compliance with rules and regulations, insurance cover for all trainees prior to start of courses and providing first aid courses to employees.
- **Information Security Risk** – Loss of confidential information and disruption of processes due to unavailability of IT systems may cause financial damage. Specific risks are (a) failure of IT systems, (b) disruption of processes outsourced to shared service centres and (c) cybercrime. These risks might be overcome by making regular backups and use of passwords to access computers to ensure confidentiality. Moreover, an ICT (Information, Communication and Technology) policy was implemented by the IT Section to ensure that ICT resources are used effectively, efficiently and in an appropriate manner.
- **Legal Risk** – The MITD is subject to risk of litigation from its trainees, suppliers, employees and regulatory authorities in case of breach of contractual obligations or other duties. Therefore the MITD has to ensure that trainees and employees are provided with safe training environment and safe workplace respectively. The MITD seeks the guidance of its legal adviser which is the State Law Office (SLO).
- **Operational Risk** – The risk that potential financial losses resulting from inadequate or failed internal processes, people and systems might arise in MITD's activities. This risk is managed by rigorous internal control system in place.

PROCUREMENT POLICIES AND PROCEDURES FOR GOODS, SERVICES AND WORKS

The procurement activities of the MITD are governed by the Public Procurement Act. To ensure efficiency and proper guidance, a procurement manual has been elaborated.

The manual provides for financial limits with regards to different levels of procurement activities as follows:

SN	PROCUREMENT VALUE (PV) (Per request) Rs	APPROVAL LEVEL
1	PV ≤ Rs 50,000	Assistant Managers (Training Centres) Officers in Charge (including Le Chou)
2	PV ≤ Rs 100,000	Divisional Managers and Training Centre Managers
3	PV ≤ Rs 200,000	Deputy Director
4	PV ≤ Rs 500,000	Director
5	PV ≤ Rs 50,000,000	MITD Board
6	PV > Rs 50,000,000	Central Procurement Board/MITD Board

Committees

- 1. Bid Evaluation Committee** – Composition depends on item/s to be evaluated.
- 2. Tender Committee** – Chaired by Director and includes the Ag. Deputy Director (Corporate), Ag. Divisional Manager (Finance) and Procurement and Supply Officer.
- 3. Finance Committee** – Sub-committee of the Board.
- 4. MITD Board** – For approval of items above Rs 500,000.

GREENING OF TVET

Measures taken by MITD for the integration of Sustainable Development in TVET:

- A competency on awareness of Environmental issues was introduced in all curricula of training programmes;
- Introduction of training in the Installation, Maintenance & Servicing of Photovoltaic Systems;
- Introduction of training in Installation and Maintenance of Solar Water Heaters;
- Training in use of Eco Friendly Refrigerants;
- Collection of used engine oils for recycling;
- Training module on education for Sustainable Development in the Diploma of Hotel Management Course;
- Implementation of a Green ICT Policy at MITD;
- Use of energy efficient lightings in MITD buildings;
- Consultancy on Green Skills.



SAFETY AND HEALTH POLICY STATEMENT

SAFETY AND HEALTH POLICY STATEMENT

The Mauritius Institute of Training and Development is committed to provide a place of work where employees are confident that their safety, health and welfare at work is considered to be of the utmost importance at all times. The MITD is also committed to provide a safe and healthy working environment for others who may be affected by its activities such as trainees, contractors and visitors who are within the premises of the organisation.

In satisfying this commitment MITD aims at:

- Ensuring that it is complying with current Safety & Health Legislations (Occupational Safety & Health Act 2005 and any other relevant Acts) and where possible to set higher standards;
- Assessing the workplace through risk assessment which is crucial in ensuring that these standards are maintained and is therefore central to all nature of activities of MITD;
- Providing suitable training, information, instruction and supervision to maintain these standards;
- Maintaining a healthy work life style through Medical Health Surveillance programmes to those exposed to substances and conditions hazardous to health;
- Encouraging staff to report on any issues pertaining to Safety & Health and support them in promoting a safe and healthy working environment;
- Encouraging staff to show their personal commitment to high standards of Safety and Health by looking after themselves and by setting the right example to trainees, contractors and visitors;
- Instructing trainees and others in adopting a responsible attitude towards Safety and Health not only in the training institution but also in their day to day activities.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2017

The Director is responsible to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Board. In preparing these financial statements, the Board is required to:

- Select suitable accounting policies and apply them considerably;
- Take reasonable steps for the prevention and detection of fraud and other irregularities and to safeguard the assets;
- Make the judgments and estimates that are reasonable and prudent;
- State whether appropriate accounting standards have been followed;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Board will continue in business.

The Board confirms that it has complied with the above requirements in preparing the Financial Statements in compliance with the Statutory Bodies (Accounts and Audit) Act 1982.

Internal control

The Director has an overall responsibility for taking such steps, as are reasonably available to him, to safeguard the assets of the Board and to detect fraud and other irregularities. The Board's systems have been designed to provide the Director with such reasonable assurance.

Such systems should ensure that all transactions are authorised and recorded and that any material irregularities are detected and rectified within a reasonable time frame. The Internal Audit function assists management in effectively discharging its responsibilities. Internal Audit is an independent function that reports directly to the Audit Committee.

Risk Management

The Internal Audit function identifies, assesses and reports the various issues and risks affecting the Board's activities. The Director is responsible to mitigate these risks using such measures, policies and procedures and other controls that he deems fit.

Governance

The Director endeavours to apply principles of good governance within the organisation.

This report was approved by the Board and is signed on its behalf by:



F de Grivel
Chairperson



P K JOOSERY
Director





**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Mauritius Institute of Training and Development
for the 18-month period ended 30 June 2017**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE BOARD OF THE

MAURITIUS INSTITUTE OF TRAINING AND DEVELOPMENT

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Mauritius Institute of Training and Development, which comprise the statement of financial position as at 30 June 2017, and the statement of financial performance, statement of changes in net assets/equity and statement of cash flows for the 18-month period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Institute of Training and Development as at 30 June 2017 and of its financial performance and its cash flows for the 18-month period then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions. 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 Institute of Training and Development in accordance with the INTOSAI Code of Ethics together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Information

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

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

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

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

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

In preparing the financial statements, management is responsible for assessing the Mauritius Institute of Training and Development'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 Institute of Training and Development's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards of Supreme Audit Institutions 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 International Standards of Supreme Audit Institutions, I exercise professional judgment and maintain professional skepticism 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 Institute of Training and Development'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 Institute of Training and Development'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 Institute of Training and Development to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or

regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibility

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

This responsibility includes performing procedures to obtain audit evidence about whether the Mauritius Institute of Training and Development's expenditure and income have been applied for the purposes intended by those charged with governance. Such procedures also include the assessment of risks of material non compliance.

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

Opinion on Compliance

Statutory Bodies (Accounts and Audit) Act

The Mauritius Institute of Training and Development submitted its financial statements for the period ended 30 June 2017 to my Office on 31 October 2017. Amendments to the financial statements were deemed necessary. An amended set of financial statements was submitted on 26 July 2018.

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 my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Statutory Bodies (Accounts and Audit) Act.

Public Procurement Act

The Mauritius Institute of Training and Development is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

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



K. C. TSE YUET CHEONG (MRS)
Director of Audit

National Audit Office
Level 14, Air Mauritius Centre
PORT LOUIS

28 August 2018



FINANCIAL STATEMENTS

MAURITIUS INSTITUTE OF TRAINING AND DEVELOPMENT
STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2017

	Note	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	78,096,926	49,406,949
Trade Receivables	5	16,139,025	7,070,276
Car Loan Receivable	6	7,852,871	6,886,265
Inventories	7	8,586,837	7,876,207
Held to Maturity Investments	8	40,000,000	40,000,000
Total Current Assets		150,675,659	111,239,697
Non-Current Assets			
Car Loan Receivable	6	21,913,531	23,530,067
Pension Asset	9	131,366,243	144,215,999
Property, Plant and Equipment	10	1,375,937,384	1,401,083,190
Investment Property	11	71,747,740	71,747,740
Intangible Assets	12	382,907	634,660
Total Non-Current Assets		1,601,347,805	1,641,211,656
Total Assets		1,752,023,464	1,752,451,353
EQUITY AND LIABILITIES			
Current Liabilities			
Short Term borrowings	13	-	57,266,846
Trade and Other Payables	14	40,216,412	21,017,676
Short Term Employee Benefits	15	20,349,459	24,438,135
Short Term Car Loan	16	8,599,120	6,704,176
Total Current Liabilities		69,164,991	109,426,833
Non-Current Liabilities			
Other Long Term Employee Benefits	15	225,492,244	108,730,984
Long Term Car Loan	16	21,913,531	23,858,842
Total Non-Current Liabilities		247,405,775	132,589,826
Total Liabilities		316,570,766	242,016,659
Net Assets		1,435,452,698	1,510,434,694
Equity			
General Fund	17	618,471,092	689,143,086
Revaluation Reserve	17	816,981,606	821,291,608
TOTAL EQUITY		1,435,452,698	1,510,434,694

The notes on pages 9 to 37 form an integral part of these Financial Statements.

Approved by Board on 23 July 2018.



R Aukloo
BOARD MEMBER



H Vydelingum
CHAIRMAN

STATEMENT OF FINANCIAL PERFORMANCE FOR THE PERIOD ENDED JUNE 30, 2017

	Note	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
REVENUE FROM EXCHANGE TRANSACTIONS			
Course Fees		62,144,251	35,602,410
Rental Income		40,818,654	27,116,717
Other Income	18	30,960,407	20,170,107
		<u>133,923,312</u>	<u>82,889,234</u>
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Grants	19	821,700,740	483,984,266
TOTAL REVENUE		<u>955,624,052</u>	<u>566,873,500</u>
EXPENSES			
Employee Benefit Costs	20	(744,047,947)	(452,323,420)
Training Expenses	21	(42,465,159)	(22,118,319)
Refund to Employers - Apprenticeship Scheme	22	(14,162,422)	(5,132,383)
Depreciation and Amortisation	23	(39,787,873)	(27,821,518)
Other Expenses	24	(80,894,893)	(51,224,961)
Finance Costs	25	(1,666,726)	(3,854,338)
TOTAL EXPENSES		<u>(923,025,020)</u>	<u>(562,474,939)</u>
SURPLUS FOR THE PERIOD/YEAR		<u>32,599,032</u>	<u>4,398,561</u>

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE PERIOD ENDED JUNE 30, 2017

Note	Fixed Asset Replacement Reserve MUR	General Fund MUR	Translation Reserves MUR	Revaluation Reserve MUR	Retained Earnings MUR	Total Net Assets/Equity MUR
At January 01, 2016	-	689,143,086	-	821,291,608	-	1,510,434,694
Derecognition of Land at Forest Side	-	(21,500,000)	-	-	-	(21,500,000)
Prior year adjustments	-	(84,622,002)	-	-	-	(84,622,002)
Depreciation adjustment	-	-	-	(4,310,002)	4,310,002	-
Exchange Loss on foreign exchange transactions	-	-	(1,459,026)	-	-	(1,459,026)
Transfer (from) / to	-	-	1,459,026	-	(1,459,026)	-
Surplus for the period	-	-	-	-	32,599,032	32,599,032
Transfer (from) / to	-	35,450,008	-	-	(35,450,008)	-
At June 30, 2017	-	618,471,092	-	816,981,606	-	1,435,452,698

Note:

- The bare Land situated at Professional Drivers Training Centre, Forest Side to the extent of 1Hectare 2,222 m² has been retrieved by the Ministry of Housing and Lands and derecognised in the Accounts.
- Prior year adjustments have been made in respect of the following:
 - Employer contributions to the Medical and Surgical Scheme accounted for in excess in prior years.
 - Employer contributions to the Defined Benefit Pension Plan accounted for in excess in prior year by the SICOM Ltd.
 - The Accounting Policy regarding vacation leaves was changed with effect from 1 January 2016. Full provision for vacation leave is being made in respect of vacation leave balances of employees. The Accounts of 31 December 2015 have not been reinstated in respect of this change of policy as it was impracticable to obtain balance of vacation leaves of employees as of 31 December 2014.
- The difference between depreciation based on original cost and depreciation based on the last revalued carrying amount for buildings has been accounted to the Revaluation Reserve.
- Exchange loss arose on the repayment of foreign loan and interest payment to the Agence Française de Développement and translation of the United States dollar ("USD") Account at 30 June 2017.

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED DECEMBER 31, 2015

Note	Fixed Asset Replacement Reserve MUR	General Fund MUR	Translation Reserves MUR	Revaluation Reserve MUR	Retained Earnings MUR	Total Net Assets/Equity MUR
At January 01, 2015	154,031,495	480,094,853	-	512,213,122	-	1,146,339,470
Revaluation surplus	-	-	-	311,951,820	-	311,951,820
Valuation of Land and Buildings	-	49,269,233	-	-	-	49,269,233
Fixed Asset Replacement Reserve transferred to General Fund	(154,031,495)	154,031,495	-	-	-	-
Depreciation adjustment	-	-	-	(2,873,334)	2,873,334	-
Exchange Loss on foreign exchange transactions	-	-	(1,524,390)	-	-	(1,524,390)
Transfer (from) / to	-	-	1,524,390	-	(1,524,390)	-
Surplus for the Year	-	-	-	-	4,398,561	4,398,561
Transfer (from) / to	-	5,747,505	-	-	(5,747,505)	-
At December 31, 2015	-	689,143,086	-	821,291,608	-	1,510,434,694

Note:

- The Land and Buildings have been revalued at 31 December 2015 by an independent professional valuer, Mr Ramsaran Nundalalee (MRICS) and the difference between the revalued amounts and the carrying values of these assets has been recognised as Revaluation Surplus and accounted under the Revaluation Reserve."
- The Bare Land at Forest Side, Building at La Tour Koenig and Land and Buildings at Cote Dor have been valued at 31 December 2015 by an independent professional valuer, Mr Ramsaran Nundalalee (MRICS) and accounted in Land and Buildings and General Fund for a total sum of Rs 49.2m.
- The Fixed Asset Replacement Reserve has been transferred to the General Fund at 31 December 2015. Ever since its creation in the year 1991, the Reserve was unutilised and was backed by neither assets nor funds.
- The difference between depreciation based on original cost and depreciation based on the last revalued carrying amount of buildings has been charged to Revaluation Reserve.

CASH FLOW STATEMENT FOR THE PERIOD ENDED JUNE 30, 2017

	2016/17 Jan 16 – Jun 17 MUR	2015 Jan - Dec MUR
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the period/year	32,599,032	4,398,561
Non Cash Movements		
Capital Grant recognised in Statement of Financial Performance	(25,475,033)	(6,580,538)
Investment Income	(1,927,425)	(2,853,646)
Depreciation on Property, Plant and Equipment	39,787,873	27,821,518
Finance cost	1,666,726	3,854,338
Loss on derecognition of assets	207,590	-
Exchange gain/(loss) on translation of foreign currency account	(37,889)	708,349
Increase in Accounts Receivables	(8,418,820)	(2,089,557)
(Increase)/Decrease in Inventories	(710,631)	146,581
Decrease in Pension Asset	13,782,133	2,518,504
Increase in Accounts Payables	22,172,571	2,848,648
Employee Benefits	25,038,260	8,387,771
Net Cash Flows from operating activities	98,684,387	39,160,529
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(36,097,904)	(11,390,602)
Investment Income	2,575,048	2,747,537
Net Cash Flows used in investing activities	(33,522,856)	(8,643,065)
Net Cash Flows before financing activities	65,161,531	30,517,464
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital Grant received	25,188,978	6,580,538
Repayment of foreign loan	(58,649,684)	(36,270,873)
Finance cost	(3,010,848)	(2,253,859)
Net Cash Flow used in financing activities	(36,471,554)	(31,944,194)
Net increase/(decrease) in cash and cash equivalents	28,689,977	(1,426,730)
Cash and cash equivalents at beginning of period	89,406,949	90,833,679
Cash and Cash Equivalents at end of period (Note 4)	118,096,926	89,406,949

Notes:

Cash and cash equivalents

Cash and cash equivalents consist of cash in hand and balances with banks and financial asset held to maturity. Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts:

	2016/17 Jan 16 – Jun 17 MUR	2015 Jan - Dec MUR
Cash in hand and balances with banks	78,096,926	49,406,949
Held to Maturity Investments	40,000,000	40,000,000
	118,096,926	89,406,949

Property, Plant and Equipment

During the reporting period, the acquisition of property, plant and equipment were financed by capital grant received from government and the Institute's own funds.

STATEMENT OF OUTTURN AS AT JUNE 30, 2017

	Revised Budget MUR	Actual Expenditure MUR
EXPENDITURE		
Staff Cost	730,989,803	705,031,199
Electricity	19,300,074	17,539,211
Telephone Charges	7,412,401	7,009,318
Water Charges	1,948,704	1,521,598
Motor Vehicles Fuel	982,696	555,308
Rent	2,509,098	1,301,445
Postage	1,329,381	999,241
Repair & Maintenance - Buildings	31,456,858	8,314,451
Repair & Maintenance - Training Equipment	3,942,708	2,134,496
Repair & Maintenance - Office Equipment	9,826,275	6,517,405
Repair & Maintenance - Vehicles	1,531,786	844,183
Cleaning Services	17,248,166	15,259,820
Security Services	10,131,027	8,809,897
Magazines/Newspapers	287,811	130,595
Printing & Stationery	4,866,306	3,946,037
Books and Periodicals	562,500	115,525
Advertisement	2,827,092	1,766,277
Overseas Trainers Expenses	1,247,500	134,272
Consultants Expenses	6,122,500	2,645,883
Legal & Professional fees	7,575,250	344,700
Audit Fees	875,000	700,849
Overseas Travelling	726,250	348,135
Bank Charges	288,984	221,212
Course Materials	29,327,499	21,800,513
Subscription & Membership fees	2,019,236	642,647
Insurance Costs	2,330,102	1,836,223
Workshops Expenses	459,710	306,612
Assessment Expenses	4,266,815	3,260,271
Trainees Expenses	9,890,095	8,364,439
Conference & Committees	1,765,070	1,177,013
Transport Costs	765,528	93,024
Miscellaneous/Open days/Exhibition Expenses	1,409,613	585,230
Consumables	1,020,539	1,148,838
Total Recurrent Expenditure (A)	917,242,372	825,405,868
Capital Expenditure		
Improvement to Buildings, Training Tools & Equipment, Furniture, Fittings & Office Equipment, Computer Equipment & Software	112,010,076	32,459,344
Setting up of new Training Centre at Petit Bel Air	15,700,000	-
Total Capital Expenditure (B)	127,710,076	32,459,344
Total Expenditure (A+B)	1,044,952,448	857,865,212

Outturn for the period 2016/17 has been presented on a cash basis.

STATEMENT OF COMPARISON OF BUDGETS, ACTUAL CASH AND ACCRUED BASED-AMOUNTS AS AT JUNE 30, 2017

	Original Budget MUR	Revised Budget MUR	Received/ Paid MUR	Financial Statements MUR
Income				
Course Fees	64,506,465	65,388,786	59,487,257	62,144,251
Rental Income	47,703,950	47,143,750	41,999,720	40,818,654
Other Income	22,615,925	23,552,058	30,842,487	30,960,407
Grants	832,000,000	825,800,000	815,144,583	821,700,740
Total Income	966,826,340	961,884,594	947,474,046	955,624,051
Expenditure				
Staff Cost	736,473,891	730,989,803	705,031,199	744,047,947
Electricity	19,621,350	19,300,074	17,539,211	17,464,652
Telephone Charges	7,238,945	7,412,401	7,009,318	7,038,176
Water Charges	1,968,400	1,948,704	1,521,598	1,520,981
Motor Vehicle Fuel	987,270	982,696	555,308	550,785
Rent	1,929,500	2,509,098	1,301,445	1,665,772
Postage	1,204,186	1,329,381	999,241	995,526
Repair & Maintenance - Buildings	37,544,500	31,456,858	8,314,451	10,269,757
Repair & Maintenance - Training Equipment	3,835,025	3,942,708	2,134,496	2,316,064
Repair & Maintenance - Office Equipment	9,848,875	9,826,275	6,517,405	4,736,652
Repair & Maintenance - Vehicles	1,571,695	1,531,786	844,183	776,759
Cleaning Services	17,030,969	17,248,166	15,259,820	15,498,509
Security Services	10,029,388	10,131,027	8,809,897	9,002,884
Magazines/Newspapers	323,741	287,811	130,595	128,893
Printing & Stationery	4,661,618	4,866,306	3,946,037	3,839,278
Books and Periodicals	580,000	562,500	115,525	122,725
Advertisement	2,226,000	2,827,092	1,766,277	1,642,408
Overseas Trainers Expenses	1,267,500	1,247,500	134,272	134,272
Consultants Expenses	4,385,000	6,122,500	2,645,883	2,645,883
Legal Fees & Professional Fees	7,472,500	7,575,250	344,700	344,700
Audit Fees	600,000	875,000	700,849	700,849
Overseas Travelling	751,250	726,250	348,135	282,085
Bank Charges	292,876	288,984	221,212	220,747
Course Materials	26,633,445	29,327,499	21,800,513	22,394,374
Subscription & Membership fees	2,157,760	2,019,236	642,647	640,647
Insurance Costs	2,312,602	2,330,102	1,836,223	1,377,291
Workshops Expenses	439,750	459,710	306,612	339,462
Assessment Expenses	4,300,000	4,266,815	3,260,271	4,122,482
Trainees Expenses	7,653,121	9,890,095	8,364,439	9,564,096
Conference & Committees	1,832,650	1,765,070	1,177,013	1,196,571
Transport Costs	694,678	765,528	93,024	91,674
Miscellaneous/Open days/Exhibition Expenses	1,420,250	1,409,613	585,230	599,414
Consumables	1,990,000	1,020,539	1,148,838	1,148,838
Total Recurrent Expenditure (A)	921,278,732	917,242,372	825,405,868	867,421,154
Expenditure Capitalised				
Improvement to Building	34,465,438	38,933,330	13,315,709	14,045,760
Training Tools & Equipment	59,443,016	64,412,849	7,946,498	9,829,857
Furniture, Fittings & Office Equipment	2,758,412	3,223,810	7,077,472	7,761,535
Computer Equipment & Software	3,949,350	5,440,088	4,119,665	4,460,751
Setting up of new Training Centre at Petit Bel Air	35,500,000	15,700,000	-	-
Total Expenditure Capitalised (B)	136,116,216	127,710,076	32,459,344	36,097,903
Total Expenditure (A+B)	1,057,394,948	1,044,952,448	857,865,212	903,519,057

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET AS AT JUNE 30, 2017

Details	Original Budget	Revised Budget	Variation	Comments
	MUR	MUR	MUR	
Recurrent Budget				
Staff Cost	736,473,891	730,989,803	(5,484,088)	The original provision was revised downwards as the provision made in the Revised Estimates for the recruitment of staff was prorated for six months.
Electricity	19,621,350	19,300,074	(321,276)	Budgetary provisions reviewed.
Telephone Charges	7,238,945	7,412,401	173,457	The increase in the budgetary provision is mainly due to the coming into operation of two new Training Centres, namely, Cote d'Or and R Bundhun Training Centre.
Water Charges	1,968,400	1,948,704	(19,696)	Budgetary provisions reviewed.
Motor Vehicle Fuel	987,270	982,696	(4,575)	Budgetary provisions reviewed.
Rent	1,929,500	2,509,098	579,598	Additional provisions were earmarked in respect of the renting of photocopy machine at the Resource Centre in Ebene and a Forklift at Professional Drivers Training Centre for training purposes.
Postage	1,204,186	1,329,381	125,195	Additional provisions were earmarked in respect of Cote d'Or Training Centre and Pre Vocational Education Centres.
Repair & Maintenance - Buildings	37,544,500	31,456,858	(6,087,642)	Budgetary provisions reviewed.
Repair & Maintenance - Training Equipment	3,835,025	3,942,708	107,683	Additional provisions were made to cater for the high rate of wear and tear of old training equipment.
Repair & Maintenance - Office Equipment	9,848,875	9,826,275	(22,600)	Budgetary provisions reviewed.
Repair & Maintenance - Vehicles	1,571,695	1,531,786	(39,910)	Budgetary provisions reviewed.
Cleaning Services	17,030,969	17,248,166	217,198	Additional provisions were made in respect of cleaning services for Cote d'Or & R Bundhun Training Centre.
Security Services	10,029,388	10,131,027	101,639	Additional provisions were made in respect of security services for Cote d'Or & R Bundhun Training Centre.
Magazines/Newspapers	323,741	287,811	(35,930)	Budgetary provisions reviewed.
Printing & Stationery	4,661,618	4,866,306	204,688	Additional provisions were made in respect of the cost of printing of Annual Reports.
Books and Periodicals	580,000	562,500	(17,500)	Budgetary provisions reviewed.
Advertisement	2,226,000	2,827,092	601,092	Additional provisions were made in respect of the Rebranding exercise of the Ecole Hoteliere Sir Gaetan Duval.
Overseas Trainers Expenses	1,267,500	1,247,500	(20,000)	Budgetary provisions reviewed.
Consultants Expenses	4,385,000	6,122,500	1,737,500	Additional provision was made in the Revised Estimates in respect of fees for consultancy works for the Professional Drivers Training Centre.
Legal Fees & Professional Fees	7,472,500	7,575,250	102,750	Budgetary provisions reviewed.
Audit Fees	600,000	875,000	275,000	Additional provision was made with respect to audit fees for the audit of the Accounts of the Ex Technical School Management Trust Fund.
Overseas Travelling	751,250	726,250	(25,000)	Budgetary provisions reviewed.
Bank Charges	292,876	288,984	(3,893)	Budgetary provisions reviewed.
Course Materials	26,633,445	29,327,499	2,694,054	Additional provisions were made with respect to training programmes mentioned in budgetary measures 2015/16 and also training programmes conducted under the National Skills Development Programme.
Subscription & Membership fees	2,157,760	2,019,236	(138,524)	Budgetary provisions reviewed.
Insurance Costs	2,312,602	2,330,102	17,500	Budgetary provisions reviewed.
Workshops Expenses	439,750	459,710	19,960	Budgetary provisions reviewed.
Assessment Expenses	4,300,000	4,266,815	(33,186)	Budgetary provisions reviewed.
Trainees Expenses	7,653,121	9,890,095	2,236,975	Additional provisions were made with respect to payment of stipends to trainees following training programmes mentioned in the budgetary measures 2015/16 and also training programmes conducted under National Skills Development Programme.
Conference & Committees	1,832,650	1,765,070	(67,580)	Budgetary provisions reviewed.
Transport Costs	694,678	765,528	70,850	Additional provisions were made to cater for additional transport expenses for the Pre Vocational Education Centres.
Miscellaneous/ Open days/ Exhibition Expenses	1,420,250	1,409,613	(10,638)	Budgetary provisions reviewed.
Consumables	1,990,000	1,020,539	(969,461)	Budgetary provisions reviewed.
Total Recurrent Budget	921,278,732	917,242,372	(4,036,360)	
Capital Budget				
Improvement to Buildings	34,465,438	38,933,330	4,467,892	Additional provisions were made for the upgrading of building and construction of canteen and boundary walls at Cote d'Or Training Centre.
Training Tools & Equipment	59,443,016	64,412,849	4,969,833	Additional provisions were made for the acquisition of Tools and Equipment for the Cote d'Or Training Centre.
Furniture, Fittings & Office Equipment	2,758,412	3,223,810	465,398	Additional provisions were made for the acquisition of Furniture, Office Equipment, IT Equipment, Security Device Software and Data Cabling works for Cote d'Or Training Centre.
Computer Equipment/ Software	3,949,350	5,440,088	1,490,738	
Setting up of new Training Centre at Petit Bel Air	35,500,000	15,700,000	(19,800,000)	Budgetary provisions reviewed.
Total Capital Budget	136,116,216	127,710,076	(8,406,141)	
Total Budget	1,057,394,948	1,044,952,448	(12,442,500)	

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE PERIOD ENDED JUNE 30, 2017

	MUR	MUR
Actual Recurrent Expenditure as per Statement of Outturn		825,405,868
Basic differences		
Staff Cost	39,016,747	
Electricity	(74,559)	
Telephone Charges	28,858	
Water Charges	(617)	
Motor Vehicle Fuel	(4,523)	
Rent	364,327	
Postage	(3,715)	
Repair & Maintenance - Buildings	1,955,306	
Repair & Maintenance - Training Equipment	181,568	
Repair & Maintenance - Office Equipment	(1,780,753)	
Repair & Maintenance - Vehicles	(67,424)	
Cleaning Services	238,689	
Security Services	192,987	
Books and Periodicals	7,200	
Magazines/Newspapers	(1,702)	
Printing & Stationery	(106,759)	
Advertisement	(123,869)	
Overseas Travelling	(66,050)	
Course Materials	593,861	
Subscription & Membership Fees	(2,000)	
Insurance Costs	(458,932)	
Workshops Expenses	32,850	
Assessment Expenses	862,211	
Trainees Expenses	1,199,657	
Conference & Committees	19,558	
Transport Costs	(1,350)	
Miscellaneous/Open days/Exhibition Expenses	14,184	
Bank Charges	(462)	
Total Basic Differences		42,015,288
Refund to Employers Apprenticeship Scheme		14,162,422
Interest Paid on Foreign Loan		1,445,979
Non Cash Items		
Depreciation	39,335,196	
Amortisation	452,677	
Loss on Disposal of Assets	207,590	
Total Non Cash Items		39,995,463
Expenditure as per Statement of Financial Performance		923,025,020

1. LEGAL FORM AND ACTIVITIES

The Mauritius Institute of Training and Development (MITD) is a parastatal body established in November 2009 by virtue of the Mauritius Institute of Training and Development Act 12 of 2009, which took over the activities of the Industrial and Vocational Training Board (IVTB) and part of the Technical School Management Trust Fund (TSMTF).

The MITD was incorporated by an act of Parliament, the MITD Act 2009 and operates under the aegis of the Ministry of Education and Human Resources, Tertiary Education and Scientific Research (MOEHR, TE&SR) having its registered office at Pont Fer, Phoenix, Mauritius.

By virtue of the MITD Act 2009, the Institute is administered by a Board.

The objectives of the Institute are:

- (a) Promote excellence in technical and vocational education and training;
- (b) Promote research and enhance knowledge in technical and vocational education and training;
- (c) Increase access to technical and vocational education and training through setting up of training centres;
- (d) Promote exchange programs and courses with other institutions in technical and vocational education and training;
- (e) Assist in the apprenticeship of persons who are, or will be, employed in commercial, technical and vocational fields.

2. STATEMENT OF COMPLIANCE

The Institute has adopted the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB) as from the year 2011 in line with amendments made in the Statutory Bodies (Accounts and Audit) Act.

2(a) Standard in issue but not yet effective

At the date of authorisation of these financial statements, the following International Public Sector Accounting Standards (IPSASs) have been issued but not yet effective as at 30 June 2017.

IPSAS 39 – Employees Benefits, effective date (annual periods beginning on or after) 1 January 2018.

IPSAS 40 – Public Sector Combinations, effective date (annual periods beginning on or after) 1 January 2019.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of preparation

- (a) The financial statements have been prepared in accordance with historical cost convention and comply with the International Public Sector Accounting Standards (IPSASs) and interpretations issued by the International Public Sector Accounting Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC).

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

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

(c) Functional and presentation currency

The financial statements are presented in Mauritian Rupee (MUR).

3.2 Comparative Figures

Comparative figures for the financial year 2015 are not comparable since the current financial statements are for a longer period of eighteen (18) months from 01 January 2016 to 30 June 2017.

3.3 Revenue recognition

Revenue from exchange transactions

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the organisation and the revenue can be reliably measured.

Course fees

Revenue generated from fees for courses dispensed is recognised at time of receipt.

Rental Income

Rental Income arising from the renting of offices is accounted on the accrual basis.

Other Income

Other Income comprises of, inter-alia, revenue generated from the operation of a restaurant located at the Ecole Hôtelière Sir Gaëtan Duval, interest from fixed deposits, and other miscellaneous income arising from the normal operation of the Institute. These are accounted on the accrual basis.

Revenue from non-exchange transactions

Non-exchange transactions are transactions (Taxes and Transfers) that are not exchange transactions. In a non-exchange transaction, an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

When an entity recognises an increase in net assets as a result of a non-exchange transaction, it recognises revenue. If it has recognised a liability in respect of the inflow of resources arising from the non-exchange transaction, when the liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, it recognises revenue. The timing of revenue recognition is determined by the nature of the conditions and their settlement.

Revenue from non-exchange transactions, (Taxes & Transfers) as from 1 January 2014, the policy has been reviewed and transfers received are now recognised as income in the period in which the transfer arrangement becomes binding in accordance with IPSAS 23.

Grants

Grants received from the Government and other institutions to finance recurrent expenditure is recognised in the same period of expenditure.

(a) Measurement and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates. The financial statements are presented in Mauritian Rupee which is the Institute's measurement currency.

(b) Transactions and balances

Foreign currency transactions are translated into the measurement currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange 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 Statement of Changes in Net Assets/Equity.

3.4 Grants

(a) Government Grant

Grant received from Government to finance capital expenditure is recognised in the Statement of Financial Performance on a systematic basis over the periods in which the related costs are recognised as expenses for which the grants are intended to compensate and any unused balance is transferred to liability. Grant received to finance recurrent expenditure is recognised in the same period as that expenditure.

(b) Financing from Ministry of Education and Human Resources, Tertiary Education and Scientific Research (MOEHR,TE&SR)

Financing of Capital Expenditure with respect to the Pre-Vocational Education by the Ministry of Education and Human Resources, Tertiary Education and Scientific Research (MOEHR,TE & SR) is recognised in the Statement of Financial Performance on a systematic basis over the periods in which the related costs are recognised as expenses for which the grants are intended to compensate and any unused balance is transferred to liability. Grant received to finance recurrent expenditure is recognised in the same period as that expenditure.

(c) Financing from the Human Resource Development Council (HRDC)

Financing of Capital Expenditure by the Human Resource Development Council (HRDC) is recognised in the Statement of Financial Performance on a systematic basis over the periods in which the related costs are recognised as expenses for which the grants are intended to compensate and any unused balance is transferred to liability. Grant received to finance recurrent expenditure is recognised in the same period as that expenditure.

3.5 Retirement Benefit Obligations

(a) Defined Benefit Pension Plan

A defined benefit plan is a pension plan that defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as ages, years of service and compensation.

The Institute contributes to a defined benefit plan for most of its employees which is a final salary plan. The cost of providing benefits is determined using the Projected Unit Credit Method, so as to spread the regular cost over the service lives of employees in accordance with the advice of qualified actuaries who carry out a full valuation of plans every year.

Cumulative actuaries' gains and losses arising from experience adjustments, changes in actuarial assumptions and amendments to pension plan in excess of the greater of 10% of the value of the plan asset or 10% of the defined benefit obligation are spread to income over the average remaining working lives of the related employees.

Past-service costs are recognised immediately in income unless the changes to the pension plan are conditional on the employees remaining in service for a specified period of time (the vesting period). In this case, the past-service cost are amortised on a straight-line basis over the vesting period.

(b) Defined Contribution Pension Plan

The Institute contributes to a Defined Contribution Pension Plan for its employees who have been employed on permanent and pensionable employment with effect from January 2013. Under this plan, the reporting entity's obligation for each period is determined by the amounts contributed for that period. No actuarial assumptions are required to measure the obligations or the expense, and there is no possibility of any actuarial gain or loss. Moreover the obligations are measured on an undiscounted basis, except where they do not fall due wholly within twelve months after the end of the period in which the employees render the related service.

The contributions made by the Institute to the Defined Contribution Pension Plan are recognised as an expense in the Statement of Financial Performance.

3.6 Employee Benefits

(a) Sick Leave Entitlement

Employee entitlement to bank sick leave is recognised as and when they accrue to employees. A provision is made for the estimated liability for bank sick leave to a maximum of 110 days. Beyond this ceiling, employees are refunded part of the annual entitlement of sick leaves not taken at the end of every calendar year and is recognised in the Statement of Financial Performance in the period in which it is accrued.

(b) Passage Benefit Entitlement

A provision is made for the estimated liability for passage benefit entitlement to employees. The annual passage benefit earned by employees is recognised in the Statement of Financial Performance. As from January 2013, following the implementation of the Errors, Omissions and Anomalies Report 2013, employees are allowed to cash their passage benefits at a discounted rate of 90% provided that the balance standing to their credit is not less than the allowable threshold.

(c) Vacation Leave Entitlement

A provision is made for the estimated liability for vacation leave entitlement to employees up to a maximum of 210 days. Vacation leave earned during the period by the employees not reached the maximum limit is recognised in the Statement of Financial Performance.

3.7 Property, Plant and Equipment

Property, plant and equipment is stated at cost/ valuation less accumulated depreciation except for Land and Buildings which are stated at revalued amounts less accumulated depreciation.

Depreciation is calculated on the straight-line method to write off the cost or revalued amount of each asset to their residual values over their estimated useful lives as follows:

	Depreciation Rate (%)	Estimated Useful Life (Years)
Motor vehicles	10	10
Furniture, fittings and office equipment	10	10
Plant and Machinery	15	6.67
Computers & Softwares	20	5
Buildings	2	50

No depreciation is charged on Land.

Eighteen months depreciation are charged on fixed assets acquired during the period, whereas no depreciation is charged in the year of disposal.

Capital Expenditures for monetary value up to MUR 5,000, except for Office Equipment and Furniture, are treated as expense and charged to the Statement of Financial Performance.

Repairs and Maintenance costs of plant, property and equipment are recognised in the Statement of Financial Performance as and when they are incurred.

Fixed Assets received as donation have been valued at their fair value and accounted as such. These assets have been amortised over their estimated useful lives as follows:

	Depreciation Rate (%)	Estimated Useful Life (Years)
Plant and Machinery	15	6.67
Computers	20	5

Gains and losses on disposal of property, plant and equipment are determined by comparing the net sales proceeds with carrying amounts of the assets and are recognised in the Statement of Financial Performance.

Construction Work-in-Progress

Construction costs incurred are accumulated in the account Construction Works-in-Progress until the asset is placed into service. When the asset is completed and placed into service, the account Construction Work-in-Progress will be credited for the accumulated costs of the asset and will be debited to the appropriate Property account.

No depreciation is charged on the Construction Work-in-Progress until the asset is placed into service.

3.8 Investment Property

Properties held to earn rentals or capital appreciation or both and not occupied by the Mauritius Institute of Training and Development are classified as investment properties. Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the cost of replacing part of an existing investment properties at the time that cost is incurred if the recognition criteria are met; and excludes the costs of day to day servicing of an investment property. Subsequent to initial recognition, investment properties are stated at fair value or revalued amount which reflects market conditions at the reporting date.

Transfers made to or from investment properties are only made when there is a change in use evidenced by the end of owner-occupation, commencement of an operating lease to another party or completion of construction or development. For a transfer from investment property to owner occupied property, the deemed cost for subsequent accounting is the fair value at the date of change in use.

3.9 Intangible Assets

Computer software that is not considered to form an integral part of any hardware equipment is recorded as intangible assets. The software is capitalised at cost and amortized over its estimated useful economic life which has been estimated to be 5 years.

3.10 Impairment of Assets

At each year end, the Institute reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of an individual asset, the Institute estimates the recoverable amount of the cash generating unit to which the asset belongs.

3.11 Financial Assets

The Institute classifies its financial assets as:

(a) Loans and receivables

Loans and receivables are non- derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Institute provides money, goods or services directly to a debtor with no intention of trading the receivables. They are included in current assets when maturity is within twelve months of balance sheet date or non-current assets for maturity greater than twelve months. The receivables do not consist of any impaired assets or any collateral held.

(b) Held to maturity

Financial asset held to maturity is non-derivative financial asset with fixed payments and fixed maturities that the Institute has the positive intention and ability to hold to maturity.

(c) Trade receivables

Trade receivables are recognised initially at fair value less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Institute will not be able to collect all amounts due according to the original terms of receivables.

3.12 Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand and balances with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown separately in current liabilities on the balance sheet.

3.13 Inventories

Inventories are stated at the lower of cost or net realisable value. Cost is determined using weighted average cost. Net realisable value is the estimated selling price in the ordinary course of business, less the costs of completion and applicable variable selling expenses.

3.14 Financial Liabilities

Financial Liabilities are classified as other financial liabilities measured at amortized cost and the classification is determined at initial recognition.

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. After initial recognition, other financial liabilities are subsequently measured at amortized cost using the effective interest method, with interest expense recognised on an effective yield basis. The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Interest-bearing bank loans and overdrafts are initially measured at fair value, and are subsequently measured at amortized cost, using the effective interest rate method. Any difference between the proceeds (net of transaction costs) and the settlement or redemption of borrowings is recognised over the term of the borrowings in accordance with the Institute's accounting policy for borrowing costs.

(a) Trade payables

Trade payables are stated at their nominal value.

(b) Borrowings

Borrowings are classified as current liabilities when repayment is due within twelve months of balance sheet date or non-current liabilities for repayment greater than twelve months.

3.15 Provisions

Provisions are recognised when the Institute has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made.

Provisions are reviewed at each balance sheet date and are adjusted to reflect the current best estimate.

3.16 Revaluation Reserve

Any surplus arising from the valuation of assets is accounted in the Revaluation Reserve.

3.17 General Fund

It is the Institute's policy to transfer any surplus or deficit for the accounting period to the General Fund.

3.18 Critical Judgments and Key Sources of Estimation Uncertainty

The preparation of financial statements in accordance with the International Public Sector Accounting Standards (IPSASs) requires the directors and management to exercise judgment in the process of applying the accounting policies. It also requires the use of accounting estimates and assumptions that may affect the reported amounts and disclosures in the financial statements. Judgments 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. The actual results could, by definition therefore, often differ from the related accounting estimates.

Where applicable, the notes to the financial statements set out areas where management has applied a higher degree of judgment that have a significant effect on the amounts recognised in the financial statements, or estimations and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The key assumptions concerning the future and other key sources of estimation of uncertainty at the balance sheet date include employees' benefits and retirement benefit obligations.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

4. CASH AND CASH EQUIVALENTS

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Financial asset held to maturity	40,000,000	40,000,000
Cash at bank and in hand	78,096,926	49,406,949
Total Cash and Cash Equivalents	118,096,926	89,406,949

The carrying amount of these assets approximates their fair value.

5. TRADE RECEIVABLES

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Trade receivables	5,257,657	4,534,720
Interest receivables	497,754	1,212,877
Prepayments, accrued income and other debtors	10,383,614	1,322,679
Total Trade Receivables	16,139,025	7,070,276

6. CAR LOAN RECEIVABLE

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Car loan outstanding	29,766,402	30,416,332
Less Proportion receivable after more than 1 year	(21,913,531)	(23,530,067)
Proportion receivable within 1 year	7,852,871	6,886,265

The car loan granted to staff bears interest at the rate of 7.5% per annum for loans disbursed prior to January 2013 and 4% for loans disbursed after that date, repayable over a period of either 5 or 7 years.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

7. INVENTORIES

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
The inventories held are categorised as follows:		
Course Materials	8,560,512	7,847,349
Stationery	26,325	28,858
Total Inventories	8,586,837	7,876,207

8. HELD TO MATURITY INVESTMENTS

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Fixed Deposit Accounts	40,000,000	40,000,000

The Held to Maturity Investments consist of four Fixed Deposits amounting to Rs 10m each held in Mauritian Rupees. Two Fixed Deposits for the sum of Rs 10m each earning interest rate of 2.4% per annum and two other Fixed Deposits for the sum of Rs 10m each earning interest rate of 3.6% per annum. The maturity date for Rs 20m is on 31 July 2017 and the remaining Rs 20m on 31 January 2018 respectively.

9. PENSION ASSET

9.1 The amounts recognised in Statement of Financial Position are as follows:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Present value of plan assets	1,101,095,385	935,173,790
Fair value of plan assets	(864,283,087)	(789,285,377)
	236,812,298	145,888,413
Unrecognised actuarial loss	(368,178,541)	(290,104,412)
Asset recognised in Statement of Financial Position at end of period/year	(131,366,243)	(144,215,999)

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

9.2 The amounts recognised in Statement of Financial Performance are as follows:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Current service cost	48,903,637	31,098,165
(Employee Contributions)	(21,384,141)	(13,334,804)
Fund expenses	1,260,517	907,618
Interest cost	91,179,445	61,924,557
Expected return on plan assets	(77,413,587)	(58,205,839)
Actuarial loss recognised	13,105,802	6,837,234
Past service costs recognised	-	-
Total included in staff costs	55,651,673	29,226,931

9.3 Movements in asset recognised in Statement of Financial Position:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
At start of period/year	48,903,637	31,098,165
Total staff cost as above	55,651,673	29,226,931
(Actuarial Reserves transferred in)	(564,102)	-
Contributions paid by employer	(42,237,815)	(26,708,427)
At end of period	(131,366,243)	(144,215,999)

	MUR	MUR
Actual return on plan assets:	66,193,565	10,788,681

Main actuarial assumptions at end of period/year:	2016/17	2015
	%	%
Discount rate	6.5	7.5
Expected rate of return on plan assets	6.5	7.5
Future salary increases	4.0	5.0
Future pension increases	3.0	3.0

- The assets of the Plan are invested in funds managed by State Insurance Company of Mauritius Ltd.
- The overall expected rate of return on plan assets and the discount rate are determined by reference to market yields on bonds.
- The method used to recognise a portion of the actuarial gains and losses is the 10% 'corridor test'.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

9.4 Reconciliation of the present value of the defined benefit obligation is as follows:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Present value of obligation at start of period/year	935,173,790	825,660,765
Current service cost	48,903,637	31,098,165
Interest cost	91,179,445	61,924,557
Benefits paid	(53,525,275)	(34,172,345)
Liability	79,363,788	50,662,648
Present value of defined benefit obligation at end of period/year	<u>1,101,095,385</u>	<u>935,173,790</u>

9.5 Reconciliation of fair value of plan assets is as follows:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Fair value of plan assets at start of period/year	789,285,377	773,596,214
Expected return on plan assets	77,413,587	58,205,839
Employer contributions	42,237,815	26,708,427
Employee contributions	21,384,141	13,334,804
Actuarial reserves transferred in	564,102	-
Benefits paid + other outgo	(54,785,792)	(35,079,963)
Assets loss	(11,816,143)	(47,479,944)
Fair value of plan assets at end of period/year	<u>864,283,087</u>	<u>789,285,377</u>

9.6 Distribution of plan assets at the end of period as a percentage of the fair value of the total plan assets is as follows:

	2016/17 %	2015 %
Government securities and cash	56.6	58.1
Loans	4.4	4.3
Local equities	15.8	15.9
Overseas bonds and equities	22.6	21.0
Property	0.6	0.7
Total	<u>100</u>	<u>100</u>

9.7 Additional disclosure on assets issued or used by the reporting entity Percentage of assets at end of period

	2016/17 %	2015 %
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other Assets used by the entity	0	0

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

9.8 History of obligations, assets and experience adjustments

Period ending	30 June 2017 MUR	31 Dec 2015 MUR
Fair value of plan assets	864,283,087	789,285,377
(Present value of defined benefit obligation)	(1,101,095,385)	(935,173,790)
Deficit	(236,812,298)	(145,888,413)
Asset experience loss during the period/year	(11,816,143)	(47,479,944)
Liability experience loss during the period/year	(79,363,788)	(50,662,648)

9.9 The amounts for the current period and previous four annual periods are as follows:

	2016/17 MUR	2015 MUR	2014 MUR	2013 MUR	2012 MUR
Present value of Defined Benefit Obligation	1,101,095,385	935,173,790	825,660,765	766,176,289	534,735,242
Fair value of plan assets	864,283,087	789,285,377	773,596,214	739,720,352	659,402,501
Surplus/(deficit) in the plan	(236,812,298)	(145,888,413)	(52,064,551)	(26,455,937)	124,667,260
Assets experience gain/(loss)	(11,816,143)	(47,479,944)	(17,052,120)	13,620,078	(7,035,196)
Liability experience gain/(loss)	(79,363,788)	(50,662,648)	(12,686,783)	(188,236,222)	3,768,540

Year	2017/18 MUR
Expected employer contributions	32,378,592

The actuarial valuation of the Defined Benefit Pension Plan was conducted by State Insurance Company of Mauritius Ltd (SICOM) as at June 30, 2017. The assets of the Fund are held independently and administered by the said company.

The above actuarial valuation does not take into account pension contributions effected to SICOM Ltd under the Defined Contribution Pension Plan.

Breakdown of pension costs under the Defined Benefit and Defined Contribution Pension Plan are as follows:

PENSION PLAN	MUR
Defined Benefit	42,237,815
Defined Contribution	7,378,592

10 PROPERTY, PLANT AND EQUIPMENT

COST OR VALUATION	LAND		BUILDINGS		CONSTRUCTION WORK-IN- PROGRESS		PLANT AND MACHINERY		ASSETS ON DONATION		FURNITURE, FIXTURES, FITTINGS & OFFICE EQUIPMENT		MOTOR VEHICLES		COMPUTER EQUIPMENT		TOTAL	
	MUR		MUR		MUR		MUR		MUR		MUR		MUR		MUR		MUR	
At January 01, 2016	829,800,000		540,452,261		-		416,450,973		29,568,500		101,269,628		18,407,079		81,191,578		2,017,140,019	
Additions			12,912,003		1,133,757		9,829,857				7,761,535		4,259,827				35,896,979	
Derecognition	(21,500,000)						(49,738)				(658,541)		(4,600)				(22,212,879)	
At June 30, 2017	808,300,000		553,364,264		1,133,757		426,231,092		29,568,500		108,372,622		18,407,079		85,446,805		2,030,824,119	
ACCUMULATED DEPRECIATION																		
At January 01, 2016	-		10,809,045		-		398,106,628		29,567,250		84,400,387		16,562,953		76,610,566		616,056,829	
Derecognition	-						(26,177)				(474,512)		(4,600)		(4,600)		(505,289)	
Charge for the period	-		16,600,928				11,261,469		1,250		6,643,269		1,202,246		3,626,033		39,335,195	
At June 30, 2017	-		27,409,973		-		409,341,920		29,568,500		90,569,144		17,765,199		80,231,999		654,886,735	
CARRYING AMOUNT																		
At June 30, 2017	808,300,000		525,954,291		1,133,757		16,889,172		-		17,803,478		641,880		5,214,806		1,375,937,384	
At December 31, 2015	829,800,000		529,643,216		-		18,344,345		1,250		16,869,241		1,844,126		4,581,012		1,401,083,190	

Notes:

- (a) The initial costs incurred in respect to the Extension works at the Ecole Hôtelière Sir Gaëtan Duval, Le Chou Multipurpose Training Centre in Rodrigues and Refurbishment works at Sir Rampersad Neerunjun. Training Complex (East Wing) have been accounted under Construction work-In-Progress.
- (b) The bare Land situated at Professional Drivers Training Centre, Forest Side to the extent of 1 Hectare 2,222 m² has been retrieved by the Ministry of Housing and Lands and derecognised in the Accounts.
- (c) A building of 1025 m² located at Ebene in the West Wing Complex has been put at the disposal of the Fashion and Design Institute free of charge since November 2009. The building is still vested with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research and put at the disposal of the Mauritius Institute of Training and Development. This building is accounted for in Buildings.

11. INVESTMENT PROPERTY - At fair value

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
COST OR VALUATION		
At January 01, 2016	71,747,740	190,436,340
Decrease in fair value	-	(118,688,600)
At June 30, 2017	71,747,740	71,747,740

- The income derived from the renting of the Investment Property for the period 01 January 2016 to 30 June 2017 amounted to MUR 38.9 m and is included in rental income. There is no restriction on reliability of investment property or the remittance of income and proceeds of disposal.

- The Institute has contractual obligations for all structural repairs to the property.

12. INTANGIBLE ASSETS

	COMPUTER SOFTWARE	
	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
COST OR VALUATION		
At January 01, 2016	10,816,256	10,667,777
Additions	200,925	148,479
At June 30, 2017	<u>11,017,181</u>	<u>10,816,256</u>
AMORTISATION		
At January 01, 2016	10,181,596	9,646,751
Charge for the period/year	452,678	534,845
At June 30, 2017	<u>10,634,274</u>	<u>10,181,596</u>
CARRYING AMOUNT		
At June 30, 2017	<u>382,907</u>	<u>634,660</u>

13. BORROWINGS

Foreign Loans: Agence Française de Développement:

Two borrowings were contracted with the Agence Française de Développement (AFD) by the Ex Industrial and Vocational Training Board (Ex IVTB) at an interest rate of 5% per annum.

The first loan amounting to Euro 1,352,045 was taken in November 1989 and is repayable twice yearly over a period of ten years as from October 2000, the settlement of the loan was due in April 2010.

The second loan amounting to Euro 2,475,862 was taken in September 1993 and is repayable twice yearly over a period of ten years as from April 2003, the settlement of the loan was due in October 2013.

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Current		
AFD Loan	-	57,266,846
Total Borrowings	<u>-</u>	<u>57,266,846</u>

Both loans were settled in June 2015 and August 2016 respectively.

14. TRADE AND OTHER PAYABLES

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Trade and other Creditors	27,437,862	13,398,792
Accrued expenses and other payables	12,778,550	7,618,884
Total Trade and Other Payables	<u>40,216,412</u>	<u>21,017,676</u>

15. OTHER EMPLOYEE BENEFITS

15.1 Provision is made for the estimated liability for the bank sick leave to a maximum of 110 days and part of the annual entitlement not taken as at 30 June 2017. Provision is also made for full annual entitlement for employees not yet reached the ceiling. The refundable sick leave entitlement as at 30 June 2017 has been recognised as short term liability.

Provision is made for the estimated liability for passage benefit entitlement. The passage benefit payable within one year is based on the average of passage benefits paid for the last two years. Following the Errors, Omissions & Anomalies Report 2013 officers are allowed to cash their passage benefits at a discounted rate of 90% provided that the balance standing to their credit is not less than the allowable threshold.

Provision is made for the estimated liability of vacation leave entitlement up to a maximum of 210 days and also leaves earned during the period by employees not reached the above ceiling. The vacation leave entitlement in respect of employees retiring within one year after balance sheet date is recognised as short term liability.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

Provision for Sick Leave	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
At January 01, 2016	(97,071,224)	(91,328,404)
Paid during the period/year	25,793,177	12,906,359
At June 30, 2017	107,212,177	97,071,224
Charge to Statement of Financial Performance	35,934,130	18,649,179

Provision for Passage Benefit	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
At January 01, 2016	(27,370,827)	(26,033,002)
Paid during the period/year	18,419,338	9,448,065
At June 30, 2017	26,669,958	27,370,827
Charge to Statement of Financial Performance	17,718,469	10,785,890

Provision for Vacation Leave	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
At January 01, 2016	(8,727,068)	(7,419,942)
Paid during the period/year	2,971,306	1,995,959
Prior year adjustment	(87,634,323)	-
At June 30, 2017	111,959,568	8,727,068
Charge to Statement of Financial Performance	18,569,483	3,303,085

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
At June 30, 2017	245,841,703	133,169,119
Amount due within 1 year	(20,349,459)	(24,438,135)
Amount payable after more than 1 year	225,492,244	108,730,984

15.2 MOVEMENT IN PROVISIONS

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
At January 01, 2016	133,169,119	124,781,348
Movement during the period/year	112,672,584	8,387,771
At June 30, 2017	245,841,703	133,169,119

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

16. CAR LOAN PAYABLE

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Car loan outstanding	30,512,651	30,563,018
Less Proportion payable after more than 1 year	(21,913,531)	(23,858,842)
Proportion payable within 1 year	<u>8,599,120</u>	<u>6,704,176</u>

The car loan payable represents balance of car loan repayable to the Ministry of Education and Human Resources, Tertiary Education and Scientific Research (MOEHR, TE & SR) by the MITD staffs as at 30 June 2017.

The car loan bears interest at the rate of 7.5% per annum for loans disbursed prior to January 2013 and 4% for loans disbursed after that date, repayable over a period of either 5 or 7 years.

17. EQUITY

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
General Fund	618,471,092	689,143,086
Revaluation Reserve	816,981,606	821,291,608
Total Equity	<u>1,435,452,698</u>	<u>1,510,434,694</u>

18. OTHER INCOME

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Miscellaneous Income	29,032,982	17,316,461
Interest Receivable	1,927,425	2,853,646
Total Other Income	<u>30,960,407</u>	<u>20,170,107</u>

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

19. GRANTS

Government of Mauritius	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Financing of Capital Expenditure	23,989,240	700,000
Financing of Recurrent Expenditure	583,427,656	401,112,392
	<u>607,416,896</u>	<u>401,812,392</u>
Ministry of Education and Human Resources, Tertiary Education and Scientific Research (MOEHR,TE & SR) Pre-vocational Education	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Financing of Capital Expenditure	1,485,793	395,600
Financing of Recurrent Expenditure	127,621,286	65,724,192
	<u>129,107,079</u>	<u>66,119,792</u>
Human Resource Development Council (HRDC)	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Financing of Recurrent Expenditure	81,839,629	5,132,383
	<u>81,839,629</u>	<u>5,132,383</u>
Other Grant	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Financing of Recurrent Expenditure	3,337,136	10,919,699
	<u>3,337,136</u>	<u>10,919,699</u>
Total Grants	<u>821,700,740</u>	<u>483,984,266</u>

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

20. EMPLOYEE BENEFIT COSTS

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Salaries and Travelling Expenses	520,884,226	323,088,693
Allowances	60,454,446	46,115,960
Pension Cost	63,027,199	33,627,112
Sick Leave	35,934,130	18,649,179
Passage Benefit	17,718,469	10,785,890
Vacation Leave	18,569,483	3,303,085
Other benefits	27,459,994	16,753,501
Total Employee Benefit Costs	<u>744,047,947</u>	<u>452,323,420</u>

The average monthly number of employees

757

759

21. TRAINING EXPENSES

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Overseas Trainers Expenses	134,272	860,370
Course Materials	22,394,375	13,669,421
Trainees Expenses	9,564,096	2,349,907
Consultant Expenses	2,645,883	783,263
Other Training Expenses	7,726,533	4,462,358
Total Training Expenses	<u>42,465,159</u>	<u>22,118,319</u>

22. REFUND TO EMPLOYERS-APPRENTICESHIP SCHEME

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Disbursement during the period/year	<u>14,162,422</u>	<u>5,132,383</u>

The Apprenticeship Scheme is a dual training system which combines on the job training with Centre Based Learning (off the job) to provide an apprentice with necessary skills and knowledge to learn a particular trade. The apprenticeship scheme is operational since October 1994 under the Ex-Industrial and Vocational Training Board (Ex IVTB).

The financial incentive is based on the apprentice wage and overheads borne by companies.

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

23. DEPRECIATION AND AMORTISATION

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Depreciation for the period	39,335,196	27,286,673
Amortisation for the period	452,677	534,845
Total Depreciation and Amortisation	39,787,873	27,821,518

24. OTHER EXPENSES

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Repairs and Maintenance of Office Equipment	4,736,652	3,251,259
Repairs and Maintenance of Building	10,269,757	6,224,862
Motor Vehicle Expenses	1,327,544	1,022,198
Advertisement	1,586,149	792,613
Printing, Postage & Stationery	4,834,804	2,987,657
Insurance	1,377,291	936,038
Transport	91,674	165,871
Legal and Professional Fees	344,700	123,500
Audit Fees	700,849	275,500
Rent	937,295	603,462
Operating Leases	728,477	838,997
Telephone	7,038,176	4,800,342
Electricity	17,464,652	11,588,679
Water	1,520,981	1,266,591
Maintenance of Premises	15,498,509	9,750,130
Security Services	9,002,884	4,927,805
Consumables	1,148,838	308,858
Miscellaneous. Expenses/Open Days & Fairs/Exhibition charges	599,414	387,126
Conference & Committees	1,196,572	678,008
Overseas Travelling	282,085	296,416
Loss on de-recognition of assets	207,590	-
Total Other Expenses	80,894,893	51,224,961

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

24.1 Operating Leases

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Arya Sabha Mauritius	180,000	120,000
Societe Awator Freres & Co. (SAFCO)	-	334,097
Googego Ltd	548,477	384,900
	<u>728,477</u>	<u>838,997</u>

24.2 The total of future minimum lease payments under non-cancellable operating leases for each of the following periods:

Arya Sabha Mauritius

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Less than one year	120,000	120,000
Between one and five years	55,000	115,161
	<u>175,000</u>	<u>235,161</u>

Googego Ltd

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Less than one year	182,826	384,900
Between one and five years	-	384,900
	<u>182,826</u>	<u>769,800</u>

25. FINANCE COSTS

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Interest on Foreign Loan	1,445,979	3,780,430
Bank Charges	220,747	73,908
Total Finance Costs	<u>1,666,726</u>	<u>3,854,338</u>

NOTES TO THE FINANCIAL STATEMENTS PERIOD ENDED JUNE 30, 2017

26. FOREIGN EXCHANGE LOSS

The Foreign Exchange loss arose on the settlement of loan and interest payment to Agence Française de Développement and translation of the United States dollar Account at the exchange rate ruling at 30 June 2017 which has been recognised in the Statement of Changes in Net Assets/Equity as follows:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Gain/(Loss) on translation of USD Account	(37,889)	708,350
Loss on settlement of Loan to Agence Française de Développement	(1,421,136)	(2,232,740)
Foreign Exchange Loss for the period/year	(1,459,025)	(1,524,390)

27. RELATED PARTY TRANSACTION

The Institute is controlled by members from both public and private sector. Related party transactions during the year were as follows:

	2016/17 Jan 16 - Jun 17	2016/17 Jan 16 - Jun 17	2016/17 Jan 16 - Jun 17
	JOONAS & CO LTD MUR	JOONAS INDUSTRIES LTD MUR	JOONAS MARKETING LTD MUR
At June 30,2017	702,240	34,839	15,732
Total	702,240	34,839	15,732

28. REMUNERATION OF KEY MANAGEMENT PERSONNEL

The remuneration of key management personnel at June 30, 2017 were as follows:

	2016/17 Jan 16 - Jun 17 MUR	2015 Jan - Dec MUR
Short Term Benefits	43,969,757	34,556,229

Key management personnel comprises of the Director, Acting Deputy Director – Corporate, Divisional Managers, Ag. Divisional Managers, Training Centre Managers, Ag. Training Centre Managers, Assistant Manager, and Internal Auditor.

Emoluments of the Chairman and Members of the MITD Board are disclosed in the Annual Report.

29. FINANCIAL RISK MANAGEMENT

29.1 Financial Risk Factors

The Institute is exposed to the following risks from its use of financial instruments:

- Foreign exchange risk;
- Credit risk;
- Operational risk;
- Legal risk;
- Liquidity risk;
- Market risk.

A description of the significant risk factors is given below together with the risk management policies applicable.

Foreign exchange risk

The Institute is not exposed to foreign exchange risk arising from the currency exposures with respect to Euros as the foreign loans contracted from Agence Française de Développement have been settled.

The Institute's currency profile for the previous year was as follows:

Liabilities	2015 Jan - Dec Euro
Borrowings	1,430,956
Interest Payable	38,145

The Institute holds an account denominated in the United States Dollars ("USD") and is exposed to the exchange rate movement of the Mauritian rupee against the United States dollar.

The currency profile of the Institute's financial asset is as follows:

	2016/17 Jan 16 - Jun 17 USD	2015 Jan - Dec USD
United States Dollar Account	39,768	157,811
Total	39,768	157,811

Credit risk

The Institute's credit risk is primarily attributable to its trade receivables. The amounts presented in the statement of financial position are net of allowances for doubtful debts, estimated by the Institute's management based on prior experience. The Institute has policies in place to ensure that practically all fees are paid prior to start of the course.

Operational risk

Operational risk, which is inherent in all organisations activities, is the risk for financial loss and business instability arising from failure in internal controls, operational processes or the system that supports them. It is recognised that such risks can never be entirely eliminated and the costs of controls in minimizing these risks may outweigh the potential benefits.

Legal risk

Legal risk is the risk that the business activities of the Institute have unintended or unexpected legal consequences. It includes risk arising from:

- (a) Inadequate documentation, legal or regulatory incapacity, insufficient authority of a counterparty and uncertainty about the validity or enforceability of a contract in counterparty insolvency.
- (b) Actual or potential violations of law or regulation (including activity unauthorised for an organisation and which may attract a civil or criminal fine or penalty).
- (c) Failure to protect the Institute's property (including its interest in its premises).
- (d) The possibility of civil claims (including acts or other events which may lead to litigation or other disputes).

The Institute identifies and manages legal risks through the effective use of its legal adviser.

Liquidity risk

Liquidity risk is the risk that the Institute will not be able to meet its financial obligations as they fall due. The Institute's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they become due without incurring unacceptable losses or risking damage to reputation.

Market risk

Market risk represents the potential loss that can be caused by change in the market value of financial instruments. The Institute's exposure to market risk is determined by a number of factors, including interest rates, foreign currency exchange rates and market volatility.

30. POST BALANCE SHEET EVENT

The paragraph 62 of the National Budget 2017/2018 provides for the transfer of the Jewellery Centre from Mauritius Institute of Training and Development (MITD) to the Fashion and Design Institute (FDI) which has no material effect on the financial statements as at June 30, 2017.

There are no material events subsequent to the balance sheet date which may have a material effect on the financial statements at June 30, 2017.

31. CONTINGENT LIABILITIES

For the reporting period there are five cases still pending before the Court for which it was difficult to make a prudent estimate.

32. PRESENTATION OF BUDGET INFORMATION IN FINANCIAL STATEMENTS

The MITD prepares its budget on 'cash' basis and presented in the National Budget under the Ministry of Education and Human Resources, Tertiary Education and Scientific Research under the item Technical and Vocational Education and Training. The Budget of the MITD is financed by Government Grant and its own generated resources.

The financial statements of MITD have been prepared on 'Accruals' basis. A reconciliation between the actual amounts as presented in the Statement of Budget, Actual Cash and Accrued amounts and the actual amounts in the Statement of the Financial Performance for the period ended 30 June 2017 is also prepared.

For accounts purposes the budget for the eighteen month period ended 30 June 2017 has been worked out in two phases as per below:

1. The budget for period 01 July 2015 to 30 June 2016 has been prorated for six months, and
2. Twelve month budget for period 01 July 2016 to 30 June 2017.

32(a) Reconciliation of the Original Budget and Revised Budget

The budgets of the MITD for the period of 01 July 2015 to 30 June 2016 and 01 July 2016 to 30 June 2017 were approved by the Board on 27 April 2015 and 28 August 2016 respectively. Both budgets were subsequently revised based on the actual results for the five months ending 30 November of the respective periods and a forecast of expenditure was worked out for the remaining period of the budget. The initial budget for period 01 July 2015 to 30 June 2016 was revised from **Rs 649.7m** to **Rs 655.8m** and that for period 01 July 2016 to 30 June 2017 was revised downwards from **Rs 722.3m** to **Rs 715.8m**.

32(b) Reconciliation of the Budgetary results and Financial Statements results

This statement shows the cash flow figures reconciled with the financial statements figures for the period ended 30 June 2017. The reconciliation principally concerns accrual accounting relating to expenses and revenues, property, plant and equipment and related depreciation and provisions deemed necessary. The most significant of these differences are as follows:

- (i) In budget accounting, revenue and expenses are accounted for as received and incurred in the accounting period. In accrual accounting, revenue and expenses only include amounts corresponding to amounts accruing to the period after adjusting of prepayment or accruals;
- (ii) 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. Depreciation expense is recorded in the Statement of Financial Performance;
- (iii) In budget accounting, expenditure for employee benefits is accounted for on a pay as you go basis. 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 reported in the Statement of Financial Position. A professional valuation of the Defined Benefit Pension Plan as at 30 June 2017 has been carried out by SICOM Ltd as disclosed in Note 9.

"SUCCESS IS NO ACCIDENT.
IT IS HARD WORK, PERSEVERANCE,
LEARNING, STUDYING, SACRIFICE AND
MOST OF ALL, LOVE OF WHAT
YOU ARE DOING OR LEARNING TO DO."

PELE



MITD House
Pont Fer, Phoenix
T: +230 601 8000
F: +230 698 4200
E: headoffice@mitd.mu

www.mitd.mu