



OUR MISSION

We provide and promote innovative and quality learning and certification services for the development of a sustainable human capital

OUR VISION

To be the leader in human capital development in the region and beyond for global employability



OUR CORPORATE VALUES

- INTEGRITY
- LOYALTY
- HONESTY
- COMMITMENT
- TRUST
- RESPECT
- TEAM SPIRIT

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CHAIRPERSON'S MESSAGE



The Annual Report of the Mauritius Institute of Training and Development (MITD) for the period 01 July 2019 to 30 June 2020 gives an overview of the main activities carried out and presents the financial statements for this period.

For the Financial Year 2019-2020, the MITD operated 24 training centres comprising of 14 Technical/Vocational Training Centres and 10 Prevocational Education Centres. It offered 57 award courses through the full-time mode. Courses offered ranged from Certification up to Diploma/Higher National Diploma. Full time enrolment stood at 2863, while enrolment on part time courses was 1954. A total of 2566 apprentices were enrolled and for Pre-Vocational Education the enrolment was 1501.

MITD has also introduced an innovative pedagogy namely, blended learning where in addition to face to face mode of training, there is an online training component.

During the confinement period, trainers were in contact with their trainees through various online platforms to ensure continuity of training.

The construction of a new block of 1,471 m² for the Ecole Hoteliere Sir Gaetan Duval has been completed. Renovation works at the Knowledge Based Training Centre to accommodate a new Textile Product Design and Manufacture workshop has started.

With the constitution of the new Government in November 2019, the following decisions were taken by authorities:

- i) 18 MITD Training Centres and the MITD Head-Office would operate under the aegis of the Ministry of Labour, Human Resource Development and Training;
- ii) 6 Training Centres would operate under the aegis of the Ministry of Education, Tertiary Education, Science and Technology after the setting up of the Institute of Technical Education and Technology;
- iii) the Ecole Hôtelière Sir Gaëtan Duval would operate under the aegis of the Ministry of Tourism.

I have the pleasure to present the annual report of the MITD for the period 2019/2020.

A handwritten signature in black ink, appearing to read 'H. Vydellingum', positioned above a horizontal line.

H Vydellingum
CHAIRPERSON
MITD BOARD



CORPORATE PROFILE

CORPORATE PROFILE

MITD is a body corporate established as per the Mauritius Institute of Training and Development Act 2009. After the Proclamation No. 30 of 2009, the Mauritius Institute of Training and Development (MITD) came into operation as from 16 November 2009. 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) cooperate 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) Audit Committee
- (ii) Corporate Governance Committee
- (iii) Finance Committee
- (iv) Human Resource 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 recognize 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 for: 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 formalize the concept of Corporate Governance within its activities. It has thus set up several committees 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 (MITD) Board 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.



H Vydellingum
CHAIRPERSON



Audrey D'Hotman de Villiers-Desjardins
CHAIRPERSON

CORPORATE GOVERNANCE ROLES AND RESPONSIBILITIES OF THE CHAIRPERSON

The Institute is administered and managed by the Mauritius Institute of Training and Development 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 at least once every month and/or as often as necessary and 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.

COMPOSITION OF BOARD FOR PERIOD JULY 2019 TO JUNE 2020

DESIGNATION	NAME
Chairperson	Mr Harrykrishna Vydelingum
Vice Chairperson	Mrs Hemadevi Boodadoo
Representative of Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Mr Ravi Meettook (July 2019 – November 2019)
Representative of Ministry of Labour, Industrial Relations, Employment and Training	Mr Prakash Beekawoo
Representative of Ministry of Finance and Economic Development	Mr Christ Paddia (July 2019 – January 2020) Mr Noormohamed Raffique (March 2020 to June 2020)
Representative of Private Sector	Mrs Ridwana Timol
Representative of Private Sector	Mrs Audrey D'Hotman de Villiers-Desjardins
TVET Sector	Mr Rajcoomar Auckloo
TVET Sector	Mr Santaram Rago

ATTENDANCE OF BOARD MEMBERS FOR PERIOD JULY 2019 TO JUNE 2020

DESIGNATION	NAME	NUMBER OF MEETINGS ATTENDED
Chairperson	Mr Harrykrishna Vydelingum	10
Vice Chairperson	Mrs Hemadevi Boodadoo	6
Representative of Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Mr Ravi Meettook	5
	Mr M Varaden	1
Representative of Ministry of Finance and Economic Development	Mr Christ Paddia	6
	Mr Noormohamed Raffique	3
Representative of Ministry of Labour, Industrial Relations & Employment & Training	Mr Prakash Beekawoo	2
	Miss Pratima Bungaroo	3
	Mr Ram Prakash Cheemontoo	1
Representative of Private Sector	Mrs Ridwana Timol	3
Representative of Private Sector	Mrs. Audrey D'Hotman de Villiers-Desjardins	7
TVET Representative	Mr Rajcoomar Auckloo	10
TVET Representative	Mr Santaram Ragoo	8

REMUNERATION OF BOARD MEMBERS AND MEMBERS OF COMMITTEES

Fees paid to Board members for the period July 2019 – June 2020 are given in note 27 of the annual financial statements.

The Chairperson of the MITD Board was paid a monthly fee of Rs 29,925/-. All the other Board members were paid a fee of Rs 2,000/- each in respect of every sitting of the Board meetings

Regarding the committee meetings, a fee of Rs 815/- was paid per sitting to each member.

The Chairperson of each committee was paid a fee of Rs 1,500/- per sitting.

PROFILE OF MEMBERS OF MITD BOARD

MR HARRYKRISHNA VYDELINGUM - CHAIRPERSON

Mr. Harrykrishna Vydelingum holds a B.A (Hons) Accounting and Finance from Middlesex University UK and a Masters in Business Administration from the University of Northampton, UK. He has also attended several professional training courses, workshops, and seminars, on leadership, management development, project management, and strategic management.

Having over 17 years of working experience, Mr Vydelingum occupied several positions in the private sector including that of an Accountant, Warehouse Manager, Head of Training School and Property Management. He holds the position of General Manager in the Real Estate sector.

MRS HEMADEVI BOODADOO

Mrs Hemadevi Boodadoo holds a BSc (Hons) Social Science from University of Mauritius and has also acquired a Post-graduate Diploma in Educational Management (PGDEM) from Management College of South Africa (MANCOSA). Furthermore, she has completed her MBA in Human Resources with Knowledge Management from University of Technology, Mauritius.

She is currently studying for a PhD in Social Justice at the Open University of Mauritius. Mrs Boodadoo has worked in the civil service for 19 years and presently she is an educator and Head of Department in Sociology.

Since December 2015, she is a member of the Board of the Mauritius Examinations Syndicate.

MR RAVI MEETTOOK – REPRESENTATIVE OF MINISTRY OF EDUCATION AND HUMAN RESOURCES, TERTIARY EDUCATION AND SCIENTIFIC RESEARCH

Mr Ravi Meettook holds a Diploma in Public Administration and Management (University of Mauritius), the Diplôme du Centre d'Etudes Financière, Economique et Bancaires – (3 ème Cycle) – Caisse Française de Développement (Paris) and the Diplôme d'Etude 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 Meetook has been at the Ministry of Industry for 16 years and 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. eg Mauritius Examinations Syndicate. He has also acted as Chairperson of the Private Secondary Schools Authority Board and Mauritius Institute of Education Council.

MR NOORMOHAMED RAFFIQUE – REPRESENTATIVE OF MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Mr Noormohamad Raffique is a Professional Accountant, duly registered with the Mauritius Institute of Professional Accountants. He is a Fellow of the Association of Chartered Certified Accountants (UK) and holds a Master in Business Administration- General (Cum Laude). Mr Raffique, presently, holds the position of Analyst/Senior Analyst at the Ministry of Finance, Economic Planning and Development. He had served as a Member of the Petroleum Pricing Committee and Rodrigues Subsidy Fund Management Committee.

Mr PRAKASH BEEKAWOO – REPRESENTATIVE OF MINISTRY OF LABOUR, INDUSTRIAL RELATIONS & EMPLOYMENT & TRAINING

Mr Prakash Beekawoo joined the Civil Service in 1984 in the Prison Department of Mauritius as Prisons Officer and moved to the Public Service Commission as Clerical Officer in 1985. He left the Public Service Commission in 1989 to join the Ministry of Housing and Lands as Executive Officer and moved to the Ministry of Arts and Culture, Ministry of Health, Ministry of Industry, Commerce and Cooperatives and Prime Minister's Office as Assistant Secretary since 1992 to 2008. In 2008 to 2014 he was assigned duties as Principal Assistant Secretary in the Prime Minister's Office. In 2015 he was designated as Acting Deputy Permanent Secretary in the Ministry of Finance. Mr Beekawoo is now posted in the Labour Division at the Ministry of Labour, Industrial Relations, Employment and Training.

MRS RIDWANA TIMOL – REPRESENTATIVE OF PRIVATE SECTOR

Mrs Ridwana Timol holds a Ph.D. in Research in Psychology; Area: Applied Cognitive Science, from the University of Cape Town. She has specialized in Neuropsychology and Neurophysiology of Sleep. Since 2016 she is the Director of Somnos, diagnostic center for sleep disorders, in affiliation with Wellkin Hospital, Mauritius.

Mrs Timol also has a Masters in Psychology from the University of Cape Town where she was a Lecturer at the Department of Psychology from 2003 to 2011. She has conducted several clinical and research works on sleep and the neuroscience of dreaming. She has published a wide range of articles in several specialized journals and co-authored a number of articles. She has made a number of international oral presentations on subjects related to her research interests.

In 2018 Mrs Timol was appointed Board member of the National Economic & Social Council (NES) as an independent private sector academic consultant. In the same year she was appointed on the Board of the Mauritius Institute of Training and Development as an independent neuroscience Consultant on brain-based education

MRS AUDREY D'HOTMAN DE VILLIERS-DESJARDINS – REPRESENTATIVE OF PRIVATE SECTOR

Mrs Audrey D'Hotman de Villiers-Desjardins has a Masters in Clinical Social Work from Boston College, USA. She has specialized in social policy development and has managed several NGO projects and institutions in the fields of HIV/AIDS, Drug Addiction, Education, Psychology & others. In the last decade, she has been running the Corporate Social Responsibility and Sustainability program of the Rogers Group of Companies. She has a wide range of interests and is currently serving on several boards of organizations, namely, the National CSR Foundation, Business Mauritius CSR Foundation, the Port-Louis Development Initiative and Lovebridge Ltd.

MR RAJCOOMAR AUCKLOO

Mr Rajcoomar Auckloo 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), 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.

He was appointed Director of the Human Resource Development Council in June 2009. He 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 & 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 & Development Organisations (IFTDO).

MR SANTARAM RAGOO

Mr Santaram Ragoo holds a Bachelor of Arts in Design and Technology from Edith Cowan University Perth, Western Australia as well as a PGCE (Design and Technology) from the MIE. He is presently a teacher at the College du Saint Esprit where he has been working since 1994.

COMMITTEES SET UP BY THE BOARD

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 exercising of its powers:

The committees are:

1. 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 organization, 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 organization.

Membership of Committee

- | | | |
|----|-------------------|--|
| 1. | Ravi Meettook | Chairperson (July 2019 – October 2019) |
| 2. | Prakash Beekawoo | Chairperson (As from January 2020) |
| 3. | Hemadevi Boodadoo | Member |
| 4. | Rajcoomar Auckloo | Member |

Number of meetings held from July 2019 to June 2020: 14

2. CORPORATE GOVERNANCE COMMITTEE

Terms of Reference

- (i) To ensure that the MITD has policies and practices for good governance & ethical conduct;
- (ii) To consider issues relating to corporate governance and recommend related policies and procedures to the Board;
- (iii) 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 & 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.	Audrey D'Hotman de Villiers-Desjardins	Chairperson
2.	Ridwana Timol	Member
3.	Representative of Ministry of Financial Services and Good Governance	Member

Number of meetings held from July 2019 to June 2020: 3

3. 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 work for contracts above Rs 500,000/-;
- (viii) Ensure compliance with 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 (up to October 2019)	Chairperson
2.	Noormohamed Raffique (as from November 2019)	Member/Chairperson
3.	Rajcoomar Auckloo	Member
4.	Hemrazsing Jankee (Representative of Ministry of Education and Human Resources, Tertiary Education and Scientific Research (up to October 2019)	Member
5.	Ridwana Timol	Member

Number of meetings held from July 2019 to June 2020: 13

4. 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 of 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 organization;
- (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

Membership of committee

- | | | |
|----|------------------|-------------|
| 1. | Prakash Beekawoo | Chairperson |
| 2. | Rishi Deo Tulsi | Member |
| 3. | Santaram Ragoon | Member |

Number of meetings held from July 2019-June 2020: 1

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.

*Prof. B.S.Upadhyaya Training Centre (PUTC)
located in Piton*

STRATEGIC PLAN 2020-2023

As from November 2019, the MITD is operating under the aegis of the Ministry of Labour, Human Resource Development and Training. In line with the nine-year basic education reforms which provide for post basic education pathways whereby students may opt to seek admission in technical education institutions, the following six training centres were taken over by the Ministry of Education, Tertiary Education, Science and Technology to provide Technical Education:

- i. Knowledge Based Training Centre (KBTC)
- ii. Lycée Polytechnique Sir Guy Forget (LPSGF)
- iii. School of Information Technology, Electronics and Communications (SITEC)
- iv. Sir Rampersad Neerunjun Training Complex-East Wing (SRNTC -East Wing)
- v. Le Chou Multipurpose Training Centre (LCMTC)
- vi. Professor B S Upadhyaya Training Centre (PUTC)

The Ecole Hoteliere Sir Gaetan Duval (EHSGD) would operate under the Ministry of Tourism.

The building housing La Tour Koenig Training Centre would be transferred to the Ministry of Education, Tertiary Education, Science and Technology for use by the University of Technology, Mauritius.

In line with the educational reform, the PVE stream would be phased out in March 2021.

Future orientations

In the light of the above changes brought to the Technical and Vocational Education and Training (TVET) landscape and in pursuance of the TVET reform undertaken by the MITD since 2017, the strategic actions of the MITD are being reviewed to position the institution to serve a targeted segment of learners opting for vocational training after basic education.

The MITD would henceforth offer pre-employment training to school leavers to enhance their employability prior to entering the labour market.

The strategic objectives of the MITD are:

Objective 1 - Enhance the quality and relevance of training

Objective 2 - Increase access to pre-employment training

Objective 3 - Improve equity in the provision of TVET by increasing female enrolment for pre-employment training

Objective 4 - Improve efficiency and effectiveness in the delivery of TVET

Objective 5 - Implement new training projects to cater for training needs in emerging sectors of the economy

Objective 6 - Implement a staff development plan

Objective 7 - Develop a business plan for MITD to emerge as a regional training centre

The following strategic actions will aim at rebranding the MITD as a prominent public provider of vocational training.

- Conversion of 3 PVE centres into vocational training centres
- Upgrading of infrastructural facilities
- Upgrading of training equipment
- Review of curricula
- Capacity building of trainers
- Expansion of training through the National Apprenticeship Programme (NAP)
- Enhance skills development through targeted training
- Develop a staff development plan

STRATEGIC ACTIONS

Objective 1: Enhance relevance of training offered by MITD

Key actions	Main Activities
Adopt systematic approach to curriculum development	<ul style="list-style-type: none"> • Take cognizance of skills shortage surveys • Monitor technological development • Carry out job analysis through DACUM Process • Benchmark with similar training programmes • Develop capacity in curriculum design
Consolidate training on entrepreneurial skills	<ul style="list-style-type: none"> • Develop training programme in entrepreneurial skills in partnership with institutions promoting micro, small and medium enterprises • Adopt a project-based approach to training delivery • Consolidate entrepreneurship skills in all MITD courses • Capacity building of trainers
Reinforce employability & life skills	<ul style="list-style-type: none"> • Consolidate employability and life skills in all curricula • Adopt activity-based pedagogy
Greening of TVET	<ul style="list-style-type: none"> • Reinforce green skills in existing curricula • Implement recommendations of the consultancy study on green skills
Strengthen engagement of industry in training	<ul style="list-style-type: none"> • Reinforce on-the-job training • Reinforce involvement of resource persons from industry in training (needs assessment, development of curricula, delivery, assessment and evaluation) • Organise attachment of trainers in industry • Increase industry-based trainees' project • Deliver industry specific courses • Set up School Management Committees • Set up trade advisory committees

Objective 2: Enhance quality of training offered by MITD

Key actions	Main Activities
Introduce ISO quality assurance systems	<ul style="list-style-type: none"> • Review the existing quality procedures • Implement ISO quality management system • Carryout internal and external audits
Adopt innovative teaching/ learning pedagogy	<ul style="list-style-type: none"> • Review TCVT course to include a module on innovative pedagogy • Conduct refresher courses for existing trainers • Leverage on ICT as an enabler
Reinforce support to learners facing learning difficulties	<ul style="list-style-type: none"> • Reinforce counselling • Engage parents
Reinforce actions for dealing with indiscipline	<ul style="list-style-type: none"> • Engage social workers • Promote extracurricular activities • Reinforce networking with NGOs and other relevant institutions
Develop standardized instructional materials	<ul style="list-style-type: none"> • Implement schedule for development of instructional materials • Purchase reference materials • Develop/adapt instructional materials
Improve evaluation of training	<ul style="list-style-type: none"> • Improve process evaluation • Improve Tracer Studies • Conduct satisfaction survey of employers
Modernise training facilities	<ul style="list-style-type: none"> • Upgrade infrastructure • Upgrade training equipment
Introduce innovative assessment strategy	<ul style="list-style-type: none"> • Introduce competency-based training/assessment • Develop capacity building of assessors

Objective 3: Increase efficiency of the training process

<u>Key actions</u>	<u>Main Activities</u>
Attract trainees with higher educational attainment	<ul style="list-style-type: none"> • Improve marketing strategies • Increase visibility • Increase talks in colleges • Organise career fairs • Provide career guidance and counselling (develop tools/materials)
Rationalise training facilities	<ul style="list-style-type: none"> • Implement MITD rationalisation plan
Contain cost of training	<ul style="list-style-type: none"> • Minimize training expenses • Promote training under National Apprenticeship Programme (NAP) • Improve procurement process
Reduce dropout rate	<ul style="list-style-type: none"> • Reinforce counselling • Provide pastoral care

Objective 4: Promote Continuous Professional Development of Staff

<u>Key actions</u>	<u>Main Activities</u>
Develop and implement staff development plan	<ul style="list-style-type: none"> • Conduct Training Needs Analysis • Finalise and implement new organisation structure • Upskill leaders and trainers of training centres through continuous professional development • Develop and implement succession plan

Objective 5: Boost image of MITD

<u>Key actions</u>	<u>Main Activities</u>
Rebrand MITD	<ul style="list-style-type: none"> • Develop and implement communication plan • Revise/upgrade curricula • Upgrade infrastructure/set up modern training centre • Upgrade training equipment • Standardise teaching/learning materials • Develop capacity building of trainers • Organise skills competition • Provide scholarships for TVET graduates • Disseminate success stories • Set up alumni

Objective 6: Increase access and promote equity in TVET

Key actions	Main Activities
Expand Training through National Apprenticeship Programme	<ul style="list-style-type: none"> • Implement Marketing strategy • Train tutors from industry • Strengthen monitoring and evaluation mechanism
Extension/expansion of existing centres	<ul style="list-style-type: none"> • Extension of Ecole Hôtelière Sir Gaetan Duval and Le Chou Multipurpose Training Centre • Upgrading of Sir Rampersad Neerunjun Training Centre (East Wing)
Set up new training centres	<ul style="list-style-type: none"> • Set up modern training centre in Beau Vallon
Diversify training programmes	<ul style="list-style-type: none"> • Expand training in new sectors (social sector/personal services, green economy, ocean economy, smart agriculture)
Increase female enrolment	<ul style="list-style-type: none"> • Introduce courses preferred by female participants • Conduct sensitisation programme to attract more female participants • Engage employers • Disseminate success stories of female graduates
Increase provision of continuing education and training courses	<ul style="list-style-type: none"> • Enhance delivery of training/courses in specialised areas (based on industry needs) by foreign experts
Increase enrolment on training programmes designed for disadvantaged groups	<ul style="list-style-type: none"> • Provide more training for vulnerable groups
Diversify articulation possibilities	<ul style="list-style-type: none"> • Increase articulation within the TVET sector • Promote articulation between TVET and higher education
Introduce E- Learning	<ul style="list-style-type: none"> • Set up a platform for E- Learning • Develop learning materials • Develop capacity building

Training in Wood Technology



IMPLEMENTATION OF TVET REFORM AT THE MITD

Review and Development of curricula

The curricula of courses are being reviewed/developed in consultation with industry to improve their relevance. New courses are being introduced in both existing and new emerging sectors to respond to the needs for training. As at end-June 2020, 73 courses have already been reviewed/developed representing 81.1% of the MITD award courses. This exercise has been conducted with the active participation of some 325 domain-specialists from a cross-section of industry.

Capacity Building for Trainers

94 MITD trainers/instructors have undergone trade-specific technical training and/or pedagogical training for more effective delivery of training.

Upgrading of training equipment in line with technological development

In line with the review of curricula, the training equipment in MITD training centres are being modernized for the implementation of reviewed/upgraded curricula. In the FY 2019/20, a sum of Rs 5.2M has been invested for the modernisation of training equipment in different fields.

Infrastructure Development Projects

The existing infrastructural facilities of MITD training centres are being upgraded and new facilities are being constructed to provide a more conducive and attractive learning environment to trainees while increasing access to training.

- The construction of a new building of floor area 1,471 m² has been completed at Ebène. This new facility will enable MITD to increase the training capacity by 1200 in the Hospitality and Tourism sector through apprenticeship mode and full-time training.
- The project for the construction of a new building of floor area 5,000 square meters at Beau Vallon to house a modern training centre is at bid evaluation phase. Construction works are expected to start in February 2021 and end in February 2022. The project is being implemented on a design and build concept. The new training centre will include, inter alia, standard sized workshops and laboratories equipped with state-of-the-art technologies.
- Renovation works have already started for the transfer of the Garment Making section from La Tour Koenig Training Centre to the Knowledge Based Training Centre.

Greening of TVET

The consultancy study on training in Green Skills was completed and the recommendations are being implemented, namely introduction of green skills in existing courses and the introduction of two new training programmes:

- Solar Energy Technician
- Electricity Technician (ET) programme with elective specializations in either renewable energy or energy efficiency

MAJOR ACTIVITIES AT MITD FOR THE PERIOD JULY 2019 – JUNE 2020

1.0 Training programmes on solar water heater and photovoltaic system - Design, installation and maintenance



Two training programmes in the design, installation and maintenance of Solar Water Heater and Photovoltaic Systems, as per International/European norms were organised in August 2019 by the MITD in collaboration with the European Union and Indian Ocean Commission energies programme.

Personnel from Manser Saxon, Duraco, Ecoagis, Sotratch, Beachcomber, RIU Hotel, Energy Services Division, Rey and Lenferna, Ministry of Energy and Public Utilities and various entrepreneurs followed the above programmes.

The training programmes were delivered by Mr Maximilien Endler, expert from TECSOL, France.

MAJOR ACTIVITIES AT MITD FOR THE PERIOD JULY 2019 – JUNE 2020

2.0 Training programmes in energy efficiency in buildings



In line with the Energy Efficiency Act 2017 and the Energy Observation Report 2017, the MITD organised a training programme with the collaboration of Asean Brown Boverly (ABB) – Germany through ABB (Mtius) Ltd in energy efficiency in buildings from 27 -29 November 2019. The programme aimed to help local industries and stakeholders in order for them to be in line with the policy of Energy Efficiency Management Office (EEMO) and at the same time to acquire the necessary knowledge and skills on how to reduce their energy consumption.

A total of 15 participants from various sectors of the economy i.e Manufacturing, Textile , Service, Mechanical & Electrical and Consultancy attended the programme.

The 3-day training was delivered by Mr Günter Giesser, Global Training and Technical Promotion Manager at Asean Brown Boverly, Germany.

3.0 Talks and presentations in secondary schools



During the months of June to August 2019, talks and presentations were carried out in forty-eight secondary schools for 4044 students of grades 11, 12 and 13.

4.0 MITD Annual Job Fair

In October 2019, MITD organized the annual job fair for some 1710 trainees who completed their training at the MITD in Building Construction, Engineering, Automotive, ICT, Printing, Textile and Apparel, Hairdressing, Beauty Therapy and Agriculture.

Some twenty eight employers were present, namely: Air Mauritius Ltd, UBS Transport Ltd, RHT Bus Services Ltd, Rey & Lenferna Ltd, EAL Man Hin & Sons Ltd, Neel Construction & Industries Ltd, RHT Bus Services Ltd, ABC Motors Ltd, Bamyris Motors Ltd, Leal and Co Ltd, Tropic Knits Ltd, FM Denim Co. Ltd, Allied Motors, United Basalt Products Ltd, Labelling Industries Ltd, Exotic Group, Autocheck Ltd, Bahadoor Printing Ltd, Precigraph Ltd, CEAL, Technic Tyre Ltd, Cheekips Ltd, Calder Automotive Co. Ltd, Autocare Centre Ltd, FM Construction Ltd, Neyra Spa, Zilwa Attitude and Ananthya Crystal Dove Spa.

5.0 Award of certificates ceremony at Lycée Polytechnique Sir Guy Forget



In December 2019, 76 trainees of the Lycée Polytechnique Sir Guy Forget received their Brevet de Technicien certificates in Mécanique Automobile, Fabrication Mécanique, Electrotechnique/Electronique and Bâtiment in the presence of the Hon. Soodesh Satkam Callichurn, Minister of Labour, Human Resource Development and Training.

6.0 Career Expo

In February 2020, MITD participated in the Mauritius International University Career Expo organized by Rotary Club, Grand Bay.



PROFILE OF MEMBERS OF SENIOR MANAGEMENT OF MITD

Director- PRADEEP KUMAR JOOSERY

Professional Qualifications: BA (Hons) Economics, MA Economics with First class

Deputy Director (Ag) - Corporate: SAYADALY MAUDARBOCUS

Professional Qualifications: Bachelor of Engineering (Civil), MSC Engineering Project Management, Registered Professional Engineer of Mauritius

Divisional Manager - Maintenance Division: MAHESWAR COYLAS

Professional Qualifications: Diploma in Business Administration, B. Tech (Hons) in Civil Engineering, MSc Engineering Project Management

Divisional Manager- Corporate Affairs Division: DAMYANTEE JISSUREY

Professional Qualifications: BA (Hons) Social Sciences, Masters in Business Administration (MBA)

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

Post Graduate Diploma in Transport and Development, Post Graduate Diploma in Computer Science, BSc (Hons) Engineering

Divisional Manager (Ag) –Training Delivery Division: VEDMITRE MUNBODH

Professional Qualifications: BSc in Applied Mathematics, BSc in Engineering

Divisional Manager (Ag) - Finance Division: SANJAY JEEWAJEE

Professional Qualifications: FCCA
Registered Professional Accountant of Mauritius
(July 2019 - October 2019)

Assistant Manager - Information Technology Division: ANASAMY KUPPAN

Professional Qualifications: Diploma in Computer Science, Postgraduate Diploma in Virtual Reality and 3D Applications, Bachelor of Engineering in Computer Science and Engineering, Master of Science in Information and Communication Technology

Assistant Manager – Human Resource Division: LUXMI DUSOYEA

Professional Qualifications: Diploma in Human Resources
Bsc (Hons) in Human Resources
(1 July 2019 to 30 June 2020)

STAFFING SITUATION AS AT 30 JUNE 2020

As at June 2020 the number of staff at the MITD stood at 730 and are categorised as follows:

Category	No of staff in post as at 30 June 2020
Management cadres	19
Training cadres	392
Administrative cadres	166
Support cadres	153
TOTAL	730

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, Human Resource Assistant, Safety and Health Officer, Procurement Officer, Executive Clerk, Procurement and Supply Officer, Accounting Technician, Senior Accounting Technician, Assistant Executive Clerk, Public Relations Officer, Coordinator, 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 MISSIONS/COURSES FROM JULY 2019 TO JUNE 2020

1. Mr Vedmitre Munbodh, Ag. Divisional Manager – Developing a sub-regional framework for quality assurance in the TVET qualifications process for Eastern Africa, 15 to 17 July 2019 - Mahé, Seychelles
2. Mr Louis Robert Mallet, Training Officer – General Electricity, 21 to 25 July 2019 in Amman, Jordan
3. Mr Sanjay Haulkory, Training Officer – The Art of Inventing Wood and Furniture Industry, 01 to 12 September 2019 – Egypt
4. Mr Gulshan Teeluck, Training Officer – Enhancement Train the Trainer Programme Towards IR 4.0, 03 to 20 September 2019 – Malaysia
5. Mr Teeluckmun Bhaugeerutty, Training Officer – Industrial Automation in TVET Training, 03 to 20 September 2019 - Malaysia
6. Mr Dwarkanath Teemul, Training Officer – Singapore Cooperation Programme (SCP) – Training Programme on Performance Assessment and Capacity Building, 15 to 19 September 2019 - Jordan.
7. Vocational Education for teachers from Developing Countries – from 21 November to 20 December 2019 – Ningbo, Zhejiang, China. Attended by:
 - Mr Marc Rodney Castel, Ag. Assistant Manager, Le Chou Multipurpose Training Centre
 - Mr Milandranath Munroop, Officer in Charge, Abercrombie Training Centre
 - Mr Robin Sunyasi, Officer in Charge, Rivière du Rempart Training Centre
8. Mr S Maudarbocus, Ag. Deputy Director – Inter-Country Seminar at Enhancing the Achievements of Work on the Education Training Work Continuum (ICQN-TVSD), 09 to 10 December 2019 – Ivory Coast.



**TRAINING ACTIVITIES
FOR PERIOD
JULY 2019 TO JUNE 2020**



**Training in Electrical
Installation works**

**Training in Automotive
Mechanics and Electronics**

TRAINING CENTRES OPERATIONAL IN 2019/2020

SN	Vocational training centre	Responsible officer	Contact number	Email address	Address
1	Ecole Hotelière Sir Gaëtan Duval	Mr K Nosib Ag. TCM	Tel: 4047200/ Adm: 404 7202 Fax: 4658564/8835	knosib@mitd.mu ehsgdregistry@mitd.mu	Ebène, Rose Hill
2	Knowledge Based Training Centre	Mr S Makhan Ag. TCM	Tel: 2061800/ 1811 Adm:206 1811 Fax: 2168695	smakhan@mitd.mu adminkbtcc@intnet.mu kbtccregistry@mitd.mu	Military Road, Port Louis
3	School of Information Technology, Electronics and Communication	Mr N Abdool TCM	Tel: 404 7200 Fax: 465 8690	nabdool@mitd.mu	Ebène, Rose Hill
4	Sir Rampersad Neerunjun Training Centre – East Wing	Mr J Tanapakion TCM (July 2019 – 15 August 2019) Mr I Dowlut (15 August 2019 – June 2020)	Tel: 404 7200, Adm: 465 3235/ 404 7273/ 404 7287 Fax: 466 1884	manager@srntc.intnet.mu registry@srntc.intnet.mu	Ebène, Rose Hill
5	Lycée Polytechnique Sir Guy Forget	Mr V Ramgobin Ag. Manager	Tel :4139262/2959 413 2420 Fax: 413 2938	sramgobin@mitd.mu lpsgregistry@mitd.mu	François Mitterrand Street, Flacq
6	Sir Kher Jagatsing Training Centre	Mr I Dowlut Ag. TCM (July 2019 – 15 August 2019) Mr K Sookmoulla, Ag. TCM (19 August 2019 – June 2020)	Tel: 4542104/ 4541058/4660361/ 467 7733 Fax: 454 8272	idowlut@mitd.mu ksookmoulla@mitd.mu skjtccregistry@mitd.mu	Dr Lesur Street, Beau Bassin
7	Prof B.S Upadhyaya Training Centre	Mr N Paraouty Ag. TCM	Tel: 2642525/ 2648002/2070 Fax: 2641595	putccregistry@mitd.mu nparaouty@mitd.mu	La Paix, Piton
8	Surinam Training Centre	Mr G Kaniah OIC	Tel: 6256043/ 6258065 Fax: 6257039	stccregistry@mitd.mu gkaniah@mitd.mu	Royal Road, Surinam
9	Mahebourg Training Centre	Mr H K Madhow AM	Tel: 6313572/ 6318664 Fax: 6315547	hmadhow@mitd.mu mtccregistry@mitd.mu	Colony Street, Mahebourg
10	La Tour Koenig Training Centre	Mr K Sookmoulla AM (July 2019 – 19 August 2020) Mrs G Boodhun Coordinator (19 August 2019 – June 2020)	Tel: 2341313/ 2343161 Fax: 2340753	ksookmoulla@mitd.mu gboodhun@mitd.mu lktccregistry@mitd.mu	Pointe aux Sables, Port Louis
11	Carreau Esnouf Educational Centre	Mr H K Madhow AM	Tel/Fax: 637 7299	hmadhow@mitd.mu registryceec@intnet.mu	Royal Road, Carreau Esnouf, Union Vale
12	Cote D'Or Training Centre	Mr O Seesaran AM	Tel: 4331887 Fax: 4333202	oseesaran@mitd.mu cdtccregistry@mitd.mu	Royal Road, Cote D'Or
13	Professional Drivers Training Centre	Mr P Goreeba Coordinator	Tel: 6640082/ 6640046/ 6640081 Fax: 6640060	pgoreeba@mitd.mu pdtccregistry@mitd.mu	16ème Mille, Forest Side
14	Le Chou Multi Purpose Training Centre	Mr R Castel Ag. AM	Tel: 831 5256/4481 Fax:8315560	rcastel@mitd.mu	Le Chou, Rodrigues

PREVOCATIONAL EDUCATION TRAINING CENTRES

SN	Vocational training centre	Responsible officer	Contact number	Email address	Address
1	Abercrombie Training Centre	Mr M Munroop OIC	Tel: 2409266	abercrombietc@gmail.com mmunroop@mitd.mu	1, Indian Street Cité Martial, Port Louis
2	Benares Training Centre	Mr P Ragoonath OIC (July 2019 – 22 November 2019) S Boodhun OIC (22 November 2019 as at date)	Tel: 6261584	pragoonath@mitd.mu sboodhun@mitd.mu	Hirondel Street, Chateau Benares
3	Colonel Maingard Training Centre	Mr K Pertab OIC (July 2019 – 22 November 2019) Mr P Ragoonath (22 November 2019 as at date)	Tel: 4654505 Fax: 4654505	ppertab@mitd.mu pragoonath@mitd.mu admincmct@orange.mu	Colonel Maingard Street, Beau Bassin
4	Clairfonds Training Centre	Mr P Booputh OIC (July 2019 – 22 November 2019) Mr P K Pertab OIC (22 November 2019 as at date)	Tel: 4270690 Fax: 4270693	pbooputh@mitd.mu oiccltc@intnet.mu ppertab@mitd.mu	Avenue Vivekananda, Clairfonds No. 3, Vacoas
5	Goodlands Training Centre	Mr S Bhujun OIC (July 2019 – 22 November 2019) Mr G Beeharry Panray (22 November 2019 as at date)	Tel: 2834226 Fax: 2834226/6693	ssbhujun@mitd.mu beeharrypanray@gmail.com	Route Geranium, Goodlands
6	La Gaulette Training Centre	Mr D Mohonee OIC	Tel: 4516079 Fax: 4516081	dmohonee@mitd.mu oiclgtc@intnet.mu	Royal Road La Gaulette
7	Mont Roches Training Centre	Mr G Beeharry Panray OIC (July 2019 – 22 November 2019) Mr R Sunyasi (22 November 2019 as at date)	Tel: 4659806 Fax: 4659806	oicmrtc@gmail.com rrsunyasi@mitd.mu	Verger Bissambur School Lane, Mont Roches
8	R Bundhun Training Centre	Mr L Soopal OIC	Tel: 4174049 Fax: 4174059	lsoopal@mitd.mu	Royal Rd, Bois d'Oiseau, Grande Retraite
9	Rivière du Rempart Training Centre	Mr R Sunyasi OIC (July 2019 – 22 November 2019) Mr S Bhujun (22 November 2019 as at date)	Tel: 4121029 Fax: 4123865	rsunyasi@mitd.mu ssbhunjun@mitd.mu	La Clemance, Behind SSS Prayag, Rivière du Rempart
10	Rose Belle Training Centre	Mr S Boodhun OIC (July 2019 – 22 November 2019) Mr P Booputh (22 November 2019 as at date)	Tel: 6271439 Fax: 6271452	sboodhun@mitd.mu pbooputh@mitd.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 JULY 2019 TO JUNE 2020

Course Level	No of Courses	No. of Trainees		
		Male	Female	Total
National Certificate Level 2	9	412	187	599
National Certificate Level 3	17	482	130	612
National Certificate Level 4	15	492	73	565
National Certificate Level 5	3	69	12	81
Brevet de Technicien	4	336	5	341
Diploma/National Diploma	6	330	122	452
Higher National Diploma	3	110	103	213
TOTAL	57	2231	632	2863

FULL TIME COURSES OFFERED BY LEVEL IN 2019/2020

A total of 57 courses were offered under the full time mode as follows:

1. National Certificate Level 2

SN	Course Title
1	Art & Craft
2	Automotive Mechanics
3	Electrical installation Works
4	Garment Making
5	Housekeeping
6	Landscape Maintenance
7	Motorcycle and Outboard Motors
8	Plumbing
9	Wood Trade

3. National Certificate Level 4

SN	Course Title
1	Automotive Mechanics and Electronics
2	Electrical Installation Works
3	Communication Electronics
4	Engineering Machining & Toolmaking
5	Food Production
6	Front Office
7	Housekeeping
8	Industrial Electronics
9	Industrial Machine Maintenance
10	Information Technology
11	Pastry Production
12	Refrigeration and Air Conditioning
13	Restaurant & Bar Services
14	Tractor and Heavy Vehicle Mechanics
15	Travel and Tourism

2. National Certificate Level 3

SN	Course Title
1	Agriculture
2	Aluminium and UPVC Joinery
3	Automotive Mechanics
4	Beauty Therapy
5	Building Construction
6	Electrical Installation Works
7	Hairdressing
8	Maintenance Fitting
9	Painting
10	Plumbing
11	Refrigeration and Air Conditioning
12	Sheet metal Fabrication
13	Textile Product Design and Manufacture
14	Welding
15	Wood Technology
16	Leisure and Entertainment
17	Tour Guiding

4. National Certificate Level 5

SN	Course Title
1	Communication Electronics
2	Industrial Electronics
3	Information Technology

FULL TIME COURSES OFFERED BY LEVEL IN 2019/2020

5. Brevet de Technicien

SN	Course Title
1	Production et Maintenance Industrielle
2	Electrotechnique
3	Bâtiment
4	Mécanique Automobile

6. National Diploma/Diploma

SN	Course Title
1	Applied Mechanical and Electrical Engineering
2	Building Services Engineering
3	Civil Engineering
4	Information Technology
5	Tourism Management
6	Telecommunications

7. Higher National Diploma

SN	Course Title
1	Hospitality Management
2	Hospitality Management - Culinary Arts
3	Electrical and Electronic Engineering

FULL TIME ENROLMENT BY TRAINING CENTRE AND GENDER FOR THE PERIOD JULY 2019 – JUNE 2020

Training Centre	Male	Female	Total
Abercrombie Training Centre	47	24	71
Le Chou Multipurpose Training Centre	67	29	96
Surinam Training Centre	79	14	93
Colonel Maingard Training Centre	7	40	47
Riviere Du Rempart Training Centre	55	30	85
La Tour Koenig Training Centre	0	11	11
Knowledge Based Training Centre	319	43	362
Sir Kher Jagatsingh Training Centre	67	2	69
Goodlands Training Centre	39	16	55
La Gaulette Training Centre	33	14	47
Rose Belle Training Centre	42	18	60
Prof B S Upadhyaya Training Centre	158	0	158
Côte D'Or Training Centre	69	0	69
Sir Rampersad Neerunjun Training Centre – East Wing	173	1	174
Clairfonds Training Centre	41	16	57
R. Bundhun Training Centre	82	16	98
Mahebourg Training Centre	92	13	105
Mont Roches Training Centre	44	1	45
École Hotelière Sir Gaetan Duval	215	259	474
Lycée Polytechnique Sir Guy Forget	336	5	341
School of Information Technology, Electronics and Communication	266	80	346
TOTAL	2231	632	2863

ENROLMENT ON PART TIME COURSES FROM JULY 2019 – JUNE 2020

Training Centre	Male	Female	Total
Le Chou Multipurpose Training Centre	28	73	101
Surinam Training Centre	41	0	41
Knowledge Based Training Centre	176	8	184
Sir Kher Jagatsingh Training Centre	272	9	281
Prof B S Upadhyaya Training Centre	136	0	136
Côte D'Or Training Centre	10	0	10
Sir Rampersad Neerunjun Training Centre – East Wing	117	8	125
École Hotelière Sir Gaetan Duval	179	197	376
School of Information Technology, Electronics and Communication	179	80	357
Professional Drivers Training Centre	277	23	328
Training Delivery Division	305	0	15
TOTAL	1556	398	1954



ENROLMENT ON APPRENTICESHIP COURSES FROM JULY 2019 – JUNE 2020

Training Centre	Male	Female	Total
Le Chou Multipurpose Training Centre	12	27	39
Mahebourg Training Centre	151	1	152
Knowledge Based Training Centre	219	139	358
Sir Kher Jagatsingh Training Centre	150	5	155
Prof B S Upadhyaya Training Centre	111	0	111
Côte D'Or Training Centre	15	0	15
Sir Rampersad Neerunjun Training Centre – East Wing	194	15	209
École Hotelière Sir Gaetan Duval	850	531	1381
R. Bundhun Training Centre	55	0	55
Carreau Esnouf Educational Centre	17	74	91
TOTAL	1774	792	2566

NUMBER ENROLLED ON PREVOCATIONAL EDUCATION COURSES (PVE 4) BY GENDER AND CENTRE FROM JULY 2019 TO JUNE 2020

SN	Training Centre	Male	Female	Total
1	Abercrombie Training Centre	170	-	170
2	Rivière du Rempart Training Centre	107	45	152
3	Goodlands Training Centre	85	55	140
4	Colonel Maingard Training Centre	-	146	146
5	R. Bundhun Training Centre	118	50	168
6	Rose Belle Training Centre	124	62	186
7	Benares Training Centre	52	32	84
8	Clairfonds Training Centre	123	44	167
9	Mont Roches Training Centre	125	-	125
10	La Gaulette Training Centre	42	31	73
11	Le Chou Multipurpose Training Centre	57	33	90
TOTAL		1003	498	1501

CERTIFICATES/DIPLOMAS AWARDED FROM JULY 2019 TO JUNE 2020

Award Courses

A total of 2373 Certificates/Diplomas were awarded for the different courses as follows:-

NATIONAL CERTIFICATE LEVEL 2 (MITD)

Trades	No of Awardees
Art & Craft	35
Automotive Mechanics	33
Electrical Installation Works	105
Food Production	36
Housekeeping	70
Landscape	36
Restaurant Bar Service	24
Plumbing	71
Pastry	5
Garment Making	33
Wood Work	10
TOTAL	458

NATIONAL CERTIFICATE LEVEL 3 (MITD)

Trades	No of Awardees
Aluminium and U-PVC Opening	55
Automotive Electricity and Electronics	22
Automotive Mechanics	85
Bakery	15
Beauty Care	-
Butchery	-
Care of Elderly and Disabled	15
Early Childhood Education and Care	59
Electrical Installation works	97
Food Production	197
Front Office	65
Garment Making	16
Hairdressing	20
Housekeeping	87
Industrial Machine Maintenance	13
Leisure & Entertainment	23
Maintenance Fitting	12
Painting	6
Pastry	123
Plate making and machine printing	7
Plumbing	40
Pre-Press	7
Print Finishing	7
Refrigeration and Air Conditioning	39
Restaurant & Bar Service	182
Sheet Metal Fabrication	1
Tour Guiding	19
Villa Service	12
Welding	29
Wood Trades	20
TOTAL	1273

CERTIFICATES/DIPLOMAS AWARDED FROM JULY 2019 TO JUNE 2020

NATIONAL TRADE CERTIFICATE LEVEL 2 (MITD/MES)

Trades	No of Awardees
Industrial Machine Maintenance	-

NATIONAL CERTIFICATE LEVEL 5 (MITD)

Courses	No of Awardees
Information Technology	10
Industrial Electronics	-
TOTAL	10

NATIONAL CERTIFICATE LEVEL 4 (MITD)

Trades	No of Awardees
Automotive Mechanics and Electronics	33
Custom Clearance	13
Electrical Installation Works	18
Engineering Machining and Tool Making	7
Food Production	12
Front Office	23
Health Care Assistant	182
Housekeeping	13
Industrial Machine Maintenance	18
Information Technology	19
Industrial Electronics	-
Refrigeration and Air Conditioning	33
Restaurant & Bar Service	10
Scaffolding	9
Textile Product Design and Manufacture	16
Tractor and Heavy Vehicle Mechanics	7
Travel & Tourism	15
Pastry	11
Plumbing	17
Welding	11
Wood Technology	4
TOTAL	471

NATIONAL DIPLOMA (MITD)

Courses	No of Awardees
Applied Mechanical Engineering	12
Building Services Engineering	2
Civil Engineering	6
Hotel Management	6
Information Technology	5
Telecommunication	7
TOTAL	38

DIPLOMA

Trades	No of Awardees
Tourism Management (MITD/Université d'Angers)	57
TOTAL	57

HIGHER NATIONAL DIPLOMA (BTEC PEARSON)

Courses	No of Awardees
Electrical & Electronics Engineering	-
Hospitality Management	43
Hospitality Management(Culinary Art)	23
TOTAL	66

• TRADE TEST

A total of one hundred and four (104) candidates were examined for trade test.

SBM SCHOLARSHIPS AWARDED IN 2019/2020

The SBM Foundation launched a scholarship scheme under its CSR programme for needy and meritorious students who had obtained admission on full time courses at the MITD in the academic year 2019/2020.

Applications were invited from MITD trainees coming from a family whose household income does not exceed Rs 20,000/- per month. With a view to eradicate absolute poverty in Mauritius, special consideration was also given to meritorious students who come either from a family registered under the Social Register of Mauritius or from vulnerable groups as defined by the National CSR Foundation Charter 2019. In addition, students from Rodrigues and outer islands as well as disabled students were encouraged to apply.

One Hundred and thirteen (113) applications were received from trainees enrolled on NC3/NC4/NC5/BT/ Diploma courses.

The scholarships covered:

- (i) Administrative fees and examination fees as well as a yearly stipend of Rs 12,000/- for trainees enrolled on Diploma courses.
- (ii) Administrative fees and examination fees for NC4/NC5/BT trainees.
- (iii) Examination fees for NC3 trainees.
- (iv) Air tickets, library fee and examination fees for Rodriguan students enrolled on NC4/NC5/BT/City & Guilds Diploma courses at the MITD.

The number of MITD trainees who benefitted from the SBM scholarship were as follows:

Diploma courses	31
NC4/NC5/BT courses	31
NC3 courses	34



RISKS AND INTERNAL CONTROLS

KEY RISKS FOR THE ORGANISATION

Internal Audit and Risk Management

The Internal Audit Section at 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.
- Compliances 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 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 MITD:

- **Market and Competitive Risk** – Due to the increasing number of training institutions delivering technical and delivering technical and vocational courses, there is a risk that an individual will not opt to follow such courses at MITD.

This risk is better managed through massive advertisements in local newspapers and radio, open days organised within all the MITD training centres, talks in secondary schools

- **Financial Risk** – MITD, as a public sector entity, is exposed to financial risks to a lesser extent. MITD does not use any derivative financial instruments to hedge risk exposures. MITD is not exposed to credit risk, currency risk and interest rate risk.
- **Reputational Risk** – In order to reduce the risk of delivering training of poor quality, thus affecting its reputation, MITD updates its curricula and regularly provides training to its trainers. MITD has developed standard procedures and processes so that there is consistency in training across its training centres. Through quality management system, the MITD is obliged to keep certain records which are in line with the retention policy of the National Archive.

- **Risk Assessment** – Risk Assessment at MITD was worked out for the 24 training centres as well as for the Head Office in November 2010. A systematic approach was used in conducting awareness sessions in the training centres so that managers could work on the risk assessment in their respective centre. The risk assessment has been verified by the Safety and Health Officer and discussed with the managers for further action.

Health, Safety and Environmental Risk – The risk that trainees are following courses in an unsafe working environment thus resulting in injuries and health hazards is overcome through constant monitoring by and visits of the Safety and Health Officer 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 are overcome by making regular backups and use of passwords to access computers to ensure confidentiality. Moreover, an ICT (Information, Communication and Technology) policy has been set up by the IT Section to ensure that ICT resources are used effectively, efficiently and in an appropriate manner.

- **Legal Risk** – MITD is subject to risks of litigation from its trainees, suppliers, employees and regulatory authorities in case of breach of contractual obligations or other duties. Therefore, MITD has to ensure that trainees and employees are provided with safe training environment and safe workplace respectively. MITD seeks the guidance of its legal adviser based at Attorney General's Office, whenever required.

- **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 systems in place.



**Training in Business
Process Services**



Training in Masonry

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)

RISKS AND CONTROLS

INTRODUCTION

Information and Communication Technology (ICT) plays a pivotal role as an enabler/facilitator for education and training worldwide. The MITD has also leveraged the potential of ICT as an enabler in facilitating and making the administrative, teaching and learning processes more effective and efficient. Several ICT initiatives had been realized at MITD over the past 10 years and there are more that can be done to further unleash the ICT potential.

A number of projects have been implemented and these include inter alia, Corporate E-mail , Enterprise Resource Planning (ERP) Software, Digital Education Skills Training, hardware, software and security systems. The organisation is highly dependent on these for its principal business functions . Failure to any system could result in significant loss for the organisation.

In this respect, IT control systems have been put in place and are being audited regularly. These comprise the following seven focus areas :

(1) Information Technology Governance

An IT Strategy Committee and an active IT Steering Committee at Directorate level for optimum result in IT governance, as part of an enterprise governance.

An IT Strategic Plan for 2018-2021 has been prepared and IT projects are discussed in the monthly management meetings.

(2) Security Management

Security policies as well as E-mail and Green IT policies have been issued to staff and students. These policies maintain a clear direction and safeguard the assets across the organisation. Firewalls have been installed and Anti-Virus systems are updated daily. These prevent data corruption and interruption of IT services.

(3) Programme Change Management

There are high risks whenever unauthorised changes are made to the systems, without proper testing. Documentation should support any request for changes in the system.

Thus, there is an approved procedure and guidelines which must be followed regarding changes and upgrades required on the system.

(4) Physical Access Controls

Unauthorised access to IT environments could result in damage to hardware, theft, etc. Therefore, procedures have been laid down regarding physical access to IT environment. A register for server room access is kept under key.

(5) Environmental Controls

Fire extinguishers, uninterrupted power supply, generators, air conditioning systems and cyclone procedures are in place.

(6) IT Service Continuity

Backups are carried out daily for Enterprise Resource Planning (ERP) Software system and regular checks are done to ensure data integrity and availability. Cloud strategy has been adopted for E-mail and the new ERP system.

(7) Logical Access Controls

Staff have access to the organisation's e-mail upon acceptance and signature of E-mail policy. Each user has a unique username. Users' access rights are reviewed upon receipt of formal requests from users.

Rules and procedures have been put in place to minimize risk of errors, fraud and the loss of data, confidentiality, integrity and availability.

PROCUREMENT POLICIES AND PROCEDURES FOR GOODS, SERVICES AND WORKS

The procurement activities of the MITD are governed by the Public Procurement Act 2006 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	Board
6	PV > Rs 50,000,000	Central Procurement Board

Committees

The following committees have been set up for procurement:-

- 1. Bid Evaluation Committee** - Composition depends on item/s to be evaluated. It consists of a Chairperson at Divisional Manager or Training Centre Manager level and two technical persons.
- 2. Tender Committee** - Chaired by the Director. It includes the Ag. Deputy Director (Corporate), Ag. Divisional Manager (Finance) and Assistant Manager (Procurement).
- 3. Finance Committee** - Committee set up by MITD Board and members of the tender committee are in attendance.
- 4. MITD Board** - For approval of items above Rs 500,000 up to Rs 50 m.

GREENING OF TVET

In line with UNESCO's sustainable goals, the MITD has taken the following measures for the integration of sustainable development in TVET.

- Introduction of a competency on awareness of environmental issues in all curricula of training programmes
- Introduction of training in the installation, maintenance and 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



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. 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 organization.

In satisfying this commitment MITD aims at:

- Ensuring that it is complying with current Safety and Health Legislations (Occupational Safety & Health Act 2005 and any other relevant Acts) and setting of higher standards where so required;
- Assessing the workplace through risk assessment which is crucial in ensuring that these standards are maintained and are 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 issue pertaining to Safety and 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 life activity.

STATEMENT OF BOARD'S RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2020

The Board is responsible to prepare financial statements for each financial year which give 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 these considerably;
- Select suitable accounting policies and apply these considerably;
- Take reasonable steps for the prevention and detection of fraud and other irregularities and to safeguard the assets;
- Make 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 abided by 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 Organisations 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 authorized 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 Organisation'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:



H Vydellingum
CHAIRPERSON
MITD Board



S Maudarbocus
Ag. Director
MITD



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Mauritius Institute of Training and Development
for the year ended 30 June 2020**

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 2020 and the statement of financial performance, statement of changes in net asset/equity, statement of cash flows and statement of comparison of budget and actual figure for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Institute of Training and Development as at 30 June 2020, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the 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 of the Mauritius Institute of Training and Development, but does not include the financial statements and my auditor's report thereon.

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

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

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

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

In preparing the financial statements, management is responsible for assessing the 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 of 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 ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mauritius 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 Responsibilities for Compliance

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

Auditor's Responsibilities

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

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

- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;
- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Mauritius Institute of Training and Development has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

Statutory Bodies (Accounts and Audit) Act

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

As far as it could be ascertained from my examination of the relevant records:

- (a) the Mauritius Institute of Training and Development has complied with the Statutory Bodies (Accounts and Audit) Act; and
- (b) no direction relating to the accounts has been issued by the responsible Minister to Mauritius Institute of Training and Development.

Based on my examination of the records of Mauritius Institute of Training and Development, nothing has come to my attention that causes me to believe that:

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

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

7 July 2021



FINANCIAL STATEMENT



STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

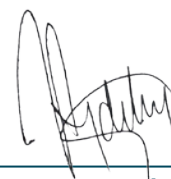
	Note	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
ASSETS			
Current assets			
Cash and cash equivalents	4	102,624,058	113,562,558
Trade receivables	5	5,908,498	14,592,763
Car loan receivable	6	7,451,939	9,450,512
Inventories	7	6,075,268	5,672,530
Held to maturity investments	8	88,111,350	38,990,600
Total current assets		210,171,113	182,268,963
Non current assets			
Car loan receivable	6	17,433,502	22,369,826
Property plant and equipment	9	1,463,314,179	1,434,794,612
Investment property	10	71,747,740	71,747,740
Intangible assets	11	834,415	794,667
Total non-current assets		1,553,329,836	1,529,706,845
Total Assets		1,763,500,949	1,711,975,808
LIABILITIES			
Current liabilities			
Trade and Other Payables	12	45,028,931	58,258,586
Short Term Employee Benefits	13	19,450,009	18,146,377
Short Term Car Loan	14	9,553,259	9,449,078
Total current liabilities		74,032,199	85,854,041
Non current liabilities			
Other Long Term Employee Benefits	13	247,927,359	240,992,479
Long Term Car Loan	14	17,433,502	23,289,700
Retirement benefit obligation	15	389,000,685	130,578,647
Total non-current liabilities		654,361,546	394,860,826
TOTAL LIABILITIES		728,393,745	480,714,867
NET ASSETS		1,035,107,204	1,231,260,941
EQUITY			
General Fund	16	226,745,600	420,026,003
Revaluation Reserve	16	808,361,604	811,234,938
TOTAL EQUITY		1,035,107,204	1,231,260,941

The notes on pages 77 to 103 form an integral part of the financial statements.

Approved by MITD Board on 30-06-2021



N Raffique
BOARD MEMBER



H Vydelingum
CHAIRPERSON

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Revenue from exchange transactions			
Course fees		20,560,811	38,408,252
Rental income		26,625,446	27,345,143
Other income	17	11,231,399	18,653,583
		58,417,656	84,406,978
Revenue from non-exchange transactions			
Grants	18	662,712,557	569,464,054
Total revenue		721,130,213	653,871,032
Expenditure			
Employee benefits costs	19	(485,749,041)	(478,998,855)
Training expenses	20	(18,806,114)	(23,668,452)
Stipend to trainees	21	(81,183,796)	(32,795,100)
Refund to employers - Apprenticeship scheme	22	-	(7,053,074)
Depreciation and amortisation	23	(30,828,828)	(30,666,263)
Other expenses	25	(51,603,023)	(58,014,721)
Finance costs	26	(352,417)	(184,535)
Total expenses		(668,523,219)	(631,381,000)
Surplus for the year		52,606,994	22,490,032

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

	Note	Capital Fund MUR	General Fund MUR	Translation Reserve MUR	Revaluation Reserve MUR	Retained Earnings MUR	Total Net Assets/Equity MUR
Balance at 01 July 2019		-	420,026,003	-	811,234,938	-	1,231,260,941
Depreciation adjustment	1	-	-	-	(2,873,334)	2,873,334	-
Exchange Gain on USD Account	2	-	-	93,585	-	-	93,585
Transfer (from)/to		-	-	(93,585)	-	93,585	-
Re-measurement of Retirement benefit obligation	3	-	(253,271,702)	-	-	-	(253,271,702)
Restatement of grant received	4	3,980,000	437,386	-	-	-	4,417,386
Transfer (from)/to		(3,980,000)	3,980,000	-	-	-	-
Surplus for the year		-	-	-	-	52,606,994	52,606,994
Transfer (from)/to		-	55,573,913	-	-	(55,573,913)	-
Balance at 30 June 2020		-	226,745,600	-	808,361,604	-	1,035,107,204

Note:

1. 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.
2. The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2020.
3. The deficit arising from the re-measurement of the Retirement benefit obligation is recognised in the Net Assets/Equity in line with IPSAS 39.
4. Grant received from Agence Française de Développement (AFD) and Ministry of Finance of MUR 3,980,000 and MUR 437,386 respectively have been recognised in the Net Assets/Equity.

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

	Note	Capital Fund MUR	General Fund MUR	Translation Reserve MUR	Revaluation Reserve MUR	Retained Earnings MUR	Total Net Assets/Equity MUR
Balance at 01 July 2019		8,654,487	336,806,452	-	814,108,272	-	1,159,569,211
Depreciation adjustment	1	-	-	-	(2,873,334)	2,873,334	-
Exchange Gain on USD Account	2	-	-	55,552	-	-	55,554
Transfer (from) / to		(8,654,487)	8,654,487	(55,552)	-	55,552	-
Re-measurement of Retirement benefit obligation	3	-	49,146,146	-	-	-	49,146,146
Surplus for the year		-	-	-	-	22,490,032	22,490,032
Transfer (from) / to		-	25,418,918	-	-	(25,418,918)	-
Balance at 30 June 2019		-	420,026,003	-	811,234,938	-	1,231,260,943

Note:

1. 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.
2. The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2019.
3. The surplus arising from the re-measurement of the Retirement benefit obligation is recognised in the Net Assets/Equity in line with IPSAS 39.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Cash flows from operating activities		
Surplus for the year	52,606,994	22,490,032
Non cash movements:		
Capital grant recognised in statement of financial performance	(44,986,248)	(29,024,630)
Grant from Agence Francaise de Developpement (AFD)	3,980,000	(874,773)
Grant from Ministry of Finance	437,386	-
Actuarial reserves transferred in retirement benefit obligation	-	(945,050)
Investment income & donation received	(1,009,401)	(313,657)
Depreciation on property, plant and equipment	30,828,828	30,666,263
Finance cost	352,417	184,535
Loss on derecognition of assets	-	129,353
Impairment of debtors	-	292,194
Exchange gain on translation of foreign currency account	93,585	55,552
Increase in accounts receivable	15,619,162	6,854,594
(Increase) / decrease in inventories	(402,738)	1,698,312
(Decrease) / increase in accounts payables	(18,981,672)	15,688,500
Retirement benefit obligation	5,150,336	1,580,790
Employee benefits	8,238,512	5,186,922
Net cash flows generated from operating activities	<u>51,927,162</u>	<u>53,668,937</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(59,388,143)	(61,802,466)
Investment income	1,009,401	1,867,200
Net cash flows used in investing activities	<u>(58,378,743)</u>	<u>(59,935,266)</u>
Net cash flows before financing activities	<u>(6,451,581)</u>	<u>(6,266,329)</u>
Cash flows from financing activities		
Capital grant received	44,986,248	29,024,630
Finance cost	(352,417)	(184,535)
Net cash flows (used in) / generated from financing activities	<u>44,633,831</u>	<u>28,840,095</u>
Net change in cash and cash equivalents	38,182,250	22,573,766
Cash and cash equivalents at beginning of the year	152,553,158	129,979,392
Cash and cash equivalents at end of the year	<u>190,735,408</u>	<u>152,553,158</u>

Note:

Cash and cash equivalents

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

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Cash in hand and balances with banks	102,624,058	113,562,558
Held to maturity investments	88,111,350	38,990,600
	<u>190,735,408</u>	<u>152,553,158</u>

Property, plant and equipments

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

STATEMENT OF OUTTURN FOR THE YEAR ENDED 30 JUNE 2020

	Revised budget MUR	Actual expenditure MUR
EXPENDITURE		
Staff cost	487,678,400	489,148,094
Electricity	12,153,806	8,529,469
Telephone charges	4,905,112	3,731,627
Water charges	1,608,133	1,028,420
Motor vehicles fuel	602,170	264,607
Rent	534,450	427,200
Postage	1,196,810	457,421
Repair & maintenance - Buildings	20,803,113	6,265,025
Repair & maintenance - Training equipment	3,315,000	1,067,196
Repair & maintenance - Office equipment	2,919,365	1,386,787
Repair & maintenance - Vehicles	883,750	410,864
Cleaning services	12,496,481	9,450,076
Security services	13,571,888	8,610,609
Magazine / newspapers	194,400	49,385
Printing & stationery	3,876,279	1,939,555
Books and periodicals	498,000	30,542
Advertisement	1,885,000	631,429
Overseas trainers expenses	50,000	-
Consultants expenses	775,000	69,479
Legal & professional fees	2,328,750	314,500
Audit fees	425,000	-
Overseas travelling	537,000	121,638
Bank charges	398,053	352,417
Course materials	20,525,725	13,388,504
Local trainers expenses	3,839,376	2,338,992
Subscription & membership fees	1,067,500	251,675
Insurance costs	1,453,610	411,888
Workshop expenses	406,074	164,129
Trainees expenses	181,524,400	76,778,691
Conference and committees	1,159,179	637,891
Transport costs	692,500	245,279
Miscellaneous / open days / exhibition expenses	996,424	387,321
Consumables	244,631	13,643
Total recurrent expenditure (A)	<u>785,545,379</u>	<u>628,904,353</u>
Capital expenditure		
Construction of new Buildings, Construction Work in Progress, Improvement of Buildings, Acquisition of Training Tools & Equipment, Furniture, Fittings & Office Equipment, Computer Equipment & Software	129,432,293	55,445,966
Total capital expenditure (B)	<u>129,432,293</u>	<u>55,445,966</u>
Total expenditure (A+B)	<u>914,977,672</u>	<u>684,350,320</u>

Outturn for the period 2019/20 has been presented on a cash basis.

STATEMENT OF COMPARISON OF BUDGETS, ACTUAL CASH AND ACCRUED BASED-AMOUNT FOR THE YEAR ENDED 30 JUNE 2020

	Original budget MUR	Revised budget MUR	Received / paid MUR	Financial statements MUR
Income				
Course fees	21,589,029	24,661,029	18,342,251	20,560,811
Rental income	31,046,000	31,046,000	25,941,224	26,625,446
Other income	13,301,437	13,453,767	9,677,310	11,231,399
Grants	711,000,000	723,300,000	668,571,785	662,712,557
Total income	776,936,466	792,460,796	722,532,570	721,130,213
Expenditure				
Staff cost	505,673,999	487,678,400	489,148,094	483,342,736
Electricity	12,070,500	12,153,806	8,529,469	9,078,775
Telephone charges	4,937,522	4,905,112	3,731,627	4,286,512
Water charges	1,368,750	1,608,133	1,028,420	1,152,812
Motor vehicles fuel	617,170	602,170	264,607	264,607
Rent	494,000	534,450	427,200	625,082
Postage	1,226,810	1,196,810	457,421	457,586
Repair & maintenance - Buildings	21,385,876	20,803,113	6,265,025	6,495,401
Repair & maintenance - Training equipment	2,935,000	3,315,000	1,067,196	1,625,593
Repair & maintenance - Office equipment	2,860,600	2,919,365	1,386,787	1,490,455
Repair & maintenance - Vehicles	983,750	883,750	410,864	430,118
Cleaning services	12,205,228	12,496,481	9,450,076	10,885,492
Security services	11,470,000	13,571,888	8,610,609	11,504,586
Magazine / newspapers	201,400	194,400	49,385	66,535
Printing & stationery	3,896,365	3,876,279	1,939,555	2,067,104
Books and periodicals	498,000	498,000	30,542	36,237
Advertisement	1,865,000	1,885,000	631,429	631,429
Overseas trainers expenses	50,000	50,000	-	380,000
Consultants expenses	875,000	775,000	69,479	108,797
Legal & professional fees	2,328,750	2,328,750	314,500	359,500
Audit fees	425,000	425,000	-	-
Overseas travelling	567,000	537,000	121,638	121,638
Bank charges	240,500	398,053	352,417	352,417
Course materials	18,863,406	20,525,725	13,388,504	13,493,271
Local trainers expenses	3,770,176	3,839,376	2,338,992	2,406,305
Subscription & membership fees	1,092,900	1,067,500	251,675	296,675
Insurance costs	1,453,610	1,453,610	411,888	411,888
Workshop expenses	406,074	406,074	164,129	124,947
Trainees expenses	169,330,600	181,524,400	76,778,691	83,857,855
Conference and committees	1,170,500	1,159,179	637,891	700,833
Transport costs	625,000	692,500	245,279	225,458
Miscellaneous / open days / exhibition expenses	977,500	996,424	387,321	400,104
Consumables	223,250	244,631	13,643	13,643
Total recurrent expenditure (A)	787,089,236	785,545,379	628,904,353	637,694,391
Expenditure capitalised				
Construction / improvement to Buildings / Work in progress	156,864,746	79,581,877	36,109,721	37,585,017
Training tools & equipment	48,678,082	36,473,753	4,656,678	5,236,540
Furniture, fittings & office equipment	3,927,268	4,033,202	7,690,286	9,284,565
Computer equipment & software	9,181,461	9,343,461	6,989,282	7,282,021
Total expenditure capitalised (B)	218,651,557	129,432,293	55,445,966	59,388,143
Total expenditure (A+B)	1,005,740,793	914,977,672	684,350,320	697,082,534

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2020

Details	Original budget MUR	Revised budget MUR	Variation MUR	Comments
Recurrent budget				
Staff cost	505,673,999	487,678,400	(17,995,599)	Initial provision made for recruitment of staff accounted for 12 months and the recruitment was not yet done at the time of Revised Estimates and the provision was revised accordingly for a pro rated period of 5 months.
Electricity	12,070,500	12,153,806	83,306	Revised as per trend of the Actual Expenses.
Telephone charges	4,937,522	4,905,112	(32,410)	Revised as per trend of the Actual Expenses.
Water charges	1,368,750	1,608,133	239,383	Revised as per trend of the Actual Expenses.
Motor vehicles fuel	617,170	602,170	(15,000)	Revised as per trend of the Actual Expenses.
Rent	494,000	534,450	40,450	Renting of Award items not catered for initially.
Postage	1,226,810	1,196,810	(30,000)	Revised as per trend of the Actual Expenses.
Repair & maintenance - Buildings	21,385,876	20,803,113	(582,763)	The Upgrading of Electrical Installation and Waterproofing works in Training Centres revised figures during implementation.
Repair & maintenance - Training equipment	2,935,000	3,315,000	380,000	Some centres reallocated other expenses for repairs in the revised exercise.
Repair & maintenance - Office equipment	2,860,600	2,919,365	58,765	Some centres reallocated other expenses for repairs in the revised exercise.
Repair & maintenance - Vehicles	983,750	883,750	(100,000)	Revised as per trend of the Actual Expenses.
Cleaning services	12,205,228	12,496,481	291,253	Additional Provision was made for the increase in allocation of minimum wage.
Security services	11,470,000	13,571,888	2,101,888	Additional Provision was made for the increase in allocation of minimum wage.
Magazine / newspapers	201,400	194,400	(7,000)	Revised as per trend of the Actual Expenses.
Printing & stationery	3,896,365	3,876,279	(20,086)	Revised as per trend of the Actual Expenses.
Books and periodicals	498,000	498,000	-	
Advertisement	1,865,000	1,885,000	20,000	Revised as per trend of the Actual Expenses.
Overseas trainers expenses	50,000	50,000	-	
Consultants expenses	875,000	775,000	(100,000)	Reallocation made to cater for other expenses.
Legal & professional fees	2,328,750	2,328,750	-	
Audit fees	425,000	425,000	-	
Allowance to trainees - Stipend	167,655,000	179,984,900	12,329,900	Additional provision made to cater for an increase of 100 NAP trainees in SKJ and SRN TC.
Overseas travelling	567,000	537,000	(30,000)	Reallocation made to cater for other expenses.
Bank charges	240,500	398,053	157,553	Revised as per trend of the Actual Expenses.
Course materials	18,863,406	20,525,725	1,662,319	Additional provision made to cater for the increase in NAP trainees in SKJ and SRN TC.
Local trainers expenses	3,770,176	3,839,376	69,200	Revised as per trend of the Actual Expenses.
Subscription & membership fees	1,092,900	1,067,500	(25,400)	Revised as per trend of the Actual Expenses.
Insurance costs	1,453,610	1,453,610	-	
Workshop expenses	406,074	406,074	-	
Trainees expenses	1,675,600	1,539,500	(136,100)	Revised as per trend of the Actual Expenses.
Conference and committees	1,170,500	1,159,179	(11,321)	Revised as per trend of the Actual Expenses.
Transport costs	625,000	692,500	67,500	Some centres provided for Transport Expenses in the Revised exercise while not catered initially.
Misc / open days / exhibition expenses	977,500	996,424	18,924	Revised as per trend of the Actual Expenses.
Consumables	223,250	244,631	21,381	Revised as per trend of the Actual Expenses.
Total recurrent budget	787,089,236	785,545,379	(1,543,857)	
Capital budget				
Construction / improvement to buildings	156,864,746	79,581,877	(77,282,869)	Uplifting Works at SRNTC and Construction at Beau Vallon could not be launched as targeted and deferred in next financial year.
Training tools & equipment	48,678,082	36,473,753	(12,204,329)	Due to Covid 19, many tenders could not be launched in time as delivery delayed in next financial year.
Furniture, fittings & office equipment	3,927,268	4,033,202	105,934	Reallocation made from other Capital budget to cater for Additional Furniture / Equipment.
Computer equipment / software	9,181,461	9,343,461	162,000	Reallocation made from other Capital budget to cater for Additional Computer Equipment.
Total Capital Budget	218,651,557	129,432,293	(89,219,264)	
Total Budget	1,005,740,793	914,977,672	(90,763,121)	

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

	MUR	MUR
Actual Recurrent Expenditure as per Statement of Outturn		628,904,353
Basic differences		
Staff cost	(5,805,358)	
Electricity	549,306	
Telephone charges	554,885	
Water charges	124,392	
Rent	197,882	
Postage	165	
Repair & maintenance - Buildings	230,376	
Repair & maintenance - Training equipment	558,397	
Repair & maintenance - Office equipment	103,668	
Repair & maintenance - Vehicles	19,254	
Cleaning services	1,435,416	
Security services	2,893,977	
Magazine / newspapers	17,150	
Printing & stationery	127,549	
Books and periodicals	5,695	
Overseas trainers expenses	380,000	
Consultants expenses	39,318	
Legal & professional fees	45,000	
Course materials	104,767	
Local trainers expenses	67,313	
Subscription & membership fees	45,000	
Workshop expenses	(39,182)	
Trainees expenses	7,079,164	
Conference and committees	62,942	
Transport costs	(19,821)	
Miscellaneous / open days / exhibition expenses	12,783	
Total basic differences	<hr/>	8,790,038
Refund to employers apprenticeship expenses		-
Non cash items		
Depreciation	30,525,244	
Amortisation	303,584	
Total non cash items	<hr/>	<hr/> 30,828,828
Expenditure as per Statement of Financial Performance		<hr/> 668,523,219 <hr/>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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:

- Promote excellence in technical and vocational education and training;
- Promote research and enhance knowledge in technical and vocational education and training;
- Increase access to technical and vocational education and training through setting up of training centres;
- Promote exchange programs and courses with other institutions in technical and vocational education and training;
- 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) Standards 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 2020.

IPSAS 41 – Financial Instruments, effective date (annual periods beginning on or after) 01 January 2022

IPSAS 42 – Social Benefits, effective date (annual periods beginning on or after) 01 January 2022

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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 Standards 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 year.

(c) The financial statements have been prepared for a period of twelve months.

(d) Mauritian Rupees is the functional and presentation currency. The financial statements is presented in Mauritian Rupees ('MUR').

3.2 Revenue recognition

Revenue from exchange transactions

Revenue is recognized 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 recognized at time of receipt. Course fees for full time courses not yet disbursed by Tertiary Education Commission as at Statement of Financial Position date is accounted on the accrual basis.

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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 01 January 2014, the policy has been reviewed and transfers received are now recognized 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 recognized 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.

3.3 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 the Capital Fund. Grant received to finance recurrent expenditure is recognised in the same period as that expenditure.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

(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 the Capital Fund. Grant received to finance recurrent expenditure is recognised in the Statement of Financial Performance in the same period of that of 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 Capital Fund. Grant received to finance recurrent expenditure is recognised in the Statement of Financial Performance in the same period as that of expenditure.

3.4 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 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.

In line with the IPSAS 39 – Retirement Benefits Obligations, the actuarial gains and losses arise from the defined benefit plan are recognized in the Statement of Financial Position.. A surplus is recognized as a net defined benefit asset and a deficit as a net defined liability in the Net Assets/Equity in the period in which they occur.

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

(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.

3.5 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 recognized 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

3.6 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.

A full year depreciation is charged on fixed assets acquired during the year, 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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.

3.7 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.

3.8 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.

3.9 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

3.10 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.

3.11 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 Statement of Financial Position.

3.12 Inventories

Inventories are stated at the lower of cost or net realizable 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.

3.13 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 recognized 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

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 recognized over the term of the borrowings in accordance with the Institute's accounting policy for borrowing costs.

3.14 Trade payables

Trade payables are stated at their nominal value.

3.15 Provisions

Provisions are recognized 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 Statement of Financial Position date and are adjusted to reflect the current best estimate.

3.16 Revaluation reserve

Any surplus arising from the revaluation 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

YEAR ENDED 30 JUNE 2020

4. CASH AND CASH EQUIVALENTS	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Cash at bank and in hand	<u>102,624,058</u>	<u>113,562,558</u>

The carrying amount of these assets approximate their fair value.

5. TRADE RECEIVABLES	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Trade receivables	2,898,938	9,424,314
Interest receivables	1,540,916	261,657
Prepayments, accrued income and other debtors	1,468,644	4,906,792
Total trade receivables	<u>5,908,498</u>	<u>14,592,763</u>

6. CAR LOAN RECEIVABLE	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Car loan outstanding	24,885,441	31,820,338
Less Proportion receivable after more than 1 year	<u>(17,433,502)</u>	<u>(22,369,826)</u>
Proportion receivable within 1 year	<u>7,451,939</u>	<u>9,450,512</u>

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.

7. INVENTORIES	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
The inventories held are categorised as follows:		
Course Materials	6,053,891	5,644,580
Stationery	21,377	27,950
Total inventories	<u>6,075,268</u>	<u>5,672,530</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

8. HELD TO MATURITY INVESTMENTS

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Investment in Treasury Bills	<u>88,111,350</u>	<u>38,990,600</u>

The Held to Maturity Investments consist of four investments in Treasury Bills for the nominal sum of **Rs 20m, 50m, 19m and 1m** at the cost price of **97.149%, 97.451%, 99.778% and 99.823% respectively**.

The yield rates for the investments are **3%, 3.10%, 0.29% and 0.25% per annum**, with maturity dates of **27 November 2020, 17 July 2020, 26 February 2021 and 05 February 2021 respectively**.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

9. PROPERTY PLANT AND EQUIPMENT

COST / VALUATION	LAND MUR	BUILDINGS MUR	CONSTRUCTION WORK-IN- PROGRESS MUR	WORK-IN- PROGRESS OFFICE EQUIPMENT MUR	PLANT AND MACHINERY MUR	ASSETS ON DONATION MUR	FURNITURE, FIXTURES, FITTINGS & OFFICE EQUIPMENT MUR	MOTOR VEHICLES MUR	COMPUTER EQUIPMENT MUR	TOTAL MUR
At 01 July 2018	808,300,000	554,276,055	26,932,949	129,375	447,941,345	29,568,500	110,735,482	18,917,079	88,685,756	2,085,486,541
Additions	-	5,914,874	27,955,562	9,200	18,033,851	52,000	3,548,184	-	5,389,368	60,903,039
Transfers	-	33,430,400	(33,430,400)	-	-	-	-	-	-	-
Disposal	-	-	-	-	(2,322,381)	-	(969,910)	(1,010,091)	(1,053,842)	(5,356,224)
At 01 July 2019	808,300,000	593,621,329	21,458,111	138,575	4,63,652,815	29,620,500	113,313,756	17,906,988	93,021,282	2,141,033,356
Additions	-	4,109,993	33,475,024	-	5,236,540	-	9,284,565	-	6,938,689	59,044,811
Disposal	-	-	-	-	-	-	(17,998)	-	-	(17,998)
At 30 June 2020	808,300,000	597,731,322	54,933,135	138,575	468,889,355	29,620,500	122,580,323	17,906,988	99,959,971	2,200,060,169
DEPRECIATION										
At 01 July 2018	-	38,495,494	-	-	417,469,523	29,568,500	94,438,951	18,163,568	82,940,737	681,076,773
Disposal	-	-	-	-	(2,322,381)	-	(840,557)	(1,010,091)	(1,053,842)	(5,226,871)
Charge for the year	-	11,872,427	-	-	10,454,501	7,800	4,536,172	199,427	3,318,515	30,388,842
At 01 July 2019	-	50,367,921	-	-	425,601,643	29,576,300	98,134,566	17,352,904	85,205,410	706,238,744
Disposal	-	-	-	-	-	-	(17,998)	-	-	(17,998)
Charge for the year	-	11,954,626	-	-	10,183,488	7,800	4,029,111	105,833	4,244,386	30,525,244
At 30 June 2020	-	62,322,547	-	-	435,785,131	29,584,100	102,145,679	17,458,737	89,449,796	736,745,990
NET BOOK VALUE										
At 30 June 2020	808,300,000	535,408,775	54,933,135	138,575	33,104,224	36,400	20,434,644	448,251	10,510,175	1,463,314,179
At 30 June 2019	808,300,000	543,253,408	21,458,111	138,575	38,051,172	44,200	15,179,190	554,084	7,815,872	1,434,794,612

Notes:

(a) The initial costs incurred in respect to the Extension works at the Ecole Hôtelière Sir Gaëtan Duval have been accounted under Construction Work-in-Progress.

(b) Fees paid in respect of consultancy services on account of air conditioning works to be carried out at the Head Office, Phoenix, have been accounted under Work in Progress - Office Equipment.

(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 recognised in the accounts.

(d) A building of 595 m² located in Ebene in the West Wing Complex previously housing the Jewellery Training Unit has been put at the disposal of the Fashion and Design Institute (FDI) free of charge during the reporting period following the transfer of the Jewellery Unit to the FDI.

(e) The extension works to Le Chou Multipurpose Training Centre in Rodrigues for the total sum of Rs 33.4m have been completed in the year 2018/19 and have thus been accounted under Buildings.

(f) Following the transfer of the Jewellery Training Unit to the FDI, the assets for the unit have been de-recognised in the accounts as at 30 June 2019.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

10. INVESTMENT PROPERTY - AT FAIR VALUE	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
COST OR VALUATION		
At July 01	71,747,740	71,747,740
Decrease in fair value	-	-
At June 30	<u>71,747,740</u>	<u>71,747,740</u>

- The income derived from the renting of the Investment Property for the period 01 July 2019 to 30 June 2020 amounted to **MUR 26.3m** 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.

11. INTANGIBLE ASSETS	COMPUTER SOFTWARE	
	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
COST OR VALUATION		
At July 01	11,648,538	11,017,181
Additions	343,332	899,426
Disposal	-	(268,069)
At June 30	<u>11,991,870</u>	<u>11,648,538</u>
AMORTISATION		
At July 01	10,853,871	10,844,519
Disposal	-	(268,069)
Charge for the year	303,584	277,421
At June 30	<u>11,157,455</u>	<u>10,853,871</u>
CARRYING AMOUNT		
At June 30	<u>834,415</u>	<u>794,667</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

12. TRADE AND OTHER PAYABLES

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Trade and other Creditors	33,393,499	37,845,493
Accrued expenses and other payables	11,635,432	20,413,093
Total trade and other payables	<u>45,028,931</u>	<u>58,258,586</u>

13. OTHER EMPLOYEE BENEFITS

(a) 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 2020. Provision is also made for full annual entitlement for employees not yet reached the ceiling. The refundable sick leave entitlement as at 30 June 2020 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 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 Statement of Financial Position date is recognised as short term liability.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

13. OTHER EMPLOYEE BENEFITS (CONTINUED)

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Provision for sick leave		
At 01 July	(111,018,100)	(109,448,181)
Paid during the year	14,918,225	14,272,932
At 30 June	114,316,322	111,018,100
Charge to the statement of financial position	<u>18,216,447</u>	<u>15,842,851</u>
Provision for passage benefit		
At 01 July	(32,348,284)	(28,941,065)
Paid during the year	13,802,282	9,557,885
At 30 June	31,062,535	32,348,284
Charge to the statement of financial position	<u>12,516,533</u>	<u>12,965,104</u>
Provision for vacation leave		
At 01 July	(115,772,472)	(115,562,688)
Paid during the year	2,219,261	1,635,960
At 30 June	121,998,511	115,772,472
Charge to the statement of financial position	<u>8,445,300</u>	<u>1,845,744</u>
At 30 June	267,377,368	259,138,856
Amount due within one year	(19,450,009)	(18,146,377)
Amount payable after more than one year	<u>247,927,359</u>	<u>240,992,479</u>
(b) Movement in provisions		
At 01 July	259,138,856	253,951,934
Movement during the year	8,238,512	5,186,922
At 30 June	<u>267,377,368</u>	<u>259,138,856</u>
14. CAR LOAN PAYABLE		
	2020 MUR	2019 MUR
Car loan outstanding	26,986,761	32,738,778
Less proportion payable after more than one year	(17,433,502)	(23,289,700)
Proportion payable within one year	<u>9,553,259</u>	<u>9,449,078</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 staff as at 30 June 2020.

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

15. RETIREMENT BENEFIT OBLIGATION

(a) The amount recognised in statement of financial position are as follows:

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Defined benefit obligation	1,452,402,043	1,122,182,783
Fair value of plan assets	(1,063,401,358)	(991,604,136)
Liability recognised in Statement of Financial Position at year end	<u>389,000,685</u>	<u>130,578,647</u>

(b) Amounts recognised in statement of financial performance are as follows:

Service cost:		
Current service cost	39,574,881	30,185,907
Employee contribution	(13,515,226)	(13,524,168)
Fund expenses	803,085	812,709
Net interest expense	4,846,288	12,040,421
Charge to the statement of financial performance	<u>31,709,028</u>	<u>29,514,869</u>
Remeasurement		
Liability loss / (gain)	297,597,591	(67,251,246)
Assets (gain) / loss	(44,325,889)	18,105,100
Net assets / equity (NAE)	<u>253,271,702</u>	<u>(49,146,146)</u>
Total	<u>284,980,730</u>	<u>(19,631,277)</u>

(c) Movements in liability recognised in statement of financial position:

At start of year	130,578,647	178,144,003
Amount recognised in statement of financial performance	31,709,028	29,514,869
Actuarial reserves transfer in	-	(945,050)
Contributions paid by employer	(26,558,692)	(26,989,029)
Amount recognised in Net Assets / Equity (NAE)	253,271,702	(49,146,146)
At end of year	<u>389,000,685</u>	<u>130,578,647</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

(d) Reconciliation of the present value of defined benefit obligation

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Present value of obligation at start of year	1,122,182,783	1,124,457,957
Current service cost	39,574,881	30,185,907
Interest cost	40,398,580	75,900,912
Benefits paid	(47,351,792)	(41,110,747)
Liability (gain) / loss	297,597,591	(67,251,246)
Present value of obligation at end of year	<u>1,452,402,043</u>	<u>1,122,182,783</u>

(e) Reconciliation of fair value of plan assets

Fair value of plan assets at start of year	991,604,136	946,313,954
Expected return on plan assets	35,552,292	63,860,491
Employer contributions	26,558,692	26,989,029
Actuarial reserves transferred in	-	945,050
Employee contributions	13,515,226	13,524,168
Benefits paid and other outgo	(48,154,877)	(41,923,456)
Asset gain / (loss)	44,325,889	(18,105,100)
Fair value of plan assets at end of year	<u>1,063,401,358</u>	<u>991,604,136</u>

(f) Distribution of plan assets at end of year

Percentage of assets at end of year	%	%
Government securities and cash	61.7	58.7
Loans	3.0	3.4
Local equities	10.1	13.1
Overseas bonds and equities	24.6	24.2
Property	0.6	0.6
Total	<u>100</u>	<u>100</u>

(g) Additional disclosure on assets issued or used by the reporting entity

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

(h) Components of the amount recognised in Net Assets / Equity

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Asset experience (loss) / gain during the year	44,325,889	(18,105,100)
Liability experience (loss) / gain during the year	(297,597,591)	67,251,246
	<u>(253,271,702)</u>	<u>49,146,146</u>

	2019/20 Jul 19 - Jun 20 MUR
Expected employer contributions	26,674,913
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	14 years

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

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

	2019/20 Jul 19 - Jun 20 %	2018/19 Jul 18 - Jun 19 %
Discount rate	3.60	6.75
Future salary increases	2.40	4.00
Future pension increases	1.40	3.00
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 Tables	
Retirement age	As per second Schedule in the Statutory Bodies Pension Fund Act	

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

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

If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by MUR 185.2 M (increase by MUR 228.8 M) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by the 100 basis points, the defined benefit obligation would increase by MUR 91.2 M (decrease by MUR 81.1 M) if all assumptions were held unchanged.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by MUR 43.9 M (decrease by MUR 43.5 M) if all assumptions were held unchanged.

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

(i) The amounts for the current period, last two twelve months and previous eighteen month period and subsequent annual period are as follows:

	July 19 - June 20 MUR	July 18 - June 19 MUR	July 17 - June 18 MUR	Jan 16 - June 17 MUR	Jan 15 - Dec 15 MUR
Present value of Defined Benefit Obligation	1,452,402,043	1,122,182,783	1,124,457,957	1,101,095,385	935,173,790
Fair value of plan assets	1,063,401,358	991,604,136	946,313,954	864,283,087	789,285,377
Deficit in the plan	(389,000,685)	(130,578,647)	(178,144,003)	(236,812,298)	(145,888,413)
Assets experience gain / (loss)	44,325,889	(18,105,100)	23,016,075	(11,816,143)	(47,479,944)
Liability experience gain / (loss)	(297,597,591)	67,251,246	42,720,050	(79,363,788)	(50,662,648)

The actuarial valuation of the defined benefit pension plan was concluded by State Insurance Company of Mauritius Ltd (SICOM) as at June 30, 2020. The assets of the funded plan 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:

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Defined benefit	26,558,692	26,989,029
Defined contribution	7,739,136	5,368,907

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
16. EQUITY		
General fund	226,745,600	420,026,003
Revaluation reserve	808,361,604	811,234,938
Total equity	<u>1,035,107,204</u>	<u>1,231,260,941</u>
17. OTHER INCOME		
Miscellaneous income	8,942,741	17,378,917
Interest receivable	2,288,658	1,274,666
Total other income	<u>11,231,399</u>	<u>18,653,583</u>
18. GRANTS		
Government of Mauritius		
Financing of capital expenditure	44,386,248	28,425,945
Financing of recurrent expenditure	445,811,805	429,346,376
	<u>490,198,053</u>	<u>457,772,321</u>
Ministry of Education and Human Resources, Tertiary Education and Scientific Research (MOEHR, TE & SR) Pre-vocational Education		
Financing of capital expenditure	600,000	598,685
Financing of recurrent expenditure	86,209,397	73,591,947
	<u>86,809,397</u>	<u>74,190,632</u>
Human Resource Development Council (HRDC)		
Financing of Recurrent Expenditure	<u>85,274,301</u>	<u>34,180,570</u>
Other Grant		
Financing of capital expenditure	-	52,000
Financing of recurrent expenditure	430,806	3,268,531
	<u>430,806</u>	<u>3,320,531</u>
Total Grants	<u>662,712,557</u>	<u>569,464,054</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
19. EMPLOYEE BENEFIT COSTS		
Salaries and travelling expenses	341,210,118	345,550,680
Allowances	50,077,438	49,357,889
Pension cost	39,448,164	34,883,776
Sick leave	18,216,447	15,842,851
Passage benefit	12,516,533	12,965,104
Vacation leave	8,445,300	1,845,744
Other benefits	15,835,041	18,552,811
Total employee benefit costs	<u>485,749,041</u>	<u>478,998,855</u>
The average monthly number of employees	730	738
20. TRAINING EXPENSES		
Overseas trainers expenses	380,000	33,937
Course materials	13,493,271	15,686,073
Trainees expenses	896,132	1,932,263
Consultant expenses	108,797	1,847,198
Other training expenses	3,927,914	4,168,981
Total training expenses	<u>18,806,114</u>	<u>23,668,452</u>
21. STIPEND TO TRAINEES		
Payment of monthly stipend and refund of travelling expenses to trainees under National Apprenticeship Programme (NAP):		
Payment effected during the year	<u>81,183,796</u>	<u>32,795,100</u>

The government announced in the Budget speech 2018-2019 that unemployed youths will be enrolled on the training programmes under the National Apprenticeship Programme (NAP) which is run by the Mauritius Institute of Training and Development (MITD) and that a monthly stipend will be paid to trainees over the course of the training programme. Training under the National Apprenticeship Programme (NAP) has started since September 2018.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

22. REFUND TO EMPLOYERS - APPRENTICESHIP SCHEME	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Disbursement during the year	-	<u>7,053,074</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 apprenticeship wage and overheads borne by the companies.

23. DEPRECIATION AND AMORTISATION	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Depreciation for the period	30,525,244	30,388,842
Amortisation for the period	303,584	277,421
Total depreciation and amortisation	<u>30,828,828</u>	<u>30,666,263</u>

24. OPERATING LEASES	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Arya Sabha Mauritius	<u>120,000</u>	<u>120,000</u>

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

Less than one year	120,000	120,000
Between one and five years	55,000	55,000
	<u>175,000</u>	<u>175,000</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

25. OTHER EXPENSES	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Repairs and maintenance of office equipment	1,490,455	1,494,918
Repairs and maintenance of buildings	6,495,401	7,206,291
Motor vehicle expenses	694,725	783,418
Advertisement	631,429	1,274,637
Printing, postage & stationery	2,524,690	2,743,773
Insurance	411,888	1,229,793
Transport	225,458	221,258
Legal and professional fees	359,500	631,784
Audit fees	-	425,000
Rent	505,082	516,813
Operating leases	120,000	120,000
Telephone	4,286,512	4,443,496
Electricity	9,078,775	10,772,047
Water	1,152,812	1,043,072
Maintenance of premises	10,885,492	11,672,354
Security services	11,504,586	11,331,043
Consumables	13,643	156,910
Miscellaneous, expenses / open days & fairs / exhibition	400,104	691,479
Conference & committees	700,833	724,027
Overseas travelling	121,638	111,061
Loss on de-recognition	-	129,353
Impairment of debtors	-	292,194
Total other expenses	<u>51,603,023</u>	<u>58,014,721</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

26. FINANCE COSTS

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Bank charges	352,357	184,535
Interest expense	60	-
	<u>352,417</u>	<u>184,535</u>

27. FOREIGN EXCHANGE GAIN

The foreign exchange gain arose on translation of the United States Dollar (USD) account at the exchange rate ruling at 30 June 2020 has been recognised in the Statement of Changes in Net Assets / Equity as follows:

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Gain on translation of USD account	<u>93,585</u>	<u>55,552</u>

28. RELATED PARTY TRANSACTION

The Institute is controlled by members from both the public and private sector. There has been no related party transaction during the year.

29. REMUNERATION OF KEY MANAGEMENT PERSONEL

The remuneration of key management personnel at 30 June 2020 were as follows:

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
Short Term Benefits	<u>27,374,999</u>	<u>28,332,332</u>

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

30. FINANCIAL RISK MANAGEMENT

30.1 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.

(i) Foreign exchange risk

The Institute holds a bank account denominated in the United States Dollar ("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:

	2019/20 Jul 19 - Jun 20 MUR	2018/19 Jul 18 - Jun 19 MUR
United States Dollar Account	<u>20,890</u>	<u>20,890</u>

(ii) 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.

(iii) 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 minimising these risks may outweigh the potential benefits.

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(iv) 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 counter 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.

(v) 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.

(vi) 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.

31. TRANSFER OF JEWELLERY TRAINING CENTRE TO THE FASHION AND DESIGN INSTITUTE (FDI)

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).

The transfer of the Jewellery Training Centre to the Fashion and Design Institute was effected during the reporting period 2018/2019 and the training equipment and other assets transferred have been de-recognised in the accounts.

32. RESTRUCTURING OF ACTIVITIES

Following the constitution of the new cabinet in November 2019, the MITD now falls under the ageis of the Ministry of Labour, Human Resource Development and Training. Consequently six training centres and the Ecole Hoteliere Sir Gaetan Duval would be taken over by the Ministry of Education, Tertiary Education, Science and Technology and the Ministry of Tourism respectively and would no longer operate under the MITD.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 30 JUNE 2020

33. CONTINGENT LIABILITIES

There are no pending litigations, claims, judgements or any such matter which would affect the accounts of the MITD as at 30 June 2020.

34. 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 'Accrual' 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 year ended 30 June 2020 is also prepared.

34.1 RECONCILIATION OF THE ORIGINAL BUDGET AND REVISED BUDGET


The budget of the MITD for the year 2019/20, (01 July 2019 to 30 June 2020) was approved by the Board on 14 August 2019. The budget was subsequently revised based on the actual trend of revenues and expenditures for the five months ending 30 November 2019. The initial budget was revised from **MUR 787.1** to **MUR 785.5**.

34.2 RECONCILIATION OF THE BUDGETARY RESULTS AND FINANCIAL STATEMENTS RESULTS

This statement shows the cash flow figures reconciled with the financial statements figures for the year ended 30 June 2020. 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:

- (a) 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 prepayments and accruals.
- (b) In budget accounting, capital expenditures are recorded as current year expenses. In accrual accounting this expense is capitalised and depreciated over the useful lives of the assets. Depreciation expense is recorded in the Statement of Financial Performance.
- (c) In budget accounting, expenditure for employee benefits is accounted for on a pay as you go basis. 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 2020 has been carried out by SICOM Ltd as disclosed in Note 15.





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