

SKILLING MAURITIUS

Annual Report | 2018 - 2019



OUR VISION

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

OUR MISSION

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

Our
Corporate
Values

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GRITY.
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CHAIRPERSON'S MESSAGE



I have the pleasure to present the Annual Report of the Mauritius Institute of Training and Development for the period July 2018 to June 2019.

The MITD is implementing its Transformation Plan with the objective to ensure that graduates emerging from the TVET stream are highly skilled and ready for employment. The main achievements of the MITD for this year have been:

- Upgrading and rationalisation of training centres
- Review of MITD training programmes and development of new programmes
- Upgrading of equipment
- Capacity building of trainers
- Upgrading and standardisation of instructional materials
- Strengthening the quality assurance system

The MITD Board has approved the new organisational structure and finalised the different schemes of service.

A study on green skills has been carried out by a Canadian consultancy firm. Its recommendations are being implemented. All the training courses offered by the MITD will incorporate green competencies and two new training programmes, namely Electrical Energy Technician for Sustainable Development and Solar Energy Technician will be introduced

The MITD has strengthened its collaboration with international partners and training institutions. A number of MOUs have thus been signed and these provide for a variety of exchange of expertise and good practices, the consolidation of existing ties as well as capacity building and human resource development.

Many countries around the world, assisted by international organisations, send delegations regularly to the MITD to learn from our experiences in the development of TVET.

For the period July 2018 to June 2019, a total of 9,260 trainees were enrolled at the MITD, consisting of 2,785 trainees on full-time basis, 2,465 on part-time basis, 2,509 under the National Apprenticeship Programme and 1,501 under the pre-vocational education.

I would like to thank the Board members, Director and staff of the MITD for their valuable support and effort towards transforming Technical Vocational Education and Training into a more attractive and valuable pathway to enhance the employability of learners.

Harrykrishna Vydellingum
Chairperson, MITD Board

CORPORATE PROFILE

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

The objectives of the Institute are to:

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

The functions of the Institute are to:

- (a) Develop and conduct technical and vocational education and training programmes and courses;
- (b) Provide research and training activities in technical and vocational education and training;
- (c) Engage in research activities in technical and vocational education and training;
- (d) Provide consultancy services in the field of technical and vocational education and training;
- (e) Set up training centres for technical and vocational education and training;
- (f) Review and develop curricula in technical and vocational education and training based on national standards registered under the National Qualifications Framework;
- (g) Safeguard and market the intellectual property rights and products of the Institute;
- (h) Award certificates and diplomas, or any other technical and vocational qualifications;
- (i) Establish exchange programmes and courses with any other institution in technical and vocational education and training;
- (j) 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) Assessment and Certification Committee
- (ii) Audit Committee
- (iii) Corporate Governance Committee
- (iv) Finance Committee
- (v) 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 recognise that adhering to good governance principles is not merely compliance with a set of rules and regulations but entails aiming for the highest standards of Corporate Governance.

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

Members of the MITD Board recognise that the Code of Corporate Governance is seen as best practice and ensure that its operations are conducted in a way that displays characteristics of good governance. In order to promote corporate fairness, transparency and accountability, the MITD Board has endeavoured to formalise the concept of Corporate Governance within its activities. 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 Board (MITD) confirm that to the best of our knowledge, the MITD has complied with all of its obligations and requirements under the Code of Corporate Governance.



Harrykrishna Vydelingum
Chairperson



Audrey D'Hotman de Villiers-Desjardins
Board Member

CORPORATE GOVERNANCE

ROLES AND RESPONSIBILITIES OF THE CHAIRMAN

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 but at such time and place as he thinks fit. The Chairperson also ensures that Board members fulfill their respective roles and make a positive contribution to the operation and success of the Institute.

MEMBERS OF MITD BOARD

COMPOSITION OF BOARD FOR PERIOD JULY 2018 TO JUNE 2019

DESIGNATION	NAME
Chairperson	Mr. Harrykrishna Vydelingum
Vice Chairperson	Mrs. Hemadevi Boodadoo (As from September 2018)
Representative of Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Mr. Ravi Meettook
Representative of Ministry of Finance and Economic Development	Mr. Christ Paddia
Representative of Ministry of Labour, Industrial Relations & Employment	Mr. Ramprakash Nowbuth (July 2018) Mr. Vijay Kumar Mudhoo (August 2018 – December 2018) Ms. Pratima Bungaroo (January 2019 – February 2019) Mr. Prakash Beekawoo (March 2019 – June 2019)
Representative of Private Sector	Mrs. Ridwana Timol
Representative of Private Sector	Mrs. Audrey D'Hotman de Villiers-Desjardins
TVET Representative	Mr. Rajcoomar Auckloo
TVET Representative	Mr. Santaram Ragoo

ATTENDANCE OF BOARD MEMBERS FOR PERIOD JULY 2018 TO JUNE 2019

DESIGNATION	NAME	NUMBER OF MEETINGS ATTENDED
Chairperson	Mr. Harrykrishna Vydelingum	14
Vice Chairperson	Mrs. Hemadevi Boodadoo	10
Representative of Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Mr. Ravi Meettook Mr. Megavarnen Varaden	9 4
Representative of Ministry of Finance and Economic Development	Mr. Christ Paddia	13
Representative of Ministry of Labour, Industrial Relations & Employment & Training	Mr. Ramprakash Nowbuth Mr. Vijay Kumar Mudhoo Ms. Pratima Bungaroo Mr. Prakash Beekawoo	1 2 2 3
Representative of Private Sector	Mrs. Ridwana Timol	8
Representative of Private Sector	Mrs. Audrey D'Hotman de Villiers-Desjardins	10
TVET Representative	Mr. Raj Auckloo	14
TVET Representative	Mr. Santaram Ragoo	12

REMUNERATION OF BOARD MEMBERS AND MEMBERS OF COMMITTEES

Fees paid to Board members for the period July 2018 – June 2019 are given in note 27 of the annual financial statements.

The Chairman 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 committee 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 has completed a Masters in Business Administration with the University of Northampton, UK. He has also attended several professional trainings, courses, workshops and seminars on leadership, management development, project management and strategic management. Mr. Vydelingum has worked for 15 years in the private sector where he occupied several positions including that of accountant, head of a tertiary institution and now holds the position of a Property Manager.

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'Études Financière, Economique et Bancaires – (3^{ème} Cycle) – Caisse Française de Développement (Paris) and the Diplôme d'Études 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 as well as also on Government Structure and Public Administration Innovation at the China Executive Leadership Academy Pudong (Shanghai).

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

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

MR. CHRIST PADDIA REPRESENTATIVE OF MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Mr. Christ Paddia holds a Masters Degree in Economic Development Policy from the University of Clermont-Ferrand in Auvergne, France. Mr. Paddia holds the position of Lead Analyst and has over 23 years of experience in the preparation of the national budget at the Ministry of Finance and Economic Development. He represents his Ministry on several statutory Boards including Mauritius Institute of Training and Development, Polytechnics Mauritius Ltd, National Remuneration Board, National Pension Fund/National Savings Fund Investment Committee and the National Wage Consultative Council.

MR. RAMPRAKASH NOWBUTH REPRESENTATIVE OF MINISTRY OF LABOUR, INDUSTRIAL RELATIONS & EMPLOYMENT & TRAINING

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

MR. 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 Officer as Assistant Secretary from 1992 to 2008. From 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 specialised 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 & Development as an independent neuroscience Consultant on brain-based education.

PROFILE OF MEMBERS OF MITD BOARD

CONTD.

MRS. AUDREY D'HOTMAN DE VILLIERS REPRESENTATIVE OF PRIVATE SECTOR

Mrs. Audrey d'Hotman de Villiers-Desjardins has a Masters in Clinical Social Work from Boston College, USA. She is specialised 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 TVET REPRESENTATIVE

Mr. Rajcoomar Auckloo was appointed Director of the Human Resource Development Council in June 2009. He is a Fellow of the Association of Chartered Certified Accountants (UK 2000) and Fellow, Mauritius Institute of Directors (FMID). Mr. Auckloo holds a Master of Business Administration (1998/2000), an MSc Information Technology (2004/2006), a certificate in Business Studies (1982/1983), a BSc (Hons) Accounting (1988/1990) and a Diploma in Accountancy (1985/1987) from the University of Mauritius. He is currently studying for an MPhil/PhD in Human Resource Development at the University of Mauritius.

Mr. Auckloo joined the HRDC in 2005 as Manager - Corporate. He started his career as Officer/Executive Officer at the National Transport Authority before being promoted to Road Transport Inspector. He worked as Accounting Technician/Senior Accounting Technician, and was subsequently appointed Financial & Management Analyst, Senior Financial & 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 TVET REPRESENTATIVE

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
2. Hemadevi Boodadoo	Member
3. Rajcoomar Auckloo	Member

Number of meetings held from July 2018 to June 2019: **18**

2. ASSESSMENT AND CERTIFICATION COMMITTEE

Terms of Reference

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

Membership of Committee

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

COMMITTEES SET UP BY THE BOARD CONTD.

3. 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 compliances 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 2018 to June 2019: **3**

4. 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 and review of the financials procedures;
- (ix) Ensure compliance with the Public Procurement Act;
- (x) Financial evaluation of projects;
- (xi) Review current mode of financing of training and recommend to the Board;
- (xii) Assist in exploring new sources of funding of training;
- (xiii) Other financial and procurement issues.

Membership of Committee

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------|-------------|
| 1. Christ Paddia | Chairperson |
| 2. Rajcoomar Auckloo | Member |
| 3. Hemrazsing Jankee (Representative of Ministry of Education and Human Resources),
Tertiary Education and Scientific Research | Member |
| 4. Ridwana Timol | Member |

Number of meetings held from July 2018 to June 2019: **18**

COMMITTEES SET UP BY THE BOARD CONTD.

5. 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 with Human Resource, Accounting & Finance, Technical, Assessment and Certification;
- (iv) Advise on the structuring of the Internal Audit function including staff duties and responsibilities;
- (v) Examine internal audit reports and make recommendations to the Board;
- (vi) Keep under review the relationship between the external auditor and the organisation;
- (vii) Meet with the external auditors, as and when required, in connection with the scope, planning and completion of audit;
- (viii) Take cognizance of 'Management Letter', response from Management, and monitor its implementation;
- (x) Keep under review the consistency of application of accounting policies on a year to year basis;
- (xi) Review significant adjustments resulting from the year end audit of the financial statement;
- (xii) Review compliance with applicable accounting standards and existing legislations and regulations.

Membership of Committee

- | | |
|-----------------------|-----------------|
| 1. Ramprakash Nowbuth | Chairperson |
| 2. Santaram Ragoon | Member |
| 3. Rishi Deo Tulsi | Co-opted member |

Number of meetings held from July 2018 to June 2019: **2**

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:

- (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 the 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.

Meet
Amanda
who is
mastering



...the art of



tourism management

Studying at MITD has had a positive impact on my growth leading to me becoming an independent woman who constantly pushes her limits both academically and personally. After my Higher School Certificate, I chose to undertake my higher studies at MITD with a Diploma in Tourism Management. I was best informed about the job prospects in the private sector as there is a consistent demand for skilled workers in various fields. I had the chance to work with people of different nationalities during my internships at Kreola Ltd and Casela Nature Parks which has enhanced my customer service skills. My career goal is to gain responsibility for leading a project and managing delivery successfully, actively contributing to achieving the goals within the tourism industry.

- Amanda Laverdure

MAJOR ACTIVITIES OF MITD

FOR THE PERIOD JULY 2018 – JUNE 2019

Pedagogical training of trainers of Lycée Polytechnique Sir Guy Forget

Nineteen trainers of Lycée Polytechnique Sir Guy Forget followed a pedagogical training in Automotive Mechanics, Production and Industrial Maintenance, Electrical Engineering, Building and General Education regarding new methodologies and teaching techniques from 9 to 13 July 2018.

The training was delivered by Ms. Helene Couic, Continuing Education Consultant and Mr. Thierry L'Extrait, Project Manager at the "GIP Formation Continue et Insertion Professionnelle" of Reunion Island.



Training in Maintenance of Automotive Hybrid System



A training programme in Maintenance of Automotive Hybrid System was dispensed to 7 trainers of the Automotive Mechanics trade by Toyota (Mauritius) Ltd on 07 August 2018.

The trainers had the opportunity to have an insight in the latest complex hybrid technology which is gradually becoming prevalent in vehicles.

MAJOR ACTIVITIES OF MITD

FOR THE PERIOD JULY 2018 – JUNE 2019

Training of Supervisor for the National Apprenticeship Programme

Twenty Supervisors from ABC Motors, Air Mauritius, Compagnie Mauricienne de Textile Ltée, Central Electricity Board and Hairdressing and Beauty Therapy salons followed the Training of Supervisor programme on 8, 9, 14 and 15 November 2018.

The aim of this training programme was to provide knowledge and skills to supervisors in order for them to:

- (i) deliver practical training at the workplace,
- (ii) supervise the work of apprentices,
- (iii) perform administrative tasks for the National Apprenticeship Programme.

Signature of Memorandum of Understanding with Central Water Authority



A 3-year partnership agreement was signed between the MITD and the CWA on 19 February 2019. The MITD is responsible to provide tailor-made training programmes relevant to employees of CWA in the fields of Plumbing and Pipe Fitting, Heavy Vehicle Driving, Defensive Driving, Road Safety and other trades as mutually agreed. The training is conducted by MITD and CWA resource persons.

The MITD also organised a "Train-the-Trainer" course for CWA resource persons. The CWA agreed to provide placement and internship to MITD trainees.

MAJOR ACTIVITIES OF MITD

FOR THE PERIOD JULY 2018 – JUNE 2019

Official launching ceremony of the “Technicians for Africa” Programme



Third year trainees (80) of Lycée Polytechnique Sir Guy Forget studying Mécanique Automobile, Fabrication Mécanique and Electro technique trades were selected to follow the “Technician for Africa” Programme. These trainees underwent an industrial placement at Scomat Ltd.

The programme was delivered online by Caterpillar University, South Africa. The trainees had the opportunity to follow the programme in parallel with their training at the Lycée.

Training Programme on BS 7671: 2018 - 18th Edition IET Wiring Regulations



The 20-hour training programme on the latest regulations on Wiring and the Safe Use and Operation of Electrical Equipment and Systems was conducted by Mr. Paul Collins, Trainer from Hager from 8 to 13 April 2019.

Mauricienne de Textile Ltée, General Construction Co Ltd, Airports of Mauritius Ltd, Airports Terminal Operations Ltd, MEP Engineering Ltd, Alteo Milling, Ministry of Public Infrastructure - Energy Services Division, Manser Saxon Ltd, Moroil Ltd and staff.

Thirty participants from the Engineering sector namely designers, installers, consultants, contractors, engineers, maintenance managers and other technical persons followed the training. The participants were from the Central Water Authority, Compagnie

MAJOR ACTIVITIES OF MITD

FOR THE PERIOD JULY 2018 – JUNE 2019

Curriculum Design and Development Workshop by ITE Singapore

The 10-day workshop on Curriculum Design and Development was conducted at the MITD on 20 to 31 May 2019 by Mrs. Cheong Mei Kuen, Head Curriculum Planning in Electronics and Info Communication and Mr. Lee Peng Siong Richard, Head Curriculum Planning in Design and Media Curriculum from the Institute of Technical Education, Singapore.

The aim was to address the challenges of capacity development of training staff in curriculum design and development. The programme included the methodology for conducting a “Design A Curriculum (DACUM)” workshop, designing a course, developing assessment plan, developing training plan and evaluation of curriculum, which are all essential components for writing curricula.

Twenty participants (Training Centre Managers, Coordinators, Training Officers and Instructors) from the Mauritius Institute of Training and Development, Mauritius Institute of Education, Mauritius Qualifications Authority and Human Resource Development Council followed the workshop.



PROFILE OF SENIOR MANAGEMENT AT MITD

Pradeep Kumar Joosery

Director

Professional Qualifications:

BA (Hons) Economics,
MA Economics with First class

Sayadaly Maudarbocus

Deputy Director (Ag) - Corporate

Professional Qualifications:

Bachelor of Engineering (Civil), MSc Engineering
Project Management, Registered Professional
Engineer of Mauritius

Maheswar Coylas

Divisional Manager - Maintenance Division

Professional Qualifications:

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

Damyantee Jissurey

Divisional Manager Corporate Affairs Division

Professional Qualifications:

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

Bramdeo Lotun

Divisional Manager (Ag)
Research Project And Curriculum Development Division

Professional Qualifications:

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

Vedmitre Munbodh

Divisional Manager (Ag) - Training Delivery Division

Professional Qualifications:

BSc in Applied Mathematics,
BSc in Engineering

Sanjay Jeewajee

Divisional Manager (Ag) - Finance Division

Professional Qualifications:

FCCA Registered Professional
Accountant of Mauritius

Mr. Anasamy Kuppan

Assistant Manager - Information Technology Division

Professional Qualifications:

Diploma in Computer Science, Bachelor of Engineering
in Computer Science and Engineering, Master of Science
in Information and Communication Technology

STAFFING SITUATION

AS AT 30 JUNE 2019

The number of staff at the MITD were as follows:

Category	No of staff in post as at 30 June 2019
Management cadres	18
Training cadres	408
Administrative cadres	166
Support cadres	152
Total	744

Note

Management Cadres

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

Training Cadres

Training Officer,
Trainer, Instructor,
Coordinator,
Curriculum Officer

Administrative Cadres

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

Support Cadres

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



OVERSEAS MISSION/ COURSES IN 2018/2019

The following officers were on overseas mission/training courses:

Mrs. Vrani Adaya

Instructor followed the “Advanced Certificate Course on Women Empowerment through Technical and Vocational Education and Training (TVET)” under the Indian Technical and Economic Cooperation Programme (Special Commonwealth Assistance for Africa Programme) ITEC-SCAAP Scheme from 22 August to 16 October 2018 in India.

Ms. Yandinee Hurdowar

Training Officer followed the “Advanced Certificate Course on Women Empowerment through Technical and Vocational Education and Training (TVET)” on the Indian Technical and Economic Cooperation Programme (Special Commonwealth Assistance for Africa programme) ITEC-SCAAP Scheme from 22 August to 16 October 2018 in India.

Mr. Thandhayouhabany Permall

Training Officer followed the “Training of Trainers on Green TVET” under the Indian Technical and Economic Cooperation Programme (Special Commonwealth Assistance for Africa Programme) ITEC-SCAAP Scheme from 19 to 30 November 2018 in India.

Mr. Goorodev Gopaul

Training Officer followed the “Training of Trainers on Green TVET” under the Indian Technical and Economic Cooperation Programme (Special Commonwealth assistance for Africa programme) ITEC-SCAAP Scheme from 19 to 30 November 2018 in India.

Mr. Annasamy Kuppan

Assistant Manager attended the “Training of Trainers workshop on C-DELTA” from 5 to 7 December 2018 in India.

Mr. Sayadaly Maudarbocus

Ag. Deputy Director attended the Inter-Country Experts seminar from 17 to 18 December 2018 in Ivory Coast.

Mr. Jayarajan Tanapakion

Training Centre Manager followed the “Advanced certificate course on Developing Technical and Vocational Education and Training (TVET)” to meet the Sustainable Development Goals of United Nations on the Indian Technical and Economic Cooperation Programme (Special Commonwealth Assistance for Africa Programme) – ITEC-SCAAP Scheme from 26 December 2018 to 20 February 2019 in India.

Mr. Sanjaye Lukhoo

Coordinator attended the workshop on “The Thinking Hands Story: Role of Technical and Vocational Education and Training in Singapore’s Social and Economic Development”, from 11 to 13 June 2019 in Singapore.

Mr. Sayadaly Maudarbocus

Ag. Deputy Director attended the seminar on “Improving Quality Management in Technical and Vocational Education and Training Systems” for the successful training-to-employment transition of Africa’s Youth, from 18 to 20 June 2019 in Kenya.

STRATEGIC PLAN 2018 – 2021

In the context of the TVET Reform, the MITD has developed its Strategic Plan 2018-2021 for transforming TVET into a more attractive and viable pathway for learners. The strategic objectives of the MITD are as follows:



The strategic thrusts for transforming the TVET sector are as follows:



STRATEGIC ACTIONS



Objective 1

Enhance relevance of training offered by MITD

Adopt systematic approach to curriculum development:

- Take cognizance of skills shortage surveys
- Monitor technological development
- Carry out job analysis through DACUM Process
- Benchmarking with similar training programmes
- Develop capacity in curriculum design

Consolidate training on entrepreneurial skills:

- 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:

- Consolidate employability and life skills in all curricula
- Adopt activity-based pedagogy

Greening of TVET:

- Reinforce green skills in existing curricula
- Implement recommendations of the consultancy study on green skills

Strengthen engagement of industry in training:

- Reinforce on-the-job training
- Reinforce involvement of resource persons from industry in training (needs assessment, development of curriculum, 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

Introduce ISO quality assurance systems:

- Review of the existing quality procedures
- Implement ISO quality management system
- Carryout internal and external audits

Adopt innovative teaching/learning pedagogy:

- 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:

- Reinforce counselling
- Engage parents

Reinforce actions for dealing with indiscipline:

- Engage social worker
- Promote extracurricular activities
- Reinforce networking with NGOs and other relevant institutions

Develop standardized instructional materials:

- Implement schedule for development of instructional materials
- Purchase reference materials
- Develop/adapt instructional materials

Improve evaluation of training:

- Improve process evaluation
- Improve Tracer Studies
- Conduct Satisfaction Survey of Employers

Modernise training facilities:

- Upgrade infrastructure
- Upgrade training equipment

Introduce innovative assessment strategy:

- Introduce Competency-based training/assessment
- Capacity building of assessors

STRATEGIC ACTIONS CONTD.



Objective 3

Increase efficiency and effectiveness of the training process

Attract trainees with higher educational attainment:

- Improve marketing strategies
- Increase visibility
- Increase talk in colleges
- Organise career fairs
- Provide career guidance and counselling (develop tools/materials)

Rationalise training facilities:

- Implement MITD Rationalisation Plan

Contain cost of training:

- Minimise training expenses
- Promote training under NAP
- Improve procurement process

Reduce dropout rate:

- Reinforce counselling
- Provide pastoral care

Objective 4

Promote Continuous Professional Development of Staff

Develop and implement staff development plan:

- 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

Rebrand MITD:

- Develop and implement communication plan
- Revise/upgrade curricula
- Upgrade infrastructure/set up modern training centre
- Upgrade Training equipment
- Standardise teaching/learning materials
- Capacity development of trainers
- Organise skills competition
- Provide scholarship for TVET graduates
- Disseminate success stories
- Set up alumni

Objective 6

Increase access and promote equity in TVET

Expand Training through NAP:

- Implement Marketing strategy
- Train tutors from industry
- Strengthen monitoring and evaluation mechanism

Extension/expansion of existing centres:

- Extension of EHS GD and LCMT C
- Upgrading of Sir Rampersad Neerunjun Training Centre (East Wing)

Set up new training centres:

- Set up modern training centre in Beau Vallon

Diversify training programmes:

- Expand training in new sectors (social sector/personal services, green economy, ocean economy, smart agriculture)

Increase female enrolment:

- Introduce courses preferred by female participants
- Conduct sensitisation programme to attract more females participants
- Engage employers
- Disseminate success stories of female graduates

Increase provision of continuing education and training courses:

- Enhance delivery of training courses in specialised areas (based on industry needs) by foreign experts

Increase enrolment on training programmes designed for disadvantaged groups:

- Provide more training for vulnerable groups

Diversify articulation possibilities:

- Increase articulation within the TVET sector
- Promote articulation between TVET and higher education

Introduce E-Learning:

- Set up platform
- Develop learning materials
- Capacity building

IMPLEMENTATION OF TVET REFORM AT THE MITD

Curriculum Review

Existing courses are being revamped in consultation with industry for increased relevance. New and higher-level courses are being introduced in both existing and new emerging sectors to respond to the needs for training. These measures will help to reduce mismatches between provision of training and demand for trained labour.

As at end of June 2019, 60 MITD award programmes out of 80 had already been reviewed/developed. Over 170 experts from industry had participated in the review and validation of curricula. Many of these programmes had also been peer-reviewed by experts from the ITE-Educational Service, Singapore and the Academie de la Réunion.

Capacity Building for Trainers

In the context of the curriculum review, MITD trainers/instructors have undergone technological and pedagogical upgrading for implementing the revised/upgraded curricula.

Based on the Training Plan for capacity building at MITD, a total of 214 trainers/instructors have undergone both technical and pedagogical training in the financial year 2018/19.

The MITD benefitted from technical assistance from ITE-Singapore and Academie de la Réunion for technical and pedagogical upgrading of MITD trainers as follows:

- ITE Singapore – Training in Curriculum Design and Development for 18 MITD staff (20 – 31 May 2019)
- Academie de la Reunion – Training in Pedagogy for 19 trainers from Lycée Polytechnique Sir Guy Forget (13-17 July 2018).

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 the reviewed/upgraded curricula. In the financial year 2018/19 a sum of Rs 21m was spent for the modernisation of training equipment in different fields. This figure includes training equipment acquired for a value of Rs 6.5m funded by the Agence Française de Développement (AFD) for the Precision Engineering Section.

IMPLEMENTATION OF TVET REFORM AT THE MITD CONTD.

Infrastructure Development Projects

The existing infrastructural facilities of MITD 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 extension of the Le Chou Multipurpose Training Centre has already been completed. The new block of 715 m² became operational in January 2019 and a higher level course in Electrical Installation Works pitched at National Certificate Level 4 has been introduced.
- A new building of floor area 1,471 m² is under construction at Ebène to respond to the growing demand for trained labour in the Hospitality and Tourism sector. The new facility will enable to increase the training capacity to 1,200. The new building will be used for training of apprentices and partly for full-time trainees.

As at 30 June 2019, 35% of construction works had been completed and the new facility is expected to be operational in October 2019.

- Tender has been launched for the construction of a new building of floor area of 5,000 m² at Beau Vallon to house a modern training centre. Construction works are expected to start in January 2020 and end in March 2021. 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.
- The upgrading of the Sir Rampersad Neerunjun Training Centre – East Wing started with the renovation of the Precision Engineering Section (PES). The section has been equipped with modern laboratories for training in Computer-Aided Design and Computer-Aided Manufacturing and a Computer Numerical Control workshop.
- Renovation works were in progress for the transfer of the Garment Making Section from La Tour Koenig Training Centre to the Knowledge Based Training Centre in Port Louis.

Greening of TVET

The consultancy study on training in Green Skills has been completed and the recommendations are being implemented. Green skills have been introduced in existing courses. Two new training programmes have been prepared and are expected to start in February/March 2020.

- Solar Energy Technician Course
- Electricity Technician (ET) program with elective specialisations in either renewable energy or energy efficiency

National Apprenticeship Programme (NAP)

During the year 2018/19, a total of 2,509 apprentices had been enrolled under the NAP on 23 different courses pitched at National Certificate Level 3 in the following sectors/fields: Construction, Hospitality and Tourism, Manufacturing, Automotive, Beauty care and Hairdressing, Landscape Maintenance.

Train The Trainer Programme

In view of improving the on-the-job training component, 96 supervisors from industry responsible for apprenticeship courses have followed a Train the Trainer programme organised by the MITD.



Training activities

for period July 2018 to June 2019

I discovered the art of handling metal while accompanying my father to his place of work being young and have since been interested in the field. I was greatly inspired to apply for a course in Maintenance Fittings at MITD Piton. MITD has provided me with the opportunity to fulfill my interest and helped me to gain adequate experience to become a skilled worker.

- Pamma Ghritakes

It did not surprise anyone that I was going to pursue my studies in electrical engineering. I have been fascinated since my early childhood by helping my uncle doing electrical duties. He taught me a lot. While I wanted to know, even more, I was encouraged to pursue my studies at MITD. Their disciplined, good habits and safety programs are helping me for my dream job and future career.

- Nabill Perbocus



TRAINING ACTIVITIES FOR PERIOD JULY 2018 TO JUNE 2019

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TRAINING CENTRES OPERATIONAL IN 2018/2019

SN	Vocational centre	Responsible Officer	Contact Number	Email Address	Address
1	École Hotelière Sir Gaëtan Duval	Mr. K. Nosib Ag. TCM	Tel: 404 7200 / Adm: 404 7202 Fax: 465 8564 / 8835 Mob: 5787 4419	knosib@mitd.mu ehsgdregistry@mitd.mu	Ebène, Rose Hill
2	Knowledge Based Training Centre	Mr. S. Makhan Ag. TCM	Tel: 206 1800 / 1811 Adm: 206 1811 Fax: 216 8695 Mob: 5799 0997	smakhan@mitd.mu adminkbtc@intnet.mu kbtcregistry@mitd.mu	Military Road, Port Louis
3	School of Information Technology, Electronics and Communication	Mr. N. Abdool TCM	Tel: 404 7200 Fax: 465 8690 Mob: 5910 4205	nabdool@mitd.mu	Ebène, Rose Hill
4	Sir Rampersad Neerunjun Training Centre – East Wing	Mr. J. Tanapakion TCM	Tel: 404 7200 Adm: 465 3235 / 404 7273 / 404 7287 Fax: 466 1884	manager@ srmtc.intnet.mu registry@srmtc.intnet.mu	Ebène, Rose Hill
5	Lycée Polytechnique Sir Guy Forget	Mr. V. Ramgobin Ag. Manager	Tel: 413 9262 / 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	Tel: 454 2104 / 4541058 466 0361 / 467 7733 Fax: 454 8272 Mob: 5940 2069	idowlut@mitd.mu skjtcregistry@mitd.mu	Dr. Lesur Street, Beau Bassin
7	Prof. B. S. Upadhyaya Training Centre	Mr. N. Paraouty Ag. TCM	Tel: 264 2525 / 264 8002 / 2070 Fax: 264 1595 Mob: 5792 7311	putcregistry@mitd.mu nparaouty@mitd.mu	La Paix, Piton
8	Surinam Training Centre	Mr. G. Kaniah OIC	Tel: 625 6043 / 625 8065 Fax: 625 7039 Mob: 5766 0557	stcregistry@mitd.mu gkaniah@mitd.mu	Royal Road, Surinam
9	Mahebourg Training Centre	Mr. H. K. Madhow AM	Tel: 631 3572 / 631 8664 Fax: 631 5547 Mob: 5778 6484	hmadhow@mitd.mu mtcregistry@mitd.mu	Colony Street, Mahebourg
10	La Tour Koenig Training Centre	Mr. K. Sookmoulla AM	Tel: 234 1313 234 3161 Fax: 234 0753 Mob: 5766 8249	ksookmoulla@mitd.mu lktcregistry@mitd.mu	Pointe aux Sables, Port Louis
11	Carreau Esnouf Educational Centre	Mr. H. K. Madhow AM	Tel/Fax: 637 7299 Mob: 5776484	hmadhow@mitd.mu registryceec@intnet.mu	Royal Road, Carreau Esnouf, Union Vale
12	Côte D'Or Training Centre	Mr. O. Seesaran AM	Tel: 433 1887 Fax: 433 3202 Mob: 5772 2389	oseesaran@mitd.mu cdtcregistry@mitd.mu	Royal Road, Côte D'Or
13	Professional Drivers Training Centre	Mr. P. Goreeba Coordinator	Tel: 664 0082 / 6640046 / 6640081 Fax: 664 0060 Mob: 5758 6413	pgoreeba@mitd.mu pdtcregistry@mitd.mu	16ème Mille, Forest Side
14	Le Chou Multi Purpose Training Centre	Mr. R. Castel Ag. AM	Tel: 831 5256 / 4481 Fax: 831 5560 Mob: 5875 5687	rcastel@mitd.mu	Le Chou, Rodrigues

PREVOCATIONAL EDUCATION TRAINING CENTRES

SN	PVE training centre	Responsible officer	Contact Number	Email Address	Address
1	Abercrombie Training Centre	Mr. M. Munroop OIC	Tel: 240 9266 Mob: 5770 5288	abercrombietc@gmail.com mmunroop@mitd.mu	1, Indian Street Cité Martial, Port Louis
2	Benares Training Centre	Mr. S. Boodhun OIC	Tel: 626 1584 Mob: 5920 0306	sboodhun@mitd.mu	Hirondel Street Chateau Benares
3	Colonel Maingard Training Centre	Mr. K. Pertab OIC	Tel: 465 4505 Fax: 465 4505 Mob: 5784 7524	ppertab@mitd.mu admincmto@intnet.mu	Colonel Maingard Street Beau Bassin
4	Clairfonds Training Centre	Mr. P. Booputh OIC	Tel: 427 0690 Fax: 427 0693 Mob: 5794 2083	pbooputh@mitd.mu oiccto@intnet.mu	Avenue Vivekananda Clairfonds No. 3 Vacoas
5	Goodlands Training Centre	Mr. S. Bhujun OIC	Tel: 283 4226 Fax: 283 4226 / 6693 Mob: 5732 6543	ssbhujun@mitd.mu	Route Geranium, Goodlands
6	La Gaulette Training Centre	Mr. S. Ramma OIC	Tel: 451 6079 Fax: 451 6081 Mob: 5787 5281	sramma@mitd.mu	Royal Road, La Gaulette
7	Mont Roches Training Centre	Mr. G. Beeharry Panray OIC	Tel: 465 9806 Fax: 465 9806 Mob: 5707 8107	oicmrtc@gmail.com	Verger Bissambur School Lane, Mont Roches
8	R. Bundhun Training Centre	Mr. L. Soopal OIC	Tel: 417 4049 Fax: 417 4059 Mob: 5753 4212	lsoopal@mitd.mu	Royal Rd. Bois d'Oiseau, Grande Retraite
9	Rivière du Rempart Training Centre	Mr. R. Sunyasi OIC	Tel: 412 1029 Fax: 412 3865 Mob: 5255 6799	rrsunyasi@mitd.mu	La Clémance, Behind SSS Prayag, Rivière du Rempart
10	Rose Belle Training Centre	Mr. N. Gobin OIC (Jul 2018 – 10 Dec 2018) Mr. S. Boodhun OIC (11 Dec 2018 – Jun 2019)	Tel: 627 1439 Fax: 627 1452 Mob: 5777 0499	oicrbtc@intnet.mu	Dispensary Road, Rose Belle

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

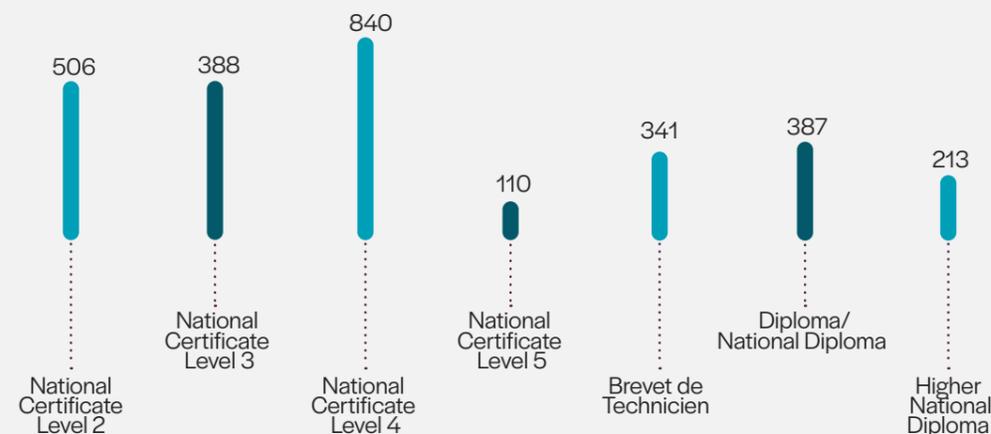
LEVEL/NUMBER OF COURSES OFFERED AND NUMBER OF PERSONS TRAINED ON FULL-TIME MODE FROM JULY 2018 TO JUNE 2019

Course Level	No. of Courses	No. of Trainees		
		Male	Female	Total
National Certificate Level 2	8	355	151	506
National Certificate Level 3	17	243	145	388
National Certificate Level 4	19	710	130	840
National Certificate Level 5	3	92	18	110
Brevet de Technicien	4	336	5	341
Diploma/National Diploma	6	262	125	387
Higher National Diploma	3	110	103	213
TOTAL	60	2,108	677	2,785

NO. OF COURSES BY LEVEL



NO. OF TRAINEES BY LEVEL



FULL TIME COURSES OFFERED BY LEVEL FOR THE PERIOD JULY 2018 TO JUNE 2019

A total of 60 courses were offered under the full-time mode as follows:

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	Plumbing
8	Wood Trade

National Certificate Level 4 (continued)

35	Information Technology
36	Pastry Production
37	Plumbing
38	Refrigeration and Air Conditioning
39	Restaurant Bar & Service
40	Textile Product Design and Manufacture
41	Tractor and Heavy Vehicle Mechanics
42	Travel and Tourism
43	Welding
44	Wood Technology

National Certificate Level 3

9	Agriculture
10	Automotive Mechanics
11	Beauty Therapy
12	Electrical Installation Works
13	Garment Making
14	Hairdressing
15	Leisure and Entertainment
16	Maintenance Fitting
17	Masonry
18	Painting
19	Plumbing
20	Pre-Press
21	Print Finishing
22	Sheet Metal Fabrication
23	Tour Guiding
24	Welding
25	Wood Trades

National Certificate Level 5

45	Communication Electronics
46	Industrial Electronics
47	Information Technology

Brevet de Technicien

48	Bâtiment
49	Électrotechnique
50	Fabrication Mécanique
51	Mécanique Automobile

National Diploma

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

National Certificate Level 4

26	Automotive Mechanics and Electronics
27	Communication Electronics
28	Electrical Installation Works
29	Engineering Machining and Toolmaking
30	Food Production
31	Front Office
32	Housekeeping
33	Industrial Electronics
34	Industrial Machine Maintenance

Higher National Diploma

58	Electrical and Electronic Engineering
59	Hospitality Management
60	Hospitality Management - Culinary

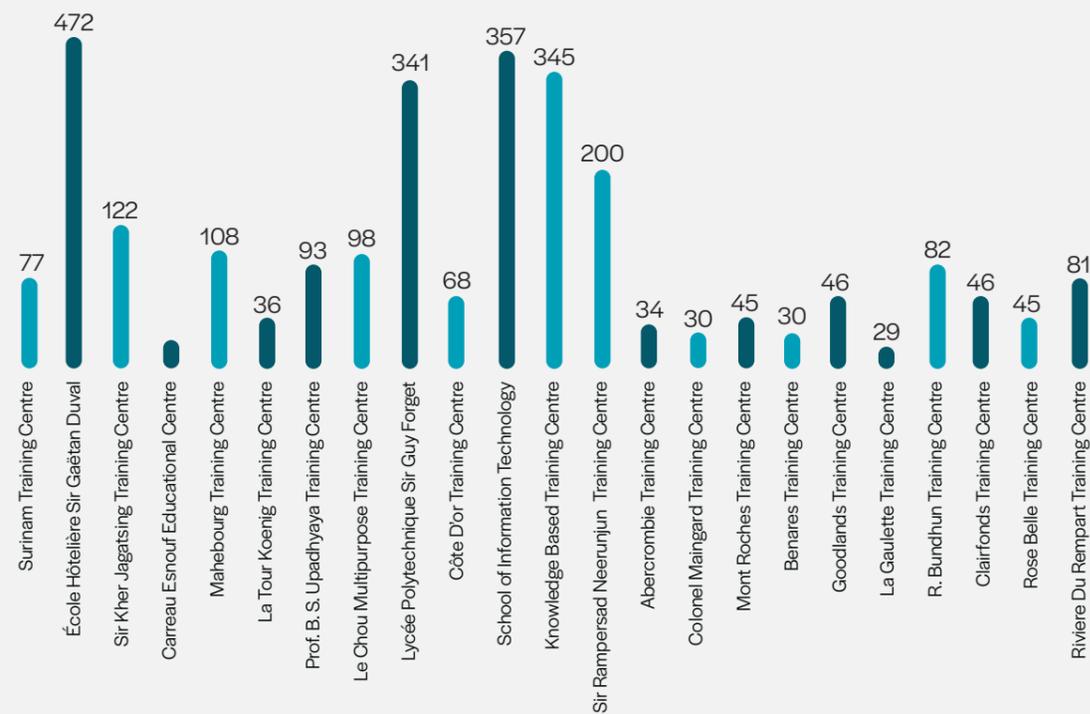
FULL-TIME ENROLMENT BY TRAINING CENTRES AND GENDER FOR THE PERIOD JULY 2018 TO JUNE 2019

Training Centre	Male	Female	Total
Surinam Training Centre	54	23	77
École Hôtelière Sir Gaëtan Duval	210	262	472
Sir Kher Jagatsing Training Centre	116	6	122
Mahebourg Training Centre	92	16	108
La Tour Koenig Training Centre	1	35	36
Prof. B. S. Upadhyaya Training Centre	91	2	93
Le Chou Multipurpose Training Centre	75	23	98
Lycée Polytechnique Sir Guy Forget	336	5	341
Côte D'Or Training Centre	68	-	68
School of Information Technology, Electronics and Communication	277	80	357
Knowledge Based Training Centre	269	76	345
Sir Rampersad Neerunjun Training Centre-East Wing	186	14	200
Abercrombie Training Centre	31	3	34
Colonel Maingard Training Centre	4	26	30
Mont Roches Training Centre	43	2	45
Benares Training Centre	30	-	30
Goodlands Training Centre	31	15	46
La Goulette Training Centre	14	15	29
R. Bundhun Training Centre	62	20	82
Clairfonds Training Centre	30	16	46
Rose Belle Training Centre	33	12	45
Riviere Du Rempart Training Centre	55	26	81
TOTAL	2,108	677	2,785

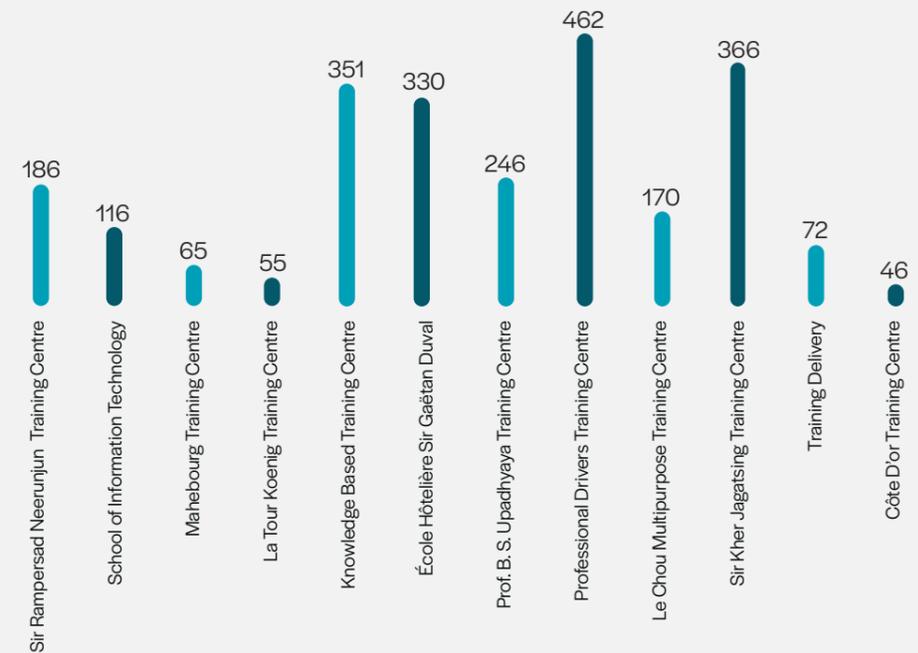
ENROLMENT ON PART-TIME COURSES FROM JULY 2018 – JUNE 2019

Training Centre	Male	Female	Total
Sir Rampersad Neerunjun Training Centre - East Wing	135	51	186
School of Information Technology, Electronics and Communication	111	5	116
Mahebourg Training Centre	65	-	65
La Tour Koenig Training Centre	27	28	55
Knowledge Based Training Centre	294	57	351
École Hôtelière Sir Gaëtan Duval	162	168	330
Prof. B. S. Upadhyaya Training Centre	246	-	246
Professional Drivers Training Centre	403	59	462
Le Chou Multipurpose Training Centre	63	107	170
Sir Kher Jagatsingh Training Centre	352	14	366
Training Delivery	33	39	72
Côte D'Or Training Centre	46	-	46
TOTAL	1,937	528	2,465

NO. OF TRAINEES ENROLLED BY CENTRE



NO. OF TRAINEES ENROLLED BY CENTRE



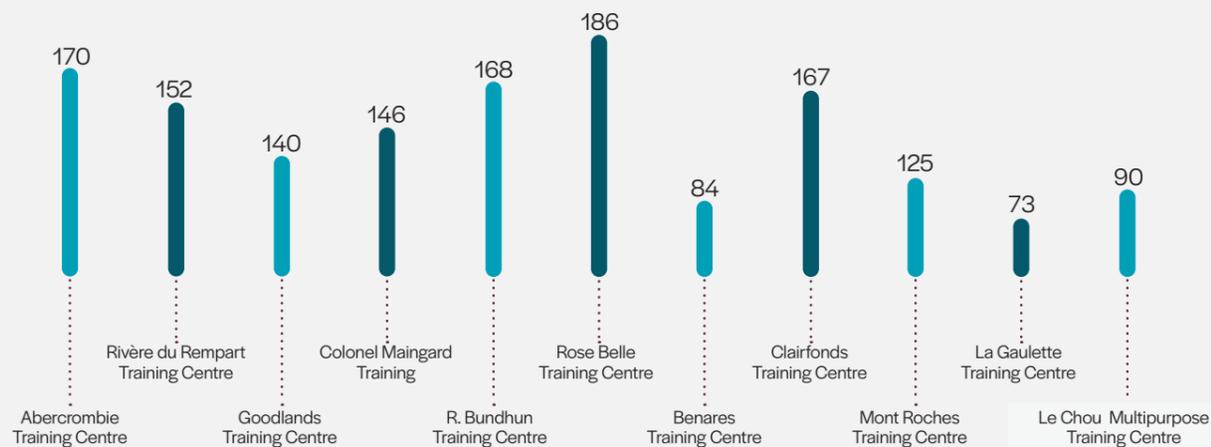
ENROLMENT ON APPRENTICESHIP COURSES FROM JULY 2018 TO JUNE 2019

Training Centre	Male	Female	Total
École Hôtelière Sir Gaetan Duval	774	469	1243
Sir Kher Jagatsingh Training Centre	88	-	88
Sir Rampersad Neerunjun Training Centre - East Wing	138	4	142
Le Chou Multipurpose Training Centre	8	25	33
Knowledge Based Training Centre	336	128	464
Côte D'Or Training Centre	29	-	29
Prof. B. S. Upadhyaya Training Centre	126	-	126
Mahebourg Training Centre	246	6	252
Carreau Esnouf Educational Centre	42	59	101
R. Bundhun Training Centre	31	-	31
TOTAL	1,818	691	2,509

NUMBER ENROLLED ON PREVOCATIONAL EDUCATION COURSES (PVE 4) BY CENTRE AND GENDER FROM JULY 2018 TO JUNE 2019

Training Centre	Male	Female	Total
Abercrombie Training Centre	170	-	170
Rivière du Rempart Training Centre	107	45	152
Goodlands Training Centre	85	55	140
Colonel Maingard Training Centre	-	146	146
R. Bundhun Training Centre	118	50	168
Rose Belle Training Centre	124	62	186
Benares Training Centre	52	32	84
Clairfonds Training Centre	123	44	167
Mont Roches Training Centre	125	-	125
La Gaulette Training Centre	42	31	73
Le Chou Multipurpose Training Centre	57	33	90
TOTAL	1,003	498	1,501

NO. OF TRAINEES BY CENTRE



NUMBER OF CERTIFICATES/DIPLOMAS AWARDED FROM JULY 2018 TO JUNE 2019

Award courses

A total of 1,875 Certificates/Diplomas were awarded for the different courses as follows:-

NATIONAL CERTIFICATE LEVEL 2

Trades	No. of awardees
Art & Craft	35
Automotive Mechanics	22
Electrical Installation Works	18
Food Production	36
Housekeeping	21
Landscape	13
Restaurant Bar Service	22
Total	167

NATIONAL CERTIFICATE LEVEL 2 (MITD/MES)

Trades	No. of awardees
Industrial Machine Maintenance	16

NATIONAL CERTIFICATE LEVEL 4 (MITD)

Trades	No. of awardees
Automotive Mechanics and Electronics	33
Custom Clearance	6
Electrical Installation Works	16

NATIONAL CERTIFICATE LEVEL 3 (MITD)

Trades	No. of awardees
Aluminium (Rodrigues)	9
Aluminium and U-PVC Opening	25
Automotive Electricity and Electronics	3
Automotive Mechanics	33
Bakery	16
Beauty Care	35
Butchery	9
Care of Elderly and Disabled	15
Early Childhood Education and Care	117
Electrical Installation works	52
Food Production	153
Front Office	73
Garment Making	23
Hairdressing	74
Housekeeping	55
Industrial Machine Maintenance	12
Leisure & Entertainment	25
Maintenance Fitting	10
Painting	9
Pastry	114
Plate making and machine printing	8
Plumbing	46
Pre Press	7
Print Finishing	16
Refrigeration and Air Conditioning	7
Restaurant & Bar Service	124
Secretarial Duties	25
Sheet Metal Fabrication	1
Tour Guiding	20
Villa Service	9
Welding	22
Wood Trades	4
Total	1,151

NUMBER OF CERTIFICATES/DIPLOMAS AWARDED FROM JULY 2018 TO JUNE 2019

NATIONAL CERTIFICATE LEVEL 4 (MITD)

Trades	No. of awardees
Engineering Machining and Tool Making	7
Food Production	14
Front Office	13
Health Care Assistant	99
Housekeeping	11
Industrial Machine Maintenance	18
Information Technology	34
Industrial Electronics	12
Refrigeration and Air Conditioning	33
Restaurant & Bar Services	13
Scaffolding	9
Textile Product Design and Manufacture	16
Tractor and Heavy Vehicle Mechanics	7
Travel & Tourism	15
Pastry	14
Plumbing	17
Welding	11
Wood Technology	4
TOTAL	346

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

Courses	No. of awardees
Tourism Management (MITD/Université d'Angers)	51
TOTAL	51

HIGHER NATIONAL DIPLOMA (BTEC PEARSON)

Courses	No. of awardees
Electrical & Electronics Engineering	10
Hospitality Management	41
Hospitality Management (Culinary Art)	19
TOTAL	70

NATIONAL CERTIFICATE LEVEL 5 (MITD)

Course	No. of awardees
Information Technology	24
Industrial Electronics	12
Total	36

TRADE TEST

A total of eighty (80) candidates were examined for trade test.

RECOGNITION OF PRIOR LEARNING

Five candidates for Recognition of Prior Learning (RPL) have obtained their certificates in 2018.

SBM SCHOLARSHIPS

AWARDED IN 2018/2019

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 2018/2019.

Applicants were invited from trainees coming from a family whose household income does not exceed Rs 15,000/- 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 2017. In addition, students from Rodrigues and Outer islands as well as disabled students were encouraged to apply.

Eighty-Nine applications were received from trainees enrolled on NC3/NC4/NC5/BT/Diploma courses.

The scholarships covered:

- Course fees and examination fees as well as a yearly stipend of Rs 12,000/- for trainees enrolled on Diploma courses.
- Course fees and examination fees for NC4/NC5/BT trainees.
- Examination fees for NC3 trainees.
- Air tickets, course fee, library fee and examination fee 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:



Meet
Kayseeven
who is
mastering



...the art of



housekeeping

Studying at MITD unequivocally developed me into a complete different person. I changed from being an Introvert and Extrovert personality. After my Higher School Certificate, I chose to pursue an NC4 course hopefully to achieve a higher level in my job. I always wanted to learn a 3rd language and MITD gave me the opportunity to improve my Linguistics skills by giving me Italian courses. I was very shy but through presentations and group work, EHSGD helped me to develop my personality. My parents and my teachers always motivate me and I am really grateful to them. In short MITD helps us both personally and professionally.

-Kayseeven Amacy

KEY RISKS FOR THE ORGANISATION

Internal Audit and Risk Management

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



All weaknesses identified are thoroughly investigated, formally discussed with management and correctives 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 the MITD:

▪ **Market and Competitive Risk**

Due to the increasing number of training institutions delivering technical and vocational courses, there is a risk that an individual will not opt to follow such courses at the MITD. This risk is better managed through massive advertisements in local newspapers and radio, open days organised within all the MITD's training centres, talks in secondary schools.

▪ **Financial Risk**

The MITD, as a public sector-entity, is exposed to financial risks to a lesser extent. The MITD does not use any derivative financial instruments to hedge risk exposures. The MITD is not exposed to credit risk, currency risk and interest rate risk.

▪ **Reputational Risk**

The risk of delivering training of poor quality, thus affecting the reputation of the MITD. In order to maintain its reputation, the MITD updates its curricula and regularly provides training to its trainers. The MITD has developed standard procedures and processes so that there is consistency in training across its training centres. Through 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 Manager 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. This risk 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 might be overcome by making regular backups and use of passwords to access computers to ensure confidentiality. Moreover, an ICT (Information, Communication and Technology) policy has been set up by the IT Section to ensure that ICT resources are used effectively, efficiently and in an appropriate manner.

▪ **Legal Risk**

The MITD is subject to risk of litigation from its trainees, suppliers, employees and regulatory authorities in case of breach of contractual obligations or other duties. Therefore, the MITD has to ensure that trainees and employees are provided with safe training environment and safe workplace respectively. The MITD seeks the guidance of its legal advisor which is the State Law Office (SLO).

▪ **Operational Risk**

The risk that potential financial losses resulting from inadequate or failed internal processes, people and systems might arise in MITD's activities. This risk is managed by rigorous internal control systems in place.

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 realised at the MITD over the past 10 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 could 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. Program 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

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

7. Logical Access Controls

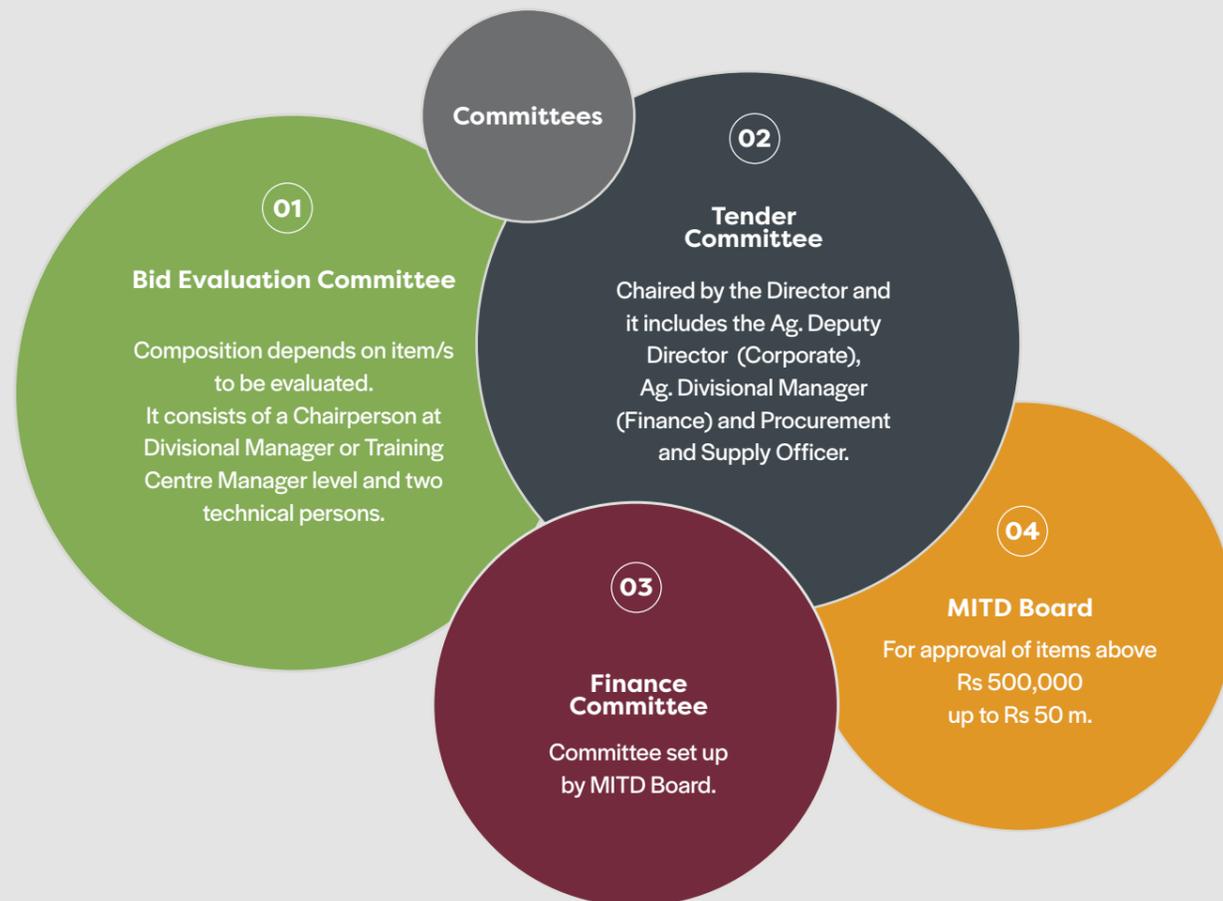
Staff have access to the organisation's email upon acceptance and signature of E-mail Policy. Each user has a unique username. Users access rights are reviewed upon receipt of formal request from users.

Rules and procedures have been put in place to minimise 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 & 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



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.



**Meet
Marie
who is
mastering**



...the art of



hairdressing

I am Ms. Marie Trinity Glodine, a Hairdresser student at the Knowledge Based Training Centre (KBTC) - MITD Institution. I wanted to acquire the appropriate skills to become a skilled hairdresser. I naturally chose the MITD Institution as it is a Government vocational training organisation, offering quality training free of charge. The KBTC Hairdressing and Beauty Therapy courses are carefully designed to instruct the necessary skills, build confidence, various techniques and approach through training and internship. The courses are great paths for our future employment, and it trains us to be independent. The management team and the instructors are patient, understanding, and highly skilled. I would highly recommend this academic program and institution to anyone willing to either start a course or expand their necessary skills or anyone needing a refresher course. I intend pursuing a higher level that is NC4 in Hairdressing at KBTC MITD. The Hairdressing course is a fantastic program that truly changed my career trajectory for the better.

-Marie Trinity Glodine

SAFETY AND HEALTH POLICY STATEMENT

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

In satisfying this commitment MITD aims at:



Ensuring that it is complying with current Safety & Health Legislation (Occupational Safety & Health Act 2005 and any other relevant Acts) and where possible complies to higher standards where so required.



Providing suitable training, information, instruction and supervision to maintain these standards.



Encouraging staff to report on any issue pertaining to Safety and Health and support them in promoting a safe and healthy working environment.



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.

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.



Maintaining a healthy work lifestyle through Medical Health Surveillance programmes to those exposed to substances and conditions hazardous to health.



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.



STATEMENT OF BOARD'S RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2019

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 those financial statements, the Board is required to:

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

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

Internal control

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

Such systems should ensure that all transactions are 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 Board's activities. The Director is responsible to mitigate these risks using such measures, policies and procedures and other controls that he deems fit.

Governance

The Director endeavours to apply principles of good governance within the organisation. This report was approved by the Board and is signed on its behalf by:

Harrykrishna Vydelingum
Chairman

P K Joosery
Director



CERTIFICATE OF THE
DIRECTOR OF AUDIT

**On the Financial Statements
of the Mauritius Institute of Training and Development
for the year ended 30 June 2019**

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 2019 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and the statement of comparison of budgets, actual, cash and accrued-based amounts 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 2019, and of its financial performance, budget outturn and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

The Mauritius Institute of Training and Development has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

Based on my examination of the accounts of Mauritius Institute of Training and Development, nothing has come to my attention that indicates that:

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

Other Matter*Post Balance Sheet Event - Restructuration of Public Technical Training Education*

In November 2019, Government announced the restructuring of technical training by public institutions and the taking over of five major Mauritius Institute of Training and Development (MITD) Training Centres by the Ministry of Education, Tertiary Education, Science and Technology (MOEST), and the MITD Sir Gaetan Duval Hotel Training School by the Ministry of Tourism (MOT). This would lead to a major scaling down of the operations of the MITD.

As of October 2020, a formal restructuring plan was still under preparation. MITD was continuing the operations of the aforementioned Training Centres from funds of some Rs 245.5 million and Rs 60 million that were earmarked under the budget of MOEST and MOT respectively, for the financial year 2020-21.

The restructuring is expected to reduce the assets of the MITD by some Rs 1.2 billion and operational expenditure by some Rs 390 million in the foreseeable future.

Public Procurement Act

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



C. ROMOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

21 October 2020

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2019

	Note	2018/19 Jul 18 — Jun 19 MUR	2017/18 Jul 17 — Jun 18 (Restated) MUR
ASSETS			
Current Assets			
Cash and Cash Equivalents	4	113,562,558	89,979,392
Trade Receivables	5	14,592,763	22,861,955
Car Loan Receivable	6	9,450,512	8,434,556
Inventories	7	5,672,530	7,370,842
Held to Maturity Investments	8	38,990,600	40,000,000
Total Current Assets		182,268,963	168,646,745
Non-Current Assets			
Car Loan Receivable	6	22,369,826	21,971,183
Property, Plant and Equipment	9	1,434,794,612	1,404,409,768
Investment Property	10	71,747,740	71,747,740
Intangible Assets	11	794,667	172,662
Total Non-Current Assets		1,529,706,845	1,498,301,353
Total Assets		1,711,975,808	1,666,948,098
EQUITY AND LIABILITIES			
Current Liabilities			
Trade and Other Payables	12	58,258,586	43,877,210
Short-Term Employee Benefits	13	18,146,377	18,769,690
Short-Term Car Loan	14	9,449,078	8,577,414
Total Current Liabilities		85,854,041	71,224,314
Non-Current Liabilities			
Other Long-Term Employee Benefits	13	240,992,479	235,182,244
Long-Term Car Loan	14	23,289,700	22,828,326
Retirement Benefit Obligation	15	130,578,647	178,144,003
Total Non-Current Liabilities		394,860,826	436,154,573
Total Liabilities		480,714,867	507,378,887
Net Assets		1,231,260,941	1,159,569,211
EQUITY			
General Fund	16	420,026,003	336,806,452
Revaluation Reserve	16	811,234,938	814,108,272
Capital Fund	16	-	8,654,487
Total Equity		1,231,260,941	1,159,569,211

The notes on pages 9 to 38 form an integral part of these Financial Statements.

Approved by MITD Board on

28 October 2019

C. Paddia
Board Member



Harrykrishna Vydelingum
Chairman



STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED JUNE 30, 2019

	Note	2018/19 Jul 18 — Jun 19 MUR	2017/18 Jul 17 — Jun 18 (Restated) MUR
REVENUE FROM EXCHANGE TRANSACTIONS			
Course Fees		38,408,252	49,067,887
Rental Income		27,345,143	27,073,515
Other Income	17	18,653,583	18,233,656
		84,406,978	94,375,058
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Grants	18	569,464,054	542,565,710
Total Revenue		653,871,032	636,940,768
EXPENSES			
Employee Benefit Costs	19	(478,998,855)	(488,020,138)
Training Expenses	20	(23,668,452)	(26,853,856)
Stipend to Trainees	21	(32,795,100)	-
Refund to Employers - Apprenticeship Scheme	22	(7,053,074)	(6,828,930)
Depreciation and Amortisation	23	(30,666,263)	(26,412,183)
Other Expenses	24	(58,014,721)	(70,790,974)
Finance Costs	25	(184,535)	(133,664)
Total Expenses		(631,381,000)	(619,039,745)
SURPLUS FOR THE YEAR/PERIOD		22,490,032	17,901,023

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

	Note	Capital Fund	General Fund	Transaction Reserves	Revaluation Reserve	Retained Earnings	Total Net Assets/ Equity
		MUR	MUR	MUR	MUR	MUR	MUR
At July 01, 2018		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	-	-	55,552
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)	-
At June 30, 2019		-	420,026,003	-	811,234,938	-	1,231,260,941

Note:

- 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.
- The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2019.
- 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 CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED JUNE 30, 2018

	Note	Capital Fund	General Fund	Transaction Reserves	Revaluation Reserve	Retained Earnings	Total Net Assets/ Equity (Restated)
		MUR	MUR	MUR	MUR	MUR	MUR
At July 01, 2017		-	618,471,092	-	816,981,606	-	1,435,452,698
Depreciation adjustment	1	-	-	-	(2,873,334)	2,873,334	-
Exchange Gain on USD Account	2	-	-	3,420	-	-	3,420
Transfer (from) / to		-	-	(3,420)	-	3,420	-
Re-measurement gain of Retirement benefit obligation	3	-	(302,442,416)	-	-	-	(302,442,416)
Funds received during the year		8,654,487	-	-	-	-	8,654,487
Surplus for the year		-	-	-	-	17,901,022	17,901,022
Transfer (from) / to		-	20,777,776	-	-	(20,777,776)	-
At June 30, 2018		8,654,487	336,806,452	-	814,108,272	-	1,159,569,211

Note:

- 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.
- The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2018.
- The Retirement benefit obligation has been restated and the surplus arising from the re-measurement is recognised in the Net Assets/Equity in line with IPSAS 39.

CASH FLOW STATEMENT FOR THE YEAR ENDED JUNE 30, 2019

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 (Restated) MUR
CASH FLOW FROM OPERATING ACTIVITIES		
Surplus for the year/period	22,490,032	17,901,023
Non Cash Movements		
Capital Grant recognised in Statement of Financial Performance	(29,024,630)	(47,865,893)
Grant from Agence Française de Développement (AFD)	(874,773)	-
Actuarial Reserves transferred in Retirement benefit obligation	(945,050)	-
Investment Income & Donation Received	(313,657)	(1,330,058)
Depreciation on Property, Plant and Equipment	30,666,263	26,412,183
Finance cost	184,535	133,664
Loss on derecognition of assets	129,353	6,200
Impairment of debtors	292,194	323,570
Exchange gain on translation of foreign currency account	55,552	3,420
(Increase)/Decrease in Accounts Receivable	6,854,594	(7,362,268)
Decrease in Inventories	1,698,312	1,215,995
Increase in Accounts Payable	15,688,500	4,617,369
Retirement Benefit Obligation	1,580,790	7,067,830
Employee Benefits	5,186,922	8,110,231
Net Cash Flows generated from operating activities	53,668,937	9,233,266
CASH FLOW FROM OPERATING ACTIVITIES		
Purchase of property, plant and equipment	(61,802,466)	(54,830,522)
Investment Income	1,867,200	959,343
Net Cash Flows used in investing activities	(59,935,266)	(53,871,179)
Net Cash Flows before financing activities	(6,266,329)	(44,637,913)
CASH FLOWS FROM FINANCING ACTIVITIES		
Capital Grant received	29,024,630	56,520,379
Finance cost	(184,535)	-
Net Cash Flow generated from/used in financing activities	28,840,095	56,520,379
Net increase in cash and cash equivalents	22,573,766	11,882,466
Cash and cash equivalents at beginning of period	129,979,392	118,096,926
Cash and Cash Equivalents at end of period (Note 4)	152,553,158	129,979,392
Notes:		
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:		
	2018/19 Jul 18 – Jun 9 MUR	2017/18 Jul 17 – Jun 18 MUR
Cash in hand and balances with banks	113,562,558	89,979,392
Held to Maturity Investments	38,990,600	40,000,000
	152,553,158	129,979,392
Property, Plant and Equipment		
During the reporting period, the acquisition of property, plant and equipment was financed by capital grant received from government and the Institute's own funds.		

STATEMENT OF OUTTURN AS AT JUNE 30, 2019

	Revised Budget MUR	Actual Expenditure MUR
EXPENDITURE		
Staff Cost	493,515,636	475,296,219
Electricity	11,679,478	10,855,165
Telephone Charges	4,797,308	4,511,791
Water Charges	1,208,638	1,076,966
Motor Vehicles Fuel	476,598	340,799
Rent	509,900	548,927
Postage	1,155,456	750,477
Repair & Maintenance - Buildings	15,742,154	9,456,602
Repair & Maintenance - Training Equipment	2,754,200	1,049,631
Repair & Maintenance - Office Equipment	5,102,978	1,561,910
Repair & Maintenance - Vehicles	997,266	439,025
Cleaning Services	12,530,611	11,646,581
Security Services	11,668,786	11,670,990
Magazines/Newspapers	209,580	64,010
Printing & Stationery	3,565,022	1,941,087
Books and Periodicals	438,000	119,953
Advertisement	1,740,000	1,453,167
Overseas Trainers Expenses	62,000	33,937
Consultants Expenses	915,000	535,039
Legal & Professional fees	1,266,700	721,784
Audit Fees	425,000	425,000
Overseas Travelling	592,000	111,061
Bank Charges	230,054	184,535
Course Materials	17,724,854	15,097,065
Subscription & Membership fees	981,850	484,733
Insurance Costs	1,419,910	819,812
Workshops Expenses	419,074	609,268
Assessment Expenses	1,407,197	2,119,503
Trainees Expenses	45,050,555	22,802,709
Conference & Committees	1,072,000	896,911
Transport Costs	538,100	181,442
Miscellaneous/Open days/Exhibition Expenses	930,175	666,356
Consumables	199,660	156,910
Total Recurrent Expenditure (A)	641,325,740	578,629,364
Capital Expenditure		
Construction of new Buildings, Improvement to Buildings, Acquisition of Training Tools & Equipment, Furniture, Fittings & Office Equipment, Computer Equipment & Software	134,348,631	54,512,510
Setting up of new Training Centre at Beau Vallon	20,000,000	1,141,754
Total Capital Expenditure (B)	154,348,631	55,654,264
Total Expenditure (A+B)	795,674,371	634,283,628

Outturn for the period 2018/19 has been presented on a cash basis.

STATEMENT OF COMPARISON OF BUDGETS, ACTUAL CASH AND ACCRUED BASED-AMOUNTS AS AT JUNE 30, 2019

	Original Budget MUR	Revised Budget MUR	Received/Paid MUR	Financial Statements MUR
INCOME				
Course Fees	53,243,200	37,251,513	35,532,591	38,408,252
Rental Income	31,046,000	31,046,000	30,783,846	27,345,143
Other Income	33,794,010	12,251,195	16,408,261	18,653,583
Grants	538,000,000	581,000,000	565,702,224	569,464,054
Total Income	656,083,210	661,548,708	648,426,922	653,871,032
EXPENDITURE				
Staff Cost	502,941,797	493,515,636	475,296,219	478,998,856
Electricity	11,840,915	11,679,478	10,855,165	10,772,047
Telephone Charges	4,912,020	4,797,308	4,511,791	4,443,496
Water Charges	1,235,300	1,208,638	1,076,966	1,043,072
Motor Vehicle Fuel	691,970	476,598	340,799	354,171
Rent	892,000	509,900	548,927	636,813
Postage	1,094,956	1,155,456	750,477	749,424
Repair & Maintenance - Buildings	16,380,300	15,742,154	9,456,602	7,206,291
Repair & Maintenance - Training Equipment	2,676,000	2,754,200	1,049,631	820,231
Repair & Maintenance - Office Equipment	5,055,000	5,102,978	1,561,910	1,494,918
Repair & Maintenance - Vehicles	940,000	997,266	439,025	429,246
Cleaning Services	12,232,908	12,530,611	11,646,581	11,672,354
Security Services	11,488,745	11,668,786	11,670,990	11,331,043
Magazines/Newspapers	198,500	209,580	64,010	65,900
Printing & Stationery	3,526,200	3,565,022	1,941,087	1,994,349
Books and Periodicals	461,000	438,000	119,953	97,942
Advertisement	1,530,000	1,740,000	1,453,167	1,274,637
Overseas Trainers Expenses	50,000	62,000	33,937	33,937
Consultants Expenses	915,000	915,000	535,039	1,847,198
Legal Fees & Professional Fees	855,000	1,266,700	721,784	631,784
Audit Fees	275,000	425,000	425,000	425,000
Overseas Travelling	592,000	592,000	111,061	111,061
Bank Charges	233,000	230,054	184,535	184,535
Course Materials	14,543,360	17,724,854	15,097,065	15,686,073
Subscription & Membership fees	1,117,000	981,850	484,733	487,132
Insurance Costs	1,518,860	1,419,910	819,812	1,229,793
Workshops Expenses	460,500	419,074	609,268	610,750
Assessment Expenses	1,700,000	1,407,197	2,119,503	1,582,998
Trainees Expenses	16,772,750	45,050,555	22,802,709	34,727,363
Conference & Committees	1,165,000	1,072,000	896,911	724,027
Transport Costs	507,100	538,100	181,442	221,258
Miscellaneous/Open days/Exhibition Expenses	943,200	930,175	666,356	691,479
Consumables	275,000	199,660	156,910	156,910
Total Recurrent Expenditure (A)	620,020,381	641,325,740	578,629,364	592,736,088
Expenditure Capitalised				
Construction/Improvement to Buildings/ Work in Progress	67,971,765	89,288,058	27,952,013	32,728,682
Training Tools & Equipment	21,649,557	33,924,468	16,461,935	18,085,851
Furniture, Fittings & Office Equipment	2,066,640	2,230,006	2,732,734	3,557,385
Computer Equipment & Software	5,352,061	8,906,099	7,365,828	6,288,794
Setting up of new Training Centre at Beau Vallon	20,000,000	20,000,000	1,141,754	1,141,754
Total Expenditure Capitalised (B)	117,040,023	154,348,631	55,654,264	61,802,466
Total Expenditure (A+B)	737,060,404	795,674,371	634,283,628	654,538,554

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET AS AT JUNE 30, 2019

Details	Original Budget MUR	Revised Budget MUR	Variation MUR	Comments
RECURRENT BUDGET				
Staff Cost	502,941,797	493,515,636	(9,426,161)	The original provisions were reviewed following the six-month proration of the provisions made with respect to the recruitment of staff.
Electricity	11,840,915	11,679,478	(161,437)	Budgetary provisions reviewed.
Telephone Charges	4,912,020	4,797,308	(114,712)	Budgetary provisions reviewed.
Water Charges	1,235,300	1,208,638	(26,662)	Budgetary provisions reviewed.
Motor Vehicle Fuel	691,970	476,598	(215,372)	Budgetary provisions reviewed.
Rent	892,000	509,900	(382,100)	Budgetary provisions reviewed.
Postage	1,094,956	1,155,466	60,500	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Repair & Maintenance - Buildings	16,380,300	15,742,154	(638,146)	Budgetary provisions reviewed.
Repair & Maintenance - Training Equipment	2,676,000	2,754,200	78,200	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Repair & Maintenance - Office Equipment	5,055,000	5,102,978	47,978	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Repair & Maintenance - Vehicles	940,000	997,266	57,266	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Cleaning Services	12,232,908	12,530,611	297,703	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Security Services	11,488,745	11,668,786	180,041	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Magazines/Newspapers	198,500	209,580	11,080	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Printing & Stationery	3,526,200	3,565,022	38,822	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Books and Periodicals	461,000	438,000	(23,000)	Budgetary provisions reviewed.
Advertisement	1,530,000	1,740,000	210,000	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Overseas Trainers Expenses	50,000	62,000	12,000	Budgetary provisions were reviewed based on the trend of expenditure incurred for the past five months.
Consultants Expenses	915,000	915,000	-	
Legal Fees & Professional Fees	855,000	1,266,700	411,700	Additional provision was made with respect to legal fees
Audit Fees	275,000	425,000	150,000	The initial budgetary provision has been increased to cater for the increase in the audit fee.
Overseas Travelling	592,000	592,000	-	
Bank Charges	233,000	230,054	(2,946)	Budgetary provisions reviewed.
Course Materials	14,543,380	17,724,854	3,181,474	Budgetary provisions reviewed upwards to cater for new National Certificate Level 2 & 4 Courses in different Training Centres.
Subscription & Membership fees	1,117,000	981,850	(135,150)	Budgetary provisions reviewed.
Insurance Costs	1,518,860	1,419,910	(98,950)	Budgetary provisions reviewed.
Workshops Expenses	460,500	419,074	(41,426)	Budgetary provisions reviewed.
Assessment Expenses	1,700,000	1,407,197	(292,803)	Budgetary provisions reviewed.
Trainees Expenses	16,772,750	45,050,555	28,277,805	Budgetary provisions reviewed upward to cater mainly for the increase in payment of stipend to trainees due to increase in the enrolment of trainees for training programs under the National Apprenticeship Programme.
Conference & Committees	1,165,000	1,072,000	(93,000)	Budgetary provisions reviewed.
Transport Costs	507,100	538,100	31,000	Budgetary provisions reviewed.
Miscellaneous/Open days/Exhibition Expenses	943,200	930,175	(13,025)	Budgetary provisions reviewed
Consumables	275,000	199,660	(75,340)	Budgetary provisions reviewed.
Total Recurrent Budget	620,020,381	641,325,740	21,305,359	
Capital Budget				
Construction/Improvement to Buildings	67,971,765	89,288,058	21,316,293	Additional provision was made with respect to refurbishment works at Sir Rampersad Neerunjun Training Complex (East Wing) in Ebene
Training Tools & Equipment	21,649,557	33,924,468	12,274,911	New provisions were made in the Revised Estimates for the sum of Rs 9.9m with respect to acquisition of new Training Equipment for the CNC Lab at Sir Rampersad Neerunjun Training Complex (East Wing) in Ebene and additional provisions were also made for the acquisition of Training Equipment for Training Centres.
Furniture, Fittings & Office Equipment	2,066,840	2,230,006	163,366	New provision was made in the Revised Estimates with respect to purchase of trainees' tables and chairs.
Computer Equipment/Software	5,352,061	8,906,099	3,554,038	Additional provisions were made with respect to acquisition of 63 computers, 1 server, and Firewall Software for the Lycee Polytechnique Sir Guy Forget at Flacq.
Setting up of new Training Centre at Beau Vallon	20,000,000	20,000,000	-	
Total Capital Budget	117,040,023	154,348,631	37,308,608	
Total Budget	737,060,404	795,674,371	58,613,967	

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOW WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2019

	MUR	MUR
Actual Recurrent Expenditure as per Statement of Outturn		578,629,364
Basic differences		
Staff Cost	3,702,637	
Electricity	(83,118)	
Telephone Charges	(68,295)	
Water Charges	(33,894)	
Motor Vehicle Fuel	13,372	
Rent	87,886	
Postage	(1,053)	
Repair & Maintenance - Buildings	(2,250,311)	
Repair & Maintenance - Training Equipment	(229,401)	
Repair & Maintenance - Office Equipment	(66,992)	
Repair & Maintenance - Vehicles	(9,779)	
Cleaning Services	25,774	
Security Services	(339,946)	
Books and Periodicals	(22,011)	
Magazines and Newspapers	1,890	
Printing & Stationery	53,263	
Advertisement	(178,530)	
Consultants Expenses	1,312,159	
Legal and Professional Fees	(90,000)	
Course Materials	589,008	
Subscription & Membership Fees	2,399	
Insurance	393,388	
Workshops Expenses	1,482	
Assessment Expenses	(536,505)	
Trainees Expenses	11,941,247	
Conference & Committees	(172,886)	
Transport	39,816	
Miscellaneous/Open days/Exhibition Expenses	25,123	
Total Basic Differences		14,106,722
Refund to Employers Apprenticeship Scheme		7,053,074
Non-Cash Items		
Depreciation	30,388,842	
Amortisation	277,421	
Loss on Disposal of Assets	129,353	
Impairment of Debtors	292,194	
Stock Written Off	504,030	
Total Non-Cash Items		31,591,840
Expenditure as per Statement of Financial Performance		631,381,000

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

1. LEGAL FORM AND ACTIVITIES

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

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

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

The objectives of the Institute are:

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

2. STATEMENT OF COMPLIANCE

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

2(a) 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 2019.

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 JUNE 30, 2019

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of preparation

- (a) The financial statements have been prepared following 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 twelve months.

- (d) Functional and presentation currency
The financial statements are presented in Mauritian Rupee (MUR).

3.2 Revenue recognition

Revenue from exchange transactions

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

Course fees

Revenue generated from fees for courses dispensed is recognised at time of receipt. Course fees for full time courses are not yet disbursed by the 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 an accrual basis.

Other Income

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Revenue from non-exchange transactions

Non-exchange transactions are transactions (Taxes and Transfers) that are not exchanged 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 recognised as income in the period in which the transfer arrangement becomes binding under IPSAS 23.

Grants

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

(a) Measurement and presentation currency

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

(b) Transaction 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 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 JUNE 30, 2019

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

Financing of Capital Expenditure concerning 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, to spread the regular cost over the service lives of employees following 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 that arise from the defined benefit plan are recognised in the Statement of Financial Position. A surplus is recognised 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 (the vesting period). In this case, the past-service cost is amortised on a straight-line basis over the vesting period.

(b) Defined Contribution Pension Plan

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

3.5 Employee Benefits

(a) Sick Leave Entitlement

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

(b) Passage Benefit Entitlement

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

(c) Vacation Leave Entitlement

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

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 expenses 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 donations have been valued at their fair value and accounted as such. These assets have been amortised over their estimated useful lives as follows:

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

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

Construction Work-in-Progress

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

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

3.7 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 property 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. After initial recognition, investment properties are stated at fair value or revalued amount which reflects market conditions at the reporting date.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

Transfers made to or from investment properties are only made when there is a change in use evidenced by the end of owner-occupation, the 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.

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 the 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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

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

3.13 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 recognised on an effective yield basis. The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability or where appropriate, a shorter period.

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

Trade payables

Trade payables are stated at their nominal value.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

3.14 Provisions

Provisions are recognised when the Institute has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. Provisions are reviewed at each Statement of Financial Position date and are adjusted to reflect the current best estimate.

3.15 Revaluation Reserve

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

3.16 General Fund

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

3.17 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.

4. CASH AND CASH EQUIVALENTS

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Financial asset held to maturity	38,990,600	40,000,000
Cash at bank and in hand	113,562,558	89,979,392
Total Cash and Cash Equivalents	152,553,158	129,979,392

The carrying amount of these assets approximates their fair value.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

5. TRADE RECEIVABLES

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Trade receivables	9,424,314	13,368,733
Interest receivables	261,657	854,192
Prepayments, accrued income and other debtors	4,906,792	8,639,030
Total Trade Receivables	14,592,763	22,861,955

6. CAR LOAN RECEIVABLE

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Car loan outstanding	31,820,338	30,405,739
Less Proportion receivable after more than 1 year	(22,369,826)	(21,971,183)
Proportion receivable within 1 year	9,450,512	8,434,556

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

The inventories held are categorised as follows:

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Course Materials	5,644,580	7,344,003
Stationery	27,950	26,839
Total Inventories	5,672,530	7,370,842

8. HELD TO MATURITY INVESTMENTS

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Investment in Treasury Bills	38,990,600	40,000,000

The Held to Maturity Investments consist of two investments in Treasury Bills for the nominal sum of **Rs 20m** each at the cost price of **97.37%** and **97.58%** respectively. The yield rates for the two investments are **3.350%** and **2.670%** per annum, with maturity dates of 06 December 2019 and 21 May 2020 respectively.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

9. PROPERTY, PLANT AND EQUIPMENT

COST OR VALUATION	LAND		BUILDINGS		CONSTRUCTION WORK-IN-PROGRESS		WORK-IN-PROGRESS OFFICE EQUIPMENT		PLANT AND MACHINERY		ASSETS ON DONATION		FURNITURE, FIXTURES, FITTINGS & OFFICE EQUIPMENT		MOTOR VEHICLES		COMPUTER EQUIPMENT		TOTAL	
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
At July 01, 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	3,548,185	-	5,389,368	60,903,040										
Transfers	-	33,430,400	(33,430,400)	-	-	-	-	-	-	-										
Disposals	-	-	-	-	(2,322,381)	-	(969,910)	(1,010,091)	(1,053,842)	(5,356,224)										
At June 30, 2019	808,300,000	593,621,329	21,458,111	138,575	463,652,815	29,620,500	113,313,757	17,906,988	93,021,282	2,141,033,357										
ACCUMULATED DEPRECIATION																				
At July 01, 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)	-	(840,557)	(1,010,091)	(1,053,842)	(5,226,871)										
Charge for the year	-	11,872,427	10,454,501	-	7,800	7,800	4,536,172	199,427	3,318,515	30,388,842										
At June 30, 2019	-	50,367,921	425,601,643	-	425,601,643	29,576,300	98,134,566	17,352,904	85,205,410	706,238,744										
CARRYING AMOUNT																				
At June 30, 2019	808,300,000	543,253,408	21,458,111	138,575	38,051,172	44,200	15,179,191	554,084	7,815,872	1,434,794,613										
At June 30, 2018	808,300,000	515,780,561	26,932,949	129,375	30,471,822	-	16,296,531	753,511	5,745,019	1,404,409,768										

Notes:

- (a) The initial costs incurred in respect to the Extension works at the École Hôtelière Sir Gaëtan Duval and Le Chou Multipurpose Training Centre in Rodrigues 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 period following the transfer of the Jewellery Unit to the FDI.
- (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 JUNE 30, 2019

10. INVESTMENT PROPERTY - AT FAIR VALUE

COST OR VALUATION

At July 01, 2018
Decrease in fair value
At June 30, 2019

**2018/19
Jul 18 – Jun 19
MUR**

71,747,740

-

71,747,740

**2017/18
Jul 17 – Jun 18
MUR**

71,747,740

-

71,747,740

- The income derived from the renting of the Investment Property for the period 01 July 2018 to 30 June 2019 amounted to **MUR 26.2m** 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

COST OR VALUATION

At July 01, 2018
Additions
Disposal
At June 30, 2019

**2018/19
Jul 18 – Jun 19
MUR**

11,017,181

899,426

(268,069)

11,648,538

**2017/18
Jul 17 – Jun 18
MUR**

11,017,181

-

-

11,017,181

AMORTISATION

At July 01, 2018
Disposal
Charge for the year/period
At June 30, 2019

10,844,519

(268,069)

277,421

10,853,871

10,634,274

-

210,245

10,844,519

CARRYING AMOUNT

At June 30, 2019

794,667

172,662

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

12. TRADE AND OTHER PAYABLES

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Trade and other Creditors	37,845,493	27,211,492
Accrued expenses and other payables	20,413,093	16,665,718
Total Trade and Other Payables	58,258,586	43,877,210

13. OTHER EMPLOYEE BENEFITS

13.1 Provision is made for the estimated liability for the bank sick leave to a maximum of 110 days and part of the annual entitlement not taken as at 30 June 2019. Provision is also made for full annual entitlement for employees not yet reached the ceiling. The refundable sick leave entitlement as at 30 June 2019 has been recognised as short term liability.

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
PROVISION FOR SICK LEAVE		
At July 01, 2018	(109,448,181)	(107,212,177)
Paid during the year/period	14,272,932	15,037,032
At June 30, 2019	111,018,100	109,448,181
Charge to Statement of Financial Performance	15,842,851	17,273,036
PROVISION FOR PASSAGE BENEFIT		
At July 01, 2018	(28,941,065)	(26,669,958)
Paid during the year/period	9,557,885	9,893,923
At June 30, 2019	32,348,284	28,941,065
Charge to Statement of Financial Performance	12,965,104	12,165,030
PROVISION FOR VACATION LEAVES		
At July 01, 2018	(115,562,688)	(111,959,568)
Paid during the year/period	1,635,960	1,657,618
At June 30, 2019	115,772,472	115,562,688
Charge to Statement of Financial Performance	1,845,744	5,260,738
At July 01, 2019	259,138,856	253,951,934
Amount due within 1 year	(18,146,377)	(18,769,690)
Amount payable after more than 1 year	240,992,479	235,182,244
13.2 MOVEMENT IN PROVISIONS		
At July 01, 2018	253,951,934	245,841,703
Movement during the year	5,186,922	8,110,231
At June 30, 2019	259,138,856	253,951,934
14. CAR LOAN PAYABLE	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Car loan outstanding	32,738,778	31,405,740
Less Proportion payable after more than 1 year	(23,289,700)	(22,828,326)
Proportion payable within 1 year	9,449,078	8,577,414

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 2019.

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 JUNE 30, 2019

15. RETIREMENT BENEFIT OBLIGATION

15.1 The amounts recognised in Statement of Financial Position at end of year are as follows:

	2018/19 Jul 18 – Jun 19	2017/18 Jul 17 – Jun 18 (Restated)
	MUR	MUR
Defined benefit obligation	1,122,182,783	1,124,457,957
Fair value of plan assets	(991,604,136)	(946,313,954)
Liability recognised in Statement of Financial Position at end of year	130,578,647	178,144,003

15.2 Amounts recognised Statement of Financial Performance are as follows:

	2018/19 Jul 18 – Jun 19	2017/18 Jul 17 – Jun 18 (Restated)
	MUR	MUR
Service cost:		
Current service cost	30,185,907	31,548,568
Past service cost	-	-
(Employee contributions)	(13,524,168)	(13,787,883)
Fund Expenses	812,709	838,273
Net Interest expense/(revenue)	12,040,421	15,962,770
Charge to Statement of Financial Performance	29,514,869	34,561,728

	2018/19 Jul 18 – Jun 19	2017/18 Jul 17 – Jun 18 (Restated)
	MUR	MUR
Remeasurement		
Liability (gain)/Loss	(67,251,246)	(42,720,050)
Assets (gain)/Loss	18,105,100	(23,016,075)
Net Assets/Equity (NAE)	(49,146,146)	(65,736,125)
Total	(19,631,277)	(31,174,397)

15.3 Movements in liability recognised in Statement of Financial Position:

	2018/19 Jul 18 – Jun 19	2017/18 Jul 17 – Jun 18 (Restated)
	MUR	MUR
At start of year	178,144,003	236,812,298
Amount recognised in Statement of Financial Performance	29,514,869	34,561,728
(Actuarial reserves transferred in)	(945,050)	-
(Contributions paid by employer)	(26,989,029)	(27,493,898)
Amount recognised in Net Assets/Equity (NAE)	(49,146,146)	(65,736,125)
At end of year	130,578,647	178,144,003

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

15.4 Reconciliation of the present value of defined benefit obligation

	2018/19 Jul 18 – Jun 19	2017/18 Jul 17 – Jun 18 (Restated)
	MUR	MUR
Present value of obligation at start of year	1,124,457,957	1,101,095,385
Current service cost	30,185,907	31,548,568
Interest cost	75,900,912	74,323,938
(Benefits paid)	(41,110,747)	(39,789,884)
Liability (gain)/loss	(67,251,246)	(42,720,050)
Present value of obligation at end of year	1,122,182,783	1,124,457,957

15.5 Reconciliation of fair value of plan assets

	2018/19 Jul 18 – Jun 19	2017/18 Jul 17 – Jun 18 (Restated)
	MUR	MUR
Fair value of plan assets at start of year	946,313,954	864,283,087
Expected return on plan assets	63,860,491	58,361,168
Employer contributions	26,989,029	27,493,898
Actuarial reserves transferred in	945,050	-
Employee Contributions	13,524,168	13,787,883
(Benefits paid + other outgo)	(41,923,456)	(40,628,157)
Asset gain/(loss)	(18,105,100)	23,016,075
Fair value of plan assets at end of year	991,604,136	946,313,954

15.6 Distribution of plan assets at end of year

	June 2019	June 2018
Percentage of assets at end of year		
Government securities and cash	58.7%	59.5%
Loans	3.4%	3.7%
Local equities	13.1%	14.6%
Overseas bonds and equities	24.2%	21.6%
Property	0.6%	0.6%
Total	100%	100%

15.7 Additional disclosure on assets issued or used by the reporting entity

	June 2019	June 2018
Percentage of assets at end of year	%	%
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

15.8 Components of the amount recognised in Net Assets/Equity

Year	June 2019 MUR	June 2018 MUR
Currency	(18,105,100)	23,016,075
Asset experience gain/(loss) during the year	67,251,246	42,720,050
Liability experience gain/(loss) during the year	49,146,146	65,736,125

Year	June 2019 MUR
Expected employer contributions	27,241,463

Weighted average duration of the defined benefit obligation: **13 years**

(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

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

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

	Year ending 30 June 2019	Year ending 30 June 2018 (Restated)
Discount rate	6.75%	6.75%
Future salary increases	4.00%	4.00%
Future pension increases	3.00%	3.00%
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 Tables	Pa 90 Tables rated down by 2 years
Retirement age	As per second Schedule in the Statutory Bodies Pension Funds 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 Rs 132.6M (increase by Rs 161.7M) if all other assumptions were held unchanged.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 60.3M (decrease by Rs 67.7M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 29.3M (decrease by Rs 29.2M) 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 interdependencies between the assumptions.

15.9 The amounts for the current period, last twelve months and previous eighteen-month period and two subsequent annual periods are as follows:

	2018/19 Jul 18-Jun 19 MUR	2017/18 Jul 17-Jun 18 MUR	2016/17 Jan 16-Jun 18 MUR	2015 Jan - Dec MUR	2014 Jan - Dec MUR
Present value of Defined Benefit Obligation	1,122,182,783	1,124,457,957	1,101,095,385	935,173,790	825,660,765
Fair value of plan assets	991,604,136	946,313,954	864,283,087	789,285,377	773,596,214
Deficit in the plan	(130,578,647)	(178,144,003)	(236,812,298)	(145,888,413)	(52,064,551)
Assets experience gain/(loss)	(18,105,100)	23,016,075	(11,816,143)	(47,479,944)	(17,052,120)
Liability experience gain/(loss)	67,251,246	42,720,050	(79,363,788)	(50,662,648)	(12,686,783)

The actuarial valuation of the Defined Benefit Pension Plan was conducted by State Insurance Company of Mauritius Ltd (SICOM) as at June 30, 2019. 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:

PENSION PLANS	MUR
Defined Benefit	26,989,029
Defined Contribution	5,368,907

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

16. EQUITY

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
General Fund	420,026,003	336,806,452
Revaluation Reserve	811,234,938	814,108,272
Capital Fund	-	8,654,487
Total Equity	1,231,260,941	1,159,569,211

17. OTHER INCOME

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Miscellaneous Income	17,378,917	16,903,598
Interest Receivable	1,274,666	1,330,058
Total Other Income	18,653,583	18,233,656

18. GRANTS

GOVERNMENT OF MAURITIUS

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Financing of Capital Expenditure	28,425,945	47,060,541
Financing of Recurrent Expenditure	429,346,376	395,687,303
	457,772,321	442,747,844

Ministry of Education & Human Resources, Tertiary Education & Scientific Research (MOEHR,TE&SR) Pre-vocational Education

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Financing of Capital Expenditure	598,685	805,352
Financing of Recurrent Expenditure	73,591,947	86,820,881
	74,190,632	87,626,233

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Human Resource Development Council (HRDC)		
Financing of Recurrent Expenditure	34,180,570	12,120,630
	34,180,570	12,120,630
Other Grant		
Financing of Capital Expenditure	52,000	-
Financing of Recurrent Expenditure	3,268,531	71,003
	3,320,531	71,003
Total Grants	569,464,054	542,565,710

19. EMPLOYEE BENEFIT COSTS

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 (Restated) MUR
Salaries and Travelling Expenses	345,550,680	345,684,808
Allowances	49,357,889	50,310,946
Pension Cost	34,883,776	39,600,424
Sick Leave	15,842,851	17,273,036
Passage Benefit	12,965,104	12,165,030
Vacation Leave	1,845,744	5,260,738
Other benefits	18,552,811	17,725,156
Total Employee Benefit Costs	478,998,855	488,020,138
The average monthly number of employees	738	750

20. TRAINING EXPENSES

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Overseas Trainers Expenses	33,937	8,800
Course Materials	15,686,073	16,313,537
Trainees Expenses	1,932,263	6,271,646
Consultant Expenses	1,847,198	65,032
Other Training Expenses	4,168,981	4,194,841
Total Training Expenses	23,668,452	26,853,856

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

21. STIPEND TO TRAINEES

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Payment of monthly stipend and refund of travelling expenses to trainees under National Apprenticeship Programme (NAP):	32,795,100	-
Payment effected during the year	<u>32,795,100</u>	<u>-</u>

The Government announced in the Budget Speech 2018-2019 that unemployed youths will be enrolled on 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.

22. REFUND TO EMPLOYERS-APPRENTICESHIP SCHEME

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Disbursement during the year/period	<u>7,053,074</u>	<u>6,828,930</u>

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

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

23. DEPRECIATION AND AMORTISATION

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Depreciation for the period	30,388,842	26,201,938
Amortisation for the period	277,421	210,245
Total Depreciation and Amortisation	<u>30,666,263</u>	<u>26,412,183</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

24. OTHER EXPENSES

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Repairs and Maintenance of Office Equipment	1,494,918	3,257,973
Repairs and Maintenance of Buildings	7,206,291	22,948,986
Motor Vehicle Expenses	783,418	852,379
Advertisement	1,274,637	923,533
Printing, Postage & Stationery	2,743,773	3,047,725
Insurance	1,229,793	869,201
Transport	221,258	196,672
Legal and Professional Fees	631,784	221,300
Audit Fees	425,000	200,000
Rent	516,813	382,051
Operating Leases	120,000	312,450
Telephone	4,443,496	4,708,822
Electricity	10,772,047	10,899,087
Water	1,043,072	1,214,597
Maintenance of Premises	11,672,354	11,146,223
Security Services	11,331,043	7,688,252
Consumables	156,910	398,372
Miscellaneous Expenses/Open Days & Fairs/ Exhibition	691,479	399,167
Conference & Committees	724,027	767,526
Overseas Travelling	111,061	26,888
Loss on de-recognition of assets	129,353	6,200
Impairment of debtors	292,194	323,570
Total Other Expenses	<u>58,014,721</u>	<u>70,790,974</u>

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

24.1 Operating Leases

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Arya Sabha Mauritius	120,000	120,000
Googego Ltd	-	192,450
	<u>120,000</u>	<u>312,450</u>

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

Arya Sabha Mauritius	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
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>

25. FINANCE COSTS

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Bank Charges	184,535	133,664
Total Finance Costs	<u>184,535</u>	<u>133,664</u>

26. FOREIGN EXCHANGE GAIN/(LOSS)

The Foreign Exchange Gain arose on translation of the United States dollar(USD) Account at the exchange rate ruling at 30 June 2019 has been recognised in the Statement of Changes in Net Assets/Equity as follows:

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Gain/(Loss) on translation of USD Account	55,552	3,420
Foreign Exchange Gain for the year	<u>55,552</u>	<u>3,420</u>

27. RELATED PARTY TRANSACTION

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

28. REMUNERATION OF KEY MANAGEMENT PERSONNEL

The remuneration of key management personnel at June 30, 2019, were as follows:

	2018/19 Jul 18 – Jun 19 MUR	2017/18 Jul 17 – Jun 18 MUR
Short-Term Benefits	<u>28,332,332</u>	<u>27,446,456</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.

29. FINANCIAL RISK MANAGEMENT

29.1 Financial Risk Factors

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

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

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

Foreign exchange risk

The Institute holds a bank account denominated in the United States dollars (“USD”) and is exposed to the exchange rate movement of the Mauritian rupee against the United States dollar.

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

	2018/19 Jul 18 – Jun 19 USD	2017/18 Jul 17 – Jun 18 USD
United States dollar Account	<u>20,890</u>	<u>39,768</u>

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.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

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.

Legal risk

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

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

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

Liquidity risk

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

Market risk

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

30. 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 and the training equipment and other assets transferred have been de-recognised in the accounts.

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

31. CONTINGENT LIABILITIES

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

32. PRESENTATION OF BUDGET INFORMATION IN FINANCIAL STATEMENTS

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

The financial statements of MITD have been prepared on 'Accruals' basis. A reconciliation between the actual amounts as presented in the Statement of Budget, Actual Cash and Accrued amounts and the actual amounts in the Statement of the Financial Performance for the year ended 30 June 2019 is also prepared.

33. (A) RECONCILIATION OF THE ORIGINAL BUDGET AND REVISED BUDGET

The budget of the MITD for the year 2018/19, (01 July 2018 to 30 June 2019) was approved by the Board on 23 July 2018. The budget was subsequently revised based on the actual trend of revenues and expenditures for the five months ending 30 November 2018. The initial budget was revised from Rs 737.1m to Rs 795.6m.

33. (B) RECONCILIATION OF THE BUDGETARY RESULTS AND FINANCIAL STATEMENTS RESULTS

This statement shows the cash flow figures reconciled with the financial statements figures for the year ended 30 June 2019. The reconciliation principally concerns accrual accounting relating to expenses and revenues, property, plant and equipment and related depreciation and provisions deemed necessary. The most significant of these differences are as follows:

- (i) In budget accounting, revenue and expenses are accounted for as received and incurred in the accounting period. In accrual accounting, revenue and expenses only include amounts corresponding to amounts accruing to the period after adjusting of prepayment or accruals.
- (ii) In budget accounting, capital expenditures are recorded as current year expenses. In accrual accounting, this expense is capitalised and depreciated over the useful lives of the assets. Depreciation expense is recorded in the Statement of Financial Performance.
- (iii) In budget accounting, expenditure for employee benefits is accounted for on a pay-as-you-go basis. In accrual accounting, the expense is estimated by an actuary in accordance with a methodology set out in accounting standards. Basically, the pension and post-employment benefits obligation is reported in the Statement of Financial Position. A professional valuation of the Defined Benefit Pension Plan as at 30 June 2019 has been carried out by SICOM Ltd as disclosed in Note 15.



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