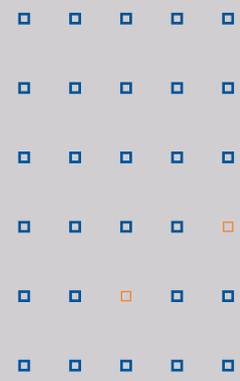


TRAINING FOR GLOBAL EMPLOYABILITY



**ANNUAL
REPORT
2021
2022**





OUR MISSION

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



OUR VISION

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



OUR CORPORATE VALUES

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

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CHAIRPERSON'S MESSAGE

The Covid-19 global pandemic had created many challenges for the training community. The MITD has strived hard to maintain continuity in its training activities. Learning had taken place on-line despite limited resources.

PVE centres were converted into either vocational training centres offering courses at NC level 3 or regional training centres offering courses at NC level 2. New courses were introduced under the National Apprenticeship Scheme. Twenty curricula were reviewed and facilities upgraded. MITD continued with the capacity building of its staff.

In the financial year 2021/2022, MITD trained 2915 persons on its full-time courses, 1472 on its apprenticeship courses and 2470 on its part-time courses. A total of 1892 certificates and diplomas were awarded for the different courses which range from National Certificate level 2 to Higher National Diplomas. The MITD has also implemented training programs under the National Training and Reskilling Scheme (NTRS) and National Skills Development Programmes (NSDP).

Harrykrishna Vydellingum
Chairperson
MITD Board



DIRECTOR'S REPORT

I am pleased to share with you an update on the activities of the Mauritius Institute of Training and Development (MITD) for the period of July 2021 to June 2022.

Our primary mission is to deliver high-quality Technical and Vocational Education and Training (TVET) to a diverse range of individuals, including school leavers, in-service personnel, unemployed and retrenched workers and vulnerable groups. We are dedicated to empowering our trainees with the necessary skills, knowledge and attitude to succeed in their chosen careers.

We are delighted to report that school leavers entering the TVET sector have a stronger education background, thanks to Nine years of basic compulsory secondary schooling. This has resulted in a more qualified workforce and a greater number of pathways for our graduates to upskill and further their training.

The MITD also offers Assessment and Certification Services for both our own training centres and registered Private Training Institutions. We conduct trade tests and recognition of prior learning to ensure that in-service workers' skills and expertise are recognised.

Overall, we are proud of the progress we have made during this period and look forward to continuing our work to support the Mauritian workforce in obtaining the required expertise.

S Maudarbocus
Ag. Director



CORPORATE PROFILE

CORPORATE PROFILE

MITD is a body corporate established as per the Mauritius Institute of Training 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. 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.

STATEMENT OF COMPLIANCE WITH THE CODE OF CORPORATE GOVERNANCE

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



Harrykrishna Vydelingum
Chairperson



Audrey D'Hotman de Villiers-Desjardins
Board Member

DISCLOSURES ON APPLICATION OF THE CODE OF CORPORATE GOVERNANCE

PRINCIPLE 1 - GOVERNANCE STRUCTURE

The MITD is administered and managed by the MITD Board which has set up committees to assist in the performance of its function and the exercise of its powers. The Management is accountable and subject to the control of the Board and operates within the policy framework laid down by the latter. As a parastatal body, the Board is committed to fulfilling its mandate in a manner which is consistent with good governance practices. All conflicts of interest are recorded during Board's meetings on an "if and when required" basis. Board members accordingly recuse from participating on matters whereby they may find themselves to be in a situation of conflict of interest. The Chairperson also ensures that Board members fulfil their respective roles and make positive contribution to the operation and success of the Institute.

FUNCTIONS OF THE MITD BOARD

The MITD Board has four main functions:

- To approve, monitor, review and evaluate the implementation of strategies, policies and business plans;
- To define the strategic objectives of the MITD;
- To ensure that the organisation complies with the highest standards of governance and that it has an effective system of controls in place so that risks can be properly assessed and managed;
- To ensure that communication of all material information to the stakeholders is made in a transparent way.

MITD'S VISION

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MITD'S CORPORATE VALUES

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

CORPORATE GOVERNANCE STATEMENT

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

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

Members of 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 display characteristics of good governance. In order to promote corporate fairness, transparency and accountability, the MITD Board has endeavoured to formalize the concept of Corporate Governance within its activities. It has thus set up several committees to look more closely at relevant issues pertaining to MITD.

PROFILE OF MEMBERS OF MITD BOARD

MR HARRYKRISHNA VYDELINGUM - CHAIRPERSON

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

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

MRS HEMADEVI BOODADOO – VICE-CHAIRPERSON

Mrs Hemadevi Boodadoo holds a BSc (Hons) Social Science from the University of Mauritius, a Post-graduate Diploma in Educational Management (PGDEM) from Management College of South Africa (MANCOSA) and an MBA (with Merit) in Human Resources with Knowledge Management from the University of Technology, Mauritius. She is currently studying for a PhD in Social Justice at the Open University of Mauritius. She is a Board Member of the Mauritius Examinations Syndicate.

MRS VIDYALUTCHMEE BOODHUN-LUCHUMUN - REPRESENTATIVE OF MINISTRY OF LABOUR, HUMAN RESOURCE DEVELOPMENT AND TRAINING

Mrs V Boodhun-Lutchumun is currently Assistant Permanent Secretary at the Ministry of Labour, Human Resource Development and Training. She joined the Public Service in June 2000 and has held various positions in several Ministries i.e Ministry of Health and Quality of Life, Ministry of Youth and Sports and Ministry of National Infrastructure and Community Development. She holds a Diploma in Business Administration, BSc (Hons) Accounting with Finance and a Masters in Business Administration.

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

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

MR RANJEET GOPALL - REPRESENTATIVE OF MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT

Mr Ranjeet Gopall is a CFA Charterholder and also holds a Maîtrise en sciences économiques option monnaie finance from Panthéon Assas (Paris 2). He holds the position of Analyst/Senior Analyst and has over three years of experience in the preparation of the national budget at the Ministry of Finance, Economic Planning and Development. He also has over five years of experience in the Investment Management Industry.

Mr MAUBARAKAHMAD BOODHUN – REPRESENTATIVE OF MINISTRY OF EDUCATION, TERTIARY EDUCATION, SCIENCE AND TECHNOLOGY

Mr Maubarakahmad Boodhun is the Permanent Secretary at the Ministry of Education, Tertiary Education Science and Technology. Mr M Boodhun has held various positions of responsibility in various other ministries.

Mr M Boodhun holds a Master's degree in Business Administration, a graduate Diploma in Business Studies and a stockbroker's certificate. He is also an Associate of the Chartered Institute of Secretaries. Moreover, he holds an expertise in commercial and business law and lectures regularly in private universities.

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

Mrs Audrey D'Hotman de Villiers-Desjardins has a Master in Clinical Social Work from Boston College, USA. She has specialized in Social Policy development and has managed several NGO projects and institutions addressing HIV/AIDS, Drug Addiction, Education, Psychology and related fields. She was the Corporate Social Responsibility and Sustainability Manager of the Rogers Group of Companies for 12 years and is now doing contractual work in the Social and Environmental Domain. She is currently serving on several boards of organizations namely the National Social Inclusion Foundation, Business Mauritius CSR Foundation, the Green Building Council of Mauritius, Rogers Foundation Ltd and Lovebridge Ltd.

Dr RAJCOOMAR AUCKLOO – REPRESENTATIVE OF TVET SECTOR

Dr Rajcoomar Auckloo holds a Certificate in Business Studies (1982/83), a Diploma in Accountancy (1985/87), a BSc (Hons) Accounting (1988/90); a Master of Business Administration (1998/00), an MSc Information Technology (2004/06) and he is a Fellow of the Association of Chartered Certified Accountants (UK 2000). Dr Auckloo holds a PhD in Human Resource Development and he is a fellow of the Association of Chartered Certified Accountants (UK 2000) and Fellow, Mauritius Institute of Directors (FMIoD).

Dr Auckloo joined the Human Resource Development Council (HRDC) in 2005 as Manager – Corporate and was appointed as Director of the Human Resource Development Council in June 2009. He is presently a member of the Board of the Mauritius Institute of Training and Development (MITD) and a member of the Board of the International Federation of Training & Development Organisations (IFTDO).

Mr SANTARAM RAGOO - REPRESENTATIVE OF TVET SECTOR

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.

PRINCIPLE 2 - THE STRUCTURE OF THE BOARD AND COMMITTEES SET UP BY THE BOARD

As per Section 7 of the MITD Act, the Board is constituted as follows:

- Chairperson, to be appointed by the Prime Minister;
- Vice-Chairperson, to be appointed by the Minister;
- A representative of the Ministry;
- A representative of the Ministry responsible for the subject of employment;
- A representative of the Ministry responsible for the subject of finance;
- A representative of the Ministry responsible for the subject of education;
- Two members from the private sector to be appointed by the Minister;
- Two members with experience in technical and vocational education and training, to be appointed by the Minister.

As per section 8 (1) of the MITD Act, the Board meets as often as is necessary but at least once every month.

Section 8(3) of the MITD Act stipulates that 5 members shall constitute a quorum at any meeting of the Board.

COMPOSITION OF BOARD FOR PERIOD JULY 2021 TO JUNE 2022

DESIGNATION	NAME
Chairperson	Mr Harrykrishna Vydelingum
Vice Chairperson	Mrs Hemadevi Boodadoo
Representative of Ministry of Finance, Economic Planning and Development	Mr Noormohamad Raffique (June - August 2021) Mr Ranjit Gopall (As from September 2021)
Representative of Ministry of Labour, Human Resource Development and Training	Mrs Vidyalutchmee Boodhun-Luchumun
Representative of Ministry of Education, Tertiary Education, Science and Technology	Mr Maubarakahmad Boodhun (As from April 2022)
Representative of Private Sector	Mrs Ridwana Timol (up to August 2021)
Representative of Private Sector	Mrs Audrey D'Hotman de Villiers-Desjardins
Representative of TVET Sector	Dr Rajcoomar Auckloo
Representative of TVET Sector	Mr Santaram Ragoo

The following committees have been set up by the Board:

- (i) Audit Committee
- (ii) Corporate Governance Committee
- (iii) Finance Committee
- (iv) Human Resource Committee

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		Number of meetings attended	
1.	Mrs Vidyalutchmee Boodhun-Luchumun Mr Ramprakash Cheemontoo (Alternate member)	Chairperson Chairperson	20 1
2.	Mr Maubarakahmad Boodhun	Member	4
3.	Dr Rajcoomar Auckloo	Member	21

Number of meetings held from July 2021 to June 2022: 22

2. CORPORATE GOVERNANCE COMMITTEE

Terms of Reference

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

Membership of Committee

1.	Mrs Audrey D'Hotman de Villiers-Desjardins	Chairperson
2.	Mrs Ridwana Timol	Member
3.	Representative of Ministry of Financial Services and Good Governance	Member

Number of meetings held from July 2021 to June 2022 : Nil

3. FINANCE COMMITTEE

Terms of Reference

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

Membership of Committee

Number of meetings attended

1.	Mr Noormohamed Raffique	Chairperson (Up to Aug. 2021)	3
	Mr Ranjeet Gopall	Chairperson (As from Sep 2021)	11
2.	Mrs Vidyalutchmee Boodhun-Luchumun	Member	14
3.	Dr Rajcoomar Auckloo	Member	13

Number of meetings held from July 2021 to June 2022: 14

4. AUDIT COMMITTEE

Terms of Reference

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

Membership of Committee

Number of meetings attended

1.	Mrs Vidyalutchmee Boodhun-Luchumun	Chairperson	4
2.	Mr Santaram Ragoo	Member	4

Number of meetings held from July 2021 to June 2022: 4

PRINCIPLE 3 - DIRECTOR APPOINTMENT PROCEDURES

Pursuant to section 7 of the MITD Act, the Chairperson and members of the Board of the MITD are appointed by the Minister on such terms and conditions as the Minister may determine. All Board members are non-executive members and their profile can be viewed in this Annual Report. As at 30 June 2022, there were 8 Board members (including the chairperson), out of whom 7 were not attached to the Parent Ministry. As per section 7 (3) of the Act, every member, other than an ex officio member, shall hold office for a period of 2 years and may be eligible for reappointment.

PRINCIPLE 4 – DIRECTOR DUTIES, REMUNERATION AND PERFORMANCE

THE FUNCTION OF THE DIRECTOR

- (1) There shall be a Director of the Institute who shall be appointed, with the approval of the Minister, by the Board on such terms and conditions as the Board thinks fit.
- (2) The Director shall, in the exercise of his functions –
 - (a) be responsible for the execution of the policy of the Board and for the control and management of the day-to-day business of the Institute;
 - (b) act in accordance with such directions as he may receive from the Board;
 - (c) achieve annual performance targets set by the Board; and
 - (d) submit to the Board a report in relation to the activities and finances of the Institute every 3 months.

REMUNERATION OF THE BOARD

Board members are remunerated as per Directives from the Ministry of Public Service, Administrative and Institutional Reforms.

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

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

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

ATTENDANCE AT BOARD MEETINGS AND COMMITTEES

The table below gives an account of the records of attendance at the Board and committee meetings for the period 1 July 2021 to 30 June 2022.

Composition	Board Meeting	Finance Committee	Human Resource Committee	Audit Committee
Chairperson Mr Harrykrishna Vydelingum	16	-	-	-
Mr Noormohamad Raffique (June - August 2021)	2	3	-	-
Mr Ranjit Gopall (As from September 2021)	13	11	-	-
Mrs Vidyalutchmee Boodhun-Luchumun	15	14	20	4
Mr R Cheemontoo	1	-	1	-
Mr Maubarakahmad Boodhun (April - June 2022)	4	-	4	-
Mrs Audrey D'Hotman de Villiers-Desjardins	13	-	-	-
Dr Rajcoomar Auckloo	15	13	21	-
Mr Santaram Ragoo	16	4	-	-

Fees paid to Board members for the period July 2021 – June 2022 are given in the table below.

		Remuneration Rs.
Chairperson – Board		
Mr Harrykrishna Vydelingum	Chairperson fees	359,100
Members of Board & committees		
Mr Noormohamad Raffique	Board and committee fees	8,500
Mr Ranjeet Gopall	Board and committee fees	41,000
Mrs Vidya Lutchmee Boodhun- Luchumun	Board and committee fees	77,410
Mr R Cheemontoo	Board and committee fees	3,500
Mr Maubarakahmad Boodhun	Board and committee fees	11,945
Mrs Audrey D'Hotman de Villiers-Desjardins	Board and committee fees	26,000
Dr Rajcoomar Auckloo	Board and committee fees	57,710
Mr Santaram Ragoo	Board and committee fees	34,445

PRINCIPLE 5 – RISK GOVERNANCE AND INTERNAL CONTROL

The Board is responsible for risk management and the development of risk management procedures. The management and assurance process of risk management is delegated to the Audit Committee.

INTERNAL AUDIT AND RISK MANAGEMENT

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

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

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

Risk Management

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

The risks that could materially affect the activities of MITD:

- **Market and Competitive Risk** - Due to the increasing number of training institutions delivering technical and 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 MITD training centres, talks in secondary schools

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

- **Reputational Risk** - In order to reduce the risk of delivering training of poor quality, thus affecting its reputation, MITD updates its curricula and regularly provides training to its trainers. MITD has developed standard procedures and processes so that there is consistency in training across its training centres. Through quality management system, the MITD is obliged to keep certain records which are in line with the retention policy of the National Archive.
- **Risk Assessment** - Risk Assessment at MITD was worked out for the training centres as well as for the Head Office. 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 was verified by the Safety and Health Officer and discussed with the managers for further action.
- **Health, Safety and Environmental Risk** - The risk that trainees are following courses in an unsafe working environment thus resulting in injuries and health hazards is overcome through constant monitoring and visits of the Safety and Health officer to training centres. The aim is to ensure compliance with rules and regulations, insurance cover for all trainees prior to start of courses and providing first aid courses to a group of employees.
- **Information Security Risk** - Loss of confidential information and disruption of processes due to unavailability of IT systems may cause financial damage.

Specific risks are (a) failure of IT systems, (b) disruption of processes outsourced to shared service centres and (c) cybercrime. These risks are overcome by making regular backups and use of passwords to access computers to ensure confidentiality. Moreover, an ICT (Information, Communication and Technology) policy has been set up by the IT Section to ensure that ICT resources are used effectively, efficiently and in an appropriate manner.

- **Legal Risk** - MITD is subject to risks of litigation from its trainees, suppliers, employees and regulatory authorities in case of breach of contractual obligations or other duties. Therefore, the MITD has to ensure that trainees and employees are provided with safe training environment and safe workplace respectively. The MITD seeks the guidance of its legal adviser, which is the Attorney General's Office, whenever required.
- **Operational Risk** - The risk that potential financial losses resulting from inadequate or failed internal processes, people and systems might arise in MITD's activities. This risk is managed by rigorous internal control systems in place.

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT)

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 have been realized at the MITD over the past 20 years and there are more that can be done to further unleash the ICT potential.

A number of projects have been implemented and these include inter alia Corporate E-mail, Enterprise Resource Planning (ERP) Software, Digital Education Skills Training, hardware/software/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

Active Steering Committee established at Directorate level to manage major projects and for optimum result in enterprise governance. There are defined roles and responsibilities for each role player.

The organisation makes use of service level agreements with all vendors to whom IT services have been outsourced.

(2) Security Management

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

(3) Programme Change Management

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

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

(4) Physical Access Controls

Unauthorised access to IT environments could result in damage to hardware, theft, etc. Therefore, procedures have been laid down regarding physical access to IT environment.

A register is kept to control who has access to the Server Room.

(5) Environmental Controls

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

(6) IT Service Continuity

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

(7) Logical Access Controls

Staff have access to the organisation's e-mail upon acceptance and signature of E-mail policy. Each user has a unique username.

Users' access rights are reviewed upon receipt of formal requests from users and checked if the rights are in line with their responsibilities.

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

PRINCIPLE 6 - REPORTING WITH INTEGRITY

In line with Section 22 of the Act the Board shall, not later than 4 months after the end of a financial year, submit to the Minister an annual report together with an audited statement of accounts on the operations of the Institute in respect of that financial year. The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of the Institute before the Assembly. The auditor to be appointed under section 22 of the Act shall be the Director of Audit.

Distribution of the Annual report to stakeholders and posting on MITD's website is done as soon as confirmation of tabling at National Assembly is received.

SAFETY AND HEALTH POLICY

The Mauritius Institute of Training and Development is committed to providing 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 to even set higher standards;
- Assessing the level of risk in training activities through risk assessment which is crucial in ensuring that these standards are maintained;
- Providing suitable training, information, instruction and supervision to maintain these standards;
- Maintaining a healthy work life style through Medical Health Surveillance programmes as specified in OSHA 05 and to those exposed to substance abuse as well as alcohol and even to ensure that assistance is given to those under health-related issues such as HIV/AIDS based on the Recommendations 200 of the ILO;
- Encouraging staff to report on any pertaining Safety and Health issues and support them in promoting a safe and healthy environment as well as to maintain and ensure that work is under control inspite of any emerging health pandemic issues;
- Encouraging staff to show their personal commitment to high level of standards on Safety and Health by looking after themselves and by setting the right example to trainees, contractors and visitors;
- Instructing trainees and others in adopting a safe behaviour and attitude towards Safety and Health not only in the training institution but also in their day to day life activity.

PRINCIPLE 7 – AUDIT

The Internal Audit carried out at MITD provides objective assurance on internal control and risks to Management and to the MITD Board through the Audit Committee. The Internal Audit evaluates and recommends improvements to operations, internal controls, risk management systems, and governance processes. The Internal Auditor reports directly to the Audit Committee and has unrestricted access to review all activities and transactions undertaken within the Organisation and to appraise and report thereon. The Internal Auditor submits to the Audit Committee the Audit Plan for the year for onward approval by the Board.

The MITD Act provides that the accounts of the MITD shall be audited and reported on by the Director of Audit. Therefore, external auditing at the MITD is carried out by the National Audit Office. For that purpose, the Director of Audit or any person authorised by him in that behalf have access to all books, records, reports and other documents relating to those accounts.

PRINCIPLE 8 - RELATIONS WITH SHAREHOLDERS AND OTHER KEY STAKEHOLDERS

MITD maintains a professional relationship with all its stakeholders. Regular meetings, surveys and consultations are held with stakeholders to either keep them informed or to seek their views and inputs about matters pertaining to TVET.

The related party transactions for MITD during the FY 2021/2022 include:

- (i) Grant (capital & revenue) of Rs 676,233,626 from Government i.e Ministry of Labour, Human Resource Development and Training, Ministry of Education, Tertiary Education, Science and Technology, Ministry of Tourism, Ministry of Finance and Economic Development and the Human Resource Development Council.
- (ii) Fees paid to Board Members for an amount of Rs 626,295/-.

STRATEGIC PLAN 2020-2023

The strategic objectives of the MITD are:

- Objective 1 - Enhance the quality and relevance of training
- Objective 2 - Increase access to pre-employment training
- Objective 3 - Improve equity in the provision of TVET by increasing female enrolment for pre-employment training
- Objective 4 - Improve efficiency and effectiveness in the delivery of TVET
- Objective 5 - Implement new training projects to cater for training needs in emerging sectors of the economy
- Objective 6 - Implement a staff development plan.

STRATEGIC ACTIONS

Objective 1: Enhance relevance of training offered by MITD

Key actions	Main Activities
Adopt systematic approach to curriculum development	Take cognizance of shortage surveys
	Monitor development
	Carry out job analysis through DACUM Process
	Benchmark 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
	Develop capacity building of trainers
Reinforce employability and 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 curricula, delivery, assessment and evaluation)
	Organise attachment of trainers in industry
	Increase industry-based trainees' projects
	Deliver industry specific courses
	Set up school management committees
	Set up trade advisory committees

Objective 2: Enhance quality of training offered by MITD

Key actions	Main activities
Introduce ISO quality assurance systems	Review 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 workers
	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
	Develop capacity building of assessors

Objective 3: Increase efficiency of the training process

Key actions	Main activities
Attract trainees with higher educational attainment	Improve marketing strategies
	Increase visibility
	Increase talks in colleges
	Organise career fairs
	Provide career guidance and counselling (develop tools/materials)
Rationalise training facilities	Implement MITD rationalisation plan
Contain cost of training	Minimize training expenses
	Promote training under National Apprenticeship Programme (NAP)
	Improve procurement process
Reduce dropout rate	Reinforce counselling
	Provide pastoral care

Objective 4: Promote Continuous Professional Development of Staff

Key actions	Main activities
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

Key actions	Main activities
Rebrand MITD	Develop and implement communication plan
	Revise/upgrade curricula
	Upgrade infrastructure/set up modern training centres
	Upgrade training equipment
	Standardise teaching/learning materials
	Develop capacity building of trainers
	Organise skills competition
	Provide scholarships for TVET graduates
	Disseminate success stories
	Set up alumni

Objective 6: Increase access and promote equity in TVET

Key actions	Main activities
Expand training through National Apprenticeship Programme	Implement marketing strategy
	Train tutors from industry
	Strengthen monitoring and evaluation mechanism
Extension/expansion of existing centres	Extension of Ecole Hotelière Sir Gaetan Duval and Le Chou Multipurpose Training Centre
	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 female 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 a platform for E-learning
	Develop learning materials
	Develop capacity building

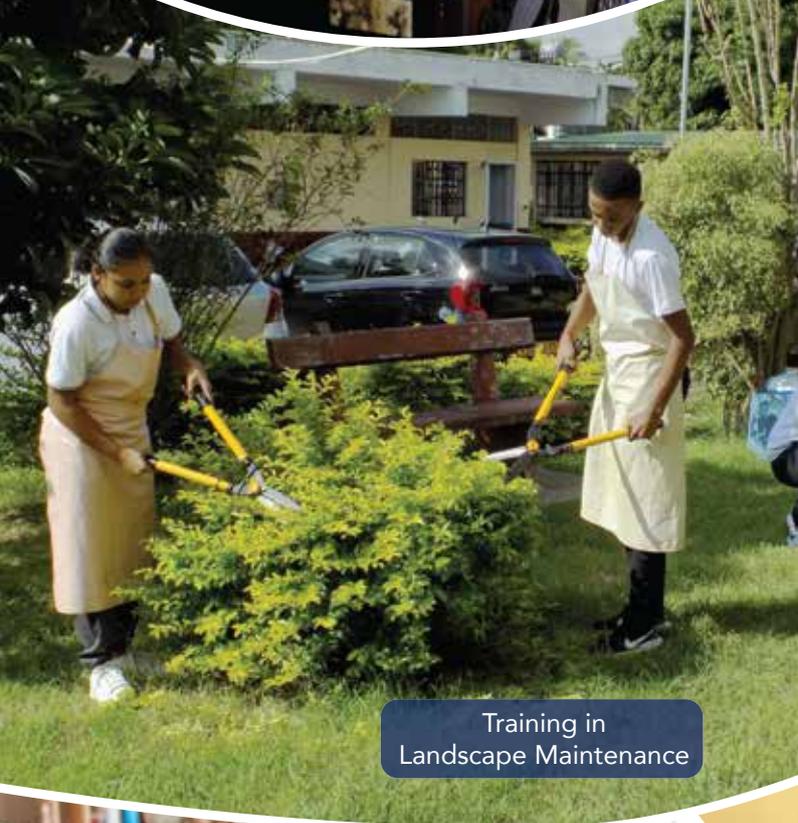
Training in Food Production



Training in Hairdressing



Training in Landscape Maintenance



Training in Early Childhood Care and Development



Training in Restaurant and Bar Service



IMPLEMENTATION OF TVET REFORM AT THE MITD

The Technical and Vocational Education and Training (TVET) sector is undergoing a major transformation with the setting up of the Institute of Technical Education and Technology and the phasing out of the PVE stream in 2021.

During the Financial year 2021/22, the following projects were implemented in the context of the TVET reform.

1. Conversion of PVE centres

Following the phasing out of the PVE stream in July 2021, the following seven PVE centres operated by MITD were converted into vocational training centres for providing NC2 courses.

- Abercombie Training Centre
- Clairfonds Training Centre
- R Bundhun Training Centre
- Mont Roches Training Centre
- Rose Belle Training Centre
- Goodlands Training Centre
- La Gaulette Training Centre

The interior space of some of these centres was reviewed in accordance with the new requirements in terms of classrooms and workshops. Moreover, the infrastructural facilities were upgraded for a more conducive and safe learning environment essential for the delivery of quality training. The upgrading of these training centres also encompass investment in new technology and technical upgrading of PVE instructors to deliver NC2 courses.

2. Investment in new technology

In its endeavour to ensure training remains relevant to industry needs, the MITD continues to invest in new technology. In 2021/22, new training equipment were purchased to:

- Modernise existing workshops and meet equipment requirements of revised curricula
- Set up new workshops to implement new and higher-level courses
- Replace training equipment whose service life has exceeded the specified limit

In this context, a sum of Rs 25.9 m was invested for the upgrading of training equipment at the MITD.

3. Implementation of blended learning approach

Training being severely affected by the Covid-19 pandemic, the MITD promoted a blended learning approach comprising face-to-face learning and remote learning. In this context, investment for acquisition of ICT equipment was increased further to support this mode of learning.

4. Review and upgrading of curricula

Despite the pandemic, the MITD pursued the review of existing curricula and the development of new curricula to ensure training is aligned with industry needs. In 2021/22, some twenty curricula were reviewed/developed.

5. Revamping of the Professional Drivers Training Centre

The MITD has embarked on the project of revamping of the Professional Drivers Training Centre. The project will be implemented under the Build-Operate-Transfer scheme. In this context, tenders were launched for the selection of a transaction advisor for the project.

6. National Training and Reskilling Scheme

A National Training and Reskilling Scheme has been set up. Despite the successive sanitary restrictions affecting training during the Covid pandemic, the MITD has managed to enrol some 915 trainees under the National Training and Reskilling Scheme. Moreover, 24 courses were offered by MITD under the scheme. These include 19 courses that were developed and approved during the financial year 2021/22.

MAJOR ACTIVITIES AT MITD FOR THE PERIOD JULY 2021 – JUNE 2022

1. UNESCO/UNEVOC Self Reflection Tool on Qualifications and Competencies Workshop

Following an expression of interest, the MITD was selected by UNESCO/UNEVOC to co-develop and field-test a Self-Reflection Tool (SRT) for new qualifications and competencies developed by the Bridging Innovation and Learning in TVET project (BILT) as a pilot project.

Through this partnership, the MITD, assisted by the BILT team:

- hosted an online NQC Self-Reflection Workshop, including the mobilisation of internal stakeholders, and other relevant players;
- drafted a report on the NQC Self-Reflection Workshop, including feedback on the activity and on the NQC Self-Reflection Tool;
- developed and implemented an NQC action plan in order to benefit from opportunities of improvement identified during the NQC Self-Reflection Workshop;
- identified and documented an Innovation and Learning Practice based on the strengths identified during the NQC Self-Reflection Workshop.

The SRT helps TVET providers reflect on how they can contribute to the process of identifying new qualifications and competencies in a timely and accurate manner, integrating them into appealing and flexible curricula and training regulations, and implementing them in innovative training approaches.

As an innovative learning practice (ILP), a competency module on interpersonal skills for TVET Learners was integrated in the curricula. The curriculum and the training material for this competency have been worked out by the MITD and the module is being piloted in two MITD Training Centres as from August 2022. After the pilot implementation phase, MITD has the intention to implement the ILP project in other MITD Training Centres as from January 2023.



An official launching of the online workshop was held on 09 May 2022 by the Hon. Soodesh Callichurn, Minister of Labour, Human Resource Development and Training and Minister of Commerce and Consumer Protection.

2. Piloting approaches to promote inclusion in TVET Institutions

The MITD has participated in a project, organized by UNESCO UNEVOC, on “Piloting approaches to promote inclusion in TVET Institutions”. This project aims at strengthening the efforts to better respond to the needs of disadvantaged youth and to creating a supportive and inclusive environment by piloting new approaches and strengthening collaboration with various actors.

In this context, the MITD has developed a project to Promote inclusiveness of Autistic youths through vocational training.

3. Spanish for Business under the National Skills Development Programme



Twenty-one trainees underwent the 10-month training programme at the Ecole Hôtelière Sir Gaëtan Duval.

4. Launching of New Courses

Care of Elderly and Disabled course under the Back to Work Programme

The training was dispensed to forty-three participants over a period of three months at the Ecole Hôtelière Sir Gaëtan Duval.

5. Signature of MOU between MITD and Mauritius Prison Service



The objective of the MoU was to set up a training framework for a joint collaboration between both institutions for the provision of training.

6. Enrolment 2021



"Formation Teknik Pou Ban Zen"



"Chômeur ki débouché lor marché travay"

Mrs S Juwaheer, Ag. PRO and Mr K Venkatasubhadu, (National Apprenticeship Programme) Coordinator dispensing information on radio on different training programmes offered at the MITD and also on various job openings that exist. Two MITD trainees were also invited to give an insight of training from their perspective.

7. Live Facebook Event



Two live Facebook events were organized for the general public and School Certificate leavers to apprise them of training opportunities at the MITD. Both events reached some 20,000 viewers and were also followed by viewers of other countries in the Indian Ocean region, Europe, Asia, USA, North America, Australia.

8. "ANSAM AVEK CSU" FAIR



The MITD was present in different regions to impart information on the various courses on offer. The fair was an initiative of the Prime Minister's Office.

9. Seminar and Presentation at the Bois Marchand Community Centre



The event was organised by the Bois Marchand Socio Cultural Association to sensitise youngsters and teenagers of the region about the various training opportunities offered by the MITD.

10. Mini Reportages in Magazine de L'Emploi et des Métiers

Training programmes at MITD



A series of filming and interview sessions were conducted by the MBC to showcase the different training programmes at the MITD.

11. National Training and Reskilling Scheme



Mini reportages focused on training provided in different sectors at the MITD under the National Training and Reskilling Scheme

PROFILE OF MEMBERS OF MANAGEMENT OF MITD

SAYADALY MAUDARBOCUS

Ag. Director – From September 2020 to date

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

MAHESWAR COYLAS

Ag. Deputy Director (Training) – From 22 December 2020 up to 18 July 2021

Ag. Deputy Director (Corporate) – From 19 July 2021 to date

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

DAMYANTEE JISSUREY (MS)

Ag. Deputy Director (Corporate) – From 22 December 2020 up to 18 July 2021

Divisional Manager Corporate Affairs Division – From 19 July 2021 to date

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

ANNASAMY 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

ROKYANO BENJAMIN AUBERT

Assistant Manager – Procurement and Logistics

Professional Qualifications: Degree in Purchasing and Supply Management

NAYEELA PARWEEN EMRITH SAKAULOO (MRS)

Ag. Assistant Manager – Human Resource – July 2020 to date

Professional Qualifications: BSc (Hons) Business Studies with Specialisation in Human Resource Management, Master of Business Administration

NOOR AHMAD DILMOHAMED

Accountant/Senior Accountant

Professional Qualifications: ACCA, Registered with Mauritius Institute of Professional Accountants, Master of Business Administration
(April 2021 up to 30 January 2022)

STAFFING SITUATION AS AT 30 JUNE 2022

The number of staff at the MITD was as follows:

Category	No of staff in post as at 30 June 2022
Management cadre	18
Training cadre	380
Administrative cadre	142
Support cadre	141
TOTAL	681

Note:

Management Cadre:

Director, Deputy Director (Corporate), Divisional Manager, Training Centre Manager, Assistant Manager

Training Cadre:

Training Officer, Trainer, Instructor, Coordinator

Administrative Cadre:

Curriculum Officer, Accountant/Senior Accountant, Internal Auditor, Human Resource Management Officer, Psychologist, Human Resource Assistant, Safety and Health Officer, Higher Executive Officer, Procurement and Supply Officer, Accounting Technician, Senior Accounting Technician, Management Support Officer, Library Clerk, Clerk/WPO, Clerical Officer/Higher Clerical Officer, Accounts Clerk, Receptionist/Telephone Operator

Support Cadre:

Technical Assistant (Maintenance), Senior General Assistant, General Assistant, Office Attendant, Driver/Messenger, Printing Assistant, Workshop Assistant, Laboratory Assistant, General Worker

OVERSEAS MISSIONS/ COURSES FROM JULY 2021 TO JUNE 2022

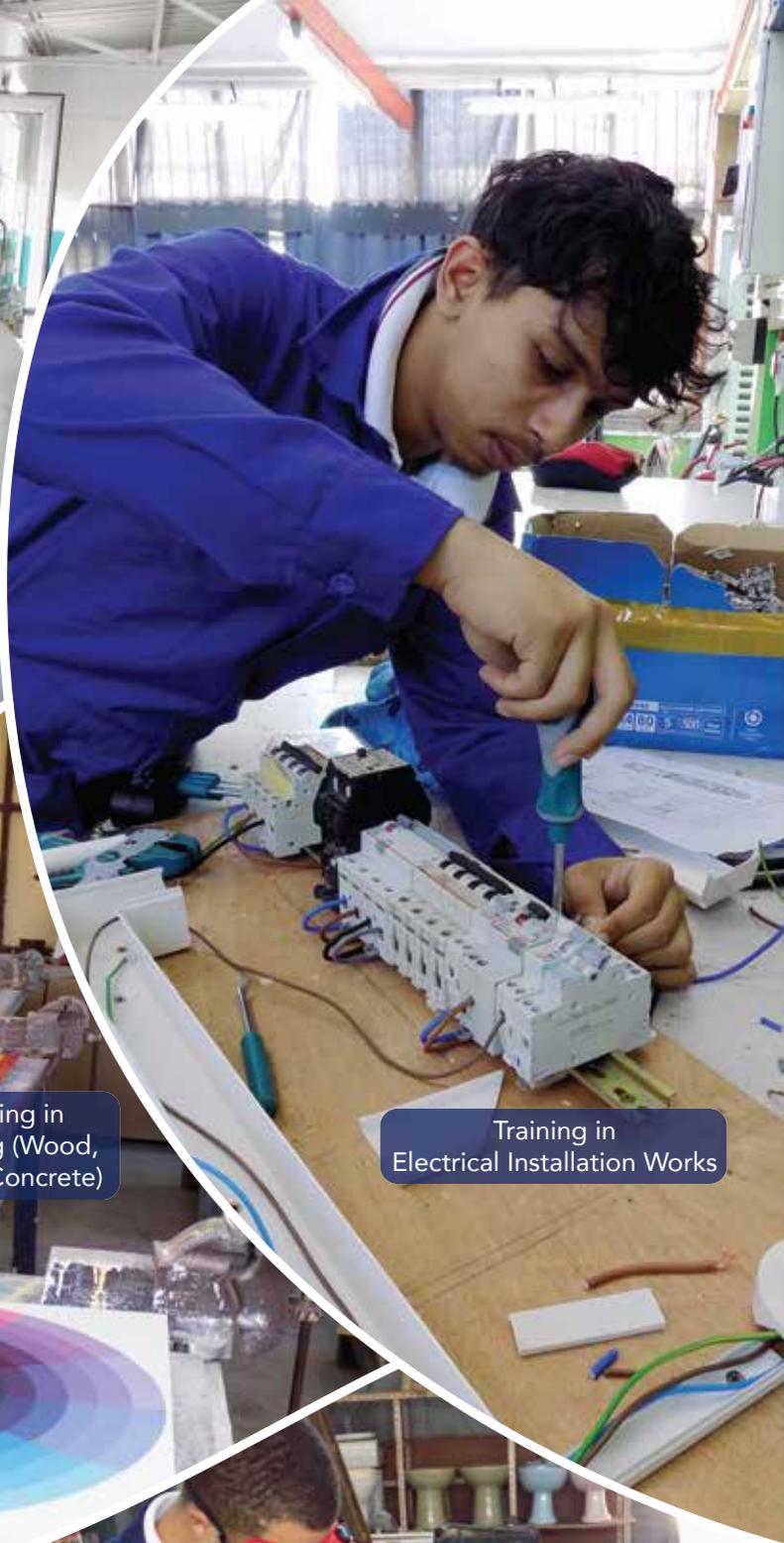
1. Mrs Preseenee Periacarpen, Messr Jean Daniel Guillard and Shyamal Bhaimseni Busunt attended the online course on Train the Trainers for TVET from 20 to 24 September 2021, under the Malaysian Technical Cooperation Programme.
2. Mr Sayadaly Maudarbocus, Ag. Director and Mrs Sadhna Devi Juwaheer, Assistant Manager participated in the BILT Bridging Event on 'Mapping current trends in TVET for sustainable and digital transformation' and meeting of the 'Self-Reflection Tool' pilot institutions held from 22 to 23 June 2022 in Espoo, Finland.



TRAINING ACTIVITIES FOR PERIOD JULY 2021 TO JUNE 2022



Training in Garment Making



Training in Electrical Installation Works



Training in Painting (Wood, Metal, Concrete)



Training in Aluminium Joinery



Training in Plumbing

TRAINING CENTRES OPERATIONAL IN 2021/2022

VOCATIONAL TRAINING CENTRES

SN	NAME OF VOCATIONAL TRAINING CENTRE	CONTACT PERSON	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
1	Ecole Hôtelière Sir Gaëtan Duval	Mr K Nosib, Ag. TCM	Tel: 404 7200 Fax: 465 8564/8835 Mob :57874419 Adm: 404 7202	ehsgdregistry@mitd.mu	Ebène
2	Knowledge Based Training Centre	Mr S Makhan, Ag TCM	Tel: 206-1800 Fax: 216-8695 Mob: 5799 0997 Adm: 206 1811	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	sitecregistry@mitd.mu	Ebène
4	Sir Rampersad Neerunjun Training Complex	Mr K Sookmoulla Ag. TCM	Tel: 4653235 Fax: 466 1884 Mob:57668249 Adm: 404 7273 404 7287 TCM Office: 4664358	srntcregistry@mitd.mu	Ebène
5	Lycée Polytechnique Sir Guy Forget	Mr H K Bheenick, Ag. TCM (Mar. 2021- to Dec. 2021) Mr P Roopah, AM (Dec. 2021 to Jun. 2022)	Tel: 413 9262/2959/ 413 2420 Fax: 413 2938	lpsgfrepository@mitd.mu	François Mittêrand Street, Flacq
6	Sir Kher Jagatsing Training Centre	Mr I Dowlut, Ag. TCM	Tel: 454 2104/ 1058/ 466 0361/ 467 7733 Fax: 454 8272 Mob: 59402069	skjtcregistry@mitd.mu	Dr Lesur Street, Beau Bassin
7	Prof B.S Upadhyaya Training Centre	Mr N Paraouty Ag. TCM	Tel: 264 2525/ 8107/2070 Fax: 264 1595 Mob: 5792 7311	putcregistry@mitd.mu	La Paix Street, Piton

TRAINING CENTRES OPERATIONAL IN 2021/2022

VOCATIONAL TRAINING CENTRES

SN	NAME OF VOCATIONAL TRAINING CENTRE	CONTACT PERSON	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
8	Surinam Training Centre	Mr G Kaniah, OIC (July 2021 – Mar. 2022) Ms. A Luchmun, AM (Mar. 2021 to Jun. 2022)	Mob: 5766 0557 Tel: 625 6043/ 8065 Fax: 625 7039 Mob: 5788 4195	stcregistry@mitd.mu	Royal Road, Surinam
9	Mahebourg Training Centre	Dr H K Madhow, AM	Tel: 631 3572/ 631-8664 Fax: 631 5547 Mob: 5778 6484	mtcregistry@mitd.mu	Colony Street, Mahebourg
10	Carreau Esnouf Educational Centre	Dr H K Madhow, AM	Tel/Fax: 637 7299 Mob: 5778 6484	ceecregistry@intnet.mu	Royal Road, Carreau Esnouf, Union Vale
11	Cote D'Or Training Centre	Mr O Seesaran, AM	Tel: 433 1887 Mob: 5772 2389	cdtcregistry@mitd.mu	Royal Road, Cote D'Or
12	Professional Drivers Training Centre	Mr P Goreeba, AM	Tel: 664 0082/ 46/ 81 Fax: 664 0060 Mob: 57586413	pdtcregistry@mitd.mu	16eme Mille, Forest Side
13	Le Chou Multi Purpose Training Centre	Mr R Castel, AM	Tel: 831 5256/4481 Fax: 831 5560 Mob: 5875 5687	lcmtcregistry@mitd.mu	Le Chou, Rodrigues

TCM: Training Centre Manager

AM : Assistant Manager

OIC: Officer in Charge

VOCATIONAL TRAINING CENTRES

SN	NAME OF VOCATIONAL TRAINING CENTRE	CONTACT PERSON	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
1	Abercrombie Training Centre	Mr M Munroop, OIC (July 2021 – Mar 2022) Mr S Bhujun, AM (Mar. 2022 – Jun. 2022)	Tel: 240 9266	atcregistry@mitd.mu	1, Indian Street, Cité Martial, Port Louis
2	Clairfonds Training Centre	Mr K Pertab (July - Mar 2022) Mrs S Juwaheer, AM (Mar. 2022 – Jun. 2022)	606 1142/ 606 2357 Fax:427 0693	cltcregistry@mitd.mu	Avenue Vivekananda, Clairfonds No. 3, Vacoas
3	Goodlands Training Centre	Mr G Beeharry Panray, OIC (July 2021 - Mar 2022) Mr D S Teemul, AM (Mar. 2022 – Jun. 2022)	Tel: 283 4226/ 2825628 Fax: 283 4226/6693 5758 0893	gtcregistry@mitd.mu	Route Geranium, Goodlands
4	La Gaulette Training Centre	Mr D Mohonee, OIC (Sep. 2019 up to Mar. 2022) Mr O Ramkalawon, AM (Mar. 2022 – Jun. 2022)	Tel: 451 6079 Fax: 451 6081	lgtcregistry@mitd.mu	Royal Road, La Gaulette
5	Mont Roches Training Centre	Mr R Sunyasi, OIC (May 2009 to Mar. 2022) Mr P Jundoosing, AM (Mar. 2022 – Jun. 2022)	Tel: 465 9806 Fax: 465 9806	mrtcregistry@mitd.mu	Verger Bissambur, School Lane, Mont Roches
6	R Bundhun Training Centre	Mr L Soopal, OIC (Jan. 2012 to Mar. 2022) Ms. B R Ramdany, AM (Mar. 2022 – Jun. 2022)	Mob: 5753 4212 Tel: 417 4049/59 Fax : 417 4059 Mob: 57899196	rbntcregistry@mitd.mu	Royal Rd, Bois d’Oiseau, Grande Retraite
7	Rose Belle Training Centre	Mr P Booputh, OIC (Dec. 2019 – Mar. 2022) Mr V Seenauth, AM (Mar. 2022 – Jun. 2022)	Mob: 5794 2083 Tel: 627 1439 Fax: 627 1452 Mob: 5758 6540	rbtc@mitd.mu	Dispensary Road, Rose Belle
8	Rivière du Rempart Training Centre	Mr S Bhujun, OIC (Jan. 2014 – Jun. 2022)	Tel :4121029 Fax: 4123865	rrtcregistry@mitd.mu	La Clemance, Behind SSS Prayag Rivière du Rempart

TCM: Training Centre Manager

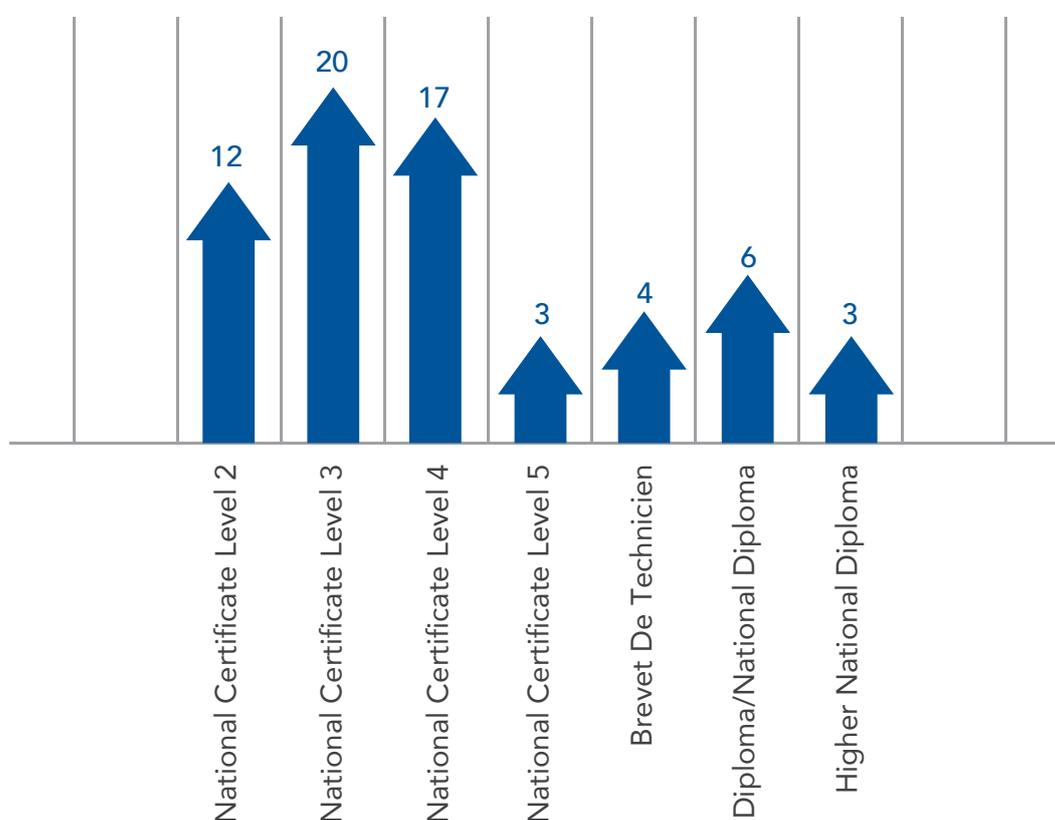
AM : Assistant Manager

OIC: Officer in Charge

NUMBER OF PERSONS TRAINED ON FULL TIME MODE FROM JULY 2021 TO JUNE 2022

Course Level	No. of Courses	Number of Trainees		
		Male	Female	Total
National Certificate Level 2	12	560	196	756
National Certificate Level 3	20	536	125	661
National Certificate level 4	17	531	88	619
National Certificate Level 5	3	79	28	107
Brevet De Technicien	4	338	5	343
Diploma/National Diploma	6	257	101	358
Higher National Diploma	3	41	30	71
TOTAL	65	2342	573	2915

No. of Courses Levelwise



FULL TIME COURSES OFFERED BY LEVEL IN 2021/2022

A total of 67 courses were offered under the full-time mode as follows:

National certificate Level 2

SN	Course Title
1	Agriculture
2	Aluminium and Woodwork
3	Art & Craft
4	Automotive Mechanics
5	Electrical Installation Works
6	Food Service Production
7	Garment Making
8	Housekeeping
9	Landscape Maintenance
10	Light Engine Mechanics
11	Metal Works
12	Plumbing

National Certificate Level 3

SN	Course Title
1	Agriculture
2	Aluminium and UPVC Joinery
3	Automotive Mechanics & Electronics
4	Beauty Therapy
5	Building Construction
6	Electrical Installation Works
7	Engineering Machining and Toolmaking
8	Hairdressing
9	Hydroponics Operations
10	Industrial Machine Maintenance
11	Landscaping
12	Leisure and Entertainment
13	Painting
14	Plumbing
15	Refrigeration and Air Conditioning
16	Sheet Metal Fabrication
17	Textile Product and Design Manufacture
18	Tour Guiding
19	Welding
20	Wood Technology

National Certificate Level 4

SN	Course Title
1	Automotive Mechanics
2	Automotive Mechanics and Electronics
3	Communication Electronics
4	Electrical Installation Works
5	Engineering and Machine Toolmaking
6	Food Production
7	Housekeeping
8	Industrial Electronics
9	Industrial Machine Maintenance
10	Information Technology
11	Pastry Production
12	Plumbing
13	Refrigeration and Air Conditioning
14	Restaurant and Bar Service
15	Textile Product and Design Manufacture
16	Tractor and Heavy Vehicle Mechanics
17	Travel and Tourism
18	Welding
19	Wood Technology

National Certificate level 5

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

Brevet de Technicien

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

National Diploma/Diploma

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

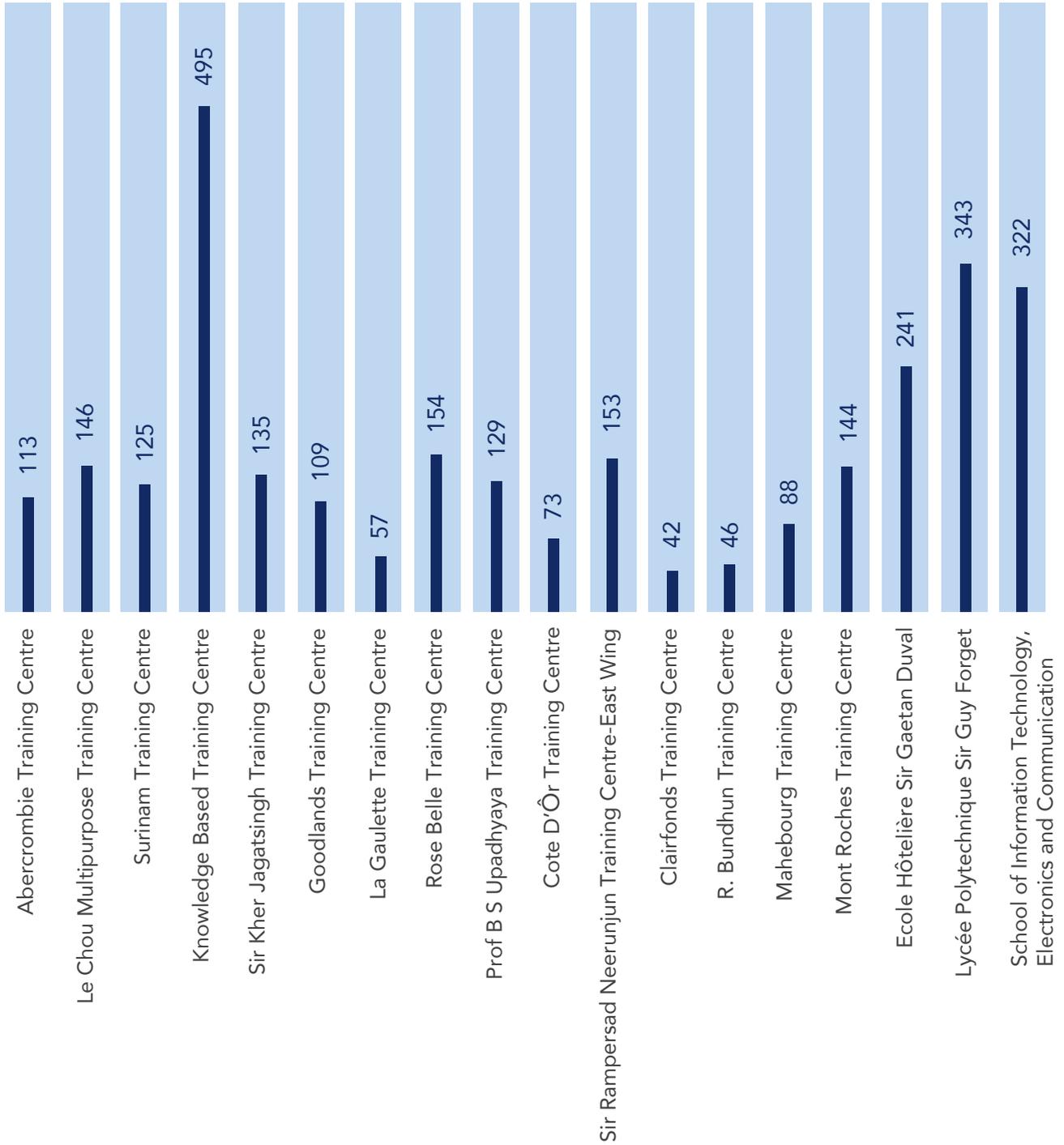
Higher National Diploma

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

FULL-TIME ENROLMENT BY TRAINING CENTRE AND GENDER FOR THE PERIOD JULY 2021 – JUNE 2022

Training Centre	Male	Female	Total
Abercrombie Training Centre	81	32	113
Le Chou Multipurpose Training Centre	98	48	146
Surinam Training Centre	100	25	125
Knowledge Based Training Centre	400	95	495
Sir Kher Jagatsingh Training Centre	131	4	135
Goodlands Training Centre	81	28	109
La Gaulette Training Centre	38	19	57
Rose Belle Training Centre	103	51	154
Prof B S Upadhyaya Training Centre	129	0	129
Cote D'Ôr Training Centre	73	0	73
Sir Rampersad Neerunjun Training Centre – East Wing	153	0	153
Clairfonds Training Centre	20	22	42
R. Bundhun Training Centre	45	1	46
Mahebourg Training Centre	86	2	88
Mont Roches Training Centre	130	14	144
Ecole Hôtelière Sir Gaetan Duval	103	138	241
Lycée Polytechnique Sir Guy Forget	338	5	343
School of Information Technology, Electronics and Communication	233	89	322
TOTAL	2342	573	2915

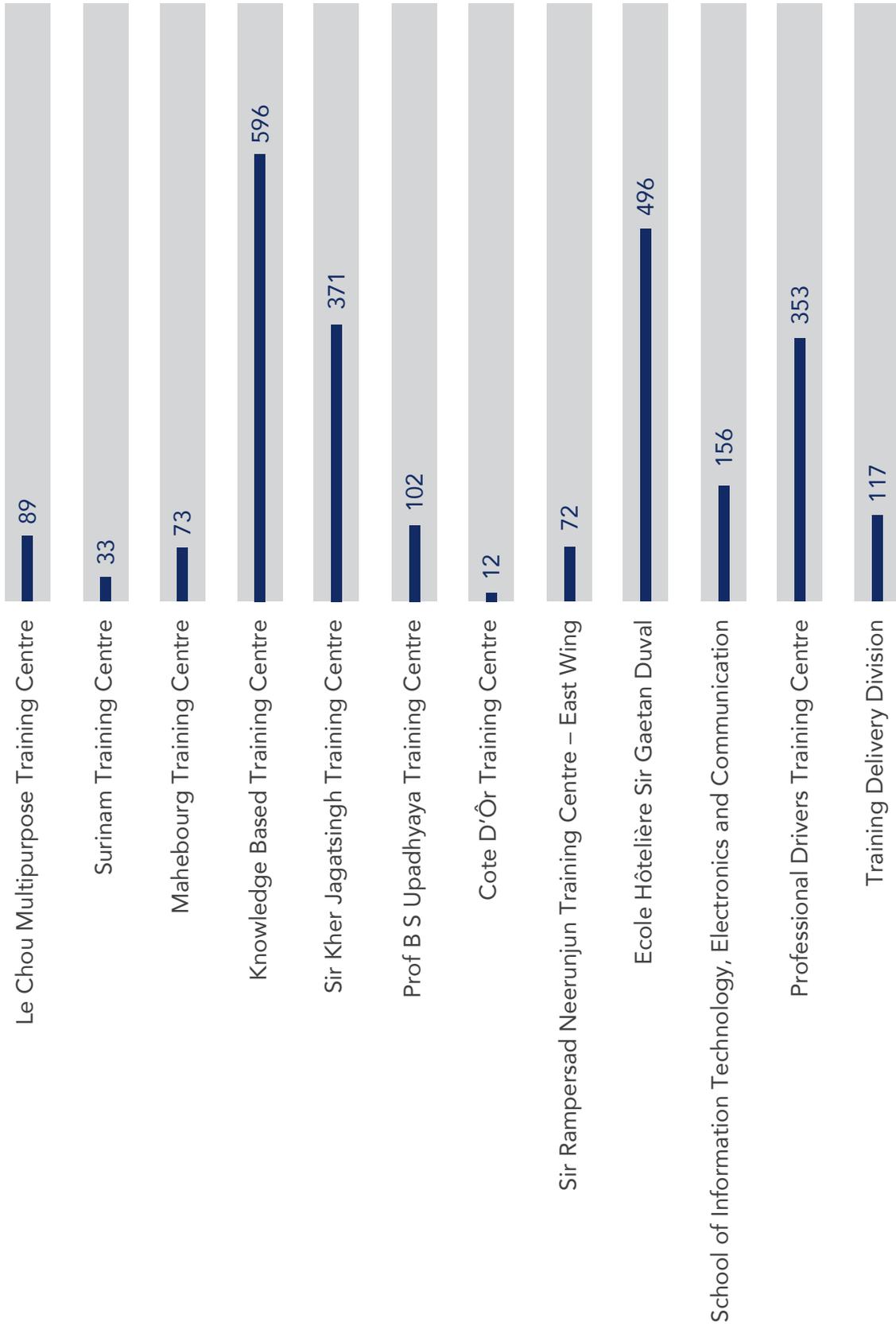
Number of trainees (Full-Time Courses)



PART-TIME ENROLMENT BY TRAINING CENTRE AND GENDER FOR THE PERIOD JULY 2021 – JUNE 2022

Training Centre / Site	Male	Female	Total
Le Chou Multipurpose Training Centre	25	64	89
Surinam Training Centre	33	0	33
Mahebourg Training Centre	72	1	73
Knowledge Based Training Centre	424	172	596
Sir Kher Jagatsingh Training Centre	365	6	371
Prof B S Upadhyaya Training Centre	102	0	102
Cote D'Ôr Training Centre	12	0	12
Sir Rampersad Neerunjun Training Centre – East Wing	72	0	72
Ecole Hôtelière Sir Gaetan Duval	170	326	496
School of Information Technology, Electronics and Communication	140	16	156
Professional Drivers Training Centre	335	18	353
Training Delivery Division	70	47	117
TOTAL	1820	650	2470

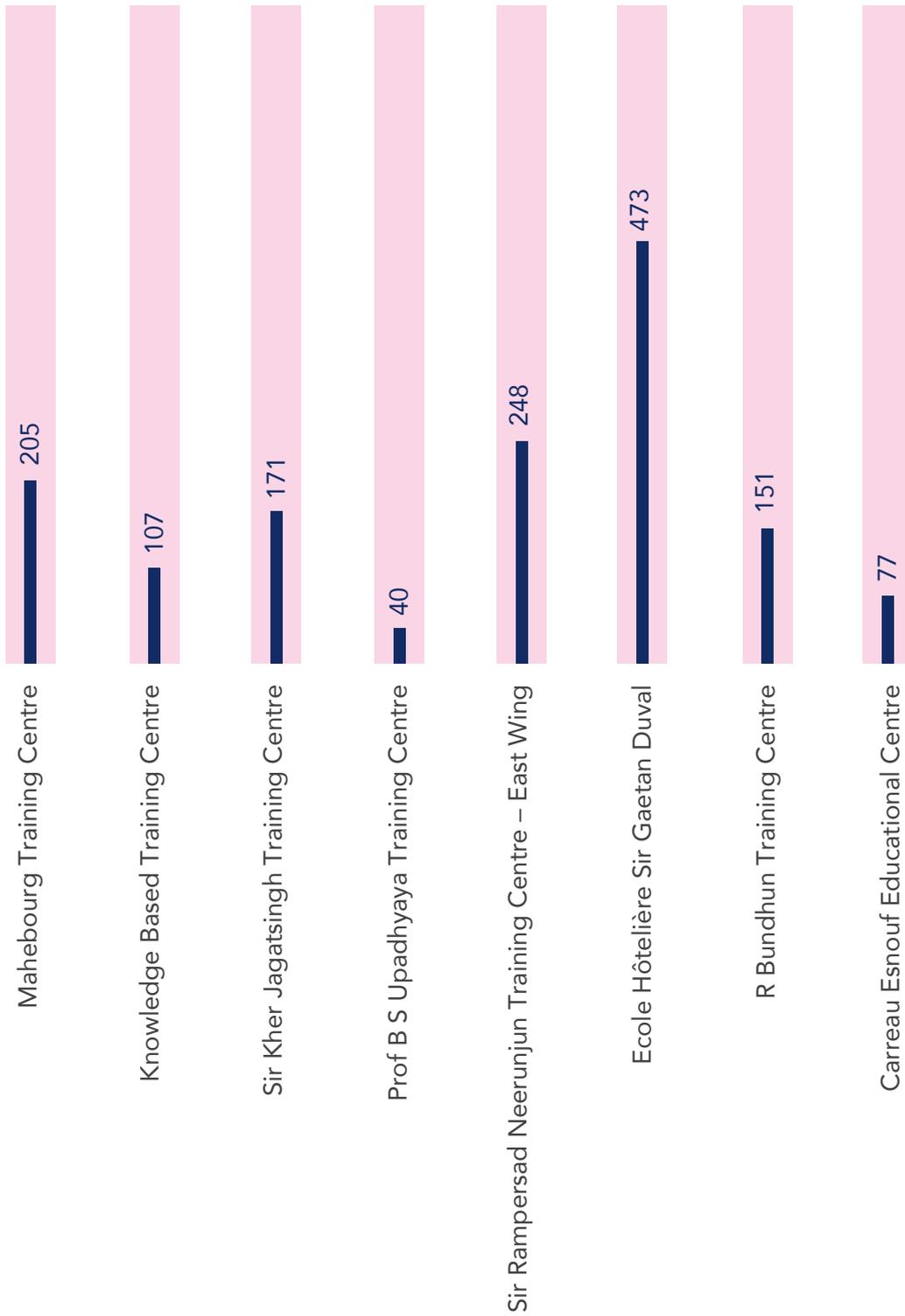
Number of Trainees (Part-Time Courses)



APPRENTICESHIP ENROLMENT BY TRAINING CENTRES AND GENDER FOR THE PERIOD JULY 2021 – JUNE 2022

Training Centre	Male	Female	Total
Mahebourg Training Centre	201	4	205
Knowledge Based Training Centre	51	56	107
Sir Kher Jagatsingh Training Centre	168	3	171
Prof B S Upadhyaya Training Centre	39	1	40
Sir Rampersad Neerunjun Training Centre – East Wing	214	34	248
Ecole Hôtelière Sir Gaetan Duval	235	238	473
R Bundhun Training Centre	125	26	151
Carreau Esnouf Educational Centre	13	64	77
TOTAL	1046	426	1472

Number of Trainees (Apprenticeship courses)



CERTIFICATES/DIPLOMAS AWARDED FROM JULY 2021 TO JUNE 2022

Award Courses

A total of 1892 certificates/diplomas were awarded for the different courses as follows:-

National Certificate Level 2

Course Title	No. of Awardees
Art and Craft	43
Automotive Mechanics	26
Electrical Installation Works	101
Garment Making	29
Housekeeping	52
Landscaping Maintenance	39
Motorcycle and Outboard Motor Maintenance	10
Plumbing	37
Poultry	2
Wood Work	21
TOTAL	360

National Certificate Level 3

Course Title	No. of Awardees
Aluminium and UPVC Joinery	20
Automotive Mechanics and Electronics	109
Automotive Spray Painting	16
Automotive Body Repairs	17
Bakery	7
Beauty Therapy	33
Building Construction	5
Electrical Installation Works	136
Engineering Machine and Tool Making	8
Food Production	74
Front Office	49
Hairdressing	50
Housekeeping	28
Hydroponic Operations	15
Industrial Machine Maintenance	22

Course Title	No. of Awardees
Landscaping	6
Leisure and Entertainment	21
Maintenance Fitting	14
Maintenance of Garden and Yard Equipment	5
Pastry	49
Painting	6
Platemaking and Machine Printing	6
Plumbing	107
Pre-Press	9
Print Finishing	9
Restaurant and Bar Service	61
Refrigeration and Air Conditioning	75
Sheet Metal Fabrication	9
Textile Product Design and Manufacture	15
Tour Guiding	21
Tractor and Heavy Vehicle Mechanics	28
Sales	9
Villa Service	5
Wood Technology	8
Welding	43
TOTAL	1095

National Certificate Level 4

Course Title	No. of Awardees
Communication Electronics	7
Food Production	19
Front Office	20
Housekeeping	9
Industrial Electronics	11
Information Technology	84
Pastry	12
Restaurant and Bar Service	18
Travel and Tourism	11
TOTAL	191

National Certificate Level 5

Course Title	No. of Awardees
Communication Electronics	4
Information Technology	20
Industrial Electronics	16
TOTAL	40

Diploma

Course Title	No. of Awardees
Tourism Management (MITD/Université d'Angers)	47
TOTAL	47

National Diploma

Course Title	No. of Awardees
Information Technology	32
TOTAL	32

Higher National Diploma (Btec Pearson)

Course Title	No. of Awardees
Electrical and Electronic Engineering	9
Hospitality Management	84
Hospitality Management (Culinary Art)	34
TOTAL	127

Trade Test

A total of 39 candidates were examined for trade test.

GREENING OF TVET

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

- Introduction of a competency on awareness of environmental issues in all curricula of training programmes
- Introduction of training in the installation, maintenance and servicing of photovoltaic systems
- Introduction of training in installation and maintenance of solar water heaters
- Training in use of eco friendly refrigerants
- Collection of used engine oils for recycling
- Training module on education for sustainable development in the Diploma in Hotel Management Course
- Implementation of a Green ICT Policy at MITD
- Use of energy efficient lightings in MITD buildings

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 procedures as follows:

SN	PROCUREMENT VALUE (PV) Per request Rs	APPROVAL AUTHORITY
1	PV ≤ Rs 50,000	Assistant Managers (Training Centres)
2	PV ≤ Rs 100,000	Divisional Managers, Training Centre Managers, Assistant Manager (Procurement & Logistics)
3	PV ≤ Rs 200,000	Deputy Director
4	PV ≤ Rs 500,000	Director
5	PV ≤ Rs 50,000,000	Board
6	PV > Rs 50,000,000	Central Procurement Board

Committees

The following committees have been set up for procurement: -

1. Bid Evaluation Committee (BEC)

The Committee consists of a Chairperson and at least two members having technical knowledge of the items to be evaluated.

For procurement values up to Rs 500,000/-, the BEC is set up by the Director and for procurement values above Rs 500,000/- it is set up by the Tender Committee.

2. Tender Committee

The Committee is chaired by the Deputy Director and members are the Divisional Manager (Corporate Affairs Division), the Assistant Manager (Procurement and Logistics) and the Senior Accountant. A Secretary at the level of Higher Executive Officer provides secretarial support to the Committee.

3. Finance Committee

It is a committee set up by MITD Board with the representative of the Ministry of Finance, Economic Planning and Development as Chairperson and two Board members. The Senior Accountant acts as Secretary of the Committee.

STATEMENT OF BOARD'S RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 JUNE 2022

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

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

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

Internal control

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

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

Risk Management

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

Governance

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



Harrykrishna Vydelingum
Chairperson



S Maudarbocus
Ag. Director



Training in Welding



Training in Electrical Installation Works



Training in Wood Technology



Training in Care of Elderly and Disabled



Training in Building Construction



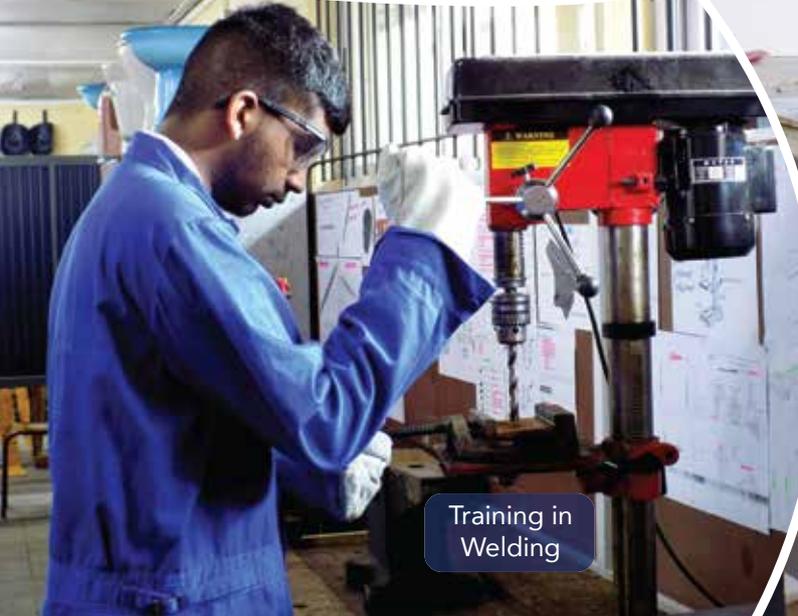
Training in Solar Energy Technology



Training in Electrical Installation Works



Training in Mécanique Automobile



Training in Welding



Training in Painting (Wood, Metal, Concrete)



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Mauritius Institute of Training and Development
for the year ended 30 June 2022**

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 2022 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the 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 2022, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Mauritius Institute of Training and Development in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined that there are no key audit matters to communicate in my report.

Emphasis of Matter

Decrease in General Fund

I draw attention to Note 16 of the financial statement in respect of General Fund.

The General Fund has decreased significantly to a negative balance of Rs 181,626,042 as at 30 June 2022, compared to a balance of Rs 65,129,140 as at 30 June 2021.

My opinion is not modified in respect of this matter.

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

In preparing the financial statements, management is responsible for assessing the Mauritius 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 economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

Statutory Bodies (Accounts and Audit) Act

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

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

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

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

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

Public Procurement Act

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



C. ROMOOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

2 May 2023



FINANCIAL STATEMENTS



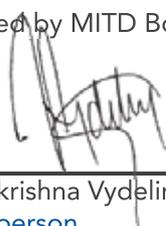
STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2022

	Note	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
ASSETS			
Current assets			
Cash and cash equivalents	4	119,004,766	90,824,884
Trade receivables	5	21,109,640	20,435,474
Car loan receivable	6	6,581,900	7,785,534
Inventories	7	7,230,614	5,587,249
Held to maturity investments	8	85,375,380	105,116,140
Total current assets		239,302,300	229,749,281
Non current assets			
Car loan receivable	6	17,695,428	17,327,240
Property plant and equipment	9	1,537,841,438	1,454,041,544
Investment property	10	71,747,740	71,747,740
Intangible assets	11	390,535	663,525
Total non-current assets		1,627,675,141	1,543,780,049
Total Assets		1,866,977,441	1,773,529,331
LIABILITIES			
Current liabilities			
Trade and Other Payables	12	62,445,511	38,790,873
Short Term Employee Benefits	13	28,081,478	19,009,550
Short Term Car Loan	14	7,879,524	7,785,534
Total current liabilities		98,406,513	65,585,957
Non current liabilities			
Other Long Term Employee Benefits	13	286,708,750	274,276,846
Long Term Car Loan	14	17,695,428	17,327,240
Retirement benefit obligation	15	837,431,188	542,848,544
Total non-current liabilities		1,141,835,366	834,452,630
TOTAL LIABILITIES		1,240,241,879	900,038,587
NET ASSETS		626,735,562	873,490,744
EQUITY			
General Fund	16	(181,626,042)	65,129,140
Revaluation Reserve	16	808,361,604	808,361,604
TOTAL EQUITY		626,735,562	873,490,744

The notes on pages 85 to 107 form an integral part of the financial statements.

Approved by MITD Board on 26 April 2023



Harrykrishna Vydellingum
Chairperson



Ranjeet Gopall
Board Member

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
		MUR	MUR
Revenue from exchange transactions			
Course fees		33,859,420	29,232,843
Rental income		26,324,296	26,569,062
Other income	17	12,527,354	10,880,549
		<u>72,711,070</u>	<u>66,682,453</u>
Revenue from non-exchange transactions			
Grants	18	676,233,626	574,489,916
		<u>748,944,696</u>	<u>641,172,370</u>
Expenditure			
Employee benefits costs	19	(581,897,381)	(504,696,045)
Training expenses	20	(21,761,368)	(21,624,292)
Stipend to trainees	21	(47,745,552)	(51,436,299)
Depreciation and amortisation	22	(32,632,472)	(29,802,670)
Other expenses	23	(54,602,953)	(55,403,061)
Finance costs	24	(308,703)	(270,288)
		<u>(738,948,429)</u>	<u>(663,232,654)</u>
Surplus / (Deficit) for the year		<u>9,996,267</u>	<u>(22,060,285)</u>

STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED 30 JUNE 2022

	Note	Capital Fund			Translation Reserve			Revaluation Reserve			Retained Earnings			Total Net Assets/Equity		
		MUR	General Fund	MUR	MUR	Reserve	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	
Balance at 01 July 2021		-	65,129,140	-	-	-	808,361,604	-	-	-	-	-	-	873,490,744		
Prior Years adjustments	1	-	4,792,000	-	-	-	-	-	-	-	-	-	-	4,792,000		
Exchange Gain on USD Account	2	-	-	-	62,005	-	-	-	-	-	-	-	-	62,005		
Transfer (from)/to		-	-	-	(62,005)	-	-	-	-	-	62,005	-	-	-		
Re-measurement of Retirement benefit obligation	3	-	(261,605,454)	-	-	-	-	-	-	-	-	-	-	(261,605,454)		
Funds received during the year		-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus for the year		-	-	-	-	-	-	-	-	-	9,996,267	-	-	9,996,267		
Transfer to / (from)		-	-	-	-	-	-	-	-	-	(10,058,272)	-	-	-		
Balance at 30 June 2022		-	(181,626,042)	-	-	-	808,361,604	-	-	-	-	-	-	626,735,562		

Note:

1. The Prior Years Adjustments representing course fees for 30 June 2019 & 30 June 2020 have been accounted to the General Fund.
2. The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2022.
3. The deficit arising from the re-measurement of the Retirement benefit obligation is recognised in the Net Assets/Equity in line with IPSAS 39

STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Note	Capital Fund			Translation Reserve			Revaluation Reserve			Retained Earnings			Total Net Assets/Equity		
		MUR	General Fund	MUR	MUR	Reserve	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	
Balance at 01 July 2020		-	226,745,600	-	-	-	808,361,604	-	-	-	-	-	-	1,035,107,204		
Prior Years Adjustments	1	-	(3,442,559)	-	-	-	-	-	-	-	-	-	-	(3,442,559)		
Exchange Gain on USD Account	2	-	-	-	76,348	-	-	-	-	-	-	-	-	76,348		
Transfer (from) / to		-	-	-	(76,348)	-	-	-	-	-	76,348	-	-	-		
Re-measurement of Retirement benefit obligation	3	-	(136,189,964)	-	-	-	-	-	-	-	-	-	-	(136,189,964)		
Funds received during the year		-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus for the year		-	-	-	-	-	-	-	-	-	(22,060,285)	-	-	(22,060,285)		
Transfer (from) / to		-	(21,983,937)	-	-	-	-	-	-	-	21,983,937	-	-	-		
Balance at 30 June 2021		-	65,129,140	-	-	-	808,361,604	-	-	-	-	-	-	873,490,744		

Note:

1. The Prior Years Adjustments representing Old Trade Receivables, Payables and previous years expenses which have been accounted to the General Fund.
2. The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2021.
3. The deficit arising from the re-measurement of the Retirement benefit obligation is recognised in the Net Assets/Equity in line with IPSAS 39

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2022

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Cash flows from operating activities		
Surplus /(Deficit) for the year	9,996,267	(22,060,285)
Non cash movements:		
Capital grant recognised in statement of financial performance	(86,080,689)	(39,417,027)
Grant from Agence Francaise de Developpement (AFD)	-	-
Grant from Ministry of Finance	-	-
Investment income & donation received	-	(2,242,640)
Depreciation on property, plant and equipment	32,632,473	29,802,671
Finance cost	308,703	270,288
Prior Years adjustments	4,792,000	(3,442,559)
Exchange gain on translation of foreign currency account	62,005	76,348
(Decrease) / Increase in accounts receivable	161,281	(14,754,309)
(Increase) / Decrease in inventories	(1,643,365)	488,019
Increase /(Decrease) in accounts payables	24,116,816	(8,552,504)
Retirement benefit obligation	32,977,190	17,657,895
Employee benefits	21,503,832	26,349,487
Net cash flows generated from operating activities	38,826,514	(15,824,616)
Cash flows from investing activities		
Purchase of property, plant and equipment	(116,159,378)	(20,359,146)
Investment income	-	2,242,640
Net cash flows used in investing activities	(116,159,378)	(18,116,506)
Net cash flows before financing activities	(77,332,864)	(33,941,123)
Cash flows from financing activities		
Capital grant received	86,080,689	39,417,027
Finance cost	(308,703)	(270,288)
Net cash flows generated from financing activities	85,771,986	39,146,739
Net change in cash and cash equivalents	8,439,122	5,205,616
Cash and cash equivalents at beginning of the year	195,941,024	190,735,408
Cash and cash equivalents at end of the year	204,380,146	195,941,024

Note:

Cash and cash equivalents

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

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Cash in hand and balances with banks	119,004,766	90,824,884
Held to maturity investments	85,375,380	105,116,140
	204,380,146	195,941,024

Property, plant and equipments

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

STATEMENT OF OUT-TURN FOR THE YEAR ENDED 30 JUNE 2022

	Revised budget		Actual amounts		Variance	Comments
	MUR	MUR	MUR	MUR	MUR	
Expenditure						
Staff cost	538,608,563	527,519,028	11,089,535	Provision made for recruitment of staff initially accounted in the revised budget was not yet done as at year end		
Electricity	10,178,981	8,236,435	1,942,546	Cost cutting strategies adopted by Training centre managers		
Telephone charges	3,902,471	3,125,170	777,301	Decrease in the number of phone calls effected in Training Centres		
Water charges	1,356,777	979,287	377,490	Decrease in consumption		
Motor vehicles exp	512,800	211,271	301,529	Decrease in maintenance costs over longer period		
Rent	293,892	95,140	198,752	Fewer rentals of conference centres		
Postage	955,376	550,568	404,809	Decrease in the frequency of replenishment of the franking machine		
Repair & maintenance - Buildings	13,607,973	5,952,198	7,655,775	Tenders were not yet launched		
Repair & maintenance - Training equipment	2,740,634	1,032,663	1,707,971	Tenders were not yet launched		
Repair & maintenance - Office equipment	4,419,875	1,200,064	3,219,811	Tenders were not yet launched		
Repair & maintenance - Vehicles	626,630	482,830	143,800	Less repairs undertaken		
Cleaning services	12,009,502	12,114,434	(104,932)	Request for additional cleaners		
Security services	12,852,499	12,057,438	795,061	Some claims for payment were pending for due to non respect of contractual terms		
Magazine / newspapers	189,775	37,713	152,062	Fewer subscriptions		
Printing & stationery	3,851,164	3,870,209	(19,045)	Increase in the price of ink cartridges		
Books and periodicals	230,000	2,045	227,955	Fewer requests received over the year		
Advertisement	1,153,315	918,887	234,428	Online marketing and facebook campaign cheaper than printed versions		
Overseas trainers expenses	-	18,218	(18,218)	Unforeseen consultancy fees		
Consultants expenses	10,125,000	176,432	9,948,568	Consultancy fees earmarked for revamping of PDTCT not used since the project will be funded by the Government and since ERP not yet finalised, consultancy fees were not yet paid		
Legal & professional fees	1,844,728	152,200	1,692,528	Delays in receiving claims from SLO		
Audit fees	400,000	-	400,000	One outstanding payment to NAO		
Allowance to trainees - Stipend	121,030,892	36,970,285	84,060,607	Decrease in number of trainees in new trainees		
Overseas travelling	205,000	17,200	187,800	Overseas travelled request not received for payment		
Bank charges	425,399	308,702	116,697	Decrease in number of online transactions (Direct debits etc.)		
Course materials	18,553,267	16,263,336	2,289,931	More rigid controls over request for course materials		
Local trainers expenses	3,910,088	3,083,710	826,378	Decrease in hours of teaching		
Subscription & membership fees	1,261,525	879,721	381,804	No claims received from some departments for payment of subscriptions		
Insurance costs	1,294,518	366,134	928,385	Delays in receiving claims from City Brokers Ltd		
Workshop expenses	222,860	333,520	(110,660)	Increase in the price of materials used for workshop		
Trainees expenses	1,050,055	1,093,758	(43,703)	Increase in price of raw materials		
Conference and committees	903,814	656,214	247,600	Decrease in number of committees held		
Transport costs	531,756	337,037	194,719	Decrease in the number of transports usually needed		
Misc / open days / exhibition expenses	711,402	194,670	516,732	Decrease in number of fairs organised		
Consumables	100,000	6,487	93,513	Decrease in number of requests		
Total recurrent expenditure (A)	770,060,531	639,243,002				
Capital expenditure						
Construction of new Buildings, Construction Work in Progress, Improvement of Buildings, Acquisition of Training Tools & Equipment, Furniture, Fittings & Office Equipment, Computer Equipment & Software	95,768,550	84,064,723	11,703,827	Some capital projects were not yet launched as at year end		
Total capital expenditure (B)	95,768,550	84,064,723				
Total expenditure (A+B)	865,829,081	723,307,725				

Out-turn for the period 2021/2022 has been presented on a cash basis.

STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original budget	Revised budget	Actual amounts on comparable basis	Financial statements
	MUR	MUR	MUR	MUR
Income				
Course fees	20,516,973	20,244,838	21,273,220	33,859,420
Rental income	31,015,600	31,036,400	25,990,040	26,324,296
Other income	15,011,660	15,426,479	12,631,200	12,527,354
Grants	737,304,085	799,121,363	676,233,626	676,233,626
Total income	803,848,318	865,829,080	736,128,086	748,944,695
Expenditure				
Staff cost	492,619,601	538,608,563	527,519,028	581,897,381
Electricity	10,859,900	10,178,981	8,236,435	8,438,013
Telephone charges	4,062,200	3,902,471	3,125,170	3,163,071
Water charges	1,245,800	1,356,777	979,287	1,009,746
Motor vehicles fuel	556,600	512,800	211,271	258,785
Rent	554,000	293,892	95,140	150,167
Postage	952,650	955,376	550,568	550,845
Repair & maintenance - Buildings	13,475,000	13,607,973	5,952,198	7,730,447
Repair & maintenance - Training equipment	2,931,000	2,740,634	1,032,663	1,000,004
Repair & maintenance - Office equipment	4,435,570	4,419,875	1,200,064	1,544,386
Repair & maintenance - Vehicles	730,000	626,630	482,830	505,866
Cleaning services	12,195,000	12,009,502	12,114,434	12,048,857
Security services	14,005,000	12,852,499	12,057,438	10,811,857
Magazine / newspapers	147,400	189,775	37,713	44,448
Printing & stationery	3,478,048	3,851,164	3,870,209	3,553,735
Books and periodicals	281,000	230,000	2,045	2,045
Advertisement	1,146,000	1,153,315	918,887	1,006,151
Overseas trainers expenses	60,000	-	18,218	18,218
Consultants expenses	1,725,000	10,125,000	176,432	176,432
Legal & professional fees	1,915,000	1,844,728	152,200	288,750
Audit fees	400,000	400,000	-	400,000
Allowance to trainees - Stipend	117,690,000	121,030,892	36,970,285	47,745,552
Overseas travelling	230,000	205,000	17,200	17,200
Bank charges	416,850	425,399	308,702	308,703
Course materials	19,050,000	18,553,267	16,263,336	16,296,641
Local trainers expenses	3,132,000	3,910,088	3,083,710	3,065,280
Subscription & membership fees	817,900	1,261,525	879,721	840,948
Insurance costs	1,344,000	1,294,518	366,134	838,770
Workshop expenses	287,500	222,860	333,520	333,520
Trainees expenses	1,157,000	1,050,055	1,093,758	1,030,330
Conference and committees	919,000	903,814	656,214	705,070
Transport costs	532,400	531,756	337,037	338,037
Miscellaneous / open days / exhibition expenses	807,000	711,402	194,670	184,342
Consumables	135,000	100,000	6,487	6,487
Loss on Disposal	-	-	-	5,874
Total recurrent expenditure (A)	714,293,419	770,060,531	639,243,002	706,315,957
Expenditure capitalised				
Construction / improvement to Buildings / Work in progress	43,304,142	47,465,672	67,938,105	90,849,875
Training tools & equipment	32,271,094	33,306,943	8,971,576	9,873,174
Motor Vehicles	-	-	629,000	1,321,920
Furniture, fittings & office equipment	2,239,873	1,934,297	3,899,797	5,030,113
Computer equipment & software	11,739,790	13,061,638	2,626,245	9,090,168
Total expenditure capitalised (B)	89,554,899	95,768,550	84,064,723	116,165,249
Total expenditure (A+B)	803,848,318	865,829,081	723,307,725	822,481,206

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2022

Details	Original budget MUR	Revised budget MUR	Variation MUR	Comments
Recurrent budget				
Staff cost	492,619,601	538,608,563	45,988,962	Provisions were made for the payment of adjusted salaries following PRB Report 2021
Electricity	10,859,900	10,178,981	(680,919)	Revised as per trend of the Actual Expenses
Telephone charges	4,062,200	3,902,471	(159,729)	Revised as per trend of the Actual Expenses
Water charges	1,245,800	1,356,777	110,977	Revised as per trend of the Actual Expenses
Motor vehicles fuel	556,600	512,800	(43,800)	Lesser consumption of fuel due to decrease in number of trips
Rent	554,000	293,892	(260,108)	Fewer rentals of conference centres
Postage	952,650	955,376	2,726	Revised as per trend of the Actual Expenses
Repair & maintenance - Buildings	13,475,000	13,607,973	132,973	Some centres reallocated other expenses for repairs in the revised exercise
Repair & maintenance - Training equipment	2,931,000	2,740,634	(190,366)	Some reallocation of funds were made to other expenses
Repair & maintenance - Office equipment	4,435,570	4,419,875	(15,695)	Revised as per trend of the Actual Expenses
Repair & maintenance - Vehicles	730,000	626,630	(103,370)	Some reallocation of funds were made to other expenses
Cleaning services	12,195,000	12,009,502	(185,498)	Decrease in number of cleaning officers taken into account
Security services	14,005,000	12,852,499	(1,152,501)	Decrease in number of guards for some sites taken into account
Magazine / newspapers	147,400	189,775	42,375	Revised as per trend of the Actual Expenses
Printing & stationery	3,478,048	3,851,164	373,116	Additional provisions were made in the Revised Estimates to cater for the Annual Reports 17/18 & 18/19 publication
Books and periodicals	281,000	230,000	(51,000)	Fewer requests for books taken into consideration
Advertisement	1,146,000	1,153,315	7,315	Increase in number of adverts taken into consideration
Overseas trainers expenses	60,000	-	(60,000)	Funds reallocated to cater for other expenses
Consultants expenses	1,725,000	10,125,000	8,400,000	Provision was made for ERP and revamping of PDTC
Legal & professional fees	1,915,000	1,844,728	(70,272)	Revised as per trend of the Actual Expenses.
Audit fees	400,000	400,000	-	
Allowance to trainees - Stipend	117,690,000	121,030,892	3,340,892	Amount Revised as per request of training centre managers
Overseas travelling	230,000	205,000	(25,000)	Funds reallocated to cater for other expenses
Bank charges	416,850	425,399	8,549	Revised as per trend of the Actual Expenses
Course materials	19,050,000	18,553,267	(496,733)	Funds reallocated to cater for other expenses
Local trainers expenses	3,132,000	3,910,088	778,088	Revised Amount to cater for part time instructors to deliver courses as no recruitment was funded during that year
Subscription & membership fees	817,900	1,261,525	443,625	Revised as per trend of the Actual Expenses.
Insurance costs	1,344,000	1,294,518	(49,482)	Funds reallocated to cater for other expenses
Workshop expenses	287,500	222,860	(64,640)	Funds reallocated to cater for other expenses
Trainees expenses	1,157,000	1,050,055	(106,945)	Funds reallocated to cater for other expenses
Conference and committees	919,000	903,814	(15,186)	Online committees taking place thus decrease in transport
Transport costs	532,400	531,756	(644)	Revised as per trend of the Actual Expenses
Misc / open days / exhibition expenses	807,000	711,402	(95,598)	Revised as per trend of the Actual Expenses
Consumables	135,000	100,000	(35,000)	Funds reallocated to cater for other expenses
Total recurrent budget	714,293,419	770,060,531	55,767,112	
Capital budget				
Construction / improvement to buildings	43,304,142	47,465,672	4,161,530	Additional Provisions for the major works initiated and awarded to cater for the opening of the upgraded training centres
Training tools & equipment	32,271,094	33,306,943	1,035,849	Amount revised as per the requirement of training centres
Furniture, fittings & office equipment	2,239,873	1,934,297	(305,576)	Provision revised as per the requirement of training centres
Computer equipment / software	11,739,790	13,061,638	1,321,848	Additional Provisions for the purchase of IT Equipment to cater for the computer labs for opening of the upgraded training centres
Total Capital Budget	89,554,899	95,768,550	6,213,651	
Total Budget	803,848,318	865,829,081	61,980,763	

STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	MUR	MUR
Actual recurrent expenditure as per statement of outturn		639,243,002
Basis differences		
Staff cost	54,378,353	
Electricity	201,578	
Telephone charges	37,901	
Water charges	30,459	
Motor vehicles fuel	47,514	
Rent	55,027	
Postage	277	
Repair & maintenance - Buildings	1,778,250	
Repair & maintenance - Training equipment	(32,659)	
Repair & maintenance - Office equipment	344,321	
Repair & maintenance - Vehicles	23,037	
Cleaning services	(65,577)	
Security services	(1,245,580)	
Magazine / newspapers	6,735	
Printing & stationery	(316,475)	
Advertisement	87,264	
Legal & professional fees	136,550	
Audit fees	400,000	
Allowance to trainees - Stipend	10,775,267	
Course materials	33,305	
Local trainers expenses	(18,430)	
Subscription & membership fees	(38,773)	
Insurance costs	472,637	
Trainees expenses	(63,428)	
Conference and committees	48,856	
Transport costs	1,000	
Miscellaneous / open days / exhibition expenses	(10,327)	
Loss on Disposal	5,874	
Total basis differences		67,072,955
Non cash items		
Depreciation	32,359,482	
Amortisation	272,990	
Total non cash items		32,632,472
Expenditure as per statement of financial performance		738,948,429

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

1. LEGAL FORM AND ACTIVITIES

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

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

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

The objectives of the Institute are:

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

2. STATEMENT OF COMPLIANCE

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

(a) Standards in issue but not yet effective

The International Public Sector Accounting Standards Board (IPSASB) has released the final pronouncement, COVID-19: Deferral of Effective Dates, which delays the effective dates of recently published Standards and Amendments to IPSAS by one year to January 1, 2023. Responding to the global COVID-19 pandemic and the challenges it has created, the purpose of this pronouncement is to provide stakeholders with additional implementation time.

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 2022.

IPSAS 41 – Financial Instruments, effective date (annual periods beginning on or after) 01 January 2023;

IPSAS 42 – Social Benefits, effective date (annual periods beginning on or after) 01 January 2023;

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2. STATEMENT OF COMPLIANCE (Continued)

(a) Standards in issue but not yet effective (Continued)

Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41);

Collective and Individual Services (Amendments to IPSAS 19); and

Improvements to IPSAS, 2019.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.1 Basis of preparation

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

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

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

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

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

3.2 Revenue recognition

Revenue from exchange transactions

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

Course fees

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

Rental Income

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.2 Revenue recognition (Continued)

Other Income

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

Revenue from non-exchange transactions

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

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

Revenue from non-exchange transactions, (Taxes & Transfers) as from 01 January 2014, the policy has been reviewed and transfers received are now recognized as income in the period in which the transfer arrangement becomes binding in accordance with IPSAS 23.

Grants

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

(a) Measurement and presentation currency

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

(b) Transactions and balances

Foreign currency transactions are translated into the measurement currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Changes in Net Assets/Equity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.3 Grants

Government Grant

Grant received from the Ministry of Labour, Human Resource Development and Training to finance capital expenditure and recurrent expenditure is recognised in the Statement of Financial Performance in the same period as that expenditure.

Financing from The Ministry of Education, Tertiary Education, Science and Technology and the Ministry of Tourism

Financing of Capital Expenditure with respect to the Institute of Technical Education and Technology (ITET) centres namely Knowledge Based Training Centre, Le Chou Multipurpose Training Centre, Lycée Polytechnique Sir Guy Forget, Sir Rampersad Neerunjun Training Centre, Prof. B. S. Upadhyaya Training Centre and School of Information

Technology, Electronics and Communication by the Ministry of Education, Tertiary Education, Science and Technology and the Ecole Hôtelière Sir Gaëtan Duval by the Ministry of Tourism 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.

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

Defined Benefit Pension Plan

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

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.4 Retirement benefit obligations (Continued)

Defined Benefit Pension Plan (Continued)

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

Defined Contribution Pension Plan

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

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

3.5 Employee benefits

Sick Leave Entitlement

A maximum of 110 days of unutilised sick leave may be accumulated in a bank of sick leave; and that the monetary value of untaken sick leave for the year 2020 should be kept in a separate account and refunded to the beneficiary at the time of retirement or when the Government so deems fit, bearing in mind the financial soundness of the economy.

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.

Vacation Leave Entitlement

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

3.6 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:

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.6 Property, Plant and Equipment (Continued)

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

No depreciation is charged on Land.

A full year depreciation is charged on fixed assets acquired during the year, whereas no depreciation is charged in the year of disposal.

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

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

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

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

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

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.7 Investment property

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

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

3.8 Intangible assets

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

3.9 Impairment of assets

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

3.10 Financial assets

The Institute classifies its financial assets as:-

(a) Loans and receivables

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

(b) Held to maturity

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.10 Financial assets (Continued)

(c) Trade receivables

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

3.11 Cash and cash equivalents

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

3.12 Inventories

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

3.13 Financial liabilities

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

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

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

3.14 Trade payables

Trade payables are stated at their nominal value.

3.15 Provisions

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3.16 Revaluation reserve

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

3.17 General fund

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

3.18 Critical judgments and key sources of estimation uncertainty

The preparation of financial statements in accordance with the International Public Sector Accounting Standards (IPSASs) requires the directors and management to exercise judgment in the process of applying the accounting policies. It also requires the use of accounting estimates and assumptions that may affect the reported amounts and disclosures in the financial statements. Judgments and estimates are continuously evaluated and are based on historical experience and other factors including expectations and assumptions concerning future events that are believed to be reasonable under the circumstances. The actual results could, by definition therefore, often differ from the related accounting estimates.

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

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

4. CASH AND CASH EQUIVALENTS

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Cash at bank and in hand	<u>119,004,766</u>	<u>90,824,884</u>

The carrying amount of these assets approximate their fair value.

5. TRADE RECEIVABLES

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Trade receivables	18,320,784	941,176
Interest receivables	532,897	191,250
Prepayments, accrued income and other debtors	2,255,959	19,303,048
Total trade receivables	<u>21,109,640</u>	<u>20,435,474</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE RECEIVABLES (Continued)

(a) Included in the figure of Rs 18,320,784 is an amount of Rs 16,352,500 representing tuition fees due to be refunded by the Higher Education Commission. An amount of Rs5,586,750 was received on 14 March 2023 and disbursement for an amount of Rs6,144,250 will be disbursed by end of April 2023.

(b) An amount of Rs 888,648 was overpaid to a former staff of the MITD for the period 12 January 2018 to 31 October 2021. Legal actions will be taken against the former staff to recover the full amount overpaid to him.

6. CAR LOAN RECEIVABLE

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Car loan outstanding	24,277,328	25,112,774
Less Proportion receivable after more than 1 year	(17,695,428)	(17,327,240)
Proportion receivable within 1 year	<u>6,581,900</u>	<u>7,785,534</u>

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

7. INVENTORIES

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
<i>The inventories held are categorised as follows:</i>	MUR	MUR
Course materials inventories	7,228,689	5,566,122
Stationery	1,925	21,128
Total inventories	<u>7,230,614</u>	<u>5,587,249</u>

8. HELD TO MATURITY INVESTMENTS

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Investment in Treasury Bills	<u>85,375,380</u>	<u>105,116,140</u>

The Held to Maturity Investments consist of two (2) investments in Treasury Bills for the nominal sum of Rs 49,605,500 and Rs 35,768,880 at the cost price of 99.213% and 99.734% respectively. The yield rates for the investments are 0.87% and 0.68% and per annum, with maturity dates of 29 July 2022 and 23 December 2022 respectively.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

9. PROPERTY PLANT AND EQUIPMENT

COST / VALUATION	Land	Buildings	Construction work-in-progress	Work-in-progress office equipment	Plant and machinery	Assets on donation	Furniture, fixtures, fittings & office	Motor vehicles	Computer equipment	Total
	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR	MUR
At 01 July 2020	808,300,000	597,731,322	54,933,135	138,575	468,889,355	29,620,500	122,580,323	17,906,988	99,959,971	2,200,060,169
Additions	-	3,823,954	4,989,186	-	2,877,618	-	5,061,456	3,231,798	541,517	20,525,529
Transfers	-	2,636,826	(2,636,826)	(138,575)	-	-	-	-	-	(138,575)
Adjustments	-	-	(150,000)	-	-	-	-	-	-	(150,000)
At 30 June 2021	808,300,000	604,192,102	57,135,495	-	471,766,973	29,620,500	127,641,779	21,138,786	100,501,488	2,220,297,123
At 01 July 2021	808,300,000	604,192,102	57,135,495	-	471,766,973	29,620,500	127,641,779	21,138,786	100,501,488	2,220,297,123
Additions	-	13,498,336	77,351,539	-	9,873,174	-	5,030,113	1,321,920	9,090,168	116,165,250
Transfers	-	-	-	-	-	-	(9,790)	-	(33,638)	-
Disposal	-	-	-	-	-	-	-	-	-	-
At 30 June 2022	808,300,000	617,690,438	134,487,034	-	481,640,147	29,620,500	132,662,102	22,460,706	109,558,018	2,336,418,946
DEPRECIATION										
At 01 July 2020	-	62,322,547	-	-	435,785,131	29,584,100	102,145,679	17,458,737	89,449,796	736,745,990
Disposal	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	12,083,842	-	-	9,444,278	7,800	3,913,281	410,680	3,649,708	29,509,589
At 30 June 2021	-	74,406,389	-	-	445,229,409	29,591,900	106,058,960	17,869,417	93,099,504	766,255,579
At 01 July 2021	-	74,406,389	-	-	445,229,409	29,591,900	106,058,960	17,869,417	93,099,504	766,255,579
Disposal	-	-	-	-	-	-	(3,916)	-	(33,638)	(37,554)
Charge for the year	-	12,353,809	-	-	10,255,460	7,800	4,177,782	542,872	5,041,759	32,359,482
At 30 June 2022	-	86,760,198	-	-	455,464,869	29,599,700	110,232,826	18,412,289	98,107,626	798,577,508
NET BOOK VALUE										
At 30 June 2022	808,300,000	530,930,240	134,487,034	-	26,175,278	20,800	22,429,276	4,048,417	11,450,392	1,537,841,438
At 30 June 2021	808,300,000	529,785,713	57,135,495	-	26,537,563	28,600	21,582,817	3,269,369	7,401,984	1,454,041,544

Notes:

- The costs incurred in respect to the Extension works at the Ecole Hôtelière Sir Gaëtan Duval and the Beau Vallon Training Centre have been accounted under Construction Work-in-Progress.
- Fees paid in respect of consultancy services on account of air conditioning works to be carried out at the Head Office, Phoenix, have been transferred to Office Equipment.
- 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.
- 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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

10. INVESTMENT PROPERTY - AT FAIR VALUE

COST OR VALUATION	2021/22	2020/21
	Jul 21 - Jun 22	Jul 20 - Jun 21
	MUR	MUR
At July 01	71,747,740	71,747,740
Decrease in fair value	-	-
At June 30	<u>71,747,740</u>	<u>71,747,740</u>

- The income derived from the renting of the Investment Property for the period 01 July 2021 to 30 June 2022 amounted to MUR 26.0m 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

COST OR VALUATION	COMPUTER SOFTWARE	
	2021/22	2020/21
	Jul 21 - Jun 22	Jul 20 - Jun 21
	MUR	MUR
At July 01	12,114,061	11,991,870
Additions	-	122,191
Disposal	-	-
At June 30	<u>12,114,061</u>	<u>12,114,061</u>
AMORTISATION		
At July 01	11,450,536	11,157,454
Charge for the year	272,990	293,082
At June 30	<u>11,723,526</u>	<u>11,450,536</u>
CARRYING AMOUNT		
At June 30	<u>390,535</u>	<u>663,525</u>

12. TRADE AND OTHER PAYABLES

	2021/22	2020/21
	Jul 21 - Jun 22	Jul 20 - Jun 21
	MUR	MUR
Trade and other Creditors	47,083,001	29,686,712
Accrued expenses and other payables	15,362,510	9,104,161
Total trade and other payables	<u>62,445,511</u>	<u>38,790,873</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

13. OTHER EMPLOYEE BENEFITS

(a) A maximum of 110 days of unutilised sick leave may be accumulated in a bank of sick leave; and that the monetary value of untaken sick leave for the year 2020 should be kept in a separate account and refunded to the beneficiary at the time of retirement or when the Government so deems fit, bearing in mind the financial soundness of the economy.

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.

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.

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Provision for sick leave		
At 01 July	(126,874,308)	(114,316,322)
Paid during the year	20,683,084	5,049,868
At 30 June	140,081,951	126,874,308
Charge to the statement of financial performance	33,890,727	17,607,853
Provision for passage benefit		
At 01 July	(40,640,418)	(31,062,535)
Paid during the year	14,614,276	13,408,040
At 30 June	39,385,774	40,640,418
Charge to the statement of financial performance	13,359,632	22,985,923
Provision for vacation leave		
At 01 July	(125,771,670)	(121,998,511)
Paid during the year	5,610,451	5,375,527
At 30 June	135,322,503	125,771,670
Charge to the statement of financial performance	15,161,285	9,148,685
At 30 June	314,790,228	293,286,396
Amount due within one year	(28,081,478)	(19,009,550)
Amount payable after more than one year	286,708,750	274,276,846

(b) Movement in provisions

At 01 July	293,286,396	267,377,368
Movement during the year	21,503,832	25,909,028
At 30 June	314,790,228	293,286,396

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

14. CAR LOAN PAYABLE

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Car loan outstanding	25,574,952	25,112,774
Less proportion payable after more than one year	(17,695,428)	(17,327,240)
Proportion payable within one year	<u>7,879,524</u>	<u>7,785,534</u>

The car loan payable represents balance of car loan repayable to the Ministry of Labour, Human Resource Development and Training by the MITD staff as at 30 June 2022.

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.

15. RETIREMENT BENEFIT OBLIGATION

(a) The amount recognised in statement of financial position are as follows:	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Defined benefit obligation	1,909,726,529	1,649,075,088
Fair value of plan assets	(1,072,295,341)	(1,106,226,544)
Liability recognised in Statement of Financial Position at year end	<u>837,431,188</u>	<u>542,848,544</u>

(b) Amounts recognised in statement of financial performance are as follows:	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
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Service cost:

Current service cost	46,140,693	41,178,893
Employee contribution	(13,990,204)	(12,932,678)
Fund expenses	905,354	941,620
Net interest expense	27,987,483	14,374,282
Charge to the statement of financial performance	<u>61,043,326</u>	<u>43,562,117</u>

Remeasurement

Liability loss / (gain)	207,010,239	161,672,769
Assets (gain) / loss	54,595,215	(25,482,805)
Net assets / equity (NAE)	<u>261,605,454</u>	<u>136,189,964</u>
Total	<u>322,648,780</u>	<u>179,752,081</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

15. RETIREMENT BENEFIT OBLIGATION (Continued)

(c) Movements in liability recognised in a statement of financial position:	2021/22	2020/21
	Jul 21 - Jun 22	Jul 20 - Jun 21
	MUR	MUR
At start of year	542,848,544	389,000,685
Amount recognised in statement of financial performance	61,043,326	43,562,117
Contributions paid by employer	(28,066,136)	(25,904,222)
Amount recognised in Net Assets / Equity (NAE)	261,605,454	136,189,964
At end of year	837,431,188	542,848,544

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

Present value of obligation at start of year	1,649,075,088	1,452,402,043
Current service cost	46,140,693	41,178,893
Interest cost	82,453,754	52,286,474
Benefits paid	(74,953,245)	(58,465,091)
Liability loss	207,010,239	161,672,769
Present value of obligation at end of year	1,909,726,529	1,649,075,088

(e) Reconciliation of fair value of plan assets

Fair value of plan assets at start of year	1,106,226,544	1,063,401,358
Expected return on plan assets	54,466,271	37,912,192
Employer contributions	28,066,136	25,904,222
Employee contributions	13,990,204	12,932,678
Benefits paid and other outgo	(75,858,599)	(59,406,711)
Asset (loss) / gain	(54,595,215)	25,482,805
Fair value of plan assets at end of year	1,072,295,341	1,106,226,544

(f) Distribution of plan assets at end of year

Percentage of assets at end of year

Government securities and cash	58.0	54.8
Loans	2.9	2.8
Local equities	13.6	11.8
Overseas bonds and equities	25.0	30.1
Property	0.5	0.5
Total	100.0	100

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

Percentage of assets at end of year

Assets held in the entity's own financial instruments	0	0
Property occupied by entity	0	0
Other assets used by the entity	0	0

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

15. RETIREMENT BENEFIT OBLIGATION (Continued)

(h) Components of the amount recognised in Net Assets / Equity	2021/22	2020/21
	Jul 21 - Jun 22	Jul 20 - Jun 21
	MUR	MUR
Asset experience (loss) / gain during the year	(54,595,215)	25,482,805
Liability experience loss during the year	(207,010,239)	(161,672,769)
	(261,605,454)	(136,189,964)
	2022/2023	
	Jul 21 - Jun 22	
	MUR	
Expected employer contributions	27,630,364	
Weighted average duration of the defined benefit obligation	14 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 purpose of the actuarial valuation were as follows:

	2021/22	2020/21
	Jul 21 - Jun 22	Jul 20 - Jun 21
	%	%
Discount rate	5.20	5.00
Future salary increases	3.50	3.00
Future pension increases	2.50	2.00
Mortality before retirement	Nil	Nil
Mortality in retirement	Pa 90 Tables rated down by 2 years	
Retirement age	65 Years	

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

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

If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by MUR 207.5 M (increase by MUR 255.8 M) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by the 100 basis points, the defined benefit obligation would increase by MUR 104 M (decrease by MUR 92.8 M) if all assumptions were held unchanged.

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by MUR 44.6 M (decrease by MUR 44.5 M) if all assumptions were held unchanged.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

15. RETIREMENT BENEFIT OBLIGATION (Continued)

(i) The amounts for the current and last four annual periods are as follows:

	July 21 - June 22 MUR	July 20 - June 21 MUR	July 19 - June 20 MUR	July 18 - June 19 MUR	July 17 - June 18 MUR
Present value of Defined Benefit Obligation	1,909,726,529	1,649,075,088	1,452,402,043	1,122,182,783	1,124,457,957
Fair value of plan assets	1,072,295,341	1,106,226,544	1,063,401,358	991,604,136	946,313,954
Deficit in the plan	(837,431,188)	(542,848,544)	(389,000,685)	(130,578,647)	(178,144,003)
Assets experience gain / (loss)	(54,595,215)	25,482,805	44,325,889	(18,105,100)	23,016,075
Liability experience gain / (loss)	(207,010,239)	(161,672,769)	(297,597,591)	67,251,246	42,720,050

The actuarial valuation of the defined benefit pension plan was concluded by State Insurance Company of Mauritius Ltd (SICOM) as at 30 June 2022. 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:

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Defined benefit	28,066,136	25,904,222
Defined contribution	10,381,196	8,777,094
Total pension costs	38,447,332	34,681,316

16. EQUITY

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
General fund	(181,626,042)	65,129,140
Revaluation reserve	808,361,604	808,361,604
Total equity	626,735,562	873,490,744

17. OTHER INCOME

	2021/22 Jul 21 - Jun 22 MUR	2020/21 Jul 20 - Jun 21 MUR
Miscellaneous income	11,301,846	10,045,499
Interest receivable	1,225,508	835,050
Total other income	12,527,354	10,880,549

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

18. GRANTS

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
Ministry of Labour, Human Resource Development and Training & Ministry of Tourism		
Financing of capital expenditure	6,660,716	39,129,527
Financing of recurrent expenditure	298,167,863	231,164,562
	<u>304,828,579</u>	<u>270,294,089</u>

Ministry of Education, Tertiary Education, Science and Technology (ITET Centres)

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Financing of capital expenditure	79,419,973	287,500
Financing of recurrent expenditure	251,901,099	242,953,609
	<u>331,321,072</u>	<u>243,241,109</u>

Human Resource Development Council (HRDC)

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Financing of recurrent expenditure - HRDC	<u>33,083,975</u>	<u>60,954,719</u>

Other grant - National Resilience Fund (National Training and Reskilling Scheme)

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Financing of recurrent expenditure	7,000,000	-
	<u>7,000,000</u>	<u>-</u>
Total Grants	<u>676,233,626</u>	<u>574,489,916</u>

19. EMPLOYEE BENEFIT COSTS

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Salaries and travelling expenses	366,035,882	331,897,341
Allowances	46,730,734	52,245,957
Pension cost	71,424,522	52,339,211
Sick leave	33,890,727	17,607,854
Passage benefit	13,359,631	12,875,887
Vacation leave	15,161,285	9,148,685
Other benefits	35,294,600	28,581,109
Total employee benefit costs	<u>581,897,381</u>	<u>504,696,045</u>

The average monthly number of employees	695	730
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

20. TRAINING EXPENSES

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Overseas trainers expenses	18,218	-
Course materials	16,296,641	12,519,200
Trainees expenses	1,030,330	1,483,346
Consultant expenses	176,432	59,604
Other training expenses	4,239,747	7,562,142
Total training expenses	21,761,368	21,624,292

21. STIPEND TO TRAINEES

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Payment of monthly stipend and refund of travelling expenses to trainees under National Apprenticeship Programme (NAP):		
Payment effected during the year	40,255,425	51,436,299

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

Payment of monthly stipend and refund of travelling expenses to trainees under National Training and Reskilling Scheme (NTRS):

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Payment effected during the year	7,490,127	

Government has announced the implementation of an Economic Recovery Programme which comprises a package of measures aimed at boosting GDP growth, protecting jobs and creating new ones, reducing dependence on imports and improving the well-being of the population. One of the key components of the Economic Recovery Programme is the implementation of the National Training and Reskilling Scheme (NTRS).

22. DEPRECIATION AND AMORTISATION

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Depreciation for the period	32,359,482	29,509,588
Amortisation for the period	272,990	293,082
Total depreciation and amortisation	32,632,472	29,802,670

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

23. OTHER EXPENSES

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Repairs and maintenance of office equipment	2,544,390	2,330,260
Repairs and maintenance of buildings	7,730,447	4,471,973
Motor vehicle expenses	764,651	627,038
Advertisement	1,006,151	457,129
Printing, postage & stationery	4,104,579	3,023,823
Insurance	838,770	1,006,006
Transport	338,037	465,282
Legal and professional fees	288,750	461,750
Audit fees	400,000	400,000
Rent	150,167	598,488
Telephone	3,163,071	4,152,347
Electricity	8,438,013	8,416,095
Water	1,009,746	941,445
Maintenance of premises	12,048,857	11,902,093
Security services	10,811,857	15,119,877
Consumables	6,487	21,236
Miscellaneous, expenses / open days & fairs / exhibition	230,835	326,422
Conference & committees	705,070	612,752
Overseas travelling	17,200	69,048
Loss on Disposal	5,874	-
Total other expenses	54,602,953	55,403,061

24. FINANCE COSTS

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Bank charges	308,703	270,288
	308,703	270,288

25. FOREIGN EXCHANGE GAIN

The foreign exchange gain arose on translation of the United States Dollar (USD) account at the exchange rate ruling at 30 June 2022 has been recognised in the Statement of Changes in Net Assets / Equity as follows:

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Gain on translation of USD account	62,005	76,348

26. RELATED PARTY TRANSACTION

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

27. REMUNERATION OF KEY MANAGEMENT PERSONEL (Continued)

The remuneration of key management personnel at 30 June 2022 were as follows:

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	MUR	MUR
Short Term Benefits	<u>27,758,626</u>	<u>26,410,417</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.

28. FINANCIAL RISK MANAGEMENT

(a) Financial risk factors

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

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

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

(i) Foreign exchange risk

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

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

	2021/22 Jul 21 - Jun 22	2020/21 Jul 20 - Jun 21
	USD	USD
United States Dollar Account	<u>20,990</u>	<u>20,990</u>

(ii) Credit risk

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

28. FINANCIAL RISK MANAGEMENT (Continued)

(a) Financial risk factors (Continued)

(iii) Operational risk

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

(iv) Legal risk

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

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

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

(v) Liquidity risk

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

(vi) Market risk

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

29. RESTRUCTURING OF ACTIVITIES

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

30. CONTINGENT LIABILITIES

There are no pending litigations, claims, judgements or any such matter which would affect the accounts of the MITD as at 30 June 2022.

31. 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 Labour, Human Resource Development and Training. The Budget of the MITD is financed by Government Grant and its own generated resources.

The financial statements of MITD have been prepared on 'Accrual' basis. A reconciliation between the actual amounts as presented in the Statement of Budget, Actual Cash and Accrued amounts and the actual amounts in the Statement of the Financial Performance for the year ended 30 June 2022 is also prepared.

(i) Reconciliation of the Original Budget and Revised Budget

The budget of the MITD for the year 2021/22, (01 July 2021 to 30 June 2022) was approved by the Board on 16 July 2021. The budget was subsequently revised based on the actual trend of revenues and expenditures for the five months ending 30 November 2021 and was approved by the Board on 09 February 2022. The initial budget was revised from MUR 803.8m to MUR 865.8m.

(ii) 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 2022. The reconciliation principally concerns accrual accounting relating to expenses and revenues, property, plant and equipment and related depreciation and provisions deemed necessary. The most significant of these differences are as follows:

(a) In budget accounting, revenue and expenses are accounted for as received and incurred in the accounting period. In accrual accounting, revenue and expenses only include amounts corresponding to amounts accruing to the period after adjusting of prepayments and accruals.

(b) In budget accounting, capital expenditures are recorded as current year expenses. In accrual accounting this expense is capitalised and depreciated over the useful lives of the assets. Depreciation expense is recorded in the Statement of Financial Performance.

(c) In budget accounting, expenditure for employee benefits is accounted for on a pay as you go basis. In accrual accounting, the expense is estimated by an actuary in accordance with a methodology set out in accounting standards. Basically, the pension and post-employment benefits obligation is reported in the Statement of Financial Position. A professional valuation of the Defined Benefit Pension Plan as at 30 June 2022 has been carried out by SICOM Ltd as disclosed in Note 15.





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