



# *Annual Report*

July 2022 to June 2023



## OUR VISION

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

## OUR MISSION

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

<b>MITD BOARD AND MANAGEMENT</b>	<b>PAGE</b>
Chairperson's Message	4-5
Director's Report	6-7
Corporate Profile	9
Statement of Compliance with the Code of Corporate Governance	10
Disclosures on Application of the Code of Corporate Governance	11-27
Strategic Plan 2020 – 2023	28-32
Implementation of TVET Reform at the MITD	34-35
Major Activities at MITD for July 2022 to June 2023	36-39
Profile of Members of Management of MITD	40-41
Staffing Situation as at 30 June 2023	42
Overseas Travel/Missions/Courses for July 2022 to June 2023	43
<b>TRAINING ACTIVITIES FOR PERIOD JULY 2022 TO JUNE 2023</b>	
Training Centres operational in 2022/2023	46-48
Level/Number of Full Time Courses Offered and Number of Persons Trained from July 2022 – June 2023	49
Full Time Courses Offered by Level in 2022/2023	50
Full Time Enrolment by Training Centres and Gender for the Period July 2022 to June 2023	51-52
Part Time Enrolment by Training Centres and Gender for the Period July 2022 to June 2023	53-54
Apprenticeship Enrolment by Training Centres and Gender for the Period July 2022 to June 2023	55
<b>OVERVIEW OF MITD TRAINING CENTRES</b>	
Abercrombie Training Centre	58-59
Clairfonds Training Centre	60-63
Cote D'Or Training Centre	64-65
Ecole Hotelière Training Centre	66-70
Goodlands Training Centre	71-72
Knowledge Based Training Centre	73-77
La Gaulette Training Centre	78-80
Le Chou Multipurpose Training Centre	81-84

	<b>PAGE</b>
Lycee Polytechnique Sir Guy Forget	85-86
Mahebourg Training Centre	87-89
Mont Roches Training Centre	90-92
Professional Drivers Training Centre	93-96
Prof. B.S Upadhyaya Training Centre	97-99
R Bundhun Training Centre	100-101
Rose Belle Training Centre	102-104
School of Information Technology, Electronics and Communication	105-107
Sir Kher Jagatsing Training Centre	108-111
Sir Rampersad Neerunjun Training Centre	112-114
Surinam Training Centre	115-116
Certificates/Diplomas awarded for July 2022 to June 2023	118-122
Trade Testing by MITD	123-124
Recognition of Prior Learning (RPL)	125
Greening of Technical and Vocational Education and Training	126
Procurement Policies and Procedures for Goods, Services and Works	127
 <b>FINANCIAL STATEMENTS</b>	
Statement of Board's Responsibilities in respect of the	128
Report of the Director of Audit	130-135
Financial Statement for the Year ended 30 June 2023	136-171



# **CHAIRPERSON'S MESSAGE**

It is with great pride and enthusiasm that I present the Chairperson's message for the Mauritius Institute of Training and Development (MITD) Annual Report, covering the period from July 2022 to June 2023.

Over the past year, MITD has continued its unwavering commitment to empowering individuals, organizations, and communities through skill development and lifelong learning. Our mission to nurture talent, foster innovation, and promote socio-economic growth remains at the heart of all our endeavors.

Our collaborations with government agencies, industries, and international partners have been instrumental in enhancing the relevance and effectiveness of our training programs. By closely aligning our offerings with the evolving needs of the job market, we have been able to produce a skilled workforce that meets industry demands.

MITD's commitment to inclusivity and diversity has remained steadfast. We have taken proactive steps to ensure that our training opportunities are accessible to all, regardless of background or ability. Through scholarship schemes and partnerships with NGOs, we have reached out to underprivileged communities, empowering them with life-changing skills and fostering social mobility.

For the period July 2022 to June 2023, the MITD has trained 8668 people through the full-time, part-time or the apprenticeship mode

As we look ahead, we are excited to embark on new projects and initiatives that will further elevate the impact of MITD. This includes expanding our focus on emerging technologies, fostering entrepreneurship, and reinforcing our position as a hub for vocational excellence in the region.

I would like to extend my heartfelt gratitude to all our dedicated faculty and staff who have been the driving force behind our accomplishments. Their passion, dedication, and unwavering commitment to our vision have been invaluable.

I also wish to express my gratitude to our valued partners, sponsors, and stakeholders whose unwavering support has been pivotal in our journey of growth and success.

Lastly, I extend my warmest congratulations to all our graduates. Your determination and hard work have been truly inspiring, and I have no doubt that you will continue to make a significant impact in your respective fields.

As we move forward, let us remain steadfast in our pursuit of excellence and our dedication to transforming lives through education and skill development. Together, we will continue to shape a brighter future for Mauritius and beyond.



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**Harrykrishna Vydelingum**

Chairperson  
MITD Board



# ***DIRECTOR'S REPORT***

Over the past year, MITD has remained steadfast in its commitment to empowering individuals and driving socio-economic growth in Mauritius through skills development and lifelong learning.

During the tough times of the global pandemic, our institute faced many difficult challenges. However, we didn't give up; instead, we showed resilience and adaptability. We shifted our focus to online platforms, which allowed us to keep providing training programs and services without any interruption. This change enabled our learners to continue receiving quality education from the safety of their homes. By doing this, we not only protected the health of everyone involved but also proved ourselves as a leading institute in modern training methods.

Throughout the year, we continued to collaborate with industry partners, employers, and the government to align our programs with the evolving demands of the job market. We took positive steps to identify emerging industries and skills in the digital age, equipping our learners with the knowledge and competencies required to excel in the ever-changing landscape of the workplace.

MITD's success is thanks to our amazing faculty and staff. They are dedicated, professional, and creative, always giving their best. They support and care for our students, creating a welcoming and inclusive learning environment. Here, trainees from all backgrounds can flourish and achieve their dreams.

As we move forward, we remain committed to strengthening our ties with the business community and fostering entrepreneurship. By providing tailored training solutions, we aimed to empower aspiring entrepreneurs and facilitate economic growth. Our close collaboration with industries also enabled us to offer industry-relevant certifications and apprenticeship programs that bridge the gap between academia and practical skills.

Environmental sustainability has been an integral part of our vision, and we have undertaken initiatives to promote green practices within our organization and through our programs. By integrating sustainable practices into our curriculum, we aspire to produce a future workforce that is not only skilled but also conscious of the ecological challenges we face.

I extend my heartfelt gratitude to all our stakeholders, including the government, industry partners, learners, and their families, for their unyielding support and trust in MITD's mission. Together, we are building a brighter future for Mauritius, where knowledge is power, and education and training are the cornerstone of progress.

In conclusion, I am confident that MITD's pursuit of excellence will continue to make a significant impact on individuals' lives and contribute to the socio-economic development of Mauritius. As we embark on another year of growth and innovation, I invite all stakeholders to join hands in our collective efforts to shape a prosperous and sustainable future for our beloved nation.



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Ag. Director



# **MAURITIUS INSTITUTE OF TRAINING AND DEVELOPMENT**



## **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.

## **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

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

## MITD'S MISSION

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

## 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: 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.

Mr Vydelingum brings with him over 20 years of corporate experience in project development, project management, business restructuring and financial management.

Mr. Vydelingum adopts a participative and lean management approach that encourage collective thought at board level and welcome constructive criticism if any to optimise on the strategic vision and business performance.

## MRS VIDYALUTCHMEE BOODHUN-LUCHUMUN

- Representative of Ministry of Labour, Human Resource Development and Training

Mrs Vidyalutchmee Boodhun-Luchumun 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 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.

## **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 concerned with HIV/AIDS, Drug Addiction, Education, Psychology and others. 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.

## **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.

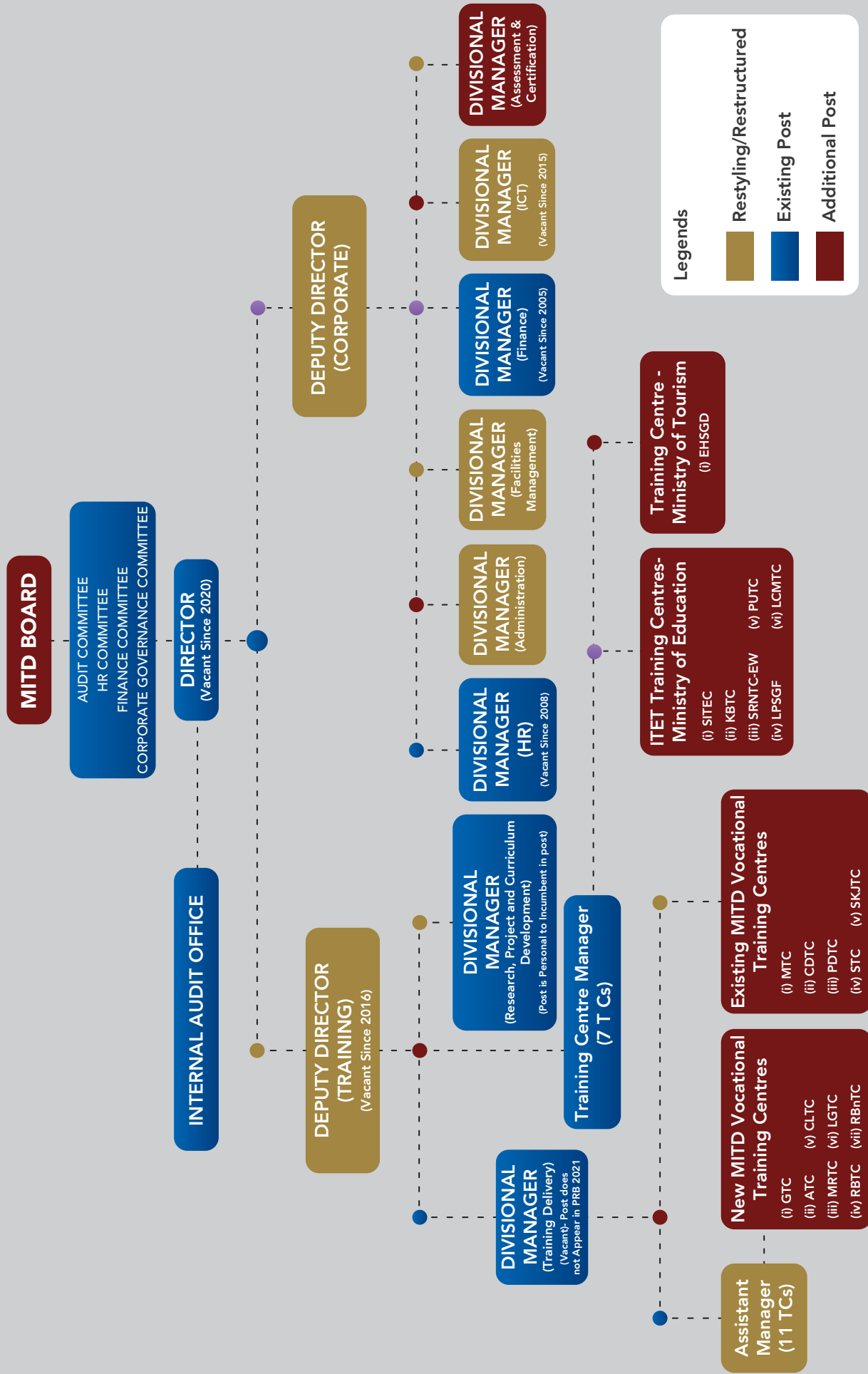
## **Dr RAJCOOMAR AUCKLOO**

– 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). 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 of the 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).

# ORGANISATION STRUCTURE OF THE MITD





## **PRINCIPLE 2 - THE STRUCTURE OF THE BOARD AND ITS COMMITTEES**

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 responsible for the subject of Education;
- A representative of the Ministry responsible for the subject of employment;
- A representative of the Ministry responsible for the subject of finance;
- 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 2022 TO JUNE 2023

DESIGNATION	NAME
Chairperson	Mr Harrykrishna Vydelingum
Vice Chairperson	Vacant
Representative of Ministry of Finance, Economic Planning and Development	Mr Ranjeet Gopall
Representative of Ministry of Labour, Human Resource Development and Training	Mrs Vidyalutchmee Boodhun-Luchumun
Representative of Ministry of Education, Tertiary Education, Science and Technology	Mrs Bibi Rouda Mohideen
Representative of Private Sector	Vacant
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 organisation, as per Occupational Safety and Health Act;
- (v) To ensure that the relevant sections of the Employment Rights Act and Employment Relations Act are being implemented and ensure equal opportunities within the organization.

Membership of Committee			Number of meetings attended
1.	Mrs Vidyalutchmee Boodhun-Luchumun	Chairperson	14
2.	Mrs Bibi Rouda Mohideen	Member	8
	Mr Maubarakahmad Boodhun (5 July 2022)		1
	Mr Deoraj Doma		3
3.	Dr Rajcoomar Auckloo	Member	15

Number of meetings held from July 2022 to June 2023: 15

## 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		Number of meetings attended	
1.	Mrs Audrey D'Hotman de Villiers-Desjardins	Chairperson	1
2.	Mrs Bibi Rouda Mohideen	Member	1
3.	Mr Satianand Banshi (co-opted – Director OPSG)	Member	1

Number of meetings held from July 2022 to June 2023: 1

### 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 Ranjeet Gopall	Chairperson	15
2.	Mrs Vidyalutchmee Boodhun-Luchumun	Member	15
3.	Dr Rajcoomar Auckloo	Member	15

Number of meetings held from July 2022 to June 2023 : 15

## 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 2022-June 2023: 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 2023, there were 7 Board members (including the chairperson), out of whom 6 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 40,000.

All the other Board members were paid a fee of Rs 2500- each in respect of every sitting of the Board meetings.

Regarding the committee meetings, a fee of Rs 2100- was paid per sitting to each member.

The Chairperson of each committee was paid a fee of Rs 2600- 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 2022 to 30 June 2023

Composition	Board Meeting	Finance Committee	Human Resource Committee	Audit Committee	Corporate Governance Committee
Mr Harrykrishna Vydelingum (Chairperson)	15	-	-	-	-
Mr Ranjeet Gopall	13	15	-	-	-
Mrs Vidyalutchmee Boodhun-Luchumun	14	15	14	4	-
Mrs Bibi Rouda Mohideen	10	-	8	-	1
Mr Maubarakahmad Boodhun	1	-	1	-	-
Mr Deoraj Doma	-	-	-	3	-
Mrs Audrey D'Hotman de Villiers-Desjardins	12	-	-	-	1
Dr Rajcoomar Auckloo	15	15	15	-	-
Mr Santaram Ragoo	14	-	-	4	-

Fees paid to Board members for the period July 2022 – June 2023 are given in the table below.

Chairperson – Board	Remuneration Rs
Mr Harrykrishna Vydelingum	Chairperson fees 582,475
Members of Board & committees	
Mr Noormohamad Raffique	Board and committee fees 18,900
Mr Ranjeet Gopall	Board and committee fees 90,800
Mrs Vidyalutchmee Boodhun-Luchumun	Board and committee fees 192,265
Mrs Bibi Rouda Mohideen	Board and committee fees 36,300
Mr Maubarakahmad Boodhun	Board and committee fees 12,865
Mr Deoraj Doma	Board and committee fees 9,175
Mrs Audrey D'Hotman de Villiers-Desjardins	Board and committee fees 45,975
Dr Rajcoomar Auckloo	Board and committee fees 164,680
Mr Santaram Ragoo	Board and committee fees 68,700

## 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 by 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 in spite 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 2022/2023 include:

- (i) Grant (capital & revenue) of Rs 735,347,262/- 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 1,222,135/-



# 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



# IMPLEMENTATION OF TVET REFORM AT THE MITD

## A. AIMS AND OBJECTIVES

The TVET Reform started in the year 2016 to complement the Educational Reform and its implementation has been ongoing in a phased manner.

The Educational Reform primarily rested upon improving primary and secondary education focused on holistic learning, and had the following objectives:

- Equip all students with knowledge, foundational skills and attitudes leading to an empowered 2030 citizenry
- Inculcate in all students a sense of moral responsibility, a set of values and a strong identity for the country
- Promote the holistic development of all students
- Provide equitable Learning for All opportunities to attain high levels of achievement
- Achieve a smooth transition to and completion of secondary education
- Give greater recognition to the value of TVET in building human capital and for sustainable development.

Under the TVET Reform, the MITD has been so designed as to equip youngsters who have completed the Nine-Year Continuous Basic Education (NYCBE) programme with up-to-date skills required for employment and develop their innovative ability to address the new and future challenges of society.

## B. REFORMS UNDERTAKEN

### 1. Review/Revamping of MITD Curricula

Curricula are regularly reviewed at the MITD at intervals depending on the sector/field concerned. Apart from this periodic curriculum review, the curriculum of the following training programmes were reviewed/revamped at the NC Levels 3 and 4 in order to cater for the intended incomers from the “Nine-Year Schooling” stream:

- (i) Automotive Electricity and Electronics
- (ii) Building Construction
- (iii) Electrical Installation Works
- (iv) Engineering Machining and Toolmaking
- (v) Industrial Machine Maintenance
- (vi) Plumbing
- (vii) Textile Product Design and Manufacture

(viii) Tractor and Heavy Vehicle Mechanics

(ix) Welding

(x) Wood Technology.

As at June 2023, over 90% of all MITD curricula have been reviewed.

To ensure proper implementation of the revamped training programmes, necessary upgrading of MITD infrastructure, facilities, tools and equipment and also training/upskilling of trainers have been initiated.

## **2. Development of New Curricula**

The curricula of courses are reviewed/developed in consultation with industry to improve their relevance. New courses are being introduced in both existing and new emerging sectors to respond to the needs for training.

The following courses have been developed to increase access and diversify training:

1. National Certificate Level 3 in Light Engine Mechanics
2. National Certificate Level 3 in Early Childhood Care and Development
3. National Certificate Level 3 in Security Services
4. National Certificate Level 3 in Art and Craft
5. National Certificate level 2 in Leather Craft
6. National Certificate Level 5 in Software Development with specialisation in Java
7. National Certificate Level 5 in Artificial Intelligence and Robotics
8. National Certificate Level 5 in Cybersecurity.

## MAJOR ACTIVITIES AT MITD FOR THE PERIOD JULY 2022 – JUNE 2023



### 1. Defensive Driving Training Programme for drivers of the public sector

865 drivers of the public sector upgraded their driving skills and knowledge in view of minimising the risks of road accidents by following the Defensive Driving Training Programme run by the Professional Drivers Training Centre.

### 2. Launching ceremony on Basic course in security services

The MITD mounted a Basic Course in Security Services in collaboration with the Police Training School to train some 5000 prospective security guards from 47 private security service providers.



### 3. Annual MITD Open Days

Some 1,200 visitors, including school leavers and students from lower secondary, were presented with training opportunities offered by the MITD in the following sectors: Tourism and Hospitality Management, Information and Communication Technology, Light Engineering, Automotive, Printing, Building Construction and Civil Engineering, Business Process Services, Entrepreneurship and Sales. Some strategic employers were also present namely SME Mauritius Ltd, Accenture, and Intelcia.



## 5. Career Orientation Day at Marcel Cabon SSS

Some 200 students of Grades 9 to 11 of the Marcel Cabon SSS were apprised of the different training programmes on offer at the MITD through a presentation and informative session on the following sectors: Tourism and Hospitality, Construction, ICT, Hairdressing and Beauty Care, Entrepreneurship, Business Process Services, Retail Management, Health and Social Care and Early Childhood Care.

## 5. Promoting new Apprenticeship trades

A series of publi-reportage, highlighting MITD apprentices undergoing on-the-job training for the NC 4 Professional Sales, NC 5 Business Process Services and NC 5 Solar Energy Technology at 361, DHL and CEB respectively, was broadcast in the Magazine de L'emploi et des métiers in May and June 2023.



## 6. Talks/Presentations in secondary schools

5485 students of Grades 9 to 13 from 40 secondary schools around the island were apprised of the different training programmes on offer at the MITD as well as career development prospects open to them through the TVET pathway.

## 7. Ansam Avek CSU campaigns

This weekly event is organised by the Prime Minister's Office, in different regions of Mauritius. The MITD was present to impart information on the various courses on offer.





## 8. Outreaching the National Training and Reskilling Scheme (NTRS)

107 cadres working at grassroot level from the Ministry of Gender Equality and Family Welfare, Youth Affairs, Citizens Advice Bureau, NGOs, SEDEC, Welfare Centres, Community Centres, Diocese and Arya Sabha Mauritius were empowered during a presentation session to assist the MITD in raising awareness on the National Training and Reskilling Scheme (NTRS) among the community.



## 9. Enhancing Strategic Partnership

A memorandum of understanding was signed with SME Mauritius to bring greater synergies by uplifting the image of local SMEs and encouraging the entrepreneurship culture.

## 10. Celebrating Achievements

A total of 2322 trainees graduated in 2022/2023. Among them, 274 were awarded a diploma, 95 a Brevet de Technicien, 40 an NC5, 447 an NC4 and 1466 an NC3 in the sectors of Tourism & Hospitality, Information Technology, Textile and Apparel, Hairdressing, Beauty Therapy, Agro Industry, Sales, Mechanical Engineering, Electrical and Communication Electronics, Textile and Apparel, Automotive, Building Construction and Civil Engineering.



The "Maintenance Pro" App was officially launched to enable the community to have access to a dynamic database of MITD qualified technicians.



## 11. Connecting Trainees with the Industry

20 major employers were present during the annual MITD job fair to recruit some 1500 MITD trainees who completed their training in a diversity of trades in 2022.





# PROFILE OF MEMBERS OF MANAGEMENT OF MITD

## **SAYADALY MAUDARBOCUS**

Director (Ag)

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

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## **MAHESWAR COYLAS**

Ag Deputy Director (Corporate)

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

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## **DAMYANTEE JISSUREY (Ms)**

Divisional Manager Corporate Affairs Division

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

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## **MOHAMMAD NIZAAM ABDOOL**

Training Centre Manager - RPCD

Professional Qualifications: Degree of Technical Engineer in Electrical Engineering, Master of Business Administration (Financial Management)

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## **JAYARAJAN TANAPAKION**

Training Centre Manager

Professional Qualifications: Bachelor of Science – Electronics and Information Technology

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## **ISMAEL DOWLUT**

Assistant Manager – Maintenance Division

Professional Qualifications: Licence de Télécommunication, Ingénieur D.E.S.S, Micro-Electronique et Micro-Ondes, Maitrise de Télécommunication

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## **SILENDRA MAKHAN**

Assistant Manager – Training Delivery Division

Professional Qualifications: Degree of Bachelor of Technology in Mechanical Engineering, Degree of Master of Science in Engineering Project Management, Master of Science in Computer Science

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### **KAMLESH SOOKMOULLA**

Assistant Manager – Information and Technology Division

Professional Qualifications: Degree of Bachelor of Engineering – Electrical Engineering, Master of Business Administration

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### **ROKYANO BENJAMIN AUBERT**

Assistant Manager – Procurement and Logistics

Professional Qualifications: Degree in Purchasing and Supply Management

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### **NAYEELA PARWEEN EMRITH SAKAULOO (MRS)**

Ag. Assistant Manager – Human Resource Division

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

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### **SARVANKUMARSINGH RAMSURRUN**

Accountant/Senior Accountant

Professional Qualifications: Fellow Member of the Association of Chartered Certified Accountants, registered with the Mauritius Institute of Professional Accountants. BA (Hons) Business Administration.

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# STAFFING SITUATION AS AT 30 JUNE 2023

The number of staff at the MITD was as follows:

Category	No of staff in post as at 30 June 2023
Management cadre	24
Training cadre	366
Administrative cadre	141
Support cadre	141
<b>TOTAL</b>	<b>672</b>

## 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 2022 TO JUNE 2023

1. Mr Sayadaly MAUDARBOCUS, Ag. Director participated in the Hybrid International Conference and launch of UNESCO TVET Strategy 2022-2029 from 25 to 26 October 2022 and the BIBB Congress "Future Skill-Thinking about Progress" from 27 to 28 October 2022 in Bonn Germany.
2. Mr M Nizaam ABDOOL, Training Centre Manager participated in the British Council TVET Conference from 28 February 2023 to 1 March 2023 in Cape Town, South Africa.
3. Mr Upendra Kumar GEEANEE, Training Officer - Training of Trainers in Refrigeration and Airconditioning Sector at Gesellschaft für Internationale Zusammenarbeit (GIZ) from 17 to 28 April 2023 in Germany.



**MAURITIUS INSTITUTE OF  
TRAINING AND DEVELOPMENT**



**TRAINING ACTIVITIES FOR  
PERIOD JULY 2022 TO  
JUNE 2023**



# TRAINING CENTRES OPERATIONAL IN 2022/2023

SN	NAME OF TRAINING CENTRE	CONTACT PERSON	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
1.	Ecole Hotelière Sir Gaëtan Duval	Mr K Nosib Ag. TCM	Tel: 404 7200 Fax: 4658564/8835 Adm: 404 7202	ehsgdregistry@mitd.mu	Ebène
2.	Knowledge Based Training Centre	Mr S Makhan AM (July 2022 – Sept 2022) Mr. P. Goreeba, AM (Sept 2022 – June 2023)	Tel: 2061800 Fax: 2168695 Adm: 206 1811	kbtcregistry@mitd.mu	Military Road, Port Louis
3.	School of Information Technology, Electronics and Communication	Mr N Abdool TCM (July 2022 – June 2023) Mr V Seenauth, AM – June 2023	Tel: 4047200 Fax: 4658690	sitecregistry@mitd.mu	Ebène
4.	Sir Rampersad Neerunjun Training Complex	Mr K Sookmoulla Ag TCM (July 2022 – Sept 2022) Dr. H K Madhow, AM (Sept 2022 – June 2023)	Tel: 4047200/ 4653235 Fax: 466 1884 Adm: 4047273/ 404 7287	srntcregistry@mitd.mu	Ebène
5.	Lycée Polytechnique Sir Guy Forget	Mr Roopah (July 2022 – Sept 2022) Mr K Khoobarry Ag. TCM (Sept 2022 – June 2023)	Tel:4139262/ 413 2420 Fax: 413 2938	lpsgfreigistry@mitd.mu	François Mittêrand Street, Flacq
6.	Sir Kher Jagatsing Training Centre	Mr I Dowlut Ag. TCM (July 2022 – Sept 2022) Mr O Seesaran AM (Sept 2022 – June 2023)	Tel: 4542104/ 1058/466 0361/ 467 7733 Fax: 4548272	_skjtcregistry@mitd.mu	Dr Lesur Street, Beau Bassin
7.	Prof B.S Upadhyaya Training Centre	Mr N Paraouty Ag. TCM (July 2022 – Sept 2022) Mr V Seenauth AM (Sept 2022- June 2023) Mr D Teemul AM (June 2023)	Tel: 2642525/ 8107/2070 Fax: 264 1595	putcregistry@mitd.mu	La Paix Street, Piton

SN	NAME OF TRAINING CENTRE	CONTACT PERSON	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
8.	Surinam Training Centre	Ms A Luchmun AM (July 2022 – Sept 2022) Mr O Ramkalawon, AM (Sept 2022 – June 2023)	Tel: 6256043/8065 Fax: 625 7039	stcregistry@mitd.mu	Royal Road, Surinam
9.	Mahebourg Training Centre	Dr H K Madhow AM (July 2022 – Sept 2022) Mr S Lukhoo Ag. AM (Sept 2022 – June 2023)	Tel: 631 3572/631-8664 Fax: 631 5547	mtcregistry@mitd.mu	Colony Street, Mahebourg
10.	Carreau Esnouf Educational Centre	Dr H. K. Madhow AM (July 2022 – Sept 2022) Mr S Lukhoo, Ag. AM (Sept 2022 – Mar 2023) Closed in March 2023	Tel/Fax: 6377299	ceecregistry@intnet.mu	Royal Road, Carreau Esnouf Union Vale
11.	Cote D'Or Training Centre	Mr O Seesaran AM (July 2022 – Sept 2022) Mr R Nemorin Ag. AM (Sept 2022 – June 2023)	Tel: 4331887	cdtcregistry@mitd.mu	Royal Road, Cote D'Or
12.	Professional Drivers Training Centre	Mr P Goreeba AM (July 2022 – Sept 2023) Mr R Shabajee Ag. AM (Sept 2023 – June 2023)	Tel: 664 0082/46/ 81 Fax: 664 0060	pdtcregistry@mitd.mu	16eme mille, Forest Side
13.	Le Chou Multi Purpose Training Centre	Mr R Castel AM	Tel: 831 5256/4481 Fax: 831 5561	lcmtcregistry@mitd.mu	Le Chou, Rodrigues
14.	Abercrombie Training Centre	Mr S Bhujun AM	Tel: 240 9266	atcregistry@mitd.mu	1, Indian Street, Cité Martial, Port Louis



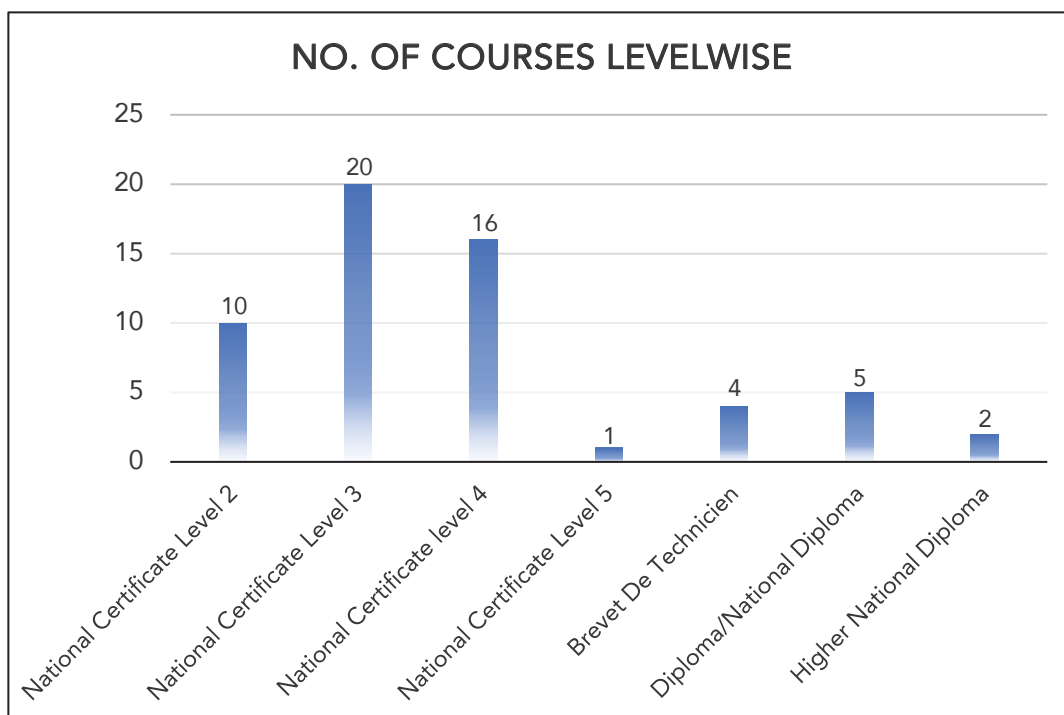
SN	NAME OF TRAINING CENTRE	CONTACT PERSON	CONTACT NUMBER	EMAIL ADDRESS	ADDRESS
15.	Clairfonds Training Centre	Mrs S Juwaheer AM	Tel:606192/ 6061142/ 6062357 Fax:427 0693	cltcregistry@mitd.mu	Avenue Vivekananda, Clairfonds No. 3, Vacoas
16.	Goodlands Training Centre	Mr D S Teemul AM (July 2022 – Feb 2023) Mr A Kristnamah Ag AM (Feb 2023 – June 2023)	Tel: 2834226/ 2825628 Fax: 2834226/6693	gtcregistry@mitd.mu	Route Geranium, Goodlands
17.	La Gaulette Training Centre	Mr O Ramkalawon AM (June 2022 – Sept 2022) Mrs G Boodhun, Ag. AM (Sept 2022 – June 2023)	Tel: 451 6079 Fax: 451 6081	lgtcregistry@mitd.mu	Royal Road, La Gaulette
18.	Mont Roches Training Centre	Mr P Jundoosing AM	Tel: 465 9806 Fax: 465 9806	mrtcregistry@mitd.mu	Verger Bissambur, School Lane, Mont Roches
19.	R Bundhun Training Centre	Ms B R Ramdany AM	Tel: 4174049/59 Fax : 4174059	rbntcregistry@mitd.mu	Royal Rd, Bois d'Oiseau, Grande Retraite
20.	Rose Belle Training Centre	Mr V Seenauth AM (June 2022 – Sept 2022) Mr K Ramjutton AM (Sept 2022 – June 2023)	Tel: 6271439 Fax: 6271452	rbtcregistry@mitd.mu	Dispensary Road, Rose Belle

**TCM : Training Centre Manager**

**AM : Assistant Manager**

# LEVEL/NUMBER OF FULL TIME COURSES OFFERED AND NUMBER OF PERSONS TRAINED FROM JULY 2022 TO JUNE 2023

Course Level	No. of Courses	Number of Trainees		
		Male	Female	Total
National Certificate Level 2	10	615	268	883
National Certificate Level 3	20	829	143	972
National Certificate level 4	16	360	72	432
National Certificate Level 5	1	60	23	83
Brevet De Technicien	4	322	6	328
Diploma/National Diploma	5	174	67	241
Higher National Diploma	2	30	24	54
<b>TOTAL</b>	<b>58</b>	<b>2390</b>	<b>603</b>	<b>2993</b>



# FULL TIME COURSES OFFERED BY LEVEL IN 2022/2023

A total of 58 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	Light Engine Mechanics
10	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	Industrial Machine Maintenance
10	Landscaping
11	Leisure and Entertainment
12	Light Engine Mechanics
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

## Higher National Diploma

SN	Course Title
1	Hospitality Management
2	Hospitality Management - Culinary Arts

## National Certificate Level 4

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

## National Certificate level 5

SN	Course Title
1	Information Technology

## Brevet de Technicien

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

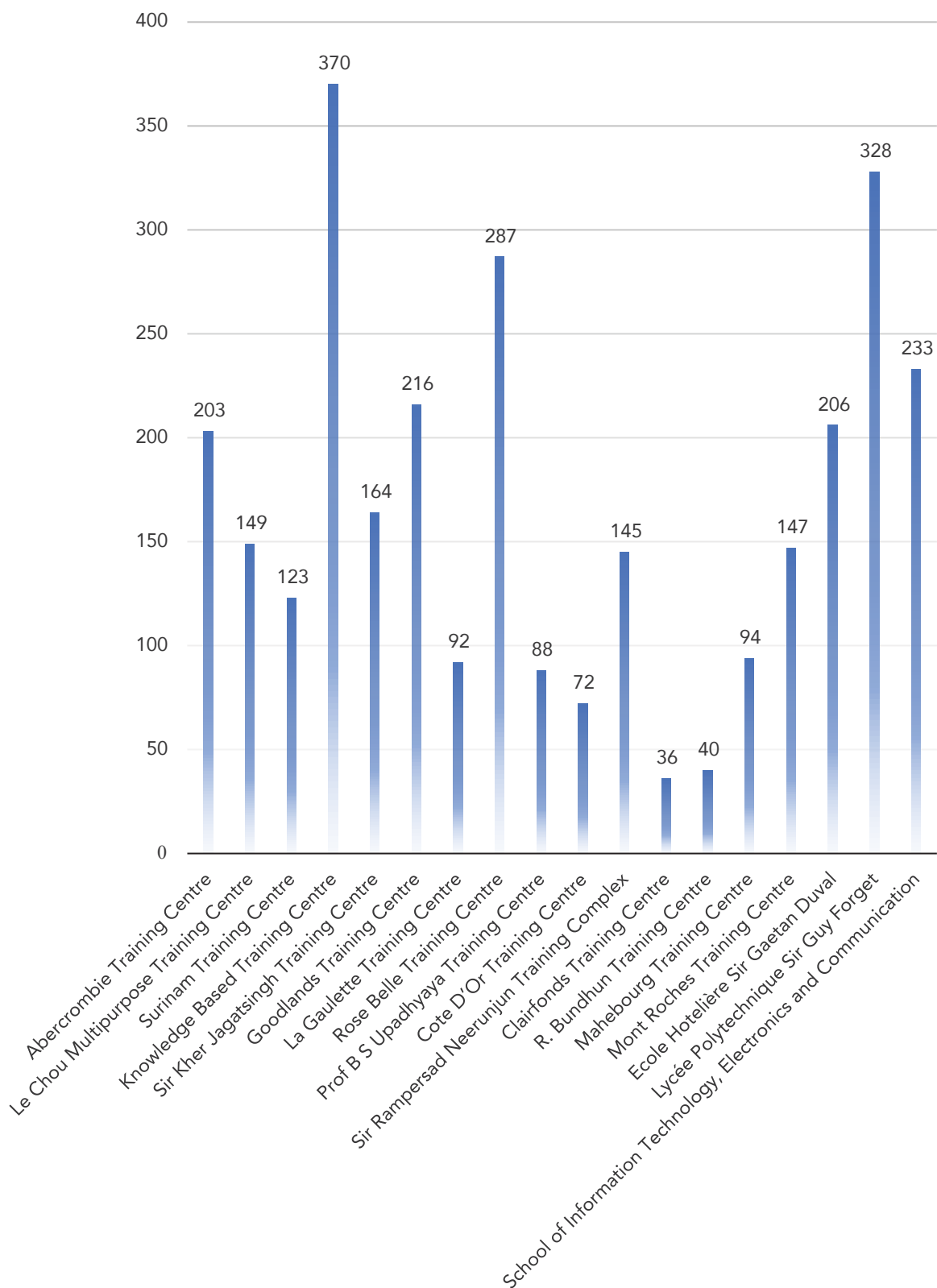
## National Diploma/Diploma

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

# FULL TIME ENROLMENT BY TRAINING CENTRES AND GENDER FOR THE PERIOD JULY 2022 – JUNE 2023

Training Centre	Male	Female	Total
Abercrombie Training Centre	155	48	203
Le Chou Multipurpose Training Centre	99	50	149
Surinam Training Centre	122	1	123
Knowledge Based Training Centre	290	80	370
Sir Kher Jagatsingh Training Centre	162	2	164
Goodlands Training Centre	181	35	216
La Gaulette Training Centre	54	38	92
Rose Belle Training Centre	194	93	287
Prof B S Upadhyaya Training Centre	88	0	88
Cote D'Or Training Centre	72	0	72
Sir Rampersad Neerunjun Training Centre – East Wing	144	1	145
Clairfonds Training Centre	11	25	36
R. Bundhun Training Centre	40	0	40
Mahebourg Training Centre	92	2	94
Mont Roches Training Centre	96	51	147
Ecole Hotelière Sir Gaetan Duval	106	100	206
Lycée Polytechnique Sir Guy Forget	322	6	328
School of Information Technology, Electronics and Communication	162	71	233
<b>TOTAL</b>	<b>2390</b>	<b>603</b>	<b>2993</b>

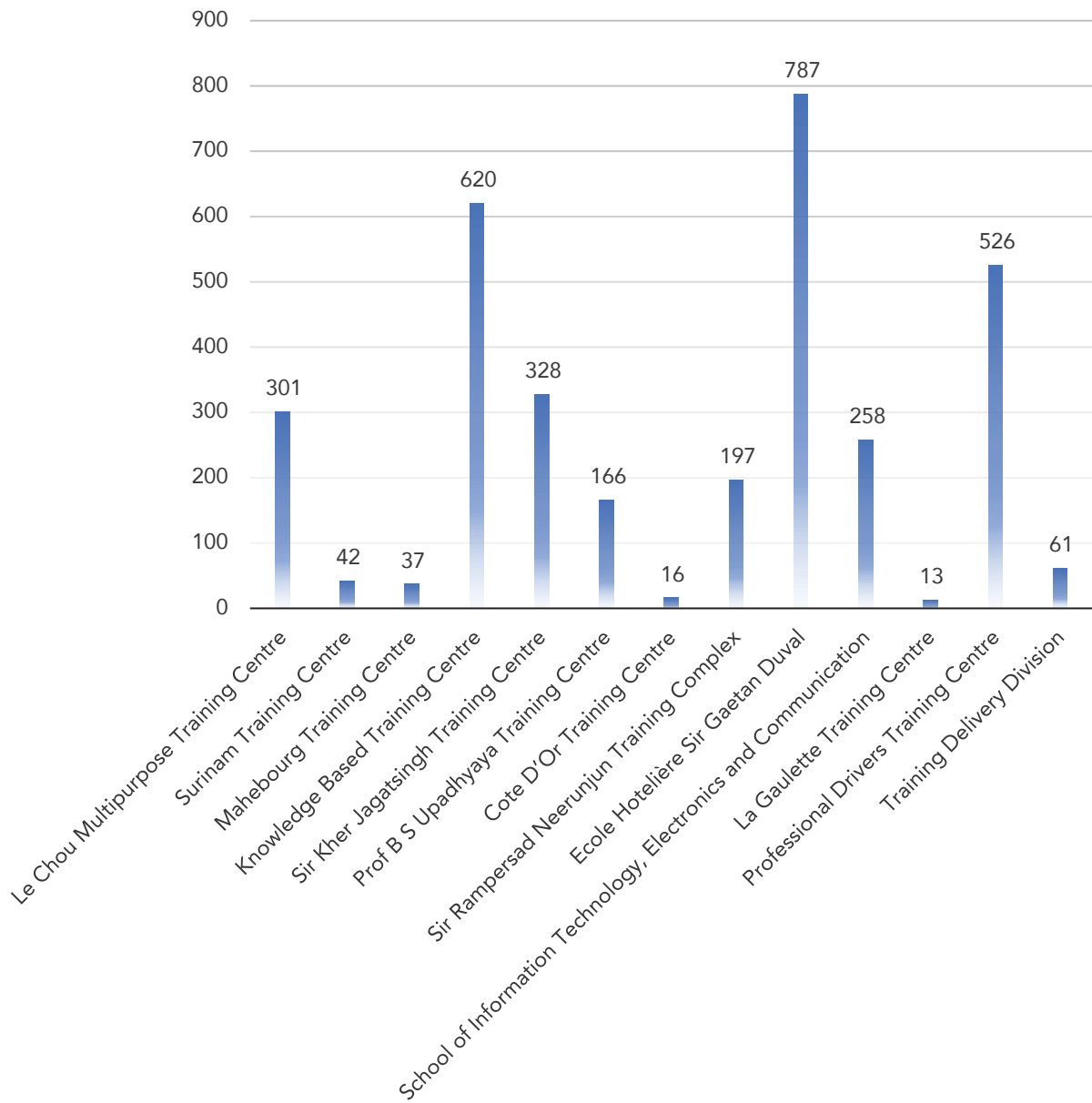
# NUMBER OF TRAINEES ENROLLED ON FULL-TIME COURSES IN TRAINING CENTRES



# PART TIME ENROLMENT BY TRAINING CENTRES AND GENDER FOR THE PERIOD JULY 2022 – JUNE 2023

Training Centre	Male	Female	Total
Le Chou Multipurpose Training Centre	134	167	301
Surinam Training Centre	23	19	42
Mahebourg Training Centre	13	24	37
Knowledge Based Training Centre	551	69	620
Sir Kher Jagatsingh Training Centre	323	5	328
Prof B S Upadhyaya Training Centre	159	7	166
Cote D'Or Training Centre	16	0	16
Sir Rampersad Neerunjun Training Centre – East Wing	197	0	197
Ecole Hotelière Sir Gaetan Duval	262	525	787
School of Information Technology, Electronics and Communication	207	51	258
La Gaulette Training Centre	13	0	13
Professional Drivers Training Centre	495	31	526
Training Delivery Division	36	25	61
<b>TOTAL</b>	<b>2429</b>	<b>923</b>	<b>3352</b>

# NUMBER OF TRAINEES ENROLLED ON PART TIME COURSES IN TRAINING CENTRES



# APPRENTICESHIP ENROLMENT BY TRAINING CENTRES AND GENDER FOR THE PERIOD JULY 2022 – JUNE 2023

Training Centre	Male	Female	Total
Mahebourg Training Centre	177	56	233
Knowledge Based Training Centre	63	64	127
Sir Kher Jagatsingh Training Centre	146	5	151
Prof B S Upadhyaya Training Centre	71	0	71
Sir Rampersad Neerunjun Training Centre – East Wing	308	27	335
Ecole Hotelière Sir Gaetan Duval	496	426	922
R. Bundhun Training Centre	173	75	248
Cote D’Or Training Centre	13	0	13
La Gaulette Training Centre	15	1	16
Clairfonds Training Centre	61	74	135
R. Bundhun Training Centre	173	75	248
Le Chou MultiPurpose Training Centre	24	50	74
<b>TOTAL</b>	<b>1720</b>	<b>853</b>	<b>2573</b>



# **MAURITIUS INSTITUTE OF TRAINING AND DEVELOPMENT**



## **OVERVIEW OF MITD TRAINING CENTRES**



# ABERCROMBIE TRAINING CENTRE (ATC)

## 1. Background

Abercrombie Training Centre (ATC), was converted from a private secondary school to a Pre-Vocational Training Centre and subsequently to a Vocational Training Centre, to provide training in courses pitched at National Certificate (NC) Level 2. In the third quarter of 2022, ATC was upgraded to cater for NC Level 3 courses as well.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management Cadre	1
Training Cadre	10
Administrative cadre	1
Support cadre	3

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Enrolment		
		Male	Female	Total
Agriculture	NC 2	32	4	36
Garment making	NC 2	3	11	14
Food Service and Production	NC 2	43	32	75
Light Engine Mechanics	NC 2	32	0	32
Plumbing	NC 2	16	0	16
Plumbing	NC 3	12	0	12
Electrical Installation Works	NC 2	18	0	18
Electrical Installation Works	NC 3	16	0	16
<b>Total</b>		<b>172</b>	<b>47</b>	<b>219</b>

#### 4. Output: July 2022 – June 2023

Sn	Courses	Pass Rate %
1.	Agriculture NC2	88.89
2.	Electrical Installation Works NC2	93.75
3.	Food Service and Production NC2	72.22
4.	Light Engine Mechanics NC2	66.67
5.	Plumbing NC2	80

Total Pass Rate (Examinations in November/December 2022): 81.16 %

#### 5. Main activities carried out for the period July 2022 to June 2023

- a. Implementation of
  - i. NC3 Electrical Installation Works
  - ii. NC3 Plumbing
- b. Readiness of Light Engine Mechanics Workshop for eventual NC3 course in Light Engine Mechanics.
- c. Operational readiness of IT Lab.

# CLAIRFONDS TRAINING CENTRE (CLTC)

## 1. Background

The Clairfonds Training Centre has been in operation since 2013 dispensing mainly Prevocational courses. With the phasing out of foundation PVE 4 course, the centre is presently undergoing major infrastructural changes to be converted into a vocational centre in providing training at the National certificate level for school leavers. The School will also cater for professional courses for in-service workers, the unemployed, especially women, and vulnerable groups.

The Centre is now offering courses at the National Certificate level 3 and level 4. These courses are offered either under the full-time or apprenticeship modes in various trades namely Textile and Fashion, Hairdressing, Beauty Therapy, Retail, Entrepreneurship, Landscape, Health Care, Child care and Plumbing. The centre is planning to offer courses at the level of NC 5 in the near future.

The Centre is also working in close collaboration with industry partners and government institutions and offering numerous tailor-made courses namely in Small Scale Gardening with plumbing, Hairdressing, Beauty Therapy, Floral Arrangement, Care of Elderly and the Disabled and Child Care amongst others.

At present the school has 10 classrooms, 9 workshops for the wellness, textile and plumbing trades and one fully equipped IT lab. The school has recently built a new administrative block and other major infrastructural works will be completed in the 2023-2024 financial year

At present the enrolment capacity of the school is 300.

Clairfonds Training Centre is also managing the School of Business Services. The school has been set up in order to meet the rising aspirations and changing patterns of employment. The main objective is to offer training in new emerging sectors of the economy such as ICT/BPO, Wholesale and Retail, Human health and Social work and Management, among others.

Some courses which are all demand-led and presently being run in the following sectors are:

- (i) BPO – NC 5 in Business Process Services, Spanish for Business, Supply chain
- (ii) Retail Management – NC 4 in Professional Sales
- (iii) Health Care- Care for Elderly & disabled, Childhood Care and Development
- (iv) Management- Entrepreneurship

## 2. Staffing

Category	No of Staff in post as at 30 June 2023
Management Cadre	1
Training Cadre	7
Administrative cadre	2
Support Cadre	2

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Course Title *	Course Level	Enrolment		
		Male	Female	Total
Plumbing	NC 2	4	8	12
Garment Making	NC 2	7	2	9
Textile Product Manufacture	NC 3	-	15	15
<b>Total</b>		<b>11</b>	<b>25</b>	<b>36</b>

Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Course s	Course Level	Enrolment		
		Male	Female	Total
Plumbing	NC 3	16	0	16
Beauty Therapy	NC 3	-	14	14
Beauty Therapy	NC 4	-	14	14
Hairdressing	NC 3	7	10	17
Textile Product Manufacture	NC 4	1	19	20
Care for Elderly and Disabled	NC 3	1	12	13
Landscape Maintenance	NC 3	6	5	11
Professional Sales	NC 4	9	-	9
Entrepreneurship	NC 4	7	-	7
Business Process Services	NC 5	14	-	14
<b>Total</b>		<b>61</b>	<b>74</b>	<b>135</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Small scale Gardening with Irrigation System	-	22	22
Garment Making (NTRS)	-	10	10
Care for Children aged 14 weeks to 3 years	-	9	9
<b>Total</b>	<b>-</b>	<b>41</b>	<b>41</b>

#### 4. Output - July 2022 – June 2023

<b>Sn</b>	<b>Course</b>	<b>Pass rate %</b>
1	NC3 Textile Product Design and Manufacture	60
2	NC2 Garment Making	62
3	NC2 Plumbing	58
4	NC3 Beauty Therapy	43
5	NC3 Hairdressing	80
6	NC 3 Care for elderly and disabled	92

Total Pass Rate : 68.83%

## 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
<b>September 2022</b>	Participated in carnival organised by the Ministry of Youth and Sports on the occasion of the CJSOI 2022
<b>October 2022</b>	<p>Medical Test for students and staff by the Ministry of Health and Wellness</p> <p>2-day workshop for trainees by Small Medium Entrepreneur (SME) Mauritius</p> <p>Environment Week in collaboration with the Ministry of Environment, Solid Waste Management and Climate Change</p> <p>Talk on environmental issues and climate change by Ministry of Environment</p> <p>Talk on 3D printing awareness by National Computer Board</p> <p>Open Day</p> <p>Workshop on Human Rights by the National Human Rights Commission</p>
<b>November 2022</b>	<p>Talk by Brigade des mineurs organised by the Ministry of Youth and Sports</p> <p>Outing organised by Ministry of Youth and Sport at Bras D'eau</p> <p>Talk by MPF for sensitisation of trainees regarding Children's Act</p>
<b>February 2023</b>	Participated in "La Marche de l'Unité"
<b>March 2023</b>	Independence Day
<b>April 2023</b>	Talk on substance abuse by Ministry of Health and Wellness
<b>May 2023</b>	Talk by Mrs V. Pultoo on the book titled: "Mon Gynéco, Mon Guide".



# COTE D'OR TRAINING CENTRE (CDTC)

## 1. Background

Cote D'or Training Centre started operation in May 2016. With the implementation of the Smart Cities Project, there was an increase in demand for skilled workers in the building and related trades. In this context, the Cote D'Or Pre-Vocational Training Centre was converted into a Vocational Training Centre. The main objective was to increase access to TVET and enhance the employability of people living in the area.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	1
Training cadre	7
Administrative cadre	1
Support cadre	4

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Enrolment		
		Male	Female	Total
Electrical Installation Works	NC 3	15	0	15
Refrigeration and Air Conditioning	NC 3	16	0	16
Electrical Installation works	NC 4	17	0	17
Refrigeration and Air Conditioning	NC 4	9	0	9
Plumbing	NC 3	15	0	15
<b>Total</b>		<b>72</b>	<b>0</b>	<b>72</b>

Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Solar Energy Technology	NC 5	13	0	13
Refrigeration and Air Conditioning	NC 4	17	0	17
<b>Total</b>		<b>30</b>	<b>0</b>	<b>30</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Course</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Installation and Maintenance of Split type Air Conditioners using R290 Refrigerant	16	0	16

#### 4. Output - July 2022 – June 2023

<b>Sn</b>	<b>Courses</b>	<b>Pass rate (%)</b>
1	NC3 Electrical Installation Works	92.9
2	NC3 Plumbing Level 3	73.3
3	NC3 Refrigeration & Air Conditioning	90
4	NC4 Electrical Installation Works	80
5	NC4 Refrigeration & Air Conditioning	90

Total Pass rate: 84.7 %

#### 5. Main activities carried out for the period July 2022 to June 2023

- a) Awareness session on 3D printing technology organised by National Computer Board (10- 11 October 2022)
- b) National Youth Civic Service Course:
  - Volunteering – Independence day (Marche de l'unité)
  - Fire Drill
  - Mauritius Sport Council – Team Building at Pointe Jérôme
  - Formation Numérique- IFM
  - Special Mobile Force - Team Building
  - Magician Oumesh Rajiah – creativity and innovation
- c) Sensitization Programme on Cooperative Entrepreneurship by National Co-operative College (NCC)

# ECOLE HOTELIÈRE SIR GAËTAN DUVAL (EHSGD)

## 1. Background

The MITD Ecole Hôtelière Sir Gaëtan Duval (EHSGD) is the main Government institution responsible for Technical and Vocational Education and Training (TVET) courses in Hospitality and Tourism in Mauritius.

The training centre was set up in 1971 and was formerly known as the Hotel School of Mauritius. Its creation resulted from a joint venture between the United Nations Development Programme, International Labour Organisation and the French Government with an aim to train employees for the tourism and hospitality industry.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	2
Training cadre	13
Administrative cadre	37
Support cadre	7

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Tourism Management (Year 1 )	Diploma	4	11	15
Tourism Management (Year 2 )	Diploma	1	8	9
Hospitality Management (Year 1 )	HND	10	3	13
Hospitality Management (Year 2 )	HND	8	8	16

<b>Courses</b>	<b>Course Level</b>	Male	Female	Total
Culinary Arts (Year 1 )	HND	5	7	12
Culinary Arts (Year 2 )	HND	7	6	13
Food Production	NC 4	20	1	21
Pastry Production	NC 4	8	13	21
Restaurant & Bar	NC 4	17	5	22
Travel & Tourism	NC 4	2	11	13
Housekeeping	NC 4	5	4	9
Leisure & Entertainment	NC 3	17	9	26
Tour Guiding	NC 3	2	14	16
<b>TOTAL</b>		<b>106</b>	<b>100</b>	<b>206</b>

<b>Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023</b>				
<b>Courses</b>	<b>Course Level</b>	Male	Female	Total
Food Production	NC 3	182	66	248
Pastry	NC 3	40	103	143
Restaurant & Bar Services	NC 3	158	72	230
Bakery	NC 3	15	7	22
Housekeeping	NC 3	53	50	103
Villa Services	NC 3	6	9	15
Front Office	NC 3	31	92	123
Front Office	NC4	11	27	38
<b>Total</b>		<b>496</b>	<b>426</b>	<b>922</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Advanced Housekeeping Training for Professionals	3	5	8
Advanced Pastry Preparation	6	22	28
Améliorer l'Expérience Client (niveau intermédiaire) (Batch 1)	29	0	29
Basic Food Preparation	7	6	13
Basic Pastry	0	27	27
Basic Restaurant & Bar Services	1	6	7
Basic Tea & Coffee Service	10	25	35
Customer Service Excellence	40	60	100
Essentials of Housekeeping	0	12	12
Fast Food Preparation and Operator Services	4	8	12
Foundation Course in Tourism Basics	85	312	397
Housekeeping and Public Area Cleaning Techniques	0	11	11
Masterclass Oenology	15	0	15
Top-up Course in Tour Guiding (Batch 1)	56	28	84
Training for Cook (Group 1)	9	17	26
<b>Total</b>	<b>262</b>	<b>539</b>	<b>804</b>

#### 4. Output - July 2022 – June 2023

<b>Sn</b>	<b>Courses</b>	<b>Pass Rate %</b>
1	NC3 Food Production	77.8
2	NC 3 Front Office	93.1
3	NC 3 Housekeeping	96.8
4	NC3 Pastry	88
5	NC3 Restaurant and Bar Service	95.9
6	NC 3 Villa	100
7	NC 3 Tour Guiding	100

Sn	Courses	Pass Rate %
8	NC 3 Bakery	92.5
9	Nc 3 Leisure & Entertainment	100
10	NC4 Food Production	82.4
11	NC4 Restaurant & Bar Service	92.9
12	NC 4 Front Office	100
13	NC 4 Housekeeping	100
14	NC 4 Travel & Tourism	100
15	NC 4 Pastry	100
16	Diploma in Tourism management	100
17	HND Hospitality Management	95.8
18	HND Hospitality Management ( Culinary Arts)	60

Total pass Rate: 89.2%

## 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
September 2022	<p>Workshop on Human Resource Challenges in Tourism and Hospitality Industry in Mauritius in line with International Tourism Day 2022. Theme: Attracting, training and retaining young talents in the Tourism and Hospitality industry in Mauritius.</p>
October 2022	<p>World 's Chef Day Culinary Competition for students from EHS GD, Escoffier, Vatel, Polytechnics Mauritius</p> <p>Award of Certificate Ceremony The MITD organised its award of certificates ceremony at the Auditorium, Mahatma Gandhi Institute, Moka on 19 and 20 October 2022 at MGI</p> <p>Salon du pret -à-partir</p> <p>Messe du Tourisme</p> <p>EHS GD participated in "La Messe du Tourisme » at Domaine Labourdonnais, Mapou on the occasion of World Tourism Day</p>

MONTH	ACTIVITIES
November 2022	<p>Visit by 20 students of the “Lycée Evariste de Parny”, Saint Paul, Reunion</p> <p>20 students and 2 trainers visited and had lunch at EHS GD on the 8 November 2022</p>
January 2023	<p>Talk by Chef Cyril Lignac to NC 3 Students (Pastry &amp; Food Production)</p> <p>This Talk was organized in collaboration with Hotel Royal Palm Luxury. Chef Lignac is very popular with several competitions which appear on M6 Channel.</p>
	<p>Participation in IIM Young Chef Olympiad (India)</p> <p>Selva Padiatchy a student of NC 3 Food Production won the “Best Ambassador Award”.</p>
	<p>Visit and meeting with representatives of Ecole Hôtelière de Lausanne</p> <p>Henning Peters et Eric Debetaz from the Ecole Hôtelière de Lausanne (EHL) and Jean Michel Pitot – CEO of Group ATTITUDE visited the EHS GD.</p>
January / February 2023	<p>Open Week at EHS GD</p> <p>EHS GD invited secondary students as from Grade 10 to visit EHS GD in the context of the open week on 30 January, 31 January, 2 February and 3 February 2023.</p> <p>Major resort groups and other hotels were invited to talk and showcase the various jobs on offer in the hospitality industry.</p>
February 2023	<p>Participation in LBIS Higher Education Fair for year 2023</p> <p>EHS GD was present at Le Bocage International School for its annual education fair on the 8 February 2023</p> <p>Participation in Grand Cordon d’Or de la cuisine française 2023 in Monaco</p> <p>Akash Buldewo student in NC4 Food Production won the 2nd Prize at his competition.</p>
May 2023	<p>La Fete du pain</p> <p>La fête du pain was celebrated at EHS GD in collaboration with Les Moulins de la Concorde on 12 May 2023. A Napolitain competition was organised for grade 11 Food and Nutrition students and a “Piece montée” competition was organised for professionals in hotels .</p>
June 2023	<p>Award of certificate ceremony for the Top up Course for Tour Guiding</p> <p>The award of certificate ceremony was done in collaboration with the Tourism Authority on Tuesday 6 June 2023.</p> <p>Masterclass Oenology</p> <p>This course was run by the award - winning winemaker, Niël Groenewald. Fifteen participants received an attendance certificate from Ecole Hôtelière Sir Gaëtan Duval as well as a certificate from Dynamic Wine Solutions, South Africa</p>

# GOODLANDS TRAINING CENTRE (GTC)

## 1. Background

Situated at a premium location, the Goodlands Training Centre started its operation in 1992 as a Pre-Vocational Training Centre. In 2019 it was converted into a vocational training centre to cater for training in the fields of light engineering, hospitality and services for learners in the north and north-east regions of the island. Courses are offered at NC2 and NC3 levels through different modes.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management Cadres	01
Training Cadres	11
Administrative Cadres	03
Support Cadres	03

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Course Title	Course Level	Male	Female	Total
Electrical Installation works	NC 3	17	-	17
Plumbing	NC 3	17	-	17
Textile Product Manufacture	NC 3	0	14	14
Aluminium Joinery	NC 3	11	-	11
Light Engine Mechanics	NC 2	41	2	43
Electrical Installation works	NC 2	48	1	49
Plumbing	NC 2	28	-	28
Housekeeping	NC 2	19	18	37
<b>TOTAL</b>		<b>181</b>	<b>35</b>	<b>216</b>



#### 4. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
February 2023	Talks on HIV
March 2023	Flag Raising Day
June 2023	Environment Day Talks on Substance Abuse and Drugs School Health Programme Music Day
July 2023	Life Skills Outdoor Activities at Anse La Raie Youth Club Trainees NC3 trades participated in the activity
August 2023	Training and Orientation Day Four colleges participated – Ideal College, Friendship College and Merton College

# KNOWLEDGE BASED TRAINING CENTRE (KBTC)

## 1. Background

The MITD Knowledge Based Training Centre caters for the training needs of the emerging as well as traditional sectors of the economy. The centre offers training on full time mode, part time mode and under the National Apprenticeship Programme, as well as under the National Training and Re-skilling Scheme, Back-to-Work Programme, National Skill Development Programme. The courses range from NC level 3 to Diploma Courses.

The Training Centre consists of three clusters and some of the fields in which courses are offered are illustrated below:

1. Engineering Diploma (Civil, Mechanical and Electrical & Building Services) and Information Technology
2. Light Engineering (Plumbing, Aluminium, Electrical Installation, Air Conditioning, welding, hydroponics, Landscaping)
3. Hairdressing, Beauty Therapy and Garment Making

The courses aim to equip students with skills and knowledge, ensuring that they are job ready at the time of graduation.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	1
Training cadre	35
Administrative cadre	12
Support cadre	12

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Textile Product Design and Manufacture	NC 4	2	9	11
Electrical Installation Works	NC 3	38	1	39
Textile Product Design and Manufacture	NC 3	2	10	12
Refrigeration and Air Conditioning	NC 3	26	0	26
Welding	NC 3	18	0	18
Plumbing	NC 3	38	1	39
Aluminium and UPVC Joinery	NC 3	19	1	20
Hairdressing	NC 3	19	13	32
Beauty Therapy	NC 3	0	17	17
Electrical Installation Works	NC 4	17	-	17
National Certificate Level 4 in Information Technology	NC 4	10	13	23
National Certificate Level 5 in Information Technology	NC 5	5	-	5
National Certificate Level 5 in Information Technology	NC 5	11	10	21
National Diploma in Civil Engineering Cohort 12	Diploma	14	1	15
National Diploma in Building Services Engineering Cohort 12	Diploma	12	-	12
National Diploma in Mechanical and Electrical Engineering Cohort 12	Diploma	14	1	15
National Diploma in Civil Engineering Cohort 13	Diploma	13	3	16
National Diploma in Building Services Engineering Cohort 13	Diploma	16	-	16
National Diploma in Mechanical and Electrical Engineering Cohort 13	Diploma	16	-	16
<b>TOTAL</b>		<b>290</b>	<b>80</b>	<b>370</b>

<b>Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023</b>				
<b>Courses</b>	<b>Course Level</b>	Male	Female	Total
Landscape Maintenance	NC 3	16	11	27
Hairdressing	NC 3	14	21	35
Beauty Therapy	NC 3	-	32	32
Hydroponic	NC 3	16	-	16
Electrical Installation Works	NC 4	17	-	17
<b>Total</b>		<b>63</b>	<b>64</b>	<b>127</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	Male	Female	Total
Apply Maintenance Techniques to Landscaping	14	1	15
AutoCAD 2D & 3D	8	-	8
Basic Arc Welding	12	-	12
Basic Course in Maintenance of Building Services	10	-	10
Basic Maintenance of Electrical -Plumbing Installations and Air Conditioners	24	-	24
Beauty Care	0	44	44
Domestic & Three Phase Electrical Installations	10	-	10

<b>Courses</b>	Male	Female	Total
Domestic Pipework Installation	12	-	12
Domestic Sanitary Appliances Installation Works	13	-	13
Draughtmanship	26	2	28
Efficient Use of Landscape Tools and Equipment	3	-	3
Electrical Systems in Buildings	24	-	24
Essential in Beauty Therapy Services	0	30	30
Fabrication of Aluminium Opening & Swing Doors	11	-	11
Fabrication of Aluminium Openings	12	-	12
Fabrication of Aluminium Openings for casement Windows and Swing Doors	36	-	36

#### 4. Output - July 2022 – June 2023

Sn	Courses	Pass rate %
1	NC3 Beauty Therapy	100
2	NC3 Beauty Therapy (NAP )	100
3	NC4 Textile Product Design and Manufacture (2yrs)	100
4	NC3 Textile Product Design and Manufacture	94.1
5	NC3 Hydroponics (NAP )	93.8
6	NC3 Hairdressing (NAP )	87.5
7	NC3 Hairdressing	83.3
8	NC3 Landscaping NAP	81.8
9	NC3 Electrical and Installation Work	78.6
10	NC3 Plumbing	62.5
12	NC3 Refrigeration and Air Conditioning	55.6
13	NC4 Electrical Installation Works (2yrs)	53.3
14	NC4 Refrigeration and Air Conditioning	50
15	NC3 Aluminium and UPVC -Joinery	43.8
16	NC3 Welding	36.4

Total Pass rate : 70%

#### 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
September 2022	School Health Programme Educational visit at Top Nature (New Grove) organised by FAREI/MITD – Hydroponic trainees
February 2023	Awareness by NCB on 3D Printing Technology School Health Programme Talk on road safety by Police Department organized jointly with Citizen Advice Bureau
March 2023	5 <sup>th</sup> edition of the National Leadership Engine (NLE2023) project in collaboration with the Ministry of Youth Empowerment, Sports and Recreation by NPCC
June 2023	Talks in colleges

# LA GAULETTE TRAINING CENTRE (LGTC)

## 1. Background

La Gaulette Training Centre started operations in 2004 and is the only MITD Training Centre in the district of Black River. The Training Centre provides school leavers aged 15 and above and who have completed their 9 years' schooling with courses at National Certificate Level 2 (NC2) which provide them with the basic knowledge and skills of a trade.

Upon successful completion of the National Certificate Level 2 courses, the successful trainees are eligible to enroll on courses at the National Certificate Level 3 (NC3).

At present, the training centre provides courses at NC2 Level in the following trades:

- NC2 Electrical Installation Works
- NC2 Garment Making
- NC2 Housekeeping
- NC2 Light Engine Mechanics
- NC2 Plumbing

In January 2023, LGTC enrolled its first batch of trainees on the NC3 Electrical Installation Works under the National Apprenticeship Programme (NAP) mode.

The Centre provides its trainees with facilities such as football playground, and basketball pitch.

Trainees are provided with the opportunities to participate in extra-curricular activities such as sports programmes, talks on abuse of drugs and HIV Aids and World Environment Day.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	1
Training cadre	8
Administrative cadre	1
Support cadre	2

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Course Title	Course Level	Male	Female	Total
Light Engine Mechanics	NC 2	24	4	28
Electrical Installation Works	NC 2	18	10	28
Garment Making	NC 2	6	13	19
Plumbing	NC2	10	1	11
Housekeeping	NC 2	1	13	14
<b>Total</b>		<b>59</b>	<b>41</b>	<b>100</b>

Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Course Title	Course Level	Male	Female	Total
Electrical Installation Works	NC 3	14	1	15

Part Time Courses offered by Gender for the period July 2022 to June 2023			
Courses	Male	Female	Total
Light Engine System	13	0	13

### 4. Output - July 2022 – June 2023

SN	Courses	Pass rate %
1.	NC2 Electrical Installation Works	100
2.	NC2 Garment Making	80
3.	NC2 Light Engine Mechanics	66.7

Total Pass rate : 82.2%



## 5. Main Extra-Curricular Activities carried out for the period July 2022 to June 2023

- World Environment Day
- Outdoor Football activities
- Live Up Line Up Programme by Mauritius Sports Council
- Junior Achievement Mascareignes (JAM)
- Medical Check Up (Ministry of Health)
- Talks by Aids Unit (Ministry of Health)



# LE CHOU MULTIPURPOSE TRAINING CENTRE (LCMTC)

## 1. Background

Le Chou Multi-Purpose Training Centre (LCMTC) was set up in 1994 to promote TVET in Rodrigues. LCMTC is located over a plot of about 4.5 acres in the central part of Rodrigues. An additional block of 800 m<sup>2</sup> was added to the existing building of 2000 m<sup>2</sup> in 2019. This represented the first phase of the upgrading of the building infrastructure, which is in line with the reform in the educational sector. The second phase will be the vertical extension of this new block (Ground +2) to provide additional space for new workshops and classrooms.

LCMTC offers vocational courses through various modes of training, namely full-time, part-time and apprenticeship. The centre is presently operating at full capacity. A few courses are also being run under the apprenticeship scheme in the hotel sector. Part-time courses cater for specific needs of industry, local authorities, NGOs, and in-service workers.

Upgrading of courses is required in all trades, especially those related to the construction sector.

Mode of Training	No. of trainees
<b>Full-time</b> <ul style="list-style-type: none"> <li>• National Certificate Level 2 in Art and Craft</li> <li>• National Certificate Level 2 in Electrical Installation Works</li> <li>• National Certificate Level 2 in Food Service &amp; Production</li> <li>• National Certificate Level 2 in Garment Making</li> <li>• National Certificate Level 3 in Agriculture</li> <li>• National Certificate Level 3 in Automotive Mechanics &amp; Electronics</li> <li>• National Certificate Level 3 in Wood Technology</li> <li>• National Certificate Level 3 in Plumbing</li> <li>• National Certificate Level 3 in Welding</li> <li>• National Certificate Level 3 in Electrical Installation Works</li> <li>• National Certificate Level 3 in Building Construction</li> <li>• National Certificate Level 4 in Electrical Installation Works</li> </ul>	150
<b>National Apprenticeship Programme (NAP)</b> National Certificate Level 3 in Food Production National Certificate Level 3 in Front Office National Certificate Level 3 in Housekeeping National Certificate Level 3 in Restaurant and Bar Service	50
<b>Part-time</b> (NTRS, RRA, NEF, Enterprises, Public)	200

NTRS: National Training and Reskilling Scheme

RRA : Rodrigues Regional Assembly

NEF : National Empowerment Foundation

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	1
Training cadre	24
Administrative cadre	5
Support cadre	16

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Course Title	Course Level	Male	Female	Total
Agriculture	NC 3	10	12	22
Automotive Mechanics and Electronics	NC 3	14	0	14
Electrical Installation Works	NC 3	13	1	14
Welding	NC 3	12	0	12
Wood Technology	NC 3	8	4	12
Building Construction	NC 3	13	2	15
Plumbing	NC 3	12	1	13
Art and Craft	NC 2	7	5	12
Garment Making	NC 2	0	25	25
Food Service and Production	NC 2	14	19	33
<b>TOTAL</b>		<b>103</b>	<b>69</b>	<b>172</b>

<b>Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023</b>				
<b>Course Title</b>	<b>Course Level</b>	Male	Female	Total
Food Production	NC 3	6	13	19
Housekeeping	NC 3	2	20	22
Restaurant and Bar Service	NC 3	16	17	33
<b>TOTAL</b>		<b>24</b>	<b>50</b>	<b>74</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	Male	Female	Total
Automotive Mechanic and Electronics	21	3	24
Basic Car Servicing	0	24	24
Basic Course in Carpentry for Formwork and Shuttering	16	10	26
Basic Course in Furniture Using Pallets	7	6	13
Basic Course in Masonry	27	5	32
Basic Food Production	-	20	20
Basic Housekeeping Operation	0	15	15
Domestic Electrical Installation Work	19	5	24
Entrepreneurship	0	15	15
Garment Making	-	12	12
Garment Making - Ladies Wear and Accessories	0	12	12
Install, Maintain and Repair Domestic Plumbing System and Solar Water Heating Systems	6	6	12
Install, Maintain, and Repair Domestic Plumbing Systems and Solar Water Heating Systems	7	6	13
Ladies Wear	-	12	12
Landscape Maintenance	20	27	47
Welding Techniques	11		12
<b>Total</b>	<b>134</b>	<b>178</b>	<b>312</b>

#### 4. Output - July 2022 – June 2023

Sn	Courses	Pass Rate %
1	Art & Craft -NC 2	100
2	Electrical Installation Works -NC 2	91
3	Food Service and Production -NC 2	100
4	Food Service and Production -NC 2	100
5	Garment Making - NC 2	100
6	Agriculture - NC 3	86
7	Automotive Mechanics & Electronics -NC 3	100
8	Building Construction -NC 3	100
9	Electrical Installation Works -NC 3	38
10	Plumbing -NC 3	77
11	Welding- NC 3	100
12	Wood Technology - NC 3	88
13	Food Production -NAP	92
14	Housekeeping - NAP	94
15	Restaurant & Bar Service -NAP	91

Total Pass Rate: 90%

#### 5. Main activities carried out during the period July 2022 to July 2023

- Sensitisation Campaign on Prevention of Drugs by CRAC

# LYCÉE POLYTECHNIQUE SIR GUY FORGET (LPSGF)

## 1. Background

The Lycée Polytechnique Sir Guy Forget located in Flacq provides training at technician level (BT).

The institution was inaugurated in 1982 and operated under the then Ministry of Education. From 1990 to November 2009 it was run by the Technical School Management Trust Fund and since November 2009 it is run by the Mauritius Institute of Training and Development (MITD).

The full-time student capacity is 420.

### Course Overview:

#### BREVET DE TECHNICIEN (BT)

- Automobile Mechanics - Mécanique Automobile
- Maintenance & Production Mechanics – Production et Maintenance Industrielle
- Electrotechnics - Electrotechnique
- Building Construction - Bâtiment

Academic year starts in **January and ends in December**. One hundred and forty (140) students are enrolled each year.

- Applicants must be over 16 but under 22 years old.
- Applicants must hold a School Certificate or equivalent.

Duration of full-time courses is three (3) years.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadres	2
Training cadres	49
Administrative cadres	13
Support cadres	20

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Mécanique Automobile (Year 1)	BT	20	0	20
Production & Maintenance Industrielle (Year 1)	BT	36	1	37
Electrotechnique (Year 1)	BT	50	2	52
Batiment (Year 1)	BT	20	0	20
Mécanique Automobile (Year 2)	BT	27	0	27
Production & Maintenance Industrielle (Year 2)	BT	13	0	13
Electrotechnique (Year 2)	BT	32	0	32
Batiment (Year 2)	BT	31	1	32
Mécanique Automobile (Year 3)	BT	15	0	15
Production & Maintenance Industrielle (Year 3)	BT	21	1	22
Electrotechnique (Year 3)	BT	44	0	44
Batiment (Year 3)	BT	13	1	14
<b>Total</b>		<b>322</b>	<b>6</b>	<b>328</b>

### 4. Output - July 2022-June 2023

Sn	Courses	Pass rate %
1	Mecanique Automobile	82.35
2	Production et Maintenance Industrielle	70.83
3	Electrotechnique	78.37
4	Batiment	80.95

Total Pass Rate: 77.78%

### 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
June 2022	Blood Donation
October 2022	School Health Programme Activities Day
December 2022	Participation in carnival for the Jeux de la CJSOI 2022

# MAHEBOURG TRAINING CENTRE (MTC)

## 1. Background

Mahebourg Training Centre situated on the south east coastal region of Mauritius was set up in May 1992 as a pre-vocational training centre which was subsequently converted into a full-fledged mainstream vocational centre in March 1998.

The centre offers a range of training programmes at the level of NC3 and NC4 on full-time mode and apprenticeship mode.

- Automotive Mechanics & Electronics – NC3
- Electrical Installation Works – NC3 & NC4
- Plumbing – NC3
- Refrigeration and Air-Conditioning – NC3
- Welding – NC3
- Beauty Therapy – NC3
- Hairdressing – NC3

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadres	1
Training Cadres	16
Administrative cadres	7
Support cadres	7

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Welding	NC 3	19	-	19
Refrigeration and Air Conditioning	NC 3	28	-	28
Plumbing	NC 3	26	1	27
Electrical Installation Works	NC 4	19	1	20
<b>Total</b>		<b>92</b>	<b>2</b>	<b>94</b>



Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Hairdressing	NC 3	20	18	38
Electrical Installation Works	NC 3	21	1	22
Plumbing	NC 3	24	2	26
Automotive Mechanics and Electronics	NC 3	91	0	91
Refrigeration and Air Conditioning	NC 3	21	0	21
Beauty Therapy	NC 3	0	35	35
<b>Total</b>		<b>177</b>	<b>56</b>	<b>233</b>

Part Time Courses offered by Gender for the period July 2022 to June 2023			
Courses	Male	Female	Total
Beauty Therapy (NTRS)	0	12	12
Domestic Pipework Installation	10	0	10
Electrical Installation for Residential Building	23	2	25
Hairdressing (NTRS)	2	10	12
Installation, Maintenance and Repairs of Air Conditioners	10	0	10
Mastering Essential Skills in Manual Arc Welding	11	0	11
<b>Total</b>	<b>56</b>	<b>24</b>	<b>80</b>

#### 4. Output - Full-time 2022

Sn	Courses	Pass rate (%)
1	Welding	78
2	Plumbing	33
3	Refrigeration and Air Conditioning	44
4	Electrical Installation Works	60

Total Pass rate : 53%

## Output NAP 2022

Sn	Courses	Pass rate (%)
1	Automotive Mechanics and Electronics	57.3
2	Electrical Installation Works	74
3	Plumbing	54
4	Refrigeration and Air Conditioning	60
5	Hairdressing	100
6	Beauty Therapy	100

Total Pass rate : 73%

## 5. Main activities carried out for the period July 2022 to June 2023

Months	Activities
July 2022	Youth Farming Programme
August 2022	Youth Carnival Visit of Loreto College Bambous Virieux at Mahebourg Training Centre Talk on Health issues by Ministry of Health and Wellness
October 2022	Awareness session on 3D Printing technology. Annual Fun day
November 2022	One day workshop: farmers & climate change voice out for COP (3 Staff and 5 trainees participated) Open Day Job Fair
March 2023	Flag Raising Ceremony (Independence/Republic Day) Olympic March organised by Youth Centre Talk on HIV by Ministry of Health and wellness Talk on drug abuse.
May 2023	Presentation at Head Office on how to deliver talks in Colleges
July 2023	Fun Day

# MONT ROCHES TRAINING CENTRE (MRTC)

## 1. Background

Mont Roches Training Centre started operations in 2004 and provided NTC Foundation courses. Since 2022, a wide range of courses at both NC2 and NC3 levels were introduced. The main objective was to increase access to TVET and enhance the employability of the people living in the area. The different courses offered are as follows:

### NC2 level

Plumbing

Food Service & Production

### NC3 level

Light Engine Mechanics

Landscaping

Aluminium Joinery and UPVC

Textile Product Design and Manufacture

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadres	1
Training cadres	12
Administrative cadres	2
Support cadres	3

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Light Engine Mechanics	NC 3	14	1	15
Textile Product Manufacture	NC 3	3	14	17
Aluminium Joinery	NC 3	15	0	15
Landscaping	NC 3	10	5	15
Plumbing	NC 2	34	2	36
Food Service Production	NC2	47	44	91
Art and Craft	NC 2	11	5	16
Aluminium Woodwork	NC 2	14	0	14
Light Engine Mechanics	NC 2	15	0	15
<b>TOTAL</b>		<b>163</b>	<b>71</b>	<b>234</b>

### 4. Output - July 2022 – June 2023

Sn	Courses	Pass Rate %
1	Food Service Production	93
2	Art& Craft	74
3	Aluminium	79
4	Plumbing	67
5	Light Engine Mechanics	50

Total Pass Rate :77 %

## 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
July 22	<p>Quiz and slam completion organised by MYS</p> <p>Mural Art Competition organised by Rotary Beau Bassin/ Rose Hill</p> <p>Talk on Juvenile Delinquency by Barkly Police Station</p> <p>Talk on Drug &amp; Substance Abuse by Ministry of Health and Wellness</p>
August 22	<p>Carnaval Festival (Commission of Youth and Sports of the Indian Ocean) at Bambous Germain Commarmond Stadium</p> <p>Food Day</p>
October 22	<p>Participating in World Walking Day by Ministry of Youth Empowerment, Sports and Recreation</p> <p>Award Ceremony and Exhibition by Junior Achievement Mascareign</p> <p>Visit of New Zealand High Commissioner, Mrs Emma Dunlop-Bennet</p> <p>Course on 3D Printing by National Computer 2022</p>
February 23	<p>Talk on Law &amp; Order by officers of Rose Hill Police Station</p>
March 23	<p>Marche de L'unité by Ministry of Youth Empowerment, Sports and Recreation</p> <p>Talks and demonstration on use of fire extinguisher and fire prevention to trainees and staff by Mauritius Fire and Rescue Service</p>
April 23	<p>Talk on Health &amp; Sexual Reproduction (Teenage Pregnancy) by Ministry of Health and Wellness</p>
May 23	<p>Full Medical Check for trainees &amp; Staff by Ministry of Health and Wellness</p> <p>Talks on HIV aids and other sexual transmissible diseases by Mauritius Family Planning Welfare</p> <p>Environment Day and Setting up a medical corner at the centre</p> <p>Celebration of Day of the African Child 2023 organised by Mauritius Family Planning Welfare Association (Indoor game/ Football tournament/slam, painting, quiz, mural painting competitions and fun games)</p>

# PROFESSIONAL DRIVERS TRAINING CENTRE (PDTC)

## 1. Background

The MITD operates a network of vocational training centres throughout the island including the Professional Drivers Training Centre (PDTC) situated at 16eme Mille, Forest Side.

PDTC was set up in 1997 to impart training in the fields of driving, material handling and lifting equipment. The centre delivers training for drivers/operators for the following:

1. Cars
2. Buses
3. Goods Vehicles
4. Articulated Lorries
5. Crane Operation
6. Material Handling Equipment
7. Earth Moving Equipment

PDTC is headed by an Ag. Assistant Manager and training is delivered by four Training Officers attached to the centre. The training staff are multiskilled and they are qualified to deliver training courses for drivers/operators for different types of vehicles/equipment, namely light vehicles (cars and pickups), buses, lorries, cranes, and earthmoving and other specialised equipment. The MITD intends to increase the pool of trainers posted at PDTC with a view to expanding the training capacity of the centre.

Moreover, trainers have more than 20 years' of experience in the field and they have undergone technical training by various international organisations as part of their professional development programme as follows :

Year	Training Program	Institution
1997 - 2001	Heavy vehicle driving instructor (100hrs) Driving instructor trainer (60hrs) Defensive driving (100hrs) Advanced driving (100hrs) Articulated lorry (24hrs)	Transport Training International – UK Delivered by consultant Keith Lane on assignment in Mauritius
October 2001	Instructors course in rigging and slinging	Privest Technical Training – South Africa
November 2001	Action Commerciale et Marketing	Alliance Française
October 2002	Instructor's course for forklift operation	Apave – Indian Ocean
July 2007	Train the trainer – excavator course	Progressive Operator Training – South Africa by Elias Sekolane
December 2011	Defensive Riding Instructor's Course Defensive Driving Instructors Course	Singapore Safety Driving Centre Ltd
June 2013	Train the trainer course in driving	Polepro Motion SPRL-Belgium by Daniel Herregods

- **Infrastructural facilities**

The training facilities of the PDTC comprises the following.

- Building: 325sqm (including 2 lecture rooms of 40 m<sup>2</sup> each)
- Road track: 900m x 3.0m
- Maneuvering Area: 6,600 sqm
- Parking facilities: 10 vehicles

- **Fleet of Vehicles**

The training centre is equipped with the following vehicles for training.

Type of Vehicle	Quantity
Car (Automatic transmission)	1
Car (Manual transmission)	1
Goods vehicle	1
Articulated lorry	1
Bus (semi low floor type)	1

In addition, the PDTC delivers on-site training for operators/drivers in specialised/heavy equipment on request from enterprises.

- **Courses dispensed by PDTC**

The PDTC offers courses in the following fields:

1	Driving	Driving courses for learners and defensive driving courses for existing drivers of (Cars, Goods vehicle, Articulated lorry and Buses)
2	Operation of Specialised/Heavy Equipment	Operation of Forklift, Reach Stacker and other material handling equipment
		Operation of Mobile crane, truck mounted crane, tower crane and other lifting equipment
		Operation of Excavator loader, Skid steer loader and other earth moving and construction equipment

In addition, the centre also conducts rehabilitation programmes for drivers whose driving licences have been suspended by court on account of offences committed.

A complete list of courses being dispensed by the PDTC is shown below:

<b>Sn</b>	<b>Courses dispensed by the PDTC</b>	<b>Duration (Hours)</b>
1	Mobile Crane on a Floating Deck	35
2	Reach Truck Operator Training Course	27
3	Introductory Course in Operating Cherry Pick Up	10
4	Introductory Course in Operating Scissor Lifts	10
5	Operators Course for Truck Mounted Crane	27
6	Skid Steer Operator Training	25
7	Operator Training Course for Excavator/Backhoe Loader	21
8	Operators Course for Earth Moving Equipment (Bell Loader)	16
9	Overhead Crane Basic Safety Course	24
10	Tractor Operator Training Course	19
11	Refresher Defensive Driving Course	19
12	Standard Defensive Driver Course	27
13	Forklift Operator Training Course	27
14	Forklift Refresher Safety Course	19
15	Driving Course for 4X4 Trailer Towing	54
16	Operator Course for Reach Stacker	27
17	Articulated Truck Driving Course	40
18	Tower Crane Operator Training Course	19
19	Operator Course for Mobile Crane	35
20	Driving Course for Articulated Lorry	54
21	Theory Course for Learner Goods Vehicle/Bus	12
22	Theory Course for Learner Car	12
23	Learner Driving Course for Goods Vehicle	54
24	Learner Driving Course for Bus	54
25	Learners's Driving Course for Private Car - Manual Transmission	56
26	Learner's Driving Course for Private Car - Automatic Transmission	60
27	Operators Course for Forward Tipping Dumpers	10
28	Introduction to Defensive Driving Course	15
29	Road Safety Talk - Driving with Care	6
30	Defensive Driving Course	24
31	Electric Pallet Truck Training for the Workplace	12
32	Trailers Helpers Safety Course	8
33	Golf Cart Safety Course	19
34	Defensive Driving Course fo SSRTA Airside Users	30



## 2. Staffing

Category	No. of Staff in post as at 30 June 2023
Management Cadres	1
Training Cadres	5
Administrative Cadres	3
Support Cadres	1

## 3. Enrolment

Part Time Courses offered by Gender for the period July 2022 to June 2023			
Courses	Male	Female	Total
Defensive Driving Course	39	0	39
Driving Course for Articulated Lorry	29	0	29
Forklift Operator Training Course	223	2	225
Learner Driving Course for Bus	4	0	4
Learner Driving course for Goods Vehicle	22	0	22
Learner Driving Course for Private Car	11	15	26
Operator Course for Mobile Crane	3	1	4
Operators Course for Reach Stacker	6		6
Operators Course for Truck Mounted Crane	21		21
Refresher Defensive Driving Course	90	13	103
Standard Defensive Driving Course	9	-	9
Theory Course for Learner Goods Vehicles / Bus	13	-	13
Tractor Operator Training Course	25	-	25
<b>TOTAL</b>	<b>495</b>	<b>31</b>	<b>526</b>

Period	Traffic Offenders Rehabilitation Course	Drink Drive Rehabilitation Course
July 2022 to June 2023	440	532

## 4. Main activities carried out for the period July 2022 to June 2023

Setting up on a new Training Centre at Forest-Side where a Transactional Advisor (TA) – Price Water House Coopers Private Ltd., India has been appointed. The project will be financed under the Build, Operate & Transfer (BOT) scheme and is being carried out under the supervision of the MITD and the BOT Projects Unit of the Ministry of Finance, Economic Planning and Development. The TA was appointed on 21 February 2023 and work is in progress.

# PROFESSOR B S UPADHYAYA TRAINING CENTRE (PUTC)

## 1. Background

The Professor B S Upadhyaya Training Centre (PUTC) of the Mauritius Institute of Training and Development (MITD) is situated in Piton. The centre has a floor area of approximately 3000 m<sup>2</sup> and is situated on a plot spanning about 4.1 acres. PUTC provides technical and vocational training to individuals seeking to enhance their skills and career prospects by offering a diverse range of vocational and technical programs pitched at National Certificates Level 3 and 4 in different fields to cater to various sectors of the economy.

The training centre is equipped with well-equipped workshops, and specialized training equipment. This ensures that students receive hands-on experience using the latest tools and technologies in their respective fields. PUTC has a team of experienced and skilled instructors and maintains strong ties with industries, allowing students to benefit from real-world exposure through internships, industry visits, and on-the-job vocational training (NAP). This collaboration ensures that the training programmes remain relevant to current industry trends and demands.

The Centre supports lifelong learning by offering continuing education programmes and short courses. This allows professionals to upskill or reskill to adapt to changing industry landscapes.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management Cadre	1
Training Cadre	15
Administrative Cadre	6
Support Cadre	6

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Plumbing	NC 3	16	0	16
Refrigeration and Air Conditioning	NC 3	24	0	24
Sheet Metal Fabrication	NC 3	15	0	15
Tractor and Heavy Vehicle Mechanics	NC 4	17		17
Electrical Installation Work	NC 3	16	0	16
<b>Total</b>		<b>88</b>	<b>0</b>	<b>88</b>

<b>Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023</b>				
<b>Courses</b>	<b>Course Level</b>	Male	Female	Total
Tractor and Heavy Vehicle Mechanics (THVM)	NC 3	37	0	37
Sheet Metal Fabrication	NC 3	14	0	14
Electrical Installation Work	NC 3	20	0	20
<b>Total</b>		<b>71</b>	<b>0</b>	<b>71</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	Male	Female	Total
Basic Car Servicing	10		10
Basic Security Services Batch 1	27	6	33
Domestic Sanitary Appliances Installation	12		12
Domestic Electrical Installation Work	13	0	13
Domestic Pipework Installations	12	0	12
Electrical Installations for Residential Buildings	26	0	26
Heavy Vehicle Mechanics	12	1	13
Installation, Maintenance & Repairs of Air Conditioners	40	0	40
Trade Test in Motor Diesel Mechanic - Grade II	7		7
<b>TOTAL</b>	<b>159</b>	<b>7</b>	<b>166</b>

#### 4. Output - July 2022 – June 2023

Sn	Courses	Number of trainees	Pass Rate %
1	NC3 Plumbing and Pipe Fitting	13	100
2	NC3 Sheet Metal Fabrication	19	95
3	NC3 THVM	27	67
4	NC 4 THVM (1 Year)	12	83
5	NC4 THVM (2 Year)	12	91
6	NC4 Electrical Installation Works (1Year)	12	83
7	NC4 Electrical Installation Works (2Year)	11	100
8	NC4 Refrigeration and Air Conditioning (1Year)	12	83
9	NC4 Refrigeration and Air Conditioning (2 Year)	11	91

Total Pass Rate : 86%

#### 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
July 2022	Health Screening Programme by MOH
Aug 2022	Visit to industries – Manser Saxon Talk on HIV Aids
Sept 2022	Visit to Industries – Innodis, La Flora
Oct 2022	Football Tournament
Mar 2023 / May 2023	Talks on HIV Aids
June 2023	Talk on Substance Abuse under the School Health Programme

MOH: Ministry of Health and Wellness

# R BUNDHUN TRAINING CENTRE (RBnTC)

## 1. Background

The Rampersad Bundhun Training Centre is situated at Royal Road, Bois D'oiseaux and has been operational since 2016. It caters for Vocational Training mainly at National Certificate Level 3 in the following trades:

- Electrical Installation Work
- Automotive Mechanics and Electronics
- Beauty Therapy
- Hairdressing
- Care for Elderly and Disabled
- Early Childhood Care and Development

## 2. Staffing

Category	No. of Staff in post as at 30 June 2023
Management cadres	1
Training cadres	15
Administrative cadres	3
Support cadres	3

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Automotive Mechanics	NC 2	12	0	12
Electrical Installation Works	NC 2	13	0	13
Automotive Mechanics and Electronics	NC 3	15	0	15
<b>TOTAL</b>		<b>40</b>	<b>0</b>	<b>40</b>

Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Electrical Installation Works	NC 3	79	0	79
Automotive Mechanics and Electronics	NC 3	81	3	84
Hairdressing	NC 3	12	22	34
Beauty Therapy	NC 3	0	36	36
Care of Elderly and Disabled	NC 3	3	56	59
<b>Total</b>		<b>175</b>	<b>117</b>	<b>292</b>

Part Time Courses offered by Gender for the period July 2022 to June 2023			
Courses	Male	Female	Total
Automotive Mechanics and Electronics	12	-	12
Electrical Installation Works	12	-	12
<b>Total</b>	<b>24</b>	<b>-</b>	<b>24</b>

#### 4. Output - July 2022 – June 2023

Sn	Courses	Pass Rate %
1	Electrical Installation Work	100
2	Automotive Mechanics & Electronics	69
3	Hairdressing	70
4	Beauty Therapy	50
5	Care for Elderly and Disabled	96

Total Pass Rate : 77%

#### 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
September 2022	Cross Country
October 2022	Trecking – Bras D'eau
November 2022	Fun Games at Poste Lafayette
March 2023	National Day
May 2023	Educational Tour
July 2023	Environment Day, Clean-up campaign Kayaking, Surfing at Belle Mare Plage

# ROSE BELLE TRAINING CENTRE (RBTC)

## 1. Background

Rose-Belle Training Centre has a long conversion history. In 1999 the building was known as Basic Secondary School (BSS) under the Technical School Management Trust Fund (TSMTF). It was then converted into State Secondary School Vocational (SSSV) which catered for Form 1 to Form 3. In 2001, still under the aegis of the Ministry of Education, it became a Pre-Vocational Education school.

After 3 years of existence, it was then converted into an IVTB Foundation centre which received students who had already completed Form 3 at their respective colleges.

In 2013, this centre offered courses in Basic Technical fields known as a PVE4 Training Centre. In 2015, the building was upgraded to have its first floor and major renovation works were done. In 2019, NC2 in several trades were introduced. In 2020, the PVE courses phased out and was replaced by NC2.

Since 2023, the MITD RBTC is dispensing courses at the level of NC2 and NC3.

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management Cadre	1
Training Cadre	17
Administrative Cadre	4
Support Cadre	5

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Food Service & Production	NC 2	16	27	43
Light Engine Mechanics	NC 2	44	3	47
Electrical Installation Works	NC 2	46	1	47
Housekeeping	NC 2	15	32	47
Art & Craft	NC 2	16	14	30
Garment	NC 2	8	13	21
Plumbing	NC 2	12	0	12
Landscaping	NC 3	11	6	17
Aluminium Joinery	NC 3	16	0	16
Plumbing	NC 3	16	0	16
<b>Total</b>		<b>200</b>	<b>96</b>	<b>296</b>

Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Garment Making – Ladies Wear and Accessories (NTRS)		1	11	12
Early Childhood Care & Development (NTRS)		22	0	22
<b>Total</b>		<b>23</b>	<b>11</b>	<b>34</b>

#### 4. Output September 21 to July 2022

SN	Courses	Pass Rate %
1	NC2 Art & Craft	84.62
2	NC2 Housekeeping	100
3	NC2 Electrical Installation Works	100
4	NC2 Food Service & Production	100
5	NC2 Garment Making	100
6	NC2 Light Engine Mechanics	100
7	NC2 Landscaping Maintenance	100
8	NC2 Metal Works	100
9	NC2 Plumbing	100
10	NC2 Agriculture	90
11	NC2 Aluminium	78.57

Total Pass rate : 95.74%

#### August 2022 – December 2022

SN	Courses	Pass Rate %
1	NC2 Food Service & Production	90
2	NC2 Housekeeping	100
3	NC2 Plumbing	83.33
4	NC2 Light Engine Mechanics	92.31
5	NC2 Electrical Installation Works	100

Total Pass rate : 93.13%



## 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
August 2022	Volley ball tournament Badminton tournament 10 weeks activities by MSC Line up live up program United Nations Office on Drugs and Crime (UNODC)
September 2022	Commission de la Jeunesse et des sports de l'Océan Indien carnival Awareness session on 3D printing technology
October 2022	World Walking Day Awareness session on 3D printing technology National Youth Civic Service (12 weeks training program) Talks by Aids Unit Recreation Outdoor Activities
November 2022	Rugby Initiation
December 2022	Opening ceremony of Commission de la Jeunesse et des sports de l'Océan Indien carnival
January 2023	Talks by MITD Psychologist Talks by Ministry of Health and Wellness/HIV Aids 10 weeks activities by Mauritius Sports Council Line up live up program United Nations Office on Drugs and Crime
February 2023	Art Therapy
March 2023	Talks by Ministry of Health and Wellness (MOH) Football Tournament
April/May 2023	Talks by MOH / Aids Unit Acapella Singing Competition
June 2023	World Bicycle and Environment Day Street Dance Competition

# SCHOOL OF INFORMATION TECHNOLOGY, ELECTRONICS AND COMMUNICATION (SITEC)

## 1. Background

School of Information Technology Electronics and Communication was set up in the year 2002, with the aim of providing trained personnel in the field of ICT and Electronics, following government decision of transforming Mauritius into a cyber island.

The training centre has, however, been providing training in Electronics since the year 1992 and was then known as The Electronics Training Centre.

SITEC consists of 4 training units namely : IT, Electronics, Automation and Communication.

The training centre provides the following courses:

- Higher National Diploma in Electrical and Electronics Engineering, Pearson’s UK qualifications
- National Diploma in Information Technology
- National Diploma in Telecommunications
- National Certificate Level 5 in Information Technology
- National Certificate Level 4 in Information Technology
- National Certificate Level 5 Industrial Electronics/Communications Electronics
- National Certificate Level 4 Industrial Electronics/Communications Electronics

Since 2005, SITEC has become a CISCO Networking Academy and provides part-time courses in the following:  
IT Essentials - PC Hardware and Software

CCNA – Introduction to Networks

CCNA – Switching, Routing and Wireless Essentials

CCNA – Enterprise Networking, Security and Automation

## 2. Staffing

Category	No. of Staff in post as at 30 June 2023
Management Cadre	1
Training Cadre	19
Administrative Cadre	5
Support Cadre	5

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Information Technology (Year 1)	Diploma	34	12	46
Information Technology (Year 2)	Diploma	50	31	81
Information Technology	NC 4	34	16	50
Information Technology	NC 5	44	13	57
Industrial Electronics	NC 4	18	0	18
Industrial Electronics	NC 5	17	1	18
<b>TOTAL</b>		<b>197</b>	<b>73</b>	<b>270</b>

Part Time Courses offered by Gender for the period July 2022 to June 2023			
Courses	Male	Female	Total
Basic Photoshop (NTRS)	3	1	4
Best practices Training for Technicians – Electrical Systems	10	-	10
CCNA V7-Enterprise, Networking, Security and Automation	31	2	33
CCNA V7-Introduction to Networks	29	2	31
CCNA V7-Switching, Routing and Wireless Essentials	24	1	25
Cloud Computing and Big Data (NTRS)	12	7	19
Intermediate Adobe Design CC	4	1	5
IT Essentials-PC Hardware and Software	21	4	25
IT Office Essentials (NTRS)	15	17	32
Linux Administration (NTRS)	10	1	11
Network Administration (NTRS)	10	4	14
Requirements for Electrical Installations BS 7671:2018 (18 <sup>th</sup> Edition) -Amendment-2:2022	<b>22</b>	-	<b>22</b>
Server Administration	10	4	14
Web Design and Application Development (NTRS)	14	7	21
Inspection, Testing and Certification of Electrical Installations	14	1	15
Fundamentals of Electrical Installation	4	-	4
<b>Total</b>	<b>233</b>	<b>52</b>	<b>285</b>

#### 4. Output - July 2022-June 2023

Sn	Courses	Pass rate %
1.	National Certification in IT Level 4	42.1
2.	National Diploma in IT	81.3
3.	NC4 Industrial Electronics	60
4.	NC5 Industrial Electronics	94
5.	NC5 Communication Electronics	100

Total Pass rate: 75.5 %

#### 5. Main activities carried out for the period July 2022 to June 2023

MONTH	ACTIVITIES
July 2022	Annual Intra Section Football Tournament
March 2023	Interclass Football Competition + Carom Tournament + Petanque Tournament
Apr-23	Talk by Ceridian Ltd with NDIT Year 2
May-23	Industrial Visit - BDO Solutions Ltd for National Diploma in IT Year 2 Trainees
Jun-23	Talks in Colleges Economic Resilience Program by JAM for NDIT trainees

# SIR KHER JAGATSING TRAINING CENTRE (SKJTC)

## 1. Background

Sir Kher Jagatsing Training Centre was set up in 1967 as an Industrial Trade Training Centre with the help of International Labour Organisation (ILO).

In 1986 the Centre was renamed Sir Kher Jagatsingh Training Centre after the late Minister of Education. It operated under the aegis of the MITD since **January 1993**.

### Mission Statement of the Centre

To contribute in the consolidation and development of the Building Construction Sector by providing it with a skillful and competent workforce.

### Main objectives of the Centre

- Provide school leavers with the knowledge and skills required to perform relevant duties in the building construction sector or to mount their own enterprise.
- Provide training opportunities for the professional development of workers from public and parastatal organisations and private sectors
- Carry out Trade Tests for workers wishing to be upgraded
- Keep abreast of all the latest developments and technologies advancements in the building construction sector.

### Mode of Training offered at the centre

- Full Time Courses
- Part Time Courses
- Tailor Made Courses
- Trade Test
- Courses under the National Apprenticeship Scheme (NAS)

### Full Time Courses

- These are courses run especially for school leavers, to provide them with an initial qualification that would enable them to join the job market.
- Full time courses are run 5 days a week from 08h00 – 15h00.
- Work placement for apprentices: 2 days theoretical training at the centre and 3 days practical training in industry.

## Full Time courses offered

- Electrical Installation Works NC3/ NC4
- Plumbing NC3/ NC 4
- Welding NC3/ NC4
- Wood Technology NC3/ NC4
- Painting NC3
- Aluminium NC3
- Scaffolding NC4

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	1
Training cadre	20
Administrative cadre	7
Support cadre	7

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Painting	NC 3	16	0	16
Electrical Installation Works	NC 3	22	2	24
Plumbing	NC 3	27	0	27
Welding	NC 3	22	0	22
Electrical Installation Works	NC 4	22	0	22
Plumbing	NC 4	17	0	17
Welding	NC 4	22	0	22
Wood Technology	NC 4	14	0	14
<b>TOTAL</b>		<b>162</b>	<b>2</b>	<b>164</b>

<b>Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023</b>				
<b>Course Title</b>	<b>Course Level</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Aluminium and UPVC Joinery	NC 3	39	1	40
Plumbing	NC 3	21	1	22
Electrical Installation Works (CEB)	NC 3	24	0	24
Electrical Installation Works	NC 3	22	0	22
Wood Technology	NC 3	25	2	27
<b>TOTAL</b>		<b>146</b>	<b>5</b>	<b>151</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Advanced Arc Welding	12	0	12
Basic Arc Welding	22	1	23
Basic Course in Building Construction	29	1	30
Basic Course in WoodWork	35	0	35
Basic Plumbing Skills	13	0	13
Building Painting Decoration Part 1	11	0	11
Domestic Drainage System	12	0	12
Domestic Electrical Installation Works	13	2	15
Domestic Pipework Installation	29	0	29
Domestic Sanitary Appliances Installation	26	0	26
Electrical Installation for Residential Building	54	0	54
Fabrication of Aluminium doors and Opening	12	0	12
Fabrication of Aluminium Openings	24	1	25
<b>TOTAL</b>	<b>323</b>	<b>5</b>	<b>328</b>

#### 4 . Output - July 2022 – June 2023

Sn	Courses	Pass rate %
	<b>Intake 2021 NC4 –Semester 2</b>	
1.	Plumbing	100
2.	Wood Technology	85
3.	Welding	84
4.	Electrical Installation Works	52
	<b>Overall Result NC3 Exams Nov/Dec 2022</b>	
1.	Plumbing	82
2.	Wood Technology	38
3.	Welding	86
4.	Electrical Installation Works	84
5.	Aluminium	84
6.	Painting	82

#### 5. Main activities carried out for the period July 2022 to June 2023

- Talk on Drug , Fire prevention, Aids, crime Prevention and Substance Abuse
- Industrial Visit for NC4 Trainees (Plumbing and Welding)
- Painting by Trainees on attachment at Coral Azur.



# SIR RAMPERSAD NEERUNJUN TRAINING CENTRE (SRNTC)

## 1. Background

The Sir Rampersad Neerunjun Training Centre (SRNTC) is a well-established training centre of the MITD which provides quality training in automotive, mechanical and electromechanical engineering trades. The Centre is located at Ebene, Reduit. It was set up in 1993 with the opening of Leathercraft and Printing trades.

The SRNTC presently offers a range of courses both under the full-time, apprenticeship and part-time modes for school leavers, the unemployed, tradesmen and technicians who are already in employment. The courses offered through the full-time and apprenticeship modes lead to the award of National Certificates at Levels 3 and 4 accredited by the Mauritius Qualifications Authority.

The award courses offered by SRNTC are as follows:

- Automotive Mechanics and Electronics
- Automotive Spray Painting
- Automotive Body Repairs
- Refrigeration and Air Conditioning
- Industrial Machine Maintenance
- Engineering Machining and Tool Making
- Plate Making and Machine Printing
- Print Finishing and Book Binding
- Pre-Press

## 2. Staffing

Category	No. of Staff in post as at 30 June 2023
Management Cadre	1
Training Cadre	31
Administrative	6
Support Cadre	9

### 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Automotive Mechanics and Electronics	NC 4	49	0	49
Engineering Machining and Tool Making	NC 3	23	1	24
Engineering Machining and Tool Making	NC 4	14	0	14
Refrigeration and Air Conditioning	NC 4	14	0	14
Industrial Machine Maintenance	NC 3	27	0	27
Industrial Machine Maintenance	NC 4	17	0	17
<b>Total</b>		<b>144</b>	<b>1</b>	<b>145</b>

Apprenticeship Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Automotive Mechanics and Electronics	NC 3	167	0	167
Automotive Body Repairs	NC 3	23	1	24
Automotive Spray Painting	NC 3	23	0	23
Refrigeration and Air Conditioning	NC 3	68	0	68
Print Finishing	NC 3	10	16	26
Platemaking and Making Printing	NC 3	6	6	12
Pre Press	NC 3	11	4	15
<b>Total</b>		<b>308</b>	<b>27</b>	<b>335</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Automotive Mechanics & Electronics Systems (NTRS)	72	0	72
Installation, Maintenance and Repairs of Domestic Air Conditioners (SMF)	53	0	53
Maintenance of Automotive Electrical and Electronics Systems	42	0	42
Overhaul Spark Ignition (S.I) Petrol Engines	20	0	20
Vehicle Mechanical and Electrical Systems (FSL)	10	0	10
<b>Total</b>	<b>197</b>	<b>0</b>	<b>197</b>

#### 4. Output - July 2022 – June 2023

<b>SN</b>	<b>Courses</b>	<b>Pass rate %</b>
1.	NC 3 Automotive Mechanics and Electronics (NAP)	72.94
2.	NC 3 Automotive Body Repairs (NAP)	80.95
3.	NC 3 Automotive Spray Painting (NAP)	95.00
4.	NC 3 Engineering Machining and Tool Making	72.22
5.	NC 3 Refrigeration and Air Conditioning (NAP)	62.50
6.	NC 3 Industrial Machine Maintenance	94.74
7.	NC 3 Plate Making and Machine Printing NAP	85.71
8.	NC 3 Print Finishing NAP	80.00
9.	NC 3 Pre-Press NAP	100.00
10.	NC 4 Automotive Mechanics and Electronics	89.66
11.	NC 4 Automotive Mechanics and Electronics	70.00
12.	NC 4 Engineering Machining and Tool Making	86.00
13.	NC 4 Refrigeration and Air Conditioning	100.00
14.	NC 4 Industrial Machine Maintenance	93.75

Total Pass rate: 85%

#### 5. Main activities carried out for the period July 2022 to June 2023

- Youth Civic Service Programme organised by Ministry of Youth
- Football Tournament
- Relocation of Pre-Press to Ex Resource Centre

# SURINAM TRAINING CENTRE (STC)

## 1. Background

Surinam Training Centre was converted from Pre-Vocational Training Centre to a Vocational Training Centre in the year 1998. It operates in the south and it offers full-time and part time courses. The main objective of the training programmes on offer is to impart quality training and provide lifelong employability.

The main full-time courses delivered at the centre are:

1. Aluminium Joinery
2. Plumbing
3. Electrical Installation Works
4. Electrical Installation Works

## 2. Staffing

Category	No. of staff in post as at 30 June 2023
Management cadre	1
Training cadre	11
Administrative cadre	3
Support cadre	3

## 3. Enrolment

Full Time Courses offered by Level and Gender for the period July 2022 to June 2023				
Courses	Course Level	Male	Female	Total
Plumbing	NC 2	13	0	13
Electrical Installation Works	NC 2	14	0	14
Aluminium and Woodworks	NC 2	13	0	13
Plumbing	NC 3	28	0	28
Aluminium	NC 3	16	1	17
Electrical Installation Works	NC 3	26	0	26
Electrical Installation Works	NC 4	14	0	14
<b>Total</b>		<b>124</b>	<b>1</b>	<b>125</b>

<b>Part Time Courses offered by Gender for the period July 2022 to June 2023</b>			
<b>Courses</b>	<b>Male</b>	<b>Female</b>	<b>Total</b>
Three Phase Electrical Installations	10	0	10
Garment Making Ladies Wear - NTRS	0	13	13
Basic Art and Craft	13	6	19
1.Children Foundation	7	3	10
2.Angel Foundation	6	3	9
<b>TOTAL</b>	<b>36</b>	<b>25</b>	<b>61</b>

#### 4. Output - July 2022 – June 2023

<b>SN</b>	<b>Courses</b>	<b>Pass rate %</b>
1.	Electrical Installation Works NC2	41.67
2.	Plumbing NC2	100
3.	Aluminium & Woodwork NC2	77.78

Total Pass rate: 73.24%

#### 5. Main activities carried out for the period July 2022 to June 2023

Talks and course organised by Ministry of Youth Empowerment, Sports and Recreation. NYCS outdoor activities.



**MAURITIUS INSTITUTE OF  
TRAINING AND DEVELOPMENT**



**CERTIFICATES/  
DIPLOMAS AWARDED  
FROM JULY 2022 TO JUNE 2023**

## AWARD COURSES

A total of 2554 certificates / diplomas was awarded for the different courses as follows

### National Certificate Level 2

Trades	No of Awardees
Agriculture	42
Aluminium/Woodwork	43
Art & Craft	37
Automobile Mechanics	11
Electrical Installation Works	74
Food Services/ Production	72
Garment Making	40
Housekeeping	47
Landscaping Maintenance	20
Light Engine Mechanics	62
Metal Works	35
Plumbing	75
<b>Total</b>	<b>558</b>





### National Certificate Level 3

Trades	No of Awardees
Aluminium and UPVC Opening	27
Automotive Body Repairs	16
Automotive Mechanics and Electronics	110
Bakery	12
Beauty Therapy	33
Building Construction	5
Care of Elderly and Disabled	70
Electrical Installation Works	136
Engineering Machining and Tool Making	8
Food Production	92
Front Office	49
Hairdressing	50
Hydroponics Operations	15
Housekeeping	42
Industrial Machine Maintenance	22
Landscaping	15
Leisure and Entertainment	21
Maintenance Fitting	14
Maintenance of Garden and Yard Equipment	5
Painting	6
Pastry	53
Plate Making and Machine Printing	6
Plumbing	107
Print Finishing	9
Pre-Press	9
Refrigeration and Air Conditioning	76
Restaurant and Bar Service	47
Sales	9
Sheet Metal Fabrication	9
Tractor and Heavy Vehicle Mechanics	28
Textile Product Design & Manufacture	15
Tour Guiding	21
Villa Service	5
Welding	43
Wood Technology	8
<b>Total</b>	<b>1193</b>

## National Certificate Level 4

Trades	No of Awardees
Automotive Mechanics and Electronics	26
Custom Clearance	8
Communication Electronics	13
Electrical Installation Works	53
Engineering Machining and Tool Making	11
Food Production	20
Front Office	20
Health Care Assisting	149
Housekeeping	9
Industrial Machine Maintenance	17
Information Technology	84
Industrial Electronics	12
Pastry	12
Plumbing	10
Refrigeration and Air Conditioning	19
Restaurant and Bar Services	18
Travel &Tour Guiding	11
Welding	13
Wood Technology	6
<b>Total</b>	<b>511</b>

## National Certificate Level 5

Trades	No of Awardees
Information Technology	20
Communication Electronics	25
<b>Total</b>	<b>45</b>

## Diploma

Courses	No of Awardees
Tourism Management (MITD/Universite d'Angers)	47
<b>Total</b>	<b>47</b>

## National Diploma

Courses	No of Awardees
Applied Mechanical Engineering	6
Building Services Engineering	5
Civil Engineering	7
Hotel Management	7
Information Technology	46
Telecommunication	2
<b>Total</b>	<b>73</b>

## Higher National Diploma (BTEC PEARSON)

Courses	No of Awardees
Hospitality Management	84
Hospitality Management (Culinary Art)	34
Electrical and Electronics Engineering	9
<b>Total</b>	<b>127</b>

# TRADE TESTING BY MITD

A total of 118 candidates were examined in 8 trade tests.

Trade	Ministry	No. of Candidates	Parastatal	No. of Candidates	Individual	Total
<b>Carpentry</b>						
	Ministry of Health and Wellness		District Council of Black River			
	Ministry of Education, Tertiary Education, Science and Technology		Municipality of Vacoas Phoenix			
	Ministry of Agro Industry					
<b>Total</b>		<b>10</b>		<b>5</b>	<b>8</b>	<b>23</b>
<b>Painting</b>						
	Ministry of Education, Tertiary Education, Science and Technology		Municipality of Port Louis			
	Ministry of Health and Wellness		Municipality of Vacoas Phoenix			
<b>Total</b>		<b>2</b>		<b>2</b>	<b>9</b>	<b>13</b>
<b>Electricity</b>						
	Ministry of Education, Tertiary Education, Science and Technology		Municipality of Vacoas Phoenix			
	Ministry of Health and Wellness		Municipality Quatre Bornes			
			District Council Savanne			
			District Council Grand Port			
<b>Total</b>		<b>4</b>		<b>8</b>	<b>14</b>	<b>26</b>

Trade	Ministry	No. of Candidates	Parastatal	No. of Candidates	Individual	Total
<b>Masonry</b>						
	Ministry of Health and Wellness		Municipality of Port Louis			
	Ministry Local Government					
	Ministry of Agro Industry					
<b>Total</b>		<b>6</b>		<b>1</b>	<b>11</b>	<b>18</b>
<b>Automotive Mechanics</b>						
	Ministry of Health and Wellness					
<b>Total</b>		<b>1</b>			<b>18</b>	<b>19</b>
<b>Automotive Electricity &amp; Electronics</b>	Nil		Nil			
<b>Total</b>					<b>1</b>	<b>1</b>
<b>Welding</b>						
	Ministry of Education, Tertiary Education, Science and Technology		Municipality of Beau Bassin/Rose Hill			
<b>Total</b>		<b>2</b>		<b>1</b>	<b>5</b>	<b>8</b>
<b>Plumbing</b>						
	Ministry of Education, Tertiary Education, Science and Technology		Municipality of Port Louis			
	Ministry of Health and Wellness					
<b>Total</b>		<b>5</b>		<b>2</b>	<b>3</b>	<b>10</b>
<b>Grand Total</b>		<b>30</b>		<b>19</b>	<b>69</b>	<b>118</b>

# RECOGNITION OF PRIOR LEARNING (RPL)

Recognition of prior learning (RPL) relies on an assessment of learning outcomes to formally recognise competencies. Through RPL, learning outcomes are assessed instead of learning itself (or where or how it took place).

RPL is relevant in all education and training sectors, technical and vocational education and training (TVET) as well as tertiary education.

It is more relevant for adults than for young people because applicants need to prove their competencies acquired through experience.

Seven candidates were enrolled for the RPL assessments in five courses at National Certificate Level 3 and 4 and assessments/interviews were conducted with the collaboration of the Mauritius Examination Syndicate (MES).

<b>Sn</b>	<b>Course</b>	<b>No of private candidates</b>
1	NC3 Electrical Installation Works	2
2	NC3 Hairdressing	2
3	NC3 Industrial Machine Maintenance	1
4	NC4 Draughtmanship	1
5	NC4 Automotive Mechanics & Electronics	1

# 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 green skills in each curriculum
- Introduce new training programme in electricity technician with elective in either renewable energy or energy efficiency
- Sustainable procurement
- Blended learning
- 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
- Paperless office
- Segregation of waste
- 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 750,000	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 750,000/-, the BEC is set up by the Director and for procurement values above Rs 750,000/- 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 sub-committee set up by MITD Board with the representative of the Ministry of Finance and Economic 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 2023

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.

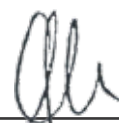
## Governance

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





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**REPORT OF THE  
DIRECTOR OF AUDIT**

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**on the Financial Statements  
of the Mauritius Institute of Training and Development  
for the year ended 30 June 2023**

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**NATIONAL AUDIT OFFICE**

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# 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

#### Qualified 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 2023 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budgets and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, 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 2023, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

#### Basis for Qualified Opinion

##### Property, Plant and Equipment – Rs 1,824,139,281

- The completeness and accuracy of Property, Plant and Equipment could not be ascertained as the Fixed Asset Register was not complete. Motor vehicles and land and building costing Rs 22,460,706 and Rs 875,834,011 respectively were not recorded therein. All relevant details necessary for identification of assets were not always recorded.
- The useful life and residual value of assets were not reviewed annually. Property, Plant and Equipment costing Rs 658,328,220 still in use, were accounted at zero carrying value as at 30 June 2023.

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 qualified 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.

Except for the matters described in the Basis for Qualified section, I have determined that there are no key audit matters to communicate in my report.

## **Other Information**

Management is responsible for the other information. The other information comprises the information included in the annual report of the Mauritius Institute of Training and Development, but does not include the financial statements and my 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 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 qualified 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, 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, except for the matter reported below, 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.

#### ***Construction of Training Centre at Beau Vallon***

The contract for the construction of a Training Centre at Beau Vallon was awarded for the sum of Rs 169,618,099 with a duration of one year in November 2020. Construction works were rescheduled to start on 27 September 2021 mainly due to COVID 19. The project completion date was further extended by 330 days to 22 August 2023 due to bad weather conditions among others. As February 2024, the project had not been completed and the Centre was not available for delivery of courses.

- Contractors' All Risks and Third Party Liability which expired on 30 September 2023 was not renewed as of February 2024 to cover the completion of the project and its maintenance period.
- As at 30 June 2023, the maximum delay damages applicable under the contract amounting to Rs 16,961,810 were not applied although payments amounting to Rs 144,930,775 have already been effected.

#### ***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.



**DR D. PALIGADU**  
Director of audit

National Audit Office  
Level 14  
Air Mauritius Centre  
PORT LOUIS

30 April 2024



**MAURITIUS INSTITUTE OF  
TRAINING AND DEVELOPMENT**



**FINANCIAL  
STATEMENTS**

# STATEMENT OF FINANCIAL POSITION

## AS AT 30 JUNE 2023

	Note	30 June 2023	30 June 2022
		MUR	MUR
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	170,990,874	119,004,766
Trade receivables	5	12,370,539	21,109,640
Car loan receivable	6	7,045,620	6,581,900
Inventories	7	7,435,131	7,230,614
Held to maturity investments	8	34,472,880	85,375,380
<b>Total current assets</b>		<b>232,315,044</b>	<b>239,302,300</b>
<b>Non current assets</b>			
Car loan receivable	6	18,741,840	17,695,428
Property plant and equipment	9	1,824,139,281	1,537,841,438
Investment property	10	96,390,323	71,747,740
Intangible assets	11	3,116,481	390,535
<b>Total non-current assets</b>		<b>1,942,387,925</b>	<b>1,627,675,141</b>
<b>Total Assets</b>		<b>2,174,702,969</b>	<b>1,866,977,441</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and Other Payables	12	72,041,850	62,445,511
Short Term Employee Benefits	13	23,728,130	28,081,478
Short Term Car Loan	14	8,453,829	7,879,524
<b>Total current liabilities</b>		<b>104,223,809</b>	<b>98,406,513</b>
<b>Non current liabilities</b>			
Other Long Term Employee Benefits	13	305,092,312	286,708,750
Long Term Car Loan	14	18,741,840	17,695,428
Retirement benefit obligation	15	979,666,479	837,431,188
<b>Total non-current liabilities</b>		<b>1,303,500,631</b>	<b>1,141,835,365</b>
<b>TOTAL LIABILITIES</b>		<b>1,407,724,440</b>	<b>1,240,241,879</b>
<b>NET ASSETS</b>		<b>766,978,529</b>	<b>626,735,562</b>
<b>EQUITY</b>			
General Fund	16	(258,408,366)	(181,626,042)
Revaluation Reserve	16	1,025,386,895	808,361,604
<b>TOTAL EQUITY</b>		<b>766,978,529</b>	<b>626,735,562</b>

The notes on pages 147 to 171 form an integral part of the financial statements.

Approved by MITD Board on **22 APR 2024**



**Harrykrishna Vydelingum**  
Chairperson



**Ranjeet Gopall**  
Board Member

# STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	Note	30 June 2023	30 June 2022
		MUR	MUR
<b>Revenue from exchange transactions</b>			
Course fees		41,103,446	33,859,420
Rental income		26,388,021	26,324,296
Other income	17	18,535,695	12,527,354
		<u>86,027,162</u>	<u>72,711,070</u>
<b>Revenue from non-exchange transactions</b>			
Grants	18	735,347,262	676,233,626
		<u>821,374,424</u>	<u>748,944,696</u>
<b>Total revenue</b>			
<b>Expenditure</b>			
Employee benefits costs	19	(588,276,651)	(581,897,381)
Training expenses	20	(32,963,626)	(21,761,368)
Stipend to trainees	21	(106,437,736)	(47,745,552)
Depreciation and amortisation	22	(39,247,956)	(32,632,472)
Other expenses	23	(57,824,433)	(54,602,953)
Finance costs	24	(334,753)	(308,703)
		<u>(825,085,155)</u>	<u>(738,948,429)</u>
<b>Total expenses</b>			
<b>Other Gains/(Losses)</b>			
Fair Value Gains on Investment Property	10	24,642,583	-
		<u>20,931,852</u>	<u>9,996,267</u>
<b>Surplus for the year</b>			

## STATEMENT OF CHANGES IN NET ASSETS / EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Note	Capital Fund MUR	General Fund MUR	Translation Reserve MUR	Revaluation Reserve MUR	Retained Earnings MUR	Total Net Assets/Equity MUR
Balance at 01 July 2022		-	(181,626,042)	-	808,361,604	-	626,735,562
Prior Years adjustments		-	(4,670,433)	-	-	-	(4,670,433)
Exchange Gain on USD Account	1	-	-	1,050	-	-	1,050
Transfer (from)/to	2	-	-	(1,050)	-	1,050	-
Re-measurement of Retirement benefit obligation	3	-	(93,044,793)	-	-	-	(93,044,793)
Revaluation Surplus on Land and Buildings	4	-	-	-	217,025,291	-	217,025,291
Transfer (from)/to		-	-	-	-	-	-
Surplus for the year		-	-	-	-	20,931,852	20,931,852
Transfer to / (from)		-	20,932,902	-	-	(20,932,902)	-
Balance at 30 June 2023		-	<b>(258,408,366)</b>	-	<b>1,025,386,895</b>	-	<b>766,978,529</b>

Note:

1. The Prior Years Adjustments represent offsetting of prior years debtors from the General Fund Account.
2. The exchange gain arose on the translation of the United States dollar ("USD") Account at the exchange rate ruling at 30 June 2023.
3. The deficit arising from the re-measurement of the Retirement benefit obligation is recognised in the Net Assets/Equity in line with IPSAS 39.
4. Land and Buildings have been revalued by an independent valuer, Prime Pillar-Valuation Services Ltd and the difference between the revalued amounts and the carrying values of these assets has been recognised in Revaluation Reserve.

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

	Note	Capital Fund MUR	General Fund MUR	Translation Reserve MUR	Revaluation Reserve MUR	Retained Earnings MUR	Total Net Assets/Equity MUR
Balance at 01 July 2021		-	65,129,140	-	808,361,604	-	873,490,744
Prior Years Adjustments		-	4,792,000	-	-	-	4,792,000
Exchange Gain on USD Account	1	-	-	62,005	-	-	62,005
Transfer (from) / to	2	-	-	(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 (from) / to		-	10,058,272	-	-	(10,058,272)	-
Balance at 30 June 2022		-	<b>(181,626,042)</b>	-	<b>808,361,604</b>	-	<b>626,735,562</b>

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

# CASH FLOW STATEMENT

## FOR THE YEAR ENDED 30 JUNE 2023

	30 June 2023	30 June 2022
	MUR	MUR
<b>Cash flows from operating activities</b>		
Surplus for the year	20,931,852	9,996,267
<b>Non cash movements:</b>		
Capital grant recognised in statement of financial performance	(98,111,412)	(86,080,689)
Depreciation on property, plant and equipment	39,247,956	32,632,473
Finance cost	334,753	308,703
Prior Years adjustments	(4,670,433)	4,792,000
Exchange gain on translation of foreign currency account	1,050	62,005
Fair value gain on Investment Property	(24,642,583)	
Decrease / (Increase) in accounts receivable	7,228,969	161,281
(Increase) / decrease in inventories	(204,517)	(1,643,365)
Increase /(Decrease) in accounts payables	11,217,056	24,116,816
Retirement benefit obligation	49,190,498	32,977,190
Employee benefits	14,030,215	21,503,832
<b>Net cash flows generated from operating activities</b>	<b>14,553,402</b>	<b>38,826,514</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(111,246,454)	(116,159,378)
<b>Net cash flows used in investing activities</b>	<b>(111,246,454)</b>	<b>(116,159,378)</b>
<b>Net cash flows before financing activities</b>	<b>(96,693,051)</b>	<b>(77,332,864)</b>
<b>Cash flows from financing activities</b>		
Capital grant received	98,111,412	86,080,689
Finance cost	(334,753)	(308,703)
<b>Net cash flows generated from financing activities</b>	<b>97,776,659</b>	<b>85,771,986</b>
Net change in cash and cash equivalents	1,083,608	8,439,122
Cash and cash equivalents at beginning of the year	204,380,146	195,941,024
<b>Cash and cash equivalents at end of the year</b>	<b>205,463,754</b>	<b>204,380,146</b>

### 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:

	30 June 2023	30 June 2022
	MUR	MUR
Cash in hand and balances with banks	170,990,874	119,004,766
Held to maturity investments	34,472,880	85,375,380
	<b>205,463,754</b>	<b>204,380,146</b>

#### 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 2023

Expenditure	Revised Budget		Actual Amounts		Variance		Comments
	MUR	MUR	MUR	MUR	MUR	MUR	
Staff cost	569,144,346	587,678,951	(18,534,605)		Increase in actual amounts was due to the filling of some posts such as training officers, examination officers and few others for the FY 2022/2023		
Electricity	9,812,972	9,190,470	622,502		Cost cutting strategies adopted by Training centre managers		
Telephone charges	4,048,920	2,855,182	1,193,738		Decrease in the number of phone calls effected in Training Centres		
Water charges	1,392,304	1,068,989	323,315		Decrease in consumption for Training centres and Head Office		
Motor vehicles exp	493,273	790,613	(297,340)		Increase in the price of fuel had an impact on the actual amount spent on fuel and other costs		
Rent	150,000	175,455	(25,455)		Fewer rentals of conference centres and other facilities during the financial year		
Postage	1,031,574	549,077	482,497		Decrease in the frequency of replenishment of the franking machine		
Repair & maintenance - Buildings	15,962,941	6,492,176	9,470,765		There were delays in the procurement of the contracts for repairs and maintenance of buildings		
Repair & maintenance - Training equipment	2,844,500	1,190,087	1,654,413		There were delays in the procurement of the contracts for repairs and maintenance of training equipments		
Repair & maintenance - Office equipment	4,532,750	1,751,686	2,781,064		There were delays in the procurement of the contracts for repairs and maintenance of office equipment		
Repair & maintenance - Vehicles	896,090	210,448	685,642		Less repairs were undertaken for Motor Vehicles during the financial year		
Cleaning services	11,944,999	11,578,515	366,484		Deduction was made for absenteeism of cleaners		
Security services	11,790,252	9,822,858	1,967,394		Actual amount as at reporting date does not include outstanding amount for the month of May and June 2023		
Magazine / newspapers	196,280	64,900	131,380		There were fewer purchase of magazines/newspapers for the year		
Printing & stationery	4,211,572	4,076,006	135,566		There were less printing for the year		
Books and periodicals	373,000	60,309	312,691		There were fewer purchase of magazines/newspapers for the year		
Advertisement	1,589,000	1,071,600	517,400		More online advertising and marketing campaign took place during the year resulting to reduction in costs		
Overseas trainers expenses	60,000	-	60,000		No overseas trainers were recruited during the year		
Consultants expenses	2,227,500	77,628	2,149,872		Payment earmarked for consultancy services for ERP and other services not paid during the Year		
Legal & professional fees	1,930,000	1,015,000	915,000		Some legal and professional fees was paid after the year end		
Audit fees	425,000	-	425,000		Audit fee was paid to the National Audit Office after the reporting date of 30 June 2023		
Allowance to trainees - Stipend	138,633,335	106,437,736	32,195,599		Actual amount paid do not include full amount for a year since payment for April, May and June were paid after the reporting date		
Overseas travelling	635,000	102,316	532,684		Fewer overseas travel for Directorate took place than forecasted		
Bank charges	427,062	334,753	92,309		Decrease in number of online transactions (Direct debits etc..)		

## STATEMENT OF OUT-TURN FOR THE YEAR ENDED 30 JUNE 2023 (CONT'D)

Course materials	28,189,781	19,176,236	9,013,545	More rigid controls over requests for course materials and lists submitted to Head office were curtailed
Local trainers expenses	6,244,399	4,664,293	1,580,106	There were more control on additional hours requested and payment of overtime has decreased
Subscription & membership fees	1,358,400	624,559	733,841	No claims received from some departments for payment of subscriptions as at the reporting date
Insurance costs	1,393,000	1,460,752	(67,752)	Actual amount does not include outstanding insurance premium to City Brokers Ltd
Workshop expenses	270,500	97,937	172,564	Decrease noted in some workshop expenses for trainees
Trainees expenses	8,381,350	3,993,189	4,388,161	Only part of examination fees and stipend accrued have been paid during the year
Conference and committees	879,000	1,675,093	(796,093)	Increase in the committee fees and board fees as per PRB 2021 new rates
Transport costs	535,280	406,112	129,168	Decrease in the number of transports usually needed
Misc / open days / exhibition expenses	798,000	400,296	397,704	Fewer open days were organised than forecasted
Staff Welfare	987,600	666,594	321,006	Fewer requisitions were made for staff welfare items during the year
Staff Training	1,015,000	211,023	803,978	Some staff trainings have been rescheduled for the FY 2023/2024
Consumables	375,000	14,437	360,563	Decrease in number of requests over the year
<b>Total recurrent expenditure (A)</b>	<b>835,179,980</b>	<b>779,985,277</b>	<b>55,194,703</b>	
<b>Capital expenditure</b>				
Construction / improvement to Buildings / Work in progress	51,136,411	92,279,900	(41,143,489)	Actual amount include the construction of Beau Vallon Training Centre which is not included in the MITD's Budget
Training tools & equipment	18,214,279	7,944,836	10,269,443	Delays in the procurement exercise for the purchase of tools and equipment and there were more controls on equipments purchased
Motor Vehicles	-	692,920	(692,920)	Actual amount include payment of previous years creditors
Furniture, fittings & office equipment	3,548,103	9,024,272	(5,476,169)	Reallocation was made during the year for the purchase of additional furniture and fittings
Computer equipment & software	11,931,717	16,004,697	(4,072,980)	Reallocation was made during the year for the purchase of additional computers and software
<b>Total capital expenditure (B)</b>	<b>84,830,510</b>	<b>125,946,624</b>	<b>(41,116,114)</b>	
<b>Total expenditure (A+B)</b>	<b>920,010,490</b>	<b>905,931,900</b>	<b>14,078,590</b>	

Out-turn for the period 2022/2023 has been presented on a cash basis.

# STATEMENT OF COMPARISON OF BUDGETS AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original Budget	Revised budget	Actual Amounts on Comparable basis	Financial Statements
	MUR	MUR	MUR	MUR
<b>Income</b>				
Course fees	62,184,052	68,519,149	38,752,602	41,103,447
Rental income	31,010,000	31,303,975	24,122,804	26,388,021
Other income	13,353,695	7,762,021	15,007,687	18,535,695
Grants	807,718,307	812,425,345	735,347,261	735,347,262
<b>Total income</b>	<b>914,266,054</b>	<b>920,010,490</b>	<b>813,230,355</b>	<b>821,374,425</b>
<b>Expenditure</b>				
Staff cost	569,144,660	569,144,346	587,678,951	587,356,489
Electricity	10,991,500	9,812,972	9,190,470	9,687,141
Telephone charges	4,008,750	4,048,920	2,855,182	2,960,904
Water charges	1,429,000	1,392,304	1,068,989	1,167,744
Motor vehicles fuel	602,600	493,273	790,613	352,703
Rent	175,000	150,000	175,455	178,355
Postage	1,045,500	1,031,574	549,077	549,033
Repair & maintenance - Buildings	15,478,025	15,962,941	6,492,176	6,492,876
Repair & maintenance - Training equipment	3,109,500	2,844,500	1,190,087	1,534,194
Repair & maintenance - Office equipment	4,432,000	4,532,750	1,751,686	2,080,208
Repair & maintenance - Vehicles	695,000	896,090	210,448	665,002
Cleaning services	11,910,000	11,944,999	11,578,515	11,569,550
Security services	10,445,000	11,790,252	9,822,858	10,217,082
Magazine / newspapers	196,280	196,280	64,900	66,830
Printing & stationery	4,108,500	4,211,572	4,076,006	4,369,245
Books and periodicals	373,000	373,000	60,309	67,907
Advertisement	1,594,000	1,589,000	1,071,600	1,077,983
Overseas trainers expenses	60,000	60,000	-	-
Consultants expenses	24,827,500	2,227,500	77,628	-
Legal & professional fees	1,930,000	1,930,000	1,015,000	681,000
Audit fees	425,000	425,000	-	400,000
Allowance to trainees - Stipend	131,385,000	138,633,335	106,437,736	106,437,736
Overseas travelling	735,000	635,000	102,316	112,216
Bank charges & Interest Expenses	407,020	427,062	334,753	334,753
Course materials	28,579,697	28,189,781	19,176,236	20,402,611
Local trainers expenses	3,731,000	6,244,399	4,664,293	5,457,924
Subscription & membership fees	1,621,500	1,358,400	624,559	621,267
Insurance costs	1,393,000	1,393,000	1,460,752	932,791
Workshop expenses	282,500	270,500	97,937	97,937
Trainees expenses	1,144,500	8,381,350	3,993,189	6,383,887
Conference and committees	917,000	879,000	1,675,093	1,777,725
Transport costs	460,280	535,280	406,112	470,398
Miscellaneous / open days / exhibition expenses	808,000	798,000	400,296	399,110
Staff Welfare	1,016,000	987,600	666,594	709,139
Staff Training	1,815,000	1,015,000	211,023	211,023
Consumables	375,000	375,000	14,437	14,437
<b>Total recurrent expenditure (A)</b>	<b>841,651,312</b>	<b>835,179,980</b>	<b>779,985,277</b>	<b>785,837,200</b>
<b>Expenditure capitalised</b>				
Construction / improvement to Buildings / Work in progress	41,861,356	51,136,411	92,279,900	86,768,252
Training tools & equipment	18,379,403	18,214,279	7,944,836	6,916,011
Motor Vehicles	-	-	692,920	-
Furniture, fittings & office equipment	3,065,853	3,548,103	9,024,272	7,455,013
Computer equipment & software	9,308,130	11,931,717	16,004,697	10,107,179
<b>Total expenditure capitalised (B)</b>	<b>72,614,742</b>	<b>84,830,510</b>	<b>125,946,624</b>	<b>111,246,455</b>
<b>Total expenditure (A+B)</b>	<b>914,266,054</b>	<b>920,010,490</b>	<b>905,931,900</b>	<b>897,083,655</b>



# STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2023

Details	Original budget	Revised budget	Variance	Comments
	MUR	MUR	MUR	
<b>Recurrent budget</b>				
Staff cost	569,144,660	569,144,346	(314)	
Electricity	10,991,500	9,812,972	(1,178,528)	The revised expenditure for electricity was worked out taking into consideration actual expenses for the five months ended 30 November 2022 where a decrease has been noted in consumption
Telephone charges	4,008,750	4,048,920	40,170	Budgetary provision has been done for new phone line
Water charges	1,429,000	1,392,304	(36,696)	The revised expenditure for water charges was worked out taking into consideration actual expenses for the five months ended 30 November 2022 where a decrease has been noted
Motor vehicles fuel	602,600	493,273	(109,327)	The revised expenditure for electricity was worked out taking into consideration actual expenses for the five months ended 30 November 2022 where a decrease has been noted due to less daily trips
Rent	175,000	150,000	(25,000)	The revised expenditure for electricity was worked out taking into consideration actual expenses for the five months ended 30 November 2022 where a decrease has been noted
Postage	1,045,500	1,031,574	(13,926)	The revised expenditure for electricity was worked out taking into consideration actual expenses for the five months ended 30 November 2022 where a decrease has been noted
Repair & maintenance - Buildings	15,478,025	15,962,941	484,916	Additional provision was made for the repairs and maintenance of training centres
Repair & maintenance - Training equipment	3,109,500	2,844,500	(265,000)	Training centres list of training equipments were scrutinised and budgetary provision has been reduced
Repair & maintenance - Office equipment	4,432,000	4,532,750	100,750	Office equipments at the Head Office and Training Centres needed repairs and have been budgeted accordingly
Repair & maintenance - Vehicles	695,000	896,090	201,090	Budgetary provision has been made for the repairs of MITD vehicles which are in poor conditions
Cleaning services	11,910,000	11,944,999	34,999	Budgetary provision has been made for additional cleaning staff for some training centres
Security services	10,445,000	11,790,252	1,345,252	Budgetary provision has been made for additional guards for some training centres
Magazine / newspapers	196,280	196,280	-	
Printing & stationery	4,108,500	4,211,572	103,072	Budgetary provision has been made for the printing and stationery for which prices have increased
Books and periodicals	373,000	373,000	-	
Advertisement	1,594,000	1,589,000	(5,000)	Budgetary provision has been made for the increase in number of adverts
Overseas trainers expenses	60,000	60,000	-	
Consultants expenses	24,827,500	2,227,500	(22,600,000)	Consultancy fees for an amount of Rs22.6m for the revamping of PDTCC has been removed in the revised estimates since this will be catered for by the Ministry of Finance

# STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2023 (CONT'D)

Legal & professional fees	1,930,000	1,930,000	-	
Audit fees	425,000	425,000	-	
Allowance to trainees - Stipend	131,385,000	138,633,335	7,248,335	Budgetary provision has been made for the recruitment of both NAP and NTRS Trainees
Overseas travelling	735,000	635,000	(100,000)	Funds reallocated to cater for other expenses
Bank charges	407,020	427,062	20,042	Amount revised was due to the bank charges for the printing of cheques
Course materials	28,579,697	28,189,781	(389,916)	The revised expenditure for course materials was worked out taking into consideration actual expenses for the five months ended 30 November 2022 where a decrease has been noted in request for course materials
Local trainers expenses	3,731,000	6,244,399	2,513,399	Provision has been made for the recruitment of more trainers
Subscription & membership fees	1,621,500	1,358,400	(263,100)	Funds reallocated to cater for other expenses
Insurance costs	1,393,000	1,393,000	-	
Workshop expenses	282,500	270,500	(12,000)	Funds reallocated to cater for other expenses
Trainees expenses	1,144,500	8,381,350	7,236,850	Provision has been made for the payment of exam fees not initially budgeted
Conference and committees	917,000	879,000	(38,000)	Amount revised due to meeting taking place online hence a reduction in the transport fees
Transport costs	460,280	535,280	75,000	Provision has been made for the increase in the price of petroleum products
Misc / open days / exhibition expenses /	808,000	798,000	(10,000)	Revised as per trend of the Actual Expenses
Staff Welfare	1,016,000	987,600	(28,400)	Revised as per trend of the Actual Expenses
Staff Training	1,815,000	1,015,000	(800,000)	Some staff training has been rescheduled for the FY 2023/2024
Consumables	375,000	375,000	-	
<b>Total recurrent budget</b>	<b>841,651,312</b>	<b>835,179,980</b>	<b>(6,471,332)</b>	
<b>Capital budget</b>				
Construction / improvement to buildings	41,861,356	51,136,411	9,275,055	Provision has been made for the replacement of three lifts for the MITD Head Office
Training tools & equipment	18,379,403	18,214,279	(165,124)	Amount revised as per list of items provided by Training Centres
Furniture, fittings & office equipment	3,065,853	3,548,103	482,250	Provision revised as per the requirement of training centres
Computer equipment / software	9,308,130	11,931,717	2,623,587	Provision has been made for the purchase of IT Equipments for the MITD Head Office and Training Centres
<b>Total Capital Budget</b>	<b>72,614,742</b>	<b>84,830,510</b>	<b>12,215,768</b>	
<b>Total Budget</b>	<b>914,266,054</b>	<b>920,010,490</b>	<b>5,744,436</b>	

# STATEMENT SHOWING RECONCILIATION OF ACTUAL CASH FLOWS WITH FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	MUR	MUR
Actual recurrent expenditure as per statement of outturn		779,985,277
<b>Basis differences</b>		
Staff cost	(322,461)	
Electricity	496,671	
Telephone charges	105,722	
Water charges	98,754	
Motor vehicles fuel	(437,910)	
Rent	2,900	
Postage	(44)	
Repair & maintenance - Buildings	701	
Repair & maintenance - Training equipment	344,107	
Repair & maintenance - Office equipment	328,522	
Repair & maintenance - Vehicles	454,553	
Cleaning services	(8,965)	
Security services	394,224	
Magazine / newspapers	1,930	
Printing & stationery	293,239	
Books and periodicals	7,598	
Advertisement	6,383	
Consultants expenses	(77,628)	
Legal & professional fees	(334,000)	
Audit fees	400,000	
Overseas travelling	9,900	
Course materials	1,226,375	
Local trainers expenses	793,631	
Subscription & membership fees	(3,292)	
Insurance costs	(527,962)	
Trainees expenses	2,390,698	
Conference and committees	102,632	
Transport costs	64,286	
Miscellaneous / open days / exhibition expenses	(1,186)	
Staff Welfare	42,544	
<b>Total basis differences</b>		5,851,922
<b>Non cash items</b>		
Depreciation	38,225,232	
Amortisation	1,022,724	
<b>Total non cash items</b>		39,247,956
<b>Expenditure as per statement of financial performance</b>		<b>825,085,155</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 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

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 2023.

IPSAS 45 - Property, Plant and Equipment is a new standard and is effective as from January 1, 2025

IPSAS 46 - Measurement is a new standard and is effective as from January 1, 2025

IPSAS 47 – Revenue is a new standard and is effective as from January 1, 2026

IPSAS 48 – Transfer Expenses is a new standard and is effective as from January 1, 2026

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 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.

#### *Other Income*

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

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 3.2 Revenue recognition (cont'd)

#### *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 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 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.

#### ***Financing from the National Resilience Fund (NRF)***

The National Training and Reskilling Scheme (NTRS) is a national programme which caters for the training and reskilling of unemployed persons. This measure was initially announced in the Budget speech 2021/2022. Eligible candidates benefit from a monthly stipend of up to Rs10,575 monthly. Grant received to finance recurrent expenditure is recognised in the Statement of Financial Performance in the same period as that of expenditure.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 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.

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.



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 3.5 Employee benefits (cont'd)

#### *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:

	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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 3.6 Property, Plant and Equipment (cont'd)

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

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

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

### *Construction Work-in-Progress*

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

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

### 3.7 Investment property

The MITD is currently renting 5,540.57 square metre on part of the ground, first, second and third floors of the MITD House to the Ministry of Education, Tertiary Education, Science and Technology (MOETEST) and 522.8 square metre of office space in the workshop block of the MITD House to the Mauritius Qualifications Authority (MQA). These properties are held to earn rentals 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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 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

#### (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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 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.

### 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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

### 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

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Cash at bank and in hand	<u>170,990,874</u>	<u>119,004,766</u>

The carrying amount of these assets approximate their fair value.

## 5. TRADE RECEIVABLES

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Trade receivables	9,761,493	18,320,784
Interest receivables	825,847	532,897
Prepayments, accrued income and other debtors	1,783,199	2,255,959
<b>Total trade receivables</b>	<u>12,370,539</u>	<u>21,109,639</u>

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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 6. CAR LOAN RECEIVABLE

	30 June 2023	30 June 2022
	MUR	MUR
Car loan outstanding	25,787,460	24,277,328
Less Proportion receivable after more than 1 year	(18,741,840)	(17,695,428)
Proportion receivable within 1 year	<u>7,045,620</u>	<u>6,581,900</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

	30 June 2023	30 June 2022
	MUR	MUR
<i>The inventories held are categorised as follows:</i>		
Course materials inventories	7,434,068	7,228,689
Stationery	1,063	1,925
<b>Total inventories</b>	<u>7,435,131</u>	<u>7,230,614</u>

## 8. HELD TO MATURITY INVESTMENTS

	30 June 2023	30 June 2022
	MUR	MUR
Investment in Treasury Bills	<u>34,472,880</u>	<u>85,375,380</u>

The Held to Maturity Investments consist of one (1) investment in Treasury Bills for the nominal sum of Rs 36,000,000 and settlement amount of Rs34,472,880 at the cost price of 95.758. The yield rates for the investments is 4.62% per annum, with maturity date of 22 December 2023.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 9. PROPERTY PLANT AND EQUIPMENT

COST / VALUATION	Land MUR	Buildings MUR	Construction work-in-progress MUR	Work-in- progress office equipment MUR	Plant and machinery MUR	Assets on donation MUR	Furniture, fixtures, fittings & office equipment MUR	Motor vehicles MUR	Computer equipment MUR	Total MUR
At 01 July 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
Disposal	-	-	-	-	-	-	(9,790)	-	(33,638)	(43,428)
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
At 01 July 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
Additions	-	14,476,672	72,291,580	-	6,916,010	-	7,455,013	-	6,358,509	107,497,784
Transfer from WIP to Buildings	-	58,041,610	(58,041,610)	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-	-	-
Revaluation	31,400,000	185,625,291	-	-	-	-	-	-	-	217,025,291
At 30 June 2023	839,700,000	875,834,011	148,737,004	-	488,556,157	29,620,500	140,117,114	22,460,706	115,916,527	2,660,942,021
<b>DEPRECIATION</b>										
At 01 July 2021	-	74,406,389	-	-	445,229,409	29,591,900	106,038,960	17,869,417	93,099,504	766,255,579
Disposal	-	-	-	-	-	-	(3,916)	-	(33,638)	(37,554)
Charge for the year	-	1,235,380	-	-	1,023,546	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
At 01 July 2022	-	86,760,198	-	-	455,464,869	29,599,700	110,232,826	18,412,289	98,107,626	798,577,508
Disposal	-	-	-	-	-	-	-	-	-	-
Charge for the year	-	17,516,680	-	-	9,943,863	7,800	4,568,616	524,622	5,663,651	38,225,232
At 30 June 2023	-	104,276,878	-	-	465,408,732	29,607,500	114,801,443	18,936,911	103,771,277	836,802,740
<b>NET BOOK VALUE</b>										
At 30 June 2023	839,700,000	771,557,133	148,737,004	-	23,147,425	13,000	25,315,672	3,523,795	12,145,251	1,824,139,281
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

### Notes:

- Land and Buildings which are presently occupied by the Mauritius Institute of Training and Development have been revalued by an independent valuer, Prime Pillar Valuation Services Ltd and the effective date of the revaluation was 29 June 2023. Land and Buildings have been revalued at fair value and have been assessed based on the sales comparison approach.
- The revaluation of Land for six Training Centres namely, Le Chou Multipurpose Training Centre, Professional Drivers Training Centre, Surinam Training Centre, Mahebourg Training Centre, Lycee Polytechnique Sir Guy Forget Training Centre and Professor B.S. Upadhyaya Training Centre has decreased in value compared to the previous revaluation carried out in the year 2015.
- The total construction cost of the new building block at the Ecole Hoteliere Sir Gaetan Duval at Ebene valued at Rs 60,864,333 has been transferred from work in progress to building. This amount has been used as the fair value of the building and has been included in the valuation exercise.
- As at 30 June 2023, contractual commitments for the acquisition of Property, Plant and Equipment amounted to Rs 2,192,862.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 10. INVESTMENT PROPERTY - AT FAIR VALUE

	30 June 2023	30 June 2022
	MUR	MUR
At July 01	71,747,740	71,747,740
Increase in fair value	24,642,583	-
<b>At June 30</b>	<b>96,390,323</b>	<b>71,747,740</b>

- The income derived from the renting of the Investment Properties to the MOETEST and MQA for the period 01 July 2022 to 30 June 2023 amounted to MUR 26.3m and is included in rental income. These properties have been revalued using the fair value model as at 30 June 2023 and an increase in fair value has been recognised in statement of financial performance.
- The Institute has contractual obligations for all structural repairs to the property.

## 11. INTANGIBLE ASSETS

	COMPUTER SOFTWARE	
	30 June 2023	30 June 2022
	MUR	MUR
<b>COST OR VALUATION</b>		
At July 01	12,114,061	12,114,061
Additions	3,748,670	-
Disposal	-	-
<b>At June 30</b>	<b>15,862,731</b>	<b>12,114,061</b>
<b>AMORTISATION</b>		
At July 01	11,723,526	11,450,536
Charge for the year	1,022,724	272,990
<b>At June 30</b>	<b>12,746,250</b>	<b>11,723,526</b>
<b>CARRYING AMOUNT</b>		
<b>At June 30</b>	<b>3,116,481</b>	<b>390,535</b>

## 12. TRADE AND OTHER PAYABLES

	30 June 2023	30 June 2022
	MUR	MUR
Trade and other Creditors	63,389,721	47,083,001
Accrued expenses and other payables	8,652,129	15,362,510
<b>Total trade and other payables</b>	<b>72,041,850</b>	<b>62,445,511</b>



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 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.

	<b>30 June 2023</b>	30 June 2022
	<b>MUR</b>	MUR
<b>Provision for sick leave</b>		
At 01 July	(140,081,951)	(126,874,308)
Paid during the year	19,294,959	20,683,084
At 30 June	<u>140,529,987</u>	<u>140,081,951</u>
<b>Charge to the statement of financial performance</b>	<u><b>19,742,995</b></u>	<u><b>33,890,727</b></u>
<b>Provision for passage benefit</b>		
At 01 July	(39,385,774)	(40,640,418)
Paid during the year	13,771,683	14,614,276
At 30 June	<u>48,313,648</u>	<u>39,385,774</u>
<b>Charge to the statement of financial performance</b>	<u><b>22,699,557</b></u>	<u><b>13,359,632</b></u>
<b>Provision for vacation leave</b>		
At 01 July	(135,322,503)	(125,771,670)
Paid during the year	4,672,019	5,610,451
At 30 June	<u>139,976,808</u>	<u>135,322,503</u>
<b>Charge to the statement of financial performance</b>	<u><b>9,326,324</b></u>	<u><b>15,161,285</b></u>
At 30 June	<u>328,820,442</u>	<u>314,790,228</u>
Amount due within one year	<u>(23,728,130)</u>	<u>(28,081,478)</u>
Amount payable after more than one year	<u><b>305,092,312</b></u>	<u><b>286,708,750</b></u>

### (b) Movement in provisions

At 01 July	314,790,228	293,286,396
Movement during the year	<u>14,030,215</u>	<u>21,503,832</u>
At 30 June	<u><b>328,820,443</b></u>	<u><b>314,790,228</b></u>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 14. CAR LOAN PAYABLE

	30 June 2023	30 June 2022
	MUR	MUR
Car loan outstanding	27,195,669	25,574,952
Less proportion payable after more than one year	(18,741,840)	(17,695,428)
<b>Proportion payable within one year</b>	<b>8,453,829</b>	<b>7,879,524</b>

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 2023.

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:

	30 June 2023	30 June 2022
	MUR	MUR
Defined benefit obligation	2,060,738,860	1,909,726,529
Fair value of plan assets	(1,081,072,381)	(1,072,295,341)
<b>Liability recognised in Statement of Financial Position at year end</b>	<b>979,666,479</b>	<b>837,431,188</b>

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

	30 June 2023	30 June 2022
	MUR	MUR
Service cost:		
Current service cost	45,829,216	46,140,693
Employee contribution	(13,350,066)	(13,990,204)
Fund expenses	798,026	905,354
Net interest expense	42,528,085	27,987,483
<b>Charge to the statement of financial performance</b>	<b>75,805,261</b>	<b>61,043,326</b>

### Remeasurement

Liability loss / (gain)	78,714,267	207,010,239
Assets (gain) / loss	14,330,526	54,595,215
Net assets / equity (NAE)	93,044,793	261,605,454
<b>Total</b>	<b>168,850,054</b>	<b>322,648,780</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 15. RETIREMENT BENEFIT OBLIGATION (CONT'D)

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

At start of year	837,431,188	542,848,544
Amount recognised in statement of financial performance	75,805,261	61,043,326
Contributions paid by employer	(26,614,763)	(28,066,136)
Amount recognised in Net Assets / Equity (NAE)	93,044,793	261,605,454
<b>At end of year</b>	<b>979,666,479</b>	<b>837,431,188</b>

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

Present value of obligation at start of year	1,909,726,529	1,649,075,088
Current service cost	45,829,216	46,140,693
Interest cost	97,460,009	82,453,754
Benefits paid	(70,991,161)	(74,953,245)
Liability loss	78,714,267	207,010,239
<b>Present value of obligation at end of year</b>	<b>2,060,738,860</b>	<b>1,909,726,529</b>

### (e) Reconciliation of fair value of plan assets

Fair value of plan assets at start of year	1,072,295,341	1,106,226,544
Expected return on plan assets	54,931,924	54,466,271
Employer contributions	26,614,763	28,066,136
Employee contributions	13,350,066	13,990,204
Benefits paid and other outgo	(71,789,187)	(75,858,599)
Asset (loss) / gain	(14,330,526)	(54,595,215)
<b>Fair value of plan assets at end of year</b>	<b>1,081,072,381</b>	<b>1,072,295,341</b>

### (f) Distribution of plan assets at end of year

	30 June 2023	30 June 2022
	%	%
Percentage of assets at end of year		
Government securities and cash	53.9	58.0
Loans	2.8	2.9
Local equities	14.0	13.6
Overseas bonds and equities	28.8	25.0
Property	0.5	0.5
<b>Total</b>	<b>100.0</b>	<b>100</b>

### (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 2023

## 15. RETIREMENT BENEFIT OBLIGATION (CONT'D)

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

	30 June 2023	30 June 2022
	MUR	MUR
Asset experience (loss) / gain during the year	(14,330,526)	(54,595,215)
Liability experience loss during the year	(78,714,267)	(207,010,239)
	<u>(93,044,793)</u>	<u>(261,605,454)</u>
	<u>2022/2023</u>	
	MUR	
Expected employer contributions	27,959,331	

Weighted average duration of the defined benefit obligation 13 years

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

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

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

	30 June 2023	30 June 2022
	%	%
Discount rate	5.92	5.20
Future salary increases	4.50	3.50
Future pension increases	3.50	2.50
Mortality before retirement	Nil	Nil
Mortality in retirement	Pa 90 Tables rated down by 2	
Retirement age	years 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 248.8 million (increase by MUR 305 million) if all other assumptions were held unchanged.

If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 112.4 million (decrease by Rs 101.2 million) if all assumptions were held unchanged.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 15. RETIREMENT BENEFIT OBLIGATION (CONT'D)

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

If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 58.6 million (decrease by Rs 56.2 million) if all assumptions were held unchanged.

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

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

	30 June 2023	30 June 2022	30 June 2021	30 June 2020	30 June 2019
	MUR	MUR	MUR	MUR	MUR
Present value of Defined Benefit Obligation	2,060,738,860	1,909,726,529	1,649,075,088	1,452,402,043	1,122,182,783
Fair value of plan assets	1,081,072,381	1,072,295,341	1,106,226,544	1,063,401,358	991,604,136
Deficit in the plan	(979,666,479)	(837,431,188)	(542,848,544)	(389,000,685)	(130,578,647)
Assets experience gain / (loss)	(14,330,526)	(54,595,215)	25,482,805	44,325,889	(18,105,100)
Liability experience gain / (loss)	(78,714,267)	(207,010,239)	(161,672,769)	(297,597,591)	67,251,246

The actuarial valuation of the defined benefit pension plan was concluded by State Insurance Company of Mauritius Ltd (SICOM) as at 30 June 2023. 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:

	30 June 2023	30 June 2022
	MUR	MUR
Defined benefit	26,614,763	28,066,136
Defined contribution	10,514,408	10,381,196
<b>Total pension costs</b>	<b>37,129,171</b>	<b>38,447,332</b>

## 16. EQUITY

	30 June 2023	30 June 2022
	MUR	MUR
General fund	(258,408,366)	(181,626,042)
Revaluation reserve	1,025,386,895	808,361,604
<b>Total equity</b>	<b>766,978,529</b>	<b>626,735,562</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 17. OTHER INCOME

	30 June 2023	30 June 2022
	MUR	MUR
Miscellaneous income	16,544,326	11,301,846
Interest receivable	1,991,369	1,225,508
<b>Total other income</b>	<b>18,535,695</b>	<b>12,527,354</b>

## 18. GRANTS

	30 June 2023	30 June 2022
<b>Ministry of Labour, Human Resource Development and Training</b>		
Financing of capital expenditure	12,000,000	5,966,496
Financing of recurrent expenditure	214,000,000	238,247,227
	<b>226,000,000</b>	<b>244,213,723</b>

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

	30 June 2023	30 June 2022
	MUR	MUR
Financing of capital expenditure	82,111,412	79,419,973
Financing of recurrent expenditure	245,000,000	251,901,099
	<b>327,111,412</b>	<b>331,321,072</b>

### Ministry of Tourism (Ecole Hôtelière Sir Gaëtan Duval)

	30 June 2023	30 June 2022
	MUR	MUR
Financing of capital expenditure	4,000,000	694,220
Financing of recurrent expenditure	68,500,000	59,920,636
	<b>72,500,000</b>	<b>60,614,856</b>

### Human Resource Development Council (HRDC)

	30 June 2023	30 June 2022
	MUR	MUR
Financing of recurrent expenditure - HRDC	67,735,850	33,083,975

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

	30 June 2023	30 June 2022
	MUR	MUR
Financing of capital expenditure	-	-
Financing of recurrent expenditure	42,000,000	7,000,000
	<b>42,000,000</b>	<b>7,000,000</b>
<b>Total Grants</b>	<b>735,347,262</b>	<b>676,233,626</b>

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 19. EMPLOYEE BENEFIT COSTS

	30 June 2023	30 June 2022
	MUR	MUR
Salaries and travelling expenses	359,922,669	366,035,882
Allowances	53,455,879	46,730,734
Pension cost	86,319,670	71,424,522
Sick leave	19,742,995	33,890,727
Passage benefits	22,699,557	13,359,631
Vacation leave	9,326,324	15,161,285
Other benefits	36,809,557	35,294,600
<b>Total employee benefit costs</b>	<b>588,276,651</b>	<b>581,897,381</b>
The average monthly number of employees	660	695

## 20. TRAINING EXPENSES

	30 June 2023	30 June 2022
	MUR	MUR
Overseas trainers expenses	-	18,218
Course materials	20,402,611	16,296,641
Trainees expenses	6,036,330	1,030,330
Consultant expenses	-	176,432
Overseas Consultant expenses	347,557	-
Other training expenses	6,177,128	4,239,747
<b>Total training expenses</b>	<b>32,963,626</b>	<b>21,761,368</b>

## 21. STIPEND TO TRAINEES

	30 June 2023	30 June 2022
	MUR	MUR
Payment of monthly stipend and refund of travelling expenses to trainees under National Apprenticeship Programme (NAP):		
Payment of stipend	<b>85,235,269</b>	40,255,425

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

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 21. STIPEND TO TRAINEES (CONT'D)

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

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Payment of stipend	<u>21,202,467</u>	<u>7,490,126.86</u>
Total Stipend paid	<u><u>106,437,736</u></u>	<u><u>47,745,552</u></u>

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

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Depreciation for the period	<u>38,225,232</u>	<u>32,359,482</u>
Amortisation for the period	<u>1,022,724</u>	<u>272,990</u>
Total depreciation and amortisation	<u><u>39,247,956</u></u>	<u><u>32,632,472</u></u>

## 23. OTHER EXPENSES

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Repairs and maintenance of office equipment	3,614,402	2,544,390
Repairs and maintenance of buildings	6,492,876	7,730,447
Motor vehicle expenses	1,017,705	764,651
Advertisement	1,077,983	1,006,151
Printing, postage & stationery	4,918,278	4,104,579
Insurance	932,791	838,770
Transport	470,398	338,037
Legal and professional fees	681,000	288,750
Audit fees	400,000	400,000
Rent	178,355	150,167
Telephone	2,960,904	3,163,071
Electricity	9,687,141	8,438,013
Water	1,167,744	1,009,746
Maintenance of premises	11,569,550	12,048,857
Security services	10,217,082	10,811,857
Consumables	14,437	6,487
Miscellaneous, expenses / open days & fairs / exhibition	533,847	230,835
Conference & committees	1,777,725	705,070
Overseas travelling	112,216	17,200
Loss on Disposal	-	5,874
Total other expenses	<u><u>57,824,433</u></u>	<u><u>54,602,953</u></u>



# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 24. FINANCE COSTS

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Bank charges	334,602	308,703
Interest expense	151	-
	<u>334,753</u>	<u>308,703</u>

## 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 2023 has been recognised in the Statement of Changes in Net Assets / Equity as follows:

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Gain on translation of USD account	<u>1,050</u>	<u>62,005</u>

## 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.

## 27. REMUNERATION OF KEY MANAGEMENT PERSONNEL

The remuneration of key management personnel at 30 June 2023 were as follows:

	<u>30 June 2023</u>	<u>30 June 2022</u>
	MUR	MUR
Short Term Benefits	<u>28,804,262</u>	<u>27,758,626</u>

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

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

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 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:

	<u>30 June 2023</u>	<u>30 June 2022</u>
	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.

### (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.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 28. FINANCIAL RISK MANAGEMENT (CONT'D)

### (a) Financial risk factors (cont'd)

#### (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 Development and Training. Consequently six training centres and the Ecole Hoteliere Sir Gaetan Duval would be taken over by the Ministry of Education, Tertiary Education, Science and Technology and the Ministry of Tourism respectively and would no longer operate under the MITD.

## 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 2023.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

## 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 2023 is also prepared.

### *(i) Reconciliation of the Original Budget and Revised Budget*

The budget of the MITD for the year 2022/2023 was approved by the Board on 17 August 2022. The budget was subsequently revised based on the actual trend of revenues and expenditures for the five months ending 30 November 2022 and was approved by the Board on 31 January 2023. The initial budget was revised from MUR 914.26M to MUR 920.01M

### *(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 2023. 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 2023 has been carried out by SICOM Ltd as disclosed in Note 15.





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