



ANNUAL REPORT **2018-2019**

Empowering Professionals
for Quality Education



MAURITIUS INSTITUTE OF EDUCATION

MAURITIUS INSTITUTE OF EDUCATION

Annual Report | July 2018 - June 2019

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Part I – Mauritius Institute of Education

1 – Vision & Mission

Vision

To be a leader in professional development in the education sector and an innovative change maker for the 21st century.

Mission Statement

The Mauritius Institute of Education is committed to advancing professional standards, dedicated to the making of an institution of excellence in teaching, curriculum development and research, while advancing creativity and engagement at all levels.

Strategic Directions:

- Provide quality teacher education and develop a life-long culture for professional development in Education;
- Strengthen strategic research and consultancy services;
- Sustain a quality culture; and
- Play a leading role in curriculum development and implementation.

2 – Director's Statement



The Director is responsible for the promotion and maintenance of good order as well as of efficiency at the Institute. He reports to Council. He is the principal academic and administrative officer, and it is the Director's responsibility to prepare the financial statement for each financial year, which gives an accurate and fair view of the state of affairs of the Institute.

The financial statement has been prepared in accordance with existing accounting practices, namely International Public Sector Accounting Standards (IPSAS).

A copy of the MIE's audited financial statement will be submitted to the Financial Reporting Council, in accordance with the Financial Reporting Act 2004.

- Appropriate accounting policies, supported by reasonable and prudent judgments and estimates, have been used consistently.
- Applicable accounting standards have been followed.
- The code of Corporate Governance has been adhered to.

The external auditors are responsible to report whenever financial statements are not fairly presented.

3 – Roles & Functions of the MIE

3.1 Key Functions of the Institute

The Mauritius Institute of Education is a parastatal organisation in the field of Higher Education, operating under the aegis of the Ministry of Education and Human Resources, Tertiary Education and Scientific Research.

The key functions of the Institute are as follows:

- Teacher Education,
- Curriculum Development, and
- Educational Research.

The MIE is at the centre of the education sector and is responsible for Teacher Education, Curriculum Planning and Development, and Educational Research. It is responsible for the development of the curriculum for the pre-primary, primary and secondary education sectors in the Republic of Mauritius. It shoulders the responsibility for the development of all teaching and learning resources, which includes textbooks, interactive digital materials and documents for the successful implementation of reforms in education. It is centrally concerned with the professionalisation of other vital sectors such as Early Childhood and Special Education Needs.

Teacher Education is the core activity of the MIE. It is the only national body for teacher education in Mauritius. The MIE is responsible for all pre-service and in-service teacher education and continuous professional development. Its Teacher Education programmes include Certificates, Diplomas, Degrees, Post-Graduate Certificates and Post-Graduate Diplomas, Master's and Doctoral programmes. The MIE offers a range of programmes in collaboration with local and international universities, from the UK and South Africa, which include Master's in Education, PhD and EdD programmes.

The MIE is also active in research, which mainly serves to inform educational policy decisions, provide the basis for contextually appropriate pedagogy for teacher education and teaching, as well as to keep pace with international trends and the needs of 21st Century schools.

3.2 Key Legislation

The Mauritius Institute of Education is governed by the MIE Act, 1973, as subsequently amended by Act No. 2 of Act 2017, which allows the MIE to award degrees, diplomas and certificates, whether on its own or jointly, with any tertiary education institution. The Act was proclaimed on 13 April 2018.

3.3 Gender Statement

The Institute is fully compliant with and is committed to advancing gender equality. The Academic staff at the MIE is now increasingly female. The gender ratio of male to female academic staff is 1 to 1.06 For Non-academic staff, the ratio of male to female staff stands at 1 to 0.84

Though we offer equality of opportunity irrespective of gender status, we are committed to acknowledge the multiple roles of women and provide as much opportunity as possible for them to progress as professionals at the Institute.

3.4 Council Members

Mr R P Ramlugun

Chairperson, MIE Council, (Senior Chief Executive, Ministry of Education & Human Resources, Tertiary Education & Scientific Research until 13 March 2019)

Dr O Nath Varma

Director, MIE

Mr S Gunessee

OSK, Chairperson, Public Service Commission

Mr R Meettook

Permanent Secretary, Ministry of Education & Human Resources, Tertiary Education & Scientific Research (MoE), representative of the MoE

Mrs Z Guiness-Goolbar

Deputy Permanent Secretary, Ministry of Education & Human Resources, Tertiary Education & Scientific Research (MoE), representative of the MoE

Mr L Dwarkan

Director, Quality Assurance, Ministry of Education & Human Resources, Tertiary Education & Scientific Research (MoE), representative of the MoE

Mrs A Dabeesingh

Representative of the Prime Minister's Office

Mrs S P S Sew Hee (Till April 2019)

Representative of the Ministry of Finance & Economic Development

Mr C Paddia (As from April 2019)

Representative of the Ministry of Finance & Economic Development

Mrs B Ramano

Representative of the University of Mauritius

Dr A Carpooran, OSK

Member appointed by the Prime Minister

Mr T Ramanah

Member appointed by the Prime Minister

Mr P Jootun

Member appointed by the Prime Minister

Mr P C Nuckchady

Member appointed by the Prime Minister

Mr J P D Moutou

Member appointed by the Prime Minister

Dr (Mrs) B Oogarah-Pratap

Representative of Academic Staff

Mr K Seeburrun (Till December 2019)

Representative of Non-Academic Staff

Mr K K Sewpal (From January 2019)

Representative of Non-Academic Staff

Ms A Thumiah

Representative of the Students' Union

Mrs O Cudian

Registrar, MIE (Secretary)



3.5 Profile of Council Members

Mr R P Ramlugun, Chairperson of the MIE Council since November 2015.

Mr Ramlugun, Senior Chief Executive at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research proceeded on retirement as from 13 March 2019. He has been an Educator, Assistant Permanent Secretary, Deputy Permanent Secretary and Permanent Secretary in various Ministries.

He holds a BA (Hons.) Administration, University of Mauritius, and a PGCE, Mauritius Institute of Education. He has served as Chairperson and member of various Boards and Committees. He was awarded the 'Chevalier des Palmes Académiques' by the French Authorities in 2006 in recognition of his contribution in establishing closer educational ties and partnership with Réunion Island, France.

Dr O Nath Varma

Dr Varma is the Director of the Mauritius Institute of Education. He holds a BA (Hons) Sociology, MA Sociology (University of Bombay), PGCE in Social Studies with History (MIE), and a PhD in Education (UoM). Dr Nath Varma is also the UNESCO Chair in Higher Education.

Mr S Gunessee, OSK

Mr Gunessee was appointed Chairperson of the Public Service Commission and Disciplined Forces Service Commission on 23 August 2017. He holds a Diploma in International Relations/Diplomacy, Diploma in International Trade, Bachelor of Commerce, and a Master's in Business Administration.

Mr Gunessee has been a Career Diplomat/Ambassador/ Permanent Representative with accreditation to a number of European Countries, EU institutions, UN Agencies to The Hague and Geneva, and African Regional Organisation. He was also a Member of the Board of Directors of the Mauritius Africa Fund, and Senior Advisor on ACP-EU Relations/Regional Integration. His areas of expertise include Foreign Policy, International relations, Diplomacy, Negotiations of Multilateral/Regional Bilateral Cooperation Agreement and Consultancy on International Development Cooperation.

Mr R Meettook

Mr Meettook holds a Diploma in Public Administration and Management (University of Mauritius), a Diplôme du Centre d'Etudes Financière, Economique et Bancaires – (3ème Cycle) – Caisse Française de Développement (Paris) and Diplôme d'Etude Supérieure (Management) – Université de Paris (Sorbonne). He has also undergone Professional Training in Economic Diplomacy – London School of Economics and Promotion of FDI – Economic Development Board, Singapore. He is Permanent Secretary at the Ministry of Education and Human Resources, Tertiary Education & Scientific Research.

Mrs A Dabeesingh

Mrs Dabeesingh, Deputy Permanent Secretary, is currently posted at the Cabinet Office, Prime Minister's Office. Since her appointment as Assistant Secretary in 2001, she has served the Ministry of Education and the Prime Minister's Office (Home Affairs Division).

She is a Fellow of the Association of Chartered Certified Accountants (FCCA) and holds a Diploma in Administration and Management, and a Master's in Public Policy and Administration. She serves on other Boards and Committees, namely the Mahatma Gandhi Institute, the Lottery Committee and the Lotto Fund.

Mr L Dwarkan

Mr Dwarkan is the Director, Quality Assurance, Ministry of Education & HR, TE & SR. He holds a B Com with specialisation in Human Resource Management, an MSc in Mathematics and Physics (specialisation Statistics), an MA in Educational Leadership and Management, and an International Diploma in Educational Planning and Administration.

Mrs Z K Guness-Goolbar

Mrs Guness-Goolbar is the Deputy Permanent Secretary, Ministry of Education & HR, TE & SR. She holds a Diploma in Administration and Management with Distinction, University of Technology, Mauritius, BSc (Hons) Economics with 1st Class, University of Mauritius, and an MBA (Executive) with Distinction, University of Birmingham, UK.

Mrs S P S Sew Hee (Till April 2019)

Mrs Sew Hee, Lead Analyst, is the representative of the Ministry of Finance and Economic Development. She holds a BSc Honours degree in Economics from the University of London, UK, and an MSc in International Trade and Economic Diplomacy from the University of Mauritius. She was a Board member of the Central Water Authority, Wastewater Management Authority, Export Processing Zones Labour Welfare Fund and the Fishermen Investment Trust.

Mr C Paddia (As from April 2019)

Mr Paddia Lead Analyst at the Ministry of Finance and Economic Development (MoFED), has over 20 years' experience in the preparation of the National Budget. He holds a Masters degree in Economic Policy Management from the University of Clermont Ferrand, France. Mr Paddia serves on several Statutory Boards including the Mauritius Institute of Training and Development, Human Resource Development Council, Polytechnics Mauritius Ltd, and National Pension Fund/National Savings Fund Investment Committee as representative of MoFED.

Mrs B Ramano

Mrs Ramano is the representative of the University of Mauritius. She joined the University of Mauritius as Administrative Assistant and occupied other positions, namely Assistant Registrar and Administrative Manager. She holds the post of Senior Administrative Manager.

Mrs Ramano is a graduate from the ICSA (Institute of Chartered Secretaries and Administrators, UK). In 2008, she completed her Master of Business Administration with Distinction from the University of Mauritius.

Dr A Carpooran, OSK

Professor Carpooran is the Dean of the Faculty of Social Studies & Humanities, University of Mauritius. He is also the personal Chair in French and Creole Studies.

Mr P Jootun

Mr Jootun is the Rector of Hamilton College. He holds a BA and PGCE. He was a member of the Mahatma Gandhi Institute Council from 1991-1993 and Chairman of the Irrigation Authority from 2001-2005.

Mr J P D Moutou

Mr Moutou holds a Teacher's Diploma in Physical Education, Bachelor in Education - Physical Education and an MA in Communication and Public Relations. He is Deputy Rector at Bhujoharry College, La Tour Koenig.

He was also the secretary of the Lions Club of Port Louis from 2013 to 2014. He was the Vice President for the period 2016 to 2017. He is a member of the Managing Committee of MSSSA 2015 - 2016 (Mauritius Secondary School Sports Association) and was the President of the Mauritius Basketball Federation 2008 – 2011.

Mr P C Nuckchady

Mr Nuckchady was a System Administrator in an offshore company. He is presently working as an Educator in a secondary school and has ten years of teaching experience. He is a graduate from the University of Technology, Mauritius.

Mr T Ramanah

Mr Ramanah is an Educator at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research and is also Head of Department (Business Studies). He holds a BA (Hons) E-Business (Huddersfield University), BA (Hons) Business and Management Studies (Leeds University) and MBA (Specialisation in HR).

Dr (Mrs) Brinda Oogarah-Pratap

Dr (Mrs) Brinda Oogarah-Pratap is the Head of the School of Applied Sciences since 30 May 2019. She holds a Bachelor in Nutrition and Food Science (from Curtin University, Australia), a Master in Public Health Nutrition (from the University of Massachusetts, USA), a Postgraduate Certificate in Online Education, and Doctor of Education (from University of Southern Queensland, Australia).

Mr K Seeburrun

Mr Seeburrun, Head Librarian, holds a BA in Sociology (1st Class Hons.) and a Bachelor of Library and Information Science (BLIS) - (1st Class Hons.), Maharaja Syajirao University of

Baroda, India. He is a Life Member of the Indian Library Association and is a Member of the Mauritius Council of Registered Librarians. He was the President of the Mauritius Institute of Education Staff Union (MIESU) and representative of Non-Academic Staff on Council.

Mr K K Sewpal

Mr Sewpal holds a BSc (Hons) Public Administration & Management and a Master in Business Administration. He is the President of the Mauritius Institute of Education Staff Union (MIESU) and representative of Non-Academic Staff on Council.

Mrs A Thumiah

Mrs Thumiah holds a BSc in Computer Applications from the University of Mauritius and a PGCE-Computer from the MIE. She is the representative of students on MIE Council and is presently following the Teacher's Diploma Primary (Holistic Education) Programme.

Mrs O Cudian (Secretary)

Mrs Cudian is the Registrar of the Mauritius Institute of Education. She holds a Diploma in Public Administration and Management, a BSc (Hons) Management with specialisation in Public Administration and an M.Sc. in Public Sector Management.

Also See Annex 1: Attendance Council Meeting: 01 July 2018 – 30 June 2019

3.6 Sub-committees of Council

Four sub-committees of Council assist the latter in attending to critical functions of the Institute.

The members of these sub-committees are appointed on the basis of experience, skills and competencies. As required by the Code of Good Corporate Governance, the Chairperson of Council is not a member of the said committees.

3.6.1 Appointment Committee

The primary function of the Appointment Committee is to provide an efficient mechanism in the field of selection and appointment of officers at the Institute.

In line with the MIE Act, the appointment of academic, administrative, technical and library staff is made by Council upon the recommendation of a committee consisting of a Chairperson appointed by the Minister; the Director; the Permanent Secretary of the Ministry of Education & Human Resources, Tertiary Education & Scientific Research; and two other members of Council appointed by the Minister.

3.6.2 Senior Appointment Committee

The members of the Senior Appointment Committee are:

- Mrs S R Sonah-Ori (Chairperson)
- Dr O Nath Varma Director, MIE
- Mr L Dwarkan, Representative, Ministry of Education & HR, TE & SR

- Mr P Jootun, Council Member
- Mr T Ramanah, Council Member
- Mrs O Cudian, Registrar, MIE (Secretary)

In line with the provision of Clause 16 (i) of the MIE Act 1973, Council at its 343rd meeting held on 9 November 2017 approved that: “an additional member with appropriate expertise in the particular field be nominated by the Director to sit on that committee”. It also approved that three members may constitute the quorum.

3.6.3 Junior Appointment Committee

The members of the Junior Appointment Committee are:

- Mrs Z Guness-Goolbar, Deputy Permanent Secretary, Ministry of Education & Human Resources, TE & SR (Chairperson)
- Mr P Jootun, Council Member
- Mrs O Cudian, Registrar
- Mr O Saraye, Assistant Registrar (Secretary)

3.6.3.1 Audit Committee

The Internal Auditor reports to the Chairperson of the Audit Committee. The Committee was set up in March 2013 by the MIE Council to assist the Board in fulfilling its responsibility in monitoring the quality and integrity of the accounting, auditing, and reporting practices of the Institute, including the audit of the Institute’s financial statements. The Committee also addresses issues relating to Good Corporate Governance, Risk Management and Internal Control. It met on three occasions during the year.

The members of the Audit Committee are:

- Mr M Varaden, Deputy Permanent Secretary, Ministry of Education & HR, TE & SR (Chairperson) (DPAM, BA- Health Sciences & Social Services, MBA- Health Care Services) (Till 13 June 2019)
- Mrs S Gowrydoss, Deputy Permanent Secretary, Ministry of Education & HR, TE & SR (Chairperson) (As from 14 June 2019)
- Mrs S P Sew Hee, Council Member (Till April 2019)
- Ms R Docile, Analyst/Senior Analyst, Ministry of Finance & ED (As from 02 May 2019)
- Mr J P Moutou, Council Member
- Mrs O Cudian, Registrar, MIE (Secretary)
- Mr H K Golap, Internal Auditor (In attendance)

3.6.4 Other Committees

3.6.4.1 Finance Committee

The members of the Finance Committee, as approved by Council, are:

- Mrs S P S Sew Hee, Representative, Ministry of Finance & Economic Development, (Chairperson) (Till April 2019)
- Mr C Paddia, Representative, Ministry of Finance & Economic Development, (Chairperson) (As from 02 May 2019)

- Mr R Rumzan, Manager, Financial Operations, Ministry of Education & HR, SR & TE
- Dr O Nath Varma, Director, MIE
- Mr N Fulena, Financial Controller, MIE (Till 19 November 2018)
- Mr J M Govinden, Principal Financial Officer, MIE (As from 20 November 2018)
- Mrs O Cudian, Registrar, MIE (Secretary)

3.6.4.2 Procurement Committee

The members of the Procurement Committee, as approved by Council, are:

- Dr O Nath Varma, Director (Chairperson)
- Mr N Fulena, Financial Controller
- Mr A Becceea, Ag. Principal Procurement and Supply Officer
- Mrs O Cudian, Registrar (Secretary)

The Committee functions as per the requirements of the Public Procurement Act and in line with Corporate Good Governance

3.7 Academic Board

The Academic Board is the academic authority of the Institute, responsible for the identification of policy gaps and the development as well as the implementation of academic policies to ensure that the Institute is fulfilling its mandate, especially with regards to the quality of the teacher education programmes offered, and educational research. It is also responsible for the award of diplomas, certificates and degrees.

3.7.1 Membership of the Academic Board

The following members constitute the Academic Board:

Director (Chairperson)

Representative, Ministry of Education & HR, TE & SR

Head, Curriculum Development and Supervision

Head, Centre for Open & Distance Learning

Head, School of Science & Mathematics

Head, School of Arts & Humanities

Head, School of Education

Head, School of Applied Sciences

Director, Private Secondary Education Authority (PSEA)

Representative, University of Mauritius

Representative, Open University of Mauritius

Representative, Mauritius Examinations Syndicate

Representative, Mahatma Gandhi Institute

Head, Librarian, MIE

Representative, School of Science & Mathematics

Representative, School of Education

Representative, School of Arts & Humanities
 Representative, School of Applied Sciences
 Representative, Government Teacher's Union (Primary)
 Representative, Government Secondary School Teacher's Union
 Representative, MIE Students' Union
 Registrar (Secretary)

In Attendance

Quality Assurance Coordinator
 Head, Examinations Section
 Head, Teacher Education Section

See: Section 6.5: Statement of Attendance and Remuneration at Board & other Statutory Committees

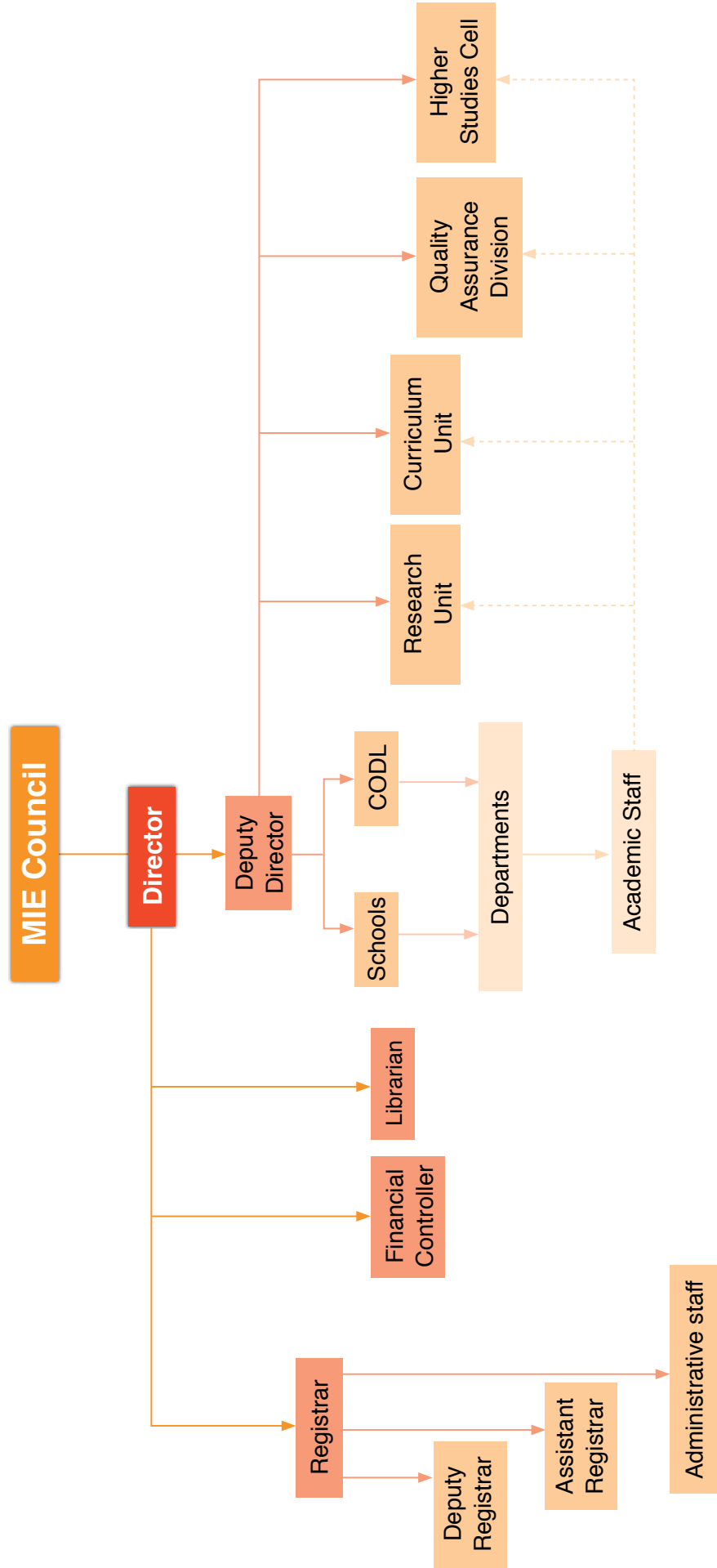
3.8 Beneficiaries and Stakeholders

- Educators, managerial cadres and allied service staff of Pre-Primary, Primary & Secondary sectors in the field of education
- Mahatma Gandhi Institute
- Mauritius Examinations Syndicate,
- Ministries, NGOs, Professionals in Education
- Local & International partners in the field of education

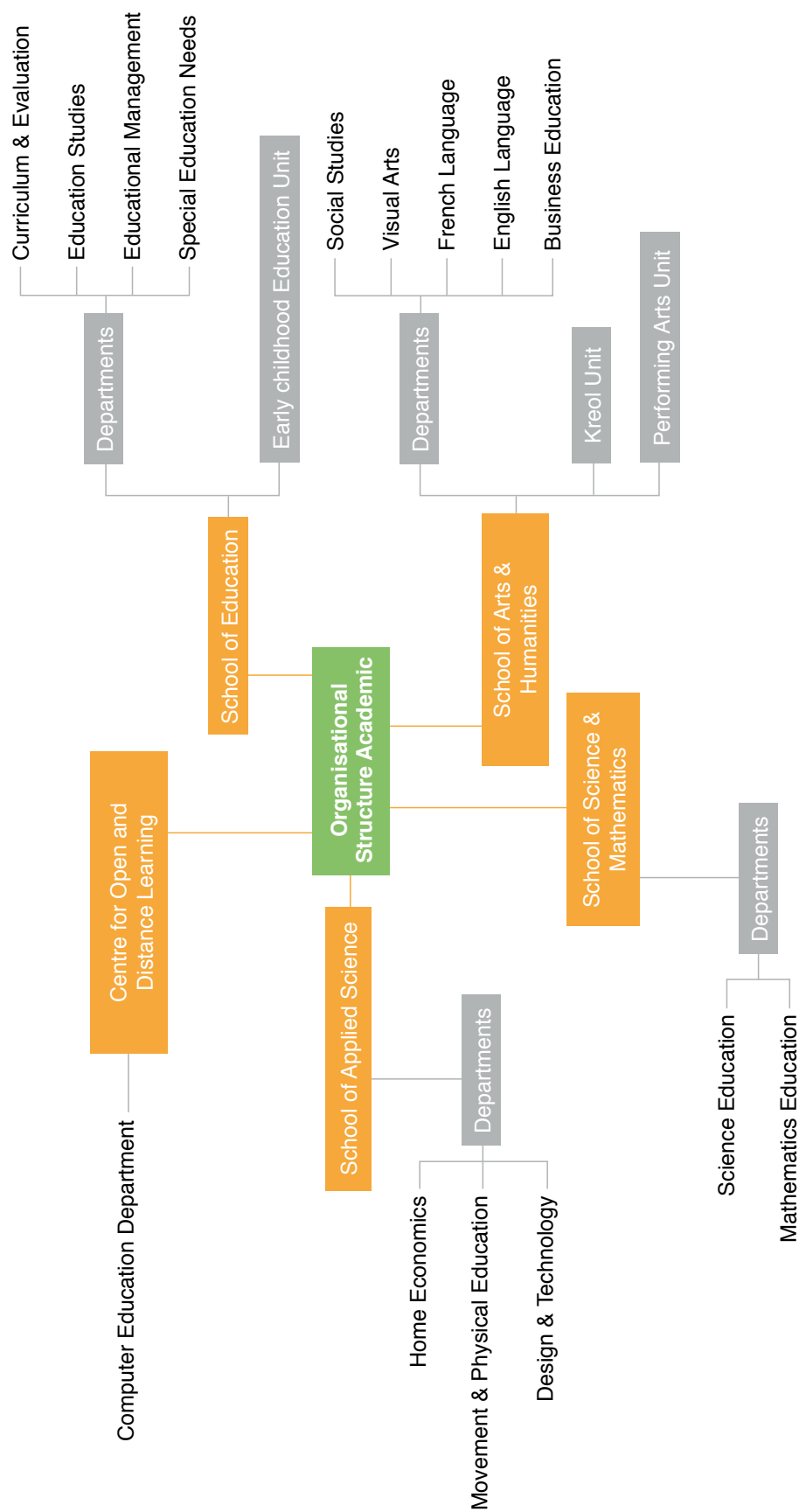
3.9 Human Resources

This section provides an overview of the organisational structure of the MIE. These are the structures that are responsible for the operationalisation and implementation of the academic functions of the Institute as well as the administrative functions which support the achievement of the objectives of the Institute.

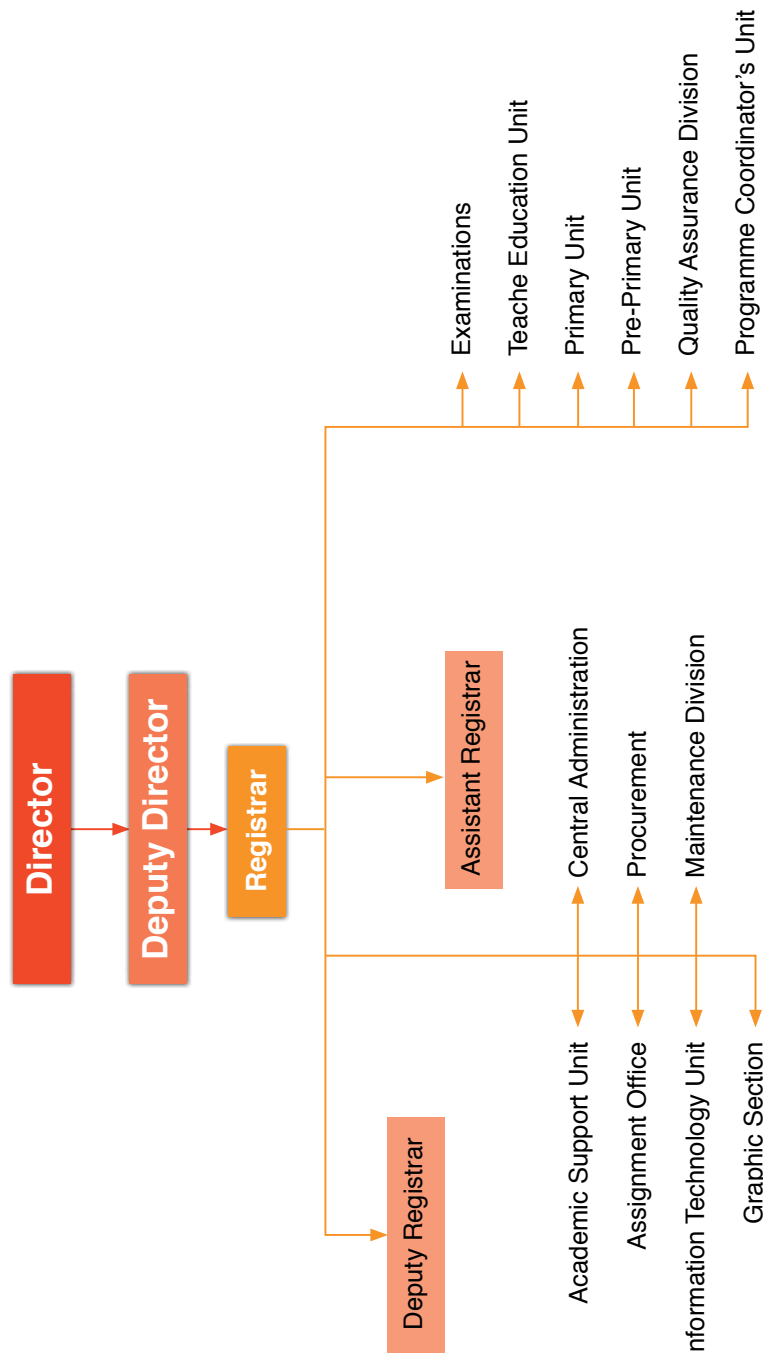
3.9.1 Managerial Structure



3.9.2 Academic Structure



3.9.3 – Administrative Structure



(a) Number of Employees in-service at the MIE for the period 01 July 2018 – 30 June 2019

| Category | In Post | Contract | Part-Time basis |
|--|---------|----------|-----------------|
| Academic | 102 | | 62 |
| Administrative Staff | 32 | 1 | |
| Support Personnel | 169 | | |
| Youth Employment Programme or other if any | | 14 | |
| Total | 303 | 15 | 62 |

(b) List of staff recruited grade-wise from July 2018 to June 2019:

1. Lecturer: 6
2. Human Resource Management Officer: 1
3. Procurement and Supply Officer: 2
4. Graphic Designer: 1
5. Assistant Financial Officer: 1
6. Computer Technician: 1
7. Clerical Officer/Higher Clerical Officer: 1
8. Clerk/Word Processing Officer: 3

3.9.5 Key Staff Capacity Building

Capacity building is a crucial aspect of MIE. A special budget item is dedicated to Staff Development. In the Budget for 2018-19, provision was made to the tune of Rs 2.5m. Accordingly, 22 academic staff and 24 non-academic staff were sponsored in a bid to provide for capacity building, both overseas and locally.

As an academic institution, the MIE also conducts regular in-house capacity building, and an Induction programme for all its newly appointed academic staff, based on a programme approved by the Academic Board.

3.9.6 Health, Safety & Welfare of Staff and Work-Life Balance Initiatives

The Mauritius Institute of Education is fully committed to bringing about a Safety and Health culture at work. The Institute maintains a conducive working environment and spares no effort to uplift its physical environment for the welfare of its staff. The MIE has the services of a full-time Safety and Health Officer and a full-time Maintenance Officer.

3.9.7 Senior Management Profile

1. Dr O Nath Varma

Dr Varma is the Director of the Mauritius Institute of Education. He holds a BA (Hons.) Sociology, MA Sociology (University of Mumbai), PGCE in Social Studies with History (MIE), and PhD in Education, (UoM). Dr Varma is also the UNESCO Chair in Higher Education.

2. Mrs O Cudian

Mrs Cudian is the Registrar of the Mauritius Institute of Education. She holds a Diploma in Public Administration and Management (UoM), BSc (Hons.) Management with Specialisation in Public Administration (UoM), and an MSc in Public Sector Management (UTM).

3. Dr (Mrs) N Rughoonundun-Chellapermal (Till 29 May 2019)

Dr (Mrs) Rughoonundun-Chellapermal joined the MIE in 1991 and was the Head of the School of Arts and Humanities for the period 22 April 2016 to 29 May 2019. She holds a Licence en Lettres Modernes, a Maîtrise en Sciences du Langage (Université de La Sorbonne Nouvelle, Paris), a DEA en linguistique générale et appliquée (Université René

Descartes, Paris V), and a Doctorat, NR., en Sciences de l'éducation (Université de Toulouse-Le Mirail), all with Distinction. She has been awarded the 'Chevalier de l'ordre des Palmes Académiques' by the French Republic.

4. Dr (Mrs) A Ankiah-Gangadeen (As from 30 May 2019)

Dr Aruna Ankiah-Gangadeen joined the MIE in 1998 and is currently the Head of School of Arts and Humanities. In addition to administrative responsibilities, she is involved in teacher education, curriculum development and research. She has so far participated in the production of the National Curriculum Framework and several English textbooks for primary and secondary levels. Her research interests include language teaching and learning in a multilingual context; curriculum, policy and practice; and teacher identity. She has published papers and presented at conferences in these areas.

5. Mr C Tengar

Mr Tengar, Associate Professor, joined the Mauritius Institute of Education on a full-time basis in 1995, after a long career of 20 years teaching at the secondary level. He holds a BA (1st Class Hons) from Poona University, a PGCE with Distinction (MIE) and an MA in Education (University of Brighton). He has been a lecturer in the Education Studies Department before shifting to the Department of Curriculum Studies & Evaluation, and was the Head of the School of Education for the period 22 April 2016 to 07 March 2019.

6. Mr S Dhunnoo

Mr Dhunnoo, Associate Professor, is the Head of the School of Education. He holds a degree in English language and a Master in Education. He is also the coordinator of curriculum for Special Education Needs (SEN), Values Education and teacher training programmes in Special Education Needs at the Mauritius Institute of Education. He represents the MIE in the Special Education Needs Authority (SENA).

7. Professor (Dr) Vassen Naëck

Professor Naëck holds a PhD (University of Réunion Island) in Cognitive Education, with expertise in psycho-pedagogy. He shouldered the responsibilities of Head of the School of Education and Head of Teacher Education for the Primary and Early Childhood Education till January 2015. He currently heads the Curriculum Unit and is responsible for curriculum development, textbook writing and matters pertaining to assessment. He is the chair of the Teacher Education Committee, the main sub-committee of the Academic Board, responsible for programme development at the MIE.

8. Professor (Dr) Yashwant Ramma

Professor Ramma is the Head of the Research Unit at the Mauritius Institute of Education. He is holder of MSc (Physics), PhD (Physics), MA in Education as well as a Post Graduate Certificate in Professional Studies in Mentoring.

9. Dr Anwar Bhai Rumjaun

Dr Rumjaun was the Head of the School of Science and Mathematics from 22 April 2016 to 29 May 2019. He holds a Licence (Biologie des Organismes), Maîtrise (Biologie des Organismes), DEA (Phytopathologie) and Doctorat (Virologie Végétale) Paris, France.

10. Dr (Mrs) S Saddul-Hauzaree (As from 30 May 2019)

Dr Saddul-Hauzaree holds a degree, Master and a PhD in Physics. She also holds a Master in Education, Curriculum and Instruction (Washington). She was previously Head of Department of Science Education, and now holds the position of Head of School of Science and Mathematics. She has been responsible for the development of the National Curriculum Framework for the Nine Year Continuous Basic Education. She is also responsible for the writing and coordination of science textbooks for Secondary Grades 7, 8 and 9.

11. Dr (Mrs) Brinda Oogarah-Pratap

Dr (Mrs) Brinda Oogarah-Pratap is the Head of the School of Applied Sciences and Head of the Early Childhood Education Unit since 30 May 2019. She holds a Bachelor in Nutrition and Food Science (from Curtin University, Australia), a Master in Public Health Nutrition (from the University of Massachusetts, USA), a Postgraduate Certificate in Online Education, and Doctor of Education (University of Southern Queensland, Australia).

12. Mr K Goodoory (Till 29 May 2019)

Mr Goodoory was the Head of the Centre for Open and Distance Learning from 22 April 2016 to 29 May 2019. He holds a B.Tech. in Computer Science and Engineering from the Indian Institute of Technology (IIT), Bombay, and an MA in Education from the University of Brighton.

13. Dr V Oojorah (As from 30 May 2019)

Dr Oojorah, Senior Lecturer since 2016, joined the MIE in 2009 after teaching careers in primary and secondary schools. He has been working at the Centre for Open and Distance Learning, which he is currently heading. He has been responsible for the digitisation of the curriculum since 2011. Dr Oojorah initiated the national coding competition for Grade 9 students: Codecraft in 2015. He holds a PhD in the field of curriculum digitisation. He is currently working on Artificial Intelligence and Online Learning. He is working with the Micro:bit Foundation to promote coding in primary and secondary schools.

14. Mr N Fulena (Till 19 November 2018)

Mr Fulena, Financial Controller, retired from the services of the Institute as from 19 November 2018. He is a Fellow Member of the Association of Chartered Certified Accountants (FCCA).

15. Mr K Seeburrun (Till 12 Feb 2019)

Mr Seeburrun retired as Head Librarian of the Institute on 12 February 2019 and was the representative of Non-Academic Staff on Council since October 2012. He holds a BA in

Sociology (1st Class Hons.) and a Bachelor of Library and Information Science (BLIS) - (1st Class Hons.), Maharaja Syajirao University of Baroda, India. He is Life Member of the Indian Library Association and also a Member of the Mauritius Council of Registered Librarians.

16. Mrs S Fulena

Mrs Fulena is the Ag Head Librarian at the Institute since 13 February 2019. She holds a BA in Information and Library Studies from Charles Sturt University and is a member of the Mauritius Council of Registered Librarians.

Part II – Achievements & Challenges

4 – MIE Achievements 2018–2019

The MIE was called upon to deliver on the three mandates, Teacher Education, Curriculum Development and Research, and to contribute actively to the reforms in education undertaken by the Ministry which was entering into the final year of the nine-year schooling in 2020. The MIE ensured that it delivered on its obligations as well as attending to the reform process.

This report provides information on the achievements of the MIE during the year 2018-19 and provides the strategic direction for MIE's future.

4.1 Quality Assurance

The third External Quality Assurance Audit, organised by the Tertiary Education Commission for Higher Education Institutions, was one of the most critical activities that the MIE engaged in during the year 2018-19. The Auditors were

- Prof Pedro Manuel Tavares Lopes de Andrade Saraiva, Chairperson – Professor, University of Coimbra, Portugal
- Prof Norbert Pachler, Professor, UCL, Institute of Education, University of London
- Assoc. Prof Dr Sharifah Norul Akmar Binti Syed Zamri- Associate Professor, University of Malaya, Malaysia
- Dr Marie Gilberte Chung Kim Chung, Executive Director, SeDEC, Mauritius
- Dr Shaheen Timol, Quality Assurance and Accreditation Officer, Tertiary Education Commission

The MIE wrote the self-assessment report which served the basis for the audit exercise. The External Audit took place in October 2018 over a week. The final Audit report was received in March 2019. It was indeed comforting to note the commendation made which recognised the achievements of the MIE. There were 13 commendations in all. They singled out the positive contributions of the MIE and acknowledge several areas of its strength, including the development of its programmes, the quality of its own curriculum development processes and tools, the greater use of technology which is unique in higher education in Mauritius and which was a significant achievement on the recommendation of the 2013 audit. The commendations have today opened avenues for the MIE, including the increased confidence of its strategic partners and the solicitation of the University of Mauritius to seek the collaboration of the MIE to consolidate the University procedures for its undergraduate and post-graduate course offerings.

There were 26 recommendations made by the external auditors. They were based on the solicitation of the MIE in its self-assessment report to the auditors. The objective of the MIE was to seek help and validation of the auditors for the strategies it proposed to employ for the improvement of the institution. The auditors highlighted that some of the weaknesses emanated from conditions beyond the MIE's control, which could be addressed by the higher authority. We feel that the recommendations would help the institution to move in the right direction. Nevertheless, by the time the report was official, the MIE had already taken actions on most of the measures recommended as we were aware of the areas that needed change and further consolidation.

4.2 Human Resources

The MIE recruited several officers in key positions for both teaching and administrative posts. Academic posts included new positions as well as promotional posts. New Lecturers were recruited, mostly to replace those who retired.

The positions are as follows:

Eight academic Staff who retired/resigned from the service. Six academic staff joined before 1st of July 2019, while five have accepted the offer and would join after 30 June 2019.

21 non -academic staff from various grades retired on the ground of reaching retirement age and 2 officers resigned from the services of the Institute. Eleven officers were recruited against new posts which had become essential for the efficient running of the Institute. The Institute was still understaffed as far as the minor grades were concerned, but provisions were made for the recruitment in the course of the next budgetary period.

4.3 Teaching

The MIE was active in offering a number of post-graduate, graduate and undergraduate courses, especially in the wake of the newly acquired degree-awarding status. The professional courses offered were as follows: Teacher's Certificate: Support Teacher, meant to assist the General-Purpose teachers in remedial teaching in the primary sector; Teacher's Diploma for Primary school trainees, General Purpose and Holistic Education. The latter were trained to assume responsibilities for the non-core subjects in the new NYCBE reforms project, meant to provide a more extensive learning experience in line with emerging international trends for holistic education.

In the secondary sector, the MIE provided opportunity for the Post Graduate Certificate in Education. Post Graduate Diplomas were offered as fee-paying courses which would be accepted as first-year credits leading to the Master's degree.

4.3.1 Master and Doctoral courses

The MIE continued to offer a Master's degree in Education while bringing in significant diversification and opportunities in terms of emerging needs of the profession. The master's degree continues to be awarded by the University of Brighton (UoB), which is one of the 5 best providers for teacher education in the UK. The UoB accredited the Post Graduate Diploma offered by the MIE as the first year of the Master's degree. This has considerably reduced the cost of the master's degree while diversifying in six main areas:

- Leadership and Management
- Mentoring, Coaching & Supervision
- Quality Assurance in Education
- Inclusive Education
- Teaching & Learning in Higher Education
- Differentiated Pedagogy

4.4 Strategic Partnership and higher-level programmes

The Doctoral Degree is also being offered for the 3rd cohort of UoB students and three cohorts of the University of KwaZulu Natal. These two universities continue to be our main strategic partners. The strategic partnership of the MIE with university of repute was underlined as a strength of the institution in the external audit report.

“The MIE is commended for having established and keeping in place a number of strong and efficient partnerships with national and international institutions for collaborative projects at Bachelor, Masters and Doctoral levels.” (Commendation 11: QA Audit Report 2018)

It is very much in line with the developmental needs of the Institute. While it has offered the opportunity for higher-level courses, it has also provided the means for capacity building for higher-level programmes, supervision of PhDs and joint research which are indicators of quality enhancement of higher education institutions.

4.4.1 Teacher Education Committee

The Teacher Education Committee, which is the main validating committee for all programmes and courses of the MIE, has cleared several new programmes for the year.

4.5 Research

MIE staff have been active in research and received funding for several research projects as well as funding research inhouse. Research projects have been initiated with the support and help of the Research Unit, while staff members have also sought funding from outside agencies, the Tertiary Education Commission and the Mauritius Research and Innovation Council. There has been a substantial increase in the research grants obtained from external agencies this year amounting to Rs 13,569,716.

- Pedagogical innovation through the use of story-based instructional videos for promoting teaching and learning of History in primary schools for the 21st Century learners in the Republic of Mauritius.

Ongoing Research

- Exploring meditation as a trajectory towards the integration of a holistic philosophy in higher education
- Building a (micro) research culture through an informal community of practice: a case study.
- Translating stories in Kreol Morisien in view of the Global Storybooks digital literacy project: perspective and challenges.

Research funded from MIE research funds under the aegis of the Research unit:

- Developing ICT resources for the teaching and learning of vectors at 'A' level.
- Problem-based Learning (PBL) in Teacher Education: an Action Research.
- Vers un modèle éco-complexe des pratiques (socio) langagières dans les écoles pré-primaires à Maurice : pistes, perspectives et implications épistémologico-théoriques, didactiques, pédagogiques et politiques.
- Exploring the content knowledge and pedagogical content knowledge of pre-service PGCE trainees towards a research-based teacher education model.
- Exploring the Relevance of Social Sciences Teacher Education (PGCE) Programme in Preparing Effective Educators.
- Addressing underachievement in Mathematics at Form III level through a community of practice approach.
- Pedagogical innovation through the use of story-based instructional videos for promoting teaching and learning of History in primary schools for the 21st Century learners in the Republic of Mauritius.
- Innovative Practices in Teacher Education: Understanding the roles of Subject Matter Experts (SMEs) to Enhance Online Teaching and Learning.
- Investigating trainee's coping experience during the first year of the Teachers' Diploma Secondary programme.
- The use of a lesson learnt knowledge management system to foster collaborative practice among lower secondary educators of English: Case-studying a pilot project.

Research grants of the Mauritius Research and Innovation Council: Total funding: Rs 6,453m

- School violence and indiscipline in Primary Schools: A case for creating safer schools in Mauritius through an intervention programme. (Rs 617,000)
- Students' (& graduates) difficulties in science, technology, engineering and mathematics during transitions from secondary to tertiary levels, and to teacher training. (Rs 479,000)
- Design and experimentation of digital classroom for the 21st century in secondary schools (Rs 5.207m)
- Globalisation, National Development, and Poverty in Mauritius. What is the role of Education in building national/local capacity and enhancing the lives of the Socio Economically poor? (Rs 150,000)

TEC Funded Research – Total funding: (Rs 13,569,716)

- Teaching and learning science within an integrated model, mediated by the pedagogical technological integrated medium (PTIM) at Grade 9 (Rs 3.175m)
- Investigating the relationship between poverty, stress, brain development and brain function in primary school children in Mauritius. (*A collaborative research of the MIE with Trinity University Professor and the private health sector*) (Rs 4.573m)
- Educating about Globalization in the Mauritian Education System: Implications for Mauritian National Development (Rs 300,000)
- Developing and Implementing interactive resource materials (using GeoGebra) for the teaching and learning of Mathematics at lower secondary (Rs 2.136m)
- Internationalisation and Education: Exploring Quality Assurance and School Improvement in Mauritius' Primary and Secondary School Systems (Rs 1.125m)
- Experiential Altero-Reflexive Conception: Developing an epistemological model (Rs 525,000)
- Teaching and Learning Design and Technology in girl's secondary schools: Impact and challenges (Rs 1.035m)
- Social Studies secondary curriculum in a post-modern context: Rethinking a move from an instrumental to an ethical curriculum (Rs 700,716)

4.6 Research Conferences and Activities at the MIE

The MIE carries out research conferences and workshops in association with its strategic partner for Masters and Doctoral programmes. This includes a yearly research conference for masters and doctoral students in association with the University of Brighton, UK, and regular research discussions for research students of the MIE and other tertiary institutions in association with the University of KwaZulu Natal, South Africa.

The Annual master's and Doctoral research in association with the University of Brighton was held in April 2018.

Other research Presentation/Seminar/Workshop

- Focusing on shared strategies to deal with providing feedback on students draft writing - AP/MAS and DH to share their personal strategies giving examples from their negotiations with students and sharing examples
- Education research in a social context
- Providing feedback on doctoral students' written work
- When Curriculum development points to gaps & challenges language equipment: the teething of the writing of Kreol Mauricien
- Data Collection phase: Challenges and motivating experiences encountered
- Agency and Leading Learning
- Leading learning: the key role of research and research skills illustrated through an action research approach
- 'Educators' constructions of informal teacher leadership in three Mauritian secondary schools: a phenomenological study

- Manufacturing the teacher through quality assurance
- Reflective journal: a platform to develop critical writing skills in literature in English
- Teachers' experience of agency in the secondary school context: a narrative inquiry
- Epistemology, Methodology and Research in Language Studies Épistémologie, Méthodologie et Recherche en Sciences du langage
- Epistemological and Axiological Orientations in Selected Researches in KM
- A linguistic ethnographic approach: The challenges of using a new western research methodological approach
- Focusing on MIE's Initial Mandate: Research for Equity, Fairness and Mauritanisation
- Critical Reading Strategies
- Science Academies are independent institutions that recognise and promote excellence in scientific and educational accomplishments.
- Using the level Arch file to monitor progress on Doctoral thesis
- APA Publication Manual 6th Edition" and the "References/Bibliography, APA-Based on the "Publication Manual of the American Psychological Association."
- Critical Reading Strategies
- Critical Writing
- Plagiarism and Harvard Referencing + Turnitin Induction
- Critical Writing
- Linking Generic Level Descriptors, Subject-Specific Descriptors and Module Learning Outcomes

4.7 Output of the Higher Studies cell (HSC)

The Higher Studies Cell, which is the body coordinating the Higher Studies courses and programmes, has been quite eloquent.

The number of students enrolled in the different fee-paying higher-level programme is as follows:

- Doctoral Programmes: Registered students: 69. Six Students graduated in the year 2018-19.
- Master in Education: 47
- Post Graduate Diploma in Education: 40

The HSC has been instrumental in providing support to enhancing the quality of the programmes across the MIE as all the programme are aligned on standards that would eventually offer a ladder to the highest level of postgraduate courses. The MIE is now firmly set on the development of its programmes on clearly defined standards for both Undergraduate and Postgraduate level courses. This is an activity that has given considerable expertise to the MIE and has been further commended by the QA audit.

“The MIE is commended for clearly recognising the emerging nature of its maturity in relation to its recently gained degree awarding powers and for not currently planning to move towards its own PhD offer but, instead, to consolidate and strengthen its existing international partnerships.” (Commendation 12: QA Audit Report 2018)

4.7.1 Post Graduate Diploma Programmes at the MIE

The MIE, in association with the University of Brighton, UK, developed Post Graduate Diploma Programmes which includes the following strands:

- Leadership and Management
- Mentoring, Coaching & Supervision
- Quality Assurance in Education
- Inclusive Education
- Teaching & Learning in Higher Education
- Differentiated Pedagogy

These programmes are meant to ease the offer of Master’s programmes with students getting the option to read for the PGDip, first part of the Master’s programme, at the MIE at a local cost. The Programme has the accreditation of the University of Brighton (UoB), as well as quality Assurance is conducted by UoB. The PGDip offers the opportunity to admission to the Master in Education programme of the UoB. This programme is also on offer to international students. The MIE is currently working on offering the courses online to make it accessible to a broader public outside Mauritius.

4.7.2 World Bank Projects

4.7.2.1 The Extended Programme

The MIE has actively supported the World Bank project associated with the Extended programme. It has provided the resources, research assistance and resource persons to prepare remedial tasks for students for the whole of the Extended Programme cycle. The World Bank has agreed that the MIE would be the partner for the evaluation they are undertaking and the MIE will assist World Bank in an official capacity.

4.7.2.2 The MS4SSA initiative for STEM education in Mauritius

The Mauritius Institute of Education has also been participating in the Mathematics and Science for Sub-Saharan Africa (MS4SSA) initiative since 2018. This World Bank initiative offers technical assistance to Sub-Saharan countries in terms of both teacher empowerment and materials support to make mathematics and science accessible to students. Two key partners in the project are the Worcester Polytechnic Institute (WPI), based in Boston and the New Jersey Center for Teaching and Learning (NJCTL). WPI leads the initiative with regards to Project-Based Learning while NJCTL provides the

pedagogy and e-lessons for the teaching and learning of mathematics and science.

Amongst others, the objectives of the project are to (i) make the learning of Science and Mathematics more engaging by involving learners in the experimentation of scientific and mathematical ideas; (ii) empower teachers to use a pedagogy focused on exploration and discovery through Project-Based Learning; and (iii) inculcate a culture of technology in solving problems and to innovate.

In its first phase in 2018, the project was implemented on an experimental basis in 13 Grade 7 Extended classes for the teaching and learning of Mathematics and Science. The results from the first year of implementation of the project show a statistically significant improvement in learning outcomes in the Experimental cohort. This year, the programme is being implemented in 15 Extended classes.

A recent development in the initiative is the incorporation of Robotics and 3D printing for Grade 10 students, due to start in November 2019 where two experts from WPI will conduct 2-week workshops to train MIE lecturers, educators and students.

4.8 Staff Development

The MIE encourages its staff to engage in regular staff development to increase their effectiveness while obtaining a higher opportunity for advancement in their career.

4.8.1 Participation of members in Committees and forums

The MIE was represented in the following committees:

- MES – The Director as member of the MES Board and various appointments committees
- PSEA – The Director as member of the Board
- ECCCEA – Mrs Jotshna Thaunoo and Mrs Karuna Rajiah from the Early Childhood Unit
- SEN Authority – Mr Soomajsing Dhunnoo, member.
- RAMSAR – Dr Ravhee Bholah
- National Archive – Mr Pillay Jugumbrum

4.8.2 Collaboration with the University of Mauritius

The MIE offered professional development workshops for the academic staff of the University of Mauritius at the request of the latter in programme development, and the formulation and writing of learning outcomes. The workshop involved Heads of faculties and Heads of Department as well as programme coordinators.

4.8.3 International collaboration

The MIE was solicited by the World Bank to support Madagascar in its reform initiatives. Follow up is envisaged on this project. The MIE has also been requested by the Republic

of Namibia, and we would expect the signing of an MoU in due course for Master's and Doctoral programmes, as well as in the field of Curriculum Development.

4.9 Curriculum Development

The MIE continued to be very active in the field of curriculum development. It completed the writing and commissioning of several publications. These were as follows:

Primary sector:

Textbooks for Grades 1 to 6 were reprinted. There were 214 titles in total.

Secondary sector:

The MIE completed writing of all the textbooks for Grades 7 to 9 (Mainstream & Extended Programme) as follows:

- Mainstream textbooks: 45 titles; and
- Textbooks for the Extended Stream: 68 titles.

The mainstream subjects are as follows:

1. Arabic
2. Art & Design
3. Business & Entrepreneurship Education (BEE)
4. Drama & Theatre
5. English
6. Information & Communications Technology (ICT)
7. Kreol Morisien (KM)
8. Literature in English
9. Littérature Française
10. Livre du Français
11. Mathematics
12. Physical Education (PE)
13. Science
14. Social & Modern Studies (SMS)
15. Technology Studies (TS)

4.10 Special Support to the Extended Programme

The MIE has taken full responsibility to follow up and train the continuous professional development of all educators in the Extended Programme. Conscious of the fact that these teachers need added support and that the programme should be adjusted as and when data is received from the field, the MIE has engaged all the educators in this field in a "Community of Practice". This is a unique achievement as it encompasses all the teachers amounting to some 1500 engaged in the Extended Programme, as well as the facilitators. The heads of schools were also sensitised. The MIE holds regular support workshops with teachers of all schools grouped in clusters of 5 schools each. It has developed several tools

for this programme in collaboration with educators. It includes the development of profiling of all the students in Grades 7 and 8, the development of special remedial tasks for each segment of the learners, and the development of assessment strategies to be used in the Extended programme. All these are entirely new approaches and innovative pedagogy for children with learning difficulties.

4.11 Support to Rodrigues

The Curriculum Unit has been particularly sensitive to the needs of Rodrigues. All the workshops offered in Mauritius were also run for Rodrigues. The Curriculum Unit is also preparing a student profiling tool for Rodrigues, which the Rodriguan Authority is prepared to introduce in all schools. This will serve as a pilot which can be subsequently extended to Mauritian schools. The Programmers at the MIE are actively working on the tools to be ready and implemented in 2019.

4.12 Support to the other institutions

4.12.1 Services to the Mauritius Examinations Authority

The MIE was solicited to provide technical and pedagogical assistance to the MES to develop the assessment tasks protocol for the NCE and model papers for all the subject areas. This task was completed and submitted to the Ministry.

The MIE continues to provide support as subject matter experts for all the subject areas at the SC and HSC levels, and also holds cascade training organised by the MES for SC and HSC papers.

4.12.2 Services to other institutions: ECCEA, PSEA, NQA

The MIE is solicited to support institutions such as the Early Childhood Care and Education Authority. We have already initiated a major review of the National Curriculum Framework for Early Childhood Education which will be published in due course.

The MIE is also offering support to the Private Secondary Education Authority (PSEA) with regards to the determination of the suitability of qualifications for future Educators.

It also provides expertise to the National Qualifications Authority in the development of education standards for various sectors related to teacher education and special education needs linked with Recognition of Prior Learning. The MIE is the accreditation body for the RPL in SEN and Social Service.

4.13 The Centre for Open and Distance Learning

The CODL completed digitisation of all the textbooks for Grades 1, 2 and new materials were being developed for Grade 3. It had already started work on digital interactive elements for Grade 4. This included all the subject areas, that is, English language, French language, Mathematics, Science, History and Geography.

Coding Competition

The CODL run the coding competition for the Grade 9 for the 4th year. Once again it obtained extensive participation of over 500 students. It was made possible through the sponsorship of Rotary Club of Port-Louis to the tune of Rs 250,000/-. It also launched the 5th edition of the competition which combined coding and robotics for the 2019 edition. The Robots were supplied by the Rotary Club of Port Louis which is the main sponsor of the competition since its inception in 2015.

The CODL is also working on the initiation of primary school children to Microbits, a device that enables coding to be initiated in primary school. It is the pedagogical partner alongside British Council, Ceridian and NPCC and MCB for Grade 7 in Secondary Schools. The project aims to inspire digital creativity and to develop a new generation of technology pioneers through programming and hardware interaction with the BBC Micro:bit through processes that relate to the daily environment.

Distance Education

The CODL provided instructional design services for the introduction of online courses. It has been highly instrumental in providing the facility for the development of the B.Ed Primary programme using the distance mode. This is the first-degree programme to be launched for the primary sector by the MIE as there was a demand for it since many years.

The CODL has been reinforced with the employment of 2 new instructional designers and 4 additional lecturers as the number of courses is increasing, especially with the target to offer blended courses in all our programmes to reduce the face-to-face contact time. This initiative was also recommended by the External Auditors.

Use of new Technology at the CODL

The CODL experimented on many technological alternatives. Besides the editing software, it has introduced the use of Cotoby, Camtasia and coding with HTML File. Last year, it assisted in the creation of 15 videos for the Drama both for the primary and secondary levels. The CODL is also completing the testing phase for provision of facilities for the creation of virtual videos and virtual labs for primary and secondary schools. It has the possibility to make use of GoPro technology as well as the Drone which have been purchased. The MIE already has a trained pilot certified externally to operate the drone. One more person will be trained shortly.

You tube Hub

The MIE has its own Youtube Hub which provides several materials for training teachers in the use of editing platforms. This includes the Sankoré editor, which is being used by teachers to engage in interactive materials development.

Artificial Intelligence

The CODL is collaborating with the Association des Universités Francophones (AUF) to host a conference of Artificial Intelligence and we are jointly working in the setting up of a Centre for Artificial Intelligence Education at the MIE in due course.

Use of Clickers and Swivl and GoPro

The use of clickers for teaching and Quality Assurance purposes is being further enhanced. MIE is the only institution making use of this technology. The MIE also provided assistance to the Public Service Commission for holding examination using Clickers.

The number of SWIVL has been increased so as to make provision for improving the Peer-Micro Teaching at the MIE. It allows for recording of the classroom teaching with the possibility for 360-degree recording.

The MIE has also made available GoPro, 360-degree camera, for development of virtual classrooms and laboratories. This will enable us to enhance the quality of the digital materials produced in a very cost-effective manner at the MIE.

4.14 Health and Wellness programme

The MIE has associated itself with Nestlé to carry out the International Programme for Health and Wellness in primary schools of Mauritius, sponsored by Nestlé. This project initiated in Grade 2 on a pilot basis is now extended to all grades with the approval of the Ministry of Education & Human Resources, Tertiary Education & Scientific Research . The project included competition for parents and children through a Culinary Competition, the Superchef Competition. A Kite Flying Competition is also planned to be held in association with the Office of the Acting President of the Republic of Mauritius. It is to be noted that this project, though sponsored by Nestlé, is unbranded. The materials produced bear only the name of the MIE.

4.15 Corporate Social Responsibility

The MIE, though not providing monetary support, continues to provide the venue of the MIE free of cost to the Women's Foundation for World Peace which gives free tuition to about 250 needy children every Saturday. The MIE has provided its venue on Saturday afternoon for several years and is committed to continuing to extend its collaboration to needy students.

4.16 Challenges

The MIE is also faced with several challenges.

1. Delivery of services using a limited academic resource is one of the significant challenges, especially in the wake of the different responsibilities it is entrusted. It continues to be an institution with unique competencies. For instances, it has developed expertise in pedagogy for secondary as well as tertiary sectors and often called upon to support the tertiary sector initiatives. The delivery of such services requires reinforcement of its academic personnel.
2. It is required to provide expertise in curriculum development and it is today the unique institution serving this need, supporting other institutions such as the Mauritius Examinations Syndicate, the Early Childhood Education and Care Authority, the newly constituted Special Education Needs Authority, The Private Secondary Education Authority and the Mauritius Qualifications Authority. The uniqueness of the expertise held by MIE's personnel makes for the MIE to regularly use its limited personnel to attend to the needs of all the other institutions.
3. The MIE is also facing competition from private institutions. While the latter are profit-making institutions, often with more resources, and external support, the MIE has a social obligation towards the country, in thick and thin. The MIE is compelled to provide from its limited resources for its personnel to keep updated and at par with competitors.
4. While the MIE leads in several areas, it is forced to make use of very limited resources. The MIE has limited space for all its activities, and this is becoming highly constraining. The Budget speech for 2019-20 has made provision for a new campus, which we hope will help to provide a start of art campus that will become a regional centre of expertise.
5. The MIE has significant challenges for extending its services to Africa. While it has the expertise, it needs additional resources to be ready to go to Africa. It has the support of a major strategic partner, the University of Brighton, which is among the five best providers of teacher education in the UK. There are demands which emanate from different countries such as Seychelles, Namibia, Madagascar, and even institution like the World Bank. Yet, the MIE needs the personnel to be able to meet the needs for Africa. An institution like the MIE has to invest in its capacity building to ensure sustainability for the future.

If the challenges are understood and met, both by the MIE itself which should be given the autonomy to forge ahead, and a facilitating environment and policy, the MIE stands to become a significant institution which can shine as a centre of excellence in Mauritius.

Part III – Annual Report 2018-19

5 – Status on Implementation of Key Actions

5.1 Key Actions

| Key Actions | Key Performance Indicators | Targets | Status |
|---|---|--|--|
| Provision of in-service and pre-service education | Provision of Under-graduate and Post Graduate programmes (Pre-Primary, Primary & Secondary) | Total Award Courses 3.705 | 4471 |
| | | Total Non-award Courses 50 | 51 |
| | Service to MES | Support for 'O Level' and 'A Level' training | Cascade training for subjects at O and A level |
| | | Assistance to the Development of Assessment framework for NCE 2020 | Framework completed in 2019 |
| | | Supervision of the marking for PSAC assessment | Supervision of marking for PSAC assessment 2018- all subjects completed |
| | | Assistance for development of National Certificate of Education assessment model papers for all subjects | Development of NCE assessment model papers – competed |
| | Assistance to MQA | Review of Recognition of Prior Learning (RPL) Framework for SEN – Level 3 & 4 | Extension of RPL – 2018-19 completed RPL Social Work: 39 RPL SEN: 14 |
| | | Assistance in the development of the Early Childhood Education Framework for MQA | Development of framework completed |

| Key Actions | Key Performance Indicators | Targets | Status |
|------------------------|---|--|---|
| Curriculum Development | Curriculum development Grades 7 to 8 | Development of new textbooks for Grade 8 Year for 2019 | Completed 32 textbooks for mainstream (15) and Extended Programme (28) for Grade 8 |
| | | Printing of textbooks for Grade 8- Mainstream and Extended Programme | Award of printing and commissioning for the publication of textbooks for January 2019 |
| | | Start writing of textbooks for Grade 9- Mainstream and Extended Programme | Writing started and 50% completed |
| | School Readiness | Reviewed School readiness for Primary and Secondary schools Mauritius and Rodrigues | Updated Primary School Readiness Manuals for Pupils and teachers Developed updated Secondary School Readiness Manual |
| | Development of digital materials for schools | Development of digital materials for Grade 3 and Grade 4 | Digital curriculum materials for primary sector Grade 3 completed, Grade 4 initiated |
| Capacity building | Training for implementation of the curriculum | Training of 3500 educators for Grade 8 | Training completed for 3500 Educators. |
| | | Training for 200 educators in Rodrigues - | 210 Educators of Grade 8, and Heads of Schools/Rectors |
| | SEN Sector Training | Training of 25 Trainers (including the Pre-primary, primary and secondary sector, MIE, Ministry) for the implementation of inclusive education- the PRISM project with Reunion | Completed 66 % |

| | | | |
|------------------------------|---|---|---|
| | Support to Extended Programme | Training of Educators and Facilitators for Extended Programme 500 in all. | Training for 500 Educators and Facilitators for Grade 8 completed |
| | | Training of 500 Educators and facilitators for implementation of SSR | 500 Educators and facilitators in secondary school Grade 8 trained |
| Research in Education | Capacity building in Research in Education by the Research Unit | 4 Projects ongoing Ten additional projects funded by the MIE | 1 Project completed, 3 ongoing Ongoing (see Pg 23—25) |
| | Research by the Higher Education Cell | Capacity building workshops for researchers, both for the MIE and external university academic staff Yearly Doctoral and Master's Research Seminar | workshops held- see list of areas on page 25) Seminar held in April 2019. |
| | Commissioning of research projects | Commissioning of 10 research projects (Research Unit) | 10 research projects ongoing |
| | External Funding for Research | Funding for research from MRIC & TE (see Pg 23-25) | 12 major projects ongoing: 4 projects funded by MRC and 8 by TEC ongoing |
| Enhancing ICT Infrastructure | Provision of state of art infrastructure | Equipping of classrooms with digital technology Use of Clickers and Swivl (robot for recording classroom teaching) | Completed for 27 classrooms Clickers used for teaching and Quality Assurance implemented |

6 – Risk Management, Citizen-oriented Initiatives & Good Governance

6.1 Risk Management

6.1.1 Internal Audit

The Internal Audit Department identifies and assesses the risks areas at the Institute. The Internal Audit Department provides recommendations to the Director or to the Chairperson of the Audit Committee to mitigate the risks identified. The Director is responsible for the mitigation of these risks through the use of such measures, policies, procedures, and other controls that he deems necessary.

Risk management covers risks involved in procurement, security, finance, Information Technology, project management, and safety and health issues.

6.1.2 Internal Control

Internal Control is exercised at all levels to protect against wastage, fraud, inefficiency and corruption while ensuring accuracy and reliability of accounting and operating information which is compliant with the policies of the Institute. The Director has the overall responsibility of taking such steps, as are reasonably available to him, to safeguard the assets of the Institute and to detect fraud and other irregularities.

6.1.3 Additional Internal Risk Mitigation Strategies

The MIE has developed two essential policy documents: (i) the Anti-Corruption Policy and (ii) the Code of Ethics for Staff and Students. These documents have been approved by Council. All staff and students are duly informed, and the policies are being duly implemented since 2017.

6.2 Communication with Stakeholders and Citizen-oriented Initiatives

Open lines of communication are maintained to ensure optimal transparency and disclosure of relevant information at all levels. Necessary information is also posted on the official website of the MIE. The MIE is making its contribution and works more visible, through the use of its official website. The Institute is also working towards enhancing its outreach services by significantly improving its ICT infrastructure.

6.3 Related Party Transaction

For the purpose of these Financial Statements, parties which are considered to be related to MIE are Ministry of Education and Human Resources, Tertiary Education and Scientific Research, University of Mauritius, University of Technology and Tertiary Education Commission.

6.4 Corporate Governance

6.4.1 The Provisions of the MIE Act

Under its Act, the MIE is mandated to “To provide facilities for and to engage in educational research, curriculum development and teacher education and thereby to promote the advancement of learning and knowledge in the field of education and, in particular, to provide a teacher education responsive to the social, linguistic, administrative, scientific, agricultural and technological needs of Mauritius, and to do all such things as are incidental or conducive to the attainment of those objects”.

6.4.2 The Council

The Council of the Institute is the executive body of the Institute and have the custody, control and use of the common seal of the Institute. It is responsible for the management and administration of the revenue and property of the Institute, and has general control over the conduct of the affairs of the Institute and take such measures as it deems fit to achieve the objectives of the Institute.

6.4.3 The Academic Board

The Academic Board of the Institute is the academic authority and has the responsibility for the academic work of the Institute in teaching and research. It is also responsible for the award of diplomas, certificates and degrees and the regulation and superintendence of the education and discipline of students.

6.4.4 Appointment of staff

The appointment of staff is governed as per the provisions of Sections 13 (1) and 13 (2) of the MIE Act.

6.4.5 Corporate Governance- Our principles and approaches

While fulfilling its obligations, the MIE ensures that it follows the principles of the Code of Corporate Governance for Mauritius. This section describes the corporate governance system in place at the Mauritius Institute of Education (MIE). It sets out the systems and processes implemented for maintaining checks and balances, as well as for identifying and mitigating risks.

MIE is committed to achieving its vision and mission as set out in its Strategic Plan through the implementation of practices that uphold the principles of good governance. The system of corporate governance provides effective mechanisms for the good running of the organisation, both internally and externally. The MIE has developed policy and procedures laid down in documents that help to transmit its core values and which set down procedures for ensuring the translation of the principles of good governance into practice across the institution.

6.4.6 Code of Ethics

The MIE Code of Ethics provides guidelines designed to help the staff fulfil their roles honestly and with integrity. The principles and core values of inscribed in its code of ethics are integrity, responsiveness, fairness, equity and inclusiveness, freedom, creativity and innovation, transparency and accountability.

6.4.7 Anti-Corruption Policy

The Anti-Corruption Policy of the MIE provides the framework for the organisation to fight against corruption, approved by the MIE Council in 2018. The Mauritius Institute of Education has committed itself to create a workplace where integrity, transparency and accountability prevail. The policy provides the basis for ensuring ethical leadership and active management with the view to establishing an atmosphere conducive to fostering high professional standards in all activities which guard against unethical behaviour.

An ethical and professional workplace reduces risks to integrity and acts as a safeguard against malpractices, misconduct and corruption. The Institute aims at adopting a zero-tolerance culture and acting as a model for its engagement in teacher education, curriculum development and research. The MIE ensures that all relevant documents and provisions of the law are brought to the attention of the staff. All the documents about good governance developed by the MIE are publicly available. All staff of the MIE are expected to be familiar with them and apply the principles in their day to day work environment and dealings with the diverse stakeholders.

The Mauritius Institute of Education does not tolerate corruption or malpractices in the administration of its responsibilities at both the administrative and academic levels, whether from inside or outside. It expects the highest standards of conduct from staff (academic and non-academic), Council Members and all those who have dealings with the Institute, including stakeholders and the general public. Accountability, transparency and integrity and ethical practice permeate every aspect of compliance and adherence to regulations in all the various sections of the institute.

6.5 Statement of Attendance and Remuneration at Board & other Statutory Committees

| SN | Members | Status | Meeting attendance | Remuneration |
|----|--|--|--------------------|--------------|
| 1 | Mr R P Ramlugun | Chairperson | 12/12 | 359,100 |
| 2 | Dr O Nath Varma | Director | 12/12 | 9,780 |
| 3 | Mr R Meettook | Permanent Secretary, Ministry of Education & Human Resources, Tertiary Education & Scientific Research | 10/12 | 11,200 |
| 4 | Mr L Dwarkan | Director, Quality Assurance, Ministry of Education & Human Resources, Tertiary Education & Scientific Research | 10/12 | 11,200 |
| 5 | Mrs P Sew Hee | Lead Analyst, Ministry of Finance & Economic Development | 7/9 | 7,840 |
| 6 | Mr C Paddia (Replacing Mrs Sew Hee as from 26 April 2019) | Lead Analyst, Ministry of Finance & Economic Development | 3/3 | 3,360 |
| 7 | Mr S Gunessee, OSK | Chairperson, Public Service Commission | 9/12 | 10,080 |
| 8 | Mrs A Dabeesingh | Representative, Prime Minister's Office | 3/12 | 3,360 |
| 9 | Mrs Z Guiness-Goolbar | Permanent Secretary, Ministry of Education & Human Resources, Tertiary Education & Scientific Research | 6/12 | 6,720 |
| 10 | Mrs B Ramano | Representative, University of Mauritius | 8/12 | 8,960 |
| 11 | Mr P Jootun | Member appointed by Prime Minister | 12/12 | 13,440 |
| 12 | Mr P C Nuckchady | Member appointed by Prime Minister | 8/12 | 10,080 |
| 13 | Mr T Ramanah | Member appointed by Prime Minister | 10/12 | 11,200 |

| | | | | |
|----|-----------------------------------|------------------------------------|-------|--------|
| 14 | Prof A Carpooran, OSK | Member appointed by Prime Minister | 7/12 | 7,840 |
| 15 | Mr J P D Moutou | Member appointed by Prime Minister | 10/12 | 11,200 |
| 16 | Mr K Seeburrun | Representative, Non-Academic Staff | 7/12 | 7,840 |
| 17 | Mr K Sewpal(as from January 2019) | Representative, Non-Academic Staff | 5/12 | 5,600 |
| 18 | Dr (Mrs) B Oogarah-Pratap | Representative, Academic Staff | 11/12 | 12,320 |
| 19 | Mrs A Thumiah | Representative, Student Union | 6/12 | 6,720 |
| 20 | Mrs O Cudian | Registrar/Secretary | 12/12 | 14,700 |

The Audit Committee

| SN | Members | Status | Meeting attendance | Remuneration |
|----|-----------------|--|--------------------|--------------|
| 1 | Mr M Varaden | Chairperson | 1/1 | 1,350 |
| 2 | Mrs P S Sew Hee | Lead Analyst, Ministry of Finance & Economic Development | 1/1 | 1,042 |
| 3 | Mr J P Moutou | Member appointed by Prime Minister | 0/1 | |
| 4 | Mr H K Golap | Internal Auditor | 1/2 | |
| 5 | Mrs O Cudian | Registrar | 2/2 | 615 |

The Audit Committee

| SN | Members | Status | Meeting attendance | Remuneration |
|----|--|--|--------------------|--------------|
| 1 | Mrs S P S Sew Hee | Chairperson | 3/6 | 4,050 |
| | Mr C Paddia (Replacing Mrs Sew Hee as from 26 April 2019) | Chairperson | 3/6 | 4,050 |
| 2 | Dr O Nath Varma | Director | 6/6 | 4,890 |
| 3 | Mr R Rumzan | Manager, Financial Operations, Ministry of Education & Human Resources, Tertiary Education & Scientific Research | 6/6 | 6,270 |
| 4 | Mr N Fulena | Financial Controller | 3/6 | 2,445 |
| | Mr J M Govinden (Replacing Mr Fulena) | Principal Financial Officer | 3/6 | 2,445 |
| 5 | Mrs O Cudian | Registrar | 6/6 | 3,690 |

APPROVED BY THE BOARD OF DIRECTORS AND SIGNED ON ITS BEHALF

Mr. R.P Ramlugun (Chairperson) _____


Dr O. Nath Varma (Director) _____

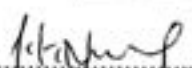
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

- Statement of Financial Position
- Statement of Financial Performance
- Statement of Changes in Net Assets/Equity
- Cash Flow Statement
- Statement of Budgets, Actual Cash and Accrued Based
Amounts
- Notes to the Financial Statements

MAURITIUS INSTITUTE OF EDUCATION**STATEMENT OF FINANCIAL POSITION****AS AT 30 JUNE 2019**

| | Notes | July 2018- June 2019 | July 2017- June 2018 |
|-------------------------------------|-------|-------------------------|-------------------------|
| ASSETS | | Rs. | Rs. |
| Current Assets | | | |
| Cash and Cash Equivalents | 7 | 36,316,233 | 24,480,660 |
| Loan Receivables | 8 | 7,856,933 | 8,672,271 |
| Inventories | 9 | 1,188,235 | 1,390,584 |
| Trade and other receivables | 10 | 2,608,840 | 1,707,381 |
| | | 47,970,241 | 36,250,896 |
| Non-Current Assets | | | |
| Loan Receivables | 8 | 19,926,324 | 19,412,180 |
| Property, plant and equipment | 11 | 173,811,338 | 175,791,271 |
| Intangible assets | 12 | 1,547,642 | 1,307,914 |
| | | 195,285,304 | 196,511,365 |
| TOTAL ASSETS | | 243,255,545 | 232,762,261 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade and other payables | 13 | 34,530,552 | 32,124,097 |
| Employee benefit | 13 | 12,937,450 | 10,242,850 |
| | | 47,468,002 | 42,366,947 |
| Non-Current Liabilities | | | |
| Payables - Car Loan | | 19,926,324 | 19,412,180 |
| Long Term Provisions | | | |
| Employee benefits | 14 | 54,276,500 | 59,434,777 |
| Retirement benefit obligations | 15 | 802,764,958 | 770,312,177 |
| | | 876,967,782 | 849,159,134 |
| TOTAL LIABILITIES | | 924,435,784 | 891,526,081 |
| EQUITY | | (681,180,239) | (658,763,820) |
| Accumulated Deficit | 16 | (681,180,239) | (658,763,820) |
| TOTAL EQUITY AND LIABILITIES | | 243,255,545 | 232,762,261 |


 Mr R P Ramlugun
 Chairperson


 Dr O Nath Varma
 Board Member

Date: 28 August 2020

The notes on pages 50 to 76 form part of these Financial Statements.

MAURITIUS INSTITUTE OF EDUCATION**STATEMENT OF FINANCIAL PERFORMANCE**

FOR THE YEAR ENDED 30 JUNE 2019

| | Notes | July 2018- June 2019 | July 2017- June 2018 <i>Restated</i> |
|---|-------|-------------------------|--|
| | | Rs | Rs |
| REVENUE | | | |
| <i>Revenue from exchange transactions</i> | | | |
| Course fees and other related revenue | 17 | 19,193,569 | 11,369,592 |
| Other income | 17 | 2,718,019 | 4,250,503 |
| | | <u>21,911,588</u> | <u>15,620,095</u> |
| <i>Revenue from non-exchange transactions</i> | | | |
| Grant from Government - Recurrent MIE | | 269,914,691 | 242,100,000 |
| - Recurrent NYCBE | | 13,213,831 | 18,809,800 |
| - Capital MIE | | 6,239,359 | 19,359,209 |
| - Capital NYCBE | | <u>3,178,872</u> | <u>7,515,752</u> |
| TOTAL REVENUE | | <u>314,458,341</u> | <u>303,404,856</u> |
| EXPENSES | | | |
| Staff costs and other related costs | 18 | 278,304,263 | 265,568,657 |
| Academic expenses | 19 | 29,428,343 | 28,227,821 |
| Other operating expenses | 20 | 23,469,200 | 19,855,134 |
| Depreciation and Amortisation charges | 21 | 11,933,034 | 11,935,338 |
| | | <u>343,134,840</u> | <u>325,586,950</u> |
| TOTAL EXPENSES | | <u>343,134,840</u> | <u>325,586,950</u> |
| Deficit from operations | | (28,676,499) | (22,182,094) |
| Profit on Disposal | | 187,555 | 359,999 |
| | | <u>187,555</u> | <u>359,999</u> |
| DEFICIT FOR THE YEAR | | <u>(28,488,944)</u> | <u>(21,822,095)</u> |

The notes on pages 50 to 76 form part of these Financial Statements.

MAURITIUS INSTITUTE OF EDUCATION**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
FOR THE YEAR ENDED 30 JUNE 2019**

| | Accumulated Deficit |
|--|--------------------------------|
| Restated Balance at 1 July 2018 | (658,763,820) |
| Deficit for the year | (28,488,944) |
| Remeasurement Pension IPSAS 39 | <u>6,072,525</u> |
| Balance at 30 June 2019 | <u>(681,180,239)</u> |

**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2018**

| | Accumulated Deficit <i>Restated</i> Rs. |
|--|--|
| Restated Balance at 1 July 2017 | (240,596,599) |
| Deficit for the year | (21,822,095) |
| Remeasurement Pension IPSAS 39 | <u>(48,773,874)</u> |
| | (311,192,568) |
| Add Retirement Benefit Obligations | <u>(347,571,252)</u> |
| Balance at 30 June 2018 | <u>(658,763,820)</u> |

MAURITIUS INSTITUTE OF EDUCATION

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30 JUNE 2019

| | July 2018- June 2019 | July 2017- June 2018 |
|---|-------------------------|-------------------------|
| Notes | Rs. | Restated Rs. |
| Cash flow from operating activities | | |
| Net Deficit for the Year/Period | (28,488,944) | (21,822,095) |
| Adjustments for:- | | |
| Depreciation & Amortisation | 11,933,034 | 11,935,338 |
| Interest received | | |
| Provision for employee benefits | (2,463,677) | (1,170,412) |
| Retirement benefit obligations | 38,525,306 | 35,947,399 |
| Profit on Disposal | (187,555) | (359,999) |
| Operating deficit before working capital changes | 19,318,164 | 24,530,231 |
| | | |
| Decrease/ (Increase) in other receivables | (901,459) | 73,026 |
| Decrease in inventories | 202,349 | 300,863 |
| Decrease/ (Increase) in other payables | 3,006,621 | 7,698,455 |
| Increase/Decrease in Deposits | 177 | 82,050 |
| Net cash flows from operating activities | 21,625,852 | 32,684,625 |
| | | |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment and Intangible assets | (9,977,834) | (30,655,358) |
| | | |
| Proceeds from disposal | 187,555 | 359,999 |
| Net cash used in investing activities | (9,790,279) | (30,295,359) |
| Cash flows from financing activities | | |
| | | |
| Interest received | | |
| Net (decrease) / increase in cash and cash equivalents | 11,835,573 | 2,389,266 |
| Movements in cash and cash equivalent | | |
| Cash and cash equivalents at the beginning of the year/period | 24,480,660 | 22,091,394 |
| Cash and cash equivalents at the close of the year/period | 36,316,233 | 24,480,660 |
| Net (decrease) / increase in cash and cash equivalents | 11,835,573 | 2,389,266 |

The Cash Flow has been prepared using the indirect method.

(a) Cash and cash equivalents

Cash and cash equivalent consist of cash at bank and deposit in money market instruments.

Cash and cash equivalents included in the cash flow statement comprise the following statement of financial position amounts.

| | July 2018- June 2019 | July 2017- June 2018 |
|--------------|-------------------------|-------------------------|
| Cash at bank | 36,316,233 | 24,480,660 |
| | 36,316,233 | 24,480,660 |

The entity has no undrawn borrowing facilities.

MAURITIUS INSTITUTE OF EDUCATION**STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED
FOR THE YEAR ENDED 30 JUNE 2019**

| Particulars | ORIGINAL BUDGET | VARIANCES | REVISED BUDGET | ACTUAL | COMMENTS |
|---|--------------------|-------------|-------------------|-------------|--|
| Basic Salaries | 150,347,700 | - 3,225,600 | 147,122,100 | 142,565,995 | |
| Benefits Payable to Retiring Officers | 10,574,400 | 3,225,600 | 13,800,000 | 13,791,445 | Payment to 10 unprovided retirement |
| Salary Compensation | 1,820,500 | 489,500 | 2,310,000 | 2,308,520 | Compensation 2018 not provided for |
| Overtime | 3,300,000 | 675,000 | 3,975,000 | 3,973,795 | |
| Pension Contribution | 22,060,600 | - 1,400,000 | 20,660,600 | 20,501,998 | |
| VC/FPS | 2,797,700 | | 2,797,700 | 2,519,858 | |
| End of year Bonus | 12,450,000 | - 350,000 | 12,100,000 | 12,014,612 | |
| Part time Lecture Fees | 3,200,000 | | 3,200,000 | 2,613,716 | |
| Acting/Responsibility Allowance | 1,000,000 | | 1,000,000 | 882,910 | |
| Extra Assistance | 150,000 | | 150,000 | 82,333 | |
| Chairman's & Members' Fees | 1,500,000 | | 1,500,000 | 1,361,534 | |
| Employees' Welfare Fund | 1,800,000 | | 1,800,000 | 1,558,831 | |
| Sick leave Credit | 7,415,000 | | 7,415,000 | 6,371,613 | |
| Cash in lieu of Duty Free | 2,600,000 | | 2,600,000 | 2,424,667 | |
| Travelling & Transport | 18,225,000 | | 18,225,000 | 17,900,786 | |
| Passage Credit | 5,500,000 | | 5,500,000 | 5,263,555 | |
| Uniforms | 500,000 | 180,000 | 680,000 | 676,468 | |
| Office Expenses & Incidentals | 2,700,000 | 305,000 | 3,005,000 | 3,004,257 | |
| Postage | 550,000 | 100,000 | 650,000 | 646,435 | |
| Newspapers, Books, Periodicals | 1,500,000 | | 1,500,000 | 896,163 | |
| Petrol & Oil for Motor Vehicles | 325,000 | 15,000 | 340,000 | 335,925 | |
| Maintenance & Upkeep of Vehicles | 400,000 | 100,000 | 500,000 | 465,245 | |
| Telecommunications Charges | 2,600,000 | | 2,600,000 | 2,375,077 | |
| Electricity | 3,700,000 | - 375,000 | 3,325,000 | 3,059,741 | |
| Water Charges | 160,000 | | 160,000 | 119,142 | |
| Rates | 5,000 | | 5,000 | - | |
| Overseas Missions & Allowances | 300,000 | 40,000 | 340,000 | 336,727 | |
| Insurance of Staff & Students | 850,000 | | 850,000 | 809,085 | |
| Research & Consultancy | 1,500,000 | | 1,500,000 | 393,820 | |
| Rent & Housing Allowance | 1,800,000 | | 1,800,000 | 1,467,313 | |
| Legal & Professional Fees | 200,000 | | 200,000 | 177,600 | |
| Audit Fees | 200,000 | | 200,000 | 200,000 | |
| Contract Officers | 400,000 | | 400,000 | 226,724 | |
| Maintenance of Buildings, Grounds & Gardens | 6,205,000 | | 6,205,000 | 6,097,104 | |
| Repairs, Maintenance & Insurance of Equipment | 2,750,000 | 485,000 | 3,235,000 | 3,231,650 | |
| Materials for Courses | 2,000,000 | - 865,500 | 1,134,500 | 882,011 | |
| Membership to International Organisations | 150,000 | | 150,000 | 76,395 | |
| Publicity & Advertising | 400,000 | 5,000 | 405,000 | 404,605 | |
| Hospitality & Ceremonials | 1,200,000 | | 1,200,000 | 946,430 | |
| Performing Arts Unit | 400,000 | | 400,000 | - | |
| Graduation Ceremony | 1,000,000 | 565,000 | 1,565,000 | 1,561,620 | |
| Workshops & Seminars | 750,000 | 450,000 | 1,200,000 | 1,111,309 | |
| Printing & Publications | 175,000 | 1,000 | 176,000 | 175,398 | |
| Higher Studies Cell | 750,000 | 15,000 | 765,000 | 763,807 | |
| Quality Assurance | 1,250,000 | 70,000 | 1,320,000 | 1,315,408 | |
| UNESCO Chair in Education | 100,000 | | 100,000 | - | |
| Digitisation of Curriculum Materials | 500,000 | | 500,000 | 500,000 | |
| Curriculum Development - Primary & Secondary | 500,000 | | 500,000 | 500,000 | |
| Link Agreement | 400,000 | 115,000 | 515,000 | 514,619 | |
| Staff Development Programme | 2,500,000 | | 2,500,000 | 2,298,078 | |
| Security Services | 900,000 | | 900,000 | 864,000 | |
| Medical Scheme | 1,100,000 | | 1,100,000 | 923,650 | |
| Bachelor in Education Courses | 1,200,000 | 45,000 | 1,245,000 | 1,243,321 | |
| Distance Education Courses | 1,800,000 | - 665,000 | 1,135,000 | 1,131,721 | |
| Development of Teachers' Diploma & B.Ed Primary | 500,000 | | 500,000 | - | |
| | 288,960,900 | - | 288,960,900 | 275,867,016 | |
| Five Year Continuous Basic Education | 24,500,000 | | 24,500,000 | 13,847,339 | |
| | 313,460,900 | | 313,460,900 | 289,714,355 | - |

MAURITIUS INSTITUTE OF EDUCATION

STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2019

| Particulars | ORIGINAL BUDGET | VARIANCES | REVISED BUDGET | ACTUAL RECEIVED/PAID | FINANCIAL STATEMENTS |
|---|--------------------|-----------|-------------------|-------------------------|-------------------------|
| <i>Financing</i> | | | | | |
| Government Grant | 272,000,000 | | 270,000,000 | 269,914,691 | 269,914,691 |
| Unspent Cash Book Balance | 2,530,000 | | | | |
| Transfer from Reserves | 1,890,900 | | | | |
| Revenue from Students | 9,300,000 | | 20,000,000 | 14,466,653 | 14,466,653 |
| <i>Other Income</i> | | | | | |
| Miscellaneous Receipts | 3,240,000 | | 4,700,000 | 4,093,288 | 4,093,288 |
| | 288,960,900 | - | 294,700,000 | 288,474,632 | 288,474,632 |
| Nine Year Continuous Basic Education - extra budgetary | 24,500,000 | | 13,213,831 | 13,213,831 | 13,213,831 |
| | 313,460,900 | - | 307,913,831 | 301,688,463 | 301,688,463 |

| Capital | ORIGINAL BUDGET | VARIANCES | REVISED | RECEIVED FROM MOE | FINANCIAL STATEMENTS |
|---|--------------------|-----------|------------|----------------------|-------------------------|
| Extension to MIE Buildings: payment of retention money | 2,800,000 | | 2,500,000 | 2,171,682 | 2,279,966 |
| Office Furniture , Equipment & Software | 7,800,000 | | 5,000,000 | 4,067,678 | 3,959,393 |
| Lift for New Building | 1,400,000 | | | | |
| | 12,000,000 | - | 7,500,000 | 6,239,360 | 6,239,359 |
| Nine Year Continuous Basic Education - extra budgetary | 8,000,000 | | 4,000,000 | 3,178,872 | 3,178,872 |
| | 20,000,000 | - | 11,500,000 | 9,418,232 | 9,418,231 |

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 1.

(a) Legal Form and Activities

The Mauritius Institute of Education, situated at Reduit is a para-statal body functioning under the aegis of the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. It was established in 1973 under the MIE Act 1973, subsequently amended in 1984.

The objects of the MIE shall be to provide for and to engage in educational research, curriculum development and teacher education and thereby to promote the advancement of learning and knowledge in the field of education, and, in particular, to provide a teacher education responsive to the social, linguistic, administrative, scientific, agricultural and technological needs of Mauritius, and to all such things as are incidental or conducive to the attainment of those objects.

(b) Adoption of New and Revised IPSAS

The accounting policies adopted are consistent with those of the previous Financial Year except that with the adoption of revised IPSAS 39.

IPSAS 39: Employee Benefits replaces IPSAS 25

The new standard:

- removes the option to defer the recognition of certain actuarial gains and losses arising from the defined benefit plans ("the corridor approach");
- eliminates some of the presentation options for actuarial gains and losses arising from defined benefit plans (which enhances comparability);
- introduces the net interest approach, which is to be used when determining the defined benefit cost for defined benefit plans;
- Structures the disclosures for defined benefit plans according to explicit disclosure objectives for defined benefit plans.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

(c) IPSAS issued but not yet effective

The following IPSAS have been issued but are not yet effective.

| IPSAS | Effective Date |
|--|---|
| IPSAS 33 - First-Time Adoption of Accrual Basis IPSASs | A first time adopter shall apply this standard if its first IPSAS financial statements are for a period beginning on or after January 1, 2017 |
| IPSAS 40 - Public Sector Combinations | Annual periods beginning on or after 1 January 2019, with earlier application encouraged. IPSAS 40 is applied prospectively and public sector combinations occurring prior to the application of IPSAS 40 are not restated. |
| IPSAS 41- Financial Instruments | An entity shall apply these amendments for annual financial statements covering periods beginning on or after January 1, 2022. Earlier application is encouraged. |
| IPSAS 42- Social Benefits | The effective date of IPSAS 42 is January 1, 2022 with earlier adoption encouraged |

Note 2. Basis of Preparation

The financial statements of the MIE have been prepared and comply with the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standard Board (IPSASB) which is supported by the International Federation of Accountant (IFAC), the global organization of the accountancy profession.

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.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Measurement Base

The accounting principles recognized as appropriate for the measurement and reporting of the financial performance, cash flows, and financial position on the accrual basis using historical cost are followed in the preparation of the financial statements.

The financial statements have been prepared on a going-concern basis and the accounting policies have been applied consistently throughout the period. They have been prepared on the historical cost basis, except for the revaluation of certain properties and financial instruments.

In the application of MIE accounting policies which are described in Note 6, the Management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognised in the period in which the estimate is revised if the estimate affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Estimates include, but are not limited to fair valuation of inventories, accounts receivables, accrued charges, contingent assets and liabilities, and degree of impairment of property, plant and equipment.

The level of rounding used in presenting the amounts in the financial statement is to the nearest rupee.

Note 3. Recommended Practice Guidelines (RPGs)

The IPSASB has issued the following RPGs: RPG 1 (2013) Reporting on the Long Term Sustainability of an Entity's Finances, RPG 2 (2013) Financial Statement Discussion and Analysis and RPG 3 (2015) Reporting Service Performance Information which are recommended but are not mandatory. The MIE is still considering at this stage on the possibility of complying at these RPGs.

Note 4. Accounting Period

The accounting period relates to July 2018 to June 2019.

Note 5. Budget Information

The Budget is prepared on a Cash Basis, classified by nature of expenses, and covers the 12 month period 1 July 2018 to 30 June 2019.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

Note 6. Accounting Policies

The following specific accounting policies that materially affect the measurement of financial performance and financial position are applied:

(a) Revenue recognition

- (i) Revenue from course fees is recognized on an accrual basis. According to IPSAS course fees have to be recognized over the period of instruction.
- (ii) Recurrent and Capital grants received from the parent Ministry are recognized on a cash basis as required by IPSAS. **Rs 269,914,691** have been received as Recurrent Grant and **Rs 6,239,359** as Capital Grant. Under Nine Year Continuous Basic Education (NYCBE), **Rs 13,213,831** have been received under Recurrent and **Rs 3,178,842** under Capital Grant.
- (iii) Courses such as Bachelor in Education are run in collaboration with University of Mauritius and University of Technology. Fees are apportioned 50% library fee and 50% exam fee and 60%/40% respectively as from this year MIE being a degree awarding institute is running B.Ed Primary and Secondary programmes.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

(iv) Projects undertaken by MIE funded by different Institutions

| | Details | Opening Balance 01 July 2018 | Income | Expenses up to 30 June 2019 | Balance 30 June 2019 |
|-----|---|------------------------------------|---------------------|--------------------------------|-------------------------|
| 1. | African Adaptation Plan for Climate Change | 28,515.64 | | | 28,515.64 |
| 2. | Wild Life Project | 11,934.80 | | | 11,934.80 |
| 3. | MRC Digital Classroom for 21 st Century | 801,325.00 | 3,000,000.00 | 646,761.30 | 3,154,563.70 |
| 4. | MRC School Violence & Indiscipline | 110,159.09 | 55,822.41 | 165,981.50 | |
| 5. | MRC Difficulties in Science | 15,813.65 | 31,443.00 | | 47,256.65 |
| 6. | MRC Globalization, National Development | 41,737.58 | 77,000.00 | 75,986.45 | 42,751.13 |
| 7. | AUF Incubator | 1,007,495.50 | | 738,394 | 269,101.50 |
| 8. | Nestlé Healthy Kids Project – Development of Nutrition Education Resources | 733,268.00 | 850,000.00 | 653,516.25 | 929,751.75 |
| 9. | TEC – Educating about Globalization | | 89,000.00 | 18,669.10 | 70,330.90 |
| 10. | TEC – Internationalization & Education | | 375,000.00 | | 375,000.00 |
| 11. | TEC – Poverty, Stress & Brain Development | | 1,264,143.00 | 266,593.42 | 997,549.58 |
| 12. | TEC – Pedagogical, Technological Integrated Medium | | 1,184,000.00 | 770,939.52 | 413,060.48 |
| 13. | TEC – Interactive Resource Materials using GeoGebra | | 1,108,000.00 | | 1,108,000.00 |
| 14. | TEC – Teaching Poetry | | 100,000.00 | | 100,000.00 |
| 15. | TEC – Experiential Altera-Reflexive Conception | | 216,000.00 | | 216,000.00 |
| 16. | TEC – Teaching & Learning Design & Technology in Girl's Secondary School | | 110,000.00 | | 110,000.00 |
| 17. | TEC – Social Studies Secondary Curriculum | | 482,216.00 | | 482,216.00 |
| 18. | Commonwealth of Learning – Digital Education Leadership Training in Action | | 327,499.75 | | 327,499.75 |
| | | 2,750,249.26 | 9,270,124.16 | 3,336,841.54 | 8,683,530.88 |

Other revenues

Other receipts are recognized on an accrual basis.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

(b) Trade and Other Receivables

Accounts receivable are recorded at their estimated realizable value after providing for doubtful and uncollective debts.

(c) Leased Asset

(I) As lessee the MIE has a leased agreement for the occupation of a building situated at Soobiah Avenue, Reduit for office purposes. Rs 1,467,313 has been paid for period July 2018 to June 2019 as rent. The duration of the lease is for a period of 5 years and a monthly rent of Rs 120,000.

(II) As lessor the MIE rents part of its building to Mr Aurokium for the running of a canteen. An amount of Rs 240,000 has been received for period July 2018 – June 2019. The duration of the lease is for a period of 3 years and a monthly rent of Rs 20,000.

Both leases are operating leases and lease payments are recognized as an expense/expenditure on a straight line basis over the lease term.

The total of future minimum lease payments under noncancelable operating leases for each of the following periods:

- (i) Not later than one year – Rs 1,440,000.
- (ii) Later than one year and not later than five years – Rs 7,200,000, subject to the lease being renewed.

(d) Foreign Currency Transactions

Transactions in foreign currencies are translated to Mauritian rupees at the exchange rate ruling at the date of the transaction.

(e) Defined Benefit Pension Plan

Contributions to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions.

For defined benefit retirement plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses that exceed 10 per cent of the greater of the present value of the MIE's defined benefit

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

obligation and the fair value of plan assets are amortised over the expected average remaining working lives of the participating employees. Past service cost is recognized immediately to the extent that the benefits are already vested, and otherwise is amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the Statement of financial Position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service cost, and as reduced by the fair value of plan assets. Any asset resulting from this calculation is limited to unrecognized actuarial losses and past service cost, plus the present value of available refunds and reductions in future contributions to the plan.

(f) Defined Contribution Pension Plan

The Institute contributes to a defined contribution 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 pension plan are recognised as an expense in the Statement of Financial Performance

(g) Employee Leaves Entitlement

Employee entitlement to bank sick leave as defined in the PRB 2016 Report (the regulatory body for remuneration of MIE employees) are recognized and when they accrue to employees. An accrual is made for the estimated liability for bank sick leave.

(h) Property, Plant and Equipment

Property, plant and equipment are initially stated at cost less accumulated depreciation and any accumulated impairment losses. Cost comprises of any costs directly attributable to bringing the asset to working condition for its intended use. A full year's depreciation is provided for assets purchased in the financial year.

Depreciation is charged so as to write off the cost or valuation of assets, over their estimated lives, using the straight line method as follows:-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

| Fixed Assets | Expected useful Life (Years) | Rates of depreciation per annum |
|--------------------------------|---------------------------------|------------------------------------|
| Building | 50 | 2% |
| Fixtures & Fittings | 10 | 10% |
| Office furniture & Equipment | 10 | 10% |
| Software | 5 | 20% |
| Computer Equipment | 5 | 20% |
| Sports & Educational Equipment | 5 | 20% |
| Motor Vehicles | 5 | 20% |

Where the carrying amount of an asset is greater than its estimated recoverable amount, it is written down immediately to its recoverable amount.

The gains or losses arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset is recognized in the Statement of Financial Performance.

Information is being gathered to assess the value of land not disclosed in the accounts.

(i) Intangible Assets

IT Software costs are recognized as intangible assets and amortized in the Statement of Financial Performance using the straight line method over its estimated useful lives of five years.

(j) Cash and Cash Equivalents

Cash and cash equivalents comprise bank balances and cash in hand.

(k) Inventories

Inventories are measured at the lower of cost (determined mostly on a first-in-first-out basis) and net realisable value. Cost includes all costs of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Net realizable value represents the estimated costs of completion and costs to be incurred in marketing, selling and distribution.

MAURITIUS INSTITUTE OF EDUCATION**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

(l) Car Loans

Car loans are disbursed to MIE by the Ministry of Education and Human Resources, Tertiary Education and Scientific Research upon applications by eligible employees as part of the conditions of service. The loans are executed by way of a registered agreement between the MIE and the employees. The car loans which bear an interest of 7.5% and 4 % per annum are repayable monthly over a period of five or seven years. The balances of principal amounts are shown as short term and long term loans. Corresponding carrying amounts are shown under receivables

(m) Provisions

Provisions are recognized when the MIE has a present obligation as a result of a past event, and it is probable that the MIE will be required to settle that obligation. Provisions are measured at the Directors' best estimate of the expenditure required to settle the obligation at the balance sheet date, and are discounted to present value where the effect is material.

(n) Financial Instruments

There are no complex Financial Instruments at the MIE such as derivative and embedded derivatives. Most of the MIE Financial Instruments are categorized at fair value through Surplus or Deficit.

(o) Fair Values

The carrying amount of the financial assets and financial liabilities approximate their fair values due.

(p) Trade and Other Payables

Trade and other payables are stated at their nominal value.

(q) Related Parties

Related parties are considered to be related if one party has ability to control the other party in making financial operating decisions.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

All transactions undertaken with related parties are at commercial terms and conditions.

(r) Risk Management Policies

The MIE adopts a conservative approach to Risk Management. A description of the significant risk factors are given below together with the relevant policies:

- Interest rate risk
The MIE's income and operating cash flows are substantially independent of changes in the market interest rates
- Credit risk
Credit risk relates to the possibility of default by employees in settling their loan obligations towards the MIE. The MIE has established a "lien" policy on cars purchased by those employees who benefit from such car loans.
- Liquidity risk
Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of credit facilities is available. In order to ensure adequacy of its funding, regarding its obligations to meet both operational and capital requirements, cash flow forecasts are prepared regularly and actions taken accordingly.
- Market risk
The MIE's activities do not expose itself to this kind of risk.
- Currency risk

The MIE did not engage in activities which would require foreign currency exposure hedging.

(s) Critical Judgements and Key Sources of Estimation Uncertainty

The preparation of financial statements in accordance with IPSAS requires the directors and management to exercise judgement 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. Judgements 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.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Where applicable, the notes to the financial statements set out areas where Management has applied a higher degree of judgement that have a significant effect on the amounts recognized 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 uncertainty at the balance sheet date include allowance for inventories and retirement benefit obligations.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

| | July 2018- June 2019 | July 2017- June 2018 <i>Restated</i> |
|------------------------------------|-------------------------|--|
| | Rs. | Rs. |
| 7 CASH AND CASH EQUIVALENTS | | |
| Short term deposit | | |
| Cash at bank | 36,316,233 | 24,480,660 |
| | <u>36,316,233</u> | <u>24,480,660</u> |

| | July 2018- June 2019 | July 2017- June 2018 |
|---|-------------------------|-------------------------|
| | Rs. | Rs. |
| 8 LOAN RECEIVABLES | | |
| Receivable from employees for car loan | 27,783,257 | 28,084,451 |
| The car loan are receivable as follows: | | |
| <i>Current assets</i> | | |
| Receivable within one year | 7,856,933 | 8,672,271 |
| <i>Non-current assets</i> | | |
| Receivable after one year | 19,926,324 | 19,412,180 |
| | <u>27,783,257</u> | <u>28,084,451</u> |

Loan Receivables represent car loan given to employees and as at 30 June 2019. The number of employees who benefited from this scheme are 74 (30 June 2019- 73). The staff car loans bear interests at the rate of 7.50% and 4% per annum and is repayable over a period of 5 to 7 years.

| | July 2018- June 2019 | July 2017- June 2018 |
|--------------------------------------|-------------------------|-------------------------|
| | Rs. | Rs. |
| 9 INVENTORIES | | |
| Stationery and materials for courses | 1,188,235 | 1,390,584 |
| | <u>1,188,235</u> | <u>1,390,584</u> |

| | July 2018- June 2019 | July 2017- June 2018 |
|---|-------------------------|-------------------------|
| | Rs. | Rs. |
| 10 TRADE AND OTHER RECEIVABLES | | |
| Registration fees (Students) | 995,000 | 37,500 |
| Panel member | 34,000 | 34,000 |
| Other receivables | 754,813 | 147,006 |
| Rent | | 40,000 |
| Library Fixed Deposit (Held at Bank of Mts) | | 320,000 |
| Other Prepayments | 825,027 | 1,128,875 |
| | <u>2,608,840</u> | <u>1,707,381</u> |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

11 PROPERTY, PLANT AND EQUIPMENT

| | Fixtures & Fittings | Office Furniture & equipment | Computer Equipment | Motor Vehicles | Buildings | Building in Progress | Total |
|---------------------------------------|---------------------|------------------------------|--------------------|------------------|--------------------|----------------------|--------------------|
| | Rs. | Rs. | Rs. | Rs. | Rs. | | Rs. |
| COST/ VALUATION | | | | | | | |
| At 01 July 2018 | 110,000.00 | 80,660,573 | 44,266,107 | 6,742,079 | 198,239,233 | | 330,017,992 |
| Additions | 40,000.00 | 2,295,895 | 4,699,180 | | 554,874 | 1,725,092 | 9,315,041 |
| Disposal | | (171,354) | (3,215,451) | (797,269) | | | (4,184,074) |
| At 30 JUNE 2019 | 150,000.00 | 82,785,114 | 45,749,836 | 5,944,810 | 198,794,107 | 1,725,092 | 335,148,959 |
| DEPRECIATION | | | | | | | |
| At 01 July 2018 | 11,000.00 | 62,734,710 | 36,604,595 | 4,559,920 | 50,316,496 | | 154,226,721 |
| As at 1 July 2018 | 11,000.00 | 62,734,710 | 36,604,595 | 4,559,920 | 50,316,496 | | 154,226,721 |
| Charge for the year | 15,000.00 | 3,428,773 | 3,329,779 | 545,540 | 3,975,882 | | 11,294,974 |
| Disposal | | (171,354) | (3,215,451) | (797,269) | | | (4,184,074) |
| At 30 JUNE 2019 | 26,000.00 | 65,992,129 | 36,718,923 | 4,308,191 | 54,292,378 | - | 161,337,621 |
| NET BOOK VALUE AT 30 JUNE 2019 | 124,000 | 16,792,985 | 9,030,914 | 1,636,619 | 144,501,729 | 1,725,092 | 173,811,338 |
| At 30 June 2018 | 99,000.00 | 17,925,862 | 7,661,512 | 2,182,160 | 147,922,737 | | 175,791,271 |

12 Intangible Asset- Software

| | Rs |
|---------------------------------------|--------------------|
| Opening Balance at 1 July 2018 | Rs7,644,110 |
| Additions | <u>Rs7,644,110</u> |
| Closing Balance as at 30 June 2019 | Rs15,288,220 |
| Amortisation | <u>Rs8,521,898</u> |
| Opening Balance at 1 July 2018 | Rs6,336,196 |
| Charge for the year | Rs638,060 |
| Closing Balance at 30 June 2019 | <u>Rs6,974,256</u> |
| Net Book Value at 30 June 2019 | Rs1,547,642 |
| Net Book Value at 30 June 2018 | Rs1,307,914 |

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

| | | July 2018- June 2019 | July 2017- June 2018 |
|----|----------------------------|-------------------------|-------------------------|
| | | | <i>Restated</i> |
| 13 | TRADE AND OTHER PAYABLES | Rs. | Rs. |
| | Other payables | 13,128,541 | 6,457,219 |
| | Income Received in Advance | 4,230,400 | |
| | Exterior Funded Projects | 8,683,532 | 16,363,638 |
| | Short Term Car Loan | 7,856,933 | 8,672,271 |
| | Short term sick leave | 7,437,450 | 4,742,850 |
| | Short term passage benefit | 5,500,000 | 5,500,000 |
| | Fund -MIE Student Union | 631,146 | 630,969 |
| | | <u>47,468,002</u> | <u>42,366,947</u> |

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

14 PAYABLES

Payables represents provision for sick leave and passage credit.

Sick Leave: Employees are allowed to accumulate sick leave not taken at the end of the calendar year up to a maximum of 110 in a sick leave bank as at 30/06/2019. The balance of bank sick leave is valued at the end of the financial year and is recognised as a long term payable.

Passage Benefit: It is estimated that the amount of passage benefit payable within the forthcoming year will be Rs 5.5m.

| | July 2018- June 2019 | July 2017- June 2018 <i>Restated</i> |
|---|-------------------------|--|
| | Rs. | Rs. |
| Provision for sick leave | 45,831,498 | 49,999,957 |
| Passage benefit | 8,445,002 | 9,434,820 |
| Car loan contracted with Ministry of Education and HR | 19,926,324 | 19,412,180 |
| | 74,202,824 | 78,846,957 |

The provision for sick leave is payable as follows:

| | | |
|--------------------------------|-------------------|-------------------|
| Current liabilities | | |
| Payable within one year | 7,437,450 | 4,742,852 |
| Non-current liabilities | | |
| Payable after one year | 45,831,498 | 49,999,956 |
| | 53,268,948 | 54,742,808 |

The Car loan contracted with the Ministry of Education and Human Resources
Tertiary Education and Scientific Research is payable as follows

| | | |
|---------------------------------|-------------------|-------------------|
| Current liabilities | | |
| Payables within one Year | 7,856,933 | 8,672,271 |
| Non- Current Liabilities | | |
| Payable after one year | 19,926,324 | 19,412,180 |
| | 27,783,257 | 28,084,451 |

MAURITIUS INSTITUTE OF EDUCATION

FIGURES FOR IPSAS 39 ADOPTION FOR:
FOR YEAR ENDING 30 JUNE 2019

15. RETIREMENT BENEFIT OBLIGATIONS

The MIE operates a defined benefit scheme for qualifying employees which is managed by SICOM Ltd. Under the scheme, the employees are entitled to retirement benefits at 66.66 per cent of final salary on attainment of a retirement age of 65. The schemes are funded schemes.

The most recent actuarial valuations of the plan assets at the present value of the defined benefit obligations were carried out at 30 JUNE 2019 by SICOM Ltd as per IPSAS 39. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

| | Year ending 30 June 2019 | Year ending 30 June 2018 RESTATED |
|---|-----------------------------|---|
| Amount recognised in balance sheet at end of year: | Rs | Rs |
| Defined benefit of obligation | 957,329,529 | 971,618,276 |
| Fair value of plan assets | (154,564,571) | (201,306,099) |
| Liability recognised in balance sheet at end of year | 802,764,958 | 770,312,177 |
| Amounts recognised in income statement: | | |
| Service cost: | | |
| Current service cost | 17,636,990 | 19,137,719 |
| Past service cost | — | — |
| (Employee Contributions) | (7,505,556) | (7,861,048) |
| Fund Expenses | 461,698 | 648,053 |
| Net Interest expense / (revenue) | 46,129,902 | 43,030,696 |
| P&L Charge | 56,723,034 | 54,955,420 |
| Remeasurement | | |
| Liability (gain)/loss | (12,367,820) | 57,147,766 |
| Assets (gain)/loss | 6,903,555 | (8,373,892) |
| Net Assets /Equity (NAE) | (5,464,265) | 48,773,874 |
| Total | 51,258,770 | 103,729,294 |
| Movements in liability recognised in balance sheet: | | |
| At start of year | 770,312,177 | 685,590,904 |
| Amount recognised in P&L | 56,723,034 | 54,955,420 |
| (Actuarial reserves transferred in) | (608,260) | — |
| (Contributions paid by employer) | (18,197,729) | (19,008,021) |
| Amount recognised in NAE | (5,464,265) | 48,773,874 |
| At end of year | 802,764,958 | 770,312,177 |

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

MAURITIUS INSTITUTE OF EDUCATION

FIGURES FOR IPSAS 39 ADOPTION FOR: FOR YEAR ENDING 30 JUNE 2019

| | Year ending 30 June 2019 | Year ending 30 June 2018 <i>RESTATED</i> |
|---|-----------------------------|--|
| <i>Reconciliation of the present value of defined benefit obligation</i> | <i>Rs</i> | <i>Rs</i> |
| Present value of obligation at start of period | 971,618,276 | 905,951,454 |
| Current service cost | 17,636,990 | 19,137,719 |
| Interest cost | 56,353,860 | 55,263,039 |
| (Benefits paid) | (75,911,777) | (65,881,702) |
| Liability (gain)/Loss | (12,367,820) | 57,147,766 |
| Present value of obligation at end of period | 957,329,529 | 971,618,276 |
| <i>Reconciliation of fair value of plan assets</i> | | |
| Fair value of plan assets at start of period | 201,306,099 | 220,360,550 |
| Expected return on plan assets | 10,223,958 | 12,232,343 |
| Employer contributions | 18,197,729 | 19,008,021 |
| Employee contributions | 7,505,556 | 7,861,048 |
| (Benefits paid + other outgo) | (76,373,475) | (66,529,755) |
| Asset gain/(loss) | (6,903,555) | 8,373,892 |
| Fair value of plan assets at end of period | 154,564,572 | 201,306,099 |
| Distribution of plan assets at end of period | | |
| Percentage of assets at end of year | June 2019 | June 2018 |
| Government securities and cash | 58.7% | 59.5% |
| Loans | 3.4% | 3.7% |
| Local equities | 13.1% | 14.6% |
| Overseas bonds and equities | 24.2% | 21.6% |
| Property | 0.6% | 0.6% |
| Total | 100% | 100% |

MAURITIUS INSTITUTE OF EDUCATION

FIGURES FOR IPSAS 39 ADOPTION FOR:
FOR YEAR ENDING 30 JUNE 2019

Additional disclosure on assets issued or used by the reporting entity

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

Components of the amount recognised in NAE

| Year | June 2019 | June 2018 |
|--|------------------|---------------------|
| Currency | Rs | Rs |
| Asset experience gain/(loss) during the period | (6,903,555) | 8,373,892 |
| Liability experience gain/(loss) during the period | 12,367,820 | (57,147,766) |
| | <u>5,464,265</u> | <u>(48,773,874)</u> |

| Year | 2019/2020 |
|---|------------|
| Expected employer contributions | 18,018,968 |
| (Estimate to be reviewed by MAURITIUS INSTITUTE OF EDUCATION) | |

Weighted average duration of the defined benefit obligation 11 years
(Calculated as a % change in PV of liabilities for a 1% change in discount rate)

MAURITIUS INSTITUTE OF EDUCATION

FIGURES FOR IPSAS 39 ADOPTION FOR: FOR YEAR ENDING 30 JUNE 2019

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:

| | Year ending 30 June 2019 | Year ending 30 June 2018 |
|-----------------------------|---|---------------------------------------|
| Discount rate | 5.80% | 6.10% |
| Future salary increases | 4.00% | 4.00% |
| Future pension increases | 3.00% | 3.00% |
| Mortality before retirement | A 6770 Ultimate Tables | |
| Mortality in retirement | Pa 90 Tables | Pa 90 Tables rated down by 2 years |
| Retirement age | As per second Schedule in the Statutory Bodies Pension Funds Act | |

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 93.7M (increase by Rs 113.5M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 33.9M (decrease by Rs 29.5M) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 32.8M (decrease by Rs 32.4M) 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 depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

| | July 2018- June 2019 | July 2017- June 2018 |
|--|-------------------------|-------------------------|
| | Rs. | Re-stated Rs. |
| 16 ACCUMULATED DEFICIT | | |
| Balance as at 1 July 2018 | (658,763,820) | (240,596,599) |
| Deficit for the Year/Period | (28,488,944) | (21,822,095) |
| Remeasurement Pension IPSAS 39 | 6,072,525 | (48,773,874) |
| | (681,180,239) | (311,192,568) |
| Add Retirement Benefit Obligations-Diff in Opening Balance | | (347,571,252) |
| Balance at 30 June 2019 | (681,180,239) | (658,763,820) |

MAURITIUS INSTITUTE OF EDUCATION**SCHEDULES TO THE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2019**

| 17 REVENUE | July 2018- June 2019 | July 2017- June 2018 |
|--|---------------------------------|---------------------------------|
| <u>From Exchange Transactions</u> | | <i>Restated</i> |
| | Rs. | |
| Revenue from students | 10,086,053 | 5,592,130 |
| Library fees | 653,075 | 839,600 |
| B.Ed Courses - University of Mauritius | 1,450,450 | 128,500 |
| Registration Fees -B.Ed University of Technology | 737,700 | 1,968,700 |
| Nestle Healthy Kids Programme | 653,516 | 587,018 |
| Revenue from Projects | 2,683,325 | 758,790 |
| Tertiary Education Commission | | 366,533 |
| University of KwaZulu Natal -PhD course | 1,710,000 | 629,229 |
| University of Brighton PGDIP Course | 482,450 | 243,136 |
| Graduation ceremony | 737,000 | 255,956 |
| | 19,193,569 | 11,369,592 |
| | | |
| | July 2018- June 2019 | July 2017- June 2018 |
| | Rs. | Rs. |
| OTHER INCOME | | |
| Islands Chief Executive (Rodrigues) | 1,597,116 | 1,466,830 |
| Library ticket and fines on books | 17,409 | 12,690 |
| Rent of premises - Canteen | 240,000 | 240,000 |
| Royalties and transfer | | 479,500 |
| Youth Empowerment Programme | 82,333 | 735,125 |
| Sale of photocopies | 9,033 | 13,997 |
| Review, stale cheques, loss of books, sale of books, etc | 772,128 | 1,302,361 |
| | 2,718,019 | 4,250,503 |

MAURITIUS INSTITUTE OF EDUCATION**SCHEDULES TO THE STATEMENT OF FINANCIAL PERFORMANCE****FOR THE YEAR ENDED 30 JUNE 2019****18 STAFF COSTS**

| | July 2018- June 2019 | July 2017- June 2018 |
|---|---------------------------------|---------------------------------|
| | Rs. | Rs. |
| Salaries | 142,565,995 | 139,674,383 |
| Compensation | 2,308,520 | 1,014,780 |
| Sick leave credit | 11,106,029 | 9,660,914 |
| End of year bonus | 13,014,612 | 12,101,784 |
| Defined Benefit Pension Plan | 56,723,034 | 54,955,420 |
| Cash in lieu of Vacation Leave | 5,679,418 | 2,634,901 |
| Defined Contribution Pension Plan | 2,308,679 | 1,221,957 |
| Pension | 57,959 | 57,958 |
| Extra assistance/ Youth Empowerment Programme | 82,333 | 642,692 |
| Overtime | 3,973,795 | 3,348,860 |
| Widows/FPS | 2,519,858 | 2,514,274 |
| National savings fund | 1,558,831 | 1,481,600 |
| Medical Scheme | 923,650 | 947,450 |
| Passage credit | 6,177,579 | 6,284,096 |
| Travelling/Travel grant/Bus fares | 17,900,786 | 17,427,918 |
| Cash in lieu of Duty free | 2,424,667 | 2,430,587 |
| Uniforms | 676,468 | 591,183 |
| Insurance of staff | 809,085 | 662,966 |
| Council chairperson's and members fees | 1,361,534 | 1,722,776 |
| Part time lecture fees | 2,613,716 | 3,446,019 |
| Acting/Responsibility allowance | 882,910 | 1,033,902 |
| Staff development programme | 2,298,078 | 1,544,740 |
| Overseas passages and allowances | 336,727 | 167,497 |
| | 278,304,263 | 265,568,657 |
| Number of employees as at 30 June 2019 | 303 | 313 |
| | July 2018- June 2019 | July 2017- June 2018 |
| | Rs. | Rs. |
| Aggregate remuneration comprised: | | |
| Salaries | 142,565,995 | 139,674,383 |
| Other Costs | 135,738,268 | 125,894,274 |
| Total | 278,304,263 | 265,568,657 |

MAURITIUS INSTITUTE OF EDUCATION

SCHEDULES TO THE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2019

| | July 2018- June 2019 | July 2017- June 2018 |
|--|---------------------------------|---------------------------------|
| | Rs. | Re stated Rs. |
| 19 ACADEMIC EXPENDITURE | | |
| Expenses - Bachelor in Education Courses | 1,243,321 | 886,731 |
| Newpapers, books and periodicals | 919,931 | 932,573 |
| Distance Education | 23,285 | 160,730 |
| Digitisation of Curriculum Materials | 3,653,950 | 3,856,507 |
| University of Kwa Zulu Natal -Expenses | 749,936 | 1,100,908 |
| Curriculum Development and Resource Centre | 11,370,669 | 14,632,405 |
| Contract officers | 226,724 | 323,345 |
| Materials for courses | 882,011 | 1,796,700 |
| Printing and Publications | 175,938 | 44,689 |
| Workshops and seminars | 1,139,599 | 745,141 |
| Rodrigues Course | 1,108,436 | 1,326,817 |
| Graduation Ceremony | 1,561,620 | 181,545 |
| Quality Assurance | 850,000 | 50,033 |
| Research MIE Funded | 393,820 | 815,582 |
| Link Agreement | 81,964 | |
| Higher Education Cell | 282,271 | |
| Expenditure Exterior Funded Projects | 3,336,841 | 1,345,808 |
| University of Brighton | 1,428,027 | 28,307 |
| | 29,428,343 | 28,227,821 |

| | July 2018- June 2019 | July 2017- June 2018 |
|---|---------------------------------|---------------------------------|
| | Rs. | Rs. |
| 20 OTHER OPERATING EXPENSES | | |
| Office expenses and incidentals | 3,002,540 | 2,424,055 |
| Publicity and advertising | 404,605 | 399,303 |
| Postage | 646,435 | 472,489 |
| Motor vehicle running expenses | 801,169 | 723,402 |
| Hospitality and ceremonials | 946,430 | 1,206,044 |
| Rent | 1,467,312 | 1,778,676 |
| Electricity, water, telephone and gas | 5,553,960 | 5,160,933 |
| Maintenance of buildings, grounds and gardens | 6,097,104 | 3,500,087 |
| Maintenance and insurance of equipment | 3,231,650 | 2,892,683 |
| Membership to international organisations | 76,395 | 86,112 |
| Security services | 864,000 | 864,000 |
| Legal and professional fees | 177,600 | 147,350 |
| Audit fees | 200,000 | 200,000 |
| | 23,469,200 | 19,855,134 |

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

21 DEPRECIATION

Depreciation charged for the year;

Fixtures and Fittings

Office furniture and equipment

Computer equipment

Software

Motor vehicles

Buildings

**July 2018-
June 2019**

**July 2017-
June 2018**

Rs.

Rs.

15,000

11,000

3,428,773

3,531,956

3,329,779

3,242,542

638,060

639,516

545,540

545,540

3,975,882

3,964,785

11,933,034

11,935,339

22 DEPOSITS

MIE Student Union

**July 2018-
June 2019**

**Jan 2017-
June 2018**

Rs.

Rs.

631,146

630,969

631,146

630,969

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

23 STATE LAND

The MIE has constructed its building on a plot of land belonging to the Government. No information is available as to the area of land and the date the portion of land was vested in the MIE. The cost/value of the land has not been reflected in the Financial Statements.

24 RELATED PARTY TRANSACTIONS

For the purpose of these Financial Statements, parties which are considered to be related to MIE are Ministry of University of Technology, and Tertiary Education Commission, Education and Human Resources, Tertiary Education & Scientific Research, University of Mauritius.

Remuneration of key management personnel

The remuneration of Directors and other members of key management during the year was as follows:

| | | July 2018- June 2019 | July 2017- June 2018 |
|------------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| | | Rs. | Rs. |
| Short-term benefits | | 12,108,174 | 12,896,141 |
| Key management personnel includes: | Director | | |
| | Registrar | | |
| | Head Librarian | | |
| | Financial Controller | | |
| | Heads of Schools | | |
| | Chairman and Members of the Board | | |

25 MISAPPROPRIATION OF FUNDS

Fraud was detected at the Mauritius Institute of Education during the financial year 2017/2018 and was estimated at Rs 2,565,386.

An amount of **Rs 900,000** was refunded to the MIE as at 30 June 2018 and the balance of Rs 1,665,385 remains unpaid to date.

The State Law Office has filed a civil case against Mr T Nujjoo. The CCID is in the process of finalising its investigation. The Mauritius Institute of Education is collaborating fully in the investigation.

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2019

26. CONTINGENT LIABILITIES

For the period ending 30 June 2019, there is no pending litigation, claim, judgements or settlement which the Mauritius Institute of Education is a party, or of any transactions or changes in the Mauritius Institute of Education's policies or business activities, which have had or might have a significant effect on the financial position or results of operation that could materially affect the accounts as at 30 June 2019 except for the cases listed below. The estimates of the ultimate cost or recovery is **Rs 2,500,000**

- (i) Judicial Review – Dr Yesha Devi Mahadeo & Ors v/s Mauritius Institute of Education (MIE) & Ors In the presence of Mr A Authelsingh
- (ii) Vishal Chandr Jaunky v/s
 - 1. The Mauritius Institute of Education
 - 2. The Minister of Education and Human Resources and Tertiary Education and Scientific Research
- (iii) Judicial Review – Dr Yesha Devi Mahadeo & Ors v.s Mauritius Institute of Education
- (iv) Ajeevsing Bhooloa v/s Mauritius Institute of Education
IPO:
 - 1. The State of Mauritius
 - 2. The Permanent Secretary, Ministry of Education and HR, TE&SR 11 ors
- (v) Pritee Auckloo v/s Mauritius Institute of Education
IPO:
 - 1. The State of Mauritius
 - 2. The Permanent Secretary, Ministry of Education and HR, TE&SR & 11 ors
- (vi) Cases at Equal Opportunities Commission
 - 1. Vishal Chandr Jaunky – MIE is represented by SLO

MAURITIUS INSTITUTE OF EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

FOR YEAR ENDING 30 JUNE 2019

27. PRIOR YEAR ADJUSTMENT

The Accumulated Deficit for the year ended 30 June 2018 has been re- stated as a result of adoption of IPSAS 39, Employee benefits for comparison purposes and Prior Year Adjustment as regards outstanding payment for B.Ed courses run jointly with the University of Mauritius and University of Technology.



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT

TO THE COUNCIL OF THE

MAURITIUS INSTITUTE OF EDUCATION

Report on the Audit of the Financial Statements

4/9/19

Opinion

I have audited the financial statements of the Mauritius Institute of Education, which comprise the statement of financial position as at 30 June 2019, and the statement of financial performance, statement of changes in net assets/equity and the cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Institute of Education as at 30 June 2019, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

Basis for Opinion

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

Emphasis of Matter

I draw attention to Note 16 to the financial statements in respect of Accumulated Deficit totalling Rs 681,180,239 as of 30 June 2019. The deficit stood at Rs 658,763,820 as of 30 June 2018.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were

addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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

Other Information

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

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

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

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

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

In preparing the financial statements, management is responsible for assessing the Mauritius Institute of Education's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible of overseeing the Mauritius Institute of Education'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 Education'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 Education'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 Education 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 Education'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 Education has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

Statutory Bodies (Accounts and Audit) Act

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

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

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

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

Public Procurement Act

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



C. ROMOAH
Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

31 August 2020

ANNUAL REPORT
2018-2019

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