



MAURITIUS INSTITUTE OF EDUCATION

Empowering Professionals for Quality Education



ANNUAL REPORT 2020-2021

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List of Abbreviations

MIE: Mauritius Institute of Education	1
SDG 4: Strategic Development Goal 4	7
TLS: Teaching and Learning Syllabus	9
PGCE: Post Graduate Certificate in Education	11
AKRM: Akademi Kreol Repiblik Moris	11
UoM: University of Mauritius	11
PhD: Doctor of Philosophy	11
FCCA: Association of Chartered Certified Accountants	14
ISCA: Institute of Chartered Secretaries and Administrators	14
PGCPS: Post Graduate Certificate in Professional Studies	15
MITD: Mauritius Institute of Training and Development	16
UTM: University of Technology, Mauritius	16
TEC: Teacher Education Committee	21
PGDip: Post Graduate Diploma	28
ICT: Information and Communications Technology	31
TDP ICTSO: Teacher's Diploma for ICT Support officers	31
RPL: Recognition of Prior Learning	31
FLE: Fortified Learning Environment	33
EP: Extended programme	34
EDL: Extended day for Learning	35
HEI: Higher Education Institution	36
HEC: Higher Education Corporation	34
MRIC: Mauritius Research and Innovation Council	37
QAD: Quality Assurance Division	39
INQAAHE: International Network for Quality Assurance Agencies in Higher Education	39
AKKORK: Agency for Quality Assurance in Higher Education and Career Development	39
QAA: Quality Assurance Authority	39
LSDRL: Language Studies Doctoral Research Laboratory	40
CODL: Centre for Distance Learning and Education	40
MMC: Mauritius Museums Council	41
IP: Induction Programme	42
CSL: Community Service League	43
SDGs: Sustainable Development Goals	43
WPI: Worcester Polytechnic Institute	44
MS4SSA: Mathematics and Science Sub-Saharan Africa	44
EEASA: Environment Education Association of Southern Africa	44
ESD: Education for Sustainable Development	44
SWEDES: Swedish Decade of Education for Sustainable Development	44
WFH: Work from Home	45

Part I – Mauritius Institute of Education

1 Vision & Mission

Vision of the MIE

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

1.1 Strategic Directions:

Strategic Direction

MIE will strive to maintain highest standards of quality and efficiency to ensure that:

- Programme development is in line with international standards of excellence
- Teacher education develops and sustains excellence in practice
- Curriculum development for education in Mauritius is aligned with international standards of quality and the objectives of SDG 4
- Research in education informs practice and policy for quality education in Mauritius and international academia
- Research and development informs teaching and learning in Higher Education
- Collaboration with national, regional and international institutions of repute to improve and benchmark the standard of teacher education, curriculum development and research in education.

2 Director's Statement



Dr O Nath Varma

In line with the Statutory Bodies (Accounts & Audit) Act, 2019, as subsequently amended, the Director has the duty to prepare the financial statements for each financial year, which gives an accurate and fair view of the state of affairs of the Institute.

The Director was responsible for the promotion and maintenance of good order as well as efficiency at the Institute. He reported to Council and was the principal academic and administrative officer.

The Director was also responsible for safeguarding the assets of the MIE and thus took reasonable steps to prevent and detect fraud and other irregularities.

The financial statements have been prepared in accordance with the existing accounting practices, namely:

- (a) International Public Sector Accounting Standards (IPSAS); and
- (b) Appropriate accounting policies, supported by reasonable and prudent judgments and estimates which have been used consistently.

Applicable accounting standards have been followed and the code of Good Corporate Governance has been adhered to.

A copy of the audited financial statements of the MIE will be submitted to the National Audit Office, in accordance with the Statutory Bodies (Accounts and Audit) Act.

The external auditors are responsible to report whenever financial statements are fairly presented.



3 Roles & Functions of the MIE

3.1 Key Functions of the Institute

The Mauritius Institute of Education is a parastatal body and a degree-awarding institution of Higher Education, operating under the aegis of the Ministry of Education, Tertiary Education, Science & Technology.

The Institute has a three - fold mandate, namely, Teacher Education, Curriculum Development and Educational Research. It is also responsible for the development of the National Curriculum Framework for the pre-primary, primary, secondary education and the Special Educational Needs sectors for the Republic of Mauritius, as well as the development of the Teaching and Learning Syllabus (TLS) and teaching and learning resources such as textbooks and interactive digital materials.

Furthermore, the MIE is centrally concerned with the professionalisation of key stakeholders in education, including the Early Childhood Education and the Special Educational Needs.

Teacher Education is the core activity of the MIE. It provides pre-service and in-service teacher education and courses for continuous professional development. Teacher Education programmes include Certificates, Diplomas, Degrees, Post-Graduate Certificates, Post Graduate Diplomas, and Doctoral studies. The MIE offers a range of programmes in collaboration with international universities, from the UK and South Africa, which include Master's in Education, Ed D and PhD programmes.

The MIE is active in educational research, which provides the basis for contextually appropriate pedagogy in teacher education. Furthermore, it allows teaching to keep pace with international trends to cater for the needs of 21st Century schools.

The MIE uses online teaching and a blended mode of delivery through Office 365 and Microsoft Teams Technology. As such, the Institute expects to reach a global clientele by enabling external students to acquire international qualifications and recognition through MIE's strategic partnership with international institutions of repute.

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 Institute 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. For the second time, the number of female academic staff at the MIE has surpassed the number of male academic staff. The gender ratio of male to female academic staff is 0.92 to 1. For non-academic staff, the ratio of male to female staff is likely to reach parity and stands at 1 to 0.98.

The Institute offers equality of opportunity, irrespective of gender status, acknowledges the multiple roles of women, and provides as much prospect as possible for them to progress as professionals at the Institute.

4 Council Members

Mr R P Ramlugun, *Chairperson, MIE Council, (Former Senior Chief Executive, Ministry of Education, Tertiary Education, Science & Technology)*

Dr O Nath Varma, Director, MIE

Prof. (Dr) V Naëck, Deputy Director, MIE (In attendance as from 27 January 2021)

Mr R Sonea, Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (Till 29 July 2020)

Mr M Boodhun, Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (As from 03 September 2020)

Mr V Lutchmeeparsad, Chairperson, Public Service Commission

Mrs N Kinnoo, Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (30 September 2020 -22 February 2021)

Mrs H Bedacee-Dindoyal, Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (As from 16 June 2021)

Mr L Dwarkan, Director, Quality Assurance, Ministry of Education, Tertiary Education, Science & Technology

Mrs A Dabeesingh Representative of the Prime Minister's Office

Ms R Docile, Representative of the Ministry of Finance, Economic Planning & Development

Mr C Paddia (Alternate Member), Representative of the Ministry of Finance, Economic Planning & Development

Mrs B Ramano, Representative of the University of Mauritius

Prof. (Dr) A Carpooran, OSK, 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

Prof. (Dr) Y Ramma, Representative of Academic Staff

Mr K K Sewpal Representative of Non-Academic Staff

Ms C Rose, Representative of the Students' Union

Mr O Saraye, Registrar, MIE (Secretary)

5 Profile of Council Members

5.1 Mr R P Ramlugun, Chairperson of the MIE Council

Mr Ramlugun is the Chairperson of the MIE Council since November 2015. He was the former Senior Chief Executive at the Ministry of Education, Tertiary Education, Science & Technology and retired from the services in 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 Post Graduate Certificate in Education (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.

5.2 Dr O Nath Varma

Dr Varma was 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 Varma was also the UNESCO Chair in Higher Education and President of the Akademi Kreol Repiblik Moris (AKRM). He retired from the services of the MIE as from 30 June 2021.

5.3 Prof. (Dr) V Naëck

Professor Naëck was appointed as Deputy Director on 24 December 2020. He holds a PhD (University of Réunion Island) in Cognitive Education, with expertise in psychopedagogy. He shouldered the responsibilities of Head, School of Education and Head of Teacher Education for the Primary and Early Childhood Education till January 2015. He heads the Curriculum Unit and is the Chair of the Teacher Education Committee, the main sub-committee of the Academic Board responsible for programme development at the MIE.

5.4 Mr R Sonea (Till August 2020)

Mr Sonea was the Permanent Secretary at the Ministry of Education, Tertiary Education, Science & Technology. He was a member of Council from July 2020 to August 2020. He holds a Diploma in Public Administration and Management, University of Mauritius and a Master's in Public Administration, University of Technology, Mauritius.

5.5 Mr M Boodhun

Mr Boodhun is the Permanent Secretary of the Ministry of Education, Tertiary Education, Science & Technology. He is an Associate of the Chartered Institute of Secretaries and holds a Master's in Business Administration, University of Technology,

Mauritius, A Graduate Diploma in Business (Distinction), Curtin University, Perth, the Stockbroker's Certificate, Institute of Securities Australia/Stock Exchange Commission Mauritius and a Certificate in Library Studies from the University of Mauritius. He has been Assistant Permanent Secretary, Deputy Permanent Secretary and Permanent Secretary in various Ministries.

5.6 Mr V Lutchmeeparsad

Mr V. Lutchmeeparsad is presently the Chairman of the Public Service Commission. He was the former Senior Chief Executive of the Ministry of Housing, Land Use and Planning, and the former Supervising Officer of the National Development Unit of the Prime Minister's Office. He has a long experience in Government Administration since 1988 till date and has occupied important positions amongst which: Acting Senior Chief Executive and Permanent Secretary, Deputy Permanent Secretary and Assistant Permanent Secretary Prior to joining the Public Service, Mr V. Lutchmeeparsad was an Educator for 10 years. He holds an MBA with specialization in Marketing from the University of Technology, Mauritius; a Post Graduate Diploma in Quality Management; a Post Graduate Diploma in Administrative Leadership; a Diploma in Public Administration and Management, a Post Graduate Certificate in Education from the Mauritius Institute of Education; a Bachelor of Commerce from the University of Delhi, India.

5.7 Mrs Z K Guiness-Goolbar (Till July 2020)

Mrs Guiness-Goolbar was the Deputy Permanent Secretary, Ministry of Education & Tertiary Education, Science and Technology. She now holds the post of Permanent Secretary at the Ministry of Energy and Public Utilities. Mrs Guiness-Goolbar 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.

5.8 Mrs N Kinnoo (Till June 2021)

Mrs Kinnoo is the Deputy Permanent Secretary at the Ministry of Education, Tertiary Education, Science & Technology. She holds a BSc (Hons) in Human Resource Management from the University of Technology Mauritius, an MBA in Human Resource with Knowledge Management, as well as a Post Graduate Diploma in Human Resource Planning and Development from the Institute of Applied Manpower Research, New Delhi.

5.9 Mrs H Bedacee-Dindoyal (As from 16 June 2021)

Mrs Bedacee-Dindoyal is the Deputy Permanent Secretary of the Ministry of Education, Tertiary Education, Science & Technology. She holds a Master's in Business

Administration from the Management College of South Africa (2013), a Bachelor's in Science (Microbiology-First Class) University of Mumbai, India (2000) and a Diploma in Administration and Management, University of Technology, Mauritius (2005). She has been, Assistant Permanent Secretary, Deputy Permanent Secretary in various Ministries.

5.10 Mr L Dwarkan

Mr Dwarkan is the Director, Quality Assurance, Ministry of Education & Tertiary Education, Science and Technology. He holds a B.Com with specialisation in Human Resource Management, an M.Sc in Mathematics and Physics (specialisation Statistics), an M.A in Educational Leadership and Management, and an International Diploma in Educational Planning and Administration. Mr Dwarkan is the National Research Coordinator for Mauritius on the Southern and Eastern Africa Consortium for monitoring Educational Quality (SACMEQ), UNESCO, University of Botswana. He is a member of the "Observatoire de la Qualité de l'Education" (OQE) of the CONFEMEN, Dakar, Sénégal.

5.11 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 Lotto Fund and the National Computer Board.

5.12 Ms P M R Docile

Miss Docile, Analyst/Senior Analyst, is the representative of the Ministry of Finance, Economic Planning and Development and works in the preparation of the National Budget. She holds a Master's in Sustainability for Business Society and Environment with Distinction from the University of Technology, Mauritius. She is also Member of other Statutory Boards, including the Early Childhood Care and Education Authority.

5.13 Mr C Paddia (Alternate Member)

Mr Paddia, Lead Analyst at the Ministry of Finance and Economic Planning Development, has over 20 years of experience in the preparation of the National Budget. He holds a Master's 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 MoFEPD.

5.14 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's in Business Administration with Distinction from the University of Mauritius.

5.15 Prof. (Dr) A Carpooran, OSK

Professor (Dr) 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.

5.16 Mr P Jootun

Mr Jootun is a former 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.

5.17 Mr P C Nuckchady

Mr Nuckchady is currently serving the Ministry of Education & Tertiary Education, Science and Technology as Educator and has more than ten years of teaching experience. He holds a Teacher's Diploma in Design and Technology with Distinction from the Mauritius Institute of Education, B.A (Hons) in Graphic Design with Distinction, and an M.Sc in Educational Administration and Technology with Merit from the University of Technology, Mauritius.

5.18 Prof. (Dr) Y Ramma

Professor Ramma is the Chairperson of the Research Unit at the Mauritius Institute of Education. He is holder of an M.Sc (5-year programme in Physics), Ph.D (Physics), an M.A in Education as well as a Post Graduate Certificate in Professional Studies (PGCPS) in Mentoring. He has shouldered the responsibilities of Head, Science Education Department as well as Head, School of Science and Mathematics. He has initiated a number of research projects on physics, science and technology education with funds from MRIC, MIE, UNESCO and HEC and has published peer-review articles in international journals as well as book chapters. Professor Ramma is the representative of Academic Staff on Council.

5.19 Mr K K Sewpal

Mr Sewpal, Administrative Officer, holds a BSc (Hons) Public Administration & Management and a Master's in Business Administration. He is the representative of Non-Academic Staff on Council.

5.20 Ms C M Rose

Ms Rose is the representative of students on MIE Council from the Teacher's Diploma Primary (Kreol Morisien) Programme. She holds a BSc (Hons) in Accounting and Finance from the University of Technology, Mauritius, 2017 and a Teacher's Certificate Primary for Support Teachers from the MIE, 2019.

5.21 Mr O Saraye (Secretary)

Mr Saraye was appointed as Registrar of the Mauritius Institute of Education with effect from 17 March 2020. He joined the public service in 1987 and moved to the IVTB (now MITD) in 1992 and thereafter to the HRDC in 2005. He has a long experience in Administration and joined the Institute in 2007 as Administrative Officer and occupied the post of Assistant Registrar till his appointment as Registrar.

He holds a Diploma in Management with specialisation in Public Administration and Management (UoM), a BSc (Hons.) Management with Specialisation in Human Resource Management (UoM), and a Master's in Business Administration (UTM).

(26.7.1: Attendance Council Meeting and Remuneration: 01 July 2020 – 30 June 2021)

6 Sub-committees of Council

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

6.1 Appointment Committee

The primary function of the Appointment Committee is to provide an efficient mechanism in the 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, Tertiary Education, Science & Technology and two other members of Council appointed by the Minister.

6.2 Senior Appointment Committee

The members of the Senior Appointment Committee are:

- Mr S Bissoondoyal (Chairperson)
- Dr O Nath Varma, Director, MIE
- Mr L Dwarkan, Representative, Ministry of Education, Tertiary Education, Science & Technology
- Mr P Jootun, Council Member
- Mr O Saraye, Registrar, MIE (Secretary)

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

6.3 Junior Appointment Committee

The members of the Junior Appointment Committee are:

- Mrs H Bedacee-Dindoyal, Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (Chairperson)
- Mr P Jootun, Council Member
- Mr O Saraye, Registrar

6.4 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 financial statements of the Institute. The Committee also addresses issues relating to Good Corporate Governance, Risk Management and Internal Control. The Committee met on three occasions during the year.

The members of the Audit Committee are:

- Mrs S Gowrydoss, Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (Chairperson)
- Mr C Paddia, Lead Analyst, Ministry of Finance, Economic Planning and Development
- Mr O Saraye, Registrar, MIE (Secretary)
- Mr H K Golap, Internal Auditor (In attendance)

7 Other Committees

7.1 Finance Committee

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

- Ms R Docile, Representative, Ministry of Finance, Economic Planning & Development (Chairperson)
- Mr B Mahadeo, Manager, Financial Operations, Ministry of Education, Tertiary Education, Science & Technology
- Dr O Nath Varma, Director, MIE
- Mrs R Tengur-Jeewood, Financial Controller, MIE
- Mr O Saraye, Registrar, MIE (Secretary)

7.2 HR Committee

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

- Mrs Z Guness-Goolbar, Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology (Chairperson) (Till 03 September 2020)
- Mrs, H Bedacee-Dindoyal, Deputy Permanent Secretary, Ministry of Education,

- Tertiary Education, Science & Technology (Chairperson) (As from 16 June 2021)
- Mr P Sadien, Assistant Manager- Human Resources, Ministry of Education, Tertiary Education, Science & Technology
 - Mr P Jootun, Council Member
 - Mr O Saraye, Registrar, MIE (Secretary)

7.3 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.

7.3.1 Membership of the Academic Board

The following members constitute the Academic Board:

1. Director (Chairperson)
2. Deputy Director and Head, Curriculum Development and Supervision
3. Representatives, Ministry of Education, Tertiary Education, Science & Technology
4. Chairperson, Research Unit
5. Head, Centre for Open & Distance Learning
6. Head, School of Science & Mathematics
7. Head, School of Arts & Humanities
8. Head, School of Education
9. Head, School of Applied Sciences
10. Director, Private Secondary Education Authority (PSEA)
11. Representative, University of Mauritius
12. Representative, Open University of Mauritius
13. Representative, Mauritius Examinations Syndicate
14. Representative, Mahatma Gandhi Institute
15. Head, Librarian, MIE

16. Representative, School of Science & Mathematics
17. Representative, School of Education
18. Representative, School of Arts & Humanities
19. Representative, School of Applied Sciences
20. Representative, Government Teacher's Union (Primary)
21. Representative, Government Secondary School Teacher's Union
22. Representative, MIE Students' Union
23. Registrar (Secretary)

In Attendance:

1. Quality Assurance Coordinator
2. Head, Examination Section
3. Head, Teacher Education Section

26.8: Statement of Attendance and Remuneration of Statutory Committees

7.3.2 The Teacher Education Committee

The Teacher Education Committee (TEC) is a Sub-Committee of the Academic Board responsible to carry out all the technical work and to provide its professional inputs in the development of programmes and courses at the MIE. The membership of the TEC is as follows:

7.3.2.1 Sitting Members:

1. Chairperson, Professor (Dr) Vassen Naëck
2. Head of Schools (4)
3. Head, Centre for Open and Distance Learning
4. Head of Pre-Primary Unit
5. Head Librarian
6. Officer Responsible for the Examinations Section
7. QA coordinator
8. 2 Associate Professors: Dr H. Mariaye and Dr R Bholah (nominated by Director)
9. Co-opted members
10. Co-opted: 2 other members on the basis of expertise
11. Any other person on the basis of specific expertise, as and when required
12. The quorum for a Meeting will be half plus 1 of the number of sitting members.

7.3.2.1.1 Duties and Responsibilities

The Chairperson of the Teacher Education Committee acts in consultation with the Director/Deputy Director and is responsible for the following:

1. Setting parameters for the design and development of Teacher Education curricula that adequately reflects the national goals of the country;
2. Providing guidance and direction to Teacher Education programme teams and ensuring that all programmes comply with the Teacher Education Professional Standards;
3. Vetting all Teacher Education Programmes/Courses prior to submission to the Academic Board for approval;
4. Commissioning and receiving formal, systematic and continuous evaluation reports on the effectiveness of the Teacher Education curricula and procedures in relation to the needs of the teaching profession;
5. Advising management on new Programmes/courses in line with emergent needs;
6. Monitoring the implementation of Teacher Education Programmes; and
7. Providing a forum for discussion and resolving issues that affect the delivery of Teacher Education.

8 Beneficiaries and Stakeholders

Educators, Managerial cadres and related service staff of Pre-Primary, Primary & Secondary sectors in the field of education:

- i. Mahatma Gandhi Institute;
- ii. Mauritius Examinations Syndicate;
- iii. Early Childhood Education and Care Authority;
- iv. Special Education Needs Authority;
- v. Ministries, NGOs, Professionals in Education; and
- vi. Local & International partners in the field of education.

9 Human Resources

This section provides an overview of the organisational structure of the MIE. These structures 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.

9.1 Managerial Structure

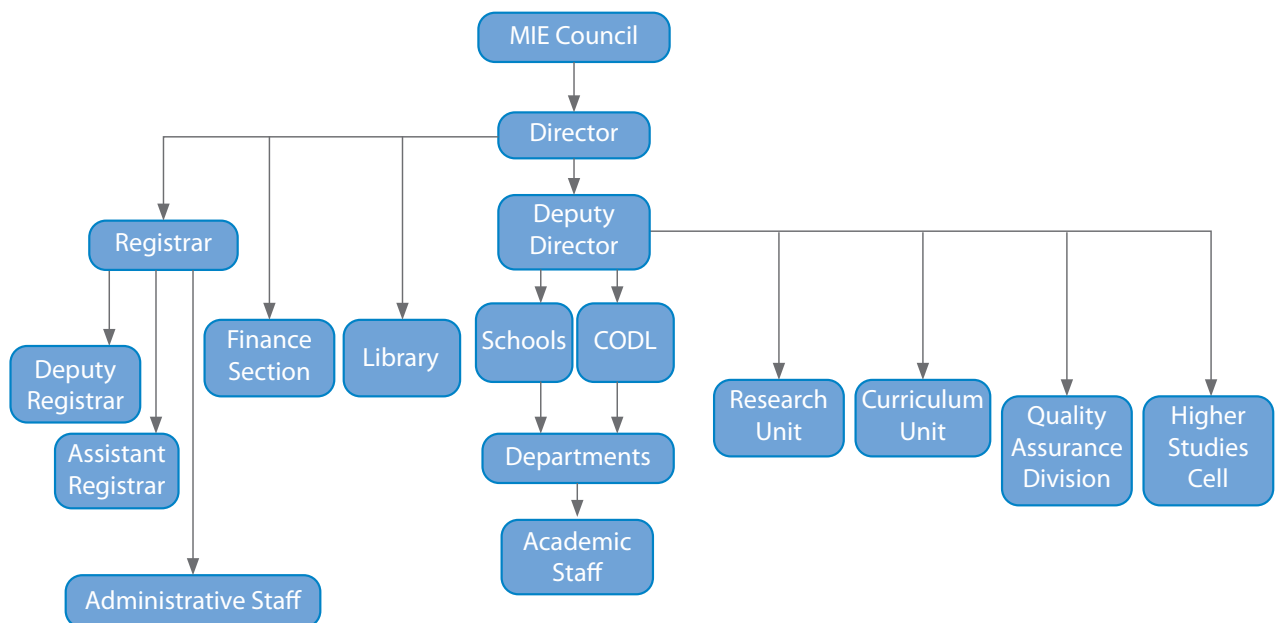


Figure 1: Managerial Structure

9.2 Academic Structure

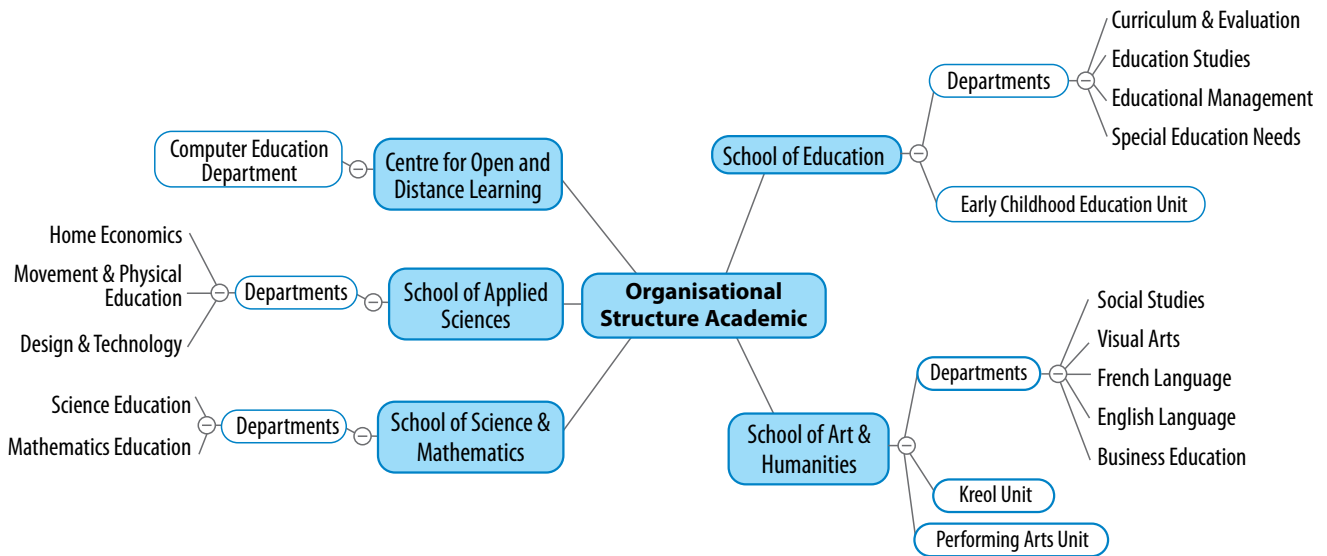


Figure 2: Academic Structure

9.3 Administrative Structure

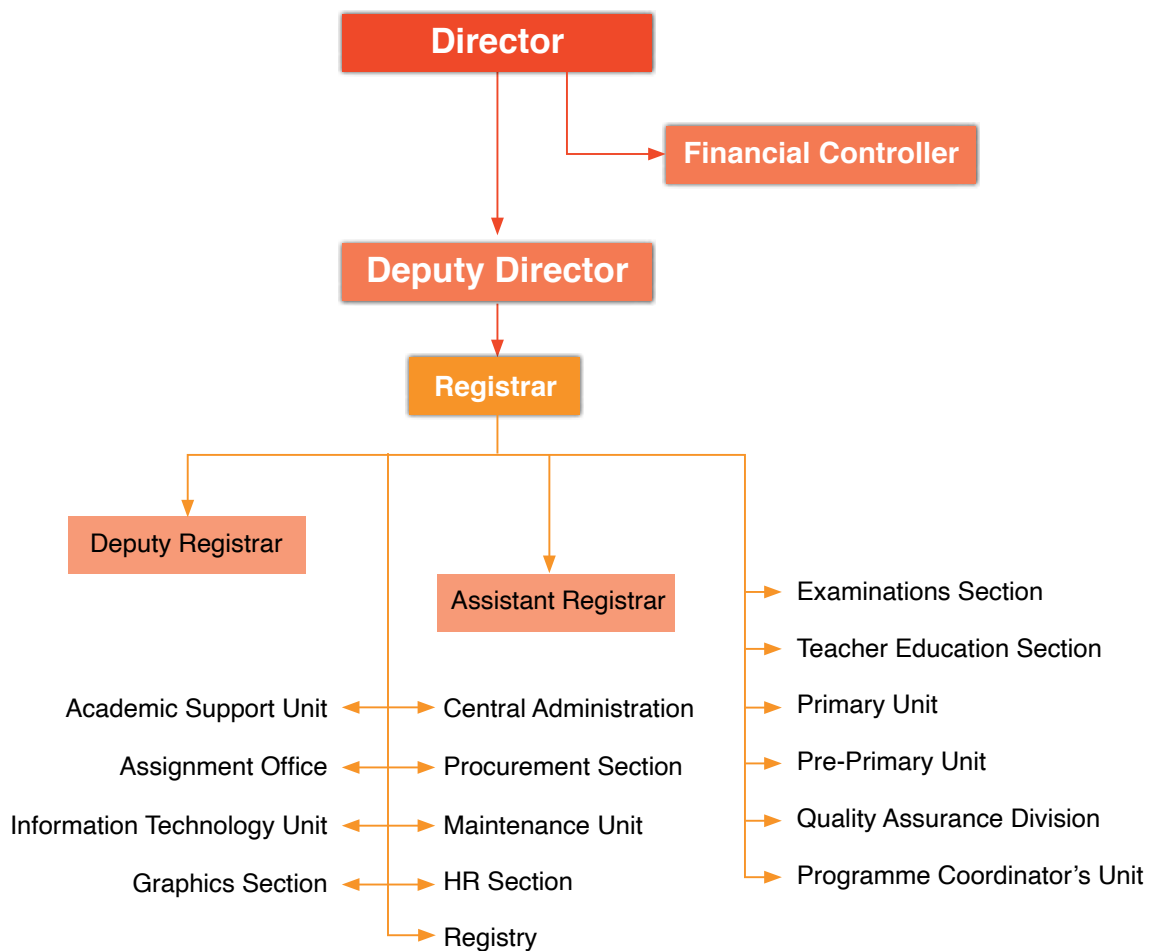


Figure 3: Administrative Structure

9.4 Employment Structure

(a) Number of Employees in-service at the MIE for the period 01 July 2020–30 June 2021

Category	In Post	Contract	Part-Time basis
Academic	102	-	60
Administrative Staff	33	1	-
Support Personnel	175	-	-
Total	310	1	60

Table 1: Employees in Service

(b) In the Financial Year July 2020 to June 2021, only one lecturer was recruited in the field of Child Psychology. Three officers were promoted as follows:

Name	New Designation	Date
Prof. (Dr) V Naeck	Deputy Director	24.12.2020
Mrs S Fulena	Head Librarian	24.12.2020
Mr R Sookaram	Chief Technician	24.12.2020

Table 2: Promotion Exercise

9.5 Staff Capacity Building

Capacity building is a crucial aspect at the MIE. A special budget item is dedicated to Staff Development. In the Budget for 2020-21, provision was made to the tune of Rs 1.5 m. As such, 7 Academic staff and 14 Non-academic staff benefitted from capacity building.

As an academic institution, the MIE also conducts regular in-house capacity building, and conducts an induction programme for all its newly appointed academic staff. It also requires the newly appointed staff to follow the Post Graduate Diploma programme offered by the MIE, which allows the holder to embark on a Master's degree in line with the needs of the Institute.

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

The Mauritius Institute of Education is fully committed to bringing about a health and safety 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 Health and Safety Officer and a full-time Maintenance Officer.

10 Senior Management Profile

10.1 Dr O Nath Varma

Dr Varma was 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 was also the UNESCO Chair in Higher Education and President of the Akademi Kreol Repiblik Moris (AKRM).

10.2 Professor (Dr) V Naëck

Professor Naëck was appointed as Deputy Director on 24 December 2020. He holds a PhD (University of Réunion Island) in Cognitive Education, with expertise in psycho-pedagogy. He shouldered the responsibilities of Head, School of Education and Head of Teacher Education for the Primary and Early Childhood Education till January 2015. He heads the Curriculum Unit and is the Chair of the Teacher Education Committee, the main sub-committee of the Academic Board responsible for programme development at the MIE.

10.3 Mr O Saraye

Mr Saraye was appointed as Registrar of the Mauritius Institute of Education with effect from 17 March 2020. He joined the public service in 1987 and moved to the IVTB (now MITD) in 1992 and thereafter to the HRDC in 2005. He has a long experience in Administration and joined the Institute in 2007 as Administrative Officer and occupied the post of Assistant Registrar till his appointment as Registrar.

He holds a Diploma in Management with specialisation in Public Administration and Management (UoM), a BSc (Hons.) Management with Specialisation in Human Resource Management (UoM), and a Master of Business Administration (UTM).

10.4 Dr (Mrs) A Ankiah-Gangadeen

Dr (Mrs) 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 on these areas.

10.5 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's in Education. He was previously the Head of the Special Needs Education Department.

10.6 Dr (Mrs) S Saddul-Hauzaree

Dr (Mrs) Saddul-Hauzaree holds a degree, Master's and a PhD in Physics. She also holds a Master's 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.

10.7 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's in Nutrition and Food Science (from Curtin University, Australia), a Master's in Public Health Nutrition (from the University of Massachusetts, USA), a Postgraduate Certificate in Online Education, and Doctorate in Education (University of Southern Queensland, Australia).

10.8 Dr V Oojorah

Dr Oojorah holds a BA in Sociology, a Master's in Educational Technology, and a PhD in Education. Senior Lecturer since 2016, he joined the MIE in 2009 after teaching careers in primary and secondary schools. He is the Head of the Centre for Open and Distance Learning.

10.9 Mrs R Tengur-Jeewood

Mrs R Tengur-Jeewood was appointed as Financial Controller on 02 December 2019. She is a Fellow Member of the Association of Chartered Certified Accountants (FCCA) and holds an MBA with specialisation in Financial Management, University of Mauritius

10.10 Mrs S Fulena

Mrs Fulena is the Head Librarian at the Institute since 24 December 2020. She holds a BA in Information and Library Studies from Charles Sturt University and is a member of the Mauritius Council of Registered Librarians.

11 Teacher Education

11.1 MIE Student Population

The MIE offered courses to 2,254 students during the Financial Year, from July 2020 to June 2021, with 106 students who were enrolled for higher studies (PhD/EdD/MA Education) run in collaboration with our partner institutions namely: University of Brighton, UK and University of KwaZulu Natal, South Africa.

There were 506 students enrolled on post graduate courses, 335 and 389 students embarked on a Bachelor's degree at Secondary and Primary Level respectively; and the rest were registered for Certificate/Diploma programmes. Overall, there were thirty programmes ongoing for that period. Around 35% of the student population comprised full-timers and the remaining 65% were part-timers.

11.2 Outputs from the MIE

In terms of output statistics, 33 students completed their higher studies (PGDip/ PGCE), 957 students successfully completed their programmes at primary level, the majority being Head Teachers or aspiring for that position. 54 students completed Special Education Needs programmes and 54 students achieved a certificate in the Early Childhood Education programme. The overall output statistics amounted to 1,109, including 11 students for SEN - RPL for that financial period.

The Student Population in figures together with a graphical representation of the student population is in Appendix A. The output statistics are as follows:

11.3 OUTPUT STATISTICS (July 2020 - June 2021)

SN	Programmes	No. of Students
	Tertiary/ Secondary	
1	Post Graduate Diploma in Education	20
2	Post Graduate Certificate in Education (FT)	4
3	Post Graduate Certificate in Education (PT)	9
	Primary	
4	Diploma in Educational Supervision and Inspection	2
5	Teacher's Diploma Primary (FT) (GP, KM & Asian Languages)	51
6	Teacher's Diploma Primary (PT)	5
7	Teacher's Diploma Primary (Holistic Education)	26
8	Diploma in Educational Management (Level II) Mauritius	768
9	Diploma in Educational Management (Level II) Rodrigues	100
10	Teacher's Certificate Primary for Support Teachers (FT)	4
11	Advanced Certificate in Education (Rodrigues)	1
	Special Education Needs	
12	Certificate in Special Education	3
13	Foundation Course in Special Education	51

SN	Programmes	No. of Students
	Pre-Primary	
14	Certificate of Proficiency in Early Childhood Education (Rodrigues)	4
15	Early Childhood Education - Teacher's Certificate	11
16	Teacher's Certificate in Early Childhood Education	33
17	Certificate in Educational Management in Early Childhood Education	6
	Others	
18	National Certificate in SEN - RPL Level 2 (Full Award)	6
19	National Certificate in SEN - RPL Level 2 (Partial Award)	3
20	National Certificate in SEN - RPL Level 3 (Full Award)	2
	TOTAL OUTPUT	1,109

Table 3: Output Statistics

11.4 Teacher Education Committee (TEC)

The Teacher Education Committee, which is a sub-committee of the Academic Board, has been very active during this financial year in providing guidelines and support to tutors, Programme Coordinators, Head of Schools, and Head of Departments.

Led by Prof. (Dr) V Naëck, Deputy Director, TEC ascertained continuity in programme delivery, especially during times when the normal schedules were disrupted by the COVID-19 pandemic.

TEC had to reconsider the different components of programmes, essentially the teaching practicum components, to ascertain effective completion of the programmes owing to restricted access to schools. Due consideration was given for the delivery of practical modules such as swimming (Physical Education) where students had to move outside MIE campus. Moreover, for various programmes, the mode of assessment was changed from Written Examination to Coursework in order to diminish the risk of contamination through mass gatherings on campus. For the B.Ed (Secondary) Top-Up (Full-Time) programme, decisions were taken on how to enable students to complete their dissertation work as their field research was primarily meant to be conducted at school. Students were given a three-month extension to enable completion of the dissertation.

11.5 Programme Design and Development

In terms of programme design and development, two new courses were developed, namely, the Post Graduate Certificate in Education (Agriculture) Part-Time programme and the Bachelor of Education (Secondary) for Pre-Vocational Educators.

11.5.1 PGCE Agriculture

The PGCE (Agriculture) was mounted and aligned with the existing PGCE structure with a view to professionalising Secondary Educators teaching the subject over many years who had not received continuous professional development. As the MIE did not have all the expertise, and since this programme required specific and technical skills, it was developed in collaboration with the Faculty of Agriculture of the UoM. An MIE-UoM Technical Committee was established, and the programme collaboration was based on the newly signed MoU with the UoM.

A baseline data collection was conducted in all secondary schools offering Agriculture at School Certificate level in Mauritius in 2021. 17 private secondary schools were involved in this survey. The key participants were the students, teachers, Heads of the Department of Agriculture, Managers and Rectors. A second baseline data collection was carried out in all six colleges in Rodrigues in February 2021, including two private institutions, namely; Lycée Agricole De Saint Gabriel and Lycée de St Joseph, Port Mathurin.

The PGCE (PT) in Agriculture was launched in January 2021 in Mauritius and Rodrigues. There are currently 10 students enrolled in this programme in Mauritius.

Drafting of the curriculum document for Agriculture has been initiated. A panel was also set up for the writing of textbooks for lower secondary Grades 7, 8 and 9.

11.5.2 Provisions for Pre-Vocational Educators for their Integration in the Mainstream

With the phasing-out of the pre-vocational stream, the parent Ministry's policy is to have only one grade of Educators specialised in a respective subject area, to ensure better utilisation of resources and to professionalise Ex-Pre-Vocational Educators. Thus Prof. (Dr) V Naëck, Deputy Director, conducted a survey of qualifications of Ex-Prevocational educators and subsequently, made provisions to offer opportunities for the Pre-Vocational Educators to upgrade their qualifications, as follows:

- (i) Those holding a degree in any subject offered at secondary level were allowed to join a PGCE in-service course.
- (ii) Those holding a Diploma in any subject taught at secondary level have been allowed to join a B.Ed Secondary (Top-Up) PT programme (2 years).
- (iii) Those holding only HSC or a degree in a subject not taught at school were proposed to join a B.Ed Secondary (Top-Up) PT programme (3 years).
- (iv) Those holding a Teacher's Diploma Pre-Vocational or a degree in Psychology/ Counselling were proposed to join a B.Ed Secondary (Top-Up) PT programme (2.5 years).

The Bachelor of Education (Secondary) for Pre-Vocational Educators (2.5 years), was developed to ensure further pathways for continuous learning for the Educators. It offered subject specialisation modules, and education core modules, to empower educators in the subject content knowledge and to facilitate their integration in the mainstream.

11.5.3 Modules Development for B Ed Primary Programme

The MIE has also developed learning content for modules such a Digital Storytelling and Media Literacy. **Digital Storytelling in Education** is an elective module, developed and offered in the B.Ed Primary Programme. It introduces trainees to digital storytelling as a learning design method to enhance students' learning experiences. This module also emphasises the importance of tools and techniques that can effectively contribute to the professional development of skills and competencies of practitioners and enhance their practice.

The content, activities and assessment tasks of **Media Literacy** which is an online elective module, have been developed in January 2021. The Media Literacy module helped trainees to develop media literacy skills and competencies which are essential skills for the 21st century. Through this module, trainees were also able to explore innovative and creative ways of using media literacy in the teaching and learning processes.

11.5.4 Course Development for Teacher's Diploma for ICT Support Officers (TDP ICTSO)

The CODL assisted in conceptualising the TDP ICTSO in collaboration with the School of Education and the Department of Computer Education. Besides some of the core modules, the CODL has proposed to offer an assortment of electives that deal with modern trends in ICT like educational robotics and gamification of learning.

11.5.5 Podcast, WIKIs and MCQs as Teaching Aids and Assessment Tools

The MIE experimented the use of Podcast as a learning tool for the first time. The module on Sociology of Education for B.Ed Primary has a series of 6 to 10 podcasts for each unit, with six units in all. Other podcasts were developed to assist students with tutorials on how to write essay-type questions. Other teaching aids included the use of WIKI, which was also used as an assessment tool, alongside automated MCQ, which were administered for the first time online.

11.5.6 MIE Recognition of Prior Learning (RPL) Policy

It is increasingly recognised that a number of people possess experience or qualifications that allow them to function in various occupations and to perform to a satisfactory level. Nevertheless, they do not hold academic or professional qualifications that could allow them to be formally appointed or to proceed further in their respective jobs. Some of them could not avail of any further opportunity for advancement.

In view of the need to offer equal opportunity to all, and in a bid to enhance equity within the system, it is acknowledged that the entry qualifications at the MIE could also make provision for RPL.

12 Graduation Ceremonies July 2020 - June 2021

Graduation ceremonies were held in December 2020 and February 2021. In December 2020, the ceremony was spread over three sessions (09, 10 & 11 December 2020), with a total of 625 graduands. In February 2021, a graduation ceremony was organised for the Rodriguan candidates, which was held over two sessions, namely, on 26 & 27 February 2021, with a total of 115 graduands.

SN	PROGRAMME	INTAKE	SUB TOTAL
1	TDP (FT) HEP	Jan-17	113
2	PGCE Part Time	Jan-17	2
3	PGCE Full Time	Jul-17	2
4	PGCE Full Time (Asian Languages)	Jul-17	1
5	PGCE Full Time	Jul-18	77
6	PGCE Full Time (Asian Languages)	Jul-18	5
7	PGCE Part Time	Jan-18	115
8	PGCE Part Time (Music & Dance)	Jan-18	21
9	PGCE Part Time (Asian Languages)	Jan-18	7
10	DSEN	Sep-16	38
11	PGDELM	Jan-18	13
12	DESI	Jul-17	2
13	DESI	Feb-18	3

SN	PROGRAMME	INTAKE	SUB TOTAL
14	TDP Full Time	Nov-16	1
15	TDP Part Time	Apr-18	2
16	TDP Full Time	Jan-18	132
17	TDP HEP Full Time	Jan-18	58
18	PGDip Ed Part Time	Apr-19	20
19	PGCE Full Time	Jul-18	4
20	PGCE Full Time (GP & Asian Languages)	Jul-18	9
	Graduands		625

Graduation Ceremony held in Rodrigues (26 & 27 February 2021 - 2 Sessions)			
SN	PROGRAMME	INTAKE	SUB TOTAL
1	TDP (Full Time) HEP	Jan-18	5
2	TDP (Full Time) General Purpose	Mar-18	4
3	TDP (Full Time) Kreol Morisien	Mar-18	3
4	TDP (Full Time) HEP	Jul-18	1
5	DEM (Level 2)	Jul-19	100
6	PGCE (Part Time)	May-16	1
7	TDP (Full Time) GP	Jan-16	1
	Graduands		115

Table 4: Graduation Ceremonies

13 Curriculum Development at the MIE

Besides Teacher Education and Research, the MIE has the important mandate of Curriculum Development. The MIE has engaged in several projects and activities designed to support the parent Ministry's Reform in Education project and its call to support and associate with other institutions in the field of curriculum development.

13.1 Activities of the Curriculum Unit

13.1.1 Textbook development

The Curriculum Unit is responsible for the development of textbooks for the parent ministry. While textbooks for the mainstream classes were developed for the Nine Year Continuous Basic Education (NYCBE) programme, prior to 2020, the Curriculum Unit had a major task to complete the writing of textbooks for the 9+ grade of the Extended Programme. In 2020-2021, the main tasks were as follows:

1. Writing of Grade 9+ Extended Programme Textbooks for English, French, Mathematics, Science, Business and Entrepreneurship Education, Social and Modern Studies, Arabic, Design and Technology, Art and Design, Information and Communication Technology, Food and Textile Studies, Physical Education, Life Skills and Kreol Morisien.
2. Writing of Grade 9 Extended Programme Textbooks for Arabic.
3. Needs Analysis for the review of Holistic Education Textbooks (Health and Physical Education, The Arts) were also carried on, and the review was initiated.

13.1.2 Fortified Learning Environment (FLE)

The MIE, as the leading training and curriculum development agency of the Ministry, was closely associated with a number of activities pertaining to the implementation of the FLE project initiated by the Prime Minister's Office. These were:

1. Conducting the recruitment exercise of FLE Tutors and Coordinators.
2. Designing and Developing FLE resources for Grade 7 Extended Programme Category C Students – (school illustrated cards, flash cards, posters, spinners, cartoon illustrations and comic books).
3. Designing and servicing tailor-made training programme for FLE Tutors and Coordinators. (3 batches)
4. Designing and Developing Curriculum Materials for English, French, Mathematics and Social-emotional Well-being for FLE Grade 7 Extended Programme.
5. Purchasing and distributing tablets to FLE Tutors and Coordinators, with interactive resources uploaded.
6. Purchasing and distributing resources for Mathematics to the FLE Tutors (clock, calculator, weighing scale, cheque book, receipt book, UNO cards etc.)
7. Correcting and marking assignments, organising peer micro-teaching sessions, Teaching Practice, and posting for the FLE Tutors and Coordinators.
8. Developing Model Examination Papers for Grade 9 Extended Programme in the following subjects: English, French, Science, Mathematics, Business and Entrepreneurship Education, Social and Modern Studies, Food and Textile Studies, Design and Technology, Information Communication Technology, Art and Design.

13.1.3 Printing of textbooks for Grades 1 to 9

The MIE carried out minor modifications in all textbooks for the year 2021-22 for all the grades and subject areas. The soft copies for printing were despatched to the parent Ministry.

13.1.4 Curriculum structure for the Extended Programme.

Following the recommendations of the Mid-Term Evaluation of the Extended Programme, workshops were held to take corrective measures. Categorisation and compilation of students in Grade 7 Extended Programme (EP) were carried out through a series of workshops between 1st July 2020 to 30th June 2021 as outlined below. A total of 2,578 Educators were reached.

Date	Details of Workshops/ Training	Details of Participants	No of Participants
8 & 9 July 2020	Meeting with Head Masters & Deputy Head Masters	HM & DHM	75
1 July 2020	Briefing Session	Tutors-FLE	60
22, 27, 28 & 30 July 2020	Meeting with ZEP	ZEP Educators	150
30 & 31 July 2020	Validation of proposal - NCE Question Papers April 2020	Mainstream Educators	268
5- 7 & 11 -14 August 2020	Meeting with ZEP Educators	ZEP Educators	395
19 & 20 August, 17 & 18 September 2020	Community of Practice: Grade 7 (EP) for all zones	Programme Facilitators and FLE Tutors/ Coordinators	495
28 August 2020	Meeting with ZEP Educators	ZEP Educators	40
4h November 2020	Validation Grade 9+ Extended Programme Textbooks	Grade 9 Educators	325
18 November 2020	Validation Grade 9+ Extended Programme Textbooks	Grade 9 Educators	40
19 & 20 November 2020	Workshop - Life Skills Grade 9 All Zones	Grade 9 Educators	355
20 July 2020 - 13 August 2020 17 August 2020 - 04 September 2020 23 November 2020 - 11 December 2020	Training of FLE Tutors & Coordinators - 1st Batch	Tutors Coordinators	95
22 & 23 June 2021	Online Training of FLE Tutors and Coordinators	Tutors & Coordinators	280
	English, Mathematics, French & Socio-Emotional wellbeing		
Total			2,578

Table 5: Workshops / Training Grade 7 (EP)

13.1.5 Curriculum Development and Digitisation

The EDL Project has now moved into its fourth year. The activities under this programme include the design and development of digital learning resources, training, and support of educators and other stakeholders. Educators for Grades 1, 2, 3 and 4 were trained for the annual report period. For Grades 1, 2 and 3, there were 382 educators who were trained last year (04-12 August 2020).

For Grade 4, 414 educators attended training sessions (19 January- 03 February 2021). Trainees were empowered to use the hardware and software (Classroom Management Software) of the EDL project.

In addition to training, the MIE has also developed several resources across various subject areas of the primary school curriculum.

Resource development is an ongoing process which is carried out in parallel with the other activities under EDLP project. Different types of digital learning resources were integrated in the e-books catering for all types of learners.

Grade 4 resources (July 2020 - June 2021)				
Subject	Widget	Video	Audio	Others
Mathematics	12	9	0	0
English	18	2	0	0
French	17	2	0	0
Science	23	9	0	0
History & Geography	11	1	0	0
Arabic	35	9	69	1
HPE	8	20	0	0
The Arts	2	9	2	1
Total	126	61	71	2

Table 6: Grade 4 Resources

13.2 Other Projects related to Curriculum Development

Development of Online Support materials for the teaching & learning in Mathematics for Early Childhood.

Development of Online Support materials for the teaching & learning of Mathematics for Grade 7 & 8 (lower secondary).

Development of Mathematics PSAC videos for Primary students, aimed as an online resource and for national broadcast purposes.

14 Research Unit

14.1 Research Activities July 2020-June 2021

Research is one of the three mandates of the MIE and the recent amendment to the MIE Act as a degree awarding Higher Education Institution in 2017 has brought a breath of fresh air to the research agenda of the Institute. The Research Unit is responsible for the conduct of research, provision of support and engagement in capacity building for research. It coordinates the research activities of staff members who seek the support and financial assistance of the MIE. It also supports research activities and the dissemination of research papers, publications and exchanges between staff members of the MIE.

For the financial year July 2020-June 2021, the Research Unit has put in place structures to help translate the research vision into concrete research roadmaps. Hence, the setting-up of Department Research Coordinators was one of the many strategies put in place to enable Departments to develop a research culture by actively engaging in field research. This was followed by weekly Department Research Seminars, over a period of 3 months, where Department Research Coordinators, alongside members of their respective departments, presented proposals for research projects to colleagues at the MIE, further generating interest and discussion on research within the MIE academic community. In line with doing ethical research and following the approval of an Ethical Clearance Policy at the Institute, both Staff and students working on their dissertation must secure ethical clearance prior to data collection.

In a bid to establishing a research culture, for *“a culture of research may take years to develop and, once established requires regular maintenance”* [Hannover Research (2014), Washington, DC], the Research Unit has conducted a 9-hour capacity-building for Academic Staff on *“Procedures and Supervision of B.Ed (Hons) Dissertations”* and has offered an online discussion forum on MS Teams once a week for three months on Academic Staff’s future research intentions. Added to that, a memorandum on *“Integrating Research Across Teacher Education and Curriculum Development”* had been communicated to Academic Board, which will keep sustaining the research culture.

Staff of the Research Unit organised a roundtable discussion during the University of Mauritius Research Week in November 2020 on *‘Making Critical Thinking Critical Through Innovative Pedagogies’* in an online collaboration with Professor Mike Watts from Brunel University, London, culminating in a publication. In June 2021, the Research Unit organised, via MS Teams, its yearly Research Week during which Academic Staff from MIE and two other local HEI participated in disseminating their research findings. Dr Kemi Ogunyemi, Academic Director from Lagos Business School, Nigeria, delivered a well-appreciated keynote address on *‘Ethics and Values in Academia’*. She also contributed to a roundtable discussion on *“Ethics, Values & Research”*.

Academic Staff have been engaged in research projects, funded by MIE, Higher Education Commission, Mauritius Research and Innovation Council and local/international stakeholders (Nestlé). For FY 2020/2021, staff have been engaged in 3 MIE-funded projects, 5 HEC-funded projects, and 2 internationally funded projects.

The adoption of the Manuscript Manager [www.manuscriptmanager.net/miejoe] to professionally deal with handling, communicating, peer-reviewing and approval of manuscripts for the *Journal of Education* has been welcomed by the International Editorial Board. Thus, in FY

2020-2021, two publications have been issued, namely, *Proceedings of Science, Mathematics and Technology Education* following the 2018 International Conference (jointly with Curtin University, Australia), and *Journal of Education (Epistemology, Methodology and Research in Language Studies; Special Issue, Vol. 11)*. Furthermore, Staff have published 8 articles in local and international peer-reviewed journals and this year, one publication [Teaching and learning physics using technology: Making a case for the affective domain in physics] has been selected as the best article at the international level by *Education Inquiry* [<https://think.taylorandfrancis.com/zedu-10-anniversary/>] in its 10th year's celebration event.

14.1.1 Ongoing Research (HEC & MRIC funded projects)

14.1.1.1 Teaching and learning Science (Biology, Chemistry and Physics) within an integrated mode, mediated by the pedagogical technological integrated medium (PTIM) at Grade 9.

The following HEIs are collaborating: MIE, UOM & UTM

Principal Investigator: Prof. (Dr) Yashwantrao Ramma

14.1.1.2 Educating about Globalization in the Mauritian Education System: Implications for Mauritian National Development.

Principal Investigator: Dr Tejwant Mohabeer

14.1.1.3 Investigating the relationship between poverty, stress, brain development and brain function in primary school children in Mauritius.

Principal Investigator: Dr Ravhee Bholah

14.1.1.4 Exploring Quality Assurance and School Improvement in Mauritius' Primary and Secondary School Systems.

Principal Investigator: Dr Tejwant Mohabeer

14.1.1.5 Experiential Altero-Reflexive Conception: Developing and Epistemological Model

Principal Investigator: Dr Shameem Oozeerally

14.1.1.6 Design and experimentation of digital classroom for 21st century in secondary schools.

Principal Investigator: Dr Avinash Oojorah

14.1.2 Ongoing Research (MIE funded)

14.1.2.1 Translating stories in Kreol Morisien in view of the Global Storybooks digital literacy project: perspectives and challenges.

Principal Investigator: Dr Shameem Oozeerally

14.1.2.2 Exploring meditation as a trajectory towards the integration of a holistic philosophy in higher education.

Principal Investigator: Dr Helina Hookoomsing

14.1.2.3 Building a (micro) research culture through an informal community of practice: a case study.

Principal Investigator: Dr Shameem Oozeerally

14.1.2.4 Récits de vie et langues : enjeux pour la formation des enseignants de français et de langues.

Principal Investigator: Dr Shameem Oozeerally

14.1.2.5 Investigating Teaching practice component as a pedagogical core component in a teacher education programme.

Principal Investigator: Dr Pritee Auckloo

14.1.2.6 Exploring educators' pedagogical practices in the teaching of English language in the different types of secondary schools.

Principal Investigator: Dr Yesha Mahadeo-Doorgakant

14.1.3 Ongoing Research (funded by Nestlé Mauritius Ltd)

14.1.3.1 Healthy Kids Global Programme (Mauritius)

Principal Investigator: Dr Brinda Oogarah-Pratap

15 Quality Assurance

The Quality Assurance Division (QAD) is engaged in ensuring and improving quality in the services offered by the MIE.

- The Action Plan of the QAD was updated following actions taken in the different areas as identified in the QA Audit Report 2018.
- Different tools have been designed to enhance quality in QA processes. These include (1) Guidelines for the design and development of teacher education programmes, (2) Examiner's Report Forms, (3) Dissertation Deferral Form, and (4) Guidelines for the development of online materials. These will be functional once approved at the TEC level.
- Support is being provided to empower colleagues to (i) document the procedures involved in their respective sections/units, (ii) put in place additional steps to ensure and enhance quality, and (iii) identify relevant quality indicators with regards to their work. With a view to further assisting colleagues, workshops will be organised to brainstorm and finalise the above documents.
- QAD was assigned the responsibility for the development of a workload policy for academics, taking into consideration workload across the different aspects of academic work. The document is still under consideration by Management and Union.
- As the MIE is a member of INQAAHE, QAD participated in the INQAAHE Forum 2020 entitled ***Quality, Competencies, and Learning Outcomes: How to Be Fit for Generation Z Employability***, which was hosted by the Agency for Quality Assurance in Higher Education and Career Development (AKKORK) with the participation of the Federal Service for Supervision in Education and Science (Rosobrnadzor), 28 September – 01 October 2020. The conference was held online due to the worldwide sanitary situation.
- Following a survey conducted to obtain the views of students who had dropped from their respective courses at the MIE, and a focus-group discussion to further explore the reasons underpinning the students' decision to drop from their courses, a report was prepared and submitted to Management. Strategies are being worked out to provide support to needy students with a view to reducing the drop-out rate.
- QAD has also taken cognisance of the regulatory document drafted by the QAA. Following in-depth discussion, feedback had been provided to QAA in view of the forthcoming consultative meetings.
- Data is being collected to capture the experiences of students and tutors during the online teaching and learning sessions in this pandemic period. These will enable QAD to compare the experiences of the second lockdown with the first one and to determine whether there have been better response and preparedness to ensure pedagogical continuity as well as students and staff well-being. As such, QAD will be able to ensure that the MIE has a robust Learning Management System in place to deal with such situations and that it continuously works towards improving it, based on feedback from relevant stakeholders.

16 Seminars

- Participation of the representative of the French Department in the '1ère réunion des points focaux pour le Dispositif de veille, d'alerte et d'action pour la langue française et le multilinguisme dans les organisations internationales' held on 29 September 2020.
- The Global Storybooks project also gave rise to a local research project, funded by the MIE Research Unit: 'Translating stories in *Kreol Morisien* in view of the Global Storybooks digital literacy project: Perspectives and challenges'. In the context of the International Translation Day 2020 celebrations on 30 September 2020, a seminar was organised through the Research Unit on the theme 'Translation, culture, multilingualism, education: Reflections around the Global Storybooks Open Educational Resources project'. This half-day seminar provided the space for reflections around the Global Storybooks project, notably in terms of the potential pedagogical pathways provided by multilingual resources rooted in the African context, and the *Kreol Morisien* Storybooks for Mauritius.

16.1 Webinars

- MIE Language Studies Doctoral Research Laboratory (LSDRL) organised and hosted a webinar on 'Ecolinguistics, Ecology, and Education' on 10th July 2020.
- The CODL held the first Webinar during the initial lockdown period, entitled: 'Global Perspectives of Teachers' Professional Practice' on 27 October 2020. Participants were from South Africa, Dubai and India.

16.1.1 Research Conversations

Research Conversations were organised in December 2020 to foster research culture in a spirit of sharing and discussion. These events were characterised by a 'bring-and-share' atmosphere.

17 The Higher Studies Cell

The Higher Studies Cell is responsible for the development and implementation of MIE's postgraduate degree programmes. It works in close collaboration with our international partners, namely the University of Brighton, UK and the University of KwaZulu Natal, South Africa. It also provides support for the development of strategic partnerships for post graduate programmes with other institutions in areas of interest for education.

Within the context of the COVID-19, the Higher Studies Cell successfully transitioned all its postgraduate offerings to an online mode ensuring continuity of high-quality student experiences. More importantly, the Higher Studies Cell capitalised on the opportunities of using online platforms namely Zoom Meeting and Ms Teams to explore transnational possibilities of learning. Students and Faculty engaged in Conferences and debates which became accessible via online mode reporting high levels of satisfaction with the quality of interaction offered.

17.1 Output of the Higher Studies cell

During the past years, the Higher Studies Cell recorded 85 post graduate completions, among which, 12 doctoral degree completions, 29 at Master's degree awarded and 44 at Post graduate Diplomas awarded in all.

17.2 Publications

The Higher Studies cell also published two major research reports namely:

- (i) **The Professional Development Needs Survey** which is a wide scale survey involving more than 1000 schoolteachers. The survey aimed at mapping teachers' understanding of their professional development needs within the past and present contexts of the work lives, personal aspirations for professional growth and career pathway.
- (ii) **Lockdown Learning in Post graduate Education Research Degrees: Experience, Learning and Becoming.** This study considered the experience, learning and becoming, associated with postgraduate study in educational professional practice, re-situated through the shift to online learning that was necessitated by the 2020 onset of the COVID-19 pandemic.

17.3 Activities organised by the Higher Studies Cell from 1 July 2020 to June 2021

The Cell's activities are intended to enrich the quality of the research environment for students registered on research-oriented programmes and provide development opportunities for staff to be able to offer supervisory guidance and high-quality teaching at postgraduate level.

The Higher studies Cell, MIE carries out research seminars, conferences and workshops in association with its strategic partners for Master's and Doctoral programmes. This includes an annual Post Graduate Research conference for masters and doctoral students in association with the University of Brighton, UK, and regular research seminars on issues in relation to doctoral students' areas of interests as well as discussions for research students of the MIE and other tertiary institutions in association with the University of KwaZulu Natal, South Africa. It also regularly organises capacity Building workshops for MIE staff to empower them in their supervisory tasks at post graduate level.

18 Projects

18.1 MRIC funded research projects

Developing Virtual Tours for Mauritian Museums

This project is being implemented in collaboration with the Mauritius Museums Council (MMC) and aims at explaining the different stages of the design, development, and implementation of guided virtual tours in Mauritian Museums and how this social innovativeness brings an added value to the public, tourists, and educational sector.

Open Learning Platform for capacity-building in Youth Work based on the Micro-Credentials Concept.

The project concerns the development of an Open Learning Platform for capacity-building in Youth Work based on the micro-credentials concept. A professional development framework focused on competency-based approaches will be elaborated using the concept of open badges and micro-credentials and that will be supported by blockchain technology to maintain the integrity of the credentials acquired. This research can provide a model for shaping the next generation continuous professional development of educators.

18.2 NPCC – Productivity Starts at Home

The MIE provided support and consultancy to the NPCC for content development under this project. The overall objectives of the project are to empower and engage the citizens to adopt productive habits as a way of life. The major outputs of this project are video clips that will be used as learning materials. The project is still in its initial phase.

18.3 The EDLP Evaluation Study

The study entitled “Technology for Social Justice: EDLP in Primary Education”, aims to show the impact of EDLP on students’ performance at primary level. The focus will be on the students who are at the bottom of the performance charts. The focus is on how technology is harnessed to enrich learning experiences to enhance the academic performance of these students. The study will be completed by the end of the Year 2021.

18.4 Administration of Moodle Platform

The administration of the Moodle platform is a vital task. It is critical to ensure a robust and safe e-learning environment for academics and students, especially as assessment is also carried out online. Administration of the platform involves numerous back-end operations.

18.5 Digitisation of contents to H5P (B. Ed Primary and PGDIP courses).

H5P, a new plugin in MOODLE, was used for some B. Ed. modules being serviced by the MIE. It is also being used for all new modules in the PGDip programme.

Several Learning Objects (tools) are available in H5P to help in the creation, sharing and reuse of interactive content to engage students and stimulate their learning. The H5P activity module enables users to create interactive content such as Interactive Videos, Question Sets, Drag and Drop Questions, MCQ, Presentations and much more.

Most of the modules for the B.Ed. programme and PGDip programme are digitised using the H5P tool on Moodle. The H5P interactive book is the most used tool to develop the contents since they are integrated in all the other types of H5P interactivities within the book.

18.6 In-House Professional Development

18.6.1 Induction Programme for newly recruited Lecturers

The MIE has implemented a formal Induction Programme (IP) for its newly recruited academic staff since 2007. The IP spans over one year and is mandatory for confirmation. It aims at familiarising the new staff to the culture of higher education while providing emotional and academic support to foster the development of the required knowledge, skills and dispositions for an effective teacher educator.

The 2020 IP involved 11 staff members (mentees) – nine Lecturers and two newly recruited Instructional Designers from the Centre for Open and Distance Learning (CODL), English Department, Kreol Unit, Science Education Department, Social Sciences Department and Special Education Needs Department.

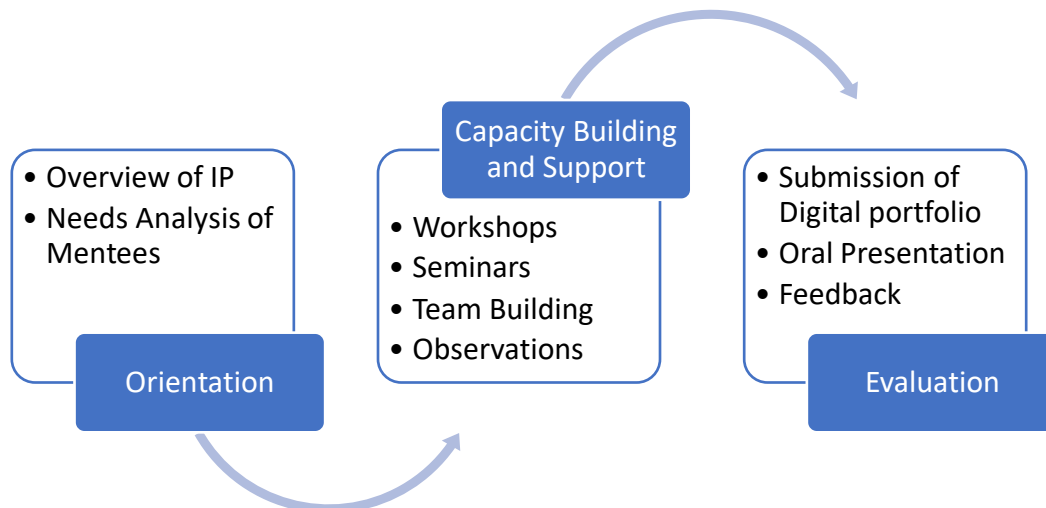


Figure 4: Overview of the Induction Programme (IP)

18.6.2 Induction Programme for Newly Recruited Part Time Lecturers

The Professional Development Programme (PDP) is an online induction programme for newly recruited Part-Time Lecturers at the Mauritius Institute of Education (MIE). The PDP is a compulsory requirement and is free of cost. It is dispensed via the Sharepoint platform of the MIE.

18.7 MIE Community Service League (CSL)

The MIE Community Service League was created with the motto **“Connect”** to promote the MIE as an institution with a drive to create a positive impact based on community needs.

The purpose of the MIE CSL is to engage trainees and staff in community service. It is premised upon the promotion of volunteerism, service-learning, community engagement, and the Sustainable Development Goals (SDGs) through projects/activities. Our focus is on caring for elders, children in need, children with special abilities, adult education, entrepreneurship, health & sports, environment, and innovative pedagogies.

18.7.1 Activities of the MIE CSL

Activities held in 2020

- i. Wakashio Oil Spillage Relief Initiative
- ii. Collection of used tyres for the MIE Green Corner
- iii. Donation of school materials and gifts to needy children

2021 Plan of Action which has already been initiated

- i. One Tree One MIE project
- ii. MIE Green Corner
- iii. Fitness Poster for the elderly
- iv. Pedagogical Support in orphanages
 - a. Foyer Pere Laval
 - b. Gayasingh Ashram
 - c. Foyer Mgr Leen
- v. Partnership with ENL
- vi. Community Engagement Module

19 International Collaborations

19.1 MIE-Worcester Polytechnic Institute (WPI) collaboration

As in the previous years, MIE has continued its collaboration with the Worcester Polytechnics Institute, USA, to develop STEM education through Project-Based Learning (PBL) in Mauritius. MIE has been particularly involved in the Mathematics and Science for Sub-Saharan Africa (MS4SSA) project and Response to Covid-19 initiative. The following activities were organised in the current year:

- Initiation to Robotics for Grade 12 students and educators, including a competition
- Initiation to 3D printing for Grade 12 students and educators
- Production of face shields and donation to Ministry of Health and Wellness
- Organisation of face mask competition for Grade 9 students
- Participation in the Science Exhibition at Rajiv Gandhi Science Centre

This cross-disciplinary project involved staff from Mathematics, Science, Design and Technology, and Home Economics departments.

19.2 39th EASSA Conference

The MIE hosted the 39th International Environmental Education Association of Southern Africa (EEASA) from 21 to 24 June 2021. It was the first International fully online Conference held in Mauritius by a Tertiary Education Institution on such a scale.

It involved over a dozen countries from Africa and speakers from countries outside Africa as well. The theme was **“Rethinking Education for Sustainability in an Era of Uncertainty: Opportunities and Challenges”**

The Keynote speakers were:

- Professor Lesley LE GRANGE, Distinguished Professor of Education, Stellenbosch University, South Africa
- Dr Shepherd Urenje, Program Specialist in ESD, SWEDESD -Centre for Research and Education on Learning for Sustainable Development University of Uppsala, Sweden

19.3 Climate Change Education Workshop

Through a partnership between UNESCO WORLD Federation of Engineering Organisations, the MIE organized a workshop on Climate Change on 29 & 30 June 2021. The collaborating partners were the National Environment Agency, Singapore, the Office of Climate Change Education, and the Institution of Engineers Mauritius.

This workshop was funded by UNESCO World Federation of Engineers. It targeted 609 Teachers from Mauritius and Rodrigues. It provided world leading information and training for teachers with practical tools which can be used in primary and secondary schools for climate change education and awareness.

20 MIE Responding to COVID-19 Pandemic

Prof. (Dr) V Naëck, Deputy Director, proactively engaged the MIE team on a fast-track basis to adjust to the new exigencies arising from the COVID-19 pandemic by taking appropriate measures to respond to the new normal and ensure continuity of training.

20.1 Online Delivery of Courses

The Office 365 platform has been used as a teaching and learning support. Tutors and students were trained and empowered to use Microsoft Teams and OneNote to minimize the number of face-to-face sessions at the MIE.

20.2 Work From Home

The Work-From-Home (WFH) policy for the MIE is aligned with the Government vision for the concepts of “flexiplace” and “homeworking” as outlined in the Pay Research Bureau Report (2016). MIE Academic staff are encouraged to undertake work that can be undertaken from home. This arrangement has been instrumental in ensuring continuity of MIE activities during the pandemic, and ensuing lockdown.

20.3 Video Production for Remote Learning

With the outbreak of the Covid-19 pandemic, the MIE, along with other institutions, was entrusted the responsibility to look into different pedagogical possibilities to cater for the educational needs of learners in the primary sector. The Deputy Director mobilized a team for designing and managing the process for remote teaching and learning through pedagogical videos.

After school resumption, post-lockdown period, about sixteen educators continued to support the video lessons initiative by recording lessons in the studios of the MIE. These educators had varied experiences in creating their classes and performing in front of the camera.

With the need for high-quality video lessons in the local educational context, the MIE had planned for the setting up of two video recording studios. The recording studios have been fully operational since early June 2021. The studios will also be used for incorporating new technology in the pedagogy for enhancing the teaching and learning experiences at the MIE with the help of green screens and chroma technology.

21 MIE Contribution to the Community

As in the previous years, the MIE continued its contributions to the community through the provision of its classroom facilities to support the Women’s Foundation for World Peace, which provides free coaching to needy students on Saturdays. The project involved about 300 students who obtained support in diverse subjects by a group of volunteers.

22 Challenges and the way forward

The MIE recognises its unique role in the education landscape, and its responsibilities as an institution mandated to ensure smooth implementation of government policy for the provision of professional service of high quality in the field of teacher education, curriculum development and research.

The MIE also recognises the challenges owing to the changing economic and social context of uncertainty prevailing because of the COVID-19 pandemic. It recognises the need to help redefine a new landscape for education, both operational and substantive, as the world has to find diverse paths for a better future.

Mauritius is seeking to redefine the education landscape and make it a viable avenue for a better future with a highly educated workforce. The MIE seeks to adopt a leading role in redefining this sector to continue to reap the benefits of a good education system. It seeks to adopt a strategic approach through its association with world-renowned institutions in education, which would attract a foreign clientele alongside providing quality education for Mauritius.

Additionally, it performs the function of curriculum development. It also serves as an advisory body for the Ministry. The MIE also attends to the needs of Rodrigues and Agalega for all their educational needs. In addition, it provides professional assistance to key institutions under the Ministry, such as the Mauritius Examinations Syndicate, the Early Childhood Care and Education Authority, as well as the Private Secondary Education Authority.

Through inter-institutional connections that have broadened MIE's reach in foreign countries, and increasing requests for consultancy services, the MIE is poised to take up the education sector's challenges as a key institution in the region.

23 Risk Management, Citizen-oriented Initiatives, & Good Governance

23.1 Risk Management

23.1.1 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.

23.2 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 are 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.

23.3 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 have been being duly implemented since 2017.

24 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. The MIE is making its contribution and works more visible, through the use of its official website, where necessary information is also posted and regularly updated. The Institute is also working towards enhancing its outreach services by significantly improving its ICT infrastructure.

25 Related Party Transaction

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

26 Corporate Governance

26.1 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”*.

26.2 The Council

The Council of the Institute is the executive body of the Institute and has 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 objects of the Institute.

26.3 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.

26.4 Appointment of staff

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

26.5 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.

26.6 Code of Ethics

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

26.7 Anti-Corruption Policy

The Anti-Corruption Policy of the MIE provides the framework for the organisation to fight against corruption, and was 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 to adopt a zero-tolerance culture against corruption and acts 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 its staff. All MIE documents pertaining to good governance 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, integrity, and ethical practice permeate every aspect of compliance and adherence to regulations in all the various sections of the Institute.

26.8 Equal Opportunity Policy

The Institute has developed its own Equal Opportunity Policy to be in line with the Equal Opportunity Act. The policy aims at promoting equality in the workplace and to uphold all staff's right to equal opportunities for their professional growth and career pathway regardless of age, race, gender, sexual orientation, nationality, political opinion, divergent points of view, culture/ethnicity, religious belief, physical characteristics, disability or pregnancy.

The Mauritius Institute of Education will follow the guidelines of the Equal Opportunities Commission as set forth in its Guidelines on application of an Equal Opportunity Policy at Work in all its employment policies, procedures and practices.

27 Statement of Attendance and Remunerations of Statutory Committees

27.1.1 Council

The Council comprises the following members and met on 9 occasions during the Financial Year (01 July 2020 – 30 June 2021) as outlined below:

SN	Members	Status	Meeting Attendance	Remuneration
1	Mr R P Ramlugun	Chairperson	9/9	359,100
2	Dr O N Varma	Director	9/9	8,010
3	Mr R Sonea	Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	1/1	1,120
4	Mr M Boodhun	Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	6/8	6,720
5	Mrs A Dabeesingh	Representative, Prime Minister's Office	2/9	2,240
6	Mr V Lutchmeeparsad	Chairperson, Public Service Commission	6/9	6,720
7	Mrs G Goolbar	Representative, Ministry of Education, Tertiary Education, Science & Technology	0/2	0
8	Mrs N Kinnoo	Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	3/6	3,360
9	Mrs H Bedacee-Dindoyal	Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	1/1	1,120
10	Mr L Dwarkan	Director, Quality Assurance, Ministry of Education, Tertiary Education, Science & Technology	9/9	10,080
11	Ms R Docile	Analyst/ Senior Analyst, Ministry of Finance, Economic Planning and Development	8/8	8,960
12	Mr C Paddia	Lead Analyst, Ministry of Finance, Economic Planning and Development	1/1	1,120
13	Prof. (Dr) A Carpooran, OSK	Member appointed By Prime Minister	5/9	5,600
14	Mr P Jootun	Member appointed By Prime Minister	8/9	8,960
15	Mrs B Ramano	Representative, University of Mauritius	5/9	5,600
16	Mr P C Nuckchady	Member appointed By Prime Minister	7/9	7,840
17	Prof. (Dr) Y Ramma	Representative, Academic Staff	9/9	8,010
18	Mr K Sewpal	Representative, Non-Academic Staff	8/9	7,120
19	Ms C M Rose	Representative, Student Union	5/6	5,600
20	Mr O Saraye	Registrar/Secretary	9/9	11,025
	(Registrar)			

27.2 Sub-committees of the Council

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

27.2.1 Senior Appointment Committee

The Senior Appointment Committee comprises the following members and met on thirty-six occasions as outlined below:

SN	Members	Status	Meeting Attendance	Remuneration
1	Mr S Bissoondoyal (Chairperson)	Chairperson	33/36	46,200
2	Dr O N Varma	Director	35/36	28,525
3	Mr L Dwarkan	Member	31/36	34,735
4	Mr P Jootun	Member	35/36	38,225
5	Mr O Saraye	Registrar/Secretary	36/36	22,140

27.2.2 Audit Committee

The Audit Committee comprises the following members and met three times during the Financial Year (1st July 2020 – 30th June 2021) as outlined below:

SN	Members	Status	Meeting Attendance	Remuneration
1	Mrs S Gowrydoss	Deputy Permanent Secretary, Ministry of Education, TE, S & T (Chairperson)	3/3	4,050
2	Mr Paddia	Lead Analyst, Ministry of Finance & Economic Development	3/3	3,135
3	Mr O Saraye	Registrar (Secretary)	3/3	1,845

27.2.3 Finance Committee

The Finance Committee comprises the following members and met seven times during the Financial Year (1st July 2020 – 30th June 2021) as outlined below:

SN	Members	Status	Meeting Attendance	Remuneration
1	Ms R Docile	Chairperson	7/7	9,450
2	Dr O N Varma	Director	7/7	5,705
3	Mr B Mahadeo	Manager Financial Operations	7/7	7,315
4	Mrs R Tengur-Jeewood	Financial Controller	7/7	5,705
5	Mr O Saraye	Registrar (Secretary)	7/7	4,305

27.2.4 Junior Appointment Committee

The Junior Appointment Committee comprises the following members and met one time during the Financial Year (1st July 2020 – 30th June 2021) as outlined below:

SN	Members	Status	Meeting Attendance	Remuneration
1	Mrs Z Guness Golbar	Chairperson	1/1	1,425
2	Mr P Sadien	Assistant Manager - Human Resource, Ministry of Education, Tertiary Education, S & T	1/1	1,120
3	Mr Jootun	Member	1/1	1,120
4	Mr O Saraye	Registrar (Secretary)	1/1	615

27.2.5 Human Resource Committee

The Human Resource Committee comprises the following members and met one time during the Financial Year (1st July 2020 – 30th June 2021) as outlined below:

SN	Members	Status	Meeting Attendance	Remuneration
1	Mrs Z Guness Golbar	Chairperson	1/1	1,350
2	Mr P Sadien	Assistant Manager - Human Resource, Ministry of Education, Tertiary Education, Science & Technology	1/1	1,045
3	Mr Jootun	Member	1/1	1,045
4	Mr O Saraye	Registrar	1/1	815
5	Mr A Seebocus	Human Resource Management Officer (Secretary)	1/1	615

28 Academic Board Meetings

The Academic Board is the academic authority of the Institute and is responsible for the academic work of the Institute in relation to teaching and research. Four meetings were held during the financial year.

28.1.1 Attendance of Academic Board Members:

Members of Academic Board			
SN	NAME	Meeting Attendance	Remuneration (Rs)
1	Dr O Nath Varma, MIE (Chairperson)	4/4	4,480
2	Mrs A Ghoorah	2/4	2,090
3	Dr C Surajbali-Bissoonauth	3/4	3,135
4	Prof V Naëck	3/4	2,445
5	Prof. (Dr) Y Ramma	4/4	3,260
6	Dr A Oojorah	3/4	2,445
7	Dr (Mrs) W Udhin [replacing Dr A Oojorah]	1/1	815
8	Dr (Mrs) A Ankiah-Gangadeen	4/4	3,260
9	Dr (Mrs) S Saddul-Hauzaree	1/4	815
10	Dr A B Rumjaun	1/4	815

11	Dr (Mrs) B Oogarah-Pratap	3/4	2,445
12	Mr J Ramkurrin [replacing Dr (Mrs) B Oogarah-Pratap]	1/1	815
13	Mr S Dhunoo	4/4	3,260
14	Mr M Luchoomun	1/4	1,045
15	Dr I Ahsun	1/4	1,045
16	Dr A A Ramtally	3/4	3,135
17	Dr (Ms) R Kasenally	0/4	-
18	Mrs S L D Gopee	2/4	2,090
19	Mr V Veerabudren [replacing Mrs S L D Gopee]	1/4	1,045
20	Mrs S Fulena	4/4	3,260
21	Mr S Purdasseea	4/4	3,260
22	Dr (Mrs) S Goburdhun	4/4	3,260
23	Dr V Baichoo	4/4	3,260
24	Dr S Padaruth	4/4	3,260
25	Mrs C Rambajan	0/4	-
26	Mr S Meetooa	1/4	1,045
27	Mrs A Veeraragoo	1/4	1,045
28	Ms N Kanhye	3/4	3,135
29	Ms I Jawaheer	2/4	2,090
30	Mr R Aukhojee	2/4	2,090
31	Mrs S Harpal	2/4	2,090
32	Mr O Saraye - <i>Secretary</i>	4/4	2,460

APPROVED BY THE BOARD OF DIRECTORS AND SIGN ON ITS BEHALF

Mr R P Ramlugun (Chairperson)

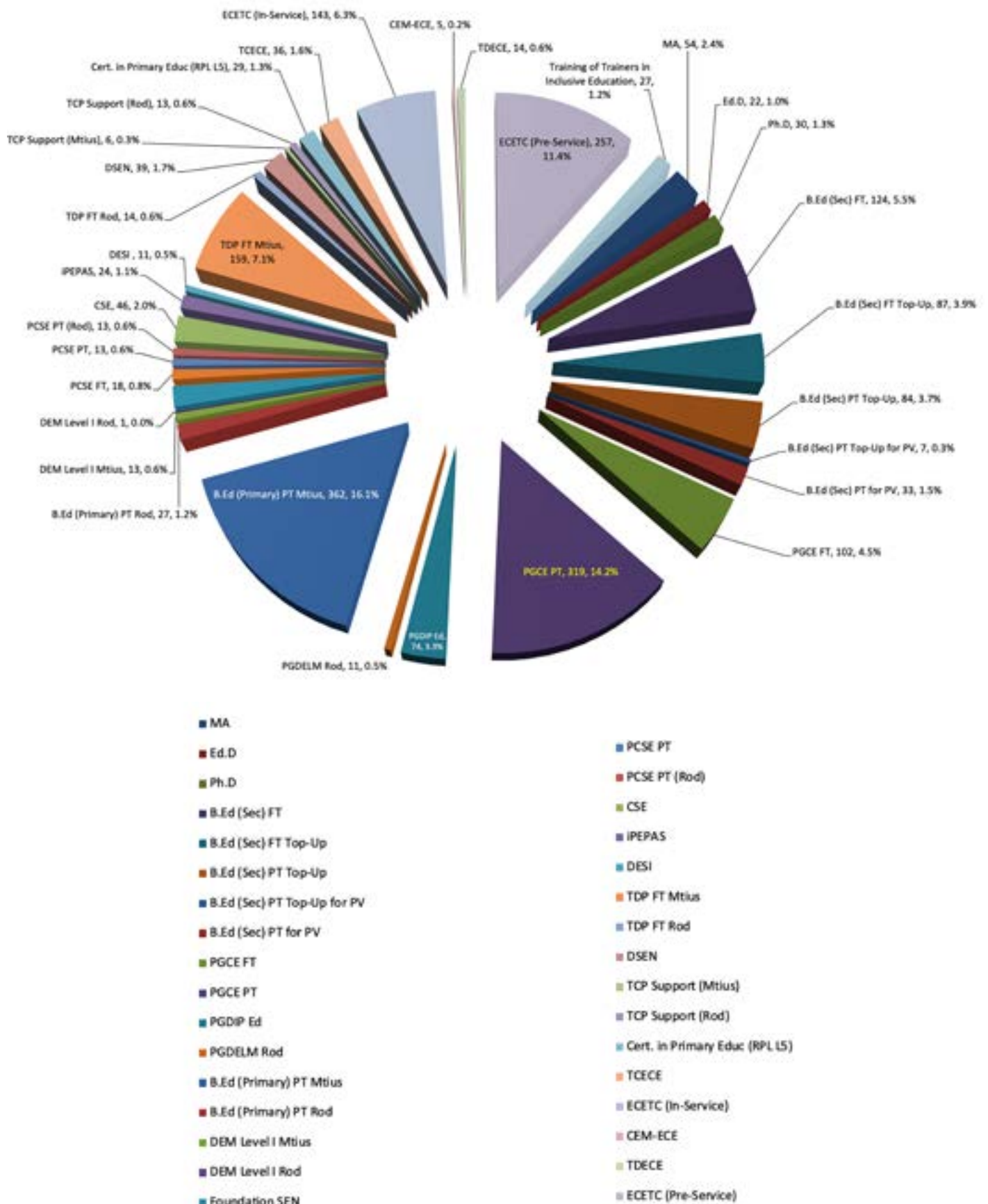


Prof. (Dr) V Naëck (Acting Director)



Appendix A

Student Population (July 2020 - June 2021)



PART II – FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

Statement of Financial Position

Statement of Financial Performance

Statement of Changes in Net Assets/Equity

Cash Flow Statement

Statement of Comparison Budgeted /Actual Amounts

Notes to the Financial Statements

**MAURITIUS INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021**

	Notes	July 2020- June 2021	July 2019- June 2020
ASSETS		Rs.	Restated Rs.
Current Assets			
Cash and Cash Equivalents	7	26,345,004	54,253,769
Receivables	8	7,074,442	7,795,282
Inventories	9	974,659	900,898
Trade and Other Receivables	10	3,048,382	4,182,922
		<u>37,442,487</u>	<u>67,132,871</u>
Non-Current Assets			
Receivables	8	15,155,049	18,275,811
Property, Plant and Equipment	11	179,487,803	173,742,269
Intangible Assets	12	730,058	1,132,222
		<u>195,372,910</u>	<u>193,150,302</u>
TOTAL ASSETS		<u>232,815,398</u>	<u>260,283,173</u>
LIABILITIES			
Current Liabilities			
Trade and Other Payables	13	24,353,426	25,616,786
Employee Benefit	13	13,029,680	12,124,335
		<u>37,383,106</u>	<u>37,741,121</u>
Non-Current Liabilities			
Payables - Car Loan	14	13,595,156	18,275,811
Long Term Provisions			
Employee Benefits	14	119,936,808	110,697,045
Retirement Benefit Obligations	15	1,123,806,395	941,038,574
		<u>1,257,340,359</u>	<u>1,070,011,430</u>
TOTAL LIABILITIES		<u>1,294,723,465</u>	<u>1,107,752,551</u>
EQUITY		(1,061,908,067)	(847,469,378)
Accumulated Deficit	16	<u>(1,061,908,067)</u>	<u>(847,469,378)</u>
TOTAL EQUITY AND LIABILITIES		<u>232,815,398</u>	<u>260,283,173</u>

Mr R P Ramlugun
Chairperson

Prof. (Dr) V Naëck
Acting Director

Date: 15/4/22

The notes on pages 60 to 84 form part of these Financial Statements.

**MAURITIUS INSTITUTE OF EDUCATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021**

	Notes	July 2020- June 2021	July 2019- June 2020
		Rs	Restated Rs
REVENUE			
<i>Revenue from Exchange Transactions</i>			
Course fees and other related revenue	17	27,505,281	30,531,908
Other income	17	1,969,237	3,986,477
		<u>29,474,518</u>	<u>34,518,385</u>
<i>Revenue from Non-Exchange Transactions</i>			
Grant from Government	17	<u>230,994,480</u>	<u>325,877,010</u>
TOTAL REVENUE		<u>260,468,998</u>	<u>360,395,394</u>
EXPENSES			
Staff costs and other Related costs	18	273,967,367	316,465,452
Academic Expenses	19	22,598,470	65,978,635
Other Operating Expenses	20	18,574,234	19,610,214
Depreciation and Amortisation charges	21	10,903,418	11,698,166
		<u>326,043,488</u>	<u>413,752,467</u>
TOTAL EXPENSES		<u>326,043,488</u>	<u>413,752,467</u>
Deficit from operations		(65,574,490)	(53,357,073)
DEFICIT FOR THE YEAR		<u>(65,574,490)</u>	<u>(53,357,073)</u>

The notes on pages 60 to 84 form part of these Financial Statements.

**MAURITIUS INSTITUTE OF EDUCATION
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
FOR THE YEAR ENDED 30 JUNE 2021**

	Accumulated Deficit
	Rs.
Balance at 1 July 2020	(847,469,378)
Prior Year Adjustment	1,823,836
	(845,645,542)
Deficit for the year	(65,574,490)
Remeasurement IPSAS 39	(150,688,035)
Balance at 30 June 2021	(1,061,908,067)

The Prior Year Adjustment refers to (i) Advance Account amounting to Rs 1,665,385, (ii) overstatement of depreciation amounting to Rs 16,700 on buildings in the financial year 2019/2020 and (iii) expenses of Rs 141,750 pertaining to project funded by the Common Wealth of Learning which was wrongly charged to MIE expenses.

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

	Accumulated Deficit
	<i>Restated</i>
	Rs.
Balance at 1 July 2019	(681,187,638)
Deficit for the year	(53,357,073)
Remeasurement Pension IPSAS 39	(112,924,668)
Balance at 30 June 2020	(847,469,378)

MAURITIUS INSTITUTE OF EDUCATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	July 2020- June 2021	July 2019- June 2020
Notes	Rs.	Restated Rs.
Cash Flow from Operating Activities		
Net Deficit for the Year/Period	(65,574,490)	(53,357,072)
Adjustments for:-		
Depreciation & Amortisation	10,903,418	11,698,166
Provision for Employee Benefits	10,135,758	53,451,323
Retirement Benefit Obligations	32,081,786	25,348,948
Operating deficit before working capital changes	(12,453,528)	37,141,365
Decrease/ (Increase) in Other Receivables	1,198,240	(1,581,417)
Decrease in Inventories	(73,761)	287,337
Decrease/ (Increase) in Other Payables	(489,778)	(6,661,028)
Increase/Decrease in Deposits	52,750	27,450
Net cash flows from Operating Activities	(11,766,077)	29,213,707
Cash flows from Investing Activities		
Purchase of Property, Plant and Equipment and Intangible assets	(16,142,688)	(11,276,171)
Net cash used in investing activities	(16,142,688)	(11,276,171)
Cash flows from financing activities		
Interest received		
Net (decrease) / increase in Cash and Cash Equivalents	(27,908,765)	17,937,536
Movements in cash and cash equivalents		
Cash and cash equivalents at the beginning of the year/period	54,253,769	36,316,233
Cash and cash equivalents at the end of the year/period	26,345,004	54,253,769
Net (decrease) / increase in Cash and Cash Equivalents	(27,908,765)	17,937,536

The Cash Flow has been prepared using the indirect method.

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 2020- June 2021	July 2019- June 2020
Cash at bank	26,345,004	54,253,769
	26,345,004	54,253,769

The entity has no undrawn borrowing facilities.

STATEMENT OF COMPARISON BUDGETED/ ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

	Budgeted Amount		Actual Amounts On Comparable Basis		Difference Final Budget and Actual	Reasons for Variance
	Original Budget 2020/21	Final Budget 2020/21	A	B		
	Rs	Rs	Rs	Rs	A-B	Rs
RECEIPTS						
Opening Cash Book	10,308,035	10,308,035		15,686,467.42	-	
Government Grant	245,000,000	245,000,000		207,541,184	37,458,816	
PRB Interim Allowance	3,996,000	3,996,000		3,856,323	139,677	
Revenue From Students	16,000,000	16,000,000		21,150,748	(5,150,748)	New Intake
Miscellaneous Receipts	2,500,000	2,500,000		2,407,894	92,106	
Total Receipts	277,804,035	277,804,035		250,642,616	32,539,851	
PAYMENTS						
Wages, Salaries and Employe	210,726,035	210,726,035		197,984,728	12,741,307	Decrease in cost of overtime, pension contribution and benefits payable to retiring officers.
Administrative Costs	50,450,000	50,450,000		39,136,516	11,313,484	Reduction in overheads due to Covid -19 (On line classes, less consumables and office expenses, no workshop, seminars, conferences)
Operating Costs	16,628,000	16,628,000		13,521,372	3,106,628	
Total Payments	277,804,035	277,804,035		250,642,616	27,161,419	
Net Receipts / (Payments)						

**STATEMENT OF COMPARISON BUDGETED / ACTUAL AMOUNTS
FOR THE YEAR ENDED 30 JUNE 2021**

Capital	Budgeted Amount				Difference Final Budget and Actual	Reasons for Variance
	Original Budget 2020/21	Final Budget 2020/21	Actual Amounts On Comparable	Rs		
	Rs	Rs	Rs	Rs		
Office Furniture, Equipment and Software	1,000,000	1,000,000	1,067,212		(67,212)	
Extension of MIE Parking Area	4,000,000	4,000,000	-		(4,000,000.0)	Project not implemented
Envelope of MIE Tower	10,000,000	10,000,000	10,545,906		(545,906)	Value of works exceeded budget provision, Reallocation made by Ministry Of Education
Renovation of Works of MIE Canteen	1,000,000	1,000,000	193,500		806,500	Delay in start of works due to Covid- 19
	16,000,000	16,000,000	11,806,618		193,382	

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 1. Legal Form and Activities

The Mauritius Institute of Education, situated at Réduit is a para-statal body functioning under the aegis of the Ministry of Education, Tertiary Education, Science and Technology. 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.

The Financial Statements of the MIE are for the year ended June 30, 2021 and accounting policies have been applied consistently throughout.

Note 2. Statement of Compliance and Basis of Preparation of the Financial Statements

(a) Statement of Compliance

The Financial Statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standard Board (IPSASB). Where IPSAS does not provide any guidance for any specific transaction(s), the appropriate International Financial Reporting Standards (IFRSs) are applied.

(b) Basis of Preparation

The Financial Statements have been prepared on historical cost basis, except for certain financial instruments that are measured at fair value at the end of each reporting period, as described in Note 4 below. The statement of cash flow is prepared using the indirect method. The Financial Statements are prepared on accrual basis using going-concern principle.

In line with IPSAS requirements, the use of certain critical accounting estimates have been used in the preparation of the MIE's Financial Statements. In the application of its Accounting Policies, the Management is required to make judgements, estimates and assumptions about the carrying amounts of assets and

MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

liabilities that are not readily apparent from other sources. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the Financial Statements have been disclosed in Note 6 – Accounting Policies.

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 on-going 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 Financial Statements have been prepared and presented in Mauritian Rupee (Rs), which is the functional and reporting currency of the MIE. The amounts have been rounded to the nearest rupee.

(c) Adoption of New and Revised IPSAS and Revision for the year ended June 30, 2021

Compliance to IPSASs in the preparation of the MIE's Financial Statements is as follows:

IPSASs	Summary of Changes	Effective Date	Remarks
Amendments to Other IPSAS resulting from IPSAS 41, Financial Instruments			
IPSAS 5, Borrowing Costs.	Amendments update the guidance related to the components of borrowing costs	On or after January 1, 2022	N/A
IPSAS 30, Financial Instruments: Disclosures.	Amendments regarding illustrative examples on hedging and credit risk	On or after January 1, 2022	N/A

MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

IPSAS 30, Financial Instruments: Disclosures.	Amendments to update the guidance on accounting for financial guarantee contracts	On or after January 1, 2022	N/A
IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs).	Amendments to update the guidance on classifying financial instruments on initial adoption of accrual basis IPSAS	On or after January 1, 2022	N/A
IPSAS 13, Leases	Amendments to IPSAS 13, to include the appropriate references to IPSAS on impairment, in place of the current references to other international and/or national accounting frameworks	On or after January 1, 2021	N/A
IPSAS 13, Leases and IPSAS 17, Property, Plant, and Equipment.	Amendments to remove transitional provisions which should have been deleted when IPSAS 33, First Time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs) was approved	On or after January 1, 2021	N/A
IPSAS 21, Impairment of Non-Cash-Generating Assets and IPSAS 26, Impairment of Cash-Generating Assets	Amendments to ensure consistency of impairment guidance to account for revalued assets in the scope of IPSAS 17, Property, Plant, and Equipment and IPSAS 31, Intangible Assets	On or after January 1, 2021	N/A

MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

IPSAS 33, First-time Adoption of Accrual Basis International Public Sector Accounting Standards (IPSASs).	Amendments to the implementation guidance on deemed cost in IPSAS 33 to make it consistent with the core principles in the Standard	On or after January 1, 2021.	N/A
IPSAS 40, Public Sector Combinations	Amendments to include the effective date paragraph	On or after January 1, 2021	N/A

N/A: Not Applicable

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

The Standards and Amendments which are impacted include:

- IPSAS 41, Financial Instruments;
- IPSAS 42, Social Benefits;
- Long-term Interests in Associates and Joint Ventures (Amendments to IPSAS 36) and Prepayment Features with Negative Compensation (Amendments to IPSAS 41);
- Collective and Individual Services (Amendments to IPSAS 19); and
- Improvements to IPSAS, 2019.

Note 3. Budget Information

The MIE's budget for the year ended 30 June 2021 was approved by the 375th Council meeting on 03 September 2020. The Budget is prepared on a Cash Basis, classified by nature of expenses and covers the 12-month period 1 July 2020 to 30 June 2021.

Note 4. Accounting Period

The accounting period relates to 1 July 2020 to 30 June 2021.

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

Note 5. Revenue recognition

(i) IPSAS 9- Revenue from Exchange Transactions

Revenue from course fees is recognized on an accrual basis. According to IPSAS 9, course fees have to be recognised over the period of instruction; and

(ii) IPSAS 23- Revenue from Non-Exchange Transaction

The MIE receives Grants from governments. Capital grants are recognised on a cash basis. Rs 215,535,602 have been received as Recurrent Grant and Rs 7,409,057 as Capital Grant. Under Nine Year Continuous Basic Education (NYCBE), Rs 6,525,421 as Recurrent and Rs 1,288,000 as Capital have been received.

Note 6: Accounting Policies

(a) Trade and Other Receivables

Accounts receivable are recorded at their estimated Realizable Value after providing for doubtful and debts not collective.

(b) Operating Leases

(i) As lessee, the MIE has a leased agreement for the occupation of a building situated at Soobiah Avenue, Réduit for office purposes. An amount of Rs 1,440,000 has been paid for period July 2020 to June 2021 as rent. The duration of the lease is for a period of 5 years starting from 31 July 2018 up to 30 July 2023. A monthly rent of Rs 120,000 is paid to the lessor.

(ii) As lessor the MIE rents part of its building to Mr Aurokium for the running of a canteen. An amount of Rs 27,000 has been received for period July 2020 – June 2021. The duration of the lease is for a period of 3 years starting 01 August 2018 up to 31 July 2021 with a monthly rent of Rs 20,000. Due to expected renovation of canteen as from February 2020, a monthly rental of Rs 3,000 for using the Common Room and Open Space was being paid to the MIE until March 2021. The works for renovation of canteen is being carried out as from 03 May 2021.

MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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 non-cancelable 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 1,440,000 subject to the lease being renewed.

(c) Foreign Currency Transactions

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

(d) 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.

Provision for retirement pension benefits is made under the Statutory Bodies Pension Funds Act of 1978, as amended. The pension Scheme is administered by the State Insurance Company of Mauritius (SICOM) Ltd. The cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of annual reporting period. Remeasurement, including actuarial gains and losses, is reflected immediately in the Statement of Financial Position. Past service cost is recognised in the Statement of Financial Performance in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

(e) 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

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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

(f) Employee Leaves Entitlement

(i) Sick Leave and Vacation Leave

Employees are allowed to accumulate sick leaves and vacation leaves not taken at the end of each calendar year up to a maximum of 110 days and 210 days respectively as per PRB Report 2016. There was no cash refund of unutilized sick leave for the year 2020 exceptionally in the context of COVID-19 pandemic. In line with Circular Note No 17 of 2021 from the Ministry of Public Service, Administrative and Institutional Reforms, such leave has been accumulated, up to a maximum of 16 days, in the sick leave bank of eligible officers. The monetary value of balance of bank sick leave and vacation leave are computed at the end of the reporting date and are recognised as liability in the financial statement. Sick leave payable to retiring officers within one year include Vacation leaves refunded to retiring officers during the year and encashment of annual entitlement of sick leaves not taken at the end of every calendar year, are expensed in the Statement of Financial Performance in the year it is accrued.

(ii) Passage Benefits

Passage benefits are provided to eligible employees as per the recommendations in the PRB 2016 Report. It is calculated as a percentage of employee's salaries and are earned during active employment, which is accrued. They are therefore classified as employee benefits and are measured at their nominal value. The provision made for the estimated liability for passage benefits is based on the passage benefit register updated each month. The passage benefits for each staff are valued at year end and is accounted as liability in the Statement of Financial Position. For this financial year, an amount equivalent to budgetary provision for Passage Benefit payments is transferred from long term liabilities to short term liabilities classified under current liability. The passage benefits earned during the year by eligible staff are computed and expensed in the Statement of Financial Performance.

MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

(g) Property, Plant and Equipment

Property, Plant and Equipment are initially stated at cost less accumulated depreciation. No impairment review was carried out during the financial year ended 30 June 2021. 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. No depreciation is charged in the year of disposal.

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:

Asset type	Expected useful life (Years)	Rate 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.

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

(h) Intangible Assets

IT Software costs are recognised as intangible assets and amortised in the Statement of Financial Performance using the straight-line method over its estimated useful lives of five (5) years.

(i) Cash and Cash Equivalents

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

(j) 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.

(k) Car Loans

Car loans are disbursed to the MIE by the Ministry of Education, Tertiary Education, Science and Technology 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 4% per annum are repayable monthly over a period of five or seven years (as per the recommendations of PRB Report). The balances of principal amounts are shown as short-term and long-term loans. Corresponding carrying amounts are shown under receivables.

(l) 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 Management 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.

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

(m) 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.

(n) Fair Values

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

(o) Trade and Other Payables

Trade and other payables are stated at their nominal value.

(p) Related Parties

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

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

(q) Risk Management Policies

The MIE adopts a conservative approach to Risk Management. A description of the significant risk factors is 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

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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.

(r) 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.

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 2021**

	July 2020- June 2021	July 2019- June 2020
	Rs.	Restated Rs.
7 CASH AND CASH EQUIVALENTS		
Short term deposit - Cash at Bank		
Mauritius Commercial Bank- 000140502343	1,432,536	1,533,668
SBM Bank - Current a/c 61030100007551	2,893,307	25,288,746
SBM Bank - Capital a/c 62025100002303	18,706,840	23,772,042
SBM Bank- Student Union a/c 62010100014994	711,346	658,596
SBM Bank - Canteen a/c 61010100001669	300,000	300,000
SBM Bank- MA Brighton a/c 62010100054682	2,291,094	2,691,660
Petty Cash	9,881	9,057
	26,345,004	54,253,769
	July 2020 June 2021	July 2019- June 2020
	Rs.	Restated Rs.
8 RECEIVABLES		
Car Loan	20,564,106	
Advance Account	1,665,385	
	22,229,491	26,071,093
Receivable are classified as follows:		
<i>Current assets- within one year</i>		
Car Loan	6,968,950	7,795,282
Advance Account	105,492	
	7,074,442	7,795,282
<i>Non-current assets more than one year</i>		
Car Loan	13,595,156	
Advance Account	1,559,893	18,275,811
	15,155,049	18,275,811

Receivable in respect of Car Loan represents car loan to employees as at 30 June 2021. The number of employees who benefited from this scheme are 69 (30 June 2020- 70).

The staff car loans bear interests at the rate of 4% per annum and is repayable over a period of 5 to 7 years.

Receivable in respect of Advance Account represents misappropriation of funds by a former Assistant Finance Officer, Mr T Nujjoo. The Court Judgment was received on 26 October 2021. It has been agreed in court that Mr Nujjoo will settle the sum of Rs 8,791/ (comprising capital and interest) on a monthly basis for 300 consecutive months.

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
9 INVENTORIES	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
Stationery and materials for courses	974,659	900,898
	974,659	900,898
10 TRADE AND OTHER RECEIVABLES	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
Registration fees (Students)	748,350	2,188,546
Panel member		34,000
Other receivables	1,050,822	1,050,822
Other Prepayments	1,249,210	909,553
	3,048,382	4,182,922

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

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	Rs
COST/ VALUATION							
At 01 July 2020	1,496,940	84,446,319	50,647,436	5,944,810	202,809,713	835,000	346,180,218
Additions	13,043	469,612	668,475	-	1,112,952	13,878,606	16,142,688
							-
At 30 JUNE 2021	1,509,983	84,915,931	51,315,911	5,944,810	203,922,665	14,713,606	362,322,906
DEPRECIATION							
As at 1 July 2020	175,694	68,945,919	40,097,332	4,853,731	58,348,572	-	172,421,248
Charge for the year	1,304	2,547,292	3,241,266	545,540	4,078,453	-	10,413,855
							-
At 30 JUNE 2021	176,998	71,493,211	43,338,598	5,399,271	62,427,025	-	182,835,103
NET BOOK VALUE AT 30 JUNE 2021	1,332,984	13,422,719	7,977,313	545,539	141,495,640	14,713,606	179,487,803
At 30 June 2020	1,321,246	15,500,399	10,550,103	1,091,076	144,444,441	835,000	173,742,269

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

12 Intangible Assets- Software	Rs
Opening Balance at 1 July 2020	8,704,318
	<u>8,704,318</u>
Additions	87,400
Closing Balance as at 30 June 2021	<u>8,791,718</u>
Amortisation	
Opening Balance at 1 July 2020	7,572,096
Charge for the year	489,563
Closing Balance at 30 June 2021	<u>8,061,659</u>
Net Book Value at 30 June 2021	730,058
Net Book Value at 30 June 2020	1,132,222

Capital Commitments:

The Capital project for the Refurbishment of External Envelope of the MIE Tower for the contractual sum of Rs 31,628,493 has been awarded to Goldox Construction Limited. The Contract was signed by both parties on 7th October 2020.

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

		July 2020- June 2021	July 2019- June 2020
			<i>Restated</i>
13	TRADE AND OTHER PAYABLES	Rs.	Rs.
	Other payables	11,195,025	11,883,496
	Exterior Funded Projects	5,478,104	5,279,412
	Short Term Car Loan	6,968,950	7,795,282
	Short Term Vacation Leave	2,268,765	2,156,108
	Short term sick leave	7,760,915	4,468,227
	Short term passage benefit	3,000,000	5,500,000
	Fund - MIE Student Union	711,346	658,596
		37,383,106	37,741,121

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

14 PAYABLES

Payables represents provision for sick leave, passage credit and vacation leave.

Passage Benefit: It is estimated that the amount of passage benefit payable within the forthcoming year will be Rs 3M.

Vacation Leave: As from the Financial Year 2020/2021, provision for vacation leave is being recognised for all eligible officers of the MIE. As such, the figures for this item has be restated for the Financial Year 2019/2020. This is the only restated figure.

	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
Provision for sick leave	52,120,621	51,306,033
Passage benefit	14,697,112	8,959,116
Provision for Vacation Leave	53,119,075	50,431,897
Car loan contracted with Ministry of Education, Tertiary Education, Science and Technology	13,595,156	18,275,811
	133,531,964	128,972,857

MAURITIUS INSTITUTE OF EDUCATION
FIGURES FOR IPSAS 39 ADOPTION FOR:
For year ending 30 June 2021

15 RETIREMENT BENEFIT OBLIGATIONS

	Year ending 30 June 2021	Year ending 30 June 2020
	Rs	Rs
Amount recognised in balance sheet at end of year:		
Defined benefit of obligation	1,177,503,442	1,044,944,523
Fair value of plan assets	-53,695,047	-103,905,949
Liability recognised in balance sheet at end of year	1,123,808,395	941,038,574
Amounts recognised in income statement:		
Service cost:		
Current service cost	21,397,377	19,565,534
Past service cost	—	—
(Employee Contributions)	-7,001,825	-6,944,302
Fund Expenses	503,028	467,082
Net Interest expense / (revenue)	33,850,580	29,050,719
P&L Charge	48,749,160	42,139,033
Remeasurement		
Liability (gain)/loss	149,996,395	112,321,373
Assets (gain)/loss	691,640	603,295
Net Assets /Equity (NAE)	150,688,035	112,924,668
Total	199,437,195	155,063,701
Movements in liability recognised in balance sheet:		
At start of year	941,038,574	802,764,958
Amount recognised in P&L	48,749,160	42,139,033
(Contributions paid by employer)	-16,667,374	-16,790,085
Amount recognised in NAE	150,688,035	112,924,668
At end of year	1,123,808,395	941,038,574

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 2021

	Year ending 30 June 2021	Year ending 30 June 2020
Reconciliation of the present value of defined benefit obligation	Rs	Rs
Present value of obligation at start of period	1,044,944,523	957,329,529
Current service cost	21,397,377	19,565,534
Interest cost	36,573,058	33,506,534
(Benefits paid)	(75,407,911)	(77,778,447)
Liability (gain)/Loss	149,996,395	112,321,373
Present value of obligation at end of period	1,177,503,442	1,044,944,523
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	103,905,949	154,564,571
Expected return on plan assets	2,722,478	4,455,815
Employer contributions	16,667,374	16,790,085
Employee contributions	7,001,825	6,944,302
(Benefits paid + other outgo)	(75,910,939)	(78,245,529)
Asset gain/(loss)	(691,640)	(603,295)
Fair value of plan assets at end of period	53,695,047	103,905,949
Distribution of plan assets at end of period		
Percentage of assets at end of year	June 2021	June 2020
Government securities and cash	54.8%	61.7%
Loans	2.8%	3.0%
Local equities	11.8%	10.1%
Overseas bonds and equities	30.1%	24.6%
Property	0.5%	0.6%
Total	100%	100%

Additional disclosure on assets issued or used by the reporting entity

	June 2021	June 2020
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 2021	June 2020
Currency	Rs	Rs
Asset experience gain/(loss) during the period	(691,640)	(603,295)
Liability experience gain/(loss) during the period	(149,996,395)	(112,321,373)
	(150,688,035)	(112,924,668)

Year	2021/2022
Expected employer contributions	17,020,363

Weighted average duration of the defined benefit obligation 12 years
 (Calculated as a % change in PV of liabilities for a 1% change in discount rate)

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
16 ACCUMULATED DEFICIT		
Balance as at 1 July 2020	(847,469,378)	(681,187,638)
Prior Year Adjustment	1,823,836	
Deficit for the Year/Period	(65,574,490)	(53,357,073)
Remeasurement Pension IPSAS 39	<u>(150,688,035)</u>	<u>(112,924,668)</u>
Balance at 30 June 2021	<u>(1,061,908,067)</u>	<u>(847,469,379)</u>

**MAURITIUS INSTITUTE OF EDUCATION
SCHEDULES TO THE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021**

17 REVENUE	July 2020- June 2021	July 2019- June 2020
<u>From Exchange Transactions</u>		<i>Restated</i>
	Rs.	Rs.
Revenue from students	8,728,438	11,964,235
Revenue from PGDIP Course	606,450	513,150
Library fees	535,600	426,000
B.Ed Courses - University of Mauritius		15,500
Registration Fees -B.Ed University of Technology		26,300
HEC- International Faculties	99,490	
Nestle Healthy Kids Programme	198,345	129,387
Revenue from Projects	4,728,858	4,926,436
Higher Education Commission - Free Education Scheme	10,775,900	11,377,900
University of KwaZulu Natal	1,250,000	910,000
Graduation Ceremony	582,200	243,000
	27,505,281	30,531,908
	July 2020- June 2021	July 2019- June 2020
	Rs.	Rs.
OTHER INCOME		
Islands Chief Executive (Rodrigues)	538,390	506,940
Library ticket and fines on books	10,920	5,634
Rent of premises - Canteen	27,000	155,000
Royalties and Others	292,959	2,183,330
Sale of photocopies and others	272,143	54,140
Transcript, Resit and others	827,825	1,081,434
	1,969,237	3,986,477
Revenue from Non-Exchange Transactions		
Grant from Government - Recurrent MIE	207,541,184	257,439,269
- Contribution Sociale Généralisée	7,994,418	
- Recurrent NYCBE	6,525,421	19,336,868
- Recurrent - NYCBE- Textbook		35,611,657
- Adaptation Curriculum Materials	236,400	
- Capital MIE	7,409,057	8,762,260
- Capital NYCBE	1,288,000	4,726,956
	230,994,480	325,877,010

MAURITIUS INSTITUTE OF EDUCATION
SCHEDULES TO THE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021

18 STAFF COSTS

	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
Salaries	143,687,069	144,032,808
Compensation	4,645,950	3,795,815
Sick leave credit	7,378,741	13,210,391
End of year bonus	11,723,328	11,446,389
Defined Benefit Pension Plan	48,749,160	42,139,033
Cash in lieu of Vacation Leave	5,639,567	55,838,069
Defined Contribution Pension Plan	3,420,071	3,122,589
Reduced Pension	57,959	57,959
Contribution Sociale Généralisée	7,990,277	-
Extra assistance/ Youth Employment Programme	9,805	51,647
Overtime	1,706,991	3,093,720
Widows/FPS	2,645,476	2,559,595
National savings fund	1,772,371	1,715,122
Medical Scheme	1,795,836	1,797,729
Passage credit	6,267,539	6,169,946
Travelling/Travel grant/Bus fares	17,719,198	17,040,892
Cash in lieu of Duty free	2,697,321	2,375,953
Uniforms	722,860	466,324
Insurance of staff	487,756	495,150
Council chairperson's and members fees	1,176,634	1,189,685
Part time lecture fees	1,693,166	2,914,893
Acting/Responsibility allowance	1,052,841	854,792
Staff development programme	927,452	1,619,727
Overseas passages and allowances	-	477,224
	273,967,367	316,465,452

Number of employees as at 30 June 2021

308

330

	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
Aggregate remuneration comprised:		
Salaries	143,687,069	142,565,995
Other Costs	130,280,297	135,738,268
Total	273,967,367	278,304,263

MAURITIUS INSTITUTE OF EDUCATION
SCHEDULES TO THE STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2021

	July 2020- June 2021	July 2019- June 2020
	Rs.	<i>Restated</i> Rs.
19 ACADEMIC EXPENDITURE		
Expenses - Bachelor in Education Courses	1,187,852	1,374,177
Bachelor in Education- Primary	859,750	-
Newspapers, books and periodicals	1,318,748	495,479
Distance Education	9,490	28,250
Digitisation of Curriculum Materials	919,449	3,148,273
University of KwaZulu Natal - Expenses	745,639	643,333
Curriculum Development and Resource Centre	6,975,689	50,218,892
Contract officers	520,572	-
Materials for courses	1,379,534	884,824
Printing and Publications	87,400	30,000
Workshops and seminars	147,451	958,434
Rodrigues Course	523,950	926,543
Graduation Ceremony	579,807	292,495
SEN Adaptation Curriculum Materials	174,000	-
Video Production	530,807	-
EEASA Conference	51,487	-
Research MIE Funded	840,994	680,042
HEC - International Faculties	101,527	613,479
Higher Education Cell	717,120	387,218
Expenditure Exterior Funded Projects	4,927,203	5,055,823
University of Brighton	-	241,373
	22,598,470	65,978,635
	July 2020- June 2021	July 2019- June 2020
20 OTHER OPERATING EXPENSES		<i>Restated</i>
	Rs.	Rs.
Office expenses and incidentals	2,214,264	2,795,868
Publicity and advertising	475,912	394,887
Postage	309,912	413,570
Motor vehicle running expenses	464,303	638,160
Hospitality and ceremonials	324,013	749,456
Rent	1,440,000	1,440,000
Electricity, water, telephone and gas	4,525,465	4,674,756
Maintenance of buildings, grounds and gardens	3,997,999	3,596,856
Maintenance and insurance of equipment	2,952,006	3,348,394
Membership to international organisations	23,061	29,819
Debtors written off	63,700	-
Security services	1,498,599	1,132,949
Legal and professional fees	85,000	195,500
Audit fees	200,000	200,000
	18,574,234	19,610,215

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	July 2020- June 2021	July 2019- June 2020
	Rs.	Restated Rs.
21 DEPRECIATION		
Depreciation charged for the year:		
Fixtures and Fittings	1,304	149,694
Office furniture and equipment	2,547,292	2,953,790
Computer equipment	3,241,266	3,378,409
Software	489,563	597,839
Motor vehicles	545,540	545,540
Buildings	4,078,454	4,072,894
	10,903,418	11,698,166
	July 2020- June 2021	Jan 2019- June 2020
	Rs.	Restated Rs.
22 DEPOSITS		
MIE Student Union	711,346	37,741,121
	711,346	37,741,121

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 Education, Tertiary Education, Science and Technology and the Higher Education Commission..

Remuneration of key management personnel

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

	July 2020- June 2021	July 2019- June 2020
	Rs.	Restated Rs.
Short-term benefits	12,067,532	13,465,664
Key management personnel includes:		
Director		
Registrar		
Financial Controller		
Head Librarian		
Heads of School		
Chairman and Members of the Board		

**MAURITIUS INSTITUTE OF EDUCATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

25 CONTINGENT LIABILITIES

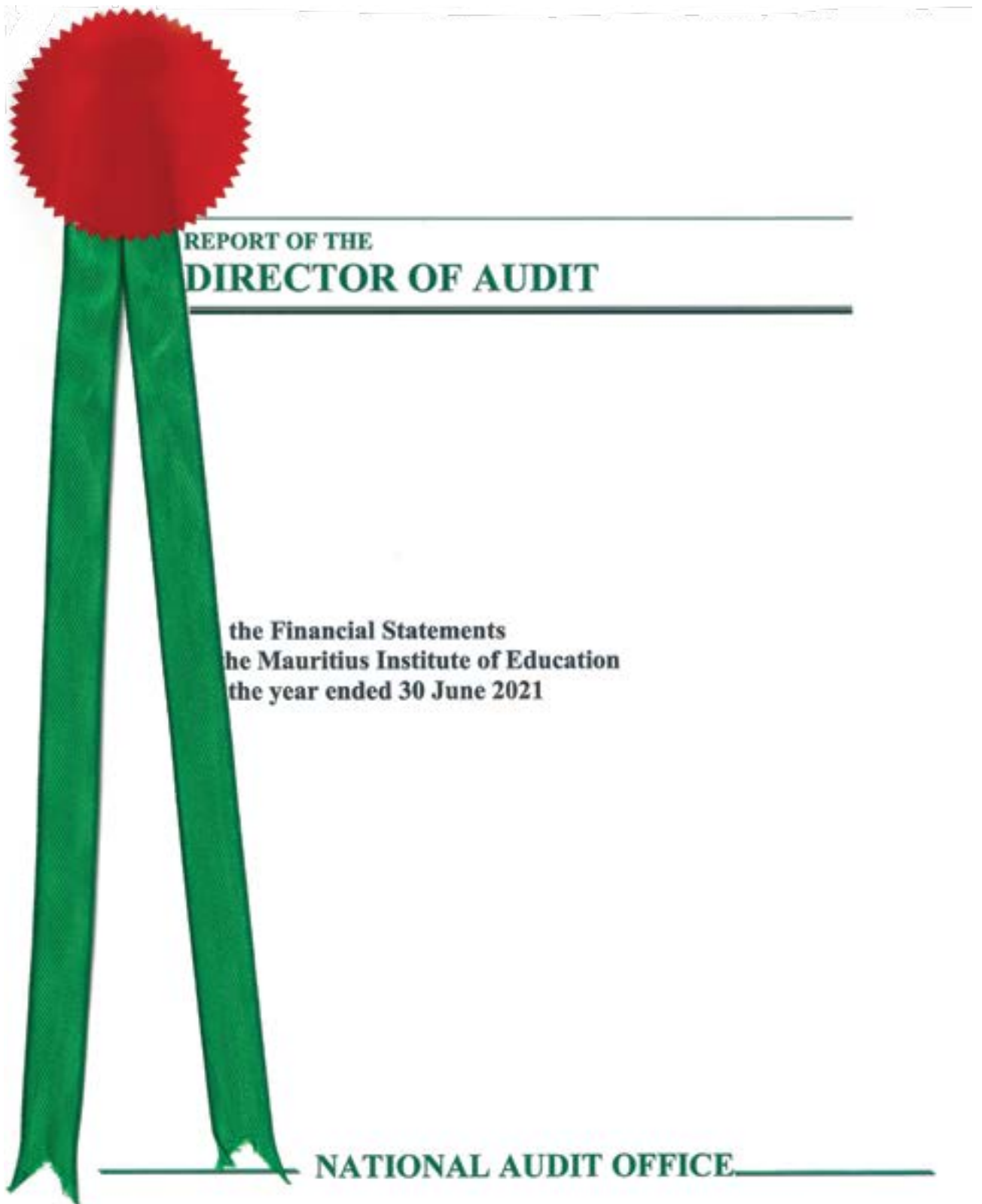
For the period ending 30 June 2021, there is no pending litigation, claim, judgements or settlement which the Mauritius Institute of Education is a party, or of any transactions or changes in the Mauritius Institute of Education is a party, or of any transactions or changes in the Mauritius Institute 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 2021 except for the cases listed below. The estimates of the ultimate cost of recovery is Rs 2,500,000.

- 1 Judicial Review Supreme Court – V C Jaunky v/s The Mauritius Institute of Education – Judgment delivered on 11.08.2021
- 2 Equal Opportunities Commission – D Dhawal v/s MIE – Case before Equal Opportunities Tribunal
- 3 Equal Opportunities Commission – L Sookun v/s MIE – Case before Equal Opportunities Tribunal
- 4 Equal Opportunities Commission – V Ramdhun v/s MIE – Mrs Ramdhun has referred the matter to Ministry of Labour, Human Resource Development Training
- 5 Motion – A Bholoa v/s MIE – Before Supreme Court
- 6 Motion – P Auckloo v/s MIE – Before Supreme Court

26 PRIOR YEAR ADJUSTMENT

Prior year adjustment have been made to the Financial Statements as follows:

	30 June 2021
	Rs
Depreciation on Building	16,700
Project Expenses	141,750
Advance Account	<u>1,665,385</u>
	<u>1,823,835</u>



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Mauritius Institute of Education
for the year ended 30 June 2021**

NATIONAL AUDIT OFFICE



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

Opinion

I have audited the financial statements of the Mauritius Institute of Education, which comprise the statement of financial position as at 30 June 2021 and the statement of financial performance, statement of changes in net assets/equity, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Institute of Education as at 30 June 2021, 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.

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 Council 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.

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

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

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

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

Public Procurement Act

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



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