



**MAURITIUS INSTITUTE OF EDUCATION**



# **ANNUAL REPORT** 2016-2017

*Empowering Professionals for Quality Education*







# ANNUAL REPORT

2016 - 2017

**Empowering Professionals  
for Quality Education**





## Board Members

- **Mr R P Ramlugun**  
Chairperson, MIE Council  
Senior Chief Executive, Ministry of Education & Human Resources, Tertiary Education & Scientific Research (MoE)
- **Dr O Nath Varma**  
Director, MIE
- **Mrs N Boodhoo**, OSK  
Chairperson, Public Service Commission
- **Mr R Meettook**  
Permanent Secretary, representative of the Ministry of Education & Human Resources, Tertiary Education & Scientific Research (MoE)
- **Dr A K Taher**  
Representative of the MoE
- **Mrs Z Guness-Goolbar**  
Representative of the MoE
- **Mrs A Pawan**  
Representative of the Prime Minister's Office
- **Mrs S P S Sew Hee**  
Representative of the Ministry of Finance & Economic Development
- **Mrs B Ramano**  
Representative of the University of Mauritius
- **Dr A Carpooran**, OSK  
Member appointed by the Prime Minister
- **Mr T Ramanah**  
Member appointed by the Prime Minister
- **Mr P Jootun**  
Member appointed by the Prime Minister
- **Mr P C Nuckchady**  
Member appointed by the Prime Minister
- **Dr J P D Moutou**  
Member appointed by the Prime Minister
- **Professor V Naëck** (till May 2017)  
Representative of Academic Staff
- **Dr (Mrs) B Oogarah-Pratap** (as from June 2017)  
Representative of Academic Staff
- **Mr K Seeburrn**  
Representative of Non-Academic Staff
- **Miss S Museliah** (till April 2016)  
Representative of the Students' Union
- **Mr P Purawoo** (as from May 2016)  
Representative of the Students' Union
- **Mrs O Cudian**  
Registrar, MIE (Secretary)

## Corporate Information

Number of Employees in-service at the MIE for the periods January – June 2016 & July 2016 – June 2017

Category	January - June 2016				July 2016 - June 2017			
	Establishment	Contract	Temporary Basis	Part-time Basis	Establishment	Contract	Temporary Basis	Part-time Basis
Academic staff	96	1	-	45	98	-	-	131
Administrative staff	16	-	-	-	16	-	-	-
Support personnel	180	1	4	-	184	-	-	-
<b>Total</b>	<b>292</b>	<b>2</b>	<b>4</b>	<b>-</b>	<b>298</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Top Management Profile

### 1. Dr O Nath Varma

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

### 2. Mrs O Cudian

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

### 3. Dr C P Jaddoo (as at 21 April 2016)

Dr Jaddoo is the Head of the School of Arts and Humanities. He holds a BA (Hons.) Economics (Bombay), MBA (UoM), PGCE (MIE), and PhD (Ansted University, Malaysia).

### 4. Dr (Mrs) N Rughoonundun-Chellapermal (as from 22 April 2016)

Dr (Ms) Rughoonundun-Chellapermal joined the MIE in 1991 and has been appointed Head of the School of Arts and Humanities as from 22 April 2016. She was also the Head of the Yunit Kreol Morisien since its setting up in 2011. She holds a Licence en Lettres Modernes and a Maîtrise en Sciences du Langage (Université de La Sorbonne Nouvelle, Paris), a DEA en linguistique générale et appliquée (Université René Descartes, Paris V) and a Doctorat, NR., en Sciences de l'éducation (Université de Toulouse-Le Mirail), all with Distinction. She has been awarded the Chevalier de l'ordre des Palmes Académiques by the French Republic.



## 5. **Mr C Tengar**

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

## 6. **Professor V Naëck**

Professor Naëck holds a PhD (University of Reunion Island) in cognitive education. He is the Representative of Academic Staff on Council. He has a well-established expertise in psycho-pedagogy. He shouldered the responsibilities of Head of the School of Education and Head of Teacher Education for the Primary and Early Childhood Education till January 2015. He currently oversees all matters related to development of curriculum materials at the MIE.

## 7. **Professor Y Ramma** *(as at 21 April 2016)*

Professor Ramma was the Head of the School of Science and Mathematics till 21 April 2016. He is the Chair, Research at the Mauritius Institute of Education. He is holder of a PhD in Physics, MSc (Physics), MA in Education as well as a Post Graduate Certificate in Professional Studies in Mentoring.

## 8. **Dr Anwar Bhai Rumjaun** *(as from 22 April 2016)*

Dr Rumjaun has been appointed as the Head of the School of Science and Mathematics as from 22 April 2016. He holds a Licence (Biologie des Organismes), Maîtrise (Biologie des Organismes), DEA (Phytopathologie) and Doctorat (Virologie Végétale) Paris, France

## 9. **Mrs S Poonet**

Mrs Poonet is the Head of the School of Applied Sciences and Head of the Early Childhood Education Unit. She holds a BSc in Home Economics (Punjab University, India), Special Certificate in Home Economics Education (Rusden College, Melbourne) and Master of Education (MEd), Deakin University, Australia.

## 10. **Mr K B Cathan** *(as at 05 February 2016)*

Mr Cathan was the Head of the Centre for Open and Distance Learning. He is the holder of a BA (Hons.) Politics and Sociology (Durham University), Master of Education, Administration and Management (University of Sydney), Post Graduate Certificate in Education (University of Leicester) and a Certificate in Business Management (UoM).

## 11. **Mr K Goodoory** *(as from 22 April 2016)*

Mr Goodoory was Acting Head of the Centre for Open and Distance Learning as from 09 February 2016 and was appointed as Head of the Centre for Open and Distance Learning as from 22 April 2016. He holds a BTech in Computer Science and Engineering from IIT, Bombay and a MA in Education from the University of Brighton.

## 12. **Mr N Fulena**

Mr Fulena is the Financial Controller of the Institute. He is a Fellow Member of the Association of Chartered Certified Accountants (FCCA).

## 13. **Mr K Seeburrun**

Mr Seeburrun is the Head Librarian at the Institute and is the representative of Non-Academic Staff on Council since October 2012. He holds a BA in Sociology (1st Class Hons.) and a Bachelor of Library and Information Science (BLIS) - (1st Class Hons.), Maharaja Syajirao University of Baroda, India. He is Life Member of the Indian Library Association and he is a Member of the Mauritius Council of Registered Librarians.



Dr Om Nath Varma

## Director's Report

The MIE is responsible for Teacher Education, Curriculum Development and Research in Education. It has assumed major responsibilities in line with its mandate, and is fully involved in the implementation of Government policy in education.

The MIE Act 1973 (first amended in 1984) was amended again in April 2017 to become a degree awarding institution.

## Teacher Education

As in the previous years, the MIE has continued to offer a number of teacher education programmes. From January to June 2016, a total of 2617 students were registered on different programmes, of which there were 44 Doctoral students, made up of 18 EdD students on a joint programme with the University of Brighton, UK (UoB), and 26 PhD students on the programme offered in association with the University of KwaZulu Natal, South Africa; 57 students were registered for the joint MA Education programme with UoB, and there were 607 Post Graduate Certificate in Education (PGCE) students.

From July 2016 to June 2017, there were 3435 students: 59 on the two doctoral programmes, 49 MA Education students (UoB-MIE) and 944 PGCE students, while there were 2383 on other programmes.

## New Programmes

The MIE has developed a PGCE for Educators to be engaged in the teaching of Kreol Morisien for Grades 7, 8 and 9. Training started in 2017.

The MIE developed a Certificate Programme for the training of Holistic Education resource persons so as to enable the Ministry to start the teaching of the non-core subjects in primary schools, namely Health and Physical Education, the Arts (Drama, Dance, Music, and Visual Arts), and Values and Citizenship Education.

A Diploma Programme for another grade of Educators enlisted in Primary Schools-Educators for Holistic Education Programme (HEP) was also developed. It is a programme for a duration of 2 years and 3 months, at par with the Teacher's Diploma Primary. Training started in January 2017.

A special training programme for Educators holding qualification in either English or French languages willing to teach Kreol Morisien at Grade 7 was approved by Academic Board.





### ▲ Post Graduate Diploma in Education - Recognised by University of Brighton

The MIE has developed a Post Graduate Diploma programme to be offered to prospective students wishing to enroll on the MA Education (UoB-MIE). The UoB recognizes the PG Dip as an equivalent of the first year of the MA Education programme which it has been offering jointly with the MIE since 1994. The UoB carries out an external validation of all the assignments and final results to ensure parity with the first year of the MA Education programme.



### ▲ B.Ed Primary

The MIE has also embarked on the development of the B.Ed primary, in line with the request of the Ministry and the recommendation of the PRB. This programme will be on offer to primary school Educators who possess a Teacher's Diploma in Education. The MIE is at present engaged in the writing of the modules so that they may be offered through a blended mode. As the MIE Act has been amended and the MIE is now able to grant its own degrees, we expect to offer this programme as from early 2018.

## Graduation Ceremony

331 students graduated in July 2016, 158 in December 2016 and 249 in June 2017. The MIE holds a separate graduation ceremony for Rodriguan students in Rodrigues, in association with the Commission for Education.





## Curriculum Development

### Development of NCF and Syllabi

The MIE completed the development of the National Curriculum Framework for Grades 1 to 6 and for Grades 7, 8 and 9. The two documents are available online. Alongside, the MIE has developed and published all the syllabi for the subjects taught at primary level as well as secondary level for Grades 7, 8 and 9. These documents were finalized after lengthy consultative meetings with key stakeholders, namely Educators from each subject area, as well as Officers from the Ministry, MGI, MITD, and MQA. Consultations were also conducted in Rodrigues.

### Textbook writing

The MIE was engaged in the review of all textbooks for Grades 1 to 6 from January to June 2016. The MIE reviewed textbooks for all subject areas. All the textbooks were ready by the end of September 2016, thus ensuring that the textbooks were printed and delivered on time for in schools. Part 2 of the textbooks were delivered in March 2017, in view of the urgency of the situation. A Number of textbooks were developed in 2016 and 2017: 213 textbooks were published, out of which there were 149 revised and 64 new textbooks for the primary sector. This included both students' and teachers' books.

A further review of Grades 1, 2, 3 and 5 textbooks is being carried out during 2017, in view of the reprints for 2018. Grades 4 and 6 are under review to be submitted for reprint later in 2017. New textbooks for English and French Languages for Grade 2 have been planned and the work started in early 2017.

All the Curriculum documents and textbooks for the primary cycle, Grades 1 to 6, are made available online through the MIE website. Over 1 million hits were received and about 300 thousand reads of the textbooks online were noted as at June 2017.



### Primary School Readiness

The MIE developed the Primary School Readiness test that is meant to be used at the beginning of primary schooling so as to gauge pupils' readiness to join primary schooling. It allows Educators to carry out remedial teaching and reduce the problem of adaptation with primary schooling for children. It is a tool developed for the first time in Mauritius.



## Textbooks for Grades 7

The MIE embarked on the writing of Grade 7 textbooks as from April 2017. These textbooks will be available for all Grade 7 subjects in January 2018. A total of 15 textbooks are being developed by the MIE, which includes all the subjects taught at this grade, namely English Language and Literature, French Language and Literature, Mathematics, Science, Social and Modern Studies, Technology Studies, Business and Entrepreneurship Education, ICT, Physical Education, Art and Design, Drama & Theatre, Kreol Morisien and Arabic.

## Introduction of Tablet Project in Grades 1, 2, and 3

*Tablet Project - MIE is responsible for the development of interactive books to be provided in the Tablet for Grades 1 and 2.*

The MIE has worked out an implementation plan for the introduction of Tablet in Grades 1 and 2, in a bid to assist the Ministry in its innovation programmes. The MIE has enlisted the support of resource persons from Primary and Secondary schools to engage in this project. It also invested in specialised software so as to enable the development of the interactive textbooks.

MIE rented additional space so as to cater for the expansion of the digitization projects of the MIE and the Ministry of Education and Human Resources, Tertiary Education and Scientific research., .

The MIE's support was also sought by the Ministry for the implementation of the School Net 1 and 2, the introduction of WIFI and provision for the Moodle platform for all schools in Mauritius. A new server has been installed at the Centre for Open and Distance Learning of the MIE so as to allow the implementation of this project.



## Massively Empowered Classrooms

*The MIE Virtual Campus hosts the intellectual capital of the Mauritius Institute of Education and all Mauritian teachers who wish to contribute to the online repository of learning resources. This platform is built on the Massively Empowered Classroom (MEC) concept of Microsoft Research.*



The Centre for Open and Distance Learning (CODL) of the MIE sought the collaboration of Microsoft India to develop a Massively Empowered Classroom, which aims at becoming a virtual campus for the MIE. The MIE is the third place in the world where such a platform was launched, after India and Jordan. It hosts a number of digital materials and provides support on ICT in education as well as acts as a platform to inform and train a large number of people in the use of digital technology for education. The Massively Empowered Classroom (MEC) is a project designed to bring online educational content and techniques in blended learning to the whole of Mauritius and even beyond. It offers a solution that would allow us to meet the expectation of the Government and the Ministry of Education in the wake of the major reforms the Ministry is undertaking. It was launched by Mr Sriram Rajamani, the Research Director, Microsoft Research India Lab. The MIE also received the technical support of Sidharth Prakash, the project director for Microsoft India.



## Research

The Research Unit has initiated a number of research projects currently undertaken by the MIE staff. The following projects are being funded by the MIE

1. Investigating how far the TDS Physical Education programme prepares in-service teachers in the teaching of the theory component in Physical Education at lower secondary level.
2. Developing ICT resources for the teaching and learning of vectors at 'A' level.
3. Promoting critical thinking among TDS pre-service Physical Education trainee teachers in a practical based module and a theory based module.
4. Exploring the content knowledge and pedagogical content knowledge of pre- and in-service PGCE trainees towards a research-based teacher education model.
5. Vers un modèle éco-complexe des pratiques (socio) langagières dans les écoles pré-primaires à Maurice: pistes, perspectives et implications épistémologico-théoriques, didactiques, pédagogiques et politiques.
6. Innovative practices in teacher education: Understanding the roles of subject matter experts (SMEs) to enhance online teaching and learning.

Academic staff of the MIE also received funding from the Mauritius Research Council under the Unsolicited Research & Innovation Grant Scheme. The following research projects are underway:

1. Students' (& graduates') difficulties in Science, Mathematics and Technology during transitions from Secondary to Tertiary levels, and to teacher training.
2. School violence and indiscipline in Primary Schools: A case study for creating safer schools in Mauritius through an intervention programme.
3. Design and experimentation of digital classroom for the 21st Century in Secondary Schools.
4. Globalisation, National Development, and Poverty in Mauritius: What is the Role of Education in Building National/Local Capacity and Enhancing the Lives of the Socio-economically Poor.



## Higher Studies Cell

A Higher Studies Cell has been set up at the MIE so as to initiate and monitor the development of higher education courses and initiate research seminars. A number of Research seminars have been organized by the Higher Studies Cell in association with the University of Brighton and the University of Kwa Zulu Natal. These seminars target the PGCE, Master's level and Doctoral students.

**14 April, 2016 - Post graduate Education Research Conference**

**30 November 2016 - Research Seminar: Strengthening the Research Culture at the MIE**

**19 April 2017 - Post Graduate Education Research Conference on the theme: Multilingualism and Education: Challenges and Prospects in the Mauritian context**

All the research seminars were attended by our trainees and researchers from across the tertiary institutions.

Besides the research seminars, the Higher Studies Cell also organized a capacity building workshop on Academic Writing from 15 to 16 April 2016. It was led by Professor Michael Samuel of the UKZN.

## Quality Assurance

The MIE has successfully consolidated its Quality Assurance Division with the appointment of a full-time Academic Staff to look at all Quality Assurance issues at the MIE. While it looks at the quality assurance of all courses offered at the MIE, it also monitors the implementation of all quality assurance measures across the institution and reports directly to the Tertiary Education commission on QA issues.

Alongside the Tertiary Education Commission and the Mauritius Qualifications Authority, the MIE is the third institution to obtain membership of the International Network for Quality Assurance Agencies in Higher Education.

## Rules and regulations for staff and Students

The Rules and Regulations for Students and Staff have been thoroughly reviewed in line with all the recent developments and innovations in teaching and learning and the exigencies of the new era in education and training.

## Digitization at the MIE

The MIE has invested considerably in the digital projects ensuring that it stays in the forefront of digital technology and makes ample and judicious use of technology. As such, the MIE possesses core infrastructure that enables access to WIFI technology for all staff and students. It has also employed two Programmers to ensure that all the examinations processes are fully digitized. As investment in this sector is high, the MIE has resorted to an in-house development model so as to incrementally enhance its IT infrastructure and services.

## Projects

### Construction of New Building

Council approved the award of a contract for the construction of a new building for the MIE. It makes provision for 16 additional classrooms on the MIE campus. The building of a contract value of Rs47,664,388.70 was awarded to Super Construction in September 2016. Work started in October 2016 and the project is expected to be completed within 360 days. The project is being executed within the set time frame.



### Code Craft

The MIE initiated a coding competition for Form 3 students using Scratch, an open source programming software, on the theme "Digital Story Telling". It involved the participation of about 315 students from 75 secondary schools. Mauritius was among the few countries in the world having initiated such a competition as a means to foster programming and innovative practices in line with the 21st Century Skills and the Sustainable Development Goals of the UNESCO. This project was funded through a sponsorship of the Rotary Club of Port-Louis. It will be a yearly project.





## Art-Environment and Sustainable Development

The MIE personnel initiated a number of projects in line with the emerging needs and the Sustainable Development Goals SDG4. One of the projects was completed in 2017. It involved the conversion of used objects into art objects. The Recyclo-Enviro project provided an opportunity for Secondary Art students to express their creativity and imagination through sustainable art practices with the objective of creating change in the Mauritian community as well as initiated students into sustainable business opportunities in the field of Arts. The project received the sponsorship of the Rotary Club of Port Louis for the second consecutive year.



## Centenary of Mr Frank Richard

The MIE celebrated the Centenary of Mr Frank Richard, the first Director of the Mauritius Institute of Education. It hosted a special tribute to Mr Frank Richard in the company of his family members. He was remembered as a man of exception, a Director who stamped his vision and authority on the institution, giving it an identity, and as a determined person with resolute spirit pushing for the Mauritianisation of the curriculum.



## Extra-Curricular Activities

The English Department initiated a Book Club and a Creative Writing Clubs for MIE trainees.

Le printemps des poètes, 1st edition was held as a homage to writer and poet, Late Vinod Rughoonundun, in collaboration with IFM (Institut français de Maurice) and the Performing Arts Unit of the MIE.

## Kreol Morisien

3 staff members of MIE served on the Mauritian Creole Technical Vocabulary committee set up by the Ministry of Education and Human Resources, Tertiary Education and Scientific Research.

The Kreole Unit developed a special programme for training of Educators to serve as Educators for the Kreol Morisien language at Grade 7 level as from 2018.

## Association with International Organisations

### CIEP Project on Special Education Needs

The Special Education Needs Department along with the CIEP, Reunion Island, received approval from the Ministry for the funding of a 3- year programme for the capacity building of trainers in the SEN sector for Pre-Primary, Primary and Secondary schools. The total budget for the project is Euro.182,000.- The share of the MIE will amount to Euro 60,000.- over three years. The project will be jointly financed by the European Union, the University of La Reunion and the MIE, under the aegis of the CIEP.

### Agence Universitaire de La Francophonie

The MIE has been associated with the Agence Universitaire de La Francophonie. During 2016, the AUF approved an Education Technology Incubator Project to be undertaken by the Centre for Open and Distance Learning. It aims at developing innovative educational activities, applications and games for the education sector with the help of aspiring software engineers willing to work in the field of education. The MIE will supervise and provide all academic and technological input for the project. The project was estimated to the tune of Euro 67,000.

The AUF continued to provide short-term continuous professional development in areas of ICT and technology through resource persons for its member states. In May 2017, 5 members of the CODL, MIE, participated in the International Creathon, 2017, which was a competition in the field of ICT and pedagogical innovation.

In June 2017, the AUF organised the first training of trainers on "Barcamp" (French for Bootcamp) for the MIE personnel. This was an initiation for trainers into the development and holding of "Bootcamp". A bootcamp is a

technical training programme that teaches programming with the biggest impact and relevance to current market needs so as to initiate learners into 21st Century Competencies.

### National Council of Educational Research and Training (NCERT)

The MIE established links with the NCERT, New Delhi. This is an apex organisation for curriculum development, textbook development and digital resource creations in India. As a government organisation it readily agreed to the signing of a MoU with MIE, to provide close collaboration to help the MIE and the Ministry of Education with the reforms in education.

### Renewal of MoU with the University of KwaZulu Natal, South Africa

The MIE renewed the Memorandum of Understanding with the School of Education of the UKZN. This MoU provides for the running of the PhD programme in education for Mauritian nationals. Since Mauritius is in the SADC preferential exchange Zone, the MIE students will benefit from all the rebates and facilities offered to South African counterparts. The MIE has enrolled another batch of students for Cohort 3 of the UKZN-MIE programme in the second half of 2017.

### Support to Seychelles

The MIE's help was solicited by the Seychelles for training in the field of Special Education Needs. The MIE personnel conducted workshops for the Ministry of Education personnel in Seychelles.



## Training in Rodrigues

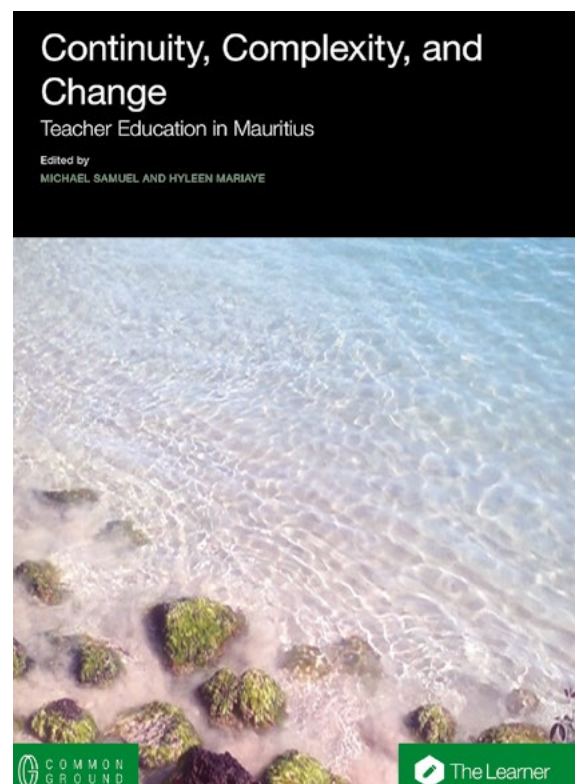
The MIE is also responsible for all the training in the island of Rodrigues. In 2016 the MIE ran the following courses in Rodrigues: PCGE, Diploma in Educational Supervision and Inspection, Teacher's Diploma Primary, Teacher's Diploma Kreol Morisien, and Teacher's Certificate Early Childhood Education. A total of 205 trainees were on the roll. In 2017 there were 34 additional trainees from Rodrigues. Besides award courses, the MIE also makes all training workshops available to Rodrigues for capacity building and in the context of educational reform and innovation.

## International Publication on Teacher Education in Mauritius

The staff of the MIE contributed to the publication of a book entitled *Continuity, Complexity and Change: Teacher Education in Mauritius*. It was co-edited by Dr Hyleen Mariaye, Associate Professor, MIE, and Professor Michael Samuel, UKZN. The book was published by Common Grounds Publishing, Illinois, USA. It is based on a research project originally attempting to construct an institutional biography of the MIE, the only teacher education institution in Mauritius, which over time explored methodological and theoretical challenges and the potential of narrative and life history research. The intersection between the personal, the institutional and the political forces characterises the textured biographies of partnerships with national and international partners within the state, the wider community and the academic research community.

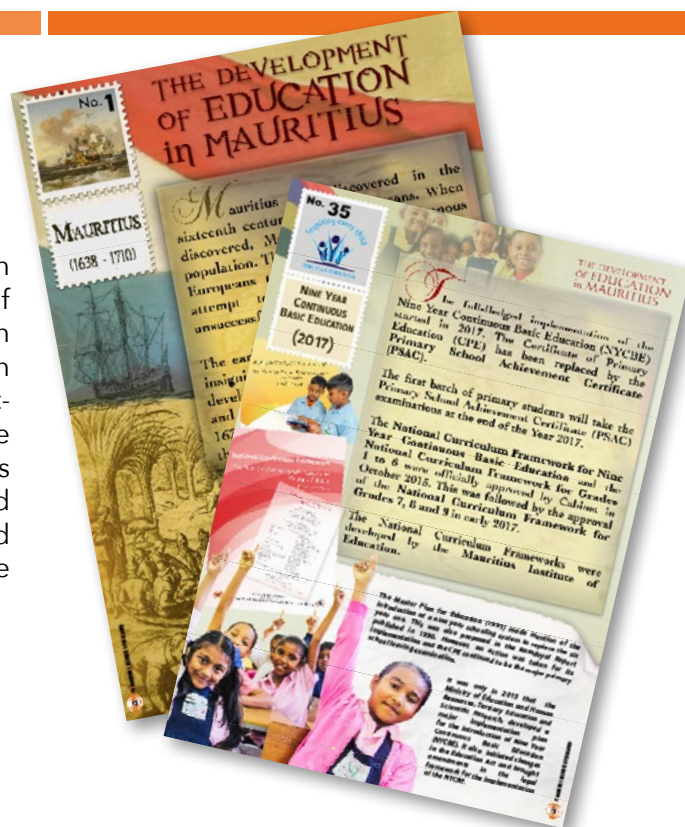
The book extends debates around researching Small Island Developing States (SIDS) and the kinds of comparative research implications it might have for reframing our conceptions of international Higher Education collaborations. The book draws on the narratives of participants involved

as pioneers, managers and foot soldiers of the 40-year history of the MIE, showing the processes of navigating their professional journeys. It provides insights into how academics as institutional researchers generated from their experience critical questions about themselves in the face of the multiple challenges which have come to characterise the world of Higher Education. At the heart of this work sits a desire for a re-articulation of the nature of what it means to teach teachers, for self-understanding, and for the reclaiming of agency institutionally, individually and internationally. It paints a complex canvas of voices emerging from the past, the present, and the future, offering possibilities for collective and creative reconstruction in Higher Education. The book activates "a third generation studies of SIDS" to expand beyond previously deficient or parochial understandings of comparative SIDS research. It has succeeded to speak beyond the island context to an international audience interested in Higher Education and teacher education studies. It is available online through Amazon.



## Permanent Exhibition on the History of Education

The MIE produced a permanent exhibition on Education that traces the beginning of Mauritian Education, right from the Dutch colonisation period, through the French and British colonisation periods, the post-independence period up to the latest Nine Year Continuous Basic Education reforms initiated as from 2015. It has been mounted with state-of-the-art graphic work developed in-house and available for the public in the corridors of the MIE.



## Technology for Teaching and Learning

### Clickers for teaching and assessment

The MIE is the first institution in Mauritius and among the few in this part of the world to have initiated the use of clickers for teaching and assessment. It is a classroom response system using a set of hardware and software that facilitates teaching activities as well as on the spot assessment. Each student submits an answer to the question using a handheld transmitter (a "clicker") that beams a radio-frequency signal to a receiver attached to the teacher's computer. The software allows the tutor to collect the students' answers and produces a bar chart showing how many students chose each of the answer choices. The tutor can make instant instructional choices in response to the bar chart generated by the software.

### Software for development of interactive books

The MIE has also invested in a number of software that allows the development of interactive digital resources. This includes the use of Flipbook technology to publish all textbooks online. The MIE acquired latest digital softwares like Kotobee, FlipHTML5, that help to produce latest high quality publications for the primary, secondary as well as tertiary sectors

### Software for development of interactive books

The MIE has completed the building of a sound-proof studio with all recording facilities. It is now in a position to start its own radio podcast and video recordings for its courses and curriculum development programmes.





## The Graphic Section at the MIE

The MIE has a workforce of five full-time graphic artists. It is responsible for all pre-press work and final production of all the graphic setup for publication. It has, in 2016-17, produced all the textbooks that have been written by the MIE. The MIE assumes the responsibility for all pre-press work until the final publication by the Ministry. The services of the graphic artists have been highly instrumental in helping the MIE to meet all publication deadlines. In 2016, the MIE produced the Entrepreneurship Education textbook, a model which will be used for the publication of the Grade 7 textbooks made available in 2018.



## Services to other institutions

### Mauritius Examinations Syndicate

The MIE collaborated with the Mauritius Examinations Syndicate in the finalisation of assessment for the new PSAC Assessment at the end of the primary cycle. This was highly instrumental in helping to reach a consensus on the assessment objectives and procedures.

### Private institutions

The MIE's help was solicited by private educational institutions for support in teaching and learning. It also provided support to private institutions in the implementation of digital technology and pedagogy.

## Service to Community

The MIE has been offering its premises for free tuition in diverse subjects, an initiative of the Women's for Peace Association. There are about 300 needy students taking free tuition on Saturday afternoons. This programme has been highly successful for a number of years now as many secondary school children have benefitted from free tuition and some have successfully completed tertiary education.

### Awarding body for Recognition of Prior Learning for MQA

The MIE has agreed to be the awarding body for the Mauritius Qualifications Authority (MQA) for its recognition of Prior Learning programmes for the SEN sector. It has already started this award process. The MIE has also collaborated with the MQA in the field of Early Childhood Education.

### Collaboration with ICAC

The MIE has developed an Anti-Corruption Framework Policy for the institution in association with the ICAC. This policy has been presented to Council for its adoption and dissemination as well as its implementation at Institutional level.

### Early Childhood Cares and Education Authority (ECCEA)

The MIE has embarked on the review of the National Curriculum Framework for the Pre-Primary Education upon the request of the ECCEA.



### 3. Strategic Directions

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

### 4. Mandate

- Teacher Education
- Educational Research
- Curriculum Planning and Development

### 5. Beneficiaries and stakeholders

- Educators & Managerial cadres and allied service staff of Pre-Primary, Primary & Secondary sectors in the field of education
- Ministries, Departments, NGOs, Professionals in Education, Local & International partners

### 6. Corporate Governance Statement

The Council consists of:

1. Chairperson;
2. Chairperson of the Public Service Commission
3. Director
4. Representative of the Prime Minister's Office;
5. Permanent Secretary and two other representatives of the Ministry of Education & HR; TE & SR
6. Representative of the Ministry of Finance & Economic Development;
7. Representative of the University of Mauritius
8. Two representatives of staff of the Institute, one representing the academic staff and one representing non-academic staff
9. Representative of the students' union of the Institute  
*and*
10. Such other members, not exceeding five, as may be nominated by the Prime Minister.



## 7. Profile of Council Members

### • **Mr R P Ramlugun**

Mr Ramlugun is the Senior Chief Executive at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. He has been Educator, Assistant Permanent Secretary, Deputy Permanent Secretary and Permanent Secretary in various Ministries.

He holds a BA (Hons.) Administration, University of Mauritius and a PGCE, Mauritius Institute of Education. He has served as Chairperson and member of various Boards and Committees.

He has been awarded the 'Chevalier des Palmes Académiques' by the French Authorities in 2006 in recognition of his contribution to establishing closer Educational ties and partnership with Reunion - France.

He has been the Chairperson of the MIE Council as from November 2015.

### • **Dr O Nath Varma**

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

### • **Mrs N Boodhoo, OSK**

Mrs Boodhoo holds a Diploma in Public Administration and Management from the University of Mauritius.

She joined the Civil Service in July 1968 and climbed the hierarchical ladder up to the post of Senior Chief Executive. She was appointed Assistant Secretary in May 1976 and Principal Assistant Secretary in December 1990. As Permanent Secretary, she served the Ministry of Housing and Lands (October 2001 to August 2002), Ministry of Arts and Culture (August 2002 to 2005) and the Ministry of Agro Industry and Fisheries (2005-2008). In 2008, she was appointed Senior Chief Executive at the Ministry of Agro Industry and Fisheries. After a dedicated

and loyal service she retired from the public service in 2009. She served as Chairperson of the Mauritius Sugar Authority (2009). After her retirement, she served as Member to the Public Officers and Welfare Council.

Mrs Boodhoo was appointed Chairperson of the Public Service Commission and Disciplined Forces Service Commission in August 2014. She has also been a member of the Judicial and Legal Service Commission and a member of MIE Council since August 2014.

### • **Mr R Meettook**

Mr R Meettook holds a Diploma in Public Administration and Management (University of Mauritius), a Diplôme du Centre d'Etudes Financière, Economique et Bancaires - (3ème Cycle) - Caisse Française de Développement (Paris) and Diplôme d'Etude Supérieur (Management) - Université de Paris (Sorbonne).

He has also undergone Professional Training in Economic Diplomacy - London School of Economics and Promotion of FDI - Economic Development Board, Singapore.

He is a Permanent Secretary at the Ministry of Education and Human Resources, Tertiary Education & Scientific Research.

### • **Mrs A Pawan**

Mrs A Pawan has been a Deputy Permanent Secretary at the Home Affairs Division, Prime Minister's Office since December 2012. She holds a Certificate in Management Studies, Diploma in Business English, Diploma in Administration and Management and a Master in Business Administration.

### • **Dr A K Taher**

Dr Taher is the Chief Technical Officer at the Ministry of Education & Human Resources, Tertiary Education & Scientific Research.

He holds a License-ès-Lettres, Modernes, a Maîtrise-ès-Lettres Modernes, a Master de Psycho-Pédagogie and a Doctorat-ès-Lettres, Modernes from Aix-en-Provence University, France.

- **Mrs Z K Guiness-Goolbar**

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

- **Mrs S P S Sew Hee**

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

- **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 1994. In 2008, she completed her Master of Business Administration with Distinction from the University of Mauritius.

- **Dr A Carpooran, OSK**

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

- **Mr P Jootun**

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

- **Mr J P D Moutou**

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

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

- **Mr P C Nuckchady**

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

- **Mr T Ramanah**

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

- **Prof. V Naëck**

Prof. Naëck holds a Ph.D from the University of Reunion Island in cognitive education. He joined the MIE in 1995 and is now Professor in the School of Education with a well-established expertise in psycho-pedagogy. He shouldered the responsibilities of Head of School of Education and Head of Teacher Education for the Primary and Early Childhood Education till January 2015. He currently oversees all matters related to Curriculum Development and Supervision at the MIE.

- **Dr (Mrs) Brinda Oogarah-Pratap**

Dr (Mrs) Brinda Oogarah-Pratap is Associate Professor at the MIE since February 2010. She holds a Bachelor in Nutrition and Food Science (from Curtin University, Australia), a Masters in Public Health Nutrition (from



the University of Massachusetts, USA), a Postgraduate Certificate in Online Education and Doctor of Education (from University of Southern Queensland, Australia). She is the national coordinator of the Healthy Kids Programme, a global multi-stakeholder nutrition education programme for school children offered in 84 countries, funded by Nestle Company. She is the Representative of Academic Staff on the MIE Council since June 2017.

- **Mr K Seeburrun**

Mr Seeburrun, Head Librarian, holds a BA in Sociology (1st Class Hons.) and a Bachelor of Library and Information Science (BLIS) - (1st Class Hons.), Maharaja Sayajirao University of Baroda, India. He is a Life Member of Indian Library Association and is a Member of Mauritius Council of Registered Librarians.

He is the President of the Mauritius Institute of Education Staff Union (MIESU) and representative of non Academic Staff on Council.

- **Mrs V K Museliah (Till April 2016)**

Mrs Museliah holds a Teacher's Diploma Primary Certificate from the MIE. She represented students on the MIE Council.

- **Mr P Purawoo (As from May 2016)**

Mr Purawoo holds a BSc in Mathematics from the University of Mauritius and a Post Graduate Certificate in Education from the MIE. He represents students on MIE Council.

- **Mrs O Cudian (Secretary)**

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

## 8. Committees of Council

To enable Council to pay closer attention to important issues facing the Institute, four sub-committees have been established.



The members of these sub-committees have been 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.

### (a) Appointments Committee

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

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

#### (i) Senior Appointments Committee

The members of the Senior Appointments Committee are:

Mr P Chitamun Chairperson (till April 2017)

Mrs S R Sonah-Ori Chairperson (as from May 2017)

Dr O Nath Varma Director, MIE

Mrs D Sauba, Representative, Ministry of Education & HR, TE & SR (till April 2017)

Mr L Dwarkan, Representative, Ministry of Education & HR, TE & SR (as from May 2017)

Mr P Jootun, Council Member

Mr T Ramanah, Council Member

Mrs O Cudian, Registrar, MIE (Secretary)

**(ii) Junior Appointments Committee**

The members of the Junior Appointments Committee are:

Mrs Z Guness-Goolbar- Deputy Permanent Secretary, Ministry of Education & HR, TE & SR (Chairperson)

Mr P Jootun, Council Member

Mrs O Cudian, Registrar

**(b) Audit Committee**

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

The members of the Audit Committee are:

Mr M Varaden, Deputy Permanent Secretary, Ministry of Education & HR, TE & SR (Chairperson) (BA - Health Sciences and Social Services; MBA - Health Care Services; DPAM)

Mrs S P Sew Hee, Council Member

Mr J P Moutou, Council Member

Mrs O Cudian, Registrar, MIE (Secretary)

Mr H K Golap, Internal Auditor (In attendance)

**(c) Finance Committee**

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

Mrs S P S Sew Hee, Representative, Ministry of Finance & Economic Development, (Chairperson)

Mr S Moothia, Manager of Financial Operations, Ministry of Education & HR, SR & TE

Dr O Nath Varma, Director, MIE

Mr N Fulena, Financial Controller, MIE

Mrs O Cudian, Registrar MIE (Secretary)

**(d) Procurement Committee**

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

Dr O Nath Varma- Director (Chairperson)

Mr N Fulena - Financial Controller

Mr A Becceea - Ag. Principal Procurement and Supply Officer

Mrs O Cudian - Registrar (Secretary)

The Committee functions as per the requirements of the Public Procurement Act.

**9. Communication with Stakeholders**

Open lines of communication are maintained to ensure optimal transparency and disclosure of information at all levels. Relevant information is also posted on the official website of the MIE.

**10. Risk Management**

The Internal Audit Department identifies and assesses the risks present at the Institute. The Internal Audit Department provides recommendations to the Director or to the Chairman 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 and 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.

**11. 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 for taking such steps, as are reasonably available to him, to safeguard the assets of the Institute and to detect fraud and other irregularities.



## 12. Related Party Transaction

The Mauritius Institute of Education is a parastatal body operating under the aegis of the Ministry of Education and Human Resources, Tertiary Education & Scientific Research. During the financial year the Institute had no Related Party Transaction.

## 13. Policies and Practices as regards Social, Ethical, Safety, Health and Environmental Issues

The Mauritius Institute of Education is fully committed to bringing about a healthy and safety culture at work. The Institute maintains a conducive working environment and spares no effort to uplift its physical environment.

## 14. Service to Community

MIE has been active in the provision of service to the community through projects initiated in schools and the community.

## 15. Statement of Director's Responsibilities

- The Director has the general responsibility to the Council for maintaining and promoting the good order and efficiency of the Institute. He is the principal academic and administrative officer and it is the Director's responsibility to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Institute.
- The financial statements have been prepared in accordance with existing accounting practices and reasonable steps have been taken for the prevention and detection of fraud and other irregularities in order to safeguard the assets of the Institute.
- Adequate accounting records and an effective system of internal controls and risk management have been maintained.

- A Copy of the MIE's audited financial statement is submitted to the Financial Reporting Council, in accordance with the Financial Reporting Act 2004.
- Appropriate accounting policies, supported by reasonable and prudent judgments and estimates, have been used consistently.
- Applicable accounting standards have been followed.
- The code of the Corporate Governance has been adhered to.
- The external auditors are responsible for reporting on whether the financial statements are fairly presented.

APPROVED BY THE BOARD OF DIRECTORS  
AND SIGNED ON ITS BEHALF



Mr R P Ramlugun  
Chairperson



Dr O Nath Varma  
Director

Date: 30/4/2018

## Attendance at Council Meetings

January 2016 to June 2016/July 2016 to June 2017

	2016						2017					
	327 27/1	328 22/4	329 24/5	330 3/6	331 20/6	332 8/9	333 9/11	334 20/12	335 9/3	336 27/4	337 26/5	338 16/6
Mr R P Ramlugun (Chairperson)	P	A	A	A	A	P	P	P	P	P	P	P
Mr R Meetook (replacing Mr Ramlugun)	-	P	P	P	P	-	-	-	-	-	-	-
Dr O Nath Varma	P	P	P	P	P	P	P	P	P	P	P	P
Mrs N Boodhoo, OSK	P	A	A	A	A	p	P	A	A	P	P	P
Mr R Meetook	P	-	-	-	-	A	P	A	P	A	A	P
Dr A K Taher	A	A	A	A	A	A	A	A	A	A	A	A
Mrs Z Guiness Goolbar	p	p	p	A	A	A	p	p	p	p	A	p
Mrs A Pawan	p	A	A	A	A	A	A	A	A	A	A	A
Mrs P S Sew Hee	p	p	A	A	A	p	p	p	p	p	A	p
Mrs B Ramano	p	p	p	p	p	A	p	p	A	p	p	p
Mr P K Nuckchady	p	p	p	p	p	p	p	p	p	p	A	p
Mr P Jootun	p	p	p	p	p	p	p	p	p	p	p	p
Mr T Ramanah	P	P	P	P	P	P	P	P	P	P	P	P
Dr A Carpooran, OSK	p	p	p	p	P	A	p	p	p	p	p	p
Mr J P D Moutou	A	p	p	p	p	p	p	p	p	p	p	A
Prof. V Naeck	P	p	p	p	p	p	p	p	p	p	p	-
Dr (Mrs) B Oogarah Pratap	-	-	-	-	-	-	-	-	-	-	-	P
Mr K Seeburrun	p	p	p	p	p	p	p	p	p	p	p	p
Ms V Museliah	A	P	-	-	-	-	-	-	-	-	-	-
Mr P Purawoo	-	-	A	P	P	P	p	p	p	A	p	A
Mrs O Cudian (Registrar/ Secretary)	P	P	P	P	P	P	P	P	P	P	P	P

\*P: Present A: Apology



## Attendance at Academic Board Meetings


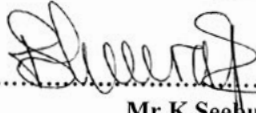
January 2016 to June 2016/July 2016 to June 2017

Sn	Name	226th 17.02. 2016	227th 19.05. 2016	228th 17.06. 2016	229th 18.07. 2016	230th 22.09. 2016	231th 16.11. 2016	232th 28.03. 2017
1	Dr O N Varma	P	P	P	P	P	P	P
2	Mr K Goodoory	P		A	P		P	P
3	Mr M Pyneandee (replacing Mr K Goodoory)		P			P		
4	Prof Y Ramma	P						
5	Dr A Rumjaun		P	P	P	P	P	P
6	Prof V Naeck		A	P	P	A	P	P
7	Mr C Tengar	P	P	P	P	A	P	P
8	Mrs S Poonet	P	P	P	P	P	P	P
9	Dr CP Jadoo	A						
10	Dr (Mrs) N Rughoonundun-Chellapermal		P	A	P	P		P
11	Dr (Mrs) A Ankiah-Gangadeen (replacing Dr N Rughoonundun-Chellapermal)						P	
12	Mr K Seeburrun	P	P	P	P	P	P	P
13	Mr R Rajcoomar	P	P	P	P	P	P	P
14	Dr R Nenduradu	P	A	P	P	P	P	P
15	Dr V Putchay	A	P	P	P	P	A	P
16	Dr I Ramlall	P	P	P	P	P	P	P
17	Mr I Seetaramadoo	P	P	P	P	P	P	P
18	Mr C Armoogum	P	P	P	P	A	A	A
19	Mr C Jahangeer	P	P	P	A	P	P	P
20	Mr L Despois	A	A	A	A	A		
21	Dr (Mrs) S Bhowon-Ramsarah	A	P	P	P	A	P	P
22	Mr M Luchoomun	A	A	A	A	A	A	A
23	Mr D Lallchand				P	P	A	A

<i>Sn</i>	<i>Name</i>	<i>226th 17.02. 2016</i>	<i>227th 19.05. 2016</i>	<i>228th 17.06. 2016</i>	<i>229th 18.07. 2016</i>	<i>230th 22.09. 2016</i>	<i>231th 16.11. 2016</i>	<i>232th 28.03. 2017</i>
24	Mr A Teka	P						
25	Mr D Lallchand		A	P				
26	Mr I Dwarka				A	P	P	A
27	Mr V Ramdonee				P	P	P	P
28	Mrs A Ghoorah		P	A	A	A	P	P
29	Mr A Yearoo	A						
30	Mr D Bheekharry	A						
31	Mr I Dwarka		P	P				
32	Mr V Ramdonee		P	P				
33	Mr K Ng Wong Hing	P						
34	Mrs O Cudian ( <i>Secretary</i> )	P	P	P	P	P		P
35	Mrs R Azaree ( <i>Secretary</i> ) replacing Mrs O Cudian						P	

# MAURITIUS INSTITUTE OF EDUCATION

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Notes	Jan 2016- June 2017	Restated December 2015
		Rs.	Rs.
<b><u>ASSETS</u></b>			
<b>Current Assets</b>			
Cash and cash equivalent	7	22,091,394	32,287,982
Inventories	8	1,691,447	1,541,230
Trade and other receivables	9	1,780,407	2,561,775
		<u>25,563,248</u>	<u>36,390,987</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	155,964,629	122,428,081
Intangible assets	11	1,237,929	1,196,550
		<u>157,202,558</u>	<u>123,624,631</u>
<b>TOTAL ASSETS</b>		<u><u>182,765,806</u></u>	<u><u>160,015,618</u></u>
<b><u>LIABILITIES</u></b>			
<b>Current Liabilities</b>			
Trade and other payables	12	13,694,948	9,075,503
Employee benefit	12	9,800,352	11,934,894
		<u>23,495,300</u>	<u>21,010,397</u>
<b>Non-Current Liabilities</b>			
Long Term Provisions			
Employee benefits	13	61,047,688	60,984,477
Retirement benefit obligations	14	338,019,652	280,053,763
		<u>399,067,340</u>	<u>341,038,240</u>
<b>TOTAL LIABILITIES</b>		<u><u>422,562,640</u></u>	<u><u>362,048,637</u></u>
<b>NET LIABILITIES</b>		<b>(239,796,834)</b>	<b>(202,033,019)</b>
Accumulated Deficit	15	<b>(240,088,087)</b>	<b>(202,343,572)</b>
Donations	16	<b>291,253</b>	<b>310,552</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>		<u><u>182,765,806</u></u>	<u><u>160,015,618</u></u>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">               .....  <b>Mr R P Ramlugun</b>              Chairperson         </div> <div style="text-align: center;">               .....  <b>Mr K Seeburrun</b>              Board Member         </div> </div> <div style="margin-top: 10px;">             Date: <u>30/4/18</u> </div>			

The notes on pages 33 to 55 form part of these Financial Statements.



# MAURITIUS INSTITUTE OF EDUCATION

## STATEMENT OF FINANCIAL PERFORMANCE

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	Notes	Jan 2016- June 2017	Restated December 2015
		Rs.	Rs.
<b>REVENUE</b>			
<i>Revenue from exchange transactions</i>			
Course fees and other related revenue	17	20,391,954	11,697,833
Other income	17	2,995,367	4,627,320
Nine Year Schooling		8,895,097	
<i>Revenue from non-exchange transactions</i>		32,282,418	16,325,153
Grant from Government - Recurrent		353,369,599	237,818,779
- Capital		50,228,705	6,937,206
<b>TOTAL REVENUE</b>		<b>435,880,722</b>	<b>261,081,138</b>
<b>EXPENSES</b>			
Staff costs and other related costs	18	396,437,102	252,455,830
Academic expenses	19	33,686,422	15,901,055
Other operating expenses	20	30,497,711	18,883,824
Depreciation and Amortisation charges	21	13,064,554	9,507,427
<b>TOTAL EXPENSES</b>		<b>473,685,789</b>	<b>296,748,136</b>
Deficit from operations		(37,805,067)	(35,666,998)
Profit on Disposal			71,083
<b>DEFICIT FOR THE YEAR/PERIOD</b>		<b>(37,805,067)</b>	<b>(35,595,914)</b>

The notes on pages 33 to 55 form part of these Financial Statements.

# MAURITIUS INSTITUTE OF EDUCATION

## STATEMENT OF CHANGES IN NET ASSETS/EQUITY

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	<u>Accumulated Deficit</u>
<b>Balance at 1st January 2016</b>	(202,343,572)
Deficit for the year	(37,805,067)
Projects written off	60,552.00
<b>Balance at 30 June 2017</b>	<u><u>(240,088,087)</u></u>

## STATEMENT OF CHANGES IN NET ASSETS/ EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015

	<u>Accumulated Deficit</u>
	Rs.
<b>Balance at 1 January 2015</b>	(163,882,519.00)
Adjustments as per F.Assets 2014	17,046,711.27
Adjustments as per F.Assets 2014	(19,911,849.91)
Deficit for the year	(35,595,914.00)
<b>Balance at 31 December 2015</b>	<u><u>(202,343,571.64)</u></u>

# MAURITIUS INSTITUTE OF EDUCATION

## CASH FLOW STATEMENT

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	Jan 2016- June 2017	Restated December 2015
Notes	Rs.	Rs.
<b>Cash flow from operating activities</b>		
<b>Net Deficit for the Year/Period</b>	(37,805,067)	(35,595,914)
<b>Adjustments for:-</b>		
Depreciation & Amortisation	13,064,554	9,507,427
Interest received	(12,705)	(208,480)
Provision for employee benefits	(2,071,331)	7,601,312
Retirement benefit obligations	57,965,889	38,132,926
Profit on Disposal		(71,083)
<b>Operating deficit before working capital changes</b>	<b>31,141,340</b>	<b>19,366,188</b>
Decrease/ (Increase) in other receivables -Car loan		
Decrease/ (Increase) in other receivables	781,368	(502,108)
Decrease in inventories	(150,217)	(677,468)
Decrease/ (Increase) in other payables	4,735,951	2,562,233
Decrease in Deposits	(55,956)	56,524
<b>Net cash flows from operating activities</b>	<b>36,452,486</b>	<b>20,805,370</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment and Intangible assets	(46,661,779)	(15,506,146)
Proceeds from disposal		71,082
<b>Net cash used in investing activities</b>	<b>(46,661,779)</b>	<b>(15,435,064)</b>
<b>Cash flows from financing activities</b>		
Interest received	12,705	208,480
<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>(10,196,588)</b>	<b>5,578,786</b>
<b>Movements in cash and cash equivalents</b>		
Cash and cash equivalents at the beginning of the year/period	32,287,982	26,709,196
Cash and cash equivalents at the close of the year/period	7 22,091,394	32,287,982
<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>(10,196,588)</b>	<b>5,578,786</b>

The Cash Flow has been prepared using the indirect method.

### (a) Cash and cash equivalents

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

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

	Jan 2016- June 2017	December 2015
Cash at bank	21,771,394	31,967,982
Short term deposit	320,000	320,000
	<b>22,091,394</b>	<b>32,287,982</b>

The entity has no undrawn borrowing facilities.



# MAURITIUS INSTITUTE OF EDUCATION

## STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

Particulars	Approved Jan to June 2016	Approved July to June 2017	18 months Budget	Variances	Revised 18 months Budget	18 months Actual Jan16-June 17	18 months Financial Statements Jan16-June 17
Basic Salaries	70,018,155	145,698,000	215,716,155		215,716,155	212,896,505	213,252,928
Salary Compensation	1,194,300		1,194,300		1,194,300	827,700	827,700
Overtime	1,750,000	2,900,000	4,650,000	300,000	4,950,000	3,927,504	4,146,595
Pension Contribution	10,267,585	21,217,000	31,484,585		31,484,585	30,490,397	30,490,397
WC/FPS	1,294,025	2,658,000	3,952,025		3,952,025	3,620,651	3,807,914
End of year Bonus		12,151,000	12,151,000		12,151,000	11,733,574	17,359,525
Part time Lecture Fees	1,250,000	2,500,000	3,750,000	200,000	3,950,000	3,848,303	4,255,594
Acting/Responsibility Allowance	375,000	900,000	1,275,000	300,000	1,575,000	1,417,494	1,432,823
Extra Assistance	75,000	250,000	325,000		325,000	260,029	1,455,863
Chairman's & Members' Fees	475,000	1,200,000	1,675,000	300,000	1,975,000	1,815,038	1,938,654
Employees' Welfare Fund	750,000	1,600,000	2,350,000		2,350,000	2,235,154	2,147,893
Sick leave Credit	5,926,600	8,640,000	14,566,600		14,566,600	16,289,813	12,219,370
Cash in lieu of Duty Free	1,356,900	2,750,000	4,106,900		4,106,900	3,973,569	3,973,569
Travelling & Transport	8,253,950	17,461,000	25,714,950	200,000	25,914,950	25,780,928	25,801,704
Passage Credit	2,500,000	6,400,000	8,900,000		8,900,000	7,350,505	9,422,741
Uniforms	550,000	550,000	1,100,000		1,100,000	1,024,607	1,024,607
Office Expenses & Incidentals	1,000,000	3,200,000	4,200,000	300,000	4,500,000	5,267,168	5,017,532
Postage	175,000	425,000	600,000	300,000	900,000	742,789	744,192
Newspapers, Books, Periodicals	1,000,000	2,000,000	3,000,000		3,000,000	2,993,978	2,994,823
Petrol & Oil for Motor Vehicles	195,000	300,000	495,000		495,000	271,563	271,563
Maintenance & Upkeep of Vehicles	200,000	375,000	575,000		575,000	554,280	536,802
Telecommunications Charges	1,150,000	2,900,000	4,050,000	- 300,000	3,750,000	3,430,787	3,559,246
Electricity	1,900,000	3,800,000	5,700,000	- 300,000	5,400,000	4,660,332	4,898,298
Water Charges	67,500	135,000	202,500		202,500	151,455	171,633
Gas	2,500	5,000	7,500		7,500		
Overseas Missions & Allowances	150,000	600,000	750,000		750,000	580,926	647,494
Insurance of Staff & Students	200,000	400,000	600,000		600,000	323,584	324,187
Research & Consultancy	375,000	750,000	1,125,000	- 300,000	825,000	363,750	381,262
Rent & Housing Allowance	825,000	1,800,000	2,625,000	200,000	2,825,000	2,816,237	2,668,014
Legal & Professional Fees	175,000	100,000	275,000		275,000	55,000	79,700
Audit Fees	112,500	200,000	312,500		312,500		300,000
Contract Officers	665,000	1,600,000	2,265,000		2,265,000	1,246,718	1,291,452
Maintenance of Buildings, Grounds & Gardens	2,250,000	3,700,000	5,950,000		5,950,000	5,209,368	5,562,637
Repairs, Maintenance & Insurance of Equipment	925,000	1,900,000	2,825,000		2,825,000	3,952,000	3,515,815
Materials for Courses	925,000	1,876,000	2,801,000	- 200,000	2,601,000	1,849,511	1,771,437
Membership to International Organisations	50,000	75,000	125,000		125,000	122,913	122,913
Publicity & Advertising	250,000	300,000	550,000		550,000	314,976	314,976
Hospitality & Ceremonials	450,000	1,000,000	1,450,000		1,450,000	978,120	1,251,771
Performing Arts Unit	175,000	250,000	425,000		425,000		
Graduation Ceremony	500,000	1,000,000	1,500,000		1,500,000	1,037,139	1,074,137
Workshops & Seminars	537,500	837,000	1,374,500	- 300,000	1,074,500	736,629	777,973
Printing & Publications	150,000	119,000	269,000		269,000	31,250	159,250
Quality Assurance	150,000	200,000	350,000		350,000	217,627	217,627
UNESCO Chair in Education	1,000	1,000	2,000		2,000		
Digitisation of Curriculum Materials	1,455,000	2,400,000	3,855,000		3,855,000	3,518,870	3,693,194
Curriculum Development - Primary & Secondary	2,500,000	1,200,000	3,700,000		3,700,000	13,489,371	13,810,917
Tablet Project	600,000	600,000	1,200,000		1,200,000	825,000	865,000
Link Agreement	375,000	500,000	875,000	- 300,000	575,000		
Staff Development Programme	1,250,000	2,280,000	3,530,000	- 200,000	3,330,000	2,721,403	2,462,908
Security Services	500,000	900,000	1,400,000		1,400,000	1,368,000	1,296,000
Medical Scheme	550,000	1,100,000	1,650,000		1,650,000	1,478,750	1,478,750
Bachelor in Education Courses	370,000	1,200,000	1,570,000	300,000	1,870,000	1,798,249	1,905,827
Distance Education Courses	750,000	1,600,000	2,350,000	- 300,000	2,050,000	427,815	429,915
Development of Teachers' Diploma and B.Ed Primary	2,025,000	1,500,000	3,525,000	- 200,000	3,325,000	31,999	44,000
	130,967,515	270,003,000	400,970,515	-	400,970,515	391,059,328	398,199,119

# MAURITIUS INSTITUTE OF EDUCATION

## STATEMENT OF BUDGETS, ACTUAL CASH AND ACCRUED BASED AMOUNTS FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

Particulars	Approved Jan to June 2016	Approved July to June 2017	18 months Budget	Variances	Revised 18 months Budget	18 months Actual Jan16-June17	18 months Financial Statements Jan16-June 17
<b>Financing</b>							
Government Grant	122,181,221	240,000,000	362,181,221		362,181,221	362,264,695	362,264,696
Unspent Cash Book Balance	3,816,294	12,000,000	15,816,294		15,816,294	15,816,294	
Transfer from Reserves		12,001,400	12,001,400		12,001,400	2,000,000	
Revenue from Students	4,000,000	5,000,000	9,000,000		9,000,000	13,100,095	13,106,345
Miscellaneous Receipts	1,500,000	1,001,600	2,501,600		2,501,600	6,090,187	6,090,187
	131,497,515	270,003,000	401,500,515		401,500,515	399,271,271	381,461,228
<b>Capital</b>							
Extension to MIE Buildings	19,090,000	10,000,000	29,090,000		38,491,734	30,918,903	30,918,903
Office Furniture & Equipment	4,805,000	3,000,000	7,805,000	2,000,000	9,805,000	8,836,705	9,020,705 *
Construction of one storey building		2,000,000	2,000,000		2,000,000	1,872,534	1,872,534 **
Electrical Works (South Block, Primary Block, Canteen & Gym)	700,000		700,000		700,000	668,133	668,133
Renovation to MIE Buildings	1,000,000	2,000,000	3,000,000	- 2,000,000	1,000,000		
Consultancy works for Lifts	4,000,000		4,000,000		4,000,000	2,774,950	2,901,950 ***
	29,595,000	17,000,000	46,595,000		55,996,734	45,071,225	45,382,225

Note: The above statement has been prepared on a pro-rata basis.

\* Paid Rs 184,000( Accrual) paid in July included in Financial Statements

\*\* Retention Money Rs 99466 to be paid in 2018

\*\*\* Retention money Rs 127000 not yet paid and included in Financial Statements as accrual



# MAURITIUS INSTITUTE OF EDUCATION

## STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

Particulars	18 MONTHS BUDGET	Revised 18 months Budget	Variances	comments
Basic Salaries	215,716,155	215,716,155		
Salary Compensation	1,194,300	1,194,300		
Overtime	4,650,000	4,950,000	300,000	
Pension Contribution	31,484,585	31,484,585		
WC/FPS	3,952,025	3,952,025		
End of year Bonus	12,151,000	12,151,000		
Part time Lecture Fees	3,750,000	3,950,000	200,000	
Acting/Responsibility Allowance	1,275,000	1,575,000	300,000	
Extra Assistance	325,000	325,000		
Chairman's & Members' Fees	1,675,000	1,975,000	300,000	
Employees' Welfare Fund	2,350,000	2,350,000		
Sick leave Credit	14,566,600	14,566,600		
Cash in lieu of Duty Free	4,106,900	4,106,900		
Travelling & Transport	25,714,950	25,914,950	200,000	
Passage Credit	8,900,000	8,900,000		
Uniforms	1,100,000	1,100,000		
Office Expenses & Incidentals	4,200,000	4,500,000		
Postage	600,000	900,000	300,000	
Newspapers, Books, Periodicals	3,000,000	3,000,000		
Petrol & Oil for Motor Vehicles	495,000	495,000		
Maintenance & Upkeep of Vehicles	575,000	575,000		
Telecommunications Charges	4,050,000	3,750,000		
Electricity	5,700,000	5,400,000	- 300,000	
Water Charges	202,500	202,500		
Gas	7,500	7,500		
Overseas Missions & Allowances	750,000	750,000		
Insurance of Staff & Students	600,000	600,000		
Research & Consultancy	1,125,000	825,000	- 300,000	
Rent & Housing Allowance	2,625,000	2,825,000	200,000	
Legal & Professional Fees	275,000	275,000		
Audit Fees	312,500	312,500		
Contract Officers	2,265,000	2,265,000		
Maintenance of Buildings, Grounds & Gardens	5,950,000	5,950,000		
Repairs, Maintenance & Insurance of Equipment	2,825,000	2,825,000		
Materials for Courses	2,801,000	2,601,000	- 200,000	
Membership to International Organisations	125,000	125,000		
Publicity & Advertising	550,000	550,000		
Hospitality & Ceremonials	1,450,000	1,450,000		
Performing Arts Unit	425,000	425,000		
Graduation Ceremony	1,500,000	1,500,000		
Workshops & Seminars	1,374,500	1,074,500	- 300,000	
Printing & Publications	269,000	269,000		
Quality Assurance	350,000	350,000		
UNESCO Chair in Education	2,000	2,000		
Digitisation of Curriculum Materia	3,855,000	3,855,000		
Curriculum Development - Primary & Secondary	3,700,000	3,700,000		
Tablet Project	1,200,000	1,200,000		
Link Agreement	875,000	575,000	- 300,000	
Staff Development Programme	3,530,000	3,330,000	- 200,000	
Security Services	1,400,000	1,400,000		
Medical Scheme	1,650,000	1,650,000		
Bachelor in Education Courses	1,570,000	1,870,000	300,000	
Distance Education Courses	2,350,000	2,050,000	- 300,000	
Development of Teachers' Diploma and B.Ed Primary	3,525,000	3,325,000	- 200,000	
	400,970,515	400,970,515	-	



## MAURITIUS INSTITUTE OF EDUCATION

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL  
AND REVISED FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

Particulars	18 MONTHS BUDGET	Revised 18 months Budget		
<b>Financing</b>				
Government Grant	362,181,221	362,181,221		
Unspent Cash Book Balance	15,816,294	15,816,294		
Transfer from Reserves	12,001,400	12,001,400		
Revenue from Students	9,000,000	9,000,000		
Miscellaneous Receipts	2,501,600	2,501,600		
	401,500,515	401,500,515		
<b>Capital</b>				
Extension to MIE Buildings	29,090,000	38,491,734		
Office Furniture & Equipment	7,805,000	9,805,000		
Construction of one storey building	2,000,000	2,000,000		
Electrical Works (South Block, Primary Block, Canteen & Gvm)	700,000	700,000		
Renovation to MIE Buildings	3,000,000	1,000,000		
Consultancy works for Lifts	4,000,000	4,000,000		
	46,595,000	55,996,734		

Note: Rs 2 m reallocated from Renovation MIE building to Office Furniture and Equipment

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

### Note 1.

#### (a) Legal Form and Activities

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

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

#### (b) IPSAS issued but not yet effective

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

IPSAS	Effective Date
IPSAS 33 - First-Time Adoption of Accrual Basis IPSASs	A first time adopter shall apply this standard if its first IPSAS financial statements are for a period beginning on or after January 1, 2017
IPSAS 34 - Separate Financial Statements	Annual financial statements covering period beginning on or after January 1, 2017. Earlier application is encouraged
IPSAS 35 - Consolidated Financial Statements	Annual financial statements covering period beginning on or after January 1, 2017. Earlier application is encouraged
IPSAS 36 - Investments in Associates and Joint Ventures	Annual financial statements covering period beginning on or after January 1, 2017. Earlier application is encouraged
IPSAS 37 - Joint Arrangements	Annual financial statements covering period beginning on or after January 1, 2017. Earlier application is encouraged
IPSAS 38 - Disclosure of Interests in Other Entities	Annual periods beginning on or after 1 January 2017. Earlier application permitted - but only if IPSAS 34, IPSAS 35, IPSAS 36, and IPSAS 37 are applied from the same date.

IPSAS 39 - Employee Benefits	Annual periods beginning on or after 1 January 2018. Earlier application encouraged. IPSAS 39 supersedes IPSAS 25. IPSAS 25 remains applicable until IPSAS 39 is applied or becomes effective, whichever is earlier.
IPSAS 40 - Public Sector Combinations	Annual periods beginning on or after 1 January 2019, with earlier application encouraged, IPSAS 40 is applied prospectively and public sector combinations occurring prior to the application of IPSAS 40 are not restated.

These IPSASs will have no impact on the account of MIE except for IPSAS 39 (Employee Benefits), the impact of which on the MIE's financial statements is still being considered.

## Note 2.

### Basis of Preparation

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

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

### Measurement Base

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

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

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



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

### **Note 3.**

#### **Recommended Practice Guidelines (RPGs)**

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

### **Note 4.**

#### **Accounting Period**

Following government's decision to change the reporting period from calendar year to an accounting period which ends on 30 June, the financial statement for the current period have exceptionally been prepared for a period of 18 months from January 2016 to 30 June 2017. The amounts disclosed for the current period are therefore not comparable with the previous 12-month period.

### **Note 5.**

#### **Budget Information**

The Budget is prepared on a Cash Basis, classified by nature of expenses, and covers the 18 month period 1st January 2016 to 30 June 2017. The Financial Statements have been prepared on an accrual basis, thus no comparison could be made.

### **Note 6.**

#### **Accounting Policies**

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

##### **(a) Revenue recognition**

1. Revenue from course fees is recognized on an accrual basis. According to IPSAS course fees have to be recognized over the period of instruction.
2. Recurrent and Capital grants as received from the parent Ministry are recognized on a cash basis as required by IPSAS. Rs 353,369,599 have been received as Recurrent Grant and Rs 50,228,705 as Capital Grant for the construction of a new building and for the purchase of equipment.
3. Courses such as Bachelor in Education are run in collaboration with University of Mauritius and University of Technology. Fees are apportioned 50% library fee and 50% exam fee and 60%/40% respectively.
4. Mauritius Research Council - Research Project on Design and Experimentation of Digital Classroom for the 21st Century in Secondary School - Rs 1,663,516 has been received and total expenditure to the tune of Rs 902,253 has been incurred during the period.

5. Nestle Kids Programme – Development of Nutrition Education Resources / Materials for Nestle Global Healthy Kids Programme was sponsored by Nestle Mauritius. Rs 1,198,186 has been received and total expenditure to the tune of Rs 752,900 was incurred during the period.
6. University of Brighton – collaboration for MA courses and Doctorate in Education (EdD) – Rs 825,745 has been received and total expenditure to the tune of Rs 567,266 was incurred.

### **Other revenues**

Other receipts are recognized on an accrual basis.

### **None paying courses**

During the period under review some 41 courses were being provided out of which four courses were provided at no cost.

## **(b) Trade and Other Receivables**

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

## **(c) Leased Asset**

1. As lessee the MIE has a leased agreement for the occupation of a building situated at Soobiah Avenue, Reduit for office purposes. Rs 2,668,014 has been paid for period January 2016 to June 2017 as rent. The duration of the lease is for a period of 3 years and a monthly rent of Rs 223,223.
2. As lessor the MIE rents part of its building to Mr Aurokium for the running of a canteen. An amount of Rs 360,000 has been received for period Jan 2016 – June 2017. The duration of the lease is for a period of 3 years and a monthly rent of Rs 20,000

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

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

- (i) Not later than one year – Rs 2,678,676.
- (ii) Later than one year and not later than five years – Rs 10,714,704, subject to the lease being renewed.

## **(d) Foreign Currency Transactions**

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

## **(e) Defined Benefit Pension Plan**

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

For defined benefit retirement plans, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses that exceed 10 per cent of the greater of the present value of the MIE's defined benefit obligation and the fair value of plan assets are amortised over the expected average remaining working lives of the participating employees. Past service cost is recognized immediately to the extent that the benefits are already vested, and otherwise is amortised on a straight-line basis over the average period until the benefits become vested.

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

#### **(f) Defined Contribution Pension Plan**

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

#### **(g) Employee Leaves Entitlement**

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

#### **(h) Property, Plant and Equipment**

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

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

<b>Fixed Assets</b>	<b>Expected useful life (Years)</b>	<b>Rates of depreciation per annum</b>
Building	50	2%
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.

In view of infrastructural problems in the New MIE Tower a contract is to be awarded shortly for major repairs for the sum of some Rs 20 million. A costly impairment review has not been carried out at this stage. A revaluation exercise will be carried out after major repairs.

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

### **(i) Intangible Assets**

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

### **(j) Cash and Cash Equivalents**

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

### **(k) Inventories**

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

### **(l) Car Loans**

Car loans are disbursed to MIE by the Ministry of Education and Human Resources, Tertiary Education and Scientific Research upon applications by eligible employees as part of the conditions of service. The loans are executed by way of a registered agreement between the MIE and the employees. The car loans which bear an interest of 7.5% and 4 % per annum are repayable monthly over a period of five or seven years. According to IPSAS these car loans do not represent either asset or liability of the MIE. The substance of these transactions relates to the deduction of capital and interest portion from the employee's salaries and their remission to the Ministry of Education. The MIE's Budget /Funds/Net Equity is not affected by either the grant or the repayments of the loans. The details are as follows:

<b>CAR LOAN</b>	<b>Capital RS.</b>
Opening Balance 1/01/2016	<b>28,568,355</b>
Loan Granted	<b>14,203,729</b>
Refunds	<b>(15,400,505)</b>
<b>Closing Balance 30/06/2017</b>	<b>27,371,579</b>
Rs 1,899,320 has been remitted to Ministry of Education as interests for period Jan 2016 – June 2017.	

Number of employees who benefitted from his scheme are 75 (31 December 2015 – 68).

#### **(m) Provisions**

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

#### **(n) Financial Instruments**

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

#### **(o) Fair Values**

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

#### **(p) Trade and Other Payables**

Trade and other payables are stated at their nominal value.

#### **(q) Related Parties**

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

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

## (r) Risk Management Policies

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

### **Interest rate risk**

The MIE's income and operating cash flows are substantially independent of changes in the market interest rates.

### **Credit risk**

Credit risk relates to the possibility of default by employees in settling their loan obligations towards the MIE. The MIE has established a "lien" policy on cars purchased by those employees who benefit from such car loans.

### **Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of credit facilities is available. In order to ensure adequacy of its funding, regarding its obligations to meet both operational and capital requirements, cash flow forecasts are prepared regularly and actions taken accordingly.

### **Market risk**

The MIE's activities do not expose itself to this kind of risk.

### **Currency risk**

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

## (s) Critical Judgements and Key Sources of Estimation Uncertainty

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

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 EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	Jan 2016- June 2017	December 2015
<b>7 CASH AND CASH EQUIVALENTS</b>	<b>Rs.</b>	<b>Rs.</b>
Short term deposit	320,000	320,000
Cash at bank	21,771,394	31,967,982
	<u>22,091,394</u>	<u>32,287,982</u>

Bank balances and cash comprise cash held by the Council and short term bank deposits

The carrying amount of these assets approximates their fair value.

	Jan 2016- June 2017	December 2015
<b>8 INVENTORIES</b>	<b>Rs.</b>	<b>Rs.</b>
Stationery and materials for courses	1,691,447	1,541,230
	<u>1,691,447</u>	<u>-</u>
	<u>1,691,447</u>	<u>1,541,230</u>

	Jan 2016- June 2017	December 2015
<b>9 TRADE AND OTHER RECEIVABLES</b>	<b>Rs.</b>	<b>Rs.</b>
Registration fees (Students)	186,500	662,100
Library fees	4,000	
Panel member	34,000	34,000
Other receivables	93,083	871,196
Interests receivable		5,004
Rent prepaid	223,223	148,223
Other Prepayments	1,239,601	841,252
	<u>1,780,407</u>	<u>2,561,775</u>

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

#### 10 PROPERTY, PLANT AND EQUIPMENT

	Office furniture & equipment	Sports & educational equipment	Computer equipment	Motor vehicles	Buildings	Building in progress	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>COST/ VALUATION</b>							
At 01 January 2016	69,288,399		37,888,369	6,343,314	141,909,546	336,709	255,766,337
Additions	6,032,780		2,154,714		6,625,571	30,918,903	45,731,968
Disposal							-
<b>At 30 JUNE 2017</b>	<b>75,321,179</b>	<b>-</b>	<b>40,043,083</b>	<b>6,343,314</b>	<b>148,535,117</b>	<b>31,255,612</b>	<b>301,498,305</b>
<b>DEPRECIATION</b>							
At 01 January 2016	55,332,929		29,709,020	6,343,314	41,952,994		133,338,257
Charge for the year	3,869,825		3,926,877		4,398,717		12,195,419
Disposal							-
<b>At 30 JUNE 2017</b>	<b>59,202,754</b>	<b>-</b>	<b>33,635,897</b>	<b>6,343,314</b>	<b>46,351,711</b>	<b>-</b>	<b>145,533,676</b>
<b>NET BOOK VALUE</b>							
At 30 JUNE 2017	16,118,425	-	6,407,186	-	102,183,406	31,255,612	155,964,629
<b>At 31 December 2015</b>	<b>13,955,470</b>	<b>-</b>	<b>8,179,349</b>	<b>-</b>	<b>99,956,552</b>	<b>336,709</b>	<b>122,428,081</b>

#### 11 Intangible Assets

	Software Jan 2016- June 2017	Software December 2015
Rs	Rs	Rs
Opening Net Book Value	1,196,551	1,471,357
Additions	929,811	257,755
Amortisation	(888,433)	(532,562)
<b>Closing Net Book Value</b>	<b>1,237,929</b>	<b>1,196,550</b>
Cost	7,003,522	6,073,711
Accumulated Amortisation	(5,765,594)	(4,877,161)
	<b>1,237,928</b>	<b>1,196,550</b>

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	<b>Jan 2016- June 2017</b>	<b>December 2015</b>
<b>12 TRADE AND OTHER PAYABLES</b>	<b>Rs.</b>	<b>Rs.</b>
Other payables	40,451	152,888
Accruals	13,105,578	8,317,740
Short term sick leave	4,300,352	6,934,894
Short term passage benefit	5,500,000	5,000,000
Fund -MIE Student Union	548,919	604,875
	<b>23,495,300</b>	<b>21,010,397</b>



# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

### 13 PAYABLES

Payables represents provision for sick leave , passage credit and car loan contracted with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research.

**Sick Leave:** Employees are allowed to accumulate sick leave not taken at the end of the calendar year up to a maximum of 110 in a sick leave bank as at 30/06/2017. The balance of bank sick leave is valued at the end of the financial year and is recognised as a long term payable.

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

	Jan 2016- June 2017	December 2015
	Rs.	Rs.
Provision for sick leave	51,311,925	52,820,949
Passage benefit	9,735,763	8,163,528
	<u>61,047,688</u>	<u>60,984,477</u>

The provision for sick leave is payable as follows:

#### *Current liabilities*

Payable within one year	4,300,352	6,934,894
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#### *Non-current liabilities*

Payable after one year	51,311,925	52,820,949
	<u>55,612,277</u>	<u>59,755,843</u>

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

#### 14 RETIREMENT BENEFIT OBLIGATIONS

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

The most recent actuarial valuations of the plan assets at the present value of the defined benefit obligations were carried out at 30 JUNE 2017 by SICOM Ltd as per IPSAS 25. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

	18-Month period ending 30 June 2017	December 2015
	Rs.	Rs.
<b>14 RETIREMENT BENEFIT OBLIGATIONS</b>		
<i>Amounts recognised in statement of financial position at end of year:</i>		
Present value of funded obligation	905,951,454	818,179,490
Fair value of plan assets	(220,360,550)	(246,899,900)
	685,590,904	571,279,590
Present value of unfunded obligation		
Unrecognised actuarial gain / (loss)	(347,571,252)	(291,225,827)
<b>Liability recognised in statement of financial position at end of year</b>	<b>338,019,652</b>	<b>280,053,763</b>
<i>Amounts recognised in statement of financial performance:</i>		
Current service cost	27,674,959	17,615,424
Employee contributions	(12,116,555)	(7,842,446)
Fund Expenses	762,319	502,306
Interest cost	79,772,500	55,669,894
(Expected return on plan assets)	(21,997,135)	(19,111,543)
Actuarial loss/(gain) recognised	13,087,992	9,392,557
Past service recognised	-	
<b>Total included in staff costs</b>	<b>87,184,080</b>	<b>56,226,192</b>
<i>Movement in liability recognised in statement of financial position:</i>		
At start of year	280,053,763	241,920,837
Total staff cost as above	87,184,080	56,226,192
(Actual Reserves transferred in)		(30,011)
(Contributions paid by employer)	(29,218,191)	(18,063,255)
<b>At end of year</b>	<b>338,019,652</b>	<b>280,053,763</b>
<i>Actual return on plan assets:</i>	16,037,173	3,864,415

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

#### 14 Main actuarial assumptions at end of year:

Discount rate	6.50%	7.50%
Expected rate of return on plan assets	6.50%	7.50%
Future salary increases	4.00%	5.00%
Future pension increases	3.00%	3.00%

The Assets of the plan are invested in funds managed by State Insurance Company of Mauritius Ltd.

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

	18-Month period ending 30 June 2017	,December 2015
	Rs.	Rs.
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	818,179,490	742,265,248
Current service cost	27,674,959	17,615,424
Interest cost	79,772,500	55,669,894
(Benefits paid)	(83,148,950)	(48,681,093)
Liability (gain) / loss	63,473,455	51,310,017

Peresent value of obligations at end of period

905,951,454	818,179,490
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#### *Reconciliation of fair value of plan assets*

Fair value of plan assets at start of period	246,899,900	266,444,423
Expected return on plan assets	21,997,135	19,111,543
Employer contributions	29,218,191	18,063,255
Employee contributions	12,116,555	7,842,446
Actual reserves transfered in		30,011
Benefits paid and other outgo	(83,911,269)	(49,183,399)
Asset gain / (loss)	(5,959,962)	(15,408,379)

Fair value of plan assets at end of period

220,360,550	246,899,900
-------------	-------------

	18-Month period ending 30 June 2017	,December 2015
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>	%	%
Fixed Interest securities and cash	56.60%	58.61%
Loans	4.40%	4.30%
Local equities	15.80%	15.90%
Overseas bonds and equities	22.60%	21.00%
Property	0.60%	0.70%
<b>Total</b>	<b>100%</b>	<b>100%</b>



# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	18-Month period ending 30 June 2017	December 2015
<b>14 Additional disclosure on assets issued or used by the reporting entity</b>	<b>Rs.</b>	<b>Rs.</b>
<i>Percentage of assets at end of year</i>	<i>%</i>	<i>%</i>
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%
	18-Month period ending 30 June 2017	December 2015
<i>History of obligations, assets and experience adjustments</i>		
Currency	Rs.	Rs.
Fair value of plan assets	220,360,550	246,899,900
(Present value of defined benefit obligation)	(905,951,454)	(818,179,490)
Surplus / (deficit)	(685,590,904)	(571,279,590)
Asset experience gain / (loss) during the period	(5,959,962)	(15,408,379)
Liability experience gain / (loss) during the period	(63,473,455)	(51,310,017)
<i>Year</i>	2017/2018	
Expected employer contributions	30 m	
(Estimate to be reviewed by Mauritius Institute of Education)		

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

#### Data Summary

#### 14 CONTD

##### 1 Active Members

	As at 30 June 2017				2015
	No of members	Average age	Average Salary	Average Service	No of members
<b>Male</b>	154	51	41256	246	163
<b>Female</b>	120	48	40772	237	126
<b>Total/Overall</b>	274	49	41044	242	289

##### 2 Pensioners

	As at 30 June 2017			2015
	No of members	Average age	Average Monthly Pension	No of members
<b>Male</b>	116	72	21811	163
<b>Female</b>	49	68	22018	126
<b>Total/Overall</b>	165	71	21872	289

#### Assumptions as at 30 June 2017

##### Financial assumptions

Discount rate	6.50%
Future salary increase	4.00%
Future pension increase	3.00%
Expected return on assets	6.50%

The discount rate is determined by reference to market yields on government bonds. (IPSAS 25 requires that the discount rate reflects the time value of money)

##### Demographic assumptions

Mortality before retirement	A6770 Ultimate Tables
Mortality in retirement	PA (90) Tables rated down by two years
Retirement age	As per Second Schedule in the Statutory Bodies Pensions Fund Act

#### Recognition of Actuarial gains and losses

The method used to recognize a portion of actuarial gains and losses is the 10% corridor test' as stipulated in Paragraphs 105 & 106 of IPSAS 25

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	<b>Jan 2016- June 2017</b>	<b>December 2015</b>
	<b>Rs.</b>	<b><i>Re Stated</i> Rs.</b>
<b>15 ACCUMULATED DEFICIT</b>		
Balance as at 1 January 2016	(202,343,572)	(163,882,519)
Deficit for the Year/Period	(37,805,067)	(35,595,914)
Projects written off	60,552	17,046,711
		(19,911,850)
Balance as at 30 June 2017	<u>(240,088,087)</u>	<u>(202,343,572)</u>
	<b>Jan 2016- June 2017</b>	<b>December 2015</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>16 DONATION</b>		
Balance as at 1 January 2016	310,552	329,849
Depreciation for the Year/Period	(19,298)	(19,298)
Balance as at 30 June 2017	<u>291,253</u>	<u>310,552</u>



**MAURITIUS INSTITUTE OF EDUCATION****NOTES TO THE FINANCIAL STATEMENTS****FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017**

	Jan 2016- June 2017	December 2015
<b>17 REVENUE</b>		
<u>From Exchange Transactions</u>		
	<b>Rs.</b>	<b>Rs.</b>
Revenue from students	11,297,370	7,605,760
Library fees	1,051,225	527,500
B.Ed Courses - University of Mauritius	1,124,910	585,600
Registration Fees -B.Ed University of Technology	1,913,130	1,678,960
Nestle Healthy Kids Programme	1,198,186	1,814
Mauritius Research Council	1,663,516	
University of KwaZulu Natal -PhD course	407,722	275,013
University of Brighton -MA Course	825,745	381,177
Graduation ceremony	910,150	1,025,000
	<b>20,391,954</b>	<b>12,080,824</b>
	<b>Jan 2016- June 2017</b>	<b>December 2015</b>
	<b>Rs.</b>	<b>Rs.</b>
<b>OTHER INCOME</b>		
Bank interest received	12,705	208,480
Islands Chief Executive (Rodrigues)	76,580	445,555
Middlesex University		276,000
Library ticket and fines on books	29,849	17,697
Rent of premises - Canteen	360,000	100,000
Royalties	552,568	
Youth Empowerment Programme	1,054,378	
Sale of photocopies	23,206	31,044
Awakening Experience Project		92,000
Distance Education and Teacher Education in Africa (DETA)		853,917
Projects written off		463,324
Retirement Pension Benefit (2%)		1,145,179
Mauritius Institute of Health		188,400
Review, stale cheques, loss of books, sale of books, etc	886,081	422,734
	<b>2,995,367</b>	<b>4,244,329</b>

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

### 18 STAFF COSTS

	Jan 2016- June 2017	December 2015
	Rs.	Rs.
Salaries	213,252,928	129,086,599
Compensation	827,700	2,179,200
Sick leave credit	12,219,370	14,552,227
End of year bonus	17,359,525	10,870,998
Pensions	30,490,397	18,882,709
IPSAS adjustment on pension	57,965,889	38,132,926
Extra assistance/ Youth Empowerment Programme	1,455,863	587,467
Overtime	4,146,595	2,646,444
Widows/FPS	3,807,914	2,405,321
National savings fund	2,147,893	1,404,265
Medical Scheme	1,478,750	1,000,650
Passage credit	9,422,741	5,488,182
Travelling/Travel grant/Bus fares	25,801,704	15,613,451
Cash in lieu of Duty free	3,973,569	2,292,718
Uniforms	1,024,608	495,818
Insurance of staff	324,187	338,968
Council chairperson's and members fees	1,938,654	1,086,753
Part time lecture fees *	4,255,594	1,798,028
Acting/Responsibility allowance	1,432,823	778,569
Staff development programme	2,462,908	2,153,077
Overseas passages and allowances	647,494	661,460
	<b>396,437,102</b>	<b>252,455,830</b>
Number of employees as at 30 June 2017	298	299
	Jan 2016- June 2017	December 2015
Aggregate remuneration comprised:	Rs.	Rs.
Salaries	213,252,928	129,086,599
Other Costs	183,184,174	123,369,231
Total	<b>396,437,102</b>	<b>252,455,830</b>

\* Includes Rs 574,210 as excess hours paid to lecturers

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	Jan 2016- June 2017	December 2015
	Rs.	Rs.
<b>19 ACADEMIC EXPENDITURE</b>		
Expenses - Bachelor in Education	1,905,827	695,873
Newspapers, books and periodicals	2,994,823	184,968
Distance Education	429,915	767,750
Digitisation of Curriculum Materials	3,693,194	2,535,435
Teaching of Kreol Morisien	15,750	94,500
Tablet Project Implementation	865,000	1,312,967
Workshop -Basic Pedagogy for Medical Practitioners		48,579
Distance Education and Teacher Education in Africa (DETA)		1,215,414
University of Kwa Zulu Natal -Expenses		192,185
Nestle Health Kids Programme	1,198,186	1,814
Curriculum Development and Resource Centre	13,810,917	3,845,200
Contract officers	1,291,452	1,378,064
Materials for courses	1,771,437	847,277
Printing and Publications	159,250	105,500
Workshops and seminars	777,973	636,409
Rodrigues Course	2,011,415	717,629
Graduation Ceremony	1,074,137	987,782
Quality Assurance	217,628	296,025
Research	902,253	29,765
University of Brighton	567,266	7,920
	<b>33,686,422</b>	<b>15,901,055</b>
	Jan 2016- June 2017	December 2015
	Rs.	Rs.
<b>20 OTHER OPERATING EXPENSES</b>		
Office expenses and incidentals	5,017,532	2,724,113
Publicity and advertising	314,976	270,584
Postage	744,192	422,564
Motor vehicle running expenses	808,366	566,506
Hospitality and ceremonials	1,251,771	791,942
Rent	2,668,014	1,687,795
Electricity, water, telephone and gas	8,629,177	5,452,293
Maintenance of buildings, grounds and gardens	5,562,637	4,118,016
Maintenance and insurance of equipment	3,485,982	1,545,090
Membership to international organisations	122,914	61,705
Debtors Written Off	216,450	
Security services	1,296,000	860,904
Legal and professional fees	79,700	182,312
Audit fees	300,000	200,000
	<b>30,497,711</b>	<b>18,883,824</b>

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

	Jan 2016- June 2017	December 2015
	Rs.	Rs.
<b>21 DEPRECIATION 2017</b>		
Depreciation charged for the year:		
Office furniture and equipment	3,869,825	2,975,335
Computer equipment	3,926,877	3,180,637
Software	888,433	532,562
Motor vehicles	-	-
Buildings	4,398,717	2,838,191
	<u>13,083,852</u>	<u>9,526,725</u>
Less Depreciation on Donation	19,298	19,298
	<u>13,064,554</u>	<u>9,507,427</u>

	Jan 2016- June 2017	December 2015
	Rs.	Rs.
<b>22 DEPOSITS</b>		
MIE Student Union	548,919	604,875
	<u>548,919</u>	<u>604,875</u>



# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

#### 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

The Council has no related party transactions, except for the following:

The Ministry of Education and Human Resource, Tertiary Education and Scientific Research.

The University of Mauritius

The University of Technology

The Tertiary Education Commission

##### Remuneration of key management personnel

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

	Jan 2016- June 2017	December 2015
	Rs.	Rs.
Short-term benefits	19,496,981	13,443,183
Key management personnel includes:		
Director		
Registrar		
Financial Controller		
Heads of Schools		
Chairman and Members of the Board		

#### 25 CONTINGENT LIABILITIES

For the period ending 30 June 2017, there is no pending litigation, claim, judgements or settlement which the Mauritius Institute of Education is a party, or of any transactions or changes in the Mauritius Institute of Education's policies or business activities, which have had or might have a significant effect on the financial position or results of operation that could materially affect the accounts as at 30 June 2017 except for the case of Pem v/s MIE. The estimate of the ultimate cost to or recovery is Rs 500,000

# MAURITIUS INSTITUTE OF EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE EIGHTEEN MONTHS PERIOD ENDING 30 JUNE 2017

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Director		
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**REPORT OF THE  
DIRECTOR OF AUDIT**

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**On the Financial Statements  
of the Mauritius Institute of Education  
for the period ended 30 June 2017**

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**NATIONAL AUDIT OFFICE**

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# NATIONAL AUDIT OFFICE

## REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS INSTITUTE OF EDUCATION

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of Mauritius Institute of Education, which comprise the statement of financial position as at 30 June 2017, the statement of financial performance and the cash flow statement for the period then ended, and a summary of significant accounting policies and other explanatory information.

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 2017, and of its financial performance and its cash flows for the period then ended in accordance with International Public Sector Accounting Standards.

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Mauritius Institute of 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 and the Code of Ethics. 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 is nothing to report in this regard.

## **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 for the period ended 30 June 2017, 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 Responsibility for Compliance***

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

### ***Auditor's Responsibility***

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them. This responsibility includes performing procedures to obtain audit evidence about whether the Mauritius Institute of Education's expenditure and income have been applied to the purposes intended by those charged with governance. Such procedures include the assessment of the risks of material non-compliance.

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

## **Opinion on Compliance**

### ***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.

In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Act.

***Public Procurement Act***

The Mauritius Institute of Education is responsible for the planning and conduct of its procurement. It is also responsible for defining and choosing the appropriate method of procurement and contract type in accordance with the provisions of the Act and relevant Regulations. My responsibility is to report on whether the provisions of Part V of the Act regarding the Bidding Process have been complied with.

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



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23 May 2018





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