

MAURITIUS QUALIFICATIONS AUTHORITY

ANNUAL REPORT **2019 - 2020**

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ANNUAL REPORT **2019 - 2020**

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ABOUT THE MQA

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VISION, MISSION AND OBJECTS OF MQA

VISION Valued qualifications for employability and lifelong learning **MISSION** To continuously enhance good practices and relevant expertise to safeguard public interest in quality education and training **OBJECTS** As per the Mauritius Qualifications Authority Act 2001, the objects of the MQA shall be to: - develop, implement and maintain a National Qualifications Framework; - ensure compliance with provisions for registration and accreditation; - ensure that standards and registered qualifications are

internationally comparable.

SERVICES OFFERED

CORPORATE SERVICES

The Corporate Services Division was, during the period of review, responsible for:

- General Administration
- Human Resources
- Information and Communication Technology
- Finance
- Procurement
- Registry
- Verification and Issue of Certificate of Registration
- Public Relations
- Stores & Documentation
- Assisting in Legal Matters

FRAMEWORK SERVICES

The Framework Services Division was, during the period of review, responsible for:

- Implementing and maintaining the National Qualifications Framework (NQF) by developing and validating qualifications
- Determining level of comparability of foreign qualifications from level one to ten of the NQF
- Establishing Recognition and Equivalence of qualifications in the TVET sector
- Implementing Recognition of Prior Learning (RPL) in various sectors of the economy for Level 2 to Level 6 of the NQF
- Training of RPL Facilitators, Assessors & registration of RPL Facilitators
- Advising on all policy matters relating to the NQF and RPL

QUALITY ASSURANCE SERVICES

The Quality Assurance Services Division was, during the period of review, responsible for:

- Registration and renewal of registration of Training Institutions
 - Accreditation of Award Programmes
 - Monitoring and Quality Audit of Training Institutions
 - ► Approval of Non-Award Courses (Until 31 March 2020)
 - Maintain databases in respect of Training Institutions, Managers, Programme Officers and Accredited Programmes
 - Policies in relation to regulation of training
 - Research on Quality Assurance
- Registration of Managers (Until 30 September 2019)
- Registration of Programme Officers (Until 30 September 2019)
- Registration of Trainers (Until 30 September 2019)

LEARNER ATTAINMENT & INFORMATION SERVICES

The Learner Attainment & Information Services Division was, during the period of review, responsible for:

- Compiling, Analysing and Reporting on TVET statistics
- Maintaining a database of TVET learner's enrolment
- International Linkages & preparation for signing of MOUs'
- Dissemination of information on training to the general public, students and stakeholders through face-to-face meetings, sensitization campaign etc.
- Complaints handling in relation to training & addressing illegal training
- Dealing with legal matters pertaining to TVET training, attending court cases & dealing with appeal cases against decision of MQA



CHAIRPERSON'S STATEMENT

S KOWLESSUR (MRS)

Chairperson

On behalf of the Mauritius Qualifications Authority (MQA) Board, I would like to thank the Board members, the Director and staff of the MQA for their dedicated effort and it is my honour and pleasure to present the Annual Report for the period 01 July 2019 to 30 June 2020 including the financial statements for the said period.



DIRECTOR'S STATEMENT

DR R K PHOOLCHUND

Director

It is indeed with great pleasure that I am reporting on the activities of the Mauritius Qualifications Authority (MQA) to all partners of the training industry as well as to the public at large in respect of the period 01 July 2019 to 30 June 2020.

After more than 18 years of existence, the MQA has made significant progress with the collaboration of key partners in the training sector. In the context of business facilitation, the processes for registration of Training Institutions at the MQA have been streamlined with the elimination of the need for registration of Managers, Programme Officers and Trainers by Training Institutions.

Moreover, a Code of Practice in relation to standards/requirements for Training Institutions and Students for quality service and effective learning as well as guidelines for selection of trainers by the Registered Training Institutions have been developed. In addition, a Complaint Handling Procedure together with a policy for enrolment of international students at MQA Registered Training Institutions were also established.

Enhanced collaboration with the industry has led to the development and implementation of a new mechanism for the development of National Qualifications. For instance, a National Diploma at Level 6 in Business Process Services has been developed and this is a first of its kind qualification that paves the way for higher level of learning in the BPO sector.

In regard to Recognition and Equivalence of qualifications, a new Policy aligned with Addis Convention principles has been developed with a view to easing the mobility of people worldwide through the recognition of skills and competencies acquired.

Besides, a Pilot project in Recognition of Prior Learning (RPL) at higher level (Levels 5 and 6) of the National Qualifications Framework (NQF) in Tourism and Hospitality as well as in the field of Construction in collaboration with key industry stakeholder has been implemented. An RPL Support scheme has also been devised to enable employees and the public, especially the vulnerable groups, to undergo RPL with a view to broadening access to valued qualifications.

All these developments have been possible due to the close collaboration of all our stakeholders. I would like here to express my thanks and gratitude to the Honourable Vice-Prime Minister and Minister of Education, Tertiary Education, Science and Technology for her continued support and I would also like to thank the Chairperson and Members of the MQA Board as well as the staff for their commitment to take the MQA to new heights.

I have the pleasure to submit details of activities carried out at the MQA for the period 01 July 2019 to 30 June 2020 in the chapter on "MQA Achievements & Activities."

THE ROLE AND FUNCTIONS OF MQA

The Mauritius Qualifications Authority (MQA) was established as a body corporate under the Mauritius Qualifications Authority Act 2001. It operated under the aegis of the Ministry of Education, Tertiary Education, Science and Technology during the period of review.

The MQA became operational since 08 May 2002 and its main role as a regulatory body is to maintain the National Qualifications Framework (NQF) – a system designed to recognise the attainment of knowledge, understanding and skills by people in Mauritius; to ensure compliance with provisions for registration and accreditation of training institutions; to ensure that standards and registered qualifications are internationally comparable; to recognize and evaluate qualifications for the purpose of establishing their equivalence in the TVET sector and to recognize and validate competencies acquired outside the formal education and training systems.

The functions of the Authority were

- (a) to formulate and publish policies and criteria, in respect of the technical and vocational training sector, for-
 - (i) the registration of bodies responsible for establishing national standards and qualifications;
 - (ii) the accreditation of bodies responsible for monitoring and auditing such standards and qualifications; and
 - (iii) the registration and accreditation of training institutions;
- (b) to generate and register national standards for any occupation;
- (c) to register qualifications, other than those obtained in the primary, secondary and post-secondary educational sectors:
- (d) to register and accredit training institutions in Mauritius;
- (e) to recognise and validate competencies for purposes of certification obtained outside the formal education and training systems;
- (f) to recognise and evaluate qualifications, other than those obtained in the primary, secondary and postsecondary educational sectors, for the purpose of establishing their equivalence;
- (fa) to recognise non-award courses dispensed by training institutions;
- (g) to keep a database of learning accounts of Mauritians;
- (h) to publish an annual list of registered unit standards, qualifications and training institutions;
- (i) to advise the Minister on matters pertaining to the National Qualifications Framework;
- (j) to perform any other function which the Minister may assign and which is relevant to the National Oualifications Framework.

THE MAURITIUS QUALIFICATIONS AUTHORITY BOARD

The composition of the MQA Board for the Period 01 July 2019 to 30 June 2020 was as follows:

NAME	DESIGNATION	
Mrs S KOWLESSUR	-	Chairperson
Mr R GUNGOO	-	Vice Chairperson
Mr S RAGEN (Up to 13.02.2020) Mr R MEETTOOK (From 02.03.2020 to 12.03.2020)	Senior Chief Executive, Ministry of Education and Human Resources, Tertiary Education and Scientific Research/ Ministry of Education, Tertiary Education, Science and Technology	
Mr V PUTCHAY (As from 13.03.2020)	Permanent Secretary, Ministry of Education and Human Resources, Tertiary Education and Scientific Research/ Ministry of Education, Tertiary Education, Science and Technology	
Mrs S GOWRYDOSS	Deputy Permanent Secretary, Ministry of Education and Human Resources, Tertiary Education and Scientific Research/ Ministry of Education, Tertiary Education, Science and Technology	
Prof. C NAIR (Up to 30.10.2019)	Executive Director, Tertiary Education Commission	Members
Mr S RAGEN (As from 14.02.2020)	Officer-in-Charge, Higher Education Commission	Wellibers
Mrs M MATHUR DABIDIN (From 14.02.2020 to 26.05.2020) Mr Y MUNBODH (As from 27.05.2020)	Deputy Permanent Secretary, Ministry of Education and Human Resources, Tertiary Education and Scientific Research/ Ministry of Education, Tertiary Education, Science and Technology - Officer-in- Charge, Quality Assurance Authority	
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development	
Mr Y MATABUDUL	Chief Executive Officer, Polytechnics Mauritius, Representative of Registered Private Training Institutions	
Mr I JAHANGEER	Independent Person	

PROFILE OF BOARD MEMBERS

(01 JULY 2019 TO 30 JUNE 2020)



Mrs S KOWLESSUR
Chairperson

Mrs S KOWLESSUR has more than 20 years' experience in Marketing and Communications and brings to the table an ability to manage multiple stakeholders and customer relationships at a strategic level. She has been employed as the Chief Marketing Officer at GroFin, a development finance group operating in 15 countries in Africa and MENA. Prior to joining GroFin, Mrs Kowlessur has worked as Head of Corporate Affairs for Barclays Bank, Mauritius, preceded by the role of Head of Marketing and Communications at the Harel Mallac Group in Mauritius. She holds a BSc in Pharmacy from the University of Cape Town, followed by a Master of Business Administration.



Mr R GUNGOO *Vice Chairperson*

Mr R GUNGOO was the representative of Business Mauritius. He holds a Master's Degree in Business Administration with focus in HR, a BA (Hons) in Economics and Management, a postgraduate Diploma in Quality Management, a Diploma in Public Relations, a Diploma in Project Management, a Diploma in Journalism and a Higher Stage Certificate in Accounting from London Chambers of Commerce. Mr Gungoo was a member of the of the Employment Relations Tribunal since six years, a Director of Business Mauritius CSR Fund and a Board member of the National Solidarity Fund. He was a former member of the National Pension Fund Board and the Chairperson of the Business Mauritius IR-HR Forum. He has wide working experience in the field of HR and Industrial Relations in both the private and public sectors.



Mr S RAGEN
Member

Mr S RAGEN became the Senior Chief Executive at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research in April 2019. He holds academic qualifications as follows: B.Com, M.Com, PGCE, Diploma in Public Administration and Management and MSc in Public Sector Management. He joined the service as Assistant Secretary from 1985 to 1994 and was Principal Assistant Secretary from 1994 to 2005. He was appointed Permanent Secretary in 2006 and Senior Chief Executive in April 2019. He also acted as Secretary to the Public Service Commission and Disciplined Forces Service Commission from 2005 to 2006 and in 2015. He was also Director of numerous parastatal bodies and NPF funded private companies such as NHDC, NTC, Omnicane, RDA, Mauritius Housing Company Ltd and others.



Mr V PUTCHAY
Member

Mr V PUTCHAY was the Permanent Secretary at the Ministry of Education, Tertiary Education, Science and Technology from October 2019, responsible for the Tertiary Sector. He was appointed Permanent Secretary on 31 December 2014 and served the Ministry of Public Infrastructure and Land Transport, the Ministry of Business, Enterprise and Cooperatives, and the Ministry of Health and Quality of Life. Prior to his appointment in the post of Permanent Secretary, he served as Deputy Permanent Secretary in various Government Departments for more than 15 years. He has been the 'répondant national' and a member of the Executive Committee of the 'Agence Intergouvernementale de la Francophonie' from 2001 to 2004, in matters relating to human resource development. From June 2008 to December 2011, he was the Secretary to the Commission at the Independent Commission Against Corruption. As a senior official in the public sector, he has served on a number of Boards, namely the Development Bank of Mauritius, the MauBank, SME Mauritius Ltd, the Sugar Industry Insurance Fund Board, the Higher Education Commission, Polytechnics Mauritius Ltd, the University of Mauritius, the University of Technology of Mauritius, the Université des Mascareignes, the Mauritius Research and Innovation Council, and the Mauritius Qualifications Authority. Mr V. Putchay holds a Diploma in Public Administration and Management, a Degree in Economics and Management Studies and a Master in Business Administration. As a high Government Official, he has participated in a number of overseas training programmes, workshops and seminars on public policies and administration, and other sector policies and programmes management.



Mrs S GOWRYDOSS

Member

Mrs S GOWRYDOSS holds a Diploma in Public Administration and Management, a degree in Human Resource Management and a Masters in Public Policy. She started her professional career since 1977 and since then she occupied different positions and has vast experience as a Government Officer while serving (from 1977 to April 2019) at different Ministries, namely, the then Ministry of Education and Scientific Resources, the Ministry for Civil Service Affairs and Administrative Reforms, the Prime Minister's Office, the Ministry of Defence and Rodrigues. She was posted as Deputy Permanent Secretary to the Ministry of Education, Human Resources, Tertiary Education and Scientific Research in May 2019. She caters for the Tertiary Sector. She has been member of different Boards and Committees. She was a member of the MQA Board.



Prof. C NAIR
Member

Prof. C NAIR was the Executive Director of the Tertiary Education Commission, Mauritius. As Chief Executive Officer of the Commission he was responsible for the formulation and execution of strategies, policies and procedures in the higher education sector in Mauritius. Prior to joining TEC, he was Professor of Higher Education Development at the Centre for Education Futures (CEF) in Australia. His research work lies in the areas of quality of teaching and learning, classroom and school environments, and the implementation of improvements from stakeholder feedback. His role was to build capacity of academics in the digital delivery of their teaching. His career path also had him as Interim Director and Quality Advisor (Evaluations and Research) at the Centre for Higher Education Quality (CHEQ) at Monash University, Australia. In this role as Quality Advisor he headed the Evaluation Unit at Monash University where he restructured the evaluation framework at the University. The approach to evaluations at Monash University has been noted in the first round of the Australian Universities Quality Agency (AUQA) audits and is part of the good practice database. Prof. Nair is a Chemical Engineer by training but his interest in helping students succeed in the applied sciences in higher education led him to further specialise in Science and Technology education. This led him to his many works in improving student life in the higher education system. Recent book publications include Measuring and Evaluating the Student Experience in Higher Education; External Quality Audits: Has it Improved Quality Assurance in Universities; A Global Perspective of Private Higher Education and Book series on Enhancing Learning and Teaching through Student Feedback - in Engineering, Social Sciences; Medical and Health Sciences. He has extensive lecturing experience in the applied sciences in Canada, Singapore and Australia. He is an international consultant in quality and evaluations in higher education and has been on a number of quality review panels.



Mrs M D MATHUR DABIDIN
Member

Mrs M D MATHUR DABIDIN was the Deputy Permanent Secretary at the Ministry of Education, Tertiary Education, Science and Technology and was looking after the Infrastructure Management Unit, E-Education, ICT and Special Education Needs. She holds the following qualifications: Maitrise en Affaires Publiques, Analyses et Evaluation, Laval University, Canada, Post Graduate Degree in Business Administration, University of Leicester, UK (Specialisation in IT), MSc in Electronic Business (major in e-Government - UoM), Advanced Degree - BSc (Hons) Management with specialisation in Public Administration & Management (UoM), Diploma in Public Administration & Management (UoM) as well as a Certificate in Intellectual Property, WIPO, Geneva and followed the course on Introduction to UN System, UNITAR, US. Having joined the administrative cadre in 1990s, she has extensive experience in public policy and administration in various sectors, some of which are: Agriculture, Sugar and Tea sectors, Industry and Commerce, Industrial Property, International Trade Policy, Social Security, Reforms Institutions (rehabilitation of youth), Senior Citizens Welfare, National Pensions, Special Education Need, Infrastructure for National Schools, Gender Mainstreaming, e-Government, Financial Services and Good Governance. Mrs Mathur Dabidin has served on the following Boards: Irrigation Authority, Mauritius Meat Authority, Human Resource Development Council, National Solidarity Fund Board, National Savings Fund Committee, National Pension Fund Board, Trust Fund for Specialised Medical Care - Cardiac Centre, National Computer Board, National Council for the Rehabilitation of Disabled, Special Education Needs Authority and NATRESA.



Mr P K JOOSERY
Member

Mr P K JOOSERY holds a BA Honours and a First Class MA in Economics. He started his professional career as Economist at the Ministry of Economic Planning and Development in 1985. He joined the Mauritius Institute of Training and Development (ex-IVTB) as Assistant Manager in 1990 and occupied the positions of Divisional Manager (1993 - 2004), Deputy Director (2004 – 2012), Officer-in-Charge till November 2016, before being appointed as Director, MITD. From March 2009 to March 2010, he was employed by the International Labour Organisation as Skills Development Expert. He was a member of the Board of the Human Resource Development Council. He has been a member of the pool of international experts in Technical and Vocational Education and Training of the Organisation Internationale de la Francophonie (OIF). He has carried out consultancies in different countries of Sub-Saharan Africa, including some for international organisations such as the World Bank, ILO, UNESCO, AfDB, and OIF.



Mr Y MUNBODH
Member

Mr Y MUNBODH, Permanent Secretary reckons more than 38 years of service in the public sector. He joined the public service in 1983 and his career path started as Clerical Officer, then as Executive Officer, Establishment Officer (Personnel Cadre), Assistant Secretary (Administrative Cadre), Principal Assistant Secretary (re-styled as Deputy Permanent Secretary), Ministry of Education, Culture and Human Resources, December 2012 to January 2013, Secretary, Equal Opportunities Commission, Prime Minister's Office, January 2013 to May 2017, ex-Chief Executive (Town Clerk) in the local authorities in 2016 (short period), Deputy Permanent Secretary, Ministry of Labour, Industrial Relations, Employment and Training, May 2017 to April 2018, Deputy Permanent Secretary, Ministry of Education and Human Resources, Tertiary Education and Scientific Research, April 2018 to December 2020, Acting Permanent Secretary, Ministry of Social Integration, Social Security and National Solidarity (Social Integration Division), December 2020 to 20 June 2021. Permanent Secretary with effect from 21 June 2021 (substantive appointment). Mr Munbodh holds the following qualifications: Master of Business Administration (University of Leicester, UK); Masters Diploma in Public Administration; Masters in Philosophy in Social Science Program (Punjab University and the Indian Institute of Public Administration, Delhi); Diploma in Administration and Management (University of Technology, Mauritius); Diploma in Management (Human Resource Management) (University of Mauritius); Diploma in Personnel Management and Industrial Relations (UK); Diploma in Tropical Agriculture and Agro-Forestry (University of Mauritius); Diploma in Public Relations (French), Journalism Niveaux I, II, III (Alliance Francaise) and Advanced Hindi Qualifications.



Mr Y MATABUDUL Member

Mr Y MATABUDUL Yamal is the Chief Executive Officer of Polytechnics Mauritius Ltd, a skills-based tertiary education institution under the aegis of the Ministry of Education, Tertiary Education, Science and Technology. He cumulates more than 15 years of work experience in the higher education and training sector. Yamal has been part of senior management at various private educational institutions including Business Mauritius (previously Mauritius Employers' Federation), TetraNergy, Oceana International Business School and General Manager of Education at Medine Education Village. Yamal has also acted as Project Manager for the Ministry of Education on TVET and Polytechnics and Consultant for The World Bank, African Development Bank and Save the Children. Yamal holds a Master's in Higher Education from the University of Oxford, a Master's in Public Policy from SOAS, a Diploma in International Business and a BSc in Physics from McGill University.



Mr I JAHANGEER
Member

Mr I JAHANGEER retired as Deputy Director of MES in March 2019 after a long career in the educational sector moreso in the sector of examination management. He had the opportunity of serving as Board Member of TSMTF, Conservatoire de Musique and the MQA. He participated in various high-level committees like the National High Powered Scholarship Committee and represented MES at annual meetings jointly with the parent Ministry. He developed a keen interest in legal matters pertaining to litigation on exams as Deputy Director. He also acted as Secretary of MES for 1 year and Officer-in-Charge for 3 months. As senior management staff, he represented MES at MQA Recognition and Equivalence Committees for many years. He also served as member of the PSEA Board.

IN ATTENDANCE



Dr Robin Phoolchund *Director of MQA*

Dr Robin Phoolchund was the Director of the Mauritius Qualifications Authority (MQA). He holds a Bachelor of Engineering and a Master of Business Administration with a Postgraduate in Human Resource Development and a Doctorate. He is also a Registered Professional Engineer with the Council of Registered Professional Engineers of Mauritius. After graduating from University, Dr Phoolchund worked as an Engineer successively in the manufacturing and services sector before joining the former Industrial and Vocational Training Board (IVTB), now the Mauritius Institute of Training and Development (MITD), where he held office as Training Centre Manager and subsequently as Divisional Manager, Quality Assurance. When MQA was created in 2002, Dr Phoolchund joined as the Deputy Director & Registrar. In 2009/10, he was the Director of the 'Espace des Métiers' (EDM) under the National Empowerment Foundation (NEF).



Dr Robin PhoolchundSecretary to MQA Board

Mr K V MOOTEN was Deputy Director at the MQA. In this capacity, he has been serving as Secretary of the MQA Board in addition to being Secretary of Human Resource Committee. He is the holder of the following qualifications: Diploma in Management (Human Resources), B Sc., B Ed., P-G Dip. in Development Planning and Management., M Ed. and MBA. He was also the Chairperson of the Recognition and Equivalence Committee. Mr K V Mooten was also a member of the Mauritius Institute of Directors (MIoD).

MQA ORGANISATION STRUCTURE

2019 - 2020

The Mauritius Qualifications Authority (MQA) was headed by the Director who was assisted by two Deputy Directors. The activities of the MQA are organised under four Divisions namely: Corporate Services, Framework Services, Quality Assurance Services and Learner Attainment & Information Services as follows.

DIRECTORATE



Dr R K PHOOLCHUND
Director

Dr Robin Krishnaduth Phoolchund was the Director of MQA for the period 01 July 2019 to 30 June 2020. He was responsible for the execution of the policy, and the control and management of the day-to-day business of the organisation.



Mr V A RAMCHURN
Deputy Director



Mr K V MOOTEN
Deputy Director

The Director was assisted by the two Deputy Directors, namely Mr Kamalanaden Vella Mooten and Mr Vijaye Anand Ramchurn.

CORPORATE SERVICES DIVISION

In 2019/2020, following the appointment of Mr K V Mooten as Deputy Director on 24 June 2019, the duties of the Manager, Corporate Services were assigned to the Administrative Officer, Mr J Makoonlall and to the Accountant/Senior Accountant, Mrs S Dawonauth.

The Corporate Services Division was responsible for General Administration, Finance, Procurement, Information and Communication Technology and Human Resource Management. The Division also assists in Legal Matters, carries out Verification & Issue of Certificate of Registration and also deals with Public Relations amongst others.

FRAMEWORK SERVICES DIVISION

Following the appointment of Mr V A Ramchurn as Deputy Director, the duties of the Manager, Framework Services were assigned to the Accreditation Officer, Mr R Ramchurun.

Mr R Ramchurun was assisted by two Accreditation Officers. The Division was responsible for maintaining the National Qualifications Framework (NQF), developing and generating National Qualifications and Unit Standards in different sectors.

The implementation of Recognition of Prior Learning (RPL) within Mauritius and Rodrigues and the granting of recognition and equivalence to qualifications on the NQF also fell under the responsibility of this Division.

QUALITY ASSURANCE SERVICES DIVISION



MR R RAMDASS

Manager,

Quality Assurance Services

In 2019/2020, the Quality Assurance Services Division was managed by Mr Ramesh Ramdass. He was assisted by five Accreditation Officers.

The Division was responsible for the registration of Training Institutions comprising monitoring and evaluation of Training Institutions, accreditation of award programmes, approval of non-award courses (until 31 march 2020) and formulation of policies in relation to regulation of training. In addition, the Quality Assurance Services Division registered Managers, Programme Officers and Trainers (until 30 September 2019). It is also the responsibility of this Division to develop quality assurance processes that are in line with international best practices.

LEARNER ATTAINMENT & INFORMATION SERVICES DIVISION



MR S BHUNJUN

Manager, Learner Attainment
and

Information Services

The Learner Attainment and Information Services was in 2019/2020 managed by Mr Subiraj Bhunjun. He was assisted by three Accreditation Officers.

The Division was responsible for establishing and maintaining learning accounts for Mauritians in the Technical and Vocational Education and Training Sector (TVET).

The Learner Attainment and Information Services Division is also responsible for the compilation and submission of reports on statistics pertaining to TVET enrolment in MQA registered Training Institutions, handling complaints against training institutions and illegal operation regarding training.

MANAGEMENT AND STAFF

FOR THE PERIOD 01 JULY 2019 TO 30 JUNE 2020

Director	
Dr Robin Krishnaduth PHOOLCHUND	
Deputy Directors	
Mr Kamalanaden Vella MOOTEN	
Mr Vijaye Anand RAMCHURN	- Assigned full responsibility of Manager, Framework Services as from 01.08.19
Managers	
Mr Ramesh RAMDASS	- Manager, Quality Assurance Services
Mr Subiraj BHUNJUN	- Manager, Learner Attainment & Information Services
Accountant/Senior Accountant	
Mrs Scilla DAWONAUTH	- Assigned part of the duties of Manager, Corporate Services as from 01.08.19
Administrative Officer	
Mr Jaydrutt MAKOONLALL	- Assigned part of the duties of Manager, Corporate Services as from 01.08.19
Accreditation Officers	
Mr Rajcoomar RAMCHURUN	"Assigned full responsibility of Manager, Framework Services as from 01.08.19"
Mr Ramsamy NOOKADEE	
Mrs Pratima Rajeswaree HARDOWAR	
Ms Urvasi Gowtam SANTOKHEE CHINNIAH	
Ms Premila Devi RAMODHIN	
Mr Vishal DEENOO	
Mrs Geetanjali BAULAH-PADARUTH	
Mr Atmaram BALLOO	
Ms Bibi Zaynah TOOFANY	
Mr Vishal MUNGROO	
Ms Chetrani Kumari JANKEE	- (As from 01.08.19)
Systems Administrator	
Mr Neerunjunsingh Ujoodha	- (As from 10.03.20)

Accounting Technician	
Mrs Pasmawtee GOPEE	
ICT Technician	
Mr Shahbaaz NOORMAHOMED	
Mr Muhammad Amjud DOOKHAN	
Higher Executive Officers	
Mrs Kooshmowtee SEEWOOCHURN	
Mrs Usha BABOOLALL	
Mrs Nodranee PUTTY Ms Anjalee Devi PEEROO	
MS Allface Devil ELICO	
Confidential Secretaries	
Mrs Jacqueline CHAN PAK CHOON	
Mrs Marie Stephanie MARGUERITTE	
Executive Officers	
Mrs Swastee SUNYA NAIKU	
Mrs Kavitah Devi BABOOLALL	- (Permanent Transfer to MIE as from 02.07.19)
Clerk/Word Processing Operator/Reception	ists ———————————————————————————————————
Mrs Preety KODI RAMANAH	- (Was C/WPO/R until 04.09.19; Appointed MSO as from 05.09.19)
Mrs Prema CAUNHYE	- (Was C/WPO/R until 04.09.19; Appointed MSO as from 05.09.19)
Ms Visanjali VEEREN Ms Bharati JAHUL	- (Was C/WPO/R until 04.09.19; Appointed MSO as from 05.09.19) - (Was C/WPO/R until 30.09.19; Appointed MSO as from 01.10.19
Ms Koujavalli NARAINA POULLE	- (Permanent Transfer to NCB as from 17.06.20)
Mr Kavish BHOONAH	(**************************************
Mrs Rosemarie BEGUE	
Receptionist/Telephone Operator	
Ms Heera APPA	
Drivers/Office Attendant	
Mr Joynauth RAMESSUR	
Mr Khooblall BISSOONAUTH	
Mr Amjaad Saib CASSIM SAIB	

CORPORATE GOVERNANCE REPORT

ANNUAL REPORT **2019 - 2020**

THE BOARD

As per section 7 of the Mauritius Qualifications Authority Act 2001 and subsequent amendments, the Board shall consist of

- (a) a Chairperson to be appointed by the Minister;
- (b) a Vice-Chairperson to be appointed by the Minister in consultation with Business Mauritius;
- (c) the Supervising Officer of the Ministry responsible for the subject of training;
- (d) the Permanent Secretary of the Ministry responsible for the subject of education or his representative;
- (e) the Commissioner of the Higher Education Commission or his representative;
- (ea) the Executive Director of the Quality Assurance Authority or his representative;
- (f) the Mauritius Institute of Training and Development or his representative;
- (g) one representative of registered private training institutions to be appointed by the Minister;
- (h) one independent person to be appointed by the Minister.

For the period 01 July 2019 to 30 June 2020, the MQA Board was chaired by Mrs S KOWLESSUR.

MEETINGS OF THE BOARD

The Board meets at least once a month, as provided by section 8 of the Mauritius Qualifications Act 2001.

Ordinary Meetings are well scheduled in advance and all papers are circulated at least forty-eight hours before the meetings.

Five members constitute the quorum.

The Director attends every meeting of the Board and takes part in the deliberations of the Board but does not vote on any matter before the Board.

The Secretary of the Board attends all Board meetings and records the minutes of all meetings.

STATEMENT OF ATTENDANCE OF BOARD

For the period 01.07.19 to 30.06.20, twelve (12) Board meetings including one (1) Special Board meeting were held.

The attendance of Board Members at the meetings was as follows:-

NAME OF BOARD MEMBERS	NUMBER OF BOARD MEETINGS ATTENDED
Mrs S KOWLESSUR	12 out of 12
Mr R GUNGOO	11 out of 12
Mr S RAGEN (Senior Chief Executive)	5 out of 7
(Up to 13.02.2020)	
Mr R MEETTOOK	-
(From 02.03.2020 to 12.03.2020)	
Mr V PUTCHAY	3 out of 3
(As from 13.03.2020)	
Mrs S GOWRYDOSS	11 out of 12
Prof. C NAIR	3 out of 5
Dr V RAMNARAIN	2 out of 2
Mr S RAGEN (Officer-in-Charge - HEC)	1 out of 5
(As from 14.02.2020)	
Mrs M MATHUR DABIDIN	1 out of 4
(From 14.02.2020 to 26.05.2020)	
Mr Y MUNBODH	-
(As from 27.05.2020)	
Mr P K JOOSERY	9 out of 12
Mr Y MATABUDUL	10 out of 12
Mr I JAHANGEER	11 out of 12

SUB-COMMITTEES OF THE BOARD

In accordance with the Mauritius Qualifications Authority Act, the Board had established four sub-committees namely, the Finance and Procurement Committee, the Human Resource Committee, the Technical Committee and the Audit and Risk Committee.

The sub-committees assist the Board by having a comprehensive and in-depth examination of specific issues.

Sub-committee meetings are scheduled before the Board meetings in advance and all papers are usually circulated at least forty-eight hours before the meetings.

The sub-committees of the Board consist of Members of the Board but the Board may co-opt persons who are not Members of the Board to the committees.

The Chairperson of each sub-committee then respectively submits recommendations to the Board through a Report.

The Director also attends each sub-committee meetings. Each sub-committee has a Secretary who records the minutes of all meetings

FINANCE & PROCUREMENT COMMITTEE

Composition

The Finance and Procurement Committee is a sub-committee of the Board comprising at least 3 members of the Board.

The Chairperson and Members of the Finance and Procurement Committee are appointed by the Board. For the period 01 July 2019 to 30 June 2020, the composition of the Finance & Procurement Committee was as follows:

NAME	DESIGNATION	
Mrs S GOWRYDOSS	Deputy Permanent Secretary, Ministry of Education and Human Resources, Tertiary Education and Scientific Research/ Ministry of Education, Tertiary Education, Science & Technology	Chairperson
Mr R GUNGOO	Vice Chairperson, MQA Board Member	
Prof. C NAIR	Executive Director, Tertiary Education Commission Member	
Mr H JANKEE	Assistant Manager Financial Operations, Ministry of Education & Human Resources, Tertiary Education & Scientific Research/ Ministry of Education, Tertiary Education, Science & Technology	

Terms of Reference

The Terms of Reference of the Finance and Procurement Committee are as follows:

- (a) Inspect MQA's financial reports
- (b) Recommend MQA's year-end Financial Statements to the Board
- (c) Examination of MQA's budget
- (d) Ensure compliance and review of the Financial Procedures
- (e) Examination of contracts for consultants

- (f) Approval for launching of Tenders/Quotations for:
 - Building and Construction Works
 - General Procurement
- (g) Opening of Tenders
- (h) Financial Evaluation of Projects
- (i) Other financial issues

Frequency of Meetings

The Finance and Procurement Committee meets at least quarterly and the participation of two members shall constitute the quorum. In case of urgency on financial issues, a meeting can be convened at a shorter interval.

Statement of Attendance

For the period 01 July 2019 to 30 June 2020, three (03) Finance & Procurement Committee meetings were held.

The attendance of the members at the meetings of the Finance and Procurement Committee for the period 01.07.19 to 30.06.20 was as follows:-

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF FINANCE & PROCUREMENT COMMITTEE MEETINGS ATTENDED
Mrs S GOWRYDOSS	3 out of 3
Mr R GUNGOO	3 out of 3
Prof. C NAIR (Up to 30.10.2019)	-
Mr H JANKEE	3 out of 3

HUMAN RESOURCE COMMITTEE

Composition

The Human Resource Committee is a sub-committee of the Board comprising at least 3 members of the Board.

The Chairperson and Members of the Human Resource Committee are appointed by the Board. For the period 01 July 2019 to 30 June 2020, the composition of the Committee was as follows:

NAME	DESIGNATION	
Mr S RAGEN (Up to 13.02.2020)	Senior Chief Executive, Ministry of Education & Human Resources, Tertiary Education & Scientific Research/ Ministry of Education, Tertiary Education, Science & Technology	Chairperson
Mrs S GOWRYDOSS (As from 27.05.2020)	Deputy Permanent Secretary, Ministry of Education & Human Resources, Tertiary Education & Scientific Research/ Ministry of Education, Tertiary Education, Science & Technology	·
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development	Member
Mr Y MATABUDUL	Chief Executive Officer, Polytechnics Mauritius	Member
Mr P SADIEN	Assistant Manager Human Resource, Ministry of Education & Human Resources, Tertiary Education & Scientific Research/ Ministry of Education, Tertiary Education, Science & Technology	Co-opted Member

Terms of Reference

The Terms of Reference of the Human Resource Committee are as follows:

- (a) To recommend to Board for approval of all appointments, confirmations, promotions, induction of all staff and appropriate staff development
- (b) To consider and recommend to Board any disciplinary action envisaged related to either performance problems or conduct, as ascertained by MQA Management in relation to any Staff
- (c) To consider, deliberate and recommend to the MQA Board strategic HR issues and policies
- (d) To formulate projects on policy development and surveys to be undertaken by the HR Division
- (e) To ensure proper working environment within the organization as per the OHS Act
- (f) To ensure that the relevant sections of the Employment Rights Act and Employment Relations Act are being implemented and ensure equal opportunities within the organization

Frequency of Meetings

The Human Resource Committee meets as and when required and the participation of two members constitutes the quorum.

Statement of Attendance

For the period 01 July 2019 to 30 June 2020, six (06) Human Resource Committee meetings were held.

The attendance of Board Members and Representatives at the meetings of the Human Resource Committee for the period 01.07.19 to 30.06.20 was as follows:-

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF HUMAN RESOURCE COMMITTEE MEETINGS ATTENDED
Mr S RAGEN	4 out of 5
Mrs S GOWRYDOSS	1 out of 1
Mr R GUNGOO	1 out of 1
Mr P K JOOSERY	5 out of 6
Mr Y MATABUDUL	5 out of 6
Mr P SADIEN	6 out of 6
Mr R HALKHOREE	1 out of 1

TECHNICAL COMMITTEE

Composition

The Technical Committee is a sub-committee of the Board and comprised 3 members of the Board and 1 coopted member during the period of review.

The Chairperson and Members of the Technical Committee are appointed by the Board.

For the period 01 July 2019 to 30 June 2020, the composition of the Technical Committee was as follows:

NAME	DESIGNATION	
Prof. C NAIR (Up to 30.10.2019)	Executive Director, Tertiary Education Commission	Chairperson
Mr R GUNGOO	Vice Chairperson, MQA Board	Member/ Chairperson
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development Member	
Mr R AUCKBUR	Director E- Education and Scholarship, Ministry of Education & Human Resources, Tertiary Education & Scientific Research/ Ministry of Education, Tertiary Education, Science & Technology	Co-opted Member

Terms of Reference

The Terms of Reference of the Technical Committee are as follows:

- (a) To recommend policies relevant to the National Qualifications Framework
- (b) To formulate and publish policies and criteria, in respect of the technical and vocational education and training sector

- (c) Ensure compliance with provisions for registration, accreditation, approval and others
- (d) Other technical issues related to technical and vocational education and training

Frequency of Meetings

The Technical Committee meets as and when required with a quorum of at least three members and may coopt members.

Statement of Attendance

For the period 01 July 2019 to 30 June 2020, eleven (11) Technical Committee meetings were held.

The attendance of the members or their representatives at the meetings of the Technical Committee for the period 01.07.19 to 30.06.20 was as follows:-

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF TECHNICAL COMMITTEE MEETINGS ATTENDED
Prof. C NAIR (Up to 30.10.2019)	5 out of 5
Mr R GUNGOO	11 out of 11
Mr P K JOOSERY	10 out of 11
Mr S MAUDARBOCUS	1 out of 1
Mr I JAHANGEER	1 out of 1
Mr R AUCKBUR	1 out of 11
Mr R BUMMA	4 out of 5
Mr M M RAMJAUN	5 out of 5
Mr S TEELUCK	1 out of 1

AUDIT AND RISK COMMITTEE

Composition

The Audit and Risk Committee is a sub-Committee of the Board comprising at least 3 members of the Board or their representatives where appropriate.

The Chairperson and Members of the Audit and Risk Committee are appointed by the Board.

For the period 01 July 2019 to 30 June 2020, the composition of the Audit and Risk Committee was as follows:

NAME	DESIGNATION				
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development	Chairperson			
Mr Y MATABUDUL	Chief Executive Officer, Polytechnics Mauritius, Representative of Registered Private Training Institutions	Member			
Mr I JAHANGEER	Independent Person	Member			

Terms of Reference

The Terms of Reference of the Audit and Risk Committee are as follows:

- (a) Ensure that principles of corporate governance are being observed
- (b) Consider the effectiveness of the Authority's internal control system, including information technology security and control
- (c) Ensure the risk areas of the MQA's operations be covered in the scope of the internal and external audits
- (d) Focus on any accounting or auditing concerns identified as a result of the internal or external audits
- (e) Follow up on implementation of the recommendations in the Management Letter of the National Audit Office
- (f) Ensure compliance with legal and regulatory requirements with regard to financial and administrative matters
- (g) Examination of the nature and extent of non-audit services provided by the external auditors, where applicable
- (h) Ensure that financial reports are published as per provisions of the MQA Act

Frequency of Meetings

The Audit and Risk Committee would meet at least twice yearly.

All papers seeking approval of the Audit and Risk Committee are dispatched to the members of the Committee at least 48 hours before the Committee is scheduled to meet.

Statement of Attendance

For the period 01 July 2019 to 30 June 2020, two (2) Audit and Risk Committee meetings were held. The attendance of the members or their representatives at the meetings of the Audit and Risk Committee for the period 01.07.19 to 30.06.20 was as follows:-

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF AUDIT AND RISK COMMITTEE MEETINGS ATTENDED			
Mr P K JOOSERY	2 out of 2			
Mr Y MATABUDUL	-			
Mr I JAHANGEER	2 out of 2			

Statement of Remuneration of Board Members

The remuneration for Board Members and Representatives for the period 01 July 2019 to 30 June 2020 was as follows:

SN	NAME OF BOARD MEMBERS & REPRESENTATIVES	BOARD MEETING	F&P COMMITTEE	HR COMMITTEE	TECHNICAL COMMITTEE	AUDIT AND RISK COMMITTEE	Total
		Rs	Rs	Rs	Rs	Rs	Rs
1	Mrs S Kowlessur	359,100.00	-	-	-	-	359,100.00
2	Mr R Gungoo	22,000.00	2,445.00	1,195.00	10,865.00	-	36,505.00
3	Mr S Ragen	12,000.00	-	4,780.00	-	-	16,780.00
4	Mr R Meettook	-	-	-	-	-	-
5	Mr V Putchay	4,000.00	-	-	-	-	4,000.00
6	Mrs S Gowrydoss	22,000.00	3,585.00	1,195.00	-	-	26,780.00
7	Prof. C Nair	6,000.00	-	-	5,975.00	-	11,975.00
8	Mrs M Mathur Dabidin	2,000.00	-	-	-	-	2,000.00
9	Mr Y Munbodh	-	-	-	-	-	-
10	Mr P K Joosery	18,000.00	-	4,075.00	8,150.00	2,390.00	32,615.00
11	Mr Y Matabudul	20,000.00	-	4,075.00	-	-	24,075.00
12	Mr I Jahangeer	22,000.00	-	-	815.00	1,630.00	24,445.00
13	Dr V Ramnarain	4,000.0	-	-	-	-	4,000.00
14	Mr H Jankee	-	2,445.00	-	-	-	2,445.00
15	Mr P Sadien	-	-	4,890.00	-	-	4,890.00
16	Mr R Halkhoree	-	-	815.00	-	-	815.00
17	Mr S Maudarbocus	-	-	-	815.00	-	815.00
18	Mr R Auckbur	-	-	-	815.00	-	815.00
19	Mr R Bumma	-	-	-	3,260.00	-	3,260.00
20	Mr S Teeluck	-	-	-	815.00	-	815.00
21	Mr M M Ramjaun	-	-	-	4,075.00	-	4,075.00
	TOTAL	491,100.00	8,475.00	21,025.00	35,585.00	4,020.00	560,205.00

RELATED PARTY TRANSACTION

Mr P K Joosery, Director at MITD was a member *(ex officio)* of the MQA Board as well as a member of the Human Resource Committee, the Technical Committee and the Audit & Risk Committee of the MQA during the period under review. The MITD is a registered Training Institution with the MQA.

Mr Y Matabudul was the representative of Registered Private Training Institutions on the Board of the MQA. He is the Chief Executive Officer of Polytechnics Mauritius which is a registered Training Institution with the MQA. He was a member of the MQA Board as well as a member of the Human Resource Committee and the Audit & Risk Committee of the MQA during the period under review.

Related party transactions were carried out at commercial terms and conditions.

GENDER STATEMENT

The MQA is committed to gender equity and equality for the achievement of sustainable development. Both men and women have equal access to the services and schemes offered by the Authority.

There is no gender discrimination to participate in any training and capacity building programmes. Opportunities provided apply to men and women equally.

The MQA promotes a gender-responsive organizational culture, where both women and men have equal opportunities for employment or promotion within the organizational structure.

The MQA also promotes equal participation of women with men as decision-makers in any activities of the Authority.

The MQA provides a conducive environment whereby prevailing a culture of equal respect of men and women.

Policies formulated and developed by the Authority are gender sensitive and measures are taken to engender the TVET programmes in Mauritius.

STATEMENT OF DIRECTORS' RESPONSIBILITY

The Mauritius Qualifications Authority (MQA) has prepared the financial statements which give a true and fair view of its financial position as at 30 June 2020 and its financial performance for the year ended 30 June 2020.

The Directors of MQA confirm that in the preparation of the financial statements for the financial year ended 30 June 2020:

- appropriate accounting policies and standards have been used, consistently applied and have been supported by reasonable and prudent judgments and estimates;
- the accounting standards which have been followed have been stated and any material departure disclosed with reasons; and
- the financial statements have been prepared on a going concern basis.

The audit of the financial statements is carried out by the National Audit Office (NAO).

The auditor is responsible to report on whether the activities, financial transactions and information reflected in the financial statements were, in all material respects, in compliance with laws and authorities which govern them and that the financial statements were fairly represented.

R Guttee Chairperson

' V Putchay Board Member

DIRECTORS' STATEMENT FOR INTERNAL CONTROL

The Board of the MQA confirms its responsibility for the setting up of an effective internal control system implying that the MQA generates reliable financial reporting and substantially complies with the laws and regulations that apply to it and also for providing reasonable assurance regarding the achievement of its objectives.

The following internal control activities are in place at the MQA:

- Segregation of duties duties are segregated among different people to reduce the risk of error or inappropriate action. Normally, responsibilities for authorizing transactions, recording transactions (accounting), and handling the related asset (custody) are divided.
- Authorization of transactions review of particular transactions by an appropriate person. Management
 authorizes employees to perform certain activities and to execute certain transactions within limited parameters.
 In addition, management specifies those activities or transactions that need supervisory approval before they
 are performed or executed by employees. A supervisor's approval (manual or electronic) implies that he or
 she has verified and validated that the activity or transaction conforms to established policies and procedures.
- Retention of records maintaining documentation to substantiate transactions.
- Supervision or monitoring of operations observation or review of ongoing operational activity.
- Physical safeguards usage of cameras, locks, physical barriers, etc. to protect assets and property of MQA. In addition, access to equipment, inventories, securities, cash and other assets is restricted.
- Top-level reviews analysis of actual results versus organizational goals or plans, periodic and regular operational reviews and other key performance indicators (KPIs).
- IT Security usage of passwords, access logs, etc. to ensure access restricted to authorized personnel.
- Controls over information processing A variety of control activities are used in information processing. Examples include edit checks of data entered, accounting for transactions in numerical sequences, comparing file totals with control accounts, and controlling access to data, files and programs.

R Guttee **Chairperson**

Board Member

MQA ACHIEVEMENTS & ACTIVITIES

2019 - 2020

ACHIEVEMENTS & ACTIVITIES OF THE MQA IN 2019-2020

Registration of Training Institutions, Trainers & Approval of Non-Award Courses

In line with the Budget Speech 2019-2020 on the streamlining of licensing procedures, and pursuant to the Business Facilitation (Miscellaneous Provisions) Act 2019, the Mauritius Qualifications Authority Act 2001 and the Mauritius Qualifications Authority (Training Institutions) Regulations 2009 have been amended in respect of registration of training institution, Managers, Programme Officers and trainers, Non-Award courses dispensed by training institutions, and responsibility for the granting of registration and accreditation by the Director of MQA.

In this respect, registration of Managers, Programme Officers and Trainers by Training Institutions was eliminated with effect from 01 October 2019. The MQA was therefore mandated to register only training institutions. Similarly, approval of application for Non-Award courses was no longer granted by the MQA with effect from 01 April 2020.

With the promulgation of the Business Facilitation (Miscellaneous Provisions) Act 2019, the Economic Development Board (EDB) has been working in close collaboration with the MQA so that all applications for the registration or renewal of registration of a training institution will be made to the Authority (MQA) electronically through the National Electronic Licensing System (NELS), an online- portal managed by the EDB. Accordingly, the "Certificate of Registration of Training Institution" issued manually previously, would be converted to an electronic certificate and same would be issued via e-mode through the portal.

As at 30 June 2020, **583** training institutions were registered with the MQA. These training institutions operate both in Mauritius and in Rodrigues. They would have to meet strict requirements in accordance with all the criteria specified in the Authority's Quality Assurance Framework. From 01 July 2019 to 20 May 2020, Quality Audit was conducted in 113 Training Institutions.

During the period under review **29** new Training Institutions were registered by the MQA and **110** Training Institutions were granted renewal of registration. Furthermore, from 01 July 2019 to 30 September 2019, **493** Trainers were granted registration and as at 30 September 2019, the total number of Trainers registered with the MQA stood at **4,634**. Besides, from 01 July 2019 to 31 March 2020, **3,590** Non-Award courses were granted approval.

ITEM/DESCRIPTION	NUMBER (July 2019 to June 2020)
Training Institutions registered (New)	29
Renewal of Registration of Training Institutions	110
Training Institutions registered as at 30 June 2020	583
Registration of Trainers (Until 30 September 2019)	493
Trainers registered with MQA as at 30 September 2019	4,634
Approval of Non-Award courses (Until 31 March 2020)	3,590

Accreditation of Award Programmes

In the year 2019/2020, **181** new training programmes were accredited while as at 30 June 2020, 304 valid accredited training programmes were run by some **56** Training Institutions.

Accreditation of an award programme is a multi-step activity, all of which are defined in the Quality Assurance Framework of the Authority. The outcome of the programme is the award of a certificate to successful candidates after a formal assessment exercise. This certificate is approved and recognized as formal learning. Award programmes are pitched on specific levels of the National Qualifications Framework (NQF), enabling students to know their learning pathway, should they want to study further.

ITEM/DESCRIPTION	NUMBER (2018-2019)
Training Programmes Accredited	181
Valid accredited training programmes until 30 June 2020	304
Training Institutions delivering accredited training programmes as at 30 June 2020	56

Quality Assurance Framework

The MQA has developed the Quality Assurance Framework (QAF) for the TVET sector in Mauritius in order to have an integrated set of policies, procedures, rules, criteria, tools and verification instruments and mechanisms that together will ensure and improve the quality provided by MQA registered and accredited training institutions. The QAF has been developed in line with international norms with a view to better regulating the education and training sector.

New application forms for registration of training institution and programme accreditation have therefore been redesigned.

With a view to easing the implementation of the QAF, the MQA has worked out Guidelines for the Quality Audit to be carried out at those registered training institutions, based on seven Quality Principles, namely:

- (i) Quality Management
- (ii) Management of Responsibilities
- (iii) Resource Management
- (iv) Design, development and revision of learning programme
- (v) Teaching, training and learning
- (vi) Assessment and certification of learning
- (vii) Evaluation and improvement of quality.

The Guidelines will help training institutions in implementing QAF within their institutions. In addition, a Code of Practice for Learner Guidance and Support has been worked out to support learners enrolling on programmes.

Developments Regarding the National Qualifications Framework (NQF)

Mauritius was chosen as one of the countries for the piloting of the alignment of its NQF to the SADC Qualifications Framework. An Alignment Report for Mauritius was prepared along the lines of the alignment criteria for consideration by the SADC.

The National Qualifications Framework was updated in the wake of the Nine-Year Basic Schooling reform.

As a policy tool, the NQF has been instrumental in charting out the qualifications pathway for the Early Childhood Care and Education sector as well as for the Social Work Practice and Special Education Needs Sectors.

Moreso, the NQF has been used as a reference framework for the development of a Mutual Recognition Agreement in the field of Accountancy in the context of the Accelerated Programme for Economic Integration (APEI) group of countries.

In a context of rapid technological change and in view of the new economic trajectory, collaboration with the Industry has been enhanced to ensure that qualifications being developed are relevant to needs and their currency maintained in the local market. This new impetus has led to the development and implementation of a new mechanism for generation of National Qualifications whereby it amalgamates a twin process of validation of qualification and accreditation of training programme.

With a view to aligning to the Revised Convention on the Recognition of Studies, Certificates, Diplomas, Degrees and Other Academic Qualifications in Higher Education in African States (Addis Convention) that entered into force on 15 December 2019, and in line with best practices around the world, a new Recognition and Equivalence policy was approved. The policy would be effective as from 01 January 2021. A series of meetings was held with key stakeholders in the public, namely the Ministry of Public Service, Administrative and Institutional Reforms and the Pay Research Bureau sector, to facilitate the implementation of the new policy.

The development of a National Diploma Level 6 in Business Process Services was a first-of-its-kind qualification that paves the way for higher level of learning in the BPO sector. The said qualification is being used to certify employees in the sector through the RPL.

A unit standard in First Aid for First Aiders at NQF level 3 was generated to standardise practice among first aiders and same would be used as a generic one in other qualification.

Review of Qualifications in Different Sectors

A Review Committee has been set up with the collaboration of the Chairperson of the respective Industry Training Advisory Committees (ITACs) and has reviewed 44 previous qualifications in the period 01 July 2019 to 30 June 2020. The list of 44 qualifications reviewed is detailed under Appendices.

Recognition of Prior Learning (RPL)

RPL is the acknowledgement through evaluation of a person's skills and knowledge acquired through previous training, work or life experience, which may be used to grant credit/s for module/s or unit standard/s.

On a biannual basis, expression of interest adverts are published to invite people with a minimum of three years of working experience in various sectors of the Mauritian economy, but who do not have any formal qualification, to show interest to undergo RPL.

A Pilot project was implemented in RPL at higher level (Level 6) of the National Qualifications Framework (NQF) in the Business Process Services field. Accenture Services (Mauritius) Ltd is the pioneer in the implementation of RPL, with the collaboration of MQA, in the Business Process Services field on a pilot basis with 32 candidates with a view to enabling its employees to acquire a qualification based on experience earned in the field and engaging in further learning. The candidates have followed the Portfolio Development Course

and 13 Facilitators have been trained on facilitation methodologies.

As at June 2020, 100 candidates have been enrolled to undergo RPL against qualifications from different fields as provided in the following table:

SN	Fields	Number of RPL Candidates enrolled
1.	Automotive	5
2.	Beauty Care and Hairdressing	3
3.	Building and Construction	7
4.	Education	4
5.	Electrical and Electronic Engineering	8
6.	Furniture Making/Wood trades	2
7.	Health and Social Care	1
8.	Information and Communication Technology (including Business Process Services)	41
9.	Jewellery	1
10.	Management	9
11.	Mechanical Engineering	4
12.	Printing	2
13.	Social Work Practice	2
14.	Textile & Apparel	1
15.	Tourism and Hospitality Management	10
	Total	100

80 candidates in the Special Education Needs sector have been provided with support and guidance to complete their portfolio, reflecting experiences they have acquired in the sector over the years. 41 portfolios have subsequently been submitted to the Mauritius Institute of Education for assessment. The said endeavour was partly funded by the Ministry of Education, Tertiary Education, Science and Technology.

An RPL Communication plan was also developed to bring more awareness about the RPL benefits and support scheme among the public and stakeholders. The plan highlights key actions that can be implemented in the short and medium term to reach out to potential RPL candidates.

Enforcement Activities and Collaboration

The Authority has re-structured its policing arm to ensure post compliance in respect to Registration/Accreditation in the training sector. A new service is operational to detect illegal training and the MQA Regulations are being applied for non-compliances by training institution. The following major achievements are as follows:

Establishment of a Complaint Handling Procedure

In a quest to resolve issues of dissatisfaction in training, the Mauritius Qualifications Authority (MQA) has developed a Complaints Handling Procedure which sets out how the MQA deals with complaints. The procedures reflect the MQA's commitment to ensuring quality in training and also gives the Authority an opportunity to prevent recurrence of similar problems by analysing the most frequent types of complaints

and acting upon them.

• Setting up of a Code of Practice: A Set of Requirement and Standards for Training Institution and Students for Quality Service and Effective Learning

The Code of practice is supplementary to the regulations of the Authority, setting out the procedures to be followed by training institutions, post their registration with the Authority, in areas which may directly or indirectly impact the training activity, more specifically guidance and support of learners. The Code provides training institutions with a set of comprehensive requirements, which have been developed with a view to aligning TIs to best practices in the delivery of training thereby raising standards of learning. It proposes an integrated approach, thus compliance with the Code requires training institutions to implement same within their quality assurance mechanism, fostering a positive learner experience from enrolment to completion of training.

Policy for Enrolment of International Students at MQA Registered Training Institutions

With a view to monitoring the enrolment of foreign students, a working arrangement between MQA and the Passport & Immigration Office (PIO) was established, and the latter was regularly apprised by the Authority on the status of registration/accreditation of training institution. Any adverse report is also reported to the Passport and Immigration Office for necessary action. Serious issues, such as, unauthorised training, illegal works, swindling/embezzlement etc., related to international students have been reported and necessary actions by relevant institutions were undertaken to redress matters. With a view to minimising negative impacts in relation to enrolment of foreign students in the country, the Authority has come up with this policy so that registered training institutions be properly guided and also be made aware of the necessary requirements that need to be addressed.

Guidelines for Selection of Trainers by Registered Training Institutions

With a view to streamlining MQA processes, amongst others, the MQA has ceased to register Trainers. Training Institutions are only required to submit the profile of their Trainers at time of registration/accreditation. In order to maintain quality of training being delivered, a set of guidelines have been developed to assist training institutions to select the right Trainers.

Contribution towards National Skills Development Strategy 2020-2024

MQA has contributed as core member in the 'Steering Committee to improve the effectiveness and efficiency of the skills development system in Mauritius and towards the formulation of the 'National Skills Development Strategy 2020-2024' as announced in the Government Programme 2020-2024.

• Quality Assurance in the Implementation of Different Programmes

MQA has acted as the Quality Assurance agency in the implementation of different employment schemes viz. "National Skills Development Programme- NSDP", "Graduate Training for Employment Scheme-GTES" and "Youth Employment Programme- YEP", managed by the HRDC and Ministry of Labour, Human Resource Development and Training.

Contribution towards Bilateral Cooperation and Agreements

Inputs related to TVET have been provided to the Ministry of Foreign Affairs, Regional Integration and International Trade, with a view to updating the Brief on the country and also in relevant working documents, namely in the context of existing and proposed areas of cooperation between Mauritius and other countries (Madagascar, Jamaica, South Africa, Denmark, Russia-Africa Summit), for bilateral cooperation and agreements.

- Participation in the High-Powered Committee in relation to Scholarships to Children from Vulnerable Families and to Learners with Disabilities
 - MQA has formed part in the "High Powered Committee" set up at the Ministry of Education, Tertiary Education, Science and Technology, to give clearance on regulatory aspect of Schemes related to (i) Scholarships to Children from Vulnerable Families and (ii) Scholarships to Learners with Disabilities.
- Embarkment in the National Electronic Licensing System

 MQA embarked in the National Electronic Licensing System (NELS), managed by the Economic Development Board (EDB) for the purpose of e-licensing in the context of 'ease of doing business and adhering to the Business Facilitation (Miscellaneous Provisions) Act 2019.

Statistics on Complaints, Illegal Training, Court Cases & Appeal

During the year 2019/2020, fifteen (15) complaints against training institutions were lodged and nine (9) cases of illegal training reported to the Authority.

Out of the fifteen (15) complaints handled by the Mauritius Qualifications Authority, six (6) were related to refund issues, two (2) on training delivery and seven (7) were concerned with poor administration.

The nine (9) cases of illegal training as reported were linked with unregistered entities whereby unauthorised training had been delivered.

Three (3) Court cases involving "Freight Academy" were attended by MQA Officers at the Intermediate Court.

Two (2) cases "École (Mauricienne) DU BIEN-ÊTRE LTÉE" vs MQA and "Techno Women Organisation" vs MQA are ongoing at the Supreme Court. Besides, one case of appeal against the decision of MQA was lodged by "École (Mauricienne) DU BIEN-ÊTRE LTÉE" to the Ministry of Education, Tertiary Education and Science and Technology and the outcome has been ruled out in favour of the Authority.

Recognition and Equivalence

MQA, being entrusted with the responsibility to cater for the Recognition and Equivalence of qualifications in the Technical and Vocational sector, has in 2018/2019 dealt with 168 cases of recognition and 11 cases in respect of equivalence of qualifications. These applications are mainly from Governmental Institutions, Employers, and recruiting agents as well as from the General Public for the purpose of employment and further studies. The qualifications are generally from overseas and are mainly from the United Kingdom, Australia and France.

The MQA liaises with competent Authorities/Agencies in the country of origin in the process of determining recognition and equivalence of qualifications.

A new Policy and Guidelines on recognition and equivalence have been formulated along the principles stipulated in the UNESCO Recognition Conventions, which facilitates mobility of people.

An Integrated Information System at the MQA

In order to provide an enhanced quality service to its stakeholders and the public, to minimise application processing time and provide improved service to its stakeholders, to keep a centralised database of Learners and Training Institutions, and to interconnect all the stakeholders in the TVET sector amongst others, an e-procurement exercise for the Supply, Installation and Commissioning of an Integrated Information System (Enterprise Resource Planning System) for the MQA had been launched and bids from tenderers have been evaluated at the level of the Central Procurement Board (CPB).

MQA's Response to COVID-19

Arrangements had been made for business continuity and post confinement operations at the MQA in the wake of COVID-19 and the public was informed through press communiqué and information uploaded on the website that the Authority would be promoting as far as possible a contactless service to all stakeholders for the first phase of post confinement.

All communication between the MQA and stakeholders was entertained via emails or by phone and where required by post. All applicants were requested to submit together with their applications scanned copies of relevant documents and make online payment through internet banking as far as possible. Application forms were available on the MQA website.

In order to maintain resilience and stay prepared to prevent work disruption through a second surge of COVID 19 or other such pandemic, the MQA initiated a scheme to work remotely from home and a pilot testing was underway at the end of the financial year 2019-2020.

EVENTS IN THE PERIOD 01 JULY 2019 TO 30 JUNE 2020

Participation of MQA in the Regional Workshop on Quality Assurance in TVET Qualifications Process for Eastern Africa

The MQA participated in the Regional Workshop on Quality Assurance in TVET Qualifications Process for Eastern Africa which was held in Mahe, Seychelles from 15 to 17 July 2019. The purpose of the meeting was to provide a structured and productive exchange among actors of training, certification and professional integration monitoring systems in order to develop a framework for quality assurance in the TVET qualifications process in Eastern Africa. Mauritius has been chosen as the lead country in the harmonization of qualifications in Eastern Africa and has also showed interest in two other themes to contribute for the welfare of all countries, namely in the development of Guidelines for Quality Assurance and Monitoring & Evaluation tools.

Launching Ceremony - RPL Support Scheme

On 17 July 2019, the Mauritius Qualifications Authority (MQA) and the Human Resources Development Council (HRDC) signed a Project Collaborative Agreement (PCA) to enable employees and the public, especially the vulnerable groups, to undergo Recognition of Prior Learning with a view to broaden access to valued qualification and promote lifelong learning. In this context, an RPL Support Scheme has been implemented for a cohort of 100 applicants, wherein the cost of facilitators and cost of assessors are met by HRDC. In the same vein, the MQA has reduced the RPL processing fee by 75% resulting in the candidates disbursing Rs 500/- only as RPL enrolment fee.



Communication with Stakeholders

In order to provide more in-depth information to schools and relevant stakeholders, informative sessions were organised at the respective four (4) educational zones of the country as follows:



Informative Sessions were conducted with Senior Educators of the Zones 1, 2, 3 and 4 at Droopnath Ramphul State Secondary School, Ebene (Girls) State Secondary School, Sookdeo Bissoondoyal State Secondary School and Quatre Bornes State Secondary School from July to August 2019 and with students of Secondary Schools situated in the districts of Pamplemousses, Rivière du Rempart, Flacq and Plaine Wilhems as well as with Careers Guidance Service (Informative Session for TVET Learners).

In addition, the MQA participated in The Mauritius International University and Career Expo organized by the Rotary Club of Grand Bay in collaboration with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. The Expo was held at the SVICC from 14 to 16 February 2020.



International Linkages

In a quest to benchmark the activities/processes of the Authority with international standards, the MQA has entered into technical/collaborative partnerships with similar organizations elsewhere. This has also enabled the Authority to act as a focal point on international matters as instructed by the Ministry.

 Under the Mauritius-Seychelles Commission on Bilateral Cooperation, the MQA has provided support in the implementation of Recognition of Prior Learning (RPL) in Seychelles. A Capacity Building exercise conducted by MQA was held to train RPL practitioners in Seychelles on RPL Facilitation and Assessment at the Seychelles Qualifications Authority (SQA) from 17 to 23 August 2019.

Participation of MQA in the Tertiary and Vocational Education Commission (TVEC) and Asian Development Bank (ADB) Assessment Conference

The MQA has participated in the Tertiary and Vocational Education Commission (TVEC) and Asian Development Bank (ADB) Assessment Conference on 18 & 19 February 2020 which was held in Colombo, Sri Lanka. The aim of the workshop was to develop ideas on strengthening the competency-based assessment system in Sri Lanka since it has been reckoned that the current assessment system was too expensive to run; does not guarantee valid, reliable or fair judgements of students; overly centralised and extremely time consuming to administer, thereby, resulting in unacceptable delays in awarding graduates' certificates. Following the conference, the expertise of Mauritius was preferred compared to the other countries given that our system is closely linked to them in terms of context and evolution. To that effect, TVEC would be soliciting MQA's expertise in the near future.

OVERSEAS MISSION/SEMINAR/WORKSHOP

Mr Ramesh RAMDASS, Manager, Quality Assurance Services has participated in the Regional Workshop on Quality Assurance in TVET Qualifications Process for Eastern Africa which was held in Mahe, Seychelles from 15 to 17 July 2019. He also participated in the Tertiary and Vocational Education Commission (TVEC) and Asian Development Bank (ADB) Assessment Conference which was held in Colombo, Sri Lanka on 18 &19 February 2020.

Mr Subiraj BHUNJUN, Manager, Learner Attainment & Information Services and Mrs Urvasi Gowtam SANTOKHEE CHINNIAH, Accreditation Officer attended an Australian Award short course entitled "Technical and Vocational Education and Training (TVET) Trainer Development Program" offered by the Department of Foreign Affairs and Trade (DFAT) Australia and hosted by Queensland University of Technology in collaboration with TAFE Queensland from 11 to 31 August 2019 in Nairobi, Kenya and from 14 October to 01 November 2019 in Brisbane, Australia.

Mr Rajcoomar RAMCHURUN, Accreditation Officer conducted a capacity Building Workshop for both RPL Facilitators and Assessors in Seychelles from 17 - 23 August 2019.

Dr Robin K PHOOLCHUND, Director participated in the Inaugural Workshop on Developing the African Continental Qualifications Framework (ACQF) and first meeting of the ACQF Advisory Group organised by the African Union Commission in its Headquarters, Addis Ababa, Ethiopia from 02 to 04 September 2019. He also participated in the UNESCO Workshop in Quality Assurance in Higher Education in Africa from 17 to 22 February 2020 in Dakar, Senegal.

Mr Kamalanaden Vella MOOTEN, Deputy Director and Mr Ramsamy NOOKADEE, Accreditation Officer participated in the Meeting of the SADC Technical Committee on Certification and Accreditation and Capacity Building Workshop in Johannesburg, South Africa from 29 to 31 October 2019.

FINANCIAL PERFORMANCE

ANNUAL REPORT **2019 - 2020**

REPORT OF THE **DIRECTOR OF AUDIT** On the Financial Statements of the Mauritius Qualifications Authority for the year ended 30 June 2020 NATIONAL AUDIT OFFICE.



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS QUALIFICATIONS AUTHORITY

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Mauritius Qualifications Authority, which comprise the statement of financial position as at 30 June 2020 and the statement of financial performance, statement of changes in net assets/equity, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Mauritius Qualifications Authority as at 30 June 2020, and of its financial performance and cash flows for the year 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 Qualifications Authority in accordance with the INTOSAI Code of Ethics, together with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report of the Mauritius Qualifications Authority, 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 Qualifications Authority'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 Qualifications Authority'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 judgment 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 Qualifications Authority'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 Qualifications Authority'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 Qualifications Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or, when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible to ensure that the Mauritius Qualifications Authority's operations are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

Auditor's Responsibilities

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) the Statutory Bodies (Accounts and Audit) Act and any directions of the Minister, in so far as they relate to the accounts, have been complied with;

- (c) in my opinion, and, as far as could be ascertained from my examination of the financial statements submitted to me, any expenditure incurred is of an extravagant or wasteful nature, judged by normal commercial practice and prudence;
- (d) in my opinion, the Mauritius Qualifications Authority has been applying its resources and carrying out its operations fairly and economically; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

Statutory Bodies (Accounts and Audit) Act

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

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

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

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

Public Procurement Act

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

C. Romooah

Director of Audit National Audit Office Level 14, Air Mauritius Centre PORT LOUIS.

2 July 2021

Mauritius Qualifications Authority

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

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STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Notes	Year ended 30 June 2020 Rs	Year ended 30 June 2019 Rs
ASSETS			
Current assets Trade and other receivables Car loan receivable	4 5	449,626 1,210,855	459,392 1,381,889
Cash and cash equivalents	6	2,737,874 4,398,355	2,350,524 4,191,805
Non-current assets Property, plant and equipment Intangible assets Long term car loan receivable	7 7 5	2,105,866 - 3,129,872 5,235,738	2,578,106 4,155 4,655,407 7,237,668
Total Assets		9,634,093	11,429,473
LIABILITIES			
Current liabilities Trade and other payables Employee benefit obligations Car loan payable	8 9 10	1,525,706 1,438,302 1,210,855 4,174,863	723,186 1,669,911 1,381,889 3,774,986
Non-current liabilities Employee benefit obligations Car loan payable	2.8, 9 10	45,393,958 3,129,872 48,523,830	28,653,705 4,655,407 33,309,112
Total Liabilities		52,698,693	37,084,098
Net Assets		(43,064,600)	(25,654,625)
EQUITY			
General fund	11	(43,064,600)	(25,654,625)
Total Equity		(43,064,600)	(25,654,625)

The Notes to the Accounts on pages 60 to 73 form part of the financial statements.

These Financial Statements have been approved by the Board on 29 October 2020 and signed on its behalf by:

Mr R Guttee, Chairperson

Mr V Putchay, Board Member

Date: 29 June 2021

STATEMENT FOR FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2019

		Year ended 30 June 2020	Year ended 30 June 2019
REVENUE	<u>Notes</u>	Rs	Rs
Non-Exchange Transactions	12	29,619,759	25,021,011
Exchange Transactions	13	6,824,600	10,862,353
Total Revenue		36,444,359	35,883,364
EXPENSES			
Operating expenses	14	32,294,429	30,117,282
Administrative expenses	15	6,363,367	6,665,560
Finance costs	16	27,216	20,102
		38,685,012	36,802,944
Deficit for the year		(2,240,653)	(919,580)

The Notes to the Accounts on pages 60 to 73 form part of the financial statements.

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

	General Fund
	Rs
Balance as at 01 July 2018	(26,612,197)
Employee Benefits Obligation Adjustments	1,877,152
Deficit for the period July 2018 to June 2019	(919,580)
Balance as at 30 June 2019	(25,654,625)

	General
	Fund
	Rs
Balance as at 01 July 2019	(25,654,625)
	(==,===,
Employee Benefits Obligation Adjustments	(15,169,322)
	(
Deficit for the period July 2019 to June 2020	(2,240,653)
Balance as at 30 June 2020	(43,064,600)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2020

	Year ended	Year ended
	30 June 2020 Rs	30 June 2019 Rs
Cash flows from operating activities	RS	RS
Deficit for the year	(2,240,653)	(919,580)
Adjustments for:	(=,= :=,===)	(==,==)
Depreciation	577,605	707,669
Employee Benefits Obligation	(15,169,322)	1,877,152
	(16,832,370)	1,665,241
	4 =00 00=	(054,000)
(Increase)/decrease in accounts receivable	1,706,335	(851,062)
Increase/(decrease) in employee benefit obligations	16,508,644	(1,018,132)
Increase/(decrease) in accounts payable Cash generated /(absorbed) from operations	(894,049) 488,560	154,052
Cash generated /(absorbed) from operations	400,300	(49,301)
Interest paid	(160,394)	(130,020)
Interest received	160,394	130,020
Net cash inflows/(outflows) from operating activities	488,560	(49,901)
Cash flows from investing activities	(4.04.04.0)	(404.045)
Purchase of property, plant, equipment and intangible assets	(101,210)	(421,015)
Net cash used in investing activities	(101,210)	(421,015)
Cash flow from financing activities		
Car loan received	-	2,300,000
Carloon dishurand		(2.200.000)
Car loan disbursed Net cash from financing activities	-	(2,300,000)
Net cash from illiancing activities		
Net increase in cash and cash equivalents	387,350	(470,916)
Cash and cash equivalents at beginning of period	2,350,524	2,821,440
Cash and cash equivalents at end of period	2,737,874	2,350,524

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2020

Item	Budgeted amounts		Actual Amounts	Variances	Comments
	Original	Revised			
	Rs	Rs	Rs	Rs	
Income					
Recurrent					
Opening balance	2,051,000	2,051,000			
Income from fees	10,500,000	7,045,000	6,833,600	211,400	
Government grant	28,600,000	28,837,000	28,831,668	5,332	
Other income				-	
Total	41,151,000	37,933,000	35,665,268	216,732	
Capital					
Government grant	16,000,000	8,000,000	788,091	7,211,909	Tender for Integrated Information System was re-launched and grant from Government was not requested
Total	16,000,000	8,000,000	788,091	7,211,909	
Total Income	57,151,000	45,933,000	36,453,359	7,428,641	
Expenditure					
Recurrent					
Salary	20,550,000	18,800,000	18,696,277	103,723	Payment for staff in post only. No recruitment was carried out in the year 2019/20
Compensation	480,000	460,000	451,595	8,405	
Allowances	425,000	662,000	594,033	67,967	Allowance not granted
Extra assistance	300,000	292,678	213,190	79,488	Trainees resigned before the end of their contracts
End of year bonus	1,700,000	1,551,146	1,556,371	(5,225)	Adjustment for officers confirmed in their posts
Gratuity/annual leaves refund	50,000	-		-	
Sick leave	1,100,000	930,341	925,534	4,807	

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2020

Travelling & transport	3,300,000	3,300,000	2,626,827	673,173	No payment of travelling in April 2019 and no visits carried out during lockdown
Overtime	200,000	200,000	160,211	39,789	No overtime during lockdown and overtime hours have been reduced
Staff welfare	75,000	70,000	68,802	1,198	
Passage benefits	700,000	1,100,000	1,842,847	(742,847)	Payment in accordance with actual claims received
Family Protection Scheme/National Pension Fund/Medical insurance contributions	850,000	850,000	777,442	72,558	Payment based on number of staff in post
Pension	2,550,000	2,500,000	2,295,712	204,288	Payment based on number of staff in post
Total staff costs	32,280,000	30,716,165	30,208,841	507,324	
Telephone bills	300,000	300,000	245,360	54,640	Reduction due to lockdown
Rental of building and related charges	4,612,000	3,470,715	3,352,866	117,849	Reduction due to lockdown and reduced usuage of airconditioners
Postage	175,000	175,000	103,570	71,430	Reduction due to correspondance mostly by emails
Cleaning materials	34,000	34,000	26,114	7,886	
Office sundries	125,000	75,000	54,734	20,266	Costs reduction
Maintenance - buildings	150,000	150,000	140,573	9,427	
Insurance - fire and allied perils, employers liability, group personal accident, public liability etc	125,000	125,000	129,457	(4,457)	
Maintenance and insurance of vehicles	220,000	170,000	84,607	85,393	
Maintenance - furniture, office & IT equipment	475,000	525,000	361,607	163,393	Contract agreement for SAGE software received and paid in FY 2020/21
Stationeries, printing and publications	650,000	650,000	460,599	189,401	Reduction in cost of item of Stationery and printing of one Annual Report in 2020/21

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2020

Books and periodicals, Magazine and Newspapers	40,000	40,000	27,941	12,059	Saving due to lockdown
Public notices	150,000	295,000	99,417	195,583	Saving due to public notices posted on the Authority website
Mission expenses	250,000	300,000	146,252	153,748	No overseas mission due to lockdown
Fees to Chairman and members of Board and Committees	600,000	725,000	708,335	16,665	
Fees for training	150,000	150,000	19,000	131,000	Training of staff rescheduled for in 2020/21 due to lockdown
Audit fees	85,000	170,000	-	170,000	Audit fees paid in 2020/21
Legal and professional fees	200,000	200,000	193,950	6,050	
Hospitality and ceremonies	80,000	110,000	69,720	40,280	No physical meetings held during and after lockdown period
Seminar and workshops	400,000	450,000	201,983	248,017	Workshops planned for not held due to lockdown
International membership	50,000	50,120	79,429	(29,309)	Membership for INQAAHE paid for two years
Total Goods and Services	8,871,000	8,164,835	6,505,514	1,659,321	
Total	41,151,000	38,881,000	36,714,355	2,166,645	
Capital					
Acquisition of assets	16,000,000	8,000,000	101,210	7,898,790	Tender for Integrated Information System was re- launched and payment was not incurred
Total	16,000,000	8,000,000	101,210	7,898,790	
Total Expenditure	57,151,000	46,881,000	36,815,565	10,065,435	

1 GENERAL INFORMATION

The Mauritius Qualifications Authority (MQA) situated at Pont Fer, Phoenix, was established as a corporate body under the Mauritius Qualifications Authority Act 2001 and came into operation in May 2002.

The Authority operates under the aegis of the Ministry of Education, Tertiary Education, Science and Technology.

The objects of the MQA are:

- (a) to develop, implement and maintain a National Qualifications Framework;
- to ensure compliance with provisions for registration and accreditation of Training Institutions;
 and
- (c) to ensure that standards and registered qualifications are internationally comparable.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements comply with International Public Sector Accounting Standards (IPSAS) issued by the International Public Sector Accounting Board (IPSASB) which is a Board of the International Federation of Accountants Committee (IFAC). Where an IPSAS does not address a particular issue, the appropriate International Financial Reporting Standards (IFRSs) and International Accounting Standards (IASB) are applied.

The financial statements have been prepared on a going-concern basis and on the accrual basis of accounting. The measurement base applied is historical cost.

The financial statements have been prepared for the 12 months ended 30 June 2020 with comparative figures for the 12 months ended 30 June 2019.

The financial statements are presented in Mauritian Rupees.

The principal accounting policies adopted in the preparation of these financial statements are set out below:

2.2 Standards Issued but not yet Effective

New and revised Standards that have been issued but not yet effective as at 30 June 2020 are either not relevant to the Authority's operations or do not have material impact on the accounting policies and disclosures of the financial statements ended 30 June 2020.

2.3 Property, plant and equipment

Property, plant and equipment are stated in the Statement of Financial Position at cost less accumulated depreciation. Depreciation is charged so as to write off the cost of assets over their estimated useful lives using the straight-line method on the following bases:

	Rate (%)
- Office Equipment	20
- Furniture and Fittings	10
- Hardware	25
- Software	25
- Motor Vehicles	10

Intangible assets are capitalized and depreciated over the economic useful life which has been estimated at 4 years.

The gain or loss arising on the disposal of an asset is determined as the difference between the sales proceeds and the carrying value of the asset and is recognised in the Statement of Financial Performance.

Depreciation is charged in full in the month following acquisition and no depreciation is charged in the year of disposal.

2.4 Trade receivables

Trade receivables are stated at their nominal value. The carrying amount of trade receivables is reduced when a trade receivable is uncollectible.

2.5 Accounts payable

Accounts payables are stated at their nominal value.

2.6 Car Loans

Car loans are disbursed to the MQA by the parent Ministry on applications by eligible employees as part of their conditions of service. The loans are executed by way of a registered agreement between the MQA and the employees. The car loans which bear an interest of 4% per annum are repayable monthly over a period of five to seven years. The balances of principal amounts are shown as short-term and long-term loans.

Corresponding carrying amounts are shown under receivables.

2.7 Grants

All government grants received are treated in line with IPSAS 23 "Revenue from Non-Exchange Transactions (Taxes and Transfers)" and are recognized as Non-Exchange transactions in the Statement of Financial Performance in the period in which the transfer becomes binding.

2.8 Employee benefits

(i) Defined Benefits Pension Plan

The Authority makes provision for retirement benefits in respect of all employees who are on establishment under the Statutory Bodies Pension Act. The MQA Staff Pension Fund is a defined benefit plan and its assets are managed by the State Insurance Company of Mauritius (SICOM) Ltd. The cost of providing the benefit is determined in accordance with an actuarial review.

As from 01 July 2018 IPSAS 39 is applicable for pension benefits.

The plan is a defined benefit arrangement for the employees, and it is a funded plan. The assets of the funded plan are held independently and administered by SICOM Ltd.

The defined benefit pension plan for the Authority is based on the report submitted by SICOM Ltd as at 30 June 2019 and 30 June 2020.

	Year ended 30 June 2020	Year ended 30 June 2019
A construction of the discontinuous of the constal	Rs	Rs
Amount recognised in the statement of financial		
position at end of year:		
Defined benefit obligation	75,096,676	52,638,759
Fair value of plan assets	(46,642,758)	(39,849,739)
Liability recognised in statement of		
financial position at end of year:	28,453,918	12,789,020
Amounts recognised in statement of		
financial performance:		
Current service cost	3,208,516	2,311,148
Employee Contributions	(1,059,302)	(1,033,286)
Fund expenses	57,611	66,184
Net Interest expense/(revenue)	407,354	842.747
Net interest expense/(revenue)	407,334	042,747
P&L charge	2,614,179	2,186,793

Remeasurement		
Liability (gain)/loss	16,863,139	(942,591)
Asset (gain)/loss	(1,693,817)	435,558
Net Assets/Equity (NAE)	<i>15,169,322</i>	(507,033)
Total	17,783,501	1,679,760
Movements in liability recognised in statement of financial position:		
At start of year	12,789,020	14,545,778
Amount recognized in statement of financial performance	2,614,179	2,186,793
Actuarial reserves transferred in	-	(1,370,119)
Contributions paid by employer	(2,118,603)	(2,066,399)
Amount recognized in NAE	15,169,322	(507,033)
At end of year	28,453,918	12,789,020
	Year ended	Year ended
	30 June 2020	30 June 2019
Reconciliation of the present value of defined	Rs	Rs
benefit obligation		
Present value of obligation at start of period	52,638,759	48,096,523
Current service cost	3,208,516	2,311,148
Interest Cost	1,947,634	3,246,515
Benefits paid	438,628	(72,836)
Liability (gain)/loss	16,863,139	(942,591)
Present value of obligation at end of period	75,096,676	52,638,759
Reconciliation of fair value of plan assets		
Fair value of plan assets at start of period	39,849,739	33,550,745
Expected return on plan assets	1,540,280	2,403,768
Employer contributions	2,118,603	2,066,399
Actuarial reserves transferred in	-	1,370,119
Employee contributions	1,059,302	1,033,286
Benefits paid + other outgo	381,017	(139,020)
Asset gain/(loss)	1,693,817	(435,558)
Fair value of plan assets at end of period	46,642,758	39,849,739
Distribution of plan assets at end of period		
Percentage of assets at end of period	2020	2019
Fixed Interest Securities and Cash	61.7%	58.7%
Loans	3.0%	3.4%
Local equities	10.1%	13.1%
Overseas bonds and equities	24.6%	24.2%
Property	0.6%	0.6%
Total	100.0%	100.0%
		_

Additional disclosure on assets issued or used by the reporting entity

Year	June 2020	June 2019
Percentage of assets at end of year	%	%
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0
Components of the amount recognized in NAS		

Components of the amount recognized in NAE

	June 2020	June 2019
	Rs	Rs
Asset experience gain/(loss) during the period	1,693,817	(435,558)
Liability experience gain/(loss) during the period	(16,863,139)	942,591
	(15,169,322)	507,033

Year 2020/2021
Expected employer contributions 2,435,850
(Estimate to be reviewed by MQA)

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

17 years

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

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

	Year ending 30 June 2020 Year ending 3			
Discount rate	3.70% 6.75%			
Future salary increases	2.40% 4.00%			
Future pension increases	1.40% 3.00%			
Mortality before retirement	A 6770 Ultimate Tables			
Mortality in retirement	Pa 90 Tables Pa 90 Tables			
Retirement age	As per second Schedule in the Statutory Bodies Pension Funds Act			

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 11.5M (increase by Rs 14.6M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 7.5M (decrease by Rs 6.6M) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 2.1M (decrease by Rs 2.1M) if all assumptions were held unchanged.

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

(ii) Defined Contribution Pension Plan

As from the year 2014 the SICOM Ltd is also managing a defined contribution pension scheme for the Authority whereby the rate of contribution is 12% for employer and 6% for employee.

Under the defined contribution scheme, usually the pension benefit at retirement is not known in advance as it depend on the level of contributions made which in turn depend on the salaries of each employee during his employment, the level of investment returns earned on these contributions and the cost of converting the sum built up into a pension at the time of retirement.

(iii) State Plan

Contributions to the National Pension Scheme are expensed to the Statement of Financial Performance in the period in which they fall due.

2.9 Revenue recognition

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

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is classified between Exchange and Non-Exchange transactions.

Fees are recognised as Exchange transactions and comprises mainly the invoiced value for processing and registration of Training Institutions, Accreditation of Programmes, Recognition and Equivalence of qualifications. Revenue is recognised in the year of receipt for registration of Training Institutions for which the validity for registration are granted for 3 years.

The Mauritius Qualifications Authority Act and its Regulations have been amended as per the Business Facilitation (Miscellaneous Provisions) Act No 14 of 2019 to eliminate the registration requirement for Managers, Programme Officers and Trainers and to eliminate the requirement for approval from the Mauritius Qualifications Authority (MQA) for a Non-Award course among others.

The registration of Managers, Programme Officers and Trainers are no longer required as from 1st October 2019 while the approval for Non-Award courses has been transferred to HRDC as from 1st April 2020.

These changes have entailed a significant reduction in the fees generated by the Authority.

2.10 General Fund

It is the Authority's policy to transfer any surplus or deficit for the year to the General Fund.

2.11 Contingent Liabilities

Provision for contingent liabilities arising from pending litigations against the Authority for the period under review has not been recognized in the statement of financial position as settlement is uncertain and not probable.

3 FINANCIAL RISK MANAGEMENT

A description of the various risks to which the Authority is exposed is shown below as well as the approach taken by management to control and mitigate those risks.

3.1 Credit Risk

The Authority's activities expose it to financial credit risk. This is primarily attributable to its trade receivables. There is no significant concentration of credit risk with exposure spread to a large number of customers. The Authority has policies in place to ensure that credit facilities are given to customers with an appropriate credit history.

3.2 Operational risk management

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

3.3 Legal risk

Legal risk is the risk that the business activities of the Authority have unintended or unexpected legal consequences.

It includes risks arising from:

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

The Authority identifies and manages legal risk through the effective use of its legal adviser.

4 TRADE AND OTHER RECEIVABLES

	Year ended	Year ended
	30 June 2020	30 June 2019
	MUR	MUR
Deposit on rental of premises	101,688	101,688
Prepayments and other debtors	347,938	357,704
Total	449,626	459,392

5 CAR LOAN RECEIVABLE

	Year ended	Year ended
	30 June 2020	30 June 2019
	MUR	MUR
Total car loan receivable	4,340,727	6,037,296
Proportion receivable within 1 Year	1,210,855	1,381,889
Proportion receivable after 1 Year	3,129,872	4,655,407

6 CASH AND CASH EQUIVALENTS

	Year ended	Year ended
	30 June 2020	30 June 2019
	MUR	MUR
Cash at bank	2,734,446	2,347,920
Cash in hand	3,428	2,604
Total	2,737,874	2,350,524

7 PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

	Office Equipment	Furniture & Fittings	Motor Vehicles	Hardware	Software	Total
	Rs	Rs	Rs	Rs	Rs	Rs
COST						
At 1 July 2019	3,218,147	1,976,726	1,884,265	7,026,913	5,350,406	19,456,457
Additions	10,590	-	-	90,620	-	101,210
Disposals	-	-	-	-	-	-
A4 20 Lune 2020	2 220 727	4 076 726	4 004 265	7 447 522	F 250 406	40 557 667
At 30 June 2020	3,228,737	1,976,726	1,884,265	7,117,533	5,350,406	19,557,667
DEPRECIATION						
At 1 July 2019	2,459,391	1,729,680	882,445	6,456,429	5,346,251	16,874,196
Charges for the year	235,258	66,481	88,971	182,740	4,155	577,605
Disposals	-	-	-	-	-	-
At 30 June 2020	2,694,649	1,796,161	971,416	6,639,169	5,350,406	17,451,801
NET BOOK VALUE						
At 30 June 2020	534,088	180,565	912,849	478,364	-	2,105,866
At 30 June 2019	758,756	247,046	1,001,820	570,484	4,155	2,582,261

8 TRADE AND OTHER PAYABLES

	Year ended 30 June 2020	Year ended 30 June 2019
	MUR	MUR
Trade creditors and accruals	1,525,706	723,186
Total	1,525,706	723,186

9 EMPLOYEE BENEFIT OBLIGATIONS

	Year ended 30 June 2020 MUR	Year ended 30 June 2019 MUR
Current Liabilities		
Provision for passage benefits	443,479	687,819
Provision for sick leave	994,823	982,092
	1,438,302	1,669,911
Non Current Liabilities		
Provision for passage benefits	1,330,438	2,063,456
Provision for sick leave	7,766,009	7,019,562
Provision for vacation leave	7,843,593	6,781,666
Pension Fund	28,453,918	12,789,021
	45,393,958	28,653,705
Total	46,832,260	30,323,616

Employees' entitlement to bank sick and vacation leave as defined in PRB Report 2016 (the regulatory body for remuneration of MQA employees) are recognised as and when they accrue to employees.

The balance of sick leave in excess of 110 days which is refundable has been classified as short-term liability.

25% of the passage benefits amount is considered as short-term liability and the remaining 75% is classified as long-term liability.

10 TERM CAR LOAN PAYABLE

	Year ended 30 June 2019 MUR	30 June 2018 MUR
Total car loan payable	4,340,727	6,037,296
Proportion payable within 1 Year Proportion payable after 1 Year	1,210,855 3,129,872	1,381,889 4,655,407

11 GENERAL FUND

	Year ended	Year ended
	30 June 2020	30 June 2019
	MUR	MUR
Opening balance	(25,654,625)	(26,612,197)
Deficit for the year	(2,240,653)	(919,580)
Pension Fund Adjustment	(15,169,322)	1,877,152
Closing balance	(43,064,600)	(25,654,625)

12 REVENUE FROM NON-EXCHANGE TRANSACTIONS

	Year ended 30 June 2020 MUR	Year ended 30 June 2019 MUR
Revenue recognised		
Capital grant	788,091	421,011
Grant received for revenue expenditure	28,831,668	24,600,000
Total	29,619,759	25,021,011

13 REVENUE FROM EXCHANGE TRANSACTION

	rear enueu	real ellueu
	30 June 2020	30 June 2019
	MUR	MUR
Fees	6,824,600	10,859,775
Miscellaneous	-	2,578
Total	6,824,600	10,862,353

14 OPERATING EXPENSES

	30 June 2020	30 June 2019
	MUR	MUR
Staff cost	31,487,453	29,086,121
Staff training	19,000	116,156
Overseas mission	146,253	163,131
International membership	64,118	44,205
Depreciation	577,605	707,669
Total	32,294,429	30,117,282

Year ended

Year ended

15 ADMINISTRATIVE EXPENSES

	Year ended	Year ended
	30 June 2020	30 June 2019
	MUR	MUR
Books, periodicals, magazines and newspapers	27,902	32,306
Seminar and workshops	156,984	265,377
Maintenance of premises	152,102	129,482
Repairs and maintenance of equipment	465,728	496,220
Motor vehicle expenses	92,927	160,229
Publicity and advertisement	99,417	134,661
Printing, postage, stationery and publications	559,599	607,468
Rental and related charges	3,353,402	3,391,159
Legal fees	193,950	162,300
Audit fees	75,000	105,000
Telephone	243,376	268,165
Committees	709,148	634,707
Staff welfare and hospitality	138,523	119,400
Insurance of equipment	41,204	40,576
Miscellaneous expenses	54,105	118,510
	6,363,367	6,665,560

The Mauritius Qualifications Authority rents 522.8 m2 office space from MITD and the lease is classified as operating lease. As at 30 June 2020 the present value of non-cancellable operating lease payment is Rs 3,703,124 (15.5 months).

16 FINANCE COSTS

	Year ended	Year ended
	30 June 2020	30 June 2019
	MUR	MUR
Bank charges	27,216	20,102
Total	27,216	20,102

Notes to the Financial Statements for the Year Ended 30 June 2020

17 BUDGET

The budget is approved on a cash basis by economic nature classification and the financial statements are prepared on the accrual basis.

A reconciliation of the actual amounts on a comparative basis as presented in the Statement of Comparison of Budget and Actual Amounts with the figures in the Statement of Financial Performance is presented below.

	Year ended 30 June 2020 MUR
Receipts	
Actual amount on Comparative Basis as presented in the	
Statement of Budget and Actual Amounts	36,453,359
Basis differences:	
Adjustment in fees	(9,000)
Amount in the Statement of Financial Performance	36,444,359
Payments Actual amount on Comparative Basis as presented in the	
Statement of Comparison of Budget and Actual Amounts	36,815,565
Basis differences:	
Capital expenditure	(101,210)
Pension adjustment	495,576
Decrease in prepayments	12,585
Increase in creditors	45,363
Depreciation charge	577,605
Employee benefits obligations (Sick Leave, Vacation Leave & Passage Benefits)	839,528
Amount in the Statement of Financial Performance	38,685,012

18 EVENTS AFTER THE STATEMENT OF FINANCIAL PERFORMANCE DATE

There are no material events subsequent to the Statement of Financial Performance date.

19 REPORTING CURRENCY

These financial statements are presented in Mauritian Rupees because it is the currency of the primary economic environment in which the Authority operates.

Notes to the Financial Statements for the Year Ended 30 June 2020

20 EMPLOYEE DISCLOSURE

At 30 June 2020 the MQA had thirty-nine full-time employees out of which nineteen were administrative staff.

21 KEY MANAGEMENT PERSONNEL

The management of the MQA is carried out by key personnel including the Director, Deputy Directors and Managers who are responsible for managing the activities of the organisation. The aggregate remuneration of key management personnel was Rs 9.159m for the period July 2019 to June 2020.

22 RELATED PARTY TRANSACTIONS

Parties which are considered to be related to the MQA are other ministries and departments, mostly represented on the MQA Board, if they have the ability, directly or indirectly, to control the MQA or exercise significant influence over the financial and operating decision making, or vice versa. Related party transactions were generally carried out at commercial terms and conditions.

Eligible employees are granted duty free facilities and/or loans for the purchase of a car as prescribed in the PRB Report.

There are no other loans to key management personnel or to other categories of staff.

WAY FORWARD

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TRENDS AND CHALLENGES

Enhancing Legal Framework

There is a need to make provision in the MQA Act and Regulations to give enforcement powers for monitoring and inspection by the MQA officials and designated persons and also to cancel registration of Training Institutions (TIs), Accreditation, Recognition, and Equivalence.

Furthermore, the MQA has to ensure conducive learning environment /infrastructure for training (staffing ratio within a Training Institution; duration of courses (minimum and maximum course duration not defined), workspace per trainee; classroom size not defined; parking facilities at Training Institutions; defining conducive environment for training).

Improving Service Delivery

Too many resource intensive processes slow down service delivery. There is a need for streamlining of all processes and reducing paperwork.

Tapping External Expertise

Difficulties in obtaining well qualified and competent Experts and Resource Persons representing the various sectors.

Fostering Relevance and Adequacy of Qualifications

To ensure relevance and adequacy of qualifications for employability (as per labour market demand) in Mauritius.

Curbing Proliferation of low-level qualifications

Changes in proliferation of low-level qualifications bearing title of diploma, in duration of programmes at each level, local programme v/s foreign programmes (substantial variation e.g. National Certificate 1100hrs and City & Guilds 300hrs for Level 3 qualifications), in mode of delivery like on-line programmes and courses which are recognised but not offered in country of origin.

Reviewing Organizational Structure to cater for new challenges and exigencies

After more than 17 years of operation, there is a need to review the organizational structure to provide a better service to its stakeholders and to meet new challenges and exigencies in the TVET sector.

Giving Impetus to Recognition of Prior Learning

The current challenges for the Recognition of Prior Learning is the low uptake and poor knowledge of RPL.

Limited in fields and levels across NQF

Resource Intensive

Credit transferability

Recognition by Public and private service

Rethinking Recognition and Equivalence of Qualifications

Absence of an explicit Regulatory Framework for Recognition & Equivalence and Authentication of Certificates for local qualifications

Difficulty in obtaining recognition information in a timely manner and high costs associated in accessing international NARIC databases

Improving Data Collection

Submission of information on learner's enrolment and achievement by Training Institutions

STRATEGIC DIRECTION

Enhancing Legal framework

Amendment of the Mauritius Qualifications Authority Act 2001 (and its Regulations) is required

- (i) To give effective control and monitoring responsibility to the organisation disbursing funds
- (ii) To grant enforcement powers for inspection of any Training Provider as well as monitoring and auditing of Registered Training Institutions
- (iii) To provide for cancellation of Registration of Training Institutions, Accreditation, Recognition and Equivalence

Improving Service Delivery

(i) To have an up-to-date Integrated Information Systems (Enterprise Resource Planning System) to include Interactive Document /Database Management System

- (ii) To carry out on-line applications and processing (ERP reduce processing time)
- (iii) To keep an updated database of Qualifications for the Public
- (iv) To keep an updated database of Experts, Auditors etc.
- (v) To become a paperless organisation

Tapping External Expertise

- (i) To review of fees for Resource Persons /Experts and new policy for payment
- (ii) To have capacity building for Experts/Resource Persons to know what exactly is expected of them
- (iii) To invite Expression of Interest in scarcity areas
- (iv) To continuously promote collaboration with Ministries, Private Bodies, Universities
- (v) To keep a database of Experts.

Fostering Relevance and Adequacy of Qualifications

- (i) To create a Research Unit for Unit Standards Development and study relevancy of qualifications
- (ii) To formulate Policy after mapping exercise

Curbing Proliferation of Low-Level Qualifications

- (i) To come up with Communiqués (Press, Radio, social media like Facebook) to warn (in a positive way about mention of Courses and Level on NQF) potential trainees of such courses and they be requested to contact MQA before enrolment on those courses and also on on-line courses
- (ii) To formulate Policies to cater for the pitching of low-level qualifications and delivery of on-line programmes
- (iii) To have a study on how the standards compare, to develop a Framework for Quality Assurance and Accreditation of on-line programmes
- (iv) To set up a database of Qualifications for Public and formulate a Policy regarding qualifications which are recognised but not offered in country of origin

Reviewing Organizational Structure to Cater for New Challenges and Exigencies

To create a Research Unit (for Unit Standards Development, study relevancy of qualifications and how standards compare, work on comprehensive definition of sectors and carry out assessment needs in RPL)

Giving Impetus to Recognition of Prior Learning

- (i) To carry out intensive and regular sensitisation campaigns (individuals and employers)
- (ii) To assess needs for RPL in each field, phased roll out and capacity building for Facilitators and Assessors
- (iii) To work in collaboration with HRDC to further promote RPL
- (iv) To make provisions for new Regulations to enhance recognition and acceptability of qualifications obtained through RPL (and for it to be at par with qualifications obtained by conventional route) and update Policy for Recognition of Prior Learning

Rethinking Recognition and Equivalence of Qualifications

- (i) To develop new regulations for Recognition and Equivalence and also for authenticity of qualifications
- (ii) To review MQA Act/Regulations to provide for the function of Authentication of Certificates
- (iii) To develop a policy and keeping stakeholders informed; re: time taken for recognition
- (iv) To envisage joint access to the databases and have a MoU with HEC

Improving Data Collection

- (i) To make provisions in the MQA Act and Regulations to make it mandatory to submit relevant reliable information/data within requirements of the Data Protection Act
- (ii) To carry out audit check
- (iii) To come up with development of on-line submission of statistics

APPENDICES

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LIST OF NEW REGISTERED TRAINING INSTITUTIONS -

01 JULY 2019 TO 30 JUNE 2020

SN	NAME OF TRAINING INSTITUTIONS	ADDRESS	TEL	FAX	DATE REGISTERED	SECTOR
1	BRENTON SCHOOL OF ACCOUNTANCY AND MANAGEMENT LTD	Seeraulee Road Central Flacq	5252 0912	-	5 Aug 2019	MGT*
2	Mahatma Gandhi Institute	Mahatma Gandhi Avenue Moka	403 2000	433 2235	15 Aug 2019	MGT
3	MCB Consulting Services Ltd	3rd Floor, Harbour Front Building John Kennedy Street Port Louis	204 7237	208 7427	14 Aug 2019	MGT
4	ZAXIS CONSULTING LTD	Charles De Gaulle Street Central Flacq	5257 3767	-	27 Aug 2019	MGT
5	BELL INSTITUT DE BEAUTE LTEE	2nd Floor, Vel Plaza Royal Road Goodlands	282 0385	283 4336	20 Dec 2019	BCHD*
6	CENTRE CULTUREL D'EXPRESSION FRANCAISE	Immeuble Currimjee Rue Chasteauneuf Curepipe	676 6034	670 4770	7 Nov 2019	LGE*
7	CERIDIAN (MAURITIUS) LEARNING CENTRE LTD	1st Floor, Orbis Court 132, St Jean Road Quatre Bornes	454 4036 433 3209 5767 9204	401 9782 466 4151	15 Nov 2019	MGT
8	DDS KNOWLEDGE CENTRE LTD	Tamariniers Street Roche Bois Port Louis	240 2881	242 0286	23 Sep 2019	MGT
9	Highbrow Consultancy Ltd	Royal Road, Morcellement St André	5494 9023 5761 6460	-	18 Nov 2019	MGT
10	Kadosh Training Services Ltd	286 A, Royal Road Rose Hill	454 2065	467 5912	11 Nov 2019	HPY*
11	MCCI BUSINESS SCHOOL LTD	M.E.F / M.C.C.I Building Cybercity Ebène	454 8950	454 8960	17 Dec 2019	MGT
12	SKC TRAINING CENTRE LTD	B6 Road Wooton Curepipe	670 6700	670 6706	23 Sep 2019	CC*
13	SOCRATES SCHOOL OF HEALTH SCIENCES, BUSINESS & TECHNOLOGY LTD	35, Berthaud Avenue Stanley Rose Hill	4541464	454 1464	12 Nov 2019	HSC*

14	SOCIETE POUR LA PROMOTION DES ENTREPRISES SPECIALISEES	7 Avenue Labourdonnais Quatre Bornes	424 7414	424 2960	3 Aug 2019	MGT
15	UNIVERSITY OF MAURITIUS	Reduit	403 7000	454 9642	23 Oct 2019	IT*
16	GPO Limited	Cyber Tower 2 Ebène City	465 3570	465 3783	23 Oct 2019	ΙΤ
17	ADEQUATE CONSULTING LTD	Fakim Building No 108, St Jean Road Quatre Bornes	413 0775	4130775	28 Nov 2019	MGT
18	Beebo Company Limited	Saint Jean Road Quatre Bornes	467 3434	-	26 Nov 2019	COM*
19	SHEFFIELD SCHOOL OF ACCOUNTANCY LIMITED	Gangah Lane Belle Rose	5 2596001	-	26 Nov 2019	MGT
20	Acrius Ltd	No 58, First Floor Georges Town Building Quatre Bornes	428 0224	-	03 Dec 2019	IMT*
21	Ebony Forest Ltd	Seven Coloured Earth Road Chamarel	460 3030 460 3031	-	5 Feb 2020	PPNM*
22	NATURAL HEALER HOLISTIC AND WELLNESS CENTER LTD	Royal Road Trois Boutiques, Union Vale Grand Port	5441 1420	-	6 Dec 2019	RET*
23	Routes Advisory Ltd	First Floor, Raffles Tower 19 Bank Street Ebène	463 2794 5735 1085	-	27 Dec 2019	MGT
24	VGR SOLUTIONS LTD	17 Sir Seewoosagur Ramgoolam Street Port Louis	5950 5152	-	11 Dec 2019	MGT
25	YUVA TRAINING LIMITED	204 Jade Court Jummah Mosque Street Port Louis	218 1732	-	8 Jan 2020	MGT
26	ADOLESCENT NON FORMAL EDUCATION NETWORK	35 Ambrose Street Rose Hill	465 1484 5254 7943	-	7 Jan 2020	IPFE*
27	ATELIER DE LA PATISSERIE ET BOULANGERIE LTÉE	17, Mohd Iqbal Avenue Phoenix	5494 0906 5752 3584	-	31 Jan 2020	PSTR*
28	CARPUS TAX SERVICES LIMITED	Second Floor, Noah Wealth Centre Silk Road, Riche Terre Terre Rouge	5733 9897	-	28 Jan 2020	ACCT*

29	ILLUMIN-IT LTD	3, Leclézio Lane Stevenson Avenue Quatre Bornes	5253 9247	-	27 Feb 2020	IT
30	Project Management & Training Consultancy Services Ltd	Buswell House 1d, Buswell Avenue Quatre Bornes	463 2166 5765 9373	-	23 Jan 2020	MGT
31	The Essential Team Ltd	3, Lislet Geoffroy Street Curepipe	670 7788	670 8998	04 Feb 2020	MGT
32	WISDOM BUSINESS SCHOOL LTD	Belvedere Road Brisée Verdiere	5977 0714	-	30 Jan 2020	MGT
33	TRANS-MAURICE CAR RENTAL LTD	84, Gustave Colin Street Forest Side	6043000 5713 6128		24 Feb 2020	MGT
34	GOACADEMY (MAURITIUS) LTD	5B, Sir Celicourt Antelme Rose Hill	463 2030	-	19 Feb 2020	LGE
35	Danford Global Education Ltd	Pierrefonds Campus Uniciti Palma Quatre Bornes	5258 6637		10 March 2020	HTM*
36	CAPITAL LEARNING CENTRE LTD	Polytol Paints & Adhesives Manufacturer Co. Ltd Baie du Tombeau Road Riche Terre	249 1299 5422 1600	248 3988	12 June 2020	MGT

*Key:- MGT - Management; BCHD - Beauty Care and Hair Dressing; LGE - Language; HPY - Hospitality; CC - Customer Care; HSC - Health and Social Care; IT - Information Technology; COM - Communication; IMT - Immunotherapy; PPNM - Plant Propagation and Nursery Management; RET - Relaxation Therapy; IPFE - Inclusive Pedagogy for Educators; PSTR - Pastry; ACCT - Accounting; HTM - Hospitality and Tourism Management.

LIST OF QUALIFICATIONS REVIEWED/DEVELOPED

FOR THE PERIOD 01 JULY 2019 TO 30 JUNE 2020

SN	List of Qualifications Reviewed/Developed by Sector
	Adult Literacy
1	National Certificate Level 1 in Adult Literacy
	Automotive
2	National Certificate Level 3 in Automotive Body Repairs
3	National Certificate Level 3 in Automotive Spray Painting
4	National Certificate Level 4 in Automotive Mechanics and Electronics
5	National Certificate Level 4 in Tractor and Heavy Vehicle Mechanics
	Early Childhood Education and care
6	National Certificate Level 2 in Early Childhood Education and Care
7	National Certificate Level 3 in Early Childhood Education and Care
	Beauty Care
8	National Certificate Level 3 in Hairdressing
9	National Certificate Level 3 in Beauty Therapy
	Tourism and Hospitality Management
10	National Certificate Level 2 in Pastry
11	National Certificate Level 3 in Food Production
12	National Certificate Level 3 in Leisure and Entertainment
13	National Certificate Level 4 in Food Production
14	National Certificate Level 4 in Restaurant and Bar Services
	Transport and Logistics
15	National Certificate Level 4 in Customs Clearance
16	National Certificate Level 4 in Shipping and Freight Forwarding
	Management
17	National Certificate Level 3 in Secretarial Duties
18	National Certificate Level 4 in Customer Service
19	National Certificate Level 5 in Sales and Marketing
20	National Certificate Level 5 in Banking Operations
	Textile and Apparel
21	National Certificate Level 3 in Garment Making
	Electrical & Electronics Engineering
22	National Certificate Level 4 in Communication Electronics
23	National Certificate Level 4 in Industrial Electronics

	Handicraft
24	National Certificate Level 2 in Fancy Jewellery
	Health & Social Care
25	National Certificate Level 3 in Elderly and Disabled Care
	ICT
26	National Certificate Level 4 Information Technology
27	National Certificate Level 5 in Computing
28	National Certificate Level 5 in Information Technology
29	National Diploma in Information Technology
	Mechanical Engineering
30	National Certificate Level 3 in Refrigeration and Air Conditioning
31	National Certificate Level 3 in Industrial Machine Maintenance
32	National Certificate Level 3 in Maintenance Fitting
33	National Certificate Level 3 in Plumbing
34	National Certificate Level 3 in Sheet Metal Fabrication
35	National Certificate Level 3 in Welding
36	National Certificate Level 4 in Engineering Machine and Tool Making
37	National Certificate Level 4 in Plumbing
38	National Certificate Level 4 in Refrigeration and Air conditioning
39	National Certificate Level 5 in Maintenance of Lifts
	Printing
40	National Certificate Level 3 in Platemaking & M.Printing
41	National Certificate Level 3 in Prepress
42	National Certificate Level 3 in Print Finishing
43	National Certificate Level 5 in Printing Management
	Social Work
44	National Certificate Level 2 in Social Work Practice

COMMITTEES SET UP TOWARDS THE FULFILMENT OF MQA FUNCTIONS

Meetings of Internal Accreditation Committee

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Internal Accreditation Committe (From 01 July 2019 to 30 June 2020)	Dr Robin Phoolchund Director MQA	19

Meetings of Internal Registration Committee

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Internal Registration Committee (From 01 July 2019 to 30 June 2020)	Dr Robin Phoolchund Director MQA	16

Meetings of Recognition & Equivalence Committee

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Recognition & Equivalence Com-	Mr Kamalanaden Vella Mooten Deputy Director MQA	9
mittee (From 01 July 2019 to 30 June 2020)	Mr Vijaye Anand Ramchurn Deputy Director MQA	1

MAURITIUS QUALIFICATIONS AUTHORITY Pont Fer, Phoenix Tel.: (230) 6861400 – Fax.: (230) 6861441 Email: office@mqa.mu – Website: www.mqa.mu