



Mauritius Qualifications Authority

**Annual  
Report  
2020  
2021**

**Mauritius Qualifications Authority**

**Annual Report  
2020 - 2021**

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**ABOUT THE MQA**

# 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 from Level 1 to Level 6 of the NQF
- ◆ Training of RPL Facilitators, Assessors & enlistment of RPL Facilitators
- ◆ Advising on all policy matters relating to the NQF processes

## 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
  - ◆ Maintain databases in respect of Training Institutions, Managers, Programme Officers and Accredited Programmes
  - ◆ Policies in relation to regulation of training
  - ◆ Research on Quality Assurance

## 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
- ◆ Collaboration with international organisations for cooperation and agreements

- ◆ 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
- ◆ Liaising with the Attorney General's Office and dealing with legal matters pertaining to TVET training, attending court cases & dealing with appeal cases against decision of MQA
- ◆ Reporting and furnishing information/documents to investigatory authorities (Police, ICAC etc.) on cases related to training
- ◆ Monitoring of training



# Chairperson's Statement



**R Guttee**  
Chairperson

I have the honour to address all the stakeholders through the publication of this Annual Report 2020-2021 as Chairperson of the MQA Board since 28 August 2020.

During these nineteen years of operation of the MQA, the Authority has strived to promote the Technical and Vocational Education and Training (TVET) sector in Mauritius and considerable progress has been made in this regard.

The MQA has over the years consolidated and maintained the National Qualifications Framework (NQF). As a result of its reliability and soundness, it has built an established qualifications framework in the African region and it is a matter of pride that the Mauritian NQF is now aligned with the SADC Qualifications Framework.

The MQA has been a major contributor to the reforms in the TVET sector, with the delivery of National Certificates and National Diplomas developed by the Authority. A number of the National Certificates under the National Qualifications Framework is being offered by both public and private training providers.

In addition, the Authority has succeeded in implementing the Recognition of Prior Learning (RPL) which is undoubtedly a strong means to recognise and validate competencies for purposes of certification obtained outside the formal education and training systems. It is a matter of satisfaction to note that the RPL has been extended to Rodrigues as well.

The MQA has also developed the Quality Assurance Framework (QAF) for the TVET sector in Mauritius in order to have inter alia an integrated set of policies, procedures, verification instruments and mechanisms that together will ensure and improve the quality provided by MQA registered and accredited training institutions. It is also worthy to mention that Economic Development Board (EDB) has been working in close collaboration with the MQA so that all applications for registration or renewal of registration of a training institution are made to the Authority (MQA) electronically through the National Electronic Licensing System (NELS).

Furthermore, the MQA Regulations have been consolidated and same is being applied whenever there are non-compliances by training institutions. Besides, major achievements have taken place with the establishment of a Complaint Handling Procedure, setting up of a Code of Practice for quality service and effective learning, policy for enrolment of international students at MQA Registered Training Institutions and guidelines for the selection of Trainers by Registered Training Institutions amongst others.

The years ahead will pose even greater challenges for the MQA as its role and functions will be changing under the new economic order and the new normal. I am thus looking forward to the continued collaboration and dedication of all stakeholders in this new education and training landscape.

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 2020 to 30 June 2021 including the financial statements for the said period.

## Director's Statement



**Dr R K Phoolchund**  
Director

It is indeed a privilege for me to report 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 2020 to 30 June 2021.

In line with the Government strategy to become a highly interconnected society, the MQA is in the process of implementing an Integrated Information System (IIS) with a view to supporting the core activities and functions of the Authority and to encouraging effective interaction of citizens with Governmental institutions.

So far, the MQA has succeeded in putting in place, with the collaboration of Economic Development Board (EDB), a digital platform for the registration processes through the National Electronic Licensing System (NELS) and also with the collaboration of the Government Online Centre (GOC) for approving non-award courses electronically so as to facilitate and enhance the business transaction between the Authority and its stakeholders.

On the international scene in order to promote mobility of people in the SADC Region, the MQA has aligned the Mauritian National Qualifications Framework with the SADC Qualifications Framework. It is also worthy to mention here that the MQA has been actively contributing to the development of the African Continental Qualifications Framework (ACQF) as a next step.

As from January 2021, a new Recognition and Equivalence policy aligned with the Revised Convention on the Recognition of Studies, Certificates, Diplomas, Degrees, and

other Academic Qualifications in Higher Education in African states (Addis Convention) is being implemented.

In addition, in its quest to attain the highest standard in the education and training sector in Mauritius, the MQA is working towards the introduction of micro-credentials and developing a Credit Accumulation and Transfer System (CATS) in collaboration with key stakeholders with a view to recognizing skills and competencies under the National Qualifications Framework.

I can say that after more than 19 years of existence, the MQA has made tremendous headway with the collaboration of key partners in the training sector.

I thank here the Honourable Vice Prime Minister and Minister of Education, Tertiary Education, Science and Technology, the Chairperson of the MQA Board together with the Members and all my colleagues of the Authority for their close collaboration and support.

I have the pleasure to submit details of activities carried out at the MQA for the period 01 July 2020 to 30 June 2021 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 post-secondary educational sectors, for the purpose of establishing their equivalence;
- (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 Qualifications Framework.

# The Mauritius Qualifications Authority Board

The composition of the MQA Board for the Period 01 July 2020 to 30 June 2021 was as follows:

NAME	DESIGNATION	
Mr R GUTTEE (As from 28.08.2020)	_____	Chairperson
Mrs S KOWLESSUR (Up to 27.08.2020)		
Mr D RAMLUGGUN (As from 28.08.2020)	Head of Social Capital, Business Mauritius	Vice Chairperson
Mr R GUNGOO (Up to 27.08.2020)	_____	
Mr A BHANTOO (As from 28.08.2020)	Director Employment Service, Ministry of Labour, Human Resource Development and Training	Members
Mr V PUTCHAY	Permanent Secretary, Ministry of Education, Tertiary Education, Science and Technology	
Mrs S GOWRYDOSS (Up to 27.08.2020)	Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science and Technology	
Prof. (Mrs) R MOHEE (As from 03.11.2020)	Commissioner, Higher Education Commission	
Dr (Mrs) S MOTALA-TIMOL (From 28.08.2020 to 02.11.2020)	Ag. Head Research and Regulatory Affairs Division, Higher Education Commission	
Mr S RAGEN (Up to 27.08.2020)	Officer-in-Charge, Higher Education Commission	
Mr Y MUNBODH	Deputy Permanent Secretary, Tertiary Education & Scientific Research Division, Ministry of Education, Tertiary Education, Science and Technology/ Officer-in-Charge, Quality Assurance Authority	
Mr S MAUDARBOCUS (As from 13.10.2020)	Ag. Director, Mauritius Institute of Training and Development	
Mr P K JOOSERY (Up to 30.09.2020)	Director, Mauritius Institute of Training and Development	
Mr Y MATABUDUL	Chief Executive Officer, Polytechnics Mauritius, Representative of Registered Private Training Institutions	
Mr R RANDHAY (As from 28.08.2020)	Independent Person	
Mr I JAHANGEER (Up to 27.08.2020)		



## Profile of Board Members

(01 July 2020 to 30 June 2021)



**Mr R GUTTEE** is holder of a BA (Hons) in English from the University of Delhi. He has completed a Diploma in Journalism and Uttama (Hindi Qualification). After having completed a Certificate in General Nursing from the Ministry of Health, he started his career in Nursing and became Charge Nurse in 1981. Mr Guttee has a rich professional experience as follows: 1969 to 1971 and from 1980 to 1982 – Newscaster at MBC/TV; 1983 to 1987 – Director at Krishnanand Seva Ashram; 1987 to 1995 – Member of the National Assembly; 1988 to 1995 – Parliamentary Private Secretary; 1996 to 2000 – Administrative Manager at Medpoint Hospital; 2001 to 2010 – Adviser at the Ministry of Environment and NDU; and from 2010 to 2014 – Adviser at the Ministry of Arts and Culture. In the social field, Mr Guttee served as Member of the Seva Shivar; Founder member & Secretary of the Human Service Trust; President and Secretary of Arya Sabha Mauritius; President of the Hindi Speaking Union and General Secretary of the World Hindi Convention Mauritius in 1994 respectively; Editor-in-Chief of two Hindi magazines; General Secretary of Arya Vedic Parishad as well as Manager of Gayasingh Ashram. He participated in various national and international conferences. He also served as Board Member of the MGI/RTI Council; Board Member of MBC/TV and on 28 August 2020 he was appointed as the Chairperson of the Board of the Mauritius Qualifications Authority (MQA).



**Mr D RAMLUUGUN** holds an MBA from the University of Technology Mauritius. He joined Business Mauritius, previously known as Mauritius Employers' Federation (MEF) as Head of Training & Development and he is currently occupying the position of Head of Social Capital. Under this tenure, he is engaged with the Business Community to come up with proposals for policy options on the social capital issues which will finally lead to a paradigm shift in the current employee-employer relationship with better outcomes for all stakeholders whilst addressing the challenges of the world of work. His expertise is regularly solicited on various related Committees and he is also a Member of the Training & Employment of Disabled Persons Board (TEDPB). He was appointed as Member of the Board of the Mauritius Qualifications Authority (MQA) as from 28 August 2020.



**Mr A BHANTOO** was the Director Employment Service at the Ministry of Labour, Human Resource Development and Training. He holds a Diploma in Human Resource Management from the University of Technology, Mauritius and started his career as Employment Assistant at the said Ministry and worked his way up as Employment Officer, Senior Employment Officer, Chief Employment Officer, Deputy Director Employment Service to reach the topmost position of Director in that Division. Mr Bhantoo represented the Ministry on different Boards and Committees viz. Correctional Youth Centre Board of Visitors Meeting, HRDC NTRS Steering committee, Steering committee of the Development of a National Migration Policy for the Republic of Mauritius until he became member of the MQA Board and its HR Committee. He was appointed as Focal Point for the African Union, SADC and International Organisation for Migration. Mr Bhantoo has also attended different overseas and local seminars and workshops namely Employment and Labour Market Policies in Developing Countries and Transition Economies (Turin, Italy 2006), Séminaires des officiels chargés de la promotion de l'emploi francophone (Beijing, China 2015), Green Economy Academy ILO (Turin, Italy 2016), Tripartite Training Workshop on Protecting Migrant Workers from Discrimination (ILO/CDS, 2016, Mauritius), National Migration and Development Policy for the Republic of (Mauritius, 2017), Accelerated Program for Economic Integration (APEI, Mauritius, 2017), Workshop on Social Protection (Zimbabwe, April, 2018), Tripartite Workshop on "Decent work for Youth at the centre of rural transformation in SADC countries (August 2018, Zimbabwe), Dialogue sur les migrations pour les pays de la Commission de L'Océan Indien (DIMOI) (Seychelles, 2019) and participated as panelist in Montreal on Labour Migration (2019) as well as at different ZOOM meetings in relation to Labour Migration and Overseas Recruitment.



**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.



**Prof. (Mrs) R MOHEE** is the Higher Education Commissioner of Mauritius, whereby she is responsible for the apex body (HEC) regulating all public and private universities in Mauritius. She holds an engineering degree in Energy and Environment from a Grande Ecole d'Ingenieurs, the Institut National des Sciences Appliquées de Lyon, France, (under a French Scholarship) and a PhD from the University of Mauritius. Mrs Mohee has 27 years of academic experience as a Professor and Head of Department in the field of Chemical and Environmental Engineering, as well as Dean of the Faculty of Engineering from 2009 to 2012 and Vice Chancellor of the national University from 2013 to 2016. She has also held the position of National Research Chair in Solid Waste Management at the Mauritius Research Council. Prof Mohee is an experienced Education

Specialist with a demonstrated history of working in the development of higher education models and policies. She has worked at the Commonwealth of Learning from 2017 to 2020 as an Education Specialist and has assisted many Commonwealth member states in their development of higher education policies and strategies. She expertly guided governments and institutions on e-learning for sustainable development, quality assurance and employability. She also developed an employability readiness model for Higher Education Institutions in the Commonwealth. She has published over 100 international research and conference papers, edited 2 books, 8 book chapters, and has supervised to date more than 50 undergraduate and 30 masters and doctoral students in the field of energy and environmental engineering. Her expertise has been recognized both at national and regional level. She has been Vice President of the Maurice Ile Durable Steering Committee and has held the position of environmental assessor for the Environment and Land Use tribunal. She has carried out more than 20 major consultancy projects in the field of environmental science and engineering. Professor Mohee has received a number of awards and recognitions including the winner of the African Union best woman scientist award for Science Technology and Innovation in 2009. She is a fellow of the Royal Society of Chemistry (UK) and a Fellow of the Mauritius Academy of Science and Technology (FMAST), Honorary Fellow of the Institute of Chemical Engineers UK (F IChemE) and she is among others an Associate member of the International Association of Universities (IAU).



**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 Française) and Advanced Hindi Qualifications.

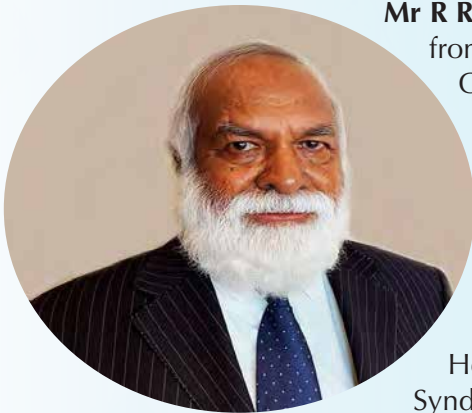
**Mr Y MATABUDUL** is the Chief Executive Officer of Polytechnics Mauritius Ltd, a skills-based tertiary education institution under the aegis of the Ministry of Education, Tertiary Education, Science and Technology. He cumulates more than 15 years of work experience in the higher education and training 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 S MAUDARBOCUS** holds a degree in Civil Engineering and is a Registered Professional Civil Engineer with the Council of Registered Professional Engineers, Mauritius. He also holds an MSc in Engineering Project Management. He has been in employment at the ex-IVTB/MITD since July 1992. Currently, he is acting as Director at the Mauritius Institute of Training & Development (MITD).



**Mr R RANDHAY** holds a B.Ed from the University of Delhi and a B.A from Allahabad, India. He is also holder of the Teachers' Training College Certificate. He started his career in the education sector as Primary School Teacher and subsequently was tutoring at the Teachers' Training College. He then worked as Education Officer in different State Secondary Schools and afterwards joined the Mauritius Examinations Syndicate (MES) where he climbed the ladder until serving as Principal Examinations Officer. Mr Randhay acted as Secretary of the committee instituted to reform the Structure of Secondary Schools System. He later became a Board Member of the Mauritius Examinations Syndicate. Mr Randhay has a wide experience in the education sector. Since 28 August 2020, he started serving as Board member of the Mauritius Qualifications Authority (MQA).



## In Attendance

### Director of MQA



**Dr ROBIN PHOOLCHUND** is 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).

### Secretary to MQA Board



**Mr KV 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 KV Mooten was also a member of the Mauritius Institute of Directors (MIoD).



# **MQA ORGANISATION STRUCTURE**

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, Quality Assurance Services, Framework 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 2020 to 30 June 2021. He was responsible for the execution of the policy, and the control and management of the day-to-day business of the organisation.

Officer, Mr J Makoonlall. As from 01 March 2021, Mrs S Dawonauth assumed full responsibility of Manager, Corporate Services.

The Corporate Services Division was responsible for General Administration, Finance, Procurement, Information Systems 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.



**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 2020/2021, following the appointment of Mr K V Mooten as Deputy Director, the duties of the Manager, Corporate Services were assigned to the Accountant/Senior Accountant, Mrs S Dawonauth and to the Administrative

Officer, Mr J Makoonlall. As from 01 March 2021, Mrs S Dawonauth assumed full responsibility of Manager, Corporate Services.

The Corporate Services Division was responsible for General Administration, Finance, Procurement, Information Systems 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.

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

In 2020/2021, 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, and formulation of policies in relation to regulation of training. It is also the responsibility of this Division to develop quality assurance processes that are in line with international best practices.



The Quality Assurance Services Division was the first division to shift from manual to electronic filing and processing systems by the use of online platforms. In the same vein, application and processing of registration and renewal of registration of training institutions were carried out on the national e-Licensing System (NELS).

**Mr R Ramdass,**  
*Manager, Quality Assurance*

## Learner Attainment & Information Services Division

The Learner Attainment and Information Services was in 2020/2021 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. Besides dissemination of information on training, this Division was also responsible to monitor training, report to investigatory authorities and deal with legal matters pertaining to training.



**Mr S Bhunjun**  
*Manager, Learner Attainment and Information Services*



# Management and Staff

## for the Period 01 July 2020 to 30 June 2021

### Director

Dr Robin Krishnaduth PHOOLCHUND

### Deputy Directors

Mr Kamalanaden Vella MOOTEN - *(Until 30.06.2021 and then retired from public service)*

Mr Vijaye Anand RAMCHURN

### 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 until 28.02.21; assumed full duties of Manager, Corporate Services as from 01.03.2021*

### Administrative Officer

Mr Jaydrutt MAKOONLALL - *Assigned part of the duties of Manager, Corporate Services until 28.02,2021*

### Accreditation Officers

Mr Rajcoomar RAMCHURUN - *Assigned duties of Manager, Framework Services*

Mr Ramsamy NOOKADEE

Mrs Pratima Rajeswaree HARDOWAR

Mrs 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

### Systems Administrator

Mr Neerunjarsingh UJOODHA



### **Accounting Technician**

Mrs Pasmawtee GOPEE

### **ICT Technicians**

Mr Shahbaaz NOORMAHOMED

Mr Muhammad Amjud DOOKHAN

### **Higher Executive Officers**

Mrs Kooshmowtee SEEWOOCHURN

Mrs Usha BABOOLALL

Mrs Nodranee PUTTY

Ms Anjalee Devi PEEROO

Mrs Swastee SUNYA NAIKU - *(As from 03.11.2020)*

### **Confidential Secretaries**

Mrs Jacqueline CHAN PAK CHOON

Mrs Marie Stephanie MARGUERITTE

### **Executive Officer**

Mrs Swastee SUNYA NAIKU - *(Until 02.11.2020)*

### **Management Support Officers**

Mrs Preety KODI RAMANAH

Mrs Prema CAUNHYE

Ms Visanjali VEEREN

Ms Bharati JAHUL

### **Clerk/Word Processing Operator/Receptionists**

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



# **COPORATE GOVERNANCE REPORT**

## The Board

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

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

For the period 01 July 2020 to 30 June 2021, the MQA Board was chaired partly by Mrs S KOWLESSUR until 27 August 2020 and as from 28 August 2020 onwards by Mr R GUTTEE.

## 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 July 2020 to 30 June 2021, nine (9) Board meetings were held. The attendance of Board Members at the meetings was as follows:-

Name of Board Members	Number of Board Meetings Attended
Mr R GUTTEE (As from 28.08.2020)	8 out of 8
Mrs S KOWLESSUR (Until 27.08.2020)	1 out of 1
Mr D RAMLUGGUN (As from 28.08.2020)	5 out of 8
Mr R GUNGOO (Until 27.08.2020)	1 out of 1
Mr A BHANTOO (As from 28.08.2020)	8 out of 8
Mr V PUTCHAY	9 out of 9
Mrs S GOWRYDOSS (Until 27.08.2020)	1 out of 1
Prof. (Mrs) R MOHEE (As from 03.11.2020)	5 out of 6
Dr (Mrs) S MOTALA-TIMOL (From 28.08.2020 to 02.11.2020)	2 out of 2
Mr S RAGEN (Officer-in-Charge - HEC) (Until 27.08.2020)	0 out of 1
Mr Y MUNBODH	8 out of 9
Mr S MAUDARBOCUS (As from 13.10.2020)	8 out of 8
Mr P K JOOSERY (Until 30.09.2020)	1 out of 1
Mr Y MATABUDUL	4 out of 9
Mr R RANDHAY (As from 28.08.2020)	7 out of 8
Mr I JAHANGEER (Until 27.08.2020)	0 out of 1



## 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 meeting. 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.

The Chairperson and Members of the Finance and Procurement Committee are appointed by the Board. For the period 01 July 2020 to 30 June 2021, the composition of the Finance & Procurement Committee was as follows:

NAME	DESIGNATION	
Mr V PUTCHAY	Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	Chairperson
Mrs S GOWRYDOSS	Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	Chairperson/ Alternate
Mr D RAMLUGGUN (As from 28.08.2020)	Vice Chairperson, MQA Board	Member
Mr R GUNGOO (Until 27.08.2020)	—	
Mr S MAUDARBOCUS (As from 13.10.2020)	Ag. Director, Mauritius Institute of Training and Development (MITD)	Member
Mr H JANKEE (Until 28.08.2020)	Assistant Manager Financial Operations, Ministry of Education, Tertiary Education, Science & Technology	Co-opted Member

Mrs S Dawonauth, Accountant/Senior Accountant, acted as Secretary of the Finance and Procurement Committee.

## Terms of Reference

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

- ◆ Inspect MQA's financial reports
- ◆ Recommend MQA's year-end Financial Statements to the Board
- ◆ Examination of MQA's budget
- ◆ Ensure compliance and review of the Financial Procedures
- ◆ Examination of contracts for consultants
- ◆ Approval for launching of Tenders/Quotations for:
  - ◆ Building and Construction Works
  - ◆ General Procurement
- ◆ Opening of Tenders
- ◆ Financial Evaluation of Projects
- ◆ 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 2020 to 30 June 2021, seven (07) Finance & Procurement Committee meetings were held.

The attendance of the members at the meetings of the Finance and Procurement Committee for the period 01.07.20 to 30.06.21 was as follows:-

Name of Board Members/ Representatives	Number of Finance & Procurement Committee Meetings Attended
Mr V PUTCHAY	5 out of 5
Mrs S GOWRYDOSS	2 out of 2
Mr D RAMLUGGUN (As from 28.08.2020)	5 out of 5
Mr R GUNGOO (Until 27.08.2020)	2 out of 2
Mr S MAUDARBOCUS (As from 13.10.2020)	5 out of 5
Mr H JANKEE (Until 28.08.2020)	2 out of 2

## 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 2020 to 30 June 2021, the composition of the Committee was as follows:

NAME	DESIGNATION	
Mr V PUTCHAY	Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	Chairperson
Mrs S GOWRYDOSS	Deputy Permanent Secretary, Ministry of Education, Tertiary Education, Science & Technology	Chairperson/Alternate
Mr A BHANTOO (As from 28.08.2020)	Director Employment Service, Ministry of Labour, Human Resource Development and Training	Member
Prof. (Dr) Mrs R MOHEE (As from 03.11.2020)	Commissioner, Higher Education Commission	Member
Mr P K JOOSERY (Until 30.09.2020)	Director, Mauritius Institute of Training and Development	Member
Mr Y MATABUDUL (Until 25.02.2021)	Chief Executive Officer, Polytechnics Mauritius	Member
Mr P SADIEN	Assistant Manager Human Resource, Ministry of Education, Tertiary Education, Science & Technology	Co-opted Member

Mr KV Mooten, Deputy Director/Mr J Makoonlall, Administrative Officer acted as Secretary of the Human Resource Committee.

### Terms of Reference

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

- ◆ To recommend to Board for approval of all appointments, confirmations, promotions, induction of all staff and appropriate staff development
- ◆ 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
- ◆ To consider, deliberate and recommend to the MQA Board strategic HR issues and policies
- ◆ To formulate projects on policy development and surveys to be undertaken by the HR Division
- ◆ To ensure proper working environment within the organization as per the OHS Act

- ◆ To ensure that the relevant sections of the Workers' 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 2020 to 30 June 2021, four (04) Human Resource Committee meetings were held.

The attendance of Board Members and Representatives at the meetings of the Human Resource Committee for the period 01.07.2020 to 30.06.2021 was as follows:-

Name of Board Members/ Representatives	Number of Human Resource Committee Meetings Attended
Mr V PUTCHAY	2 out of 2
Mrs S GOWRYDOSS	2 out of 2
Mr A BHANTOO (As from 28.08.2020)	2 out of 2
Prof. (Dr) Mrs R MOHEE (As from 03.11.2020)	2 out of 2
Mr P K JOOSERY (Until 30.09.2020)	2 out of 2
Mr Y MATABUDUL (Until 25.02.2021)	1 out of 2
Mr P SADIEN	4 out of 4

## Technical Committee

### Composition

The Technical Committee is a sub-committee of the Board comprising 3 members of the Board and 1 co-opted member.

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

For the period 01 July 2020 to 30 June 2021, the composition of the Technical Committee was as follows:



Name	DESIGNATION	
Prof. (Dr) Mrs R MOHEE (As from 03.11.2020)	Commissioner, Higher Education Commission	Chairperson
Dr (Mrs) S MOTALA-TIMOL (From 28.08.2020 to 02.11.2020)	Ag. Head Research and Regulatory Affairs Division, Higher Education Commission	
Mr R GUNGOO (Until 27.08.2020)	Vice Chairperson, MQA Board	
Mr Y MUNBODH	Deputy Permanent Secretary, Tertiary Education & Scientific Research Division, Ministry of Education, Tertiary Education, Science and Technology/ Officer-in-Charge, Quality Assurance Authority	Member
Mr R RANDHAY (As from 28.08.2020)	Independent Person	Member
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development	Member
Mr R AUCKBUR (Replaced by Mr R BUMMA) (Until 19.08.2020)	Director E- Education and Scholarship, Ministry of Education, Tertiary Education, Science & Technology	Co-opted Member

Mr S Bhunjun, Manager, Learner Attainment and Information Services acted as Secretary of the Technical Committee.

### Terms of Reference

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

- ◆ To recommend policies relevant to the National Qualifications Framework
- ◆ To formulate and publish policies and criteria, in respect of the technical and vocational education and training sector
- ◆ Ensure compliance with provisions for registration, accreditation, approval and others
- ◆ 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 co-opt members.

### Statement of Attendance

For the period 01 July 2020 to 30 June 2021, nine (9) Technical Committee meetings were held.

The attendance of the members or their representatives at the meetings of the Technical Committee for the period 01.07.2020 to 30.06.2021 was as follows:-

Name of Board Members/ Representatives	Number of Technical Committee Meetings Attended
Prof. (Dr) Mrs R MOHEE (As from 03.11.2020)	5 out of 5
Dr (Mrs) S MOTALA-TIMOL (From 28.08.2020 to 02.11.2020)	2 out of 2
Mr R GUNGOO (Until 27.08.2020)	2 out of 2
Mr Y MUNBODH	6 out of 7
Mr R RANDHAY (As from 28.08.2020)	7 out of 7
Mr P K JOOSERY	2 out of 2
Mr R BUMMA	2 out of 2

## 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 2020 to 30 June 2021, the composition of the Audit and Risk Committee was as follows:

Name	Designation	
Mr Y MUNBODH	Deputy Permanent Secretary, Tertiary Education & Scientific Research Division, Ministry of Education, Tertiary Education, Science and Technology/ Officer-in-Charge, Quality Assurance Authority	Chairperson
Mr Y MATABUDUL	Chief Executive Officer, Polytechnics Mauritius, Representative of Registered Private Training Institutions	Member
Mr R RANDHAY (As from 28.08.2020)	Independent Person	Member

Mr J Makoonlall, Administrative Officer acted as Secretary of the Audit and Risk Committee

## Terms of Reference

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

- ◆ Ensure that principles of corporate governance are being observed
- ◆ Consider the effectiveness of the Authority's internal control system, including information technology security and control
- ◆ Ensure the risk areas of the MQA's operations be covered in the scope of the internal and external audits
- ◆ Focus on any accounting or auditing concerns identified as a result of the internal or external audits
- ◆ Follow up on implementation of the recommendations in the Management Letter of the National Audit Office
- ◆ Ensure compliance with legal and regulatory requirements with regard to financial and administrative matters
- ◆ Examination of the nature and extent of non-audit services provided by the external auditors, where applicable
- ◆ 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 2020 to 30 June 2021, one (1) Audit and Risk Committee meeting was held.

The attendance of the members or their representatives at the meetings of the Audit and Risk Committee for the period 01.07.20 to 30.06.21 was as follows:-

Name of Board Members/ Representatives	Number of Audit And Risk Committee Meetings Attended
Mr Y MUNBODH	1 out of 1
Mr Y MATABUDUL	1 out of 1
Mr R RANDHAY (As from 28.08.2020)	1 out of 1

## Statement of Remuneration of Board Members

The remuneration for Board Members and Representatives for the period 01 July 2020 to 30 June 2021 was as follows:

Sn	Name of Board Members & Representatives	Board Meeting	F & P Committee	HR Committee	Technical Committee	Audit & Risk Committee	Total
		Rs	Rs	Rs	Rs	Rs	Rs
1	Mr R Guttee	269,325.00	-	-	-	-	<b>269,325.00</b>
2	Mrs S Kowlessur	59,850.00	-	-	-	-	<b>59,850.00</b>
3	Mr D Ramluggun	10,000.00	4,075.00	-	-	--	<b>14,075.00</b>
4	Mr R Gungoo	2000.00	1,630.00	--	2,390.00	-	<b>6,020.00</b>
5	Mr A Bhantoo	16,000.00	-	1,630.00	-	-	<b>17,630.00</b>
6	Mr V Putchay	18,000.00	5,975.00	2,390.00	--	-	<b>26,365.00</b>
7	Mrs S Gowrydoss	2000.00	2,390.00	2,390.00	-	-	<b>6,780.00</b>
8	Prof. (Mrs) R Mohee	10,000.00	-	1,630.00	5,975.00	-	<b>17,605.00</b>
9	Dr (Mrs) S Motala-Timol	4,000.00	-	-	2,390.00	-	<b>6,390.00</b>
10	Mr S Ragen	-	-	-	-	-	<b>-</b>
11	Mr Y Munbodh	16,000.00	-	-	4,890.00	1,195.00	<b>22,085.00</b>
12	Mr S Maudarbocus	16,000.00	4,075.00	-	-	-	<b>20,075.00</b>
13	Mr P K Joosery	2,000.00	-	1,630.00	1,630.00	-	<b>5,260.00</b>
14	Mr Y Matabudul	8,000.00	-	815.00	-	815.00	<b>9,630.00</b>
15	Mr R Randhay	14,000.00	-	-	5,705.00	815.00	<b>20,520.00</b>
16	Mr I Jahangeer	-	-	-	-	-	<b>-</b>
17	Mr H Jankee	-	1,630.00	-	-	-	<b>1,630.00</b>
18	Mr P Sadien	-	-	3,260.00	-	--	<b>3,260.00</b>
19	Mr R Bumma	-	-	-	1,630.00	-	<b>1,630.00</b>
<b>TOTAL</b>		<b>447,175.00</b>	<b>19,775.00</b>	<b>13,745.00</b>	<b>24,610.00</b>	<b>2,825.00</b>	<b>508,130.00</b>



## Related Party Transaction

Mr S Maudarbocus, Acting Director at the Mauritius Institute of Training and Development (MITD) was a member (*ex officio*) of the MQA Board as well as a member of the Finance and Procurement Committee during the period 01 July 2020 to 30 June 2021. The MITD is a registered Training Institution with the MQA.

Mr P K Joosery, previously Director at the MITD before retirement, 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 a culture of equal respect of men and women prevails.

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 2021 and its financial performance for the year ended 30 June 2021.

The Directors of MQA confirm that in the preparation of the financial statements for the financial year ended 30 June 2021:

- ◆ appropriate accounting policies and standards have been used, consistently applied and have been supported by reasonable and prudent judgements 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*



S LOTUN (Mrs)  
*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*



S LOTUN (Mrs)  
*Board Member*



# **MQA ACHIEVEMENTS & ACTIVITIES**



# Achievements & Activities of the MQA in 2020-2021

## Digital Transition

- ◆ The MQA has implemented the first wave of digitalisation of the registration processes through the National Electronic Licensing System (NELS) platform in collaboration with Economic Development Board (EDB). The digital platform facilitates and enhances the business transaction between the Authority and its stakeholders.
- ◆ The MQA is the first education Authority to be on the platform and is furthering its digital transformation through the development of the Integrated Information System (ISS). The IIS is in line with the spirit of Business Facilitation.
- ◆ Moreso, in a quest to facilitate the adoption of alternative modes of learning such as online and e-Learning, new guidelines have been drafted and is under trial run.

## Promoting Mobility-New Recognition and Equivalence Policy

- ◆ The MQA has reviewed its Recognition and Equivalence policy so that it is aligned with the Revised Convention on the Recognition of studies, Certificates, Diplomas, Degrees, and other Academic Qualifications in Higher Education in African states (Addis Convention).
- ◆ The new Policy is effective since January 2021.

## Internationalisation of Education-SADC Alignment Report

- ◆ Mauritius has submitted its Alignment Report in April 2021 to the Technical Committee for Certification and Accreditation (TCCA) for the purpose of aligning its National Qualifications Framework to the Southern African Development Community (SADC) Qualifications Framework in a bid to promote the mobility of people in the SADC Region.
- ◆ In the same vein, the MQA has been actively contributing towards the development of the African Continental Qualifications Framework (ACQF).

## New Forms of Credentials

- ◆ The MQA has introduced the concept of micro-credentials in line with international best practices and is currently consulting relevant and key stakeholders for its implementation.
- ◆ Micro-credentials are a revolutionary approach to recognising skills and competencies in the education and training ecosystem.

## Credit Accumulation and Transfer System (CATS)

- ◆ The MQA has initiated consultations with key stakeholders to advocate for a harmonised CATS under the National Qualifications Framework.

## Lifelong Learning

- ◆ A first trial run of certification against a National Diploma Level 6 in Business Process Operations through the Recognition of Prior Learning (RPL) has reached the assessment stage for 23 candidates working in the BPO sector.
- ◆ Through continuous guidance and support, the MQA has been able to ascertain the effectiveness of the RPL mechanism to validate and recognise competencies obtained outside conventional methods.

## Reinforcing Learners' Support in the COVID-19 Context

- ◆ In the context of disruption of learning continuity, the MQA has been responsive to the learners' queries through the setting up of a 'Helpdesk'.
- ◆ The Authority has also continuously acted as a communication platform to relay information from the parent Ministry on Vaccination programme (Covid-19) for teaching/non-teaching staff of registered training institutions for the purpose of vaccination and to ensure smooth transition of training and education.

## Registration of Training Institutions

- ◆ During the period under review **47** new Training Institutions were registered by the MQA and **106** Training Institutions were granted renewal of registration. 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 2020 to 30 June 2021, Quality Audit was conducted in 153 Training Institutions.

Item/Description	Number (July 2020 to June 2021)
Training Institutions Registered (New)	47
Renewal of Registration of Training Institutions	106
Quality Audit conducted in Training Institutions	153

## Accreditation of Award Programmes

In the year 2020/2021, **162** new training programmes were accredited while as at 30 June 2021, **134** valid accredited training programmes were run by some **61** Training Institutions.

Accreditation of an award programme is a multi-step activity, all of which is 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 recognized as formal learning achievement. Award programmes are pitched on specific levels of the National Qualifications Framework (NQF), enabling students to find their learning pathway, should they want to study further.

Item/Description	Number (July 2020-June 2021)
Training Programmes Accredited	162
Valid Accredited Training Programmes until 30 June 2021	134
Training Institutions delivering Accredited Training Programmes as at 30 June 2021	61

## 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:

- ◆ Quality Management
- ◆ Management of Responsibilities
- ◆ Resource Management
- ◆ Design, development and revision of learning programme
- ◆ Teaching, training and learning
- ◆ Assessment and certification of learning
- ◆ 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)**

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.

### **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 had reviewed 29 previous qualifications in the period 01 July 2020 to 30 June 2021. Additionally, 9 new qualifications had been developed. The list of 38 qualifications reviewed and developed 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.

An RPL Communication plan has also been 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.

### **Statistics on Complaints, Illegal Training, Court Cases & Appeal**

During the year 2020/2021, fourteen (14) complaints against training institutions were lodged and one (1) case of illegal training reported to the Authority.

Out of the fourteen (14) complaints handled by the Mauritius Qualifications Authority, one (1) was related to refund issues, six (6) on training delivery and seven (7) were concerned with poor administration.

The one (1) case of illegal training as reported was linked with an unregistered entity whereby unauthorised training had been delivered. The case was reported to Police for necessary action.



Two (2) cases “École (Mauricienne) du bien-être ltée” vs MQA and “Techno Women Organisation” vs MQA are ongoing at the Supreme Court. Besides, it would not be out of place to mention here that 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 2020/2021 dealt with **80** cases of recognition and **3** 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.

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

## National Employment Schemes

The MQA has collaborated with the Human Resources Development Council (HRDC) and the Ministry of labour, Human Resource Development and Training and has acted as the Quality Assurance agency in the implementation of the following employment schemes:

- National Skills Development Programme- NSDP
- Graduate Training for Employment Scheme- GTES
- National Training and Reskilling Scheme- NTRS
- Youth Employment Programme- YEP

## Contribution towards Cooperation and Agreements with other Countries

The MQA has submitted relevant inputs to the Ministry of Foreign Affairs, Regional Integration and International Trade through its parent Ministry, with a view to updating the brief on the country, and working documents, namely in the context of existing and proposed areas of collaboration between Mauritius and other countries ( Australia & Colombia), for bilateral cooperation and agreements.

## Setting up of an Integrated Information System (IIS)

In line with the mission statement of the Government to become a highly inter-connected society with access to the knowledge required for an innovation-driven culture and the goals for a high level of digital literacy and an innovation-driven society and economy, the MQA is presently in the process of implementing an Integrated Information System (IIS).

The system will support the core activities and functions of the MQA. The Integrated Information System is anticipated to be composed of numerous systems like the Document Management System with workflow functionalities, HRMS/PAYROLL, Accounting Software and Procurement, Professional Education Management System, Fixed Assets Management and an Online Portal.

Moreover, the project would encourage effective interaction of citizens with MQA through user-friendly public e-service which is in line with the strategic direction of the Government.

## **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 information had been uploaded on the website of the Authority for the benefit of all stakeholders. A Help Desk was set up to attend to queries from the public.

Communication between the MQA and stakeholders was also 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 would be carried out after the Integrated Information System would go live.

## **Events in the period 01 July 2020 to 30 June 2021**

### **Validation Workshop on the MQA Strategic Plan and Official Launching of the e-Registration of Training Institutions through the National Electronic Licensing System (NELS) in collaboration with the Economic Development Board (EDB)**

The Mauritius Qualifications Authority (MQA) was charting out its Strategic Plan 2021-25 to formulate a series of key strategic milestones to be achieved in the next five years in a changing education and training landscape which was accentuated within a context of unforeseen disruption caused by the COVID-19 world pandemic.

One of its critical milestones would purport to the digital transformation of the various business processes of the Authority.

In this context, a Validation Workshop on the MQA Strategic Plan was organised and the MQA in collaboration with the Economic Development Board (EDB) officially launched the e-Registration of Training Institutions through the National Electronic Licensing System of Mauritius (NELS) which was held at the Hennessy Park Hotel on 25 November 2020. The Validation Workshop was held in the morning at the said venue.

### **Validation Workshop on the MQA Strategic Plan 2021-2025**

Mauritius is undergoing a change process at all level of the society and this transformation is being felt in one way or another by each and everyone. Our society is transforming in the positive way

albeit the difficult times of the new normal. The MQA was thus pledging to foster a new cultural ethos that would embrace innovativeness in policy formulation and to achieve development objectives.

It was in this regard that the validation exercise of the MQA Strategic Plan was carried out, outlining a series of Key Strategic Milestones to be achieved in the next five years in a changing education and training landscape.



**Validation Workshop on the MQA Strategic Plan 2021-2025**

The effect of the COVID-19 pandemic had serious consequences to our education and training landscape. Business as usual was no more the norm and now was the time to rethink about new educational and training practices that would nurture stronger coping mechanism as well as fostering system resiliency to face the brutal new normalcy.

On the other hand, difficult times would also breed opportunities for innovation and to chart out best possible ways to attain higher goals.

Planning had become challenging in such turmoil especially when there was no visibility ahead. The MQA has continuously enhanced good practices and churned out the relevant expertise to safeguard public interest in quality education and training. The Authority was now looking forward to playing an even more critical role in upholding its objects as espoused in its Act for sustaining a sound Human Resource base with valued qualifications.

Re-engineering the business processes and redefining a new sense of purpose became central to the reformulation of MQA's strategic position.

The MQA Strategic Plan 2021-2025 was being further finetuned for finalisation.



## The NELS project

The MQA in collaboration with the Economic Development Board launched the e-Registration of Training Institution through the National E-Licensing System, commonly known as NELS. The NELS had been developed with the financial support of the European Union. The EDB, through the 'Improving the Business and Investment Climate in Mauritius project', aims to facilitate the business and investment environment by reducing the number of business permit applications and the time taken to obtain business licences and permits.



**Launching of the e-Registration of Training Institutions through the NELS**

Thus, being on the NELS platform demonstrates the MQA's commitment in reimagining its business processes to connect more with our long-term vision 2030.

The NELS is a common platform for application, renewal and cancellation of licences. The platform would enable, *inter alia*:

- ◆ Online application, payment and issuance of electronic permits.
- ◆ Data to flow seamlessly among public agencies using the Government's data sharing platform.
- ◆ Online monitoring and tracking of licence application and renewal
- ◆ Moreover, the Business Portal provides ease of access to the MQA registration services any-time, anywhere and on any device (Tablet/ smartphones/ Laptops, etc.)

All information relevant to the registration certificate would be available online with a Step-by-step guide to the licence specific processes and requirements.



With the NELS project, training institutions were provided with a unique Customer Experience for all processes as follows:

- ◆ Streamlined Forms and stepwise guide to fill in same
- ◆ Ability to upload required documents and Dropbox™ integration
- ◆ Electronic payment and Electronic notifications
- ◆ Dashboard to monitor application status
- ◆ Digital signed electronic Permits and Licences access
- ◆ KPI's, performance, analytics and reporting tools for the Agency Portal

The Hon. Mrs Leela Devi Dookun-Luchoomun, Vice Prime Minister, Minister of Education, Tertiary Education, Science & Technology was the Chief Guest for the launching of the e-Registration of Training Institutions through the NELS.



# **FINANCIAL PERFORMANCE**



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REPORT OF THE  
**DIRECTOR OF AUDIT**

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the Financial Statements  
of the Mauritius Qualifications Authority  
for the year ended 30 June 2021

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**NATIONAL AUDIT OFFICE**

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# NATIONAL AUDIT OFFICE

## REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE MAURITIUS 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 2021 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 2021, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSASs).

#### Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report. I am independent of the Mauritius 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 judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mauritius 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.

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

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

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 Mauritius Qualifications 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

29 April 2022

# FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2020

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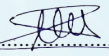



**MAURITIUS QUALIFICATIONS AUTHORITY**  
**Statement of Financial Position as at 30 June 2021**

	Notes	Year ended 30 June 2021 Rs	Year ended 30 June 2020 Rs
<b>ASSETS</b>			
<b>Current assets</b>			
Trade and other receivables	4	406,296	449,626
Car loan receivable	5	2,070,855	1,210,855
Cash and cash equivalents	6	1,996,751	2,737,874
Work-in-Progress	7	10,689,588	-
		<b>15,163,490</b>	<b>4,398,355</b>
<b>Non-current assets</b>			
Property, plant and equipment	8	2,532,807	2,105,866
Intangible assets	8	-	-
Long term car loan receivable	5	2,689,017	3,129,872
		<b>5,221,824</b>	<b>5,235,738</b>
<b>Total Assets</b>		<b>20,385,314</b>	<b>9,634,093</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other payables	9	2,067,256	1,525,706
Employee benefit obligations	10	3,202,232	1,438,302
Car loan payable	11	2,070,855	1,210,855
		<b>7,340,343</b>	<b>4,174,863</b>
<b>Non-current liabilities</b>			
Employee benefit obligations	2, 8, 10	51,243,569	45,393,958
Car loan payable	11	2,689,017	3,129,872
		<b>53,932,586</b>	<b>48,523,830</b>
<b>Total Liabilities</b>		<b>61,272,928</b>	<b>52,698,693</b>
<b>Net Assets</b>		(40,887,614)	(43,064,600)
<b>EQUITY</b>			
General fund	12	(40,887,614)	(43,064,600)
<b>Total Equity</b>		(40,887,614)	(43,064,600)

The Notes to the Accounts on pages 63 to 77 form part of the financial statements.

These Financial Statements have been approved by the Board on 26 April 2022 and signed on its behalf by:

Mr R Guttee, Chairperson ..... 

Mrs S Lotun, Board Member ..... 

Date: 26 April 2022

**MAURITIUS QUALIFICATIONS AUTHORITY**  
**Statement of Financial Performance**  
**for the year ended 30 June 2021**

	Notes	Year ended 30 June 2021 Rs	Year ended 30 June 2020 Rs
<b>REVENUE</b>			
Non-Exchange Transactions	13	44,197,635	29,619,759
Exchange Transactions	14	3,162,534	6,824,600
<b>Total Revenue</b>		<b><u>47,360,169</u></b>	<b><u>36,444,359</u></b>
<b>EXPENSES</b>			
Operating expenses	15	34,958,897	32,294,429
Administrative expenses	16	6,635,609	6,363,367
Finance costs	17	19,847	27,216
		<u>41,614,353</u>	<u>38,685,012</u>
<b>Profit/(Deficit) for the year</b>		<b><u>5,745,816</u></b>	<b><u>(2,240,653)</u></b>

*The Notes to the Accounts on pages 63 to 77 form part of the financial statements.*

**MAURITIUS QUALIFICATIONS AUTHORITY**  
**Statement of Changes in Net Assets/Equity**  
**for the year ended 30 June 2021**

	<b>General Fund Rs</b>
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)
<b>Balance as at 30 June 2020</b>	<b><u>(43,064,600)</u></b>
	<b>General Fund Rs</b>
Balance as at 01 July 2020	(43,064,600)
Employee Benefits Obligation Adjustments	(3,568,830)
Profit for the period July 2020 to June 2021	5,745,816
<b>Balance as at 30 June 2021</b>	<b><u>(40,887,614)</u></b>

**MAURITIUS QUALIFICATIONS AUTHORITY**  
**Cash Flow Statement for the year ended 30 June 2021**

	Year ended 30 June 2021	Year ended 30 June 2020
	Rs	Rs
<b>Cash flows from operating activities</b>		
Deficit for the year	5,745,816	(2,240,653)
Adjustments for:		
Depreciation	786,734	577,605
Loss on disposal	12,556	-
Employee benefit obligations	(3,568,830)	(15,169,322)
	<b>2,976,275</b>	<b>(16,832,370)</b>
(Increase)/decrease in accounts receivable	(11,065,403)	1,706,335
Increase/(decrease) in employee benefit obligations	7,613,540	16,508,644
Increase/(decrease) in accounts payable	960,694	(894,049)
Cash generated /(absorbed ) from operations	<b>485,107</b>	<b>488,560</b>
Interest paid	(155,368)	(160,394)
Interest received	155,368	160,394
<b>Net cash inflows/(outflows) from operating activities</b>	<b>485,107</b>	<b>488,560</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant, equipment and intangible assets	(1,226,230)	(101,210)
<b>Net cash used in investing activities</b>	<b>(1,226,230)</b>	<b>(101,210)</b>
<b>Cash flow from financing activities</b>		
Car loan received	1,800,000	-
Car loan disbursed	(1,800,000)	-
<b>Net cash from financing activities</b>	<b>-</b>	<b>-</b>
Net increase in cash and cash equivalents	(741,123)	387,350
Cash and cash equivalents at beginning of period	2,737,874	2,350,524
<b>Cash and cash equivalents at end of period</b>	<b>1,996,751</b>	<b>2,737,874</b>



**MAURITIUS QUALIFICATIONS AUTHORITY**  
**Statement of Comparison of Budget and Actual Amounts**  
**For the year ended 30 June 2021**

Item	Budgeted amounts		Actual Amounts	Variances	Comments
	Original	Revised			
	Rs	Rs			
<b>Income</b>					
<b>Recurrent</b>					
Opening balance	995,000	995,000	-	995,000	
Income from fees	3,000,000	3,000,000	3,144,600	(144,600)	
Government grant	25,468,000	26,643,984	32,961,047	(6,317,063)	Additional Grant received to meet actual recurrent expenditure
Other income				-	
<b>Total</b>	<b>29,463,000</b>	<b>30,638,984</b>	<b>36,105,647</b>	<b>(5,466,663)</b>	
<b>Capital</b>					
Government grant	8,000,000	8,000,000	11,236,588	(3,236,588)	Additional Grant received to meet actual payment for the IIS Project
<b>Total</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>11,236,588</b>	<b>(3,236,588)</b>	
<b>Total Income</b>	<b>37,463,000</b>	<b>38,638,984</b>	<b>47,342,235</b>	<b>(8,703,251)</b>	
<b>Expenditure</b>					
<b>Recurrent</b>					
Salary	19,550,000	19,500,000	19,517,015	(17,016)	
Compensation	515,000	575,000	571,468	3,532	
Allowances	588,000	667,984	698,043	(30,059)	Payment of allowance to officers for carrying out duties of higher posts
Extra assistance	-	-	-	-	
End of year bonus	1,620,000	1,641,646	1,643,971	(2,325)	

Gratuity/annual leaves refund	-	-	-	-	
Sick leave	-	35,058	35,058	-	
Travelling & transport	2,925,000	2,860,000	2,876,121	(16,121)	Actual claims paid
Overtime	50,000	120,000	87,264	32,736	No overtime during lockdown and overtime hours being reduced
Staff welfare	40,000	35,000	29,584	5,416	
Passage benefits	600,000	200,000	112,338	87,662	Payment in accordance with actual claims received
Family Protection Scheme/National Pension Fund/Medical insurance contributions	825,000	830,000	817,669	12,331	
Contribution Sociale Généralisée	-	1,113,000	1,113,754	(754)	
Pension	2,415,000	2,415,000	2,411,103	3,897	
<b>Total staff costs</b>	<b>29,128,000</b>	<b>29,992,688</b>	<b>29,913,389</b>	<b>79,299</b>	
Telephone bills	450,000	625,000	415,199	209,801	Reduction due to lockdown and bills for the Managed 6 Mbps Point-to-Point between MQA and GOC received in July 2021
Rental of building and related charges	3,550,000	3,455,000	3,367,834	87,166	Reduction due to lockdown
Postage	100,000	35,000	17,257	17,743	Saving due to increase in correspondance by emails
Cleaning materials	30,000	50,000	33,906	16,094	

Office sundries	60,000	90,000	62,271	27,729	Provision made for charges icw eCommerce will now be applicable in the year 2021/2022
Maintenance - buildings	125,000	150,000	130,522	19,478	
Insurance - fire and allied perils, employers liability, group personal accident, public liability etc	130,000	130,000	109,611	20,389	
Maintenance and insurance of vehicles	150,000	120,000	79,391	40,609	
Maintenance - furniture, office & IT equipment	350,000	575,000	477,726	97,274	Maintenance Agreement for HR/Payroll and SAGE has not been renewed due to implementation of IIS
Stationeries, printing and publications	500,000	275,000	167,476	107,524	Printing of Annual Reports actualised in 2021/2022
Books and periodicals, Magazine and Newspapers	25,000	20,000	10,225	9,775	
Advertising & Publicity	100,000	100,000	16,060	83,940	Communique being uploaded on MQA Website
Mission expenses	100,000	100,000	-	100,000	No overseas mission undertaken
Fees to Chairman and members of Board and Committees	650,000	700,000	661,921	38,079	
Fees for training	100,000	120,000	96,000	24,000	
Audit fees	85,000	150,000	150,000	-	
Legal and professional fees	200,000	200,000	170,400	29,600	Provision for legal charges not materialised
Consultancy Fees	600,000	750,000	750,000	-	

Hospitality and ceremonies	30,000	60,000	39,721	20,279	
Seminar and workshops	200,000	150,000	14,050	135,950	Workshops not being organised due to Covid-19
International membership	60,000	60,000	54,477	5,523	
<b>Total Goods and Services</b>	<b>7,595,000</b>	<b>7,915,000</b>	<b>6,824,047</b>	<b>1,090,953</b>	
<b>Total</b>	<b>36,723,000</b>	<b>37,907,688</b>	<b>36,737,436</b>	<b>1,170,252</b>	
<b>Capital</b>					
Acquisition of assets	8,000,000	13,441,326	11,236,988	2,204,338	
<b>Total</b>	<b>8,000,000</b>	<b>13,441,326</b>	<b>11,236,988</b>	<b>2,204,338</b>	
<b>Total Expenditure</b>	<b>44,723,000</b>	<b>51,349,014</b>	<b>47,974,424</b>	<b>3,374,590</b>	



# NOTES TO THE FINANCIAL STATEMENTS

## For the year ended 30 June 2021

### 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;
- (b) 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 (IASs) of the International Accounting Standards Board (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 2021 with comparative figures for the 12 months ended 30 June 2020.

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 2021 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 2021.

## **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.

The economic useful life of one MQA vehicle has been reassessed in the year 2020/2021 and is expected to be in use for a further two years with a residual value. The accounting treatment of IPSAS 17 has been applied.

## **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 2020 and 30 June 2021.

	<i>Year ended 30 June 2021</i>	<i>Year ended 30 June 2020</i>
	<b>Rs</b>	<b>Rs</b>
<b>Amount recognised in the statement of financial position at end of year:</b>		
Defined benefit obligation	84,591,895	75,096,676
Fair value of plan assets	(51,188,384)	(46,642,758)
<b>Liability recognised in statement of financial position at end of year:</b>	<b>33,403,511</b>	<b>28,453,918</b>

	<b>Year ended 30 June 2021</b>	<b>Year ended 30 June 2020</b>
<b>Amounts recognised in statement of financial performance:</b>		
Current service cost	3,456,389	3,208,516
Employee Contributions	(1,111,926)	(1,059,302)
Fund expenses	228,755	57,611
Net Interest expense/(revenue)	1,031,398	407,354
<b>P&amp;L charge</b>	<b>3,604,616</b>	<b>2,614,179</b>
<b>Remeasurement</b>		
Liability (gain)/loss	5,210,684	16,863,139
Asset (gain)/loss	(1,641,854)	(1,693,817)
<b>Net Assets/Equity (NAE)</b>	<b>3,568,830</b>	<b>15,169,322</b>
<b>Total</b>	<b>7,173,446</b>	<b>17,783,501</b>
<b>Movements in liability recognised in statement of financial position:</b>		
At start of year	28,453,918	12,789,020
Amount recognized in statement of financial performance	3,604,616	2,614,179
Contributions paid by employer	(2,223,853)	(2,118,603)
Amount recognized in NAE	3,568,830	15,169,322
<b>At end of year</b>	<b>33,403,511</b>	<b>28,453,918</b>
	<b>Year ended 30 June 2021</b>	<b>Year ended 30 June 2020</b>
	<b>Rs</b>	<b>Rs</b>
<b>Reconciliation of the present value of defined benefit obligation</b>		
Present value of obligation at start of period	75,096,676	52,638,759
Current service cost	3,456,389	3,208,516
Interest Cost	2,778,577	1,947,634
Benefits paid	(1,950,431)	438,628
Liability (gain)/loss	5,210,684	16,863,139
<b>Present value of obligation at end of period</b>	<b>84,591,895</b>	<b>75,096,676</b>



**Reconciliation of fair value of plan assets**

Fair value of plan assets at start of period	46,642,758	39,849,739
Expected return on plan assets	1,747,179	1,540,280
Employer contributions	2,223,853	2,118,603
Employee contributions	1,111,926	1,059,302
Benefits paid + other outgo	(2,179,186)	381,017
Asset gain/(loss)	1,641,854	1,693,817
<b>Fair value of plan assets at end of period</b>	<b>51,188,384</b>	<b>46,642,758</b>

**Distribution of plan assets at end of period**

<i>Percentage of assets at end of period</i>	<b>2021</b>	<b>2020</b>
Fixed Interest Securities and Cash	54.8%	61.7%
Loans	2.8%	3.0%
Local equities	11.8%	10.1%
Overseas bonds and equities	30.1%	24.6%
Property	0.5%	0.6%
<b>Total</b>	<b>100.0%</b>	<b>100%</b>

**Additional disclosure on assets issued or used by the reporting entity**

<b>Year</b>	<b>June 2021</b>	<b>June 2020</b>
<i>Percentage of assets at end of year</i>	%	%
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

**Components of the amount recognized in NAE**

	<b>June 2021</b>	<b>June 2020</b>
	<b>Rs</b>	<b>Rs</b>
Asset experience gain/(loss) during the period	1,641,854	1,693,817
Liability experience gain/(loss) during the period	(5,210,684)	(16,863,139)
	<b>(3,568,830)</b>	<b>(15,169,322)</b>

Year	2020/2021
Expected employer contributions (Estimate to be reviewed by MQA)	2,317,327
Weighted average duration of the defined benefit obligation (calculated as a % change in PV of liabilities for a 1% change in discount rate)	18 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 2021	Year ending 30 June 2020
Discount rate	5.00%	3.70%
Future salary increases	3.00%	2.40%
Future pension increases	2.00%	1.40%
Mortality before retirement	Nil	A 6770 Ultimate Tables
Mortality in retirement	PA (90) Tables – rated down by 2 years	PA (90) Tables
Retirement age	65 Years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 13.1 million (increase by Rs 16.7 million) 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 8.8 million (decrease by Rs 7.7 million) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 2.2 million (decrease by Rs 2.2 million) if all assumptions were held unchanged.

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both 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 depends 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 is granted for 3 years.

## ***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 30 June 2021 MUR	Year ended 30 June 2020 MUR
Deposit on rental of premises	101,688	101,688
Prepayments and other debtors	304,608	347,938
<b>Total</b>	<b>406,296</b>	<b>449,626</b>



## 5 Car Loan Receivable

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Total car loan receivable	<u>4,759,872</u>	<u>4,340,727</u>
Proportion receivable within 1 Year	2,070,855	1,210,855
Proportion receivable after 1 Year	2,689,017	3,129,872

## 6 Cash and Cash Equivalents

Cash and Cash Equivalents consist of cash in hand and at bank. Cash and Cash Equivalents included in the Cash Flow Statement comprised the following Statement of Financial Position amounts:

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Cash at bank	1,992,832	2,734,446
Cash in hand	3,919	3,428
<b>Total</b>	<u>1,996,751</u>	<u>2,737,874</u>

## 7 Work-In-Progress

An amount of Rs 10,689,588.10 was spent on Integrated Information System during the financial year 2020-21. As the project was not completed in financial year 2020-21, same was accounted as Work-in-Progress.

## 8 Property, Plant & Equipment and Intangible Assets

	Office Equipment	Furniture & Fittings	Motor Vehicles	Hardware	Total – Property, Plant & Equipment	Intangible - Software
	Rs	Rs	Rs	Rs	Rs	Rs
<b>COST</b>						
At 1 July 2020	3,228,737	1,976,726	1,884,265	7,117,533	14,207,261	5,350,406
Additions	–	–	–	1,226,230	1,226,230	–
Disposals	999,194	–	–	1,915,757	2,914,951	5,333,785
<b>At 30 June 2021</b>	<b>2,229,543</b>	<b>1,976,726</b>	<b>1,884,265</b>	<b>6,428,006</b>	<b>12,518,540</b>	<b>16,621</b>
<b>DEPRECIATION</b>						
At 1 July 2020	2,694,649	1,796,161	971,416	6,639,169	12,101,395	5,350,406
Charges for the year	234,050	52,220	183,995	316,469	786,734	–
Disposals	986,639	–	–	1,915,757	2,902,396	5,333,785
<b>At 30 June 2021</b>	<b>1,942,061</b>	<b>1,848,381</b>	<b>1,155,411</b>	<b>5,039,880</b>	<b>9,985,733</b>	<b>16,621</b>
<b>NET BOOK VALUE</b>						
<b>At 30 June 2021</b>	<b>287,482</b>	<b>128,345</b>	<b>728,854</b>	<b>1,388,126</b>	<b>2,532,807</b>	<b>–</b>
<b>At 30 June 2020</b>	<b>534,088</b>	<b>180,565</b>	<b>912,849</b>	<b>478,364</b>	<b>2,105,866</b>	<b>–</b>

## 9 Trade and Other Payables

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Trade creditors and accruals	2,067,256	1,525,706
<b>Total</b>	<b><u>2,067,256</u></b>	<b><u>1,525,706</u></b>

## 10 Employee Benefit Obligations

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
<b>Current Liabilities</b>		
Provision for passage benefits	768,425	443,479
Provision for sick leave	1,788,999	994,823
Provision for vacation leave	644,808	-
	<u>3,202,232</u>	<u>1,438,302</u>
<b>Non Current Liabilities</b>		
Provision for passage benefits	1,818,815	1,330,438
Provision for sick leave	8,180,475	7,766,009
Provision for vacation leave	7,840,767	7,843,593
Pension Fund	33,403,512	28,453,918
	<u>51,243,569</u>	<u>45,393,958</u>
<b>Total</b>	<u>54,445,801</u>	<u>46,832,260</u>

Employees' entitlement to bank sick and vacation leave as defined in PRB Report (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 in addition to those that are due and payable within one year.

25% of the passage benefits amount is considered as short-term liability in addition to those that are due and payable within one year and the remaining 75% is classified as long-term liability.

## 11 Term Car Loan Payable

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Total car loan payable	<u>4,759,872</u>	<u>4,340,727</u>
Proportion payable within 1 Year	2,070,855	1,210,855
Proportion payable after 1 Year	2,689,017	3,129,872

## 12 General Fund

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Opening balance	(43,064,600)	(25,654,625)
Profit/(Deficit) for the year	5,745,816	(2,240,653)
Pension Fund Adjustment	(3,568,830)	(15,169,322)
<b>Closing balance</b>	<b><u>(40,887,614)</u></b>	<b><u>(43,064,600)</u></b>

## 13 Revenue from Non-Exchange Transactions

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
<b>Revenue recognised</b>		
Capital grant	11,236,588	788,091
Grant received for revenue expenditure	32,961,047	28,831,668
<b>Total</b>	<b><u>44,197,635</u></b>	<b><u>29,619,759</u></b>

## 14 Revenue From Exchange Transaction

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Fees	3,152,300	6,824,600
Miscellaneous	10,234	-
<b>Total</b>	<b><u>3,162,534</u></b>	<b><u>6,824,600</u></b>



## 15 Operating Expenses

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Staff cost	34,010,020	31,487,453
Staff training	96,000	19,000
Overseas mission	-	146,253
International membership	53,587	64,118
Loss on disposal	12,556	-
Depreciation	786,734	577,605
<b>Total</b>	<b>34,958,897</b>	<b>32,294,429</b>

## 16 Administrative Expenses

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Books, periodicals, magazines and newspapers	12,305	27,902
Seminar and workshops	14,050	156,984
Maintenance of premises	126,939	152,102
Repairs and maintenance of equipment	494,955	465,728
Motor vehicle expenses	80,669	92,927
Publicity and advertisement	16,060	99,417
Printing, postage, stationery and publications	204,286	559,599
Rental and related charges	3,352,498	3,353,402
Legal fees	203,850	193,950
Audit fees	100,000	75,000
Consultancy fees	750,000	-
Telephone	474,890	243,376
Committees	622,015	709,148
Staff welfare and hospitality	69,306	138,523
Insurance of equipment	35,784	41,204
Miscellaneous expenses	78,002	54,105
<b>Total</b>	<b>6,635,609</b>	<b>6,363,367</b>

The Mauritius Qualifications Authority rents 522.8 m<sup>2</sup> office space from MITD and the lease is classified as operating lease. As at 30 June 2021 the present value of non-cancellable operating lease payment is Rs 852,070/- (3.5 months).

## 17 Finance Costs

	Year ended 30 June 2021	Year ended 30 June 2020
	MUR	MUR
Bank charges	19,847	27,216
<b>Total</b>	<b>19,847</b>	<b>27,216</b>

## 18 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
<b>Receipts</b>	
Actual amount on Comparative Basis as presented in the Statement of Comparison of Budget and Actual Amounts	47,342,235
Basis differences:	
Adjustment in fees	7,700
Staled cheque written back	10,234
<b>Amount in the Statement of Financial Performance</b>	<b>47,360,169</b>
<b>Payments</b>	
Actual amount on Comparative Basis as presented in the Statement of Comparison of Budget and Actual Amounts	47,974,424
Basis differences:	
Capital expenditure	(11,236,988)
Pension adjustment	1,380,763
Change in creditors/prepayments	32,916
Loss on disposal	12,556
Depreciation charge	786,734
Employee benefits obligations (Sick Leave, Vacation Leave & Passage Benefits)	2,663,948
<b>Amount in the Statement of Financial Performance</b>	<b>41,614,353</b>

## 19 Events After the Statement of Financial Performance Date

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

The Mauritius Qualifications Authority Regulations were amended in August 2021. These new Regulations provide for increase in fees charged by MQA and provision of new services, namely approval of Non-Award Courses.

## 20 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.

## 21 Employee Disclosure

At 30 June 2021 the MQA had thirty-nine full-time employees out of which nineteen were administrative staff.

## 22 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 8.972m for the period July 2020 to June 2021.

## 23 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**



# Trends and Challenges

## Enhancing Legal Framework

There is a need to make provision in the MQA Act and Regulations to enhance 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 much 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
- ◆ Reognition 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) to

- (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 fees for Resource Persons /Experts and come up with 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 (RPL)**

- (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 investigate 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 on training





# APPENDICES

# List of New Registered Training Institutions

## 01 July 2020 to 30 June 2021

Sn	Name of Training Institutions	Address	Tel	Fax	Date Registered
1	Samech Business Solutions Ltd	Ligne Berthaud Roche Brunes, Rose Hill	5433 1809	-	24/06/2020
2	Camp MI Ltd	76, Vandermeerch Street Rose Hill	467 6200	-	08/06/2020
3	Glamourtouch Co Ltd	98, Corner Pope Henessy and de Rosnay Street Beau Bassin	455 1041 5790 9600	-	14/07/2020
4	Ministry of Agro-Industry and Food Security, Food Technology Laboratory	Réduit	466 1435 466 1419 466 1420	466 8563	22/07/2020
5	Impact Avenue Ltd	1 <sup>st</sup> Floor, Bauhal Building Royal Road, Belle-Rose Quatre Bornes	5789 9728	-	27/07/2020
6	Team Engagement Ltd	D'Einay Avenue Australo House Quatre Bornes	5449 7277 5919 4131	-	27/07/2020
7	Intellectual Business School Ltd	Octave Adam Street Eau Coulée, Curepipe	606 7683 5800 9387	-	10/08/2020
8	Mind Safe Security Provider Ltd	Royal Road Rose Belle	628 2045	-	26/08/2020
9	Glam Esthetic Ltd	3 SSR Street, Port-Louis	5785 2576 5792 7764	-	18/08/2020
10	Mindflux Ltd	Second Floor Jet Court 3 SSR Street, Port Louis	208 1881	-	25/08/2020
11	Beauty Of Art Dixsha Co Ltd	Avenue Seeneevassen Palma, Quatre Bornes	5848 5261	-	31/08/2020
12	Skill Up Ltd	C/O Fgy Services 51b, Rue Du Savoir Rjt Building, 3rd Floor, Ebène Cybercity	467 8537	-	11/09/2020
13	Top Chef Culinary Hotel School Ltd	Camp Belin No.1, Vacoas	606 7023	-	04/09/2020

14	Aspect Consulting Ltd	3b, Balfour Street Beau Bassin	212 1908	-	21/09/2020
15	Sufy-Nest Services Ltd	Palma Road Quatre Bornes	5866 3757	-	01/10/2020
16	Learning Edge Consulting Ltd	2nd Floor, Allock Building Toussaint Street, Vacoas	606 5817	-	06/10/2020
17	Institut Du Bon Pasteur Ltée	10, Marygold St, Forest-Side	5767 1085	-	07/10/2020
18	Linkbynet Indian Ocean (L.I.O.) Ltd	Block B, First Floor Phoenix Central Limited Pont Fer, Phoenix	660 5247	-	20/10/2020
19	Techgenic Ltd	Level 4, Alexander House 35, Cybercity Ebène	402 6845	-	08/10/2020
20	The Butler Learning Ltd	Old Mill Road, Pereybere	5442 8208	-	13/10/2020
21	Rezah Hairway School Ltd	4 Remi Ollier, Belle Rose Quatre Bornes	454 0421	-	21/10/2020
22	Sherborne And Associates Limited	Avenue Bissessur Palma, Quatre Bornes	428 1776	-	26/10/2020
23	BDO IT Consulting Ltd	10, Frere Felix De Valois Street, Port Louis	202 9897	-	26/10/2020
24	Ved Holistic Care Centre Ltd	8 <sup>th</sup> Mile, Royal Road, Triolet	261 7271 52553725	-	09/11/2020
25	IBL Training Services Ltd	IBL House Caudan Port Louis	203 2132	203 2047	18/12/2020
26	Cybddata Ltd	The Pod Building Vivea Park, Moka	5823 7202	-	08/12/2020
27	My Mentor Ltd	Office 11c, Moka Business Centre, Moka	433 2900	-	16/12/2020
28	Australian International Education Ltd	C/r D'epinay and Tagore Avenue Quatre-Bornes	454 7321 5748 1575	-	08/12/2020
29	Economic Development Board	10 <sup>th</sup> Floor, One Cathedral Square Building 16, Jules Koenig Street Port Louis	203 3800	210 8560	31/12/2020
30	The Enabling Academy Ltd	Vivea Business Park ENL House, Moka	404 9500	404 9565	31/12/2020
31	SFMM Ltd	Ivory Centre, 1, Buswell Avenue, Quatre Bornes	464 0131	-	13/01/2021
32	PW Lab Ltd	32 George Street, Port-Louis	5445 4780 5843 5377	-	21/01/2021

33	DK Training Conculancy Ltd	Arya Mandir Road Persand & Jaunky Building Goodlands	5254 1511	-	08/01/2021
34	Innodis Poultry Ltd	Savanne Road, Beau Climat	206 5868	466 2088	12/01/2021
35	Azilis Innovation Ltd	Sushil Lane, Riche Terre	5433 0900	-	26/01/2021
36	Gemstone Training Ltd	Hardy Henry Building 32, Saint Georges Street Port Louis	5258 2803	-	29/01/2021
37	Ascending Abilities International Ltd	3 <sup>rd</sup> Floor, Sam Building 43, Mere Barthelemy Street Port Louis	214 1917	-	03/02/2021
38	Life Success Coaching Ltd	72, Avenue Sodnac Quatre Bornes	5922 5188	-	12/02/2021
39	Harvest Management Hospitality School Ltd	Belvédère Road Mohideen Building Lallmatie	418 9792 5828 0780	-	12/05/2021
40	Tulip Training Ltd	Royal Road Bonne Terre Vacoas	5772 7612	-	26/05/2021
41	Rays Consultants Ltd	Mauremootoo Building 85, Sodnac Avenue Quatre Bornes	5814 9335	-	12/05/2021
42	DNB HR Associates Ltd	St Georges Street Port Louis	6756 1873	-	10/06/2021
43	A Tax Advisors Limited	Level 4, Alexander House 35, Cybercity, Ebène	403 0850	-	11/06/2021
44	Mauritius Finance	First Floor, Shri Atal Bihari Vajpayee Tower, Ebène	464 8409	464 8388	15/06/2021
45	Klyent Services Ltd	Connee Road Reunion Maurel Petit Raffray	5747 0613	-	18/06/2021
46	International Film School (Mauritius) Ltd	Quartier General Old Post Office Road St Pierre	460 3300	-	22/06/2021
47	To Train To Employ Limited	305A/B, 3rd Floor Jade Court Building Jumma Mosque Street Port-Louis	214 3090	-	21/06/2021



# List of Qualifications Reviewed/Developed

## for the period 01 July 2020 to 30 June 2021

### SN LIST OF QUALIFICATIONS REVIEWED/DEVELOPED BY SECTOR

#### Qualifications in Electrical and Electronics Engineering (Reviewed)

1	National Certificate Level 4 in Industrial Electronics
2	National Certificate Level 4 in Communications Electronics
3	National Certificate Level 2 in Electrical Installation Works
4	National Certificate Level 3 in Electrical Installation Works
5	National Certificate Level 5 in Communications Electronics
6	National Certificate Level 5 in Industrial Electronics

#### Qualifications in Mechanical Engineering (Reviewed)

7	National Certificate Level 4 in Plumbing
8	National Certificate Level 3 in Plumbing
9	National Certificate Level 3 in Welding
10	National Certificate Level 3 in Refrigeration and Air Conditioning

#### Qualifications in Management (Reviewed)

11	National Certificate Level 3 in Secretarial Studies
12	National Certificate Level 5 in Sales and Marketing (The qualification is not on offer; it has been reviewed for the purpose of RPL.)
13	National Certificate Level 3 in Sales

#### Qualifications in Automotive (Reviewed/Developed)

14	National Certificate Level 3 in Automotive Body Repairs
15	National Certificate Level 3 in Automotive Spray Painting
16	National Certificate Level 4 in Automotive Mechanics and Electronics
17	National Certificate Level 4 in Tractor and Heavy Vehicle Mechanics
18	National Certificate Level 2 in Automotive Mechanics <b>(New)</b>

19	National Certificate Level 3 in Automotive Mechanics and Electronics <b>(New)</b>
20	National Certificate Level 3 in Tractor and Heavy Vehicle Mechanics
<b>Qualifications in Beauty Care and Hairdressing (Reviewed/Developed)</b>	
21	National Certificate Level 3 in Hairdressing
22	National Certificate Level 3 in Massage Therapy
23	National Certificate Level 4 in Beauty Therapy <b>(New)</b>
<b>Qualifications in Textile and Apparel (Reviewed/Developed)</b>	
24	National Certificate Level 2 in Garment Making
25	National Certificate Level 5 in Pattern Drafting Technology <b>(New)</b>
<b>Qualifications in Building Construction and Civil Engineering (Reviewed/Developed)</b>	
26	National Certificate Level 2 in Masonry
27	National Certificate Level 2 in Carpentry
28	National Certificate Level 4 in Building Construction
29	National Certificate Level 4 in Draughtsmanship
30	National Certificate Level 4 in Painting - Building and Construction
31	National Certificate Level 4 in Scaffolding
32	National Certificate Level 3 in Building Construction <b>(New)</b>
33	National Diploma in Civil Engineering <b>(New)</b>
<b>Qualifications in Jewellery (Reviewed)</b>	
34	National Certificate Level 4 in Jewellery Design, Manufacturing and Stone Setting
<b>Qualifications in Printing (Reviewed)</b>	
35	National Certificate Level 4 in Pre-Press
<b>Qualifications in Health and Social Care (Developed)</b>	
36	National Certificate Level 5 in Community Health Care <b>(New)</b>
37	National Certificate Level 5 in Community-Based Rehabilitation <b>(New)</b>
38	National Certificate Level 5 in Physiotherapy Assisting <b>(New)</b>

# Committees set up towards the fulfilment of MQA functions

## Meetings of Internal Accreditation Committee

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Internal Accreditation Committee (From 01 July 2020 to 30 June 2021)	Mr Vijaye Anand Ramchurn Deputy Director MQA	16

## Meetings of Recognition & Equivalence Committee

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Recognition & Equivalence Committee (From 01 July 2020 to 30 June 2021)	Mr Vijaye Anand Ramchurn Deputy Director MQA	10



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