



MAURITIUS QUALIFICATIONS AUTHORITY

ANNUAL REPORT 2018 - 2019

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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 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:

- Maintaining the National Qualifications Framework (NQF)
 - ▶ Setting up appropriate Committees for the review of National Qualifications
 - ▶ Developing and generating National Qualifications and Unit Standards in different sectors
- Promoting Recognition of Prior Learning (RPL) acquired outside the formal education system
 - ▶ Training of RPL Facilitators and Assessors
 - ▶ Enlistment of RPL Facilitators
- Granting Recognition and Equivalence to qualifications on the NQF

Quality Assurance Services

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

- Registration of Training Institutions and Accreditation of Training Programmes
 - ▶ Monitoring and evaluation of Training Institutions
 - ▶ Accreditation of Award Programmes
 - ▶ Approval of Non-Award Courses
 - ▶ Update of databases with regard to Training Institutions, Trainers and Training Programmes
 - ▶ Policies in relation to regulation of training
- Registration of Managers
- Registration of Programme Officers
- Registration of Trainers

Learner Attainment & Information Services

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

- Establishing and maintaining learning accounts and databases for the Technical and Vocational Education & Training (TVET) sector
- Compilation and submission of reports on statistics pertaining to TVET enrolment in MQA registered Training Institutions
- International Linkages & preparation for signing of MOUs'
- Dissemination of information on training to the general public, students and stakeholders through face to face meetings, sensitization campaign etc.
- Handling complaints against Training Institutions and addressing illegal operation in respect of training



S Kowlessur (Mrs)

Chairperson

Chairperson's Statement

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 2018 to 30 June 2019 including the financial statements for the said period.



Dr R K Phoolchand

Director

Director's Statement

It gives me great pleasure once again to present this Annual Report for the period 01 July 2018 to 30 June 2019 on the activities of the Mauritius Qualifications Authority (MQA)

There has been an important development in the quality of training being provided by registered training institutions with the advent of the Quality Assurance Framework (QAF) which became effective as from 01 July 2018. Guidelines have been developed to help training institutions to implement QAF within their institutions. A Code of Practice for Learner Guidance and Support has also been worked out to support learners enrolling on training programmes.

By the end of June 2019, 544 registered training institutions were operating in Mauritius and in Rodrigues. Moreover, 157 new training programmes were accredited by the Authority and delivered by some 57 training institutions, during the period under review.

As regulator of the training sector, Mauritius was chosen as one of the Southern African Development Community (SADC) countries to embark on the Pilot Project of the SADC Technical Committee on Certification and Accreditation (TCCA) for the alignment of the Mauritius National Qualifications Framework (NQF) to the SADC Qualifications Framework.

The MQA has also made a significant step ahead in Recognition of Prior Learning (RPL) by implementing RPL at higher level on the National Qualifications Framework (NQF) especially in the Hotel & Tourism sector as well as in the Construction sector. A new Policy and Guidelines on Recognition and Equivalence of Qualifications have also been formulated along the principles stipulated in the UNESCO Recognition Conventions, which facilitates mobility of people.

In its endeavour to continuously provide improved customer service to its stakeholders and the public at large, the MQA has embarked into enhancement of its information system by initiating the procurement for the supply, installation and commissioning of an Integrated Information System (Enterprise Resource Planning System) for the Authority.

Notwithstanding the above development, I would like to say that it is more than 15 years since the MQA came into existence and over all these years, the MQA has made considerable progress in the Technical and Vocational Education and Training (TVET) sector. I am particularly proud that the MQA has been able to meet most of the objectives as mandated by the existing MQA legislations. All these developments have been made possible through hard work and dedication of the staff as well as MQA's close collaborators

I seize this opportunity to express here my sincere thanks and gratitude to the Honourable Minister who was responsible for the portfolio of Education and Human Resources, Tertiary Education and Scientific Research, as well as the Chairperson and Board Members of the MQA for their precious collaboration. I would also like to place on record my appreciation for the effort and continuous support of my staff to realize the goals of the MQA.

I have the pleasure to submit details of activities carried out at the MQA for the period 01 July 2018 to 30 June 2019 in the chapter on "MQA Achievements & Activities" of this Annual Report.

Dr R K Phoolchand
Director

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 and Human Resources, Tertiary Education and Scientific Research 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, (Act No. 18 of 2005)* 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; (Act No. 18 of 2005)*
- (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; (Act No. 18 of 2005)*
- (fa) *to recognise non-award courses dispensed by training institutions; (Act No. 18 of 2005)*
- (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 2018 to 30 June 2019 was as follows:

NAME	DESIGNATION	
Mrs S KOWLESSUR	-	Chairperson
Mr R GUNGOO (As from 30 August 2018)	-	Vice Chairperson
Mr R P RAMLUGUN (Until 09 April 2019)	Senior Chief Executive, Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Members
Mr S RAGEN (As from 10 April 2019)		
Mr M VARADEN (Until 09 April 2019)		
Mrs S GOWRYDOSS (As from 13 June 2019)		
Prof. C NAIR		
Mr P K JOOSERY		
Mr J CHAROUX (From 30 August 2018 to 28 February 2019)		
Mr Y MATABUDUL (As from 06 June 2019)		
Mr I JAHANGEER (As from 30 August 2018)	Deputy Director, Mauritius Examinations Syndicate (Independent Person)	

Profile of Board Members – 01 July 2018 to 30 June 2019



Mrs S KOWLESSUR
Chairperson

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



Mr R GUNGOO
Vice Chairperson

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



Mr R P RAMLUGUN
Member

Mr R P RAMLUGUN holds a BA (Hons) in Administration from the University of Mauritius and a Post-Graduate Certificate in Education from the Mauritius Institute of Education. He has worked in the private education sector prior to joining the Public Service as Administrative Officer in 1985. He served in various Ministries before acceding to the position as Senior Chief Executive at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research since 2007. He has served as member in the Board of Directors of various parastatal bodies and Government owned companies. He has received the Award of 'Chevalier dans l'Ordre des Palmes Academiques' from the French Authorities in 2006.

**Mr S RAGEN**

Member

Mr S Ragen became the Senior Chief Executive at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research in April 2019.

He holds academic qualifications as follows: B.Com, M.Com, PGCE, Diploma in Public Administration and Management and MSc in Public Sector Management.

He joined the service as Assistant Secretary from 1985 to 1994 and was Principal Assistant Secretary from 1994 to 2005. He was appointed Permanent Secretary in 2006 and Senior Chief Executive in April 2019. He also acted as Secretary to the Public Service Commission and Disciplined Forces Service Commission from 2005 to 2006 and in 2015.

He was also Director of numerous parastatal bodies and NPF funded private companies such as NHDC, NTC, Omnicane, RDA, Mauritius Housing Company Ltd and others.

**Mr M VARADEN**

Member

Mr M VARADEN has worked from 1992 to 1995 at the then Ministry of Women's Rights, Child Development and Family Welfare; from 1995 to 1999 at the then Central Tender Board; from 1999 to 2001 at the Ministry of Finance & Economic Development; and from 2001 up to 2019 at the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. He is holder of a DPAM, BA and MBA.

**Mrs S GOWRYDOSS**

Member

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

**Prof. C NAIR**

Member

Prof. C NAIR was the Executive Director of the Tertiary Education Commission, Mauritius. As Chief Executive Officer of the Commission he was responsible for the formulation and execution of strategies, policies and procedures in the higher education sector in Mauritius.

Prior to joining TEC, he was Professor of Higher Education Development at the Centre for Education Futures (CEF) in Australia. His research work lies in the areas of quality of teaching and learning, classroom and school environments, and the implementation of improvements from stakeholder feedback. His role was to build capacity of academics in the digital delivery of their teaching. His career path also had him as Interim Director and Quality Advisor (Evaluations and Research) at the Centre for Higher Education Quality (CHEQ) at Monash University, Australia. In this role as Quality Advisor he headed the Evaluation Unit at Monash University where he restructured the evaluation framework at the University. The approach to evaluations at Monash University has been noted in the first round of the Australian Universities Quality Agency (AUQA) audits and is part of the good practice database.

Prof. Nair is a Chemical Engineer by training but his interest in helping students succeed in the applied sciences in higher education led him to further specialise in Science and Technology education. This led him to his many works in improving student life in the higher education system. Recent book publications include Measuring and Evaluating the Student Experience in Higher Education; External Quality Audits: Has it Improved Quality Assurance in Universities; A Global Perspective of Private Higher Education and Book series on Enhancing Learning and Teaching through Student Feedback - in Engineering, Social Sciences; Medical and Health Sciences. He has extensive lecturing experience in the applied sciences in Canada, Singapore and Australia. He is an international consultant in quality and evaluations in higher education and has been on a number of quality review panels.

**Mr P K JOOSERY**

Member

Mr P K JOOSERY holds a BA Honours and a First Class MA in Economics. He started his professional career as Economist at the Ministry of Economic Planning and Development in 1985. He joined the Mauritius Institute of Training and Development (ex-IVTB) as Assistant Manager in 1990 and occupied the positions of Divisional Manager (1993 - 2004), Deputy Director (2004 - 2012), Officer-in-Charge till November 2016, before being appointed as Director, MITD. From March 2009 to March 2010, he was employed by the International Labour Organisation as Skills Development Expert. He was

a member of the Board of the Human Resource Development Council. He has been a member of the pool of international experts in Technical and Vocational Education and Training of the Organisation Internationale de la Francophonie (OIF). He has carried out consultancies in different countries of Sub-Saharan Africa, including some for international organisations such as the World Bank, ILO, UNESCO, AfDB, and OIF.

**Mr J CHAROUX**

Member

Mr J CHAROUX is currently the Executive Director of the Charles Telfair Campus, the leading private tertiary institution in Mauritius. He has held a variety of senior management, business development and marketing leadership positions in South Africa, Australia, New Zealand and Mauritius. Global companies he has worked for include: The Coca-Cola Company, Unilever and Reckitt Benckiser. Jeremy has a PhD in Brand strategy and an Executive MBA from the Wits Business School in South Africa.

**Mr Y MATABUDUL**

Member

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 I JAHANGEER**

Member

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

In Attendance

Director of MQA



Dr R K PHOOLCHUND

Director of MQA

Dr R K PHOOLCHUND was the Director of the Mauritius Qualifications Authority (MQA). He holds a Bachelor of Engineering and a Master of Business Administration with a Postgraduate in Human Resource Development and a Doctorate. He is also a Registered Professional Engineer with the Council of Registered Professional Engineers of Mauritius. After graduating from University, Dr Phoolchund worked as an Engineer successively in the manufacturing and services sector before joining the former Industrial and Vocational Training Board (ITVB), 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 K V MOOTEN

Secretary to MQA Board

Mr K V MOOTEN was the Acting Deputy Director & Registrar at the MQA until his appointment as Deputy Director on 24 June 2019. In this capacity, he has been acting as Secretary of the MQA Board in addition to being Secretary of Human Resource Committee. He is the holder of the following qualifications: Diploma in Management (Human Resources), B Sc., B Ed., P-G Dip. in Development Planning and Management., M Ed. and MBA. He was also the Chairperson of the Recognition and Equivalence Committee. Mr K V Mooten was also a member of the Mauritius Institute of Directors (MIoD).

MQA
ORGANISATION
STRUCTURE

The diagram consists of the text 'MQA ORGANISATION STRUCTURE' centered within a blue frame. The frame is composed of four L-shaped corner brackets: top-left, top-right, bottom-left, and bottom-right, all pointing inwards towards the text.

The Mauritius Qualifications Authority (MQA) is 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 of MQA

Dr Robin Krishnaduth PHOOLCHUND was the Director of MQA for the period 01 July 2018 to 30 June 2019. He was responsible for the execution of the policy, and the control and management of the day-to-day business of the organisation.

During the year under review, the Director was assisted by Mr Kamalanaden Vella Mooten in the capacity of acting Deputy Director & Registrar until 23 June 2019.



Mr V A RAMCHURN

Deputy Director



Mr K V MOOTEN

Deputy Director

With the appointment of two Deputy Directors as from 24 June 2019 namely **Mr Kamalanaden Vella Mooten** and **Mr Vijaye Anand Ramchurn**, the Director was thus assisted by the Deputy Directors following the restyling of the post of Deputy Director & Registrar into Deputy Director.

Corporate Services Division

In 2018/2019, in addition to shouldering the responsibility of Deputy Director & Registrar in an acting capacity, the Corporate Services Division was also managed by Mr K V Mooten. He was assisted by the Accountant/Senior Accountant, Administrative Officer and Systems Administrator.

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.

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

Framework Services Division

The Framework Services Division was managed by Mr Vijaye A Ramchurn in 2018/2019. He was assisted by two Accreditation Officers. The Division was responsible for maintaining the National Qualifications Framework (NQF), setting up of the Industry Training Advisory Committees (ITACs) and developing and generating National Qualifications and Unit Standards in different sectors.

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

Following the appointment of Mr V A Ramchurn as Deputy Director on 24 June 2019, the duties of the Manager, Framework Services were assigned to the Accreditation Officer, Mr R Ramchurun.

Quality Assurance Services Division



Mr R RAMDASS

Manager, Quality Assurance

In 2018/2019, the Quality Assurance Services Division was managed by Mr Ramesh Ramdass. He was assisted by four Accreditation Officers.

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

Learner Attainment & Information Services Division



Mr S BHUNJUN

Manager,
Learner Attainment
and Information Services

The Learner Attainment and Information Services was in 2018/2019 managed by Mr Subiraj Bhunjun. He was assisted by two 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 was also responsible for the compilation and submission of reports on statistics pertaining to TVET enrolment in MQA registered Training Institutions, handling complaints against training institutions and illegal operation regarding training.

Management and Staff for the Period 01 July 2018 to 30 June 2019

Director

Dr Robin Krishnaduth PHOOLCHUND

Deputy Director and Registrar Restyled Deputy Director

Mr Kamalanaden Vella MOOTEN *(As from 24.06.19)*

Mr Vijaye Anand RAMCHURN *(As from 24.06.19)*

Management and Staff for the Period 01 July 2018 to 30 June 2019 (Cont.)

Managers

Mr Kamalanaden Vella MOOTEN	Manager, Corporate Services <i>(Also assumed the responsibility of Deputy Director & Registrar in an acting capacity for the period 01.07.18 to 23.06.19)</i>
Mr Vijaye Anand RAMCHURN	Manager, Framework Services <i>(Up to 23.06.19)</i>
Mr Ramesh RAMDASS	Manager, Quality Assurance Services
Mr Subiraj BHUNJUN	Manager, Learner Attainment & Information Services

Accountant/Senior Accountant

Mrs Scilla DAWONAUTH

Administrative Officer

Mr Jaydrutt MAKOONLALL	<i>Assigned part of the duties of Manager, Corporate Services as from 01.03.19</i>
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Accreditation Officers

Mr Rajcoomar RAMCHURUN	
Mr Ramsamy NOOKADEE	
Mrs Pratima Rajeswaree HARDOWAR	
Ms Urvasi Gowtam SANTOKHEE CHINNIAH	
Ms Premila Devi RAMODHIN	
Mr Vishal DEENOO	
Mrs Geetanjali BAULAH-PADARUTH	
Mr Atmaram BALLOO	<i>Assumed duties of Accreditation Officer in an acting capacity until 19.09.18; (Appointed as Accreditation Officer as from 20.09.18)</i>
Ms Bibi Zaynah TOOFANY	<i>(As from 20.05.19)</i>
Mr Vishal MUNGROO	<i>(Until 09.01.19)</i>

Systems Administrator

Mr Vishal MUNGROO	<i>(until 08.01.19)</i>
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Human Resource Management Officer

Miss Deesha BASENOO	<i>(From 09.04.2018 to 03.12.18)</i>
Miss Hafeezah Bibi N MOOKHITH	<i>(From 04.02.2019 to 06.06.19)</i>

Accounting Technician

Mrs Pasmawtee GOPEE

Management and Staff for the Period 01 July 2018 to 30 June 2019 (Cont.)

ICT Technician	
Mr Shahbaaz NOORMAHOMED	
Mr Muhammad Amjud DOOKHAN	
Higher Executive Officers	
Mrs Kooshmowtee SEEWOOCHURN	
Mrs Usha BABOOLALL	
Mrs Nodranee PUTTY	
Ms Chetrani Kumari JANKEE	
Ms Anjalee Devi PEEROO	<i>(As from 03.06.19)</i>
Confidential Secretaries	
Mrs Jacqueline CHAN PAK CHOON	
Mrs Marie Stephanie MARGUERITTE	
Executive Officers	
Mrs Artee Devi DOOLUB	<i>(Permanent transfer to TEC as from 09.10.18)</i>
Mrs Swastee SUNYA NAIKU	
Mrs Kavitha Devi BABOOLALL	<i>(On Leave Without Pay as from 01.07.18)</i>
Clerk/Word Processing Operator/Receptionists	
Mrs Preeti KODI RAMANAH	
Mrs Prema CAUNHYE	
Ms Koujavalli NARAINA POULLE	<i>(On Leave Without Pay as from 10.06.19)</i>
Ms Visanjali VEEREN	
Ms Bharati JAHUL	
Mr Kavish BHOONAH	<i>(As from 13.08.18)</i>
Mrs Rosemarie BEGUE	<i>(As from 01.01.19) - MQA office in Rodrigues</i>
Receptionist/Telephone Operator	
Ms Heera APPA	<i>(As from 01.10.18)</i>
Drivers/Office Attendant	
Mr Joynauth RAMESSUR	
Mr Randheer LOLLJEE	<i>(Permanent Transfer to MGI as from 01.12.18)</i>
Mr Khooblali BISSOONAUTH	
Mr Amjaad Saib CASSIM SAIB	<i>(As from 21.09.18)</i>

CORPORATE GOVERNANCE REPORT

The Board ●

In line with section 7 of the Mauritius Qualifications Authority Act 2001 (and certain institutional changes as well as new legislations impacting on the Act), the Board consists of

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

For the period 01 July 2018 to 30 June 2019, the MQA Board was chaired by Mrs S KOWLESSUR.

Meetings of the Board ●

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

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

Five members constitute the quorum.

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

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

Statement of Attendance of Board

For the period 01.07.18 to 30.06.19, thirteen (13) Board meetings including one (1) Special Board meeting were held. The attendance of Board Members at the meetings was as follows:

NAME OF BOARD MEMBERS	NUMBER OF BOARD MEETINGS ATTENDED
Mrs S KOWLESSUR	12 out of 13
Mr R GUNGOO	13 out of 13
Mr R P RAMLUGUN (Until 09 April 2019)	-
Mr S RAGEN (As from 10 April 2019)	7 out of 7
Mr M VARADEN (Until 09 April 2019)	6 out of 6
Mrs S GOWRYDOSS (As from 13 June 2019)	1 out of 3
Prof. C NAIR	9 out of 13
Mr P K JOOSERY	12 out of 13
Mr J CHAROUX (From 30 August 2018 to 28 February 2019)	3 out of 5
Mr Y MATABUDUL (As from 06 June 2019)	3 out of 3
Mr I JAHANGEER (As from 30 August 2018)	9 out of 13

Sub-Committees of the Board

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

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

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

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

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

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

FINANCE & PROCUREMENT COMMITTEE

Composition

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

The Chairperson and Members of the Finance and Procurement Committee are appointed by the Board. For the period 01 July 2018 to 30 June 2019, the composition of the Finance & Procurement Committee was as follows:

NAME	DESIGNATION	
Mr M VARADEN (Until 09 April 2019)	Deputy Permanent Secretary, Ministry of Education and Human Resources, Tertiary Education and Scientific Research	Chairperson
Mrs S GOWRYDOSS (As from 13 June 2019)		
Mr R GUNGOO (As from 30 August 2018)	-	Chairperson/ Member
Prof. C NAIR	Executive Director, Tertiary Education Commission	Member
Mr H JANKEE	Assistant Manager Financial Operations, Ministry of Education & Human Resources, Tertiary Education & Scientific Research	Co-opted Member

Terms of Reference

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

- (a) *Inspect MQA's financial reports*
- (b) *Recommend MQA's year-end Financial Statements to the Board*
- (c) *Examination of MQA's budget*
- (d) *Ensure compliance and review of the Financial Procedures*
- (e) *Examination of contracts for consultants*
- (f) *Approval for launching of Tenders/Quotations for:*
 - *Building and Construction Works*
 - *General Procurement*

- (g) *Opening of Tenders*
- (h) *Financial Evaluation of Projects*
- (i) *Other financial issues*

Frequency of Meetings

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

Statement of Attendance

For the period 01 July 2018 to 30 June 2019, three (03) Finance & Procurement Committee meetings were held.

The attendance of the members at the meetings for the period 01.07.18 to 30.06.19 was as follows:-

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF FINANCE & PROCUREMENT COMMITTEE MEETINGS ATTENDED
Mr M VARADEN	2 out of 2
Mr R GUNGOO	3 out of 3
Prof. C NAIR	2 out of 3
Mr H JANKEE	3 out of 3

HUMAN RESOURCE COMMITTEE

Composition

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

The Chairperson and Members of the Human Resource Committee are appointed by the Board. For the period 01 July 2018 to 30 June 2019, the composition of the Committee was as follows:

NAME	DESIGNATION	
Mr R P RAMLUGUN	Senior Chief Executive, Ministry of Education & Human Resources, Tertiary Education & Scientific Research	Chairperson
Mr M VARADEN	Deputy Permanent Secretary, Ministry of Education & Human Resources, Tertiary Education & Scientific Research	Alternate
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development	Member
Mr T MAGALINGA PATTEN	Assistant Manager Human Resource, Ministry of Education & Human Resources, Tertiary Education & Scientific Research	Co-opted Member
Mr P SADIEN		

Terms of Reference

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

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

Frequency of Meetings

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

Statement of Attendance

For the period 01 July 2018 to 30 June 2019, five (05) Human Resource Committee meetings were held.

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

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF HUMAN RESOURCE COMMITTEE MEETINGS ATTENDED
Mr R P RAMLUGUN	-
Mr M VARADEN	5 out of 5
Mr P K JOOSERY	5 out of 5
Mr T MAGALINGA PATTEN	1 out of 5
Mr P SADIEN	4 out of 5

TECHNICAL COMMITTEE

Composition

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

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

For the period 01 July 2018 to 30 June 2019, the composition of the Technical Committee was as follows:

NAME	DESIGNATION	
Prof. C NAIR	Executive Director, Tertiary Education Commission	Chairperson
Mr R GUNGOO	Vice Chairperson, MQA Board	Member
Mr P K JOOSERY	Director, Mauritius Institute of Training and Development	Member
Mr R AUCKBUR	Director E- Education and Scholarship, Ministry of Education & Human Resources, Tertiary Education & Scientific Research	Co-opted Member
Mr S TEELUCK	Human Resource Analyst, Ministry of Education & Human Resources, Tertiary Education & Scientific Research	
Mr M M RAMJAUN		

Terms of Reference

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

- (a) To recommend policies relevant to the National Qualifications Framework*
- (b) To formulate and publish policies and criteria, in respect of the technical and vocational education training sector*
- (c) Ensure compliance with provisions for registration, accreditation, approval and others*
- (d) Other technical issues related to technical and vocational education and training*

Frequency of Meetings

The Technical Committee meets as and when required with a quorum of at least three Members and may co-opt Members.

Statement of Attendance

For the period 01 July 2018 to 30 June 2019, thirteen (13) Technical Committee meetings were held.

The attendance of the members at the meetings for the said period was as follows:-

NAME OF BOARD MEMBERS/ REPRESENTATIVES	NUMBER OF TECHNICAL COMMITTEE MEETINGS ATTENDED
Prof. C NAIR	12 out of 13
Mr R GUNGOO	12 out of 13
Mr P K JOOSERY	13 out of 13
Mr R AUCKBUR	-
Mr S TEELUCK	7 out of 7
Mr M M RAMJAUN	5 out of 6

AUDIT AND RISK COMMITTEE

Composition

The Audit and Risk Committee is a sub-committee of the Board consisting of three members of the Board.

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

During the period 01 July 2018 to 30 June 2019, the Audit and Risk Committee was reconstituted and comprised the following members:

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

Terms of Reference

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

- (a) Ensure that principles of corporate governance are being observed*
- (b) Look after the functioning of the internal control system*

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

Frequency of Meetings

The Audit and Risk Committee would meet on a quarterly basis. If required or in case of urgency, further meetings may be convened.

Statement of Attendance

The Audit and Risk Committee did not meet for the period 01 July 2018 to 30 June 2019.

Statement of Remuneration of Board Members

The remuneration for Board Members and Representatives for the period 01 July 2018 to 30 June 2019 was as follows:

SN	NAME OF BOARD MEMBERS & REPRESENTATIVES	BOARD MEETING	F & P COMMITTEE	HR COMMITTEE	TECHNICAL COMMITTEE	AUDIT AND RISK COMMITTEE	Total
		Rs	Rs	Rs	Rs	Rs	Rs
1	Mrs S KOWLESSUR	344,137.50	-	-	-	-	344,137.50
2	Mr R GUNGOO	19,000.00	2,825.00	815.00	8,150.00	-	30,790.00
3	Mr R P Ramlugun	-	-	-	-	-	-
4	Mr S Ragen	7,000.00	-	2,010.00	-	-	9,010.00
5	Mr M Varaden	12,000.00	2,390.00	3,585.00	-	-	17,975.00
6	Mrs S Gowrydoss	-	-	-	-	-	-
7	Prof. C Nair	16,000.00	2,445.00	-	8,150.00	-	26,595.00
8	Mr P K Joosery	19,000.00	-	4,075.00	8,965.00	-	32,040.00
9	Mr J Charoux	6,000.00	-	-	-	-	6,000.00
10	Mr Y Matabudul	1,000	-	815.00	-	-	1,815.00
11	Mr I Jahangeer	14,000.00	-	815.00	-	-	14,815.00
12	Mr H Jankee	-	2,445.00	-	-	-	2,445.00
13	Mr P Sadien	1,000.00	-	3,260.00	-	-	4,260.00
14	Mr S Teeluck	-	-	-	4,075.00	-	4,075.00
15	Mr M M Ramjaun	-	-	-	3,260.00	-	3,260.00
TOTAL		439,137.50	10,105.00	15,375.00	32,600.00	-	497,217.50

Related Party Transaction

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

Mr J Charoux was the representative of Registered Private Training Institutions on the Board of the MQA from 30 August 2018 to 28 February 2019. He is the Director of Charles Telfair Company Ltd (Curtin Mauritius) which 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.

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

Gender Statement

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

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

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

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

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

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

Statement of Directors' Responsibility

The Mauritius Qualifications Authority (MQA) has prepared the financial statements which give a true and fair view of its financial position as at 30 June 2019 and its financial performance for the year ended 30 June 2019.

The Directors of MQA confirm that in the preparation of the financial statements for the financial year ended 30 June 2019:

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

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

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

S Kowlessur (Mrs)
Chairperson

S Gowrydoss (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.

S Kowlessur (Mrs)
Chairperson

S Gowrydoss (Mrs)
Board Member

MQA
ACHIEVEMENTS
& ACTIVITIES

Achievements & Activities of the MQA in 2018-2019

REGISTRATION OF TRAINING INSTITUTIONS, TRAINERS & APPROVAL OF NON-AWARD COURSES

As at 30 June 2019, **544** training institutions were registered with the MQA. These training institutions operate both in Mauritius and in Rodrigues. They have to meet strict requirements in accordance with all the criteria specified in the Authority's Quality Assurance Standards and the Quality Assurance Framework.

With the policy to renew registration of Trainers every 3 years, the MQA has registered and renewed **1604** trainers in different fields for the year 2018/2019. The trainers are registered on the basis of their field of competence at different levels on the National Qualifications Framework (NQF).

MQA also deals with applications for the approval of short courses, commonly termed as "non-award courses". These are generally short courses, without any formal assessment of the learning achieved, and usually culminate in the conferring of a Certificate of Attendance. Non-award courses can be dispensed by duly MQA registered training institutions, companies or be run in-house subject to prior approval by the Authority. The request for approval of non-award courses has constantly been on demand at the Authority, with **4766** such courses approved for the period July 2018 to June 2019.

ITEM/DESCRIPTION	NUMBER (July 2018 to June 2019)
Training Institutions registered (New & Renewal)	173
Registration of Trainers	1604
Approval of courses (Non-Award)	4766

ACCREDITATION OF AWARD PROGRAMMES

In the year 2018/2019, **157** new training programmes were accredited and these were being delivered by some **57** training institutions.

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

ITEM/DESCRIPTION	NUMBER (2018-2019)
Training Programmes Accredited	157
Training Institutions delivering accredited training programmes	57
Total valid accredited training programmes until 30 June 2019	317

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, Manager, Programme Officer and Trainer as well as application forms for approval of non-award course and programme accreditation have therefore been redesigned.

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

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

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

The Quality Assurance Framework became effective as from 01 July 2018.

STATISTICS ON COMPLAINTS, ILLEGAL TRAINING, COURT CASES & APPEAL

During the year 2018/2019, twenty-four (24) complaints against training institutions were lodged and eleven (11) cases of illegal training reported to the Authority.

Out of the twenty-four (24) complaints handled by the Mauritius Qualifications Authority, three (3) were related to refund issues, two (2) were linked to the issue of certificates, eight (8) on training delivery and eleven (11) were concerned with poor administration.

The eleven (11) cases of illegal training as reported were linked with unregistered entities whereby unauthorised training has been delivered. Two (2) cases of unauthorized training in this financial year were reported to Police for investigation.

Two (2) cases involving namely “École (Mauricienne) DU BIEN-ÊTRE LTÉE” vs MQA and “Techno Women Organisation” vs MQA were ongoing in the Supreme Court. Another two (2) cases involving “The Executive Business & Computational Institute Ltd” vs MQA and “Career Express (Mtius) Ltd” vs MQA have been dealt with in the Supreme Court and the decision was in the favour of the MQA. Besides, one case of appeal against the decision of MQA was lodged by “Techno Women Organisation” to the then Ministry of Education, Human Resources, Tertiary Education and Scientific Research and the outcome has been ruled out in favour of the Authority.

RECOGNITION AND EQUIVALENCE

MQA, being entrusted with the responsibility to cater for the Recognition and Equivalence of qualifications in the Technical and Vocational sector, has in 2018/2019 dealt with **136** cases of recognition and **4** cases in respect of equivalence of qualifications. These applications are mainly from Governmental Institutions, Employers, and recruiting agents as well as from the General Public for the purpose of employment and further studies. The qualifications are generally from overseas and are mainly from the United Kingdom, Australia and France.

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

A new Policy and Guidelines on recognition and equivalence have been formulated along the principles stipulated in the UNESCO Recognition Conventions, which facilitates mobility of people. The new Policy was expected to be applicable in 2020.

RPL IN THE SPECIAL EDUCATION NEEDS SECTOR & TRAINING ON PORTFOLIO DEVELOPMENT

Following a pilot project conducted for a group of eight carers who went through the RPL (Recognition of Prior Learning) process against the National Certificate Level 2 in Special Education Needs (SEN), four (4) were successful and two (2) had acquired part of the qualification. The pilot project was further extended with another cohort against the higher-level qualifications namely the National Certificate Level 3 and 4 in SEN. The project was funded on a 50% cost sharing principle between the candidate and the Ministry of Education and Human Resource, Tertiary Education and Scientific Research.

The upscaling of the RPL against the three levels of qualifications has been extended to a larger cohort for whom the 50% sponsorship by the Government has been entertained. Thus, 78 candidates have proceeded with the RPL process since they have completed payment of the full processing fees.

A Portfolio Development Course was also dispensed with the aim of providing candidates insights on how to develop a portfolio, a requirement for the RPL assessment. The training session was held on 29 and 30 October 2018 at Shri Atal Bihari Vajpayee Tower, Ebène Cybercity and at the Mauritius Institute of Education (MIE) respectively and was conducted by both the MQA and MIE.

RPL AT HIGHER LEVEL ON THE NQF

- Implementation of RPL Pilot Project in the Hotel & Tourism sector at Higher Level on the NQF conducted in collaboration with Sun Resorts and Lux Resorts. 37 candidates have submitted their portfolio for assessment.
- Implementation of RPL Pilot Project in the Construction sector in collaboration with General Construction Ltd.

REVIEW & DEVELOPMENT OF QUALIFICATIONS IN DIFFERENT SECTORS

Industry Training Advisory Committees (ITACs) comprise representatives from the private and public sectors. The role of the ITAC is to generate Unit Standards and Qualifications at different levels of the NQF. Twenty one ITACs (namely in Tourism & Hospitality Management, Information & Communication Technology, Printing, Agro Industry, Automotive, Beauty Care and Hairdressing, Building Construction & Civil Engineering, Electrical & Electronic Engineering, Health & Social Care, Jewellery, Mechanical Engineering, Seafood & Marine Industry, Textile & Apparel, Automation & Robotics, Furniture Making, Handicraft, Language, Management, Transport & Logistics, Social Work, Special Education Needs) and two Committees in Adult Literacy and Early Childhood Education & Care have been set up in these sectors of the economy. A Review Committee has been set up with the collaboration of the Chairperson of the respective ITACs and has reviewed 49 previous qualifications in the period 01 July 2018 to 30 June 2019. During the same period, the ITAC in Agro Industry has developed one (1) new qualification namely the National Certificate level 3 in Hydroponic Operations.

For the period 01 July 2018 to 30 June 2019, the number of qualifications reviewed by the Review Committee in the different sectors of the economy are provided in the table below.

SN	SECTOR	NUMBER OF QUALIFICATIONS REVIEWED
1	Adult Literacy	1
2	Automotive	4
3	Early Childhood Education and care	2
4	Beauty Care	2
5	Building Construction and Civil Engineering	1
6	Tourism and Hospitality Management	9
7	Transport and Logistics	2
8	Management	4
9	Textile and Apparel	1
10	Electrical & Electronics Engineering	2
11	Handicraft	1
12	Health & Social Care	1
13	Information and Communication Technology	4
14	Mechanical Engineering	10
15	Printing	4
16	Social Work	1

ALIGNMENT OF NATIONAL QUALIFICATIONS FRAMEWORK WITH THE SADC QUALIFICATIONS FRAMEWORK

Following the enlistment of Mauritius to align its National Qualifications Framework (NQF) to the SADC Qualifications Framework at the SADC Technical Committee on Certification and Accreditation (TCCA),

the MQA embarked on the alignment process in line with the SADC Alignment roadmap and guidelines. As one of the requirements of the Alignment process, the draft alignment report was validated through a Validation Workshop held on 20 September 2018 and attended by all the relevant stakeholders representing the different segments of the Education and Training System (Primary/Secondary, TVET and Tertiary) to review and finalise the different sections of the Alignment Report. Participants to the Validation Workshop included the Ministry of Education and Human Resources, Tertiary Education and Scientific Research, the Ministry of Foreign Affairs, Regional Integration and International Trade as the SADC Focal Point, Education and Training Providers (University of Mauritius, Mauritius Institute of Education amongst others), Recognised Awarding Bodies, Regulatory Bodies of the Education and Training System and Business Mauritius. The views obtained during the workshop were compiled and the draft Alignment Report was updated accordingly.

Furthermore, the Report on the Alignment of the NQF with SADC Qualifications Framework has been finalized after public comments had been invited through the media on the Draft Alignment Report.

ENHANCEMENT OF THE INFORMATION SYSTEMS AT THE MQA

In order to provide an enhanced quality service to its stakeholders and the public, to minimise application processing time and provide improved service to its stakeholders, to keep a centralised database of Learners and Training Institutions, and to interconnect all the stakeholders in the TVET sector amongst others, a tender was launched for the procurement of Supply, Installation and Commissioning of an Integrated Information System (Enterprise Resource Planning System) for the MQA.

Events in the period 01 July 2018 to 30 June 2019

BENCHMARKING VISIT BY THE NATIONAL ARTISAN DEVELOPMENT, DEPARTMENT OF HIGHER EDUCATION & TRAINING, SOUTH AFRICA

In a quest to learn from and benchmark its system against that of the MQA and to get a first-hand experience of MQA's Recognition of Prior Learning (RPL) System, a delegation comprising five senior officials from the National Artisan Development, Department of Higher Education & Training, South Africa effected a Benchmarking Visit at the MQA from 31 July to 04 August 2018 to study the RPL system in Mauritius.



COMESA TASKFORCE ON EQUIVALENCE FRAMEWORK



The Manager, Framework Services Division of the Mauritius Qualifications Authority attended a meeting organised by the COMESA Secretariat in Lusaka, Zambia on 03 and 04 November 2018. The objective of the meeting was to develop the COMESA Qualifications' Equivalence Framework with the aim of achieving equity and fairness in the recruitment of staff at COMESA and in the recognition and equivalence of certificates in the COMESA region.

VISIT BY THE TERTIARY EDUCATION COMMISSION (TEC)-SEYCHELLES

With a view to acquiring more knowledge and to observing the work done in relation to TVET, a delegation comprising two officials from Tertiary Education Commission (TEC)-Seychelles effected a Benchmarking Visit at the Authority from 26 to 30 November 2018.



TRAINING AND CAREER GUIDANCE EXHIBITION 2019 IN RODRIGUES

The MQA participated in the Training and Career Guidance Exhibition 2019 organised by the Commission for Vocational Training on 24 and 25 January 2019 on the parking lot in front of Antoinette Prudence Human Resource Centre, Malabar, Rodrigues. The public who visited the MQA stand, consisted of college students, teachers, ex-students accompanied by their parents, individuals who aspired to register as trainers and others who sought for information about the role and function of the Mauritius Qualifications Authority (MQA). A presentation on the Quality Assurance Framework was also carried out on the occasion to sensitise different stakeholders.



JOINT STUDY VISIT BY THE DJIBOUTIAN MINISTRY OF EDUCATION AND VOCATIONAL TRAINING, HIGHER EDUCATION AND SCIENTIFIC RESEARCH AND THE MOROCCAN MINISTRY OF NATIONAL EDUCATION, VOCATIONAL TRAINING, HIGHER EDUCATION AND SCIENTIFIC RESEARCH

On 23 May 2019, a Study Visit was undertaken by a joint delegation from the Djiboutian Ministry of Education and Vocational Training, Higher Education and Scientific Research and the Moroccan Ministry of National Education, Vocational Training, Higher Education and Scientific Research. The main areas of study, amongst others, were on the National Qualifications Framework, Early Childhood Education and Care (Levels 1 to 4) and Evaluation of qualifications to establish equivalence. The delegation comprised three delegates from Djibouti and four from Morocco.



SENSITIZATION AND ADVOCACY

- Informative Sessions were conducted at Universal College, Riviere du Rempart on 03 June 2019 and at College BPS Fatima, Goodlands on 24 June 2019. Students were provided information on the TVET Stream and on how to ensure a valuable learning experience.
- The MQA participated in The Mauritius International University and Career Expo organized by the Rotary Club of Grand Bay in collaboration with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research on 8, 9 and 10 February 2019 at the Swami Vivekananda International Convention Centre.

Overseas Mission/Seminar/Workshop ●

Mr Kamalanaden Vella Mooten, Manager Corporate Services/Ag. Deputy Director & Registrar attended the SADC Technical Committee on Accreditation and Certification (TCCA) which was held in Johannesburg, South Africa on 27 & 28 September 2018. He also participated in Meeting of the SADC Qualifications Verification Network and Technical Committee on Certification and Accreditation held in Johannesburg, South Africa on 15 to 17 May 2019.

Mr Vijaye Anand Ramchurn, Manager, Framework Services participated in the Workshop on Development of COMESA Qualification's Framework held in Lusaka, Zambia from 3 to 6 November 2018.

Dr Robin Krishnaduth Phoolchund, Director participated in the Regional Consultation Meeting on Quality Assurance in Higher Education for Anglo-phone and Lusophone Countries in Africa held in South Africa on 20 & 21 November 2018.

FINANCIAL
PERFORMANCE



REPORT OF THE
DIRECTOR OF AUDIT

**On the Financial Statements
of the Mauritius Qualification Authority
for the year ended 30 June 2019**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

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

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Mauritius Qualifications Authority, which comprise the statement of financial position as at 30 June 2019 and the statement of financial performance, statement of changes in net assets/equity and the statement of cash flows 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 2019, and of its financial performance and cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

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

Key Audit Matters

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

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

Other Information

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

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

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

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

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

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

Those charged with governance are responsible of overseeing the Mauritius Qualifications Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Mauritius Qualifications Authority's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Mauritius Qualifications Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

Management's Responsibilities for Compliance

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

Auditor's Responsibilities

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

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;

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

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

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

Statutory Bodies (Accounts and Audit) Act

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

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

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

- (a) any expenditure incurred was of an extravagant or wasteful nature, judged by normal commercial practice and prudence; and
- (b) the 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 appears from my examination of the relevant records.



C. ROMOAH
Director of Audit

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

16 November 2020

MAURITIUS QUALIFICATIONS AUTHORITY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

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STATEMENT OF OUTTURN FOR THE YEAR ENDED 30 JUNE 2019

Item	Approved Budget	Actual Income and Expenditure
	Rs	Rs
Income		
Opening balance	1,783,113	1,783,113
Income from fees	10,000,000	10,868,100
Recurrent Government grant	24,600,000	24,600,000
Capital Government grant	8,000,000	988,940
Total Income	44,383,113	38,240,153
Expenditure		
Recurrent		
Salary	18,560,000	18,098,959
Compensation	325,000	306,439
Allowances	450,000	396,864
Extra assistance	175,000	183,301
End of year bonus	1,496,530	1,500,505
Gratuity/annual leaves refund	47,260	47,226
Sick leave	1,003,000	1,005,432
Travelling & transport	3,125,000	2,875,361
Overtime	200,000	205,169
Staff welfare	65,000	55,891
Passage benefits	600,000	609,278
Family Protection Scheme/National Pension Fund/Medical insurance contributions	800,000	746,539
Pension	2,350,000	2,187,704
Total staff costs	29,196,790	28,218,669
Telephone bills	300,000	259,457
Rental of building and related charges	3,416,200	3,355,090
Postage	175,000	169,110
Cleaning materials	30,000	28,453
Office sundries	140,000	109,687
Maintenance - buildings	110,000	129,482

Insurance - fire and allied perils, employers liability, group personal accident, public liability etc	117,900	238,577
Maintenance and insurance of vehicles	155,000	189,813
Maintenance - furniture, office & IT equipment	410,000	524,592
Stationeries, printing and publications	550,000	442,693
Books, periodicals, magazines and newspapers	40,000	32,061
Public notices	150,000	134,661
Mission expenses	250,000	178,524
Fees to Chairman and members of Board and Committees	550,000	564,125
Fees for training	150,000	116,156
Audit fees	75,000	105,000
Legal and professional fees	180,000	162,300
Hospitality and ceremonies	81,000	63,509
Seminar and workshops	350,000	220,377
International membership	46,110	46,110
<i>Total Goods and Services</i>	<i>7,276,210</i>	<i>7,069,777</i>
<i>Total</i>	<i>36,473,000</i>	<i>35,288,446</i>
<i>Capital</i>		
Acquisition of assets	910,113	899,052
Enterprise Resource Planning System	7,000,000	-
<i>Total</i>	<i>7,910,113</i>	<i>899,052</i>
Total Expenditure	44,383,113	36,187,498

The statement of outturn for the year ended 30 June 2019 has been presented on a cash basis.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Notes	Year ended 30 June 2019 Rs	Year ended 30 June 2018 (Restated) Rs
ASSETS			
Current assets			
Trade and other receivables	4	459,392	948,108
Car loan receivable	5	1,381,889	943,556
Cash and cash equivalents	6	2,350,524	2,821,439
		4,191,805	4,713,103
Non-current assets			
Property, plant and equipment	7	2,578,106	2,860,604
Intangible assets	7	4,155	8,311
Long term car loan receivable	5	4,655,407	3,753,962
		7,237,668	6,622,877
Total Assets		11,429,473	11,335,980
LIABILITIES			
Current liabilities			
Trade and other payables	8	723,186	1,908,912
Employee benefit obligations	9	1,669,911	1,554,340
Car loan payable	10	1,381,889	943,556
		3,774,986	4,406,808
Non-current liabilities			
Employee benefit obligations	2.8, 9	28,653,705	29,787,407
Car loan payable	10	4,655,407	3,753,962
		33,309,112	33,541,369
Total Liabilities		37,084,098	37,948,177
Net Assets		(25,654,625)	(26,612,197)
EQUITY			
General fund	11	(25,654,625)	(26,612,197)
Total Equity		(25,654,625)	(26,612,197)

The Notes to the Accounts on pages 62 to 76 form part of the financial statements.

Approved by Board on 29 October 2020



Mr R Guttee, Chairperson



Mr V Putchay, Board Member

Date: 29 October 2020

STATEMENT FOR FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2019

	<u>Notes</u>	Year ended 30 June 2019 Rs	Year ended 30 June 2018 (Restated) Rs
REVENUE			
Non-Exchange Transactions	12	25,021,011	24,067,929
Exchange Transactions	13	10,862,353	10,367,429
Total Revenue		35,883,364	34,435,358
EXPENSES			
Operating expenses	14	30,117,282	28,905,861
Administrative expenses	15	6,665,560	6,987,301
Finance costs	16	20,102	30,572
		36,802,944	35,923,734
Profit/(Deficit) for the year		(919,580)	(1,488,376)

The Notes to the Accounts on pages 62 to 76 form part of the financial statements.

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	General Fund (Restated) Rs	Total Rs
Balance as at 01 July 2017	(13,477,070)	(13,477,070)
Deficit for the period July 2017 to June 2018	(1,488,376)	(1,488,376)
Pension Fund Adjustments	(11,646,751)	(11,646,751)
Balance as at 30 June 2018	<u>(26,612,197)</u>	<u>(26,612,197)</u>

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

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 Rs
Cash flows from operating activities		
Surplus/ (deficit) for the year	(919,580)	(1,488,376)
Adjustments for:		
Depreciation	707,669	750,567
Employee Benefits Obligation	1,877,152	(456,021)
Profit on disposal	-	(191,985)
	1,665,241	(1,385,815)
(Increase)/decrease in accounts receivable	(851,062)	(3,336,019)
Increase/(decrease) in employee obligations	(1,018,131)	2,277,097
Increase/(decrease) in accounts payable	154,052	2,051,261
Cash generated /(absorbed) from operations	(49,900)	(393,476)
Interest paid	(130,020)	(115,132)
Interest received	130,020	115,132
<i>Net cash inflows/(outflows) from operating activities</i>	(49,900)	(393,476)
Cash flows from investing activities		
Purchase of property, plant, equipment and intangible assets	(421,015)	(1,132,414)
Proceeds from sale of property, plant & equipment	-	191,985
<i>Net cash used in investing activities</i>	(421,015)	(940,429)
Cash flow from financing activities		
Capital grant from Government	-	-
Car loan received	2,300,000	3,633,000
Car loan disbursed	(2,300,000)	(3,633,000)
<i>Net cash from financing activities</i>	-	-
Net increase in cash and cash equivalents	(470,915)	(1,333,905)
Cash and cash equivalents at beginning of period	2,821,440	4,155,345
Cash and cash equivalents at end of period	2,350,525	2,821,440

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

ITEM	Budgeted Amounts Rs	Actual Amounts Rs	Financial Statements Rs
INCOME			
Income from fees	10,000,000	10,868,100	10,859,775
Government grant	24,600,000	24,600,000	24,600,000
Other income			2,578
Total	34,600,000	35,468,100	35,462,353
Capital			
Government grant	8,000,000	988,940	421,011
Total	8,000,000	988,940	421,011
Total Income	42,600,000	36,457,040	35,883,364
EXPENDITURE			
Recurrent			
Salary	18,560,000	18,098,959	18,098,959
Compensation	325,000	306,439	306,439
Allowances	450,000	396,864	397,734
Extra assistance	175,000	183,301	183,301
End of year bonus	1,496,530	1,500,505	1,500,505
Gratuity/annual leaves refund	47,260	47,226	47,226
Sick/vacation leave	1,003,000	1,005,432	1,547,653
Travelling & transport	3,125,000	2,875,361	2,877,069
Overtime	200,000	205,169	205,169
Staff welfare	65,000	55,891	55,891
Passage benefits	600,000	609,278	805,683
Family Protection Scheme/National Pension Fund/Medical insurance contributions	800,000	746,539	751,051
Pension	2,350,000	2,187,704	2,308,099
Total staff costs	29,196,790	28,218,669	29,084,779

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

Telephone bills	300,000	259,457	268,165
Rental of building and related charges	3,416,200	3,355,090	3,391,159
Postage	175,000	169,110	178,178
Cleaning materials	30,000	28,453	28,453
Office sundries	140,000	109,687	110,159
Maintenance - buildings	110,000	129,482	129,482
Insurance - fire and allied perils, employers liability, group personal accident, public liability etc	117,900	238,577	119,288
Maintenance and insurance of vehicles	155,000	189,813	160,229
Maintenance - furniture, office & IT equipment	410,000	524,592	496,220
Stationeries, printing and publications	550,000	442,693	429,290
Books, periodicals, magazines and newspapers	40,000	32,061	32,306
Public notices	150,000	134,661	134,661
Mission expenses	250,000	178,524	163,131
Fees to Chairman and members of Board and Committees	550,000	564,125	613,228
Fees for training	150,000	116,156	116,156
Audit fees	75,000	105,000	105,000
Legal and professional fees	180,000	162,300	162,300
Hospitality and ceremonies	81,000	63,509	63,509
Seminar and workshops	350,000	220,377	265,377
International membership	46,110	46,110	44,205
Total Goods and Services	7,276,210	7,069,777	7,010,496
TOTAL	36,473,000	35,288,445	36,095,275
Capital			
Acquisition of assets	910,113	899,052	-
Enterprise Resource Planning System	7,000,000	-	-
Total	7,910,113	899,052	-
Depreciation	-	-	707,669
Total Expenditure	44,383,113	36,187,498	36,802,944

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2019

Item	Budgeted amounts		Variation	Comments
	Original	Revised		
	Rs	Rs	Rs	Rs
INCOME				
<i>Recurrent</i>				
Opening balance	1,783,113	1,783,113	-	
Income from fees	10,000,000	10,000,000	-	
Government grant	24,600,000	24,600,000	-	
Other income	-	-	-	
Total	36,383,113	36,383,113	-	
Capital				
Government grant	8,000,000	8,000,000	-	
Total	8,000,000	8,000,000	-	
Total Income	44,383,113	44,383,113	-	
EXPENDITURE				
<i>Recurrent</i>				
Salary	18,990,000	18,560,000	(430,000)	
Compensation	250,000	325,000	75,000	Payment of Compensation 2019
Allowances	350,000	450,000	100,000	Payment of uniform allowance
Extra assistance	130,000	175,000	45,000	Extension of contract for trainee
End of year bonus	1,525,000	1,496,530	(28,470)	Actual amount paid based on actual salary
Gratuity/annual leaves refund	45,000	47,260	2,260	Actual amount paid and payable
Sick leave	900,000	1,003,000	103,000	Actual amount paid for unutilised leave in Jan 2019 and refund of accumulated 110 days for 2 employees
Travelling & transport	2,900,000	3,125,000	225,000	Increase in provision based on actual trend of expenditure
Overtime	200,000	200,000	-	

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2019

Staff welfare	75,000	65,000	(10,000)	
Passage benefits	600,000	600,000	-	
Family Protection Scheme/ National Pension Fund/Medical insurance contributions	825,000	800,000	(25,000)	
Pension	2,400,000	2,350,000	(50,000)	
Total staff costs	29,190,000	29,196,790	-	
Telephone bills	275,000	300,000	25,000	
Rental of building and related charges	3,417,000	3,416,200	(800)	
Postage	150,000	175,000	25,000	
Cleaning materials	40,000	30,000	(10,000)	
Office sundries	140,000	140,000	-	
Maintenance - buildings	100,000	110,000	10,000	Increase in actual and estimated cost of repairs and maintenance
Insurance - fire and allied perils, employers liability, group personal accident, public liability etc	125,000	117,900	(7,100)	Actual amount paid
Maintenance and insurance of vehicles	150,000	155,000	5,000	Increase in actual and estimated cost of repairs and maintenance
Maintenance - furniture, office & IT equipment	370,000	410,000	40,000	Increase in actual and estimated cost of repairs and maintenance
Stationeries, printing and publications	500,000	550,000	50,000	
Books and periodicals, Magazine and Newspapers	35,000	40,000	5,000	
Public notices	150,000	150,000	-	
Mission expenses	250,000	250,000	-	
Fees to Chairman and members of Board and Committees	650,000	550,000	(100,000)	
Fees for training	150,000	150,000	-	

STATEMENT SHOWING REASONS FOR VARIANCES BETWEEN ORIGINAL AND REVISED BUDGET FOR THE YEAR ENDED 30 JUNE 2019

Audit fees	75,000	75,000	-	
Legal and professional fees	150,000	180,000	30,000	Increase in legal fees & other legal charges
Hospitality and ceremonies	80,000	81,000	1,000	
Seminar and workshops	400,000	350,000	(50,000)	
International membership	76,000	46,110	(29,890)	Membership not renewed
Total Goods and Services	7,283,000	7,276,210	-	
Total	36,473,000	36,473,000	-	
Capital				
Acquisition of assets	7,910,113	7,910,113	-	
Total	7,910,113	7,910,113	-	
Total Expenditure	44,383,113	44,383,113	-	

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

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 and Human Resources, Tertiary Education and Scientific Research.

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 2019 with comparative figures for the 12 months ended 30 June 2018 which have been restated.

The financial statements are presented in Mauritian Rupees.

The principal accounting policies adopted in the preparation of these financial statements are set out at 2.2 to 2.11.

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

2.2 *Standards Issued but not yet Effective*

IPSAS 3 "Accounting Policies, Changes in Accounting Estimates and Errors" requires disclosure of new IPSAS that have been issued but are not yet effective.

New and revised Standards that have been issued but not yet effective as at 30 June 2019 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 2019.

2.3 *Property, plant and equipment*

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

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

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

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

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

2.4 *Trade receivables*

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

2.5 *Accounts payable*

Accounts payables are stated at their nominal value.

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

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 7.5 % and 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 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 and the main changes are:

1. The actuarial gains and losses should be recognized immediately in the Statement of Financial position;
2. The items "Interest Cost" and "Expected Return" in the Statement of Financial Performance have been replaced by a single item "Net Interest Expense/Revenue";
3. More disclosures are required in terms of description of risk exposure, plan amendments and actuarial assumptions used;
4. Sensitivity analysis, i.e, the effect of a change in each major actuarial assumption on the Defined Benefit Obligation; and
5. IPSAS 39 makes explicit that mortality assumptions used to determine the defined benefit obligation are the best estimate of the mortality of plan members both during and after employment.

Following the adoption of IPSAS 39, the undermentioned prior year adjustments were carried out:

- (i) The balance as at 01 July 2017 has been restated with actuarial loss of Rs 13,525,191/- and remeasurement gain of Rs 1,878,440/- and has been charged to the Net Asset/Equity.

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

- (ii) The income statement has been adjusted by Rs 456,021/- for excess amount recognized in 2017/18.

The defined benefit pension plan for the Authority is based on the report submitted by SICOM Ltd as at 30 June 2018 (restated) and 30 June 2019.

	Year ended 30 June 2019 Rs	Year ended 30 June 2018 (Restated) Rs
Amount recognised in the statement of financial position at end of year:		
Defined benefit obligation	52,638,759	48,096,523
(Fair value of plan assets)	(39,849,739)	(33,550,745)
Liability recognised in statement of financial position at end of year:	12,789,020	14,545,778
Amounts recognised in statement of financial performance:		
Current service cost	2,311,148	2,233,618
(Employee Contributions)	(1,033,286)	(1,020,174)
Fund expenses	66,184	46,818
Net Interest expense/(revenue)	842,747	985,231
P&L charge	2,186,793	2,245,493
Remeasurement		
Liability (gain)/loss	(942,591)	(1,089,863)
Asset (gain)/loss	435,558	(788,577)
Net Assets/Equity (NAE)	(507,033)	(1,878,440)
Total	1,679,760	367,053
Movements in liability recognised in statement of financial position:		
At start of year	14,545,778	15,708,986
Amount recognized in statement of financial performance	2,186,793	2,245,493
(Actuarial reserves transferred in)	(1,370,119)	-
(Contributions paid by employer)	(2,066,399)	(1,530,261)
Amount recognized in NAE	(507,033)	(1,878,440)
At end of year	12,789,020	14,545,778

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

	Year ended 30 June 2019	Year ended 30 June 2018 (Restated)
	Rs	Rs
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	48,096,523	44,047,704
Current service cost	2,311,148	2,233,618
Interest Cost	3,246,515	2,973,220
(Benefits paid)	(72,836)	(68,156)
Liability (gain)/loss	(942,591)	(1,089,863)
Present value of obligation at end of period	52,638,759	48,096,523
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	33,550,745	28,338,718
Expected return on plan assets	2,403,768	1,987,989
Employer contributions	2,066,399	1,530,261
Actuarial reserves transferred in	1,370,119	-
Employee contributions	1,033,286	1,020,174
(Benefits paid + other outgo)	(139,020)	(114,974)
Asset gain/(loss)	(435,558)	788,577
Fair value of plan assets at end of period	39,849,739	33,550,745
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of period</i>	2019	2018
Fixed Interest Securities and Cash	58.7%	59.5%
Loans	3.4%	3.7%
Local equities	13.1%	14.6%
Overseas bonds and equities	24.2%	21.6%
Property	0.6%	0.6%
Total	100.0%	100.0%
<i>Additional disclosure on assets issued or used by the reporting entity</i>		
Year	June 2019	June 2018
Percentage of assets at end of year	%	%
Assets held in the entity's own financial instruments	0	0
Property occupied by the entity	0	0
Other assets used by the entity	0	0

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

Components of the amount recognized in NAE

Year Currency	June 2019 Rs	June 2018 Rs
Asset experience gain/(loss) during the period	(435,558)	788,577
Liability experience gain/(loss) during the period	942,591	1,089,863
	507,033	1,878,440

Year	2019/2020
Expected employer contributions (Estimate to be reviewed by MQA)	2,200,860

Weighted average duration of the defined benefit obligation 16 years
(calculated as a % change in PV of liabilities for a 1% change in discount rate)

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

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

	Year ending 30 June 2019	Year ending 30 June 2018
Discount rate	6.75%	6.75%
Future salary increases	4.00%	4.00%
Future pension increases	3.00%	3.00%
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 Tables	Pa 90 Tables rated down by 2 years
Retirement age	As per second Schedule in the Statutory Bodies Pension Funds Act	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 7.7M (increase by Rs 9.6M) if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 5.4M (decrease by Rs 4.7M) if all assumptions were held unchanged.

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

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 1.3M (decrease by Rs 1.3M) 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 depends 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 comprise mainly the invoiced value for processing and registration of Training Institutions, Managers, Programme Officers, Trainers, Accreditation of Programmes, Recognition and Equivalence of qualifications. Revenue is recognised in the year of receipt for registration of Trainer, Manager, Programme Officer and Training Institutions for which the validity for registration are 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.

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

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.

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

4 TRADE AND OTHER RECEIVABLES

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Deposit on rental of premises	101,688	101,688
Prepayments and other debtors	357,704	846,420
Total	459,392	948,108

5 LONG TERM CAR LOAN RECEIVABLE

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Total car loan receivable	6,037,296	4,697,518
Proportion receivable within 1 Year	1,381,889	943,556
Proportion receivable after 1 Year	4,655,407	3,753,962

6 CASH AND CASH EQUIVALENTS

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Cash at bank	2,347,920	2,821,052
Cash in hand	2,604	387
Total	2,350,524	2,821,439

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

7 Property, plant & equipment and Intangible assets

	Office Equipment	Furniture & Fittings	Motor Vehicles	Hardware	Software	Total
	Rs	Rs	Rs	Rs	Rs	Rs
COST						
At 1 July 2018	3,022,178	1,976,726	1,884,265	6,801,867	5,350,406	19,035,442
Additions	195,969	-	-	225,046	-	421,015
Disposals	-	-	-	-	-	-
At 30 June 2019	3,218,147	1,976,726	1,884,265	7,026,913	5,350,406	19,456,457
DEPRECIATION						
At 1 July 2018	2,213,067	1,654,077	793,474	6,163,814	5,342,095	16,166,527
Charges for the year	246,324	75,603	88,971	292,615	4,156	707,669
Disposals	-	-	-	-	-	-
At 30 June 2019	2,459,391	1,729,680	882,445	6,456,429	5,346,251	16,874,196
NET BOOK VALUE						
At 30 June 2019	758,756	247,046	1,001,820	570,484	4,155	2,582,261
At 30 June 2018	809,111	322,649	1,090,791	638,053	8,311	2,868,915

8 TRADE AND OTHER PAYABLES

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Trade creditors and accruals	723,186	1,908,912
Total	723,186	1,908,912

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

9 EMPLOYEE BENEFIT OBLIGATIONS

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
<u>Current Liabilities</u>		
Provision for passage benefits	687,819	638,717
Provision for sick leave	982,092	915,623
	<u>1,669,911</u>	<u>1,554,340</u>
<u>Non Current Liabilities</u>		
Provision for passage benefits	2,063,456	1,916,152
Provision for sick leave	7,019,562	6,723,328
Provision for vacation leave	6,781,666	6,602,149
Pension Fund	12,789,021	14,545,778
	<u>28,653,705</u>	<u>29,787,407</u>
Total	<u>30,323,616</u>	<u>31,341,747</u>

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

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

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

10 LONG TERM CAR LOAN PAYABLE

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Total car loan payable	6,037,296	4,697,518
Proportion payable within 1 Year	1,381,889	943,556
Proportion payable after 1 Year	<u>4,655,407</u>	<u>3,753,962</u>

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

11 GENERAL FUND

	Year ended 30 June 2019	Year ended 30 June 2018 (Restated)
	MUR	MUR
Opening balance	(26,612,197)	(13,477,070)
Profit/(Deficit) for the year	(919,580)	(1,488,376)
Pension Fund Adjustment	1,877,152	-
Prior year adjustments	-	(11,646,751)
Closing balance	(25,654,625)	(26,612,197)

12 REVENUE FROM NON-EXCHANGE TRANSACTIONS

	Year ended 30 June 2019	Year ended 30 June 2018
	MUR	MUR
Revenue recognised		
Capital grant	421,011	567,929
Grant received for revenue expenditure	24,600,000	23,500,000
Total	25,021,011	24,067,929

13 REVENUE FROM EXCHANGE TRANSACTION

	Year ended 30 June 2019	Year ended 30 June 2018
	MUR	MUR
Fees	10,859,775	10,108,200
Miscellaneous	2,578	259,229
Total	10,862,353	10,367,429

14 OPERATING EXPENSES

	Year ended 30 June 2019	Year ended 30 June 2018
	MUR	MUR
Staff cost	29,086,121	27,692,737
Staff training	116,156	144,532
Overseas mission	163,131	249,098
International membership	44,205	68,927
Depreciation	707,669	750,567
Total	30,117,282	28,905,861

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

15 ADMINISTRATIVE EXPENSES

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Books, periodicals, magazines and newspapers	32,306	30,580
Seminar and workshops	265,377	346,716
Maintenance of premises	129,482	51,331
Repairs and maintenance of equipment	496,220	362,945
Motor vehicle expenses	160,229	131,768
Publicity and advertisement	134,661	65,945
Printing, postage, stationery and publications	607,468	657,355
Rental and related charges	3,391,159	3,347,650
Legal fees	162,300	80,800
Audit fees	105,000	75,000
Telephone	268,165	254,531
Committees	634,707	667,862
Staff welfare and hospitality	119,400	135,375
Insurance of equipment	40,576	38,838
Consultancy fees	-	679,984
Miscellaneous expenses	118,510	60,622
	6,665,560	6,987,301

The Mauritius Qualifications Authority rents 522.8 m² office space from MITD and the lease is classified as operating lease. As at 30 June 2019 the present value of non-cancellable operating lease payment for the year 2018/2019 (3.5 months) is Rs 828,733.

16 FINANCE COSTS

	Year ended 30 June 2019 MUR	Year ended 30 June 2018 MUR
Bank charges	20,102	30,572
Total	20,102	30,572

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

17 BUDGET

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

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

**Year ended
30 June 2019
MUR**

Receipts

Actual amount on Comparative Basis as presented in the Statement of Budget, Actual and Accrued Based Amounts

36,457,040

Basis differences:

Adjustment in fees

(8,325)

Capital grant

(567,929)

Staled cheques written back as income

2,578

Amount in the Statement of Financial Performance

35,883,364

Payments

Actual amount on Comparative Basis as presented in the Statement of Budget, Actual and Accrued Based Amounts

36,187,498

Basis differences:

Capital expenditure

(899,052)

Pension adjustment

120,393

Decrease in prepayments

(79,212)

Increase in creditors

27,022

Depreciation charge

707,669

Employee benefits obligations (Sick Leave, Vacation Leave & Passage Benefits)

738,626

Amount in the Statement of Financial Performance

36,802,944

18 EVENTS AFTER THE STATEMENT OF FINANCIAL PERFORMANCE DATE

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

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

19 REPORTING CURRENCY

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

20 EMPLOYEE DISCLOSURE

At 30 June 2019 the MQA had thirty-nine full-time employees out of which twenty were administrative staff.

21 KEY MANAGEMENT PERSONNEL

The management of the MQA is carried out by key personnel including the Director, Deputy Directors and Managers who are responsible for managing the activities of the organisation. The aggregate remuneration of key management personnel was Rs 8.726m for the period July 2018 to June 2019.

22 RELATED PARTY TRANSACTIONS

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

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

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



Way
FORWARD

Trends and Challenges ●

ENHANCING LEGAL FRAMEWORK

Monitoring of courses approved for companies as well as overseas courses is a major challenge at the MQA. In addition, there is a need to make provision in the MQA Act and Regulations to give enforcement powers for monitoring and inspection by the MQA officials and designated persons and also to cancel registration of Training Institutions, Trainers, Managers, Programme Officers, Accreditation, Recognition and Equivalence.

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

IMPROVING SERVICE DELIVERY

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

TAPPING EXTERNAL EXPERTISE

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

FOSTERING RELEVANCE AND ADEQUACY OF QUALIFICATIONS

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

CURBING PROLIFERATION OF LOW-LEVEL QUALIFICATIONS

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

REVIEWING ORGANIZATIONAL STRUCTURE TO CATER FOR NEW CHALLENGES AND EXIGENCIES

After more than 15 years of operation, there is a need to review the organizational structure to provide a better service to its stakeholders and to meet new challenges and exigencies in the TVET sector.

GIVING IMPETUS TO RECOGNITION OF PRIOR LEARNING

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

Limited in fields and levels across NQF

Resource Intensive

Credit transferability

Recognition by Public and private service

RETHINKING RECOGNITION AND EQUIVALENCE OF QUALIFICATIONS

Absence of an explicit Regulatory Framework for Recognition and Equivalence Authentication of Certificates of 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 and
- (iii) To provide for cancellation of Registration of Training Institutions, Trainers, Managers, Programme Officers, 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 will reduce processing time)
- (iii) To carry on-line Certification of Managers, Programme Officers and Trainers (on-line tool to be developed)
- (iv) To keep an updated database of Qualifications for the Public
- (v) To keep an updated database of Experts, Auditors etc.
- (vi) To become a paperless organisation

TAPPING EXTERNAL EXPERTISE

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

FOSTERING RELEVANCE AND ADEQUACY OF QUALIFICATIONS

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

CURBING PROLIFERATION OF LOW-LEVEL QUALIFICATIONS

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

REVIEWING ORGANIZATIONAL STRUCTURE TO CATER FOR NEW CHALLENGES AND EXIGENCIES

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

To give impetus to Recognition of Prior Learning

- (i) Intensive and regular sensitisation campaigns (individuals and employers)
- (ii) Assess needs for RPL in each field, phased roll out and capacity building for Facilitators and Assessors
- (iii) HRDC to fund RPL in view of cost involved (already in progress)
- (iv) 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 keep stakeholders informed; re: time taken for recognition
- (iv) To investigate joint access to the databases, to have a MoU with TEC

IMPROVING DATA COLLECTION

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



APPENDICES

LIST OF NEW REGISTERED TRAINING INSTITUTIONS 01 JULY 2018 TO 30 JUNE 2019

SN	NAME OF TRAINING INSTITUTIONS	ADDRESS	TEL	FAX	DATE REGISTERED	SECTOR
1	C&W Consulting Ltd	3, Domun Lane Pope Hennessy Street Curepipe	489 1863	-	16-Jul-18	MGT*
2	Dynamia Associates & Developers Ltd	Office No.5 The Country Side Vivéa Business Park St Pierre	432 0517 5929 0836	-	16-Jul-18	MGT
3	Keys of Excellencia Limited	Centre Jean Le Brun Farquhar Street Rose Hill	4044334	-	11-Jul-18	MGT
4	Athena Training and Consulting Services Ltd	Ground Floor Hi Tech Center Coastal Road Pointe aux Sables	235 0056 289 1340 5251 4226	-	14-Aug-18	MGT
5	DNP Computer Centre Ltd	Queen Elizabeth Road 7th Mile Triolet	261 6370	261 6370	24-Jul-18	IT*
6	Gemini Consulting Ltd	Kosto Ltd Building A Industrial Zone Plaine Lauzun	208 4043	208 5843	15 Jul 18	MGT
7	Infoclub Ltd	51 Magon Street Port Louis	241 1533	-	13-Aug-18	IT
8	Institutional Expert Services Ltd	120C Antelme Avenue Quatre Bornes	5443 3910	427 8890	03-Jul-18	MGT
9	Jeet's Hospitality Training Consultancy & Cleaning Services Ltd	Richmond Hill Building 1st Floor, La Salette Grand Bay	5861 3100	5754 4738 5861 3100	15-Jun-18	HT*
10	JSS Academy Ltd	Avenue Droopnath Ramphul Bonne Terre Vacoas	401 6415	427 0334	14-Aug-18	MGT
11	Onevaldus Co Ltd	7ème Miles Valdus Building Triolet	261 0909	-	04-Aug-18	MGT
12	Pluriconseil Ltd	38 Aldrin Street Pointe aux Sables	289 6719	234 2761	08-Aug-18	MGT
13	Quality Leaders Ltd	11, Dr Ernest Harel Avenue Quatre Bornes	259 7300 427 1909	427 1909	14-Aug-18	MGT
14	Rehmatbai Training School	42 Benares Street Port Louis	5448 4883	-	16-Aug-18	ENG*

SN	NAME OF TRAINING INSTITUTIONS	ADDRESS	TEL	FAX	DATE REGISTERED	SECTOR
15	Shareef Coiffure Hairdressing School Ltd	10 Pope Hennessy Curepipe	676 5709	670 6277	21-Jul-18	BCHD*
16	Sidus Learning and Development Ltd	Jeetun Road Camp Thorel St Julien D'Hotman	5794 2304	-	29-Oct-18	HS*
17	Apollo Solutions Ltd	Ebène Links Building E43 Ave de la Canelle Ebène City	239 8700	239 8701	16-Oct-18	MGT
18	Sapere Limited	Dr Maurice Prudent Street Floreale	697 5036	-	08-Nov-18	MGT
19	SBM 3S Ltd	S B M Park La Vigie	202 3454	-	17-Oct-18	MGT
20	Career Communication Training Ltd	14, Wilson Avenue Belle Rose Quatre Bornes	463 0049	-	18-Oct-18	COM*
21	Lateral Holdings Limited	Balaclava Pointe Aux Piments	261 1200	261 1201	01-Nov-18	MGT
22	Sidivine Beauty Training Ltd	40, Jawaharlall Nehru Port Louis	213 4596	213 4596	18-Oct-18	BC*
23	2M Tech Services Ltd	Suite 350, Barkly Wharf Le Caudan Waterfront Port Louis	212 2222	210 2000	16-Oct-18	IT
24	ABC Training Centre Ltd	Reverend Lebrun Street Rose Hill	405 1307	-	12-Oct-18	MGT
25	Jennyfer C Coaching Limited	Riverland Sports Club Tamarin	483 5907	-	27-Nov-18	MGT
26	Alliott Training School Ltd	Silvercrest Court 12th Floor 16 Mgr Gonin Street Port Louis	214 1138	-	06-Dec-18	CCO*
27	Vasro Management Hospitality School Ltd	Rajput Sabha Building Mission Cross Road Bon Accueil	5445 1365	-	07-Dec-18	HT
28	YKBS Ltd	Belle Terre Road Morc. VRS Highlands	698 9000 698 4087	698 9010	07-Dec-18	MGT
29	Air Mauritius Institute Co Ltd	Customer Services Building SSR International Airport Plaisance A M Training Rooms 11th Floor, Cybertower 1 Ebène	207 7070	-	08-Jan-19	ENG

SN	NAME OF TRAINING INSTITUTIONS	ADDRESS	TEL	FAX	DATE REGISTERED	SECTOR
30	Baker Tilly Ltd	1st Floor Cybertower One Ebène	460 8800	-	28-Jan-19	MGT
31	Brighten Education Centre Ltd	2nd Floor Taupass Complex Royal Road Phoenix	606 5931 5771 8343	-	27-Dec-18	EDU*
32	Business Focus Ltd	51A, Rue du Savoir Ebène Cybercity	454 8026 5478 8907	-	06-Feb-19	COM
33	Coromandel Professional Industrial Centre Ltd	Block 19, 1st Floor, Unit 5a DBM Industrial Building Coromandel	5755 7020	-	18-Feb-19	MGT
34	Junior Achievement Mascareignes	Park Hotel Lane Botanical Garden Street Curepipe	5291 7913 5291 7963	-	27-Feb-19	SD*
35	Sakeenah Co Ltd	3rd Floor, Noor House Sir Virgile Naz Street Port Louis	210 1330 5251 1330	-	15-Feb-19	MGT
36	Flacq Leading Hospitality and Tourism Ltd	Ramchandrar Road Central Flacq	5449 6589	413 8167	18-Mar-19	HT
37	Kredence Capacity Building Ltd	Level 2, Mamode Ally Building Royal Road Curepipe	212 0300 405 4161	211 0300 211 6160	27-Mar-19	MGT
38	Sasha The School Ltd	8b Ste Thérèse Street Curepipe	674 0162	-	18-Mar-19	BCHD
39	BRENTON SCHOOL OF ACCOUNTANCY AND MANAGEMENT LTD	Seeraulee Road Central Flacq	5252 0912	-	05-Aug-19	MGT
40	SD WORX (MAURITIUS) LIMITED	11th Floor, Nextower Rue Du savoir Cybercity Ebène	407 1000	-	22-May-19	MGT
41	STARLINK TRAINING CENTRE LTD	New Road Quartier Militaire	435 0517 5441 9146	-	20-May-19	IT
42	TRADITIONAL MASSAGE SCHOOL LTD	Royal Road Purlait Floreal	5801 3277 5442 9855	-	17-May-19	BCHD
43	Oasis De Paix	Coastal Road Pointe aux Sables	234 0484	-	15-Jul-19	TEX*

*Key:- MGT – Management; ENG – Engineering; BCHD – Beauty Care and Hair Dressing; HT – Hotel and Tourism; IT – Information Technology; HS – Health & Safety; COM – Communication; BC – Beauty Care; CCO – Contact Centre Operations; EDU – Education; SD – Social Development; TEX – Textiles

LIST OF QUALIFICATIONS REVIEWED/DEVELOPED FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

SN	List of Qualifications Reviewed/Developed by Sector
Adult Literacy (Qualification Reviewed)	
1	National Certificate Level 1 in Adult Literacy
Automotive (Qualifications Reviewed)	
2	National Certificate Level 3 in Automotive Body Repairs
3	National Certificate Level 3 in Spray Painting
4	National Certificate Level 4 in Automotive Mechanics and Electronics
5	National Certificate Level 4 in Tractor and Heavy Vehicle Mechanics
Early Childhood Education and Care (Qualifications Reviewed)	
6	National Certificate Level 2 in Early Childhood Education and Care
7	National Certificate Level 3 in Early Childhood Education and Care
Beauty Care (Qualifications Reviewed)	
8	National Certificate Level 3 in Hairdressing
9	National Certificate Level 3 in Beauty Therapy
Building Construction and Civil Engineering (Qualification Reviewed)	
10	National Certificate Level 3 in Painting
Tourism and Hospitality Management (Qualifications Reviewed)	
11	National Certificate Level 2 in Pastry
12	National Certificate Level 3 in Food Production
13	National Certificate Level 3 in Leisure and Entertainment
14	National Certificate Level 4 in Food Production
15	National Certificate Level 4 in Restaurant and Bar Services
16	National Certificate Level 3 in Housekeeping
17	National Certificate Level 3 in Front Office
18	National Certificate Level 4 in Housekeeping
19	National Certificate Level 4 in Front Office
Transport and Logistics (Qualifications Reviewed)	
20	National Certificate Level 4 in Customs Clearance
21	National Certificate Level 4 in Shipping and Freight Forwarding
Management (Qualifications Reviewed)	
22	National Certificate Level 3 in Secretarial Studies
23	National Certificate Level 4 in Customer Service
24	National Certificate Level 5 in Sales and Marketing
25	National Certificate Level 5 in Banking Operations

LIST OF QUALIFICATIONS REVIEWED/DEVELOPED FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

Textile and Apparel (Qualification Reviewed)	
26	National Certificate Level 3 in Garment Making
Electrical & Electronics Engineering (Qualifications Reviewed)	
27	National Certificate Level 4 in Communication Electronics
28	National Certificate Level 4 in Industrial Electronics
Handicraft (Qualification Reviewed)	
29	National Certificate Level 2 in Fancy Jewellery
Health & Social Care (Qualification Reviewed)	
30	National Certificate Level 3 in Elderly and Disabled Care
Information and Communication Technology (Qualifications Reviewed)	
31	National Certificate Level 4 Information Technology
32	National Certificate Level 5 in Computing
33	National Certificate Level 5 in Information Technology
34	National Diploma in Information Technology
Mechanical Engineering (Qualifications Reviewed)	
35	National Certificate Level 3 in Air Conditioning
36	National Certificate Level 3 in Industrial Machine Maintenance
37	National Certificate Level 3 in Maintenance Fitting
38	National Certificate Level 3 in Plumbing
39	National Certificate Level 3 in Sheet Metal Fabrication
40	National Certificate Level 3 in Welding
41	National Certificate Level 4 in Engineering Machine and Tool Making
42	National Certificate Level 4 in Plumbing
43	National Certificate Level 4 in Refrigeration and Air conditioning
44	National Certificate Level 5 in Maintenance of Lifts
Printing (Qualifications Reviewed)	
45	National Certificate Level 3 in Platemaking & M.Printing
46	National Certificate Level 3 in Prepress
47	National Certificate Level 3 in Print Finishing
48	National Certificate Level 5 in Printing Supervisory Management
Social Work (Qualification Reviewed)	
49	National Certificate Level 2 in Social Work Practice
Agro Industry (New Qualification Developed)	
50	National Certificate level 3 in Hydroponic Operations

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 2018 to 30 June 2019)	Dr Robin Phoolchund Director MQA	14

MEETINGS OF INTERNAL REGISTRATION COMMITTEE

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Internal Registration Committee (From 01 July 2018 to 30 June 2019)	Dr Robin Phoolchund Director MQA	26

MEETINGS OF RECOGNITION & EQUIVALENCE COMMITTEE

COMMITTEE	NAME OF CHAIRPERSON	NO. OF MEETINGS
Recognition & Equivalence Committee (From 01 July 2018 to 30 June 2019)	Mr Kamalanaden Vella Mooten Ag. Deputy Director & Registrar/Deputy Director MQA	13

MAURITIUS QUALIFICATIONS AUTHORITY
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