

---

**REPORT OF THE  
DIRECTOR OF AUDIT**

---

**On the Financial Statements  
of the Early Childhood Care and Education Authority  
for the year ended 30 June 2020**

---

**NATIONAL AUDIT OFFICE**

---



# NATIONAL AUDIT OFFICE

## **REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**

### **Report on the Audit of the Financial Statements**

#### **Opinion**

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

In my opinion, the accompanying financial statements give a true and fair view of the financial position of the Early Childhood Care and Education Authority as at 30 June 2020, and of its financial performance and cash flows for the year then ended in accordance with Financial Reporting Standards for Small Entities (FRSSE) issued under Section 72 of the Financial Reporting Act.

#### **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 Early Childhood Care and Education 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 Early Childhood Care and Education 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 Financial Reporting Standards for Small Entities (FRSSE) issued under Section 72 of the Financial Reporting Act, 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 Early Childhood Care and Education 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 for overseeing the Early Childhood Care and Education Authority's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Early Childhood Care and Education 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 Early Childhood Care and Education 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 Early Childhood Care and Education 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 Early Childhood Care and Education 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 Early Childhood Care and Education Authority has been applying its resources and carrying out its operations economically, efficiently and effectively; and
- (e) the provisions of Part V of the Public Procurement Act regarding the bidding process have been complied with.

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

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

### ***Statutory Bodies (Accounts and Audit) Act***

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

As far as it could be ascertained from my examination of the relevant records no direction relating to the accounts has been issued by the responsible Minister to the Early Childhood Care and Education Authority.

Based on my examination of the records of the Early Childhood Care and Education Authority, nothing has come to my attention that causes me to believe that:

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

### ***Late Submission of Annual Report***

The Annual Report, including the financial statements of Early Childhood Care and Education Authority for the year ended 30 June 2020, was submitted on 20 September 2022, that is, some 34 months after the statutory deadline. Following audit, an amended set of financial statements was submitted on 25 April 2023.

Except for the late submission of the Annual Report, the Early Childhood Care and Education Authority has complied with the Statutory Bodies (Accounts and Audit) Act in so far as it relates to the accounts.

***Public Procurement Act***

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



**DR. D. PALIGADU**  
Director of Audit

National Audit Office  
Level 14,  
Air Mauritius Centre  
PORT LOUIS

16 May 2023



A Caring Institution

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**

**ANNUAL REPORT  
FOR THE YEAR ENDED  
JUNE 2020**

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## ANNUAL REPORT

FOR THE YEAR ENDED 30 JUNE 2020

CONTENTS	PAGES
CHAIRPERSON'S MESSAGE	2
DIRECTOR'S MESSAGE	3
CORPORATE INFORMATION	4
- MISSION AND VISION	5
- CORE VALUES	6
- OBJECTIVES OF THE AUTHORITY	7
- POWERS OF THE AUTHORITY	8
- ORGANIGRAM	9
ECCEA PROGRESS REPORT	
- WAY FORWARD	10 - 13
- MAJOR ACHEIVEMENTS FOR YEAR 2019-20	14 - 18
CORPORATE GOVERNANCE REPORT	19
- COMPOSITION OF THE BOARD & MEETINGS HELD	20 - 24
- CODE OF ETHICS, HEALTH & SAFETY AND SOCIAL ISSUES	25
INDEPENDENT AUDITORS' REPORT	NA
FINANCIAL STATEMENTS	26 - 45

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## CHAIRPERSON'S MESSAGE

---

As Chairperson of the Board of the Early Childhood Care Education Authority, it gives me great pleasure to present to you the Annual Report of the Early Childhood Care Education Authority for the year 2019-2020.

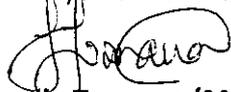
There is no question that 2020 has been an extraordinary year for the world and we have all had to adapt to living our lives very differently. Thus, I would like to begin by thanking the ECCEA Team who have risen to meet the challenges posed by the pandemic and continued to deliver on its vision to provide quality preschool education within a safe, inclusive and child friendly environment with equal access for all children to quality pre-schooling including those at risk of delayed development and disabilities and those coming from conditions of vulnerability, through a child-centered and play-based approach, with the involvement of the parents.

Our ability to adapt and grow through this difficult period is no accident. It is testament to the strength of the authority's objective which is to institutionalise a total quality culture with the end-result of providing high quality teaching and learning in our pre-primary schools. While the pandemic brought much of the world to a halt, it has also accelerated the transformation of the ECCEA into a flexible organization, supported by agile and resilient teams in making significant changes in terms of innovation and digital transformation. Our ability to adapt to a sector in profound transformation is strengthened by our commitment to promote talent and diversity amongst our young learners.

I want to conclude by thanking the ECCEA team who are working tirelessly to realize our bold and aspirational ambitions. In a year where our country has been tested and stretched, they have shown profound dedication, professionalism and resilience. A special word of thanks to the Board and their collaboration throughout a very demanding year for the ECCEA. The Board, which presents a wealth of diverse experience and expertise, will most certainly continue to build on its legacy.

Once again, I am confident to reiterate that with the usual support of our strategic partners – The Ministry of Education, Tertiary Education, Science and Technology, local and overseas university partners, government agencies and educational professionals- coupled with a committed ECCEA Team and a dedicated ECCEA Board, we will continue to fly the flag high as we bring improvements in the preprimary sector and smiles of joy to our young children as they embark on a fabulous educational journey.

Thank you all for making this a reality.



**Fawzia Toorawa (Mrs)**  
**Chairperson**

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### DIRECTOR'S MESSAGE

---

I have joined ECCEA in September 2019 and assumed the post of Director. As from the start my new responsibilities were to ensure that ECCEA accomplished all its commitments and projects already voted in Budget Measure 2019 –20 to reach its goal of quality preschool education.

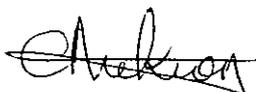
ECCEA has some 769 Preschools including Private, Municipal and public Pre-Primary Units under its purview. As a regulatory body, we have to ensure that each Pre-Primary school provides what it needs for each child to thrive in the Republic of Mauritius and start with a solid foundation, who will be capable to reach his/her full potential and construct him/herself to become a good and responsible individual of the Mauritian nation.

To this end, the Government has been making over the years, sustained considerable effort to support the sector and consolidate the private-public partnership. An amount of Rs 5,287,043 has been disbursed under the One-off grant scheme in this financial year, to support some 125 private preschools situated in areas considered as pockets of poverty and serving children coming from disadvantaged background, throughout the island.

Public Pre-Primary Units have been equipped with play materials consisting of books, pedagogical toys, pedagogical puzzle and abacus and activity corners which have been chosen with care for the child's holistic development in mind, as well as stationeries for an amount of Rs 3,929,137.

With the outbreak of the Covid 19 pandemic, ECCEA has supplied all its schools with a tablet to integrate technology in preschool learning with a bid to improve quality early childhood education and allow learning outside the four walls of the classroom. ECCEA has also uploaded learning resources and videos on our website. In addition, to protect children and staff from Covid 19 pandemic and ensure a safe school resumption, ECCEA has set sanitary measures and protocols and has ensured that all preschools abide strictly to those. Provision for the procurement of sanitary materials such as infrared thermometers, hand sanitizers, floor marking tapes and alcohol were also made and distributed in all 189 public Pre-Primary Units.

As a final word, I wish to thank all ECCEA staff as though year 2020 was particularly difficult with the disruption of school calendar, school closure and lockdown, ECCEA could rely on its dedicated staff to deliver the work and cope with the pandemic to ensure the smooth operations of our schools. Last but not least, I wish to thank the Chairperson and Board members who have given always their full support to Management and ECCEA staff, putting always at the fore, children's best interest.

  
**M A C Arekion (Mrs)**  
**Director**

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## CORPORATE INFORMATION

---

The Early Childhood Care and Education Authority (ECCEA) is a body corporate established under the Early Childhood Care and Education Authority Act No. 21 of 2007. The Authority came into operation on 16 June 2008 and is operating under the aegis of the Ministry of Education Tertiary Education and Science and Technology, which promotes and provides pre-school education and services in the Republic of Mauritius.

### Decentralisation of services

During the period concerned in this report, the ECCEA and its sub-offices operated on a zone basis, as follows:

**HEAD OFFICE:** Morc. Merry Town, Helvetia  
Tel: 4335885 Fax: 4337330

**ZONE 1:** 50 St Georges Street, Port Louis  
Tel: 2134255, 2136180/2136181

**ZONE 2:** Charpentier De Cossigny Street, Curepipe  
Tel: 6965791, 6986740 / 6986741

**Resource Centre Central Flacq:**  
Hospital Road Central Flacq  
Tel:4133925

**WEBSITE:** [www.eccea.mu](http://www.eccea.mu)

**EMAIL:** [ecceauthority@intnet.mu](mailto:ecceauthority@intnet.mu)

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE INFORMATION (CONTINUED)

---

#### **Vision**

Provision of quality preschool education within a safe, inclusive and child friendly environment.

#### **Mission**

The ECCEA aims at providing equal access for all children for quality pre-schooling including those at risk of delayed development and disabilities and those coming from conditions of vulnerability, through a child-entered and play-based approach, with the involvement of the parents.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE INFORMATION (CONTINUED)

---

#### 1. Core Values

- Learning starts at birth
- We value children and their families
- All children can succeed and have a healthy development and are engaged as partners
- Our workforce is the backbone of our services ; we value them and support their ongoing professional skill development
- Families live within the communities and must be reached and supported in ways to maximise accessibility
- We believe in and practice equity.
- Providing culturally appropriate services is critical to being effective in the lives of children and families
- We support the continuum and continuity of every child's education and care
- Accountability at all levels is important and we strive to work together to measure, recognize needs and develop the assets of the field.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE INFORMATION (CONTINUED)

---

#### 2. Objectives of the Authority

The objectives of the Authority are as follows:

- (a) To harmonise and promote integrated early childhood care and education policies, strategies and programmes in line with recommendations of international and national institutions.
- (b) To ensure that all programmes and policies for the education, care and development of the young child in the Republic of Mauritius are in conformity with the Convention on the Rights of the Child.
- (c) To help ensure a smooth transition of the young child from preschool to lower primary school.

#### Functions of the Authority

The Authority has the following functions:

- (i) **Policy formulation**  
To advise relevant Ministries on the formulation and implementation of policies of Government relating to early childhood care in the Republic of Mauritius.
- (ii) **Project and Programmes**  
To implement projects, programmes and activities on early childhood care and education initiated by the Ministry of Education, Tertiary Education, Science and Technology and in collaboration with line Ministries, non-governmental organisations or local and international agencies.
- (iii) **Building Partnerships**  
To build partnerships at local, regional and international levels for the development of policies and programmes aiming at the social, emotional, cognitive, moral and spiritual development of the young child as well as for the promotion and development of educational services.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE INFORMATION (CONTINUED)

---

**(iv) Setting norms and standards**

To set norms and standards for play equipment, play materials, play space, furniture, books and children's literature used by educational institutions.

**(v) Registration of private pre-primary schools in Mauritius**

To carry out the registration and supervision of educational institutions, their managers, educators and other staff engaged in early childhood care and education.

**(vi) Development of training programs**

To advise on the development of training programs on early childhood care and education for educators and other staff in educational institutions.

**(vii) Administering payment of Per Capita Grant**

Administer payment of any form of grants to registered educational institutions and manage grants in collaboration with the relevant Ministries.

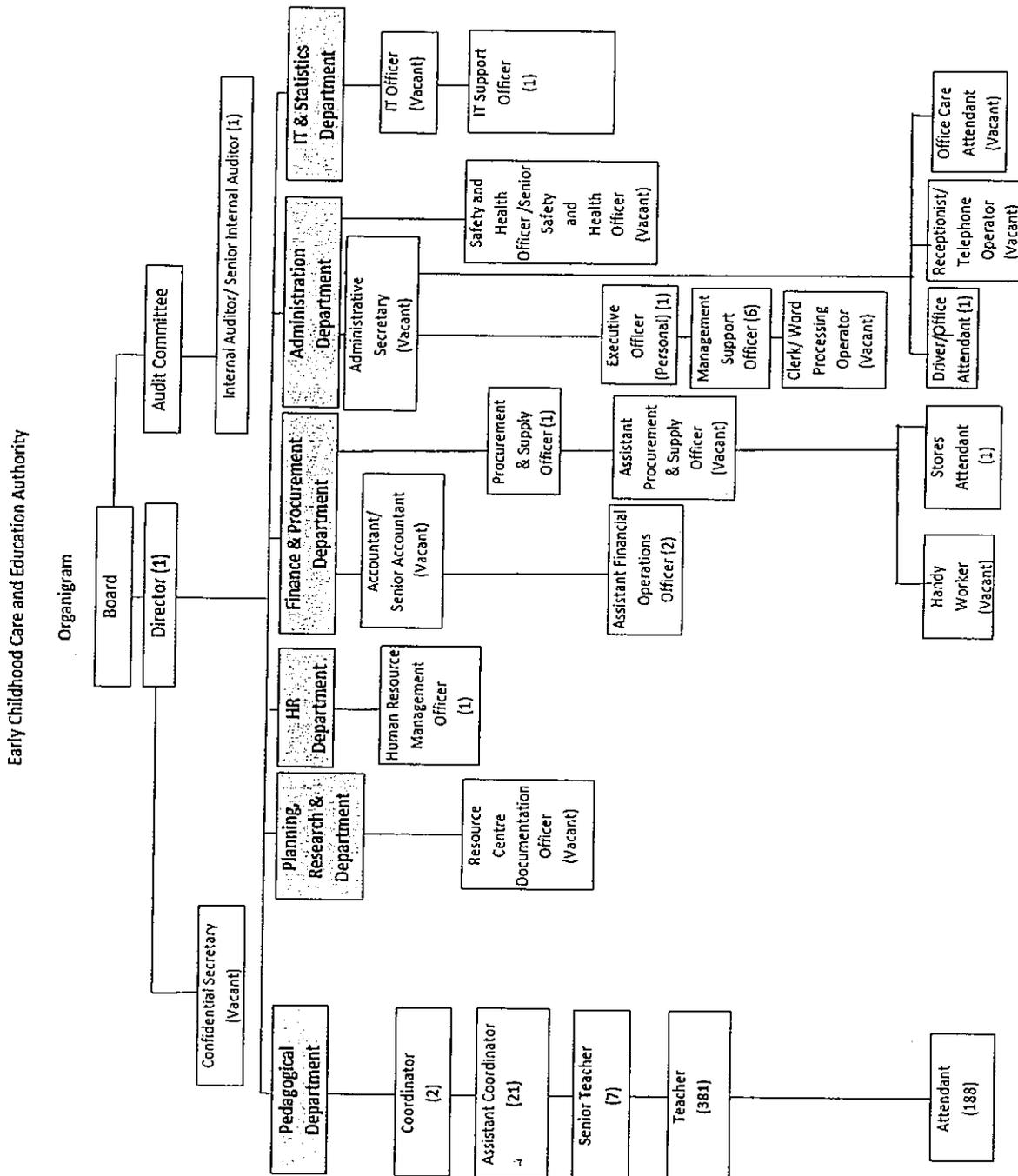
### **3. Powers of the Authority**

The Authority shall have such powers as are necessary to enable it to effectively attain its objects and discharge its functions and may, in particular, raise funds and secure financial and other support for its activities.

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## CORPORATE INFORMATION (CONTINUED)

### 4. ORGANIGARM



# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## ECCEA PROGRESS REPORT

---

### 1. WAY FORWARD

The Early Childhood Care and Education Authority (ECCEA), endeavours to contribute to the realisation of the Government policy to provide quality education for all, by ensuring that all children in the Republic of Mauritius have access to quality preschool education to build a solid foundation that will yield to a high-ranking prosperous nation.

#### 1.1 Situational analysis

The Early Childhood Care and Education (ECCE) sector is well-established with a legislative and institutional framework to regulate the provision of pre-primary education. Measures have been continuously consolidated to improve inclusive and equitable access to quality pre-primary education.

##### a) Strengths

- A gross enrolment rate of 97 percent is an indication of near universal enrolment at this level in the financial year 2019-2020.
- A subsidy is provided to private pre-primary schools through a per capita grant to ease the financial burden on parents and support the delivery of quality preschool education.
- All school going children from low-income families are eligible to a monthly cash allowance provided they meet the criterion of 90% school attendance
- To reduce the disparity among preschools, under-resourced ones have been allocated a one-off grant for the purchase of pedagogical materials.
- A National Curriculum Framework has been developed for pre-primary education comprising the various domains of development (physical, socio-emotional, cognitive and linguistic development). This is currently being reviewed to better meet new trends in education.
- ECCEA has also a set of mandatory norms and standards to ensure quality preschool education
- Upgrading of teacher competence has been on-going as a strategy to professionalize the sector. All teachers have at least a Teacher's Certificate in Early Childhood Education.
- A mechanism has been put in place to monitor learning. Every child, in both public and private preschools, has a learner profile – a tool to record progress in learning.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

#### b) Challenges

- Education inequality starts early and begins with early child care. The disparity among preschools gives rise to disparities in children's learning experiences and growth. Full-scale implementing of the curriculum requires all children to be in high-quality preschools settings.
- Pre-primary education is free only for about 20% of pre-primary school children.
- The Early Childhood Education sector does not attract fully qualified individuals, an aspect that is known to be associated with poorer learning outcomes.
- Low-qualified ECCE staff are linked with lower wages, thus the ECCE workforce does not enjoy professional status.
- While efforts have consistently been made to enhance the professional development of Early Childhood Educators through a diversity of teacher training programmes, there is a felt need to further build the capacity of Educators.
- The supervisory cadre is inadequately staffed and skilled to provide the right kind of support to Educators.

#### c) Opportunities

- Early Childhood Education is a window of opportunity in child development and sets the foundation for all subsequent learning to take place. UNESCO has acknowledged ECCE as an indispensable investment in building the wealth of nations. ECCE is, thus, one of the educational priorities of Government over the next five years. High-quality pre-primary education helps reduce significantly school drop-out in later years while increasing academic achievements.
- Policy measures will consolidate the existing building blocks that will lay a strong foundation for learning. Three critical success criteria in implementation remain adequate funding, institutional capacity and technical capacity.
- Leverage on multisectoral collaboration and bilateral exchange programmes for integrated and holistic early childhood development policies and programmes that include health, nutrition and protection.

### 1.2 Sector strategic goals towards realizing the vision

The strategic goal is to ensure that all girls and boys have access to equitable and inclusive quality early childhood care and education so that they are ready for primary education and subsequent educational opportunities.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

---

#### 1.3 Strategic Direction

- Provide free and compulsory pre-primary education for the 3-5 years old.
- Undertake a review of the Early Childhood Education curriculum so as to bring a paradigm shift in approaches to learning with strong emphasis on innovation and creativity to meet 21st century skills.
- Implement fully the revised National Curriculum Framework for learners to come out with an enriched preschool experience and confidence for future learning.
- Undertake a revision of existing Norms and Standards and enforce same to improve quality standards for the sector.
- Raise entry qualifications of Early Childhood Educators including those in a managerial capacity.
- Invest in Capacity Development Programmes for professional development of all staff engaged in Early Childhood Education.
- Expand and empower the supervisory cadre for enhanced quality assurance, monitoring and evaluation. This will be accompanied by a reorganization of existing Zone sub-offices and increasing their number from 2 to 7.
- Build technical capacity of the Early Childhood Care and Education Authority by making available expert knowledge.
- Set up an Early Identification and Intervention Unit at the ECCEA for early screening, diagnosis, remediation and referral of children in difficult circumstances including those with special education needs and implement timely interventions to minimize developmental delays and improve their learning outcomes.
- Set up a Virtual Early Childhood Resource Centre to empower teachers and parents to best educate their child.
- Develop and implement an Early Years Assessment Framework to measure and document learner's readiness for primary school.
- Consolidate the existing Management Information System to capture critical data on children and schools pertaining to KPI.
- Revisiting ECCEA Regulations 2011 to set clear guidelines for registration of private preschools and Teacher's profile.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

---

#### 1.4 Appropriate resources required

##### Funding for:

- Free and compulsory pre-primary education
- Capacity Development Programmes for professional development of all staff engaged in early childhood education
- Setting up of an Information Management System
- Setting up of a Virtual Resource Centre
- Increasing the number of zone sub-offices from 2 to 7
- Recruitment of Child Psychologists and Social Workers to resource the Early Intervention Unit
- Recruitment of additional higher caliber supervisory staff
- Hiring of services of 2 Early Childhood Education Experts to provide technical assistance
- Development of an Early Assessment Framework

#### 1.5 The role of different stakeholders, including the private sector and civil society

The majority of children (around 70 percent) are found in preschool settings dispensed by private providers and this calls for a close public-private partnership. The nature of Early Childhood Education makes parents and the community privileged partners in education. Several other Ministries and agencies are also providing complementary services to the young child. Some actions relate to

- Partnering with the private sector for pooling of resources
- Developing MOUs with relevant local/international institutions for short-term course attachments to enhance teachers' skills.
- Strong inter-sectoral collaboration for an integrated approach to early childhood development
- Bilateral exchanges with friendly countries to build community of practice and sharing of knowledge, experiences and good practices

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

---

#### 2. Main Achievements for Financial Year 2019/2020

##### 1. Board Meeting

The ECCEA Board met 11 times under the Chairmanship of Mrs F. Toorawa during the year.

##### 2. Financial inputs:

###### I. One-Off Grant Scheme Year 2019-20

For year 2019/20 provision was made for equipping 122 private pre-primary schools identified in disadvantaged regions, with the necessary pedagogical tools and materials to upgrade the quality of their teaching and learning environment. The One-Off grant provided amounted to Rs 41,600 per private pre-primary school. The ECCEA has disbursed around Rs 4,213,231 in the financial year 2019/20.

The following pedagogical materials were provided:

- Children's Books
- Pedagogical toys
- Pedagogical puzzle and abacus
- Pretend Play Activity Corner Set

The scheme has benefited some 1875 pre-primary children.

###### II. Payment of Per Capita Grant July 2019- June 2020

18,390 children aged 3-5 yrs old in Mauritius have benefitted from the Per Capita Grant measure. The ECCEA has disbursed Rs 44,135,000.00 from July 2019- June 2020 for the payment of Per Capita Grant, at the rate of Rs 200 per child.

###### III. Supply of Pedagogical Items to the Early Childhood Care and Education Authority

This project consists of the purchase and supply of Pedagogical Items as follows to be distributed in 188 government pre-primary schools:

- Stationery materials
- Children's Story Books
- Pedagogical toys
- Pedagogical puzzle and abacus
- Pretend Play Activity Corner Set

An amount of Rs 2,517,666 has disbursed in the financial year 2019/20 for this project.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

---

#### IV. Supply of cleaning materials to Public pre-primary units:

An amount of Rs 1,526,572 have been disbursed in the financial year 2019/20 to 189 public pre-primary units in Mauritius: The project consists of the purchase and supply of cleaning materials in all our public pre-primary schools for the school resumption in January 2020.

#### V. Repairs and Maintenance in Public Pre-Primary Units:

The ECCEA has effected repairs, maintenance and upgrading works in some 20 public Pre-Primary Units for the sum of Rs 1,500,000.

#### VI. Covid-19:

With the outbreak of Covid-19 pandemic in year 2020, ECCEA has procured additional sanitary materials for June 2022 pre-primary school resumption. ECCEA has made provision for the procurement of the undermentioned items to be distributed to all 189 Pre-Primary Schools

- Alcohol 5lts
- Floor Marking Tapes
- Face Masks
- Protective Gloves
- Crates for Shoe Sanitization
- Infrared Thermometer
- Hand Sanitizer 5lts

An amount of Rs 651,403 was disbursed by ECCEA in Financial Year 2019/20 for the above items.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

---

#### VII. IT Literacy

With the aim to curtail school disruption caused by the pandemic, in the financial year 2019/20, the ECCEA has provided one tablet for all its 189 public Pre-Primary units and 23 Assistant Coordinators.

#### VIII. Online Pedagogical Resources

In the same vein, during COVID 19 lock down, ECCEA has uploaded short videos made by Teachers as well as other online pedagogical resources on its website to support parents, children and Teachers themselves. However, we encountered some technological issues to present the materials in a user-friendly manner. ECCEA website will have to be revamped accordingly to increase compatibility for website loading on phone, tablets and PCs.

#### IX. Recruitment 2019/20:

In year 2019-20, ECCEA has appointed/promoted the following staff:

- 1 Director
- 1 Human Resource Management (HRMO)
- 10 Assistant Coordinators (promotion)
- 12 Senior Teachers (promotion)
- 2 Management Support Officers (promotion)
- 2 Coordinators (promotion)
- 1 Purchasing and Supply Officer (promotion)

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

#### 3. Non-financial Achievements:

4,680 children aged (3-5 yrs) are in attendance in the 189 pre-primary units. Access to pre-primary education is opened to both girls and boys.

#### A. Human Resource Professional Development:

- a) Exchange Program between ECCEA and "Le Rectorat de L'Academie de la Reunion": 3 Staff participated in the exchange program namely: the Director, 1 Coordinator and 1 Assistant Coordinator Zone were invited to visit 'les ecoles maternelles' of Reunion Island on the 3rd and 4th of December 2019 and also participated in the workshop organized by le Rectorat de L'Academie de la Reunion for its pre-primary Educators.
- b) Mauritius being member of the Association for the Development of Education in Africa (ADEA) and the Early Childhood Education and Development in Africa (ECED Cluster), the ECCEA Director participated in the African Union ECED Cluster Technical Committee Meeting held on 5th to 6th December 2019 in Addis Ababa, Africa.
- c) ECCEA has provided Continuous Professional Development (CPD) to some 150 ECCEA Teachers. Resource Persons were solicited to hold workshops on children with special needs.

#### B. Joint Collaboration for promoting quality Early Childhood Education and welfare of children in Mauritius

- a) The Kiddy Science Fair was held in October 2019 in joint collaboration with Rajiv Gandhi Science Centre to promote scientific awareness in young children.
- b) A joint event was organized by ECCEA and the Ombudsperson for the Right of Children Office to promote and celebrate the Rights of all children to good education, care and quality life.

#### C. Restructuring of ECCEA Inspectorate offices

With the aim to reinforce the quality assurance system of pre-primary school programs, ECCEA has restructured its Inspectorate Units to ensure quality supervision and monitoring. The ECCEA has set-up 3 additional Inspectorate Units and counts now 5 Inspectorate Units. 8 additional Coordinators and 10 Assistant Coordinators have been promoted in year 2019-20.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### ECCEA PROGRESS REPORT (CONTINUED)

---

#### D. Supervision Tools

In addition, a set of easy-to-use Supervision tools have been designed to monitor adherence of preschools to norms and standards of the ECCEA on the following: physical learning environment, Teaching and learning processes, Teachers' overall performance including interaction with children, school profile and school programme. Based on these supervision tools, ECCEA will be able to build a database system to monitor ECCE services provided to young children and provide an accurate progress of its key performance indicator.

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## CORPORATE GOVERNANCE REPORT

---

The Early Childhood Care and Education Authority (ECCEA) is a body corporate established under the Early Childhood Care and Education Authority Act No. 21 of 2007. The Act was proclaimed under the Education Authority Act 2007 and is operating under the aegis of the Ministry of Education, Tertiary Education, Science and Education which promotes and provides pre-school education and services in the Republic of Mauritius. The Authority came into operation on 16 June 2008.

The main objectives of the ECCEA are to harmonise and promote integrated early childhood care and education policies, strategies and programmes, in line with recommendations of national and international organisations; and to ensure that all programmes and policies for the education, care and development of the young child in the Republic of Mauritius are in conformity with the Convention on the Rights of the Child. It also helps ensure a smooth transition of the young child from preschool to lower primary school.

### **Compliance Statement**

The fundamental statutory responsibilities of the Early Childhood Care and Education Authority (ECCEA) are to lay down the overall policies regulating the various functions of the Authority; it oversees the Authority's strategic direction and its organisational structure. The Board discharges the above responsibilities either directly or through Board Committees for more in-depth analysis and review of various issues while retaining its responsibility for all policy matters. The Chairman of each Committee periodically places reports of its proceedings before the Board for approval/information, as may be relevant.

The Board, Management and staff of the ECCEA fully support and are fully committed to the principles of business integrity, transparency and professionalism, as recommended by the Code of Corporate Governance. It recognises that adhering to good governance principles is not merely compliance with a set of rules and regulations, but entails aiming at the highest standards of Corporate Governance.

Further, the Board ensures that all the activities of the ECCEA are conducted in such a way as to satisfy the characteristics of Good Corporate Governance, namely discipline, transparency, independence, accountability, fairness and social responsibility.

ECCEA Board Members recognize that the Code of Corporate Governance is seen as the best practice and ensure that its operations are conducted in a way that displays characteristics of a good governance to promote corporate fairness, transparency and accountability of the ECCEA Board that has endeavoured to formalize the concept of corporate governance within its operations.

Adherence to the Code of Corporate Governance is based on the 'comply or explain' principle. The Board has to the best of its knowledge and capability complied with the requirements of the Code of Corporate Governance for Mauritius.

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## CORPORATE GOVERNANCE REPORT (CONTINUED)

### THE COMPOSITION OF ECCEA BOARD

JULY 2019 TO JUNE 2020

Status & Name	Parastatal/Ministry/ Department
<b>Chairperson</b>	
Mrs F Toorawa	Early Childhood Care & Education Authority
<b>Members</b>	
Mrs M A Arekion	Director Early Childhood Care & Education Authority
Mrs M Soonarane	Board Member Representative of the Ministry responsible for the subject of education
Mrs H D Bedacee Dindoyal	Board Member Representative of the Ministry responsible for the subject of education
Mrs V D Bucktowar	Board Member one person with experience in the field of early childhood care and education
Mrs A Doomun	Board Member Representative of the Ministry responsible for the subject of health
Ms R Docile	Board Member Representative of the Ministry responsible for the subject of finance
Mrs T Junglee	Board Member Representative of managers of private registered educational institutions
Mrs N Joganah	Board Member Representative of parents' organisations, or non-governmental organisations involved in promoting overall services for the young child,
Mr I Nussurally	Board Member Representative of the Ministry responsible for the subject of social security
Mr Carl de Souza	Board Member Representative of parents' organisations, or non-governmental organisations involved in promoting overall services for the young child
Mrs J Grand Port	Board Member Representative of the Ministry responsible for the subject of child development

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE GOVERNANCE REPORT (CONTINUED)

#### THE COMPOSITION OF ECCEA BOARD (CONTINUED)

The Board may co-opt such persons as it considers necessary to assist in its deliberations.

Co-opted member shall not have the right to vote and every member of the Board, other than an ex officio member, shall hold office for a period of 2 years and shall be eligible for re-appointment.

#### ECCEA BOARD MEETINGS HELD IN YEAR 2019-20

SN.	BOARD MEETINGS	DATE OF BOARD MEETINGS
1.	71th Board Meeting	11 <sup>th</sup> July 2019
2.	72 <sup>nd</sup> Board Meeting	29 <sup>th</sup> August 2019
3.	Special Board Meeting	12 <sup>th</sup> September 2019
4.	73 <sup>rd</sup> Board Meeting	19 <sup>th</sup> September 2019
5.	Special Board Meeting	17 <sup>th</sup> October 2019
6.	74 <sup>th</sup> Board Meeting	24 <sup>th</sup> October 2019
7.	75 <sup>th</sup> Board Meeting	14 <sup>th</sup> December 2019
8.	76 <sup>th</sup> Board Meeting	30 <sup>th</sup> January 2020
9.	Special Board Meeting	5 <sup>th</sup> February 2020
10.	Special Board Meeting	19 <sup>th</sup> May 2020
11.	Special Board Meeting	28 <sup>th</sup> May 2020
12.	77 <sup>th</sup> Board Meeting	23 <sup>rd</sup> June 2020

The Board is responsible for managing the affairs of the Authority in its best interests. They observe best governance practices in conformity with the Authority's constitution and in accordance with legal and regulatory framework.

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE GOVERNANCE REPORT (CONTINUED)

The following committees are constituted to allow the Board to discharge its responsibilities.

#### (i) The Finance Committee

The Finance Committee shall make recommendations to the Board on matters pertaining to procurement and such other matters relating to planning and finance as may be requested by the Board.

#### Composition of the Finance Committee

##### JULY 2019 TO JUNE 2020

Title	Name	Position/Representative
Chairperson	Mrs H.D. Bedacee-Dindoyal	Representative of the Ministry responsible for the subject of education
Member	Mr A. Soogali Officer in Charge (was replaced by Mrs M A C Arekion Director as from September 2019 till date)	ECCEA
Member	Ms R.Docile	Representative of the Ministry responsible for the subject of finance
Member	Mrs N.Joganah	Representative of parents' organisations, or non-governmental organisations involved in promoting overall services for the young child
Member	Mr I. Nussurally	Representative of the Ministry responsible for the subject of social security
In Attendance	Mr R Rumzan	Representative of the Ministry Education, TE & ST

#### Finance Committee Held During 2019-20

SN.	Committee	Date
1.	48th Finance Committee	30 <sup>th</sup> September, 2019
2.	49th Finance Committee	17 <sup>th</sup> October 2019
3.	50th Finance Committee	29 <sup>th</sup> November 2019
4.	51st Finance Committee	16th January 2020
5.	52nd Finance Committee	02 <sup>nd</sup> March 2020
6.	53rd Finance Committee	09 <sup>th</sup> June 2020

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE GOVERNANCE REPORT (CONTINUED)

#### (ii) The Human Resources Committee

The Human Resources Committee shall make recommendations to the Board for the appointment, dismissal, and application of the general conditions of service, of employees, other than the Director.

#### Composition of the Human Resources Committee

JULY 2019 TO JUNE 2020

Title	Name	Position/Representative
Chairperson	Mrs H.D. Bedacee-Dindoyal	Representative of the Ministry responsible for the subject of education
Member	Mr A. Soogali Officer in Charge (was replaced by Mrs M A C Arekion Director as from September 2019 up to now)	Director ECCEA
Member	Mrs N.Joelle Grand Port	Representative of the Ministry responsible for the subject of child development
Member	Mr Carl de Souza	Representative of parents' organisations, or non-governmental organisations involved in promoting overall services for the young child
Member	Mr I. Nussurally	Representative of the Ministry responsible for the subject of social security

#### HR Committee held during 2019-20

SN	Committee	Date
1	46 <sup>th</sup> HR Committee	11 <sup>th</sup> July 2019
2	47 <sup>th</sup> HR Committee	12 <sup>th</sup> September 2019
3	48 <sup>th</sup> HR Committee	19 <sup>th</sup> September 2019
4	49 <sup>th</sup> HR Committee	15 <sup>th</sup> October 2019
5	50 <sup>th</sup> HR Committee	24 <sup>th</sup> October 2019
6	51 <sup>st</sup> HR Committee	29 <sup>th</sup> November 2019
7	52 <sup>nd</sup> HR Committee	20 <sup>th</sup> December 2019
8	53 <sup>rd</sup> HR Committee	23 <sup>rd</sup> January 2020
9	54 <sup>th</sup> HR Committee	5 <sup>th</sup> March 2020
10	55 <sup>th</sup> HR Committee	9 <sup>th</sup> June 2020

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

### CORPORATE GOVERNANCE REPORT (CONTINUED)

#### (iii) The Pedagogical Committee

The Pedagogical Committee shall make recommendations to the Board on the approaches to be adopted to fulfill the cognitive development of the child.

#### Composition of the Pedagogical Committee

JULY 2019 TO JUNE 2020

Title	Name	Position/Representative
Chairperson	Mrs M A C Arekion	Director ECCEA
Members :	Mrs M Soonarane	Representative of the Ministry responsible for the subject of education
	Mrs V D Bucktowar	Person with experience in the field of early childhood care and education
	Mrs T Junglee	Representative of managers of private registered educational institutions
	Mrs N Grand Port	Representative of the Ministry responsible for the subject of child development

#### Pedagogical Committee held during 2019-20

SN	Committee	Date
1	Special Pedagogical Committee	17 <sup>th</sup> September 2019
2	20 <sup>th</sup> Pedagogical Committee	28 <sup>th</sup> January 2020

# EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

## CORPORATE GOVERNANCE REPORT (CONTINUED)

### Code of Ethics, Health & Safety and Social Issues

The Board promotes openness, integrity and accountability to improve corporate behaviour, strengthens control systems and reviews management performance on a regular basis. In addition the Board is committed to ensure as far as reasonably possible, and in accordance with legislation in force, the safety and health of its staff and of the pre-primary children. To fulfil their responsibilities, Board members have unhindered access to accurate, relevant and timely information.

### Board Members' Remuneration and Benefits

Total emoluments and other benefits given to board members by the authority during the year were as follows:

	2019-20 MUR	2018-19 MUR
• Chairperson	342,890	348,230
• Board Members	367,465	178,708
	<u>710,335</u>	<u>526,938</u>



Mrs F Toorawa

Chairperson



Mrs M A. C. Arekion

Director

Date: 25/04/23

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020**

		JUNE 2020 MUR	JUNE 2019 MUR
<b><u>ASSETS</u></b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	5	38,329,501	40,915,201
Intangible Assets	5a	119,879	359,638
Loans & Receivables	6	904,510	260,497
<b>Total Non-Current Assets</b>		<b>39,353,890</b>	<b>41,535,336</b>
<b>Current Assets</b>			
Trade & Other Receivables	7	7,073,423	250,065
Cash and cash equivalents	8	2,815,145	6,192,246
<b>Total Current Assets</b>		<b>9,888,568</b>	<b>6,442,311</b>
<b>TOTAL ASSETS</b>	<b>MUR</b>	<b>49,242,458</b>	<b>47,977,647</b>
<b><u>FINANCED BY EQUITY AND LIABILITIES</u></b>			
<b>Equity and Reserves</b>		<b>(338,560,395)</b>	<b>(219,573,897)</b>
<b><u>LIABILITIES</u></b>			
<b>Non-Current liabilities</b>			
Retirement Benefit Obligations	9	214,569,382	108,263,359
Employee Benefits	10	140,511,342	123,823,868
Loans	12	904,510	260,497
Deferred Income	13	21,301,466	20,547,699
<b>Total Non-Current Liabilities</b>		<b>377,286,700</b>	<b>252,895,423</b>
<b>Current Liabilities</b>			
Employee Benefits Falling due within one year	10	5,812,076	14,002,526
Trade & Other Payables	11	4,704,077	653,595
<b>Total Current Liabilities</b>		<b>10,516,153</b>	<b>14,656,121</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>MUR</b>	<b>49,242,458</b>	<b>47,977,647</b>

Approved by the ECCEA Board on ..... 17<sup>th</sup> April 2023

.....  
Chairperson

.....  
Board Member

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**STATEMENT OF FINANCIAL PERFORMANCE AND OTHER**  
**COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020**

		JUNE 2020 MUR	JUNE 2019 MUR
<b><u>REVENUE</u></b>	<b>NOTE</b>		
Deferred Income	13	3,248,231	3,613,056
One-Off Grant	14	4,213,239	-
Grant from Government	15	259,356,936	255,192,102
Other Operating Income	16	239,240	194,600
		<u>267,057,646</u>	<u>258,999,758</u>
<b><u>EXPENSES</u></b>			
Operating Expenses	17	230,505,471	202,249,016
Administrative Costs	18	14,631,447	17,177,162
Pre Primary Expenses- Grant	19	44,135,000	47,205,200
One-Off Grant	20	4,213,231	-
Professional Fees	21	253,800	222,250
		<u>293,738,949</u>	<u>266,853,628</u>
<b>Deficit for the Year</b>		<u>(26,681,303)</u>	<u>(7,853,870)</u>

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2020**

NOTE	Equity MUR	Reserves MUR	Total MUR
<b>Balance at 01 July 2018</b>	22,976,285	(221,820,298)	(198,844,013)
Deficit for the Year	-	(7,853,870)	(7,853,870)
Retirement Benefit Obligations	-	(12,876,014)	(12,876,014)
<b>Balance at 30 JUNE 2019</b>	<b>22,976,285</b>	<b>(242,550,182)</b>	<b>(219,573,897)</b>
Deficit for the Year	-	(26,681,303)	(26,681,303)
Retirement Benefit Obligations 9	-	(92,305,195)	(92,305,195)
<b>Balance at 30 JUNE 2020</b>	<b>22,976,285</b>	<b>(361,536,680)</b>	<b>338,560,395)</b>

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

		JUNE 2020 MUR	JUNE 2019 MUR
<b>Operating activities</b>	<b>NOTE</b>		
Deficit		(26,681,303)	(7,853,870)
<i>Adjustments for Non Cash movements</i>			
Deferred Income	13	(3,248,231)	(3,613,056)
Depreciation	5	3,008,474	3,373,297
Amortisation	5a	239,759	239,759
Retirement Benefit Obligations Adjustment		14,000,828	4,845,532
Increase in provision relating to employee costs		8,497,024	1,434,423
(Increase)/Decrease in Receivables		(6,823,358)	232,950
Increase in Payables		4,050,482	146,847
<b>Net cash (absorbed by)/generated from operating activities</b>		<b>(6,956,325)</b>	<b>(1,194,118)</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment	5	(422,774)	(2,773,302)
<b>Net cash outflow from investing activities</b>		<b>(422,774)</b>	<b>(2,773,302)</b>
<b>Financing activity</b>			
Capital Grant received	13	4,001,998	2,643,030
Loan received		(1,112,815)	-
Repayment of borrowings		309,828	217,094
Loan granted		1,112,815	-
Loan repayment from employees		(309,828)	(217,094)
<b>Net cash generated from financing activity</b>		<b>4,001,998</b>	<b>2,643,030</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(3,377,101)</b>	<b>(1,324,390)</b>
<b>Movement in cash and cash equivalents</b>			
At 01 July		6,192,246	7,516,636
(Decrease)/Increase in cash & cash equivalents		(3,377,101)	(1,324,390)
<b>At 30 June</b>	<b>MUR</b>	<b>2,815,145</b>	<b>6,192,246</b>
<b><u>Represented by:</u></b>			
Cash in hand		18,193	13,611
Cash at bank		2,796,952	6,178,635
	<b>MUR</b>	<b>2,815,145</b>	<b>6,192,246</b>

EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY  
 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
 FOR THE YEAR ENDED 30 JUNE 2020

	Budgeted Amounts		Actual	<i>Difference: Final</i>
	Original	Final	Amounts	<i>Budget and Actual</i>
	MUR	MUR	MUR	MUR
<b><u>RECEIPTS</u></b>				
Recurrent Grant	270,000,000	270,000,000	260,768,407	(9,231,593)
Capital Grant	6,300,000	6,300,000	4,001,998	(2,298,002)
One-Off Grant to PPS	7,500,000	7,500,000	5,287,051	(2,212,949)
<b>TOTAL RECEIPTS</b>	<b>MUR 283,800,000</b>	<b>283,800,000</b>	<b>270,057,456</b>	<b>(13,742,544)</b>
<b><u>PAYMENTS</u></b>				
Operating Expenses	186,000,000	186,000,000	204,541,089	18,541,089
Pre Primary Expenses-	50,000,000	50,000,000	44,135,000	(5,865,000)
Administrative Costs	33,800,000	33,800,000	15,540,979	(18,259,021)
Professional Fees	200,000	200,000	167,688	(32,312)
<b>TOTAL PAYMENTS</b>	<b>MUR 270,000,000</b>	<b>270,000,000</b>	<b>264,384,756</b>	<b>(5,615,244)</b>
<b>NET RECEIPTS</b>	<b>MUR 13,800,000</b>	<b>13,800,000</b>	<b>5,672,700</b>	<b>(8,127,300)</b>

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

---

**1. GENERAL INFORMATION**

The Early Childhood Care and Education Authority (ECCEA) is a body corporate established under the Early Childhood Care and Education Authority Act No. 21 of 2007. The Act was proclaimed under the Education Authority Act 2007 and is operating under the aegis of the Ministry of Education Tertiary Education and Science and Technology which promotes and provides pre-school education and services in the Republic of Mauritius. The Authority came into operation on 16 June 2008.

**2. SIGNIFICANT ACCOUNTING POLICIES**

The principal accounting policies adopted by the Authority are as listed below.

**3. STATEMENT OF COMPLIANCE**

The financial statements have been prepared in accordance with the Financial Reporting Framework and Standards for Statutory Bodies issued by the Financial Reporting Council pursuant to Section 72 of the Financial Reporting Act.

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

**(a) Basis of Accounting**

The financial statements have been prepared under the historical cost convention. The preparation of financial statements in conformity with above standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates.

*Comparative Basis*

The Financial Statements of ECCEA for the year ending 30 June 2020 has been prepared on a comparative basis.

**(b) Functional and Presentation Currency**

These financial statements are prepared in Mauritian Rupee (MUR), which is the authority's functional currency. All grants are received in Mauritian Rupees and performance is also measured in the same currency which, therefore faithfully represents the economic effects of the underlying transactions, events and conditions.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(c) Revenue recognition**

Grants and similar incoming resources are accounted for on a cash basis and are accounted for in the year as and when received. The ECCEA derives its main revenue from registration fees levied by the ECCEA. The amount of registration fees accruing to the ECCEA in any one accounting period is net of revenues generated by the ECCEA in that period.

All Capital Grants received are accounted as deferred income. After completion of the capital project, the capital grant is credited to the statement of financial performance by instalments over the expected useful economic life of the related asset.

**(d) Expenses**

Expenses are charged to the financial statement on accrual basis.

**(e) Taxation**

The ECCEA is exempt from income Tax, and customs duty on specialized machinery and equipment in use at the ECCEA. It is also not vat registered.

**(f) Foreign currencies**

Items included in the financial statements are measured using the currency of the primary activity in which the authority operates. Foreign currency transactions are translated to Mauritian rupees at the rates of exchange prevailing on the dates of the transactions. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the balance sheet date. Gains and losses arising on retranslation are included in the income statement.

**(g) Employee Benefits**

**Defined benefit plan**

Provision for retirement benefits to employees of the ECCEA is made under the Statutory Bodies Pension Funds Act, as subsequently amended. The Scheme is a Defined Benefit Plan funded by the ECCEA and its employees in the ratio 12:6. The plan's assets are managed by the State Insurance Company of Mauritius (SICOM) Ltd.

An actuarial valuation is carried out at each reporting date to determine the present value of the defined benefit obligations and the related current service cost and where applicable, the past service cost.

The amount of the defined benefit liability recognized in the statement of financial position represents the actual deficit or surplus in the Defined Benefit Plan.

The net total of the current service cost, interest cost, expected returns on plan's assets, any recognized actuarial gains and losses, any recognized part service cost and the effect of any curtailment or settlement is recognized in the statement of financial performance.

Actual valuation done by SICOM Ltd is disclosed at Note 9.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(g) Employee Benefits (Continued)**

**State pensions plans**

Contributions made to the National Pension Scheme are expensed to the Income Statement as they fall due.

**Family protection scheme**

A separate Family Protection Scheme exists at the ECCEA whereby 4% of the monthly salary of each employee on the permanent and pensionable establishment is paid to the State Insurance Company of Mauritius Ltd that manages the Scheme. The ECCEA contributes 2% and the remaining 2% by each employee. In case of death of an employee, an amount that is actuarially determined is paid to the estate of the deceased person in accordance with the terms and conditions of the Scheme.

**Vacation leave**

Provision is made for the estimated liability in respect of vacation leave as employee benefits for vacation leave can only be cashed in extremely rare cases.

**(h) Property, plant and equipment**

Furniture, fixtures and equipment are stated at cost less accumulated depreciation and any recognised impairment loss.

Depreciation is calculated on a straight basis, at annual rates, estimated to write off the assets over their useful lives. The annual rates used are :

Motor Vehicles	-	5 years
Motor Vehicles : Revised economic useful life	-	5 years
Furniture, fittings and equipment	-	10 years
Computer Equipment	-	5 years
Improvement to Building	-	10 years
Building	-	50 years
Intangible Assets-IT Software	-	5 years

**(i) Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**(j) Impairment**

The carrying amounts of the company's assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the income statement in the year in which the impairment is identified.

**(k) Provisions**

Provisions are recognized when the ECCEA has a present legal or constructive obligation resulting from past events that will result in a probable outflow of economic benefits that can be measured with sufficient reliability. The amount recognized as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR YEAR ENDED 30 JUNE 2020**

---

**3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(I) Financial instruments**

**Recognition**

The ECCEA recognizes a financial asset or a financial liability in its statement of financial position when and, only when, it becomes a party to the contractual provision of the instrument.

**De-recognition**

*(i) Financial assets*

The ECCEA de-recognizes a financial asset when, and only when, the contractual rights to the cash flows from the financial asset has expired or are waived or the financial asset is transferred and the transfer qualifies for de-recognition.

*(ii) Financial liabilities*

The ECCEA removes a financial liability (or part of a financial liability) from its statement of financial position when and only when, it is extinguished-when the obligation specified in the contract is waived, cancelled or expires.

**Gains and losses**

*(i) Financial assets*

On de-recognition the difference between the carrying amount and the sum of the consideration received and the cumulative gain or loss that has been recognized directly in net assets/equity is recognized in the surplus or deficit.

*(ii) Financial liabilities*

On removal from the statement of financial position, the difference between carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognized in surplus or deficit.

**Measurement financial assets and liabilities**

*(i) Initial measurement*

The ECCEA deals only in non-derivative instruments. On initial recognition the ECCEA measures a financial asset or financial liability as its fair value plus in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or liability.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

---

**3. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**(I) Financial instruments (Continued)**

**Measurement financial assets and liabilities (Continued)**

- (ii) *Subsequent measurement-financial assets*  
After initial recognition, financial assets are measured at fair values without any deduction for transaction costs that may be incurred on sale or other disposal save for the
- a) Loans and receivables are measured at amortized cost using the effective rate method.
- b) Trade and other receivables are stated at their nominal value as reduced for estimated irrecoverable amounts.
- (iii) *Subsequent measurement-financial liabilities*  
After initial recognition financial liabilities are measured at amortized cost using the effective interest method except for trade and other payables which are stated at their nominal value.

**4. ESTIMATES AND ASSUMPTIONS**

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

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

<b>5. PROPERTY, PLANT AND EQUIPMENT</b>						
	<b>Building</b>	<b>Improvement</b>	<b>Motor</b>	<b>Furniture</b>	<b>Computer</b>	<b>Total</b>
	<b>MUR</b>	<b>to Building</b>	<b>Vehicle</b>	<b>&amp;</b>	<b>Equipment</b>	
		<b>MUR</b>	<b>MUR</b>	<b>Equipment</b>	<b>MUR</b>	<b>MUR</b>
				<b>MUR</b>		
<b>Cost</b>						
At 01 July 2019	38,818,660	8,328,754	415,610	29,269,925	5,316,702	82,149,651
Reclassification	-	-	-	97,520	(97,520)	-
Additions	-	-	-	407,783	14,991	422,774
Disposals	-	-	-	-	-	-
<b>At 30 JUNE 2020</b>	<b>38,818,660</b>	<b>8,328,754</b>	<b>415,610</b>	<b>29,775,228</b>	<b>5,234,173</b>	<b>82,572,425</b>
<b>Depreciation</b>						
At 01 July 2019	6,865,415	6,460,981	83,122	23,745,553	4,079,379	41,234,450
Charge for the year	776,373	631,480	83,122	1,022,516	494,983	3,008,474
Disposals	-	-	-	-	-	-
<b>At 30 JUNE 2020</b>	<b>7,641,788</b>	<b>7,092,461</b>	<b>166,244</b>	<b>24,768,069</b>	<b>4,574,362</b>	<b>44,242,924</b>
<b>Net book value</b>						
At 30 JUNE 2020 MUR	<u>31,176,872</u>	<u>1,236,293</u>	<u>249,366</u>	<u>5,007,159</u>	<u>659,811</u>	<u>38,329,501</u>
At 30 JUNE 2019 MUR	<u>31,953,245</u>	<u>1,867,773</u>	<u>332,488</u>	<u>5,524,372</u>	<u>1,237,323</u>	<u>40,915,201</u>
<b>5a. Intangible Assets</b>		<b>IT Software</b>				
<b>Cost</b>		<b>MUR</b>				
At 01 July 2019		1,198,795				
Additions		-				
At 30 JUNE 2020 MUR		<u>1,198,795</u>				
<b>Amortisation</b>						
At 01 July 2019		839,157				
Charge for the year		239,759				
At 30 JUNE 2020		<u>1,078,916</u>				
<b>Net book value</b>						
At 30 JUNE 2020 MUR		<u>119,879</u>				
At 30 JUNE 2019 MUR		<u>359,638</u>				

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	JUNE 2020 MUR	JUNE 2019 MUR
<b>6. LOANS &amp; RECEIVABLES</b>		
Car Loan-Ministry of Education, Tertiary Education, Science and Technology	904,510	260,497
MUR	<u>904,510</u>	<u>260,497</u>
<b>7. TRADE &amp; OTHER RECEIVABLES</b>		
Car Loan - Ministry of Education, Tertiary Education, Science and Technology falling due less than 1 year	376,067	217,094
Prepayments	6,697,356	32,971
MUR	<u>7,073,423</u>	<u>250,065</u>
<p>Loans comprise advances made to the employees for the acquisition of motor cars and bear interest of 4% per annum. The repayment terms vary between four and seven years.</p>		
<b>8. CASH AND CASH EQUIVALENTS</b>		
Cash in hand	18,193	13,611
Cash at Bank	2,796,952	6,178,635
MUR	<u>2,815,145</u>	<u>6,192,246</u>

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**9. RETIREMENT BENEFIT OBLIGATIONS**

**FIGURES FOR IAS 19 ADOPTION:**

Amounts recognised in balance sheet at end of year:

Defined benefit obligation

Fair value of plan assets

Liability recognised in

balance sheet at end of year

JUNE 2020	JUNE 2019
MUR	MUR
531,939,595	388,948,766
(317,370,213)	(280,685,407)
<b>214,569,382</b>	<b>108,263,359</b>

Amounts recognised in income statement:

Service cost:

Current service cost

Past service cost

(Employee contributions)

Fund Expenses

Net Interest expense/(revenue)

Profit and Loss Charge (Note 17)

30,580,946	22,408,732
-	-
(8,155,804)	(7,878,003)
1,057,978	432,871
6,866,229	5,637,258

Remeasurement

Liability loss/(gain)

Assets (gain)/loss

Net Assets/Equity (NAE)

30,349,349	20,600,858
96,519,298	6,562,049
(4,214,103)	6,313,965
92,305,195	12,876,014

**Total**

<b>122,654,544</b>	<b>33,476,872</b>
--------------------	-------------------

Movements in liability recognised in balance sheet:

At start of year

Amount recognised in P&L (Note 17)

(Contributions paid by employer)

Amount recognised in NAE

At end of year

108,263,359	90,541,813
30,349,349	20,600,858
(16,348,521)	(15,755,326)
92,305,195	12,876,014
<b>214,569,382</b>	<b>108,263,359</b>

The plan is a defined benefit arrangement for the employees and it is a funded plan. The assets of the funded plan are held independently and administered by The State Insurance Company of Mauritius Ltd.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

<b>9. RETIREMENT BENEFIT OBLIGATIONS(Continued)</b>		
<b>(FIGURES FOR ADOPTION OF IAS 19)</b>		
	<b>June 2020</b>	<b>June 2019</b>
	<b>MUR</b>	<b>MUR</b>
<i>Reconciliation of the present value of defined benefit obligation</i>		
Present value of obligation at start of period	388,948,766	345,784,231
Current service cost	30,580,946	22,408,732
Interest cost	26,254,042	23,340,436
(Benefits paid)	(10,363,457)	(9,146,682)
Liability (gain)/loss	96,519,298	6,562,049
Present value of obligation at end of period	<u>531,939,595</u>	<u>388,948,766</u>
<i>Reconciliation of fair value of plan assets</i>		
Fair value of plan assets at start of period	280,685,407	255,242,418
Expected return on plan assets	19,387,813	17,703,178
Employer Contributions	16,348,521	15,755,326
Employee Contributions	8,155,804	7,878,003
(Benefits paid + other outgo)	(11,421,435)	(9,579,553)
Asset gain/(loss)	4,214,103	(6,313,965)
Fair value of plan assets at end of period	<u>317,370,213</u>	<u>280,685,407</u>
<i>Distribution of plan assets at end of period</i>		
<i>Percentage of assets at end of year</i>		
	<b>June 2020</b>	<b>June 2019</b>
Government securities and cash	61.7%	58.7%
Loans	3.0%	3.4%
Local equities	10.1%	13.1%
Overseas bonds and equities	24.6%	24.2%
Property	0.6%	0.6%
Total	<u>100.00%</u>	<u>100.00%</u>
<i>Additional disclosure on assets issued or used by the reporting entity</i>		
	<b>June 2020</b>	<b>June 2019</b>
	<b>(%)</b>	<b>(%)</b>
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
<i>Components of the amount recognised in OCI</i>		
Year	<b>June 2020</b>	<b>June 2019</b>
Currency	<b>MUR</b>	<b>MUR</b>
Asset experience gain/(loss) during the period	4,214,103	(6,313,965)
Liability experience (loss)/gain during the period	(96,519,298)	(6,562,049)
	<u>(92,305,195)</u>	<u>(12,876,014)</u>
Year	<b>2020/2021</b>	<b>2019/2020</b>
Expected employer contributions	16,678,207	16,554,558
Weighted average duration of the defined benefit obligation (Calculated as a % change in PV of liabilities for a 1% change in discount rate)	16 years	

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**9. RETIREMENT BENEFIT OBLIGATIONS(Continued)**  
**(FIGURES FOR ADOPTION OF IAS 19)**

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:

	30 June 2020	30 June 2019
Discount rate	3.70%	6.75%
Future salary increases	2.40%	4.00%
Future pension increases	1.40%	3.00%
Mortality before retirement	A 6770 Ultimate Tables	
Mortality in retirement	Pa 90 Tables rated down by 2 years	
Retirement age	65 Years	

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

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

- If the discount rate would be 100 basis points (one percent) higher (lower), the defined benefit obligation would decrease by Rs 76.1 M (increase by Rs 96.3 M) 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 41.1 M (decrease by Rs 36.8 M) if all assumptions were held unchanged.

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 14.9 M (decrease by Rs 14.9 M) 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.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	JUNE 2020 MUR	JUNE 2019 MUR
<b>10. EMPLOYEE BENEFITS</b>		
<b>(a) Accumulated Sick Leave</b>		
Balance at 1st Jul	53,649,559	53,608,922
Provision for the year	11,021,345	8,272,967
Paid during the year	(8,654,901)	(8,232,330)
<b>Balance at 30 June</b>	<b>56,016,003</b>	<b>53,649,559</b>
Payable within one year (estimated)	2,367,304	8,654,901
Payable after more than one year	53,648,699	44,994,658
<b>TOTAL</b>	<b>MUR 56,016,003</b>	<b>53,649,559</b>
<b>(b) Passage Benefit</b>		
Balance at 1st Jul	19,017,551	17,479,654
Provision for the year	7,180,125	5,514,220
Paid during the year	(4,543,088)	(3,976,323)
<b>Balance at 30 June</b>	<b>21,654,588</b>	<b>19,017,551</b>
Payable within one year (estimated)	1,647,281	4,543,088
Payable after more than one year	20,007,307	14,474,463
<b>TOTAL</b>	<b>MUR 21,654,588</b>	<b>19,017,551</b>
<b>(c) Vacation leave</b>		
Balance at 1st Jul	65,159,284	65,303,395
Provision for the year	4,298,080	633,454
Paid during the year	(804,537)	(777,565)
<b>Balance at 30 June</b>	<b>68,652,827</b>	<b>65,159,284</b>
Payable within one year (estimated)	1,797,491	804,537
Payable after more than one year	66,855,336	64,354,747
<b>TOTAL</b>	<b>MUR 68,652,827</b>	<b>65,159,284</b>
<b><i>Disclosed as follows:</i></b>		
<b>Total Employee Benefits</b>		
Payable within one year (estimated)	5,812,076	14,002,526
Payable after more than one year	140,511,342	123,823,868
<b>TOTAL</b>	<b>MUR 146,323,418</b>	<b>137,826,394</b>

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	<b>JUNE 2020 MUR</b>	<b>JUNE 2019 MUR</b>
<b>11. TRADE &amp; OTHER PAYABLES</b>		
Accruals	1,842,727	436,501
Car Loan -Ministry of Education, Tertiary Education, Science and Technology	376,067	217,094
Government Grant	2,485,283	-
<b>MUR</b>	<b><u>4,704,077</u></b>	<b><u>653,595</u></b>
<b>12. LOANS</b>		
Car Loan -Ministry of Education Tertiary Education and Science and Technology	<b><u>904,510</u></b>	<b><u>260,497</u></b>
<b>13. DEFERRED INCOME</b>		
Opening balance	20,547,699	21,517,725
Capital Grant received during the year	4,001,998	2,643,030
Transfer to Deferred Income	<u>(3,248,231)</u>	<u>(3,613,056)</u>
<b>Closing Balance</b>	<b><u>MUR 21,301,466</u></b>	<b><u>20,547,699</u></b>
<b>14. ONE-OFF GRANT</b>		
Grant received during the year	<b><u>MUR 4,213,239</u></b>	<b><u>-</u></b>
<b>15. GRANT FROM GOVERNMENT</b>		
Government Grant	215,202,136	208,032,102
Pre Primary Grant	44,154,800	47,160,000
<b>MUR</b>	<b><u>259,356,936</u></b>	<b><u>255,192,102</u></b>
<b>16. OTHER OPERATING INCOME</b>		
Registration Fee	166,975	194,600
Election Fee	72,265	-
<b>MUR</b>	<b><u>239,240</u></b>	<b><u>194,600</u></b>

## EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2020

	JUNE 2020 MUR	JUNE 2019 MUR
<b>17. OPERATING EXPENSES</b>		
<i>Staff Costs:</i>		
Salaries, Allowances & Bonus	157,653,967	147,359,269
SICOM Pension	30,349,349	20,600,858
Travelling	7,456,826	7,283,422
National Savings Fund	3,205,393	3,072,687
Severance Allowance	332,667	291,874
National Pensions Fund	105,133	255,064
Death Grant	10,000	10,000
Staff Welfare	112,129	-
Family Protection Scheme	5,532,225	5,342,145
<i>Depreciation Charges:</i>		
Depreciation	3,008,473	3,373,297
Amortisation	239,759	239,759
<i>Provisions for Employee Benefits:</i>		
Sick Leave	11,021,345	8,272,967
Passage Benefit	7,180,125	5,514,220
Vacation Leave	4,298,080	633,454
<b>MUR</b>	<b>230,505,471</b>	<b>202,249,016</b>
<b>18. ADMINISTRATIVE EXPENSES</b>		
Stationery	3,170,266	6,205,323
Rent	1,869,450	1,442,400
Cleaning	2,177,975	1,729,027
School Based Projects	1,303,540	2,863,414
Uniform	879,935	1,129,320
Utilities	934,007	898,873
Digital Awakening Project	-	63,600
IT Software	446,778	698,579
Statutory Fee	774,361	574,320
Advertisement	744,326	910,447
Training	310,232	205,736
Sundry Expenses	277,758	236,189
Repairs & Maintenance	564,027	108,862
Motor Vehicle Expenses	56,891	65,655
Bank Charges	74,084	45,417
Overseas Travel Expense	89,187	-
Inter Country Quality Node	958,630	-
<b>MUR</b>	<b>14,631,447</b>	<b>17,177,162</b>

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

		<b>JUNE 2020 MUR</b>	<b>JUNE 2019 MUR</b>
<b>19. SCHOOL GRANT</b>			
Pre Primary School Grant	MUR	44,135,000	47,205,200
<b>20. ONE-OFF GRANT</b>			
One-Off Grant	MUR	4,213,231	-
<b>21. PROFESSIONAL FEES</b>			
Audit & Legal Fees		46,000	90,000
Actuarial Fee		75,550	-
Accountancy Services		132,250	132,250
	MUR	253,800	222,250

**22. RISK MANAGEMENT**  
**Financial risk**

The ECCEA activities are not exposed to such financial risk except to cash flow risk primarily attributable to its revenue from registration fees.

**Credit Risks**

These are incurred from trade account receivables. The ECCEA manages its exposure to credit risks by an effective debtors control system.

**Currency Risks**

The ECCEA was not exposed to any currency risks at the reporting date.

**EARLY CHILDHOOD CARE AND EDUCATION AUTHORITY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

**23. CAPITAL COMMITMENTS**

At 30 JUNE 2020, there was not any capital commitment received by the Ministry of Education and Human Resources, Tertiary Education and Scientific Research at year end.

**24. RELATED PARTY DISCLOSURES**

	JUNE 2020	JUNE 2019
<b>Board Members' Remuneration and Benefits</b>	<b>MUR</b>	<b>MUR</b>
Chairperson	342,890	348,230
Fee		
Board	367,465	178,708
Members		
	<b>MUR</b>	<b>MUR</b>
	<b>710,355</b>	<b>526,938</b>

**25. EVENTS AFTER THE REPORTING DATE**

No events have occurred after the reporting date, which are of such importance that they would require adjustments to or disclosure in the Accounts.

**26. EMPLOYEE DISCLOSURE**

At the 30 JUNE 2020, the ECCEA had 611 employees on permanent basis and 5 employees on a contract basis. These employees were either posted at head office or in zones and schools.

**KEY MANAGEMENT**

**27. PERSONNEL**

Key management personnel include the Director, Internal Auditor, Coordinators and Assistant Coordinators.

**28. REGISTRATION**

The Authority was established under the Early Childhood Care and Education Authority Act No. 21 of 2007 and came into operation on 16 June 2008.