



Namibia • Qualifications • Authority

ANNUAL REPORT

2020/2021





GENERAL INFORMATION:
Namibia Qualifications Authority

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SECTION 1

CORPORATE STATEMENTS





PROF. GILBERT LIKANDO
CHAIRPERSON - NQA COUNCIL

1.1 CHAIRPERSON'S STATEMENT

I am delighted to present this Annual Report and the Annual Financial Statements for the year ending 2020/2021, on behalf of the 7th Council of the NQA. The report provides a review of the organisation as a whole, and of its activities during this time period.

The role of education has been universally acknowledged as pivotal in national development and is the right of every citizen in any country. The prosperity of our nation depends to a great extent on the skills and abilities of every Namibian and that the NQA have international credibility. The NQA plays the key role in enhancing the quality and maintaining internationally benchmarked standards of education and training in Namibia. The organisation similarly plays a crucial role in ensuring that the skills, training, and education systems in Namibia are effective, and we are acutely aware of our responsibility to uphold both the accessibility and the credibility of Namibia's qualifications system. This is one of our main priorities, as it underpins key public policy areas, such as widening participation, narrowing the attainment gap, and providing the people and businesses of Namibia with the skills that they need for the future.

During the year under review continued good governance and accountability were again paramount and once again we received a clean bill of health from our auditors. NQA is very proud to be, and seen to be, a model statutory body, which continues to execute its statutory mandate in a transparent, responsible and accountable manner. Our culture of good governance and accountability is firmly embedded throughout the organisation, as strong governance arrangements are in place to support and measure NQA's progress against its objectives and to uphold these in the interest of effectively implementing the NQF. This makes NQA a well-governed organisation that we can rightfully be proud of and that strives to meet its deliverables annually. The Governing Council continuously engages management to ensure that we build on our achievements and that we strive to improve the areas where we fall short.

Stakeholder involvement is one of the requirements for establishing a quality culture since it gives the Quality Assurance system legitimacy, increases stakeholder ownership and commitment, and encourages ongoing improvement of the nation's higher education system. To foster a culture of co-creating and sharing knowledge and practice, the NQA ensures ongoing representation of all stakeholder categories. As far as internal quality assurance of products and services is concerned, the NQA believes that an effective commitment of stakeholders to external quality assurance on the side of accountability is and should be reflected with an effective involvement in internal quality assurance on the enhancement side from Education Institutions.

I would like to thank the CEO, management team, and the staff on behalf of the NQA Council for their cooperation, hard work, and dedication in ensuring that the NQA delivered on its mandate. Additionally, I want to thank the CEO and his team for managing the company during the reviewed period despite the challenges presented by the COVID-19 outbreak and the nationwide lockdown.

Lastly, I also appreciate the leadership provided by the Minister of Higher Education, Training and Innovation, Honourable Dr Itah Kandjii-Murangi.

In conclusion, I wish to acknowledge the NQA Council for its outstanding leadership and unwavering commitment to a sustainable national qualifications framework and all the NQF stakeholders who are part of this great journey.



PROF. GILBERT LIKANDO
CHAIRPERSON NQA COUNCIL



MR. FRANZ GERTZE
CHIEF EXECUTIVE OFFICER - NQA

1.2 CHIEF EXECUTIVE OFFICER'S STATEMENT

This Annual Report is of particular significance as it accords the Secretariat the opportunity to report on the activities of the Authority during the COVID–19 pandemic. It allows the Secretariat to take a step back and look at the overall practical and financial health of the Authority through its audited Annual Financial Statement and Annual Plan for the year ended 31st March 2021.

The COVID–19 pandemic has had a significant impact on how society operates and on the conversation about how services should develop in the future. Education is no exception and the NQA has had to adapt and change. I am very proud to lead this Institution made up of dedicated, committed and resilient professionals who have risen to the challenges and opportunities that the pandemic has presented. We have found innovative ways to support staff and ensure they have the tools to enable them to complete their work, as well as give them access to resources for their own growth, health, and wellness.

The NQA was required to operate on a meagre budget as a result of the country's national budget having been transferred to the health sector to combat the pandemic. During this fiscal year, funds were shifted toward advancing technology to allow NQA employees to work remotely.

Performance overview

Due to the global lockdown, the NQA registered/re-registered 100 qualifications fewer during the year under review resulting in a 36% decrease. The NQA has a responsibility to ensure that qualifications continue to fulfil the requirements of subject breadth and depth. NQA accreditation regulates to maintain high standards, thus the NQA, as Namibia's national awarding body, continues to quality assure a wide range of qualifications in Vocational Education and Training Sector. These qualifications continue to be based on industry-devised standards, ensuring they deliver the skills our industries need.

NQA accreditation continues to carry out its responsibilities and activities as an enabling regulator. We provide appropriate specialist support, advice and guidance to our stakeholders. We strive to be an effective regulator operating in accordance with the Namibian Government's principles of better regulation to promote the delivery, development and quality assurance of accredited qualifications in Namibia. We also understand the benefits of continuous improvement across all aspects of our operations, systems and processes. Over the last year, we have made significant progress, in difficult and challenging times, through our development work and project group outputs.

Our achievements in the fiscal year 2020/2021 have been largely attributed through determination and innovation, which, in my opinion, will contribute to be the cornerstones of our expansion and prosperity. NQA is a customer-focused organisation as we strive to provide consumers with improved services by utilising technology to bring about innovations that are effective and scalable. Our aim is to use digital technology to transform our organisation to predicate interventions on improving the quality assurance and service offerings to address sectoral and national skills challenges.

It is clear that the NQA has genuinely embraced this transformational responsibility when considering our accomplishments during the past year in review. We will optimise our value to our stakeholders through the strategic use of purposeful and impactful communications. The NQA will continue to influence and contribute to good practice in quality assurance and qualifications by deepening our strategic relationships with partner institutions in Namibia and the world. Effective and meaningful engagement with audiences is critical to the success of any organisation and we are committed to improving our relationships with those we serve and those we work with, now and in the future. We will listen, use feedback and work together to build consensus and to deliver a sustainable national framework and quality qualifications for Namibia.

In conclusion, I wish to thank the Minister of Higher Education, Training and Innovation, Honourable Dr Itah Kandjii-Murangi for her support to the NQA and its work in advancing our NQF. I am also thankful to the members of the seventh NQA Council, under the leadership of Prof. Gilbert Likando as Chairperson of the Council, for their guidance, commitment and support. The exemplary manner in which they observed the distinction between governance oversight and operational management is critical for the efficient and effective functioning of NQA.

A handwritten signature in black ink, consisting of a stylized 'F' and 'G' followed by a long horizontal stroke and a diagonal line extending upwards to the right.

FRANZ GERTZE
CHIEF EXECUTIVE OFFICER

SECTION 2

NQA AT A GLANCE



2.1 Organisational Mandate

The NQA is mandated to exercise and perform its statutory powers, duties and functions in line with the Namibia Qualifications Authority Act (Act 29 of 1996) (hereinafter referred to as the NQA Act) as outlined in Section 3 (a)-(j) of the NQA Act, titled “Objects of NQA”. The NQA's objects are:

- a. Set up and administer a National Qualifications Framework (NQF);
- b. Be a forum for matters pertaining to qualifications;
- c. Set the occupational standards for any occupation, job, post, or position in any career structure;
- d. Set the curriculum standards required for achieving the occupational standards for a given occupation, job, post, or position in a career structure;
- e. Promote the development of – and analyse benchmarks of – acceptable performance norms for any occupation, job, post, or position;
- f. Accredite persons, institutions and organisations that provide education and courses of instruction or training as per the requirements stipulated in Section 13 of the NQA Act;
- g. Evaluate and recognise competencies learnt outside formal education;
- h. Establish facilities for the collection and dissemination of information in connection with matters pertaining to qualifications;
- i. Inquire into whether a particular qualification meets the national standards; and
- j. Advise any person, body, institution, organisation, or interest group on matters pertaining to qualifications and national standards for qualifications.

2.2 Strategic Themes

The NQA's current and future strategic objectives are well-defined in its 2019-2024 Strategic Plan, which essentially provides a roadmap towards achieving its goals. The Strategic Plan outlines four key strategic goals or “pillars of excellence” for the NQA, namely:

STRATEGIC THEME	OBJECTIVES
Education and Training Quality Assurance Systems	<ul style="list-style-type: none">• Enhance National Qualifications Framework.• Improve accreditation, audit and assessment processes.• Enhance integrity of qualifications evaluation.• Implement Standards Setting System.
Growth and Development	<ul style="list-style-type: none">• Mobilise financial resources.• Attract and retain competent staff.• Implement innovative business responsive ICT.
Governance	<ul style="list-style-type: none">• Enhance accountability and transparency.• Improve risk and compliance.• Enhance regulatory framework.
Stakeholder Relations	<ul style="list-style-type: none">• Manage stakeholder relations.

2.3 Vision

To be a globally reputable qualifications authority empowering people in Namibia.



2.4 Mission

To sustain a dynamic national framework that assures quality qualifications.



2.5 Values



CORE VALUE	BY THIS WE MEAN
Transparency	Be honest about what we do, how we do it and the challenges we face.
Integrity	Acting ethically, being honest and inspiring trust by saying what we mean, matching our behaviour to our words and taking responsibility for our actions.
Innovation	Striving to identify clients' needs, and through continual innovation, we challenge ourselves to meet those needs.
Accountability	Taking responsibility for our decisions and actions.
Excellence	We see excellence as a process of continuous improvement, exceeding or living up to our client's expectations.

2.6 Key Strategic Issues

STRATEGIC ISSUES	CLARIFICATION OF STRATEGIC INTENT
Strategic Collaboration	<ul style="list-style-type: none"> Enhance relationships through MoU's, benchmarking with other quality assurance bodies. Engage key stakeholders (customers). Provide and receive feedback from partners, including Government (in respect of funding and policies support). Market success stories (with stakeholders). Enhance image and reputation.
Education and training quality assurance	<ul style="list-style-type: none"> Register qualifications and unit standards as per NQF Regulations. Accredit and re-accredit training providers as per Accreditation Regulations. Implement the approved Standard Setting Policy and System. Develop regulations, implement and monitor Recognition of Prior Learning. Enhance integrity of qualifications evaluation.
Governance	<ul style="list-style-type: none"> Review Governing Act and regulations. Ensure compliance to statutory reporting requirements. NQA, NTA and NCHE to jointly look at the overlapping functions in their respective Acts. Make provision in the NQA Act for the criminalization of the production of forged documents. Implement and ensure compliance to Enterprise Risk Management System. Review policies.
Information and Communication Technology	<ul style="list-style-type: none"> Automation of Business Processes. Review of ICT Policies. Establishing of an Information Security Framework. Implement Business Continuity Plan. Implement IT Enterprise Hardware and Software Strategy. Introduce Data Validation Tools.
Human Resources	<ul style="list-style-type: none"> Implement Performance Management. Training and development of staff. Recruit competent staff to capacitate approved structure. Implement employer of choice strategies. Review HR Policies and Procedures. Implement Change Management Programmes. Timeous conclusion of annual wage negotiations.
Financial Resources	<ul style="list-style-type: none"> Seek approval from line Ministry and implement accreditation and evaluation fees. Explore alternative funding and cost saving initiatives.

SECTION 3

CORPORATE GOVERNANCE



3.1 Corporate Governance

3.1.1 Regulatory Framework

The NQA is a juristic person that has been established by the Namibia Qualifications Authority Act, 1996 (Act No. 29 of 1996) ("the NQA Act"), which principally regulates its affairs. In addition to the establishing Act, the NQA operates within the ambit of further applicable legislation, including the Public Enterprises Governance Act, 2019 (Act No. 1 of 2019).

As a cardinal tenet, the NQA subscribes to the Corporate Governance Code for Namibia (the NamCode), as well as the principles contained in the King IV Report on Corporate Governance, amongst which are accountability, transparency and integrity. Furthermore, the NQA is primed to implement the good practice directives as issued from time to time by the Ministry of Public Enterprises.

3.1.2 Governance Structure

NQA Council

The Council had been constituted, pursuant to the NQA Act and Public Enterprises Governance Act, 2019, to oversee the NQA's strategic direction and to ensure the execution of the NQA's statutory mandates. The Council comprises nine (9) Council Members of whom all are substantive members. It is steered by the Chairperson, Prof. Gilbert Likando, with the assistance of a Vice-Chairperson, Prof. Anicia Peters.

QUICK STATISTICS



3.1.3 Council Roles and Responsibilities

- Manage NQA affairs (Section 5(1) of the NQA Act);
- Determine NQA policies and procedures with regard to its objects; and
- Exercise general control over the performance of the NQA functions, the exercise of powers and the execution of duties.

3.1.4 Term of Office

The incumbent Council has been appointed for a period of six (6) months, commencing 5 December 2020 until 4 June 2021, after the previous Council's term ended on 4 December 2020.

NO	NAME OF MEMBER AND ALTERNATE	NAME OF ORGANISATION REPRESENTED
1.	Dr Alfred van Kent	Ministry of Higher Education, Training and Innovation
	Mr. Tuaunda Keeja (Alternate)	Ministry of Higher Education, Training and Innovation
2.	Prof. Kenneth Matengu	University of Namibia
	Prof. Anicia Peters (Vice-Chairperson) (Alternate)	University of Namibia
3.	Vacant	Namibia University of Science and Technology
	Vacant	Namibia University of Science and Technology
4.	Mr. Franz E. Gertze	Namibia Qualifications Authority
	Ms. Asnath Kaperu (Alternate)	Namibia Qualifications Authority
5.	Ms. Annely Haiphene	National Planning Commission
	Ms. Evelina Julius (Alternate)	National Planning Commission
6.	Mr. Percy W. Misika	Ministry of Agriculture, Water and Forestry
7.	Mr. Mbeuta Ua-Ndjarakana	Ministry of Information and Communication Technology
	Ms. Tjiuai Kaambo (Alternate)	Ministry of Information and Communication Technology
8.	Dr Moses Maurihungirire	Ministry of Fisheries and Marine Resources
	Ms. Hilaria Namoloh (Alternate)	Ministry of Fisheries and Marine Resources
9.	Mr. Ben T. Nangombe	Ministry of Health and Social Services
	Ms. Petronella Masabane (Alternate)	Ministry of Health and Social Services
10.	Mr. Issaskar V. K. Ndjoze	Ministry of Justice
	Ms. Gladice Pickering (Alternate)	Ministry of Justice
11.	Mr. Willem Goeiemann	Ministry of Works and Transport
12.	Ms. Aina Avafia	Namibia Employers' Federation
	Vacant (Alternate)	Namibia Employers' Federation
13.	Ms. Loide Shaanika	National Union of Namibian Workers
	Mr. Severin Tame (Alternate)	National Union of Namibian Workers
14.	Ms. Anke H. Halenke	Namibia Agricultural Union
	Dr Herbert P. Schneider (Alternate)	Namibia Agricultural Union
15.	Ms. Deseree K. Cloete	Namibia Chamber of Commerce and Industry
	Ms. Tuyeimo N. Petrus (Alternate)	Namibia Chamber of Commerce and Industry
16.	Ms Beverley S. Skrywer	Bankers Association of Namibia
	Ms Diana L. Mokhatu (Alternate)	Bankers Association of Namibia

Table 1: NQA Council Members appointed for the period: 5 December 2017 to 4 December 2020

NO	NAME OF MEMBER AND ALTERNATE	NAME OF ORGANISATION REPRESENTED
17.	Ms. Carlota N. David-Howoses	Chamber of Mines of Namibia
	Ms. Liezl Davies (Alternate)	Chamber of Mines of Namibia
18.	Ms. Hazel Milne	Federation of Namibian Tourism Associations
	Dr Erling Kavita (Alternate)	Federation of Namibian Tourism Associations
19.	Ms. Agnes Yeboah	Namibia Logistics Association
	Mr. Johannes S. Magongo (Alternate)	Namibia Logistics Association
20.	Ms. Desire Lottering	National Federation of People with Disabilities in Namibia
	Mr. Elia Shapwa (Alternate)	National Federation of People with Disabilities in Namibia
21.	Ms. Susan Ntema	Office of the Prime Minister
22.	Mr. Alfred Tjihambuma	Public Service Commission
	Ms. Inga Ndaningina (Alternate)	Public Service Commission
23.	Ms. Emma Kantema-Gaomas	Ministry of Sport, Youth and National Service
	Dr Inaani Kahikuata-Kariko (Alternate)	Ministry of Sport, Youth and National Service
24.	Ms. Lilia M. Shaningwa	Ministry of Education, Arts and Culture
	Dr Hertha Pomuti (Alternate)	Ministry of Education, Arts and Culture
25.	Ms. Penoshinge Shililifa	Ministry of Gender Equality and Child Welfare
	Mr. Develias Uaire-Ngatjisiue (Alternate)	Ministry of Gender Equality and Child Welfare
26.	Ms. Tuulikki Mwafufya-Shikongo	Ministry of Labour, Industrial Relations and Employment Creation
	Mr. Postrick Kapule (Alternate)	Ministry of Labour, Industrial Relations and Employment Creation
27.	Ms. Manda Bakkes	Namibia Council for Architects and Quantity Surveyors
28.	Dr Samuel John	Engineering Council of Namibia
	Prof. Frank P. L. Kavishe (Alternate)	Engineering Council of Namibia
29.	Prof. Gilbert Likando (Chairperson)	Namibia Training Authority
	Vacant (Alternate)	Namibia Training Authority
30.	Prof. Sam K. Amoo	Board for Legal Education
	Ms. Anne-Doris N. Hans-Kaumbi (Alternate)	Board for Legal Education
31.	Ms. Rosina Shuuya	Namibian Council for Professional Land Surveyors, Technical Surveyors and Survey Technicians
	Mr. Joseph C. Lewis (Alternate)	Namibian Council for Professional Land Surveyors, Technical Surveyors and Survey Technicians

Table 1: NQA Council Members appointed for the period: 5 December 2017 to 4 December 2020

NO.	NAME OF MEMBER
1.	Prof. Gilbert Likando (Chairperson)
2.	Prof. Anicia Peters (Vice-Chairperson)
3.	Ms. Lilia M. Shaningwa
4.	Ms Deseree K. Cloete
5.	Ms Beverley S. Skrywer
6.	Mr Alfred Tjihambuma
7.	Prof. Samuel John
8.	Mr Severin Tame
9.	Mr Franz E. Gertze

Table 2: NQA Council Members appointed for the period: 5 December 2020 to 4 June 2021

3.1.5 Council Remuneration

Council Members – who are not employed full-time by the State – receive sitting allowances and retainer fees under tier 1 classification of Public Enterprises in accordance with the provisions of the directives contained in Government Notice No. 174 of 12 August 2010 as amended. The total earnings for Council members vary according to movements, attendance of meetings, and membership of the various Committees of Council.

Total retainer fees (N\$)	Total number of members paid retainer fees	Total sitting allowance (N\$)	Total number of members paid sitting fees	Total earnings (N\$)	Total deductions: PAYE (N\$)
653,090.08	33	301,221.00	25	954,311.08	334,009.12

Table 3: NQA Council remuneration for the period 1 April 2020 to 31 March 2021

3.1.6 Achievements for the period 1 April 2020 to 31 March 2021

The NQA Council achieved the following milestones during the period of 1 April 2020 to 31 March 2021:

- Reviewed and approved the NQA's Annual Report for the Financial Year ended 31 March 2020;
- Reviewed and approved the NQA's 2020/2021 Budget;
- Reviewed and approved the NQA's Annual Business Plan for 2020/2021;
- Reviewed and approved the NQA's Strategic Plan and Scorecard; and
- Reviewed and approved various policies and guidelines.

Meeting	2020				2021			
Council	30 July	1 Oct	07 Oct	26 Nov	11 Feb	24 Feb	3 Mar	25 Mar
ExCom	9 July	10 Sep	05 Nov					
FinCom	7 Jul	13 Aug	22 Oct					
HRCOM	10 Jun	12 Aug	14 Oct					
RACOM	8 Jul	15 Jul	9 Sep	4 Nov	18 Mar			
AAACOM	18 Jun	20 Aug	26 Oct		4 Mar			
QCOM	17 Jun	19 Aug	21 Oct		22 Feb	3 Mar		
HRFCOM					17 Mar			

Table 4: NQA Council and Committee meetings held for the period 1 April 2020 to 31 March 2021

3.1.7 Committees of the NQA Council

The Council is empowered by Section 9 of the NQA Act to establish committees to advise and assist on matters. The Council may delegate or assign duties to the committees in accordance with Section 15 of the NQA Act. Currently, the Council had established – and was assisted by the following six (6) technical committees until 4 December 2020:

1. Executive Committee;
2. Finance Committee;
3. Human Resources Committee;
4. Accreditation, Assessment, and Audit Committee;
5. Qualifications Committee; and
6. Risk and Audit Committee.

The Executive Committee was dissolved on 11 February 2021 and the Human Resources and Finance Committees were combined.

3.1.8 Executive Committee (ExCom) Members until 4 December 2020

1. Prof. Gilbert Likando (Chairperson)
2. Prof. Anicia Peters
3. Ms. Deseree Cloete
4. Ms. Beverley Skrywer
5. Ms. Carlota David-Howoses
6. Ms. Lilia Shaningwa
7. Mr. Alfred Tjihambuma

Roles and Responsibilities

The purpose of the Executive Committee is to provide strategic leadership, management, supervision, and direction in relation to the execution and performance of the NQA's functions. ExCom's responsibilities, amongst other delegated authority, are to:

- a) monitor compliance with annual and other performance objectives;
- b) identify, formulate and prioritise strategic issues, and to chart strategic directions for management and staff action;
- c) oversee stakeholder relationships management, and manage the NQA's reputation in conjunction with the Council and the Secretariat; and
- d) exercise and execute authority as assigned and delegated by Council.

3.1.9 Finance Committee (FinCom) Members until 4 December 2020

1. Ms. Deseree Cloete (Chairperson)
2. Dr Moses Maurihungirire
3. Ms. Diana Mokhatu
4. Ms. Gladice Pickering

Roles and Responsibilities

FinCom's responsibilities, amongst other delegated authority, and in line with the NQA's relevant policies, are to:

- a) oversee the submission of reports to the Council on all the NQA's financial activities;
- b) review and approve the annual budget to be provided to the portfolio Ministry; and
- c) ensure that the Council fulfils its financial accountability and oversight responsibilities.

3.1.10 Human Resources Committee (HRCCom) Members until 4 December 2020

1. Ms. Beverley Skrywer (Chairperson)
2. Ms. Susan Ntema
3. Ms. Aina Avafia
4. Ms. Tuulikki Mwafufya-Shikongo
5. Mr. Severin Tame

Roles and Responsibilities

HRCCom's responsibilities, amongst other delegated authority, and in line with the NQA's relevant policies, are to:

- a) ensure that the NQA has appropriate human resources policies, and recommend related policies and procedures regarding human resources;
- b) ensure that the NQA has a sound plan for executive management succession;
- c) advise on disciplinary matters, recruitment and selection, union negotiations, and relevant legislation;
- d) ensure organisational development through the NQA's annual training needs analysis, and advise on the execution of its Training Plan; and to
- e) ensure and report on the progress of Performance Management.

3.1.11 Human Resources and Finance Committee (HRFCCom) Members from 11 February 2021

1. Ms. Deseree Cloete (Chairperson)
2. Ms. Beverley Skrywer
3. Mr. Severin Tame

Roles and Responsibilities

HRFCCom's responsibilities, amongst other delegated authority, and in line with the NQA's relevant policies, are to:

- a) ensure that the NQA has appropriate human resources policies, and recommend related policies and procedures regarding human resources;
- b) ensure that the NQA has a sound plan for executive management succession;
- c) advise on disciplinary matters, recruitment and selection, union negotiations, and relevant legislation;
- d) ensure organisational development through the NQA's annual training needs analysis, and advise on the execution of its Training Plan;
- e) ensure and report on the progress of Performance Management;
- f) oversee the submission of reports to the Council on all the NQA's financial activities;
- g) review and approve the annual budget to be provided to the portfolio Ministry; and
- h) ensure that the Council fulfils its financial accountability and oversight responsibilities.

3.1.12 Accreditation, Assessment and Audit Committee (AAACCom) Members until 4 December 2020

1. Ms. Lilia Shaningwa (Chairperson)
2. Dr Ngpathimo Kadhila
3. Ms. Carlota David-Howoses
4. Ms. Anke Halenke
5. Ms. Anne-Doris Hans-Kaumbi

3.1.13 Accreditation, Assessment and Audit Committee (AAACom) Members from 11 February 2021

1. Ms. Lilia M. Shaningwa (Chairperson)
2. Prof. Anicia Peters
3. Dr Samuel John

Roles and Responsibilities

The primary responsibility of AAACom is to assist the Council in the effective discharge of its responsibilities for accreditation and related matters, and compliance with regulations for accreditation. The functions of AAACom are to:

- a) consider applications for accreditation, re-accreditation and/or expansion of scope of accreditation, and to make appropriate recommendations of such applications, including the imposition of any requisite conditions;
- b) consider matters incidental to the accreditation, re-accreditation and/or expansion of the scope of accreditation, without limitation to auditing and assessments functions;
- c) make appropriate recommendations to the Council on any area within the ambit of its Terms of Reference, where action or improvement is required; and to
- d) undertake any other duties as directed by Council.

3.1.14 Qualifications Committee (QCom) Members until 4 December 2020

1. Mr. Alfred Tjihambuma (Chairperson)
2. Dr Samuel John
3. Ms. Hazel Milne
4. Ms. Evelina Julius
5. Ms. Agnes Yeboah

3.1.15 Qualifications Committee (QCom) Members from 11 February 2021

1. Mr. Alfred Tjihambuma (Chairperson)
2. Ms. Beverley Skrywer
3. Dr Samuel John

Roles and Responsibilities

QCom's responsibilities, amongst other delegated authority, and in line with the NQA's relevant policies, are to:

- a) consider and make appropriate recommendations to Council concerning the applications for the registration of qualifications, unit standards, and unit standard-based qualifications on the National Qualifications Framework (NQF);
- b) consider matters incidental to the registration of qualifications, unit standards, and unit standard-based qualifications on the NQF;
- c) consider matters incidental to the evaluation of qualifications, and make appropriate recommendations to the Council for a decision; and to
- d) exercise and execute further authority as assigned or delegated by the Council.

3.1.16 Risk and Audit Committee (RACom) Members until 4 December 2020

1. Ms. Carlota David-Howoses (Chairperson)
2. Ms. Aina Avafia
3. Ms. Deseree Cloete
4. Ms. Manda Bakkes
5. Ms. Emma Kantema-Gaomas

3.1.17 Risk and Audit Committee (RACom) Members from 11 February 2021

1. Prof. Anicia Peters (Chairperson)
2. Ms. Deseree Cloete
3. Prof. Gilbert Likando

Roles and Responsibilities

RACom's responsibilities, amongst other delegated authority, and in line with the NQA's relevant policies, are to:

- a) consider and pass recommendations on any matter related to risk and the auditing of finances, information technology, financial controls and management, internal audit, and incidental affairs of the NQA; and
- b) review and approve the NQA annual financial statements audit.

3.1.18 Compliance Statement

The Members of the NQA Council ensure compliance with all relevant legislation and regulations, and the Council is satisfied that the NQA has materially complied with all these laws and regulations for the past year in terms of the composition of Council and its Committees, properly constituted Council and Committee meetings, satisfactory meeting attendance of Council Members, and the decision-making process of Council.

3.2 Secretariat

Section 10(1) of the NQA Act states that the Council shall, on the recommendation of a selection committee established by the Council, and with the consensus of the Minister, appoint, on such conditions of employment, privileges and period of office as it may determine, a suitably qualified and experienced person as Director of the NQA, who shall be the Chief Executive Officer, and a suitably qualified and experienced person as Deputy Director of the NQA as Deputy Chief Executive Officer.

The Chief Executive Officer is responsible for ensuring the aligned development of human, financial and infrastructural resources to support the achievements of organisational objectives through effective leadership and governance.

The Secretariat facilitates informed decision-making and good governance through the organisation, management and dissemination of high-quality information to the Office of the Chief Executive Officer, the NQA Council, and its committees.

Figure 1 illustrates the composition of the NQA Secretariat, which is composed of the CEO's Office and three other departments, each led by a Head.

3.2.1 Management Organogram

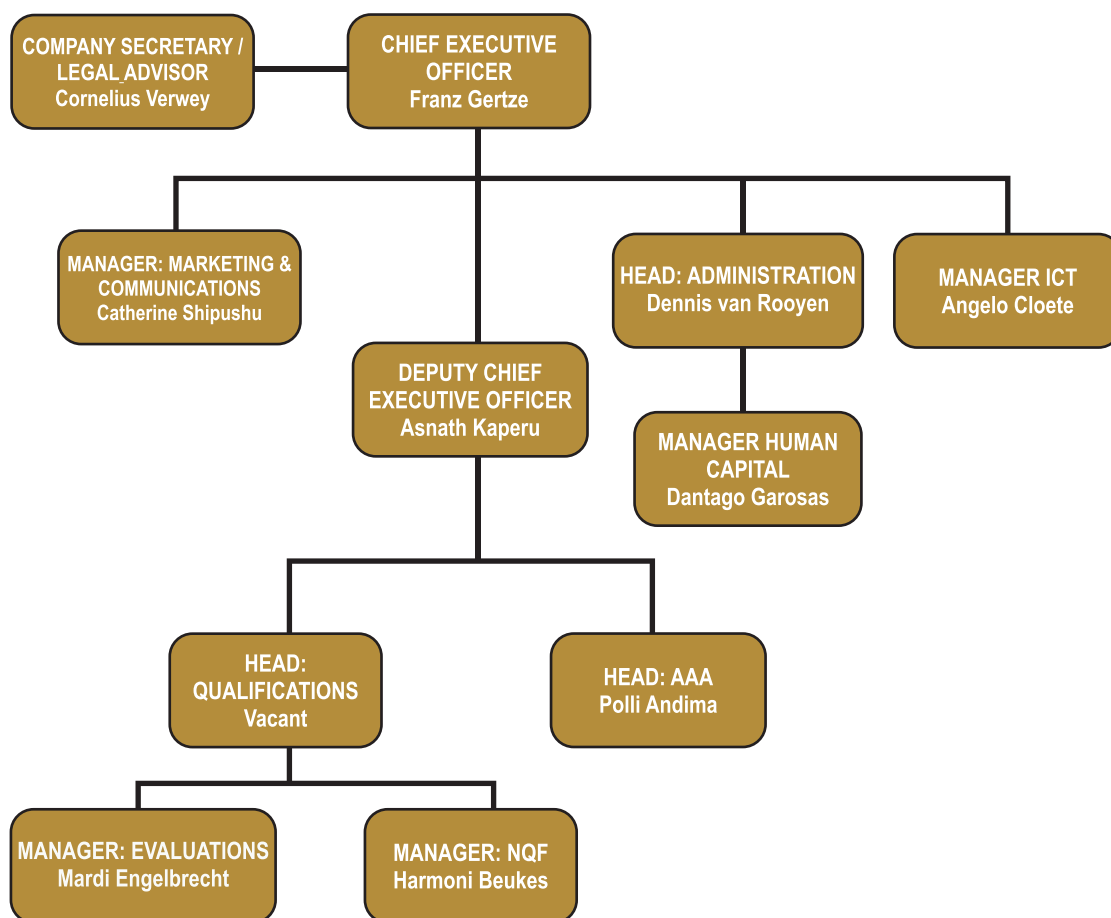


Figure 1: NQA Management Structure

3.3 Executive Management Team



Mr. Franz Gertze
Chief Executive Officer



Mrs. Asnath K. Kaperu
Deputy
Chief Executive Officer



Mr. Dennis Van Rooyen
Head: Administration
(Retired: February 2021)



Mr. Polli Andima
Head: Accreditation, Audit
and Assessment
(Resigned: March 2021)

SECTION 4

PERFORMANCE OVERVIEW



4.1 Qualifications

The Namibia Qualifications Authority (NQA) is mandated by the NQA Act amongst others “to set up and administer the National Qualifications Framework (NQF); to inquire into whether any particular qualification meets national standards and to advise any person, body, institution, organisation or interest group on matters pertaining to qualifications and national standards for qualifications”.

The year 2020 has made an indelible mark on the human race and has brought to the forefront the need for equality. One of the principles underpinning the post independent era of education in Namibia has been equitable access to education. Given the inequalities that exist in our societies today, there is a definite need for education to be at the forefront. Education can be the greatest equaliser however this is dependent on a very critical variable that is the stability of the labour market.

Developing countries often face two well-known structural problems: high youth unemployment and high inequality. In recent years, policymakers have increased the share of government spending on education with the aim to address high youth unemployment and high inequality in Namibia. Projections indicate that the global labour market will face continued disequilibrium. One can relate to this projection as it seems that although the Governments prioritize education it is often done at the expense of other social needs such as decent housing and basic water and sanitation infrastructure, etc. as experienced and recorded during the pandemic. Industries ever so often emphasise the need for an educated workforce but we forget that education alone cannot bring about progress. The NQA ensures through the registration of qualifications and unit standards on the NQF and the Accreditation of Education and Training providers that the quality as per agreed standards is upheld and the education and training taking place in our system is fit for purpose and is relevant to the needs of industry. Industry endorsement is a requirement and every NQF registered award is supported and follows industry engagement.

The NQA through its statutory mandate to set the standards for different types of qualifications within the system had to ensure that the technical functions remained operational and available to the general public.

4.1.1 NQF Development and Implementation

During the year under review, through the NQF registration processes, a total of 175 qualifications were finalised. These registrations were in eleven of the twelve approved fields of learning. There were no new registration or re-registration in the field of Human and Social Studies. The Services and Life Sciences field is the leading field with 39 qualifications (22%) registered and re-registered, closely followed by the Manufacturing, Engineering and Technology field with 32 (18%) qualifications. The third field was Business, Commerce and Management Studies which stood at 21 (12%) qualifications. 83 (48%) qualifications contributes to the remaining registrations.

Looking at a year-on-year comparison with the previous financial period, the NQA registered and re-registered 100 qualifications less during this year under review, which represents a 36% reduction.

It is evident that even during the Covid-19 pandemic the NQF system continued to be populated as the need for review and other new programmes remained.

Conversely, the identified mismatch between the available skill set and the demand for skills remains a challenge. It is evident that this perception is greatly influenced by the current jobs available in the market. There is a perception that there are too many graduates in education in specific fields such as education, however, during the pandemic it came to light that many schools seem to have very crowded spaces and that the teacher learner ratio is still not at the level it should be.

This can be ascribed to the many resource challenges developing countries are faced with but it also contests the idea that there is indeed oversupply. It is important to note that the environment also plays a critical role in impacting variables during studies or surveys and this seem to be what is not also being carefully considered in current data collection exercises.

During the period under review, the NQA registered and re-registered 517 unit standards in the Vocational Education and Training sector. In this regard, the new unit standards registered on the NQF were in the fields of Agriculture and Nature Conservation, Manufacturing, Engineering and Technology and the Physical Planning and Construction field as the leading three fields.

In addition, the Information Communication and Technology subfield filed new domains and submissions for review, and the following domains were registered: Broadcasting, Telecommunication and Wireless Technology, Networking, Web Development, and Computer System Support and finally in Information and Communication Technology-Foundation. A new subfield of Transport, Operations and Logistics unit standards was approved with the domains for Freight handling, forwarding and coordination. This is an exciting development for the industry of logistics, as the logistics and transport industry is one of the key drivers of development in any economy.

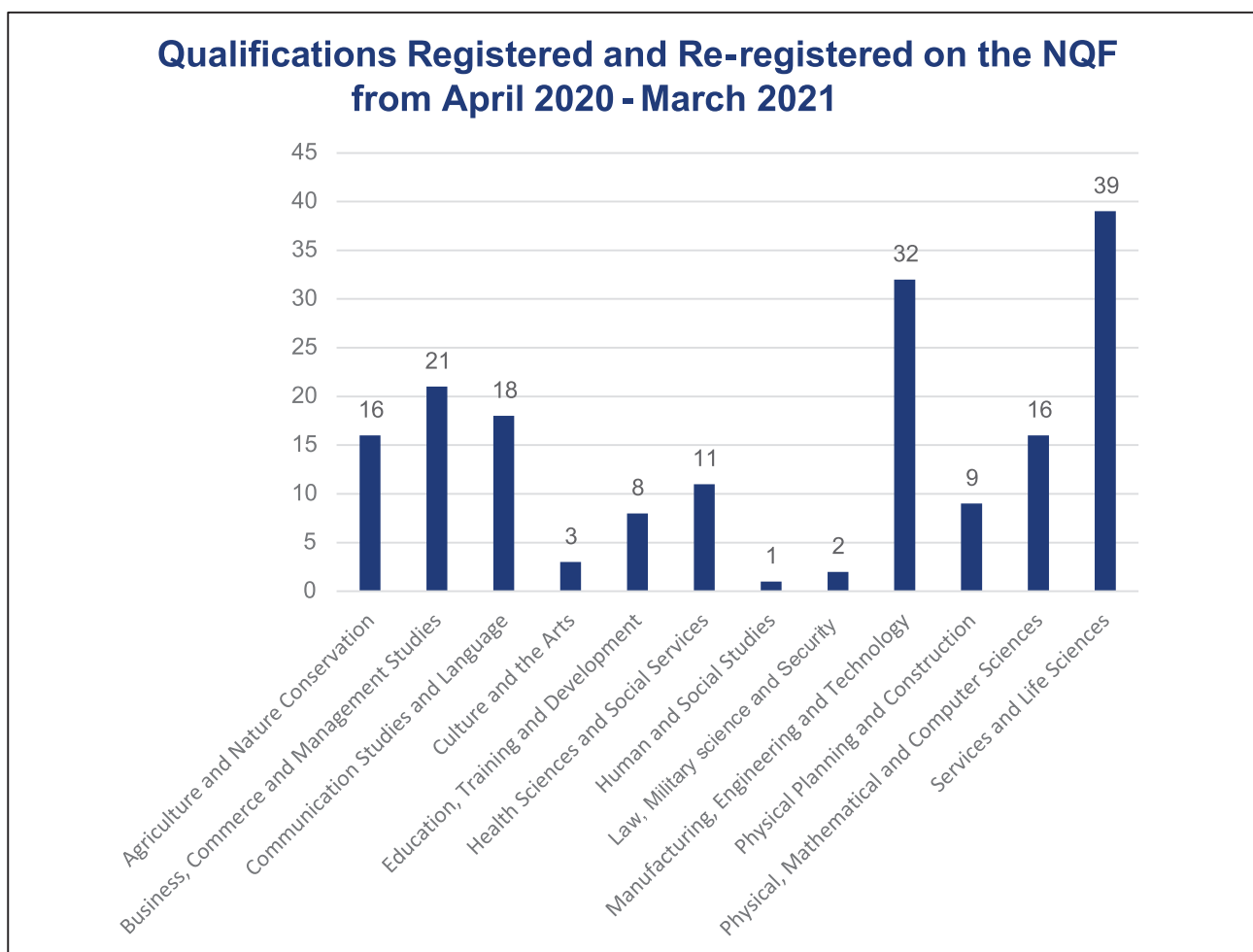


Figure 2: NQF Registered and Re-registered Qualifications

Unit Standards registered and re-registered on the NQF from April 2020 till March 2021

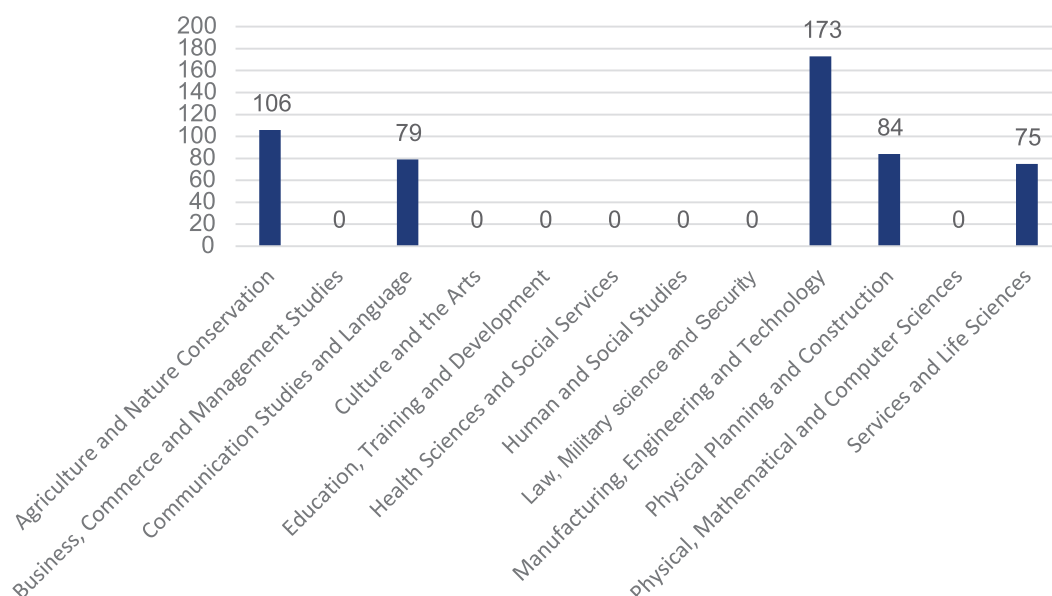
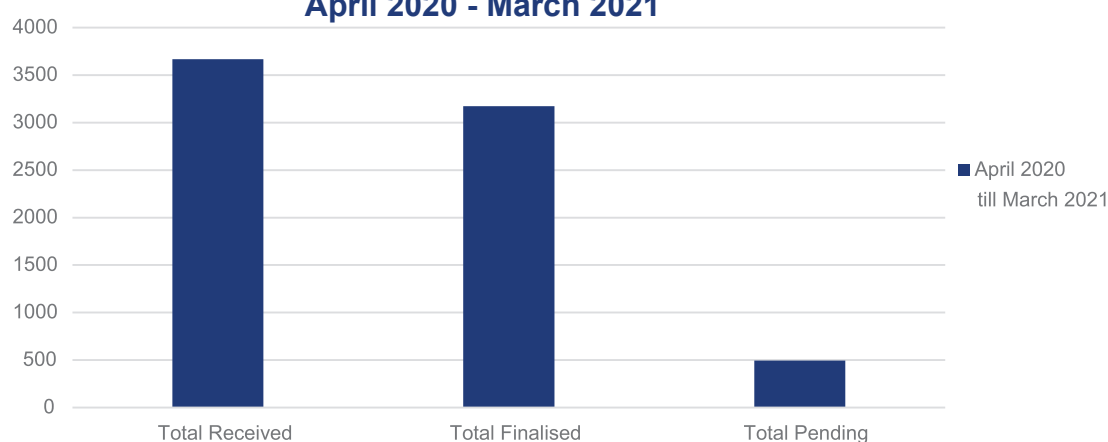


Figure 3: Unit Standards Registered and Re-Registered on the NQF

4.1.2 Evaluation of Qualifications

The Evaluations Section received and processed a total of 3669 applications. “Applications processed” means that all received applications were aligned against the requirements of the Regulations Relating to the Evaluations of Qualifications. Of the 3669 applications processed, 3174 applications were finalised, while 495 applications are still pending, due to outstanding documents and verification information by the awarding bodies. Each of the 3174 applications finalised contained an average of two qualifications. The average turnaround time for a complete application is 20 working days, which is longer than the target of 15 working days, due primarily to the fact that the evaluation process is still manual and the lockdowns imposed on account of Covid-19.

Evaluation of Applications received April 2020 - March 2021

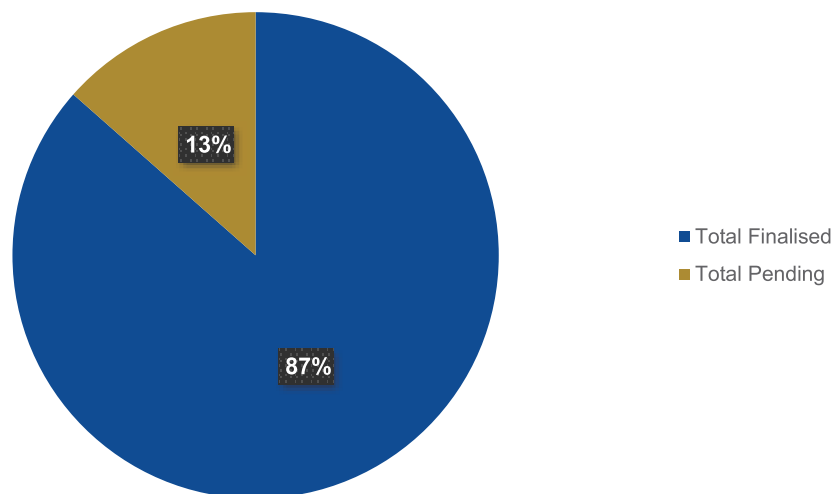


Total Received: 3669 | Total Finalised: 3174 | Total Pending: 495

NOTE: Pending involves verification information outstanding

Figure 4(a): Statistics of evaluation applications received during 2020/2021

Applications for evaluation: April 2020 - March 2021



Total Received: 3669 | Total Finalised: 3174 | Total Pending: 495

NOTE: Pending involves verification information outstanding

Figure 4(b): Statistics of evaluation applications received during 2020/2021

The total number of 3174 applications finalised also includes 315 negative evaluation outcomes and 54 appeal applications. A negative evaluation outcome is issued in a number of instances, including when the accreditation status of the awarding institution and/or the quality assurance status of the qualification in the country of origin could not be verified.

An appeal is lodged by an applicant who is aggrieved by the NQA decision, based on any of the grounds that: (a) the applicant has been denied the right to be informed of the evaluation processes and requirements; (b) the evaluation outcome appears to be inconsistent with evaluation reports provided for the same qualification; (c) evaluation procedures appear to have not been applied, or have been applied inconsistently. If the grounds for an appeal are complied with, a re-evaluation shall be undertaken by an evaluator who has not undertaken the first evaluation, and shall recommend to the Council that the evaluation report be sustained or re-issued in a revised form. The figure below indicates the number of negative outcomes and appeals as explained.

Appeal applications, negative evaluation reports and fraudulent qualification received

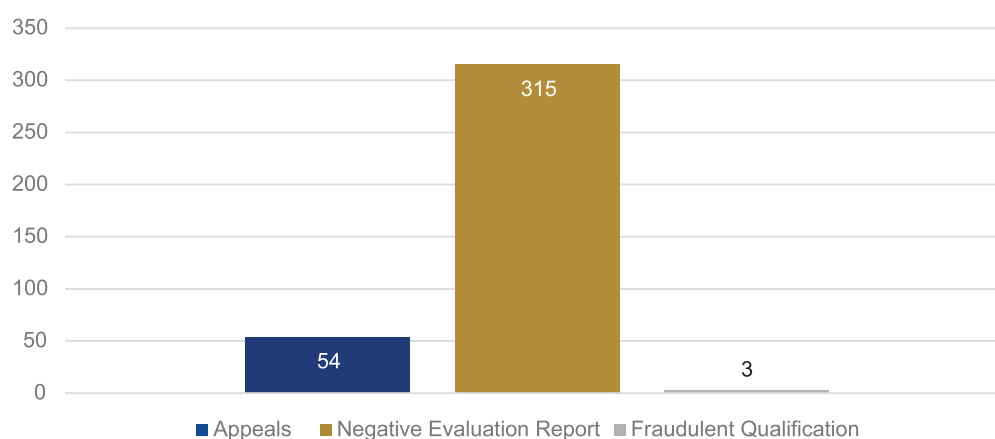


Figure 5: Statistics of negative outcomes, appeals and fraudulent qualifications finalised during 2020/2021

- Fraudulent qualifications received for the period between 2020 and 2021 stands on 3
- Appeal applications for the period between 2020 and 2021 stands on 54
- Negative Reports issued for the period between 2020 and 2021 stands on 315

The total number of qualifications received is less than the 7,000 projected for the year under review. This may be attributed to the fact that the evaluation of qualification is still one on a voluntary basis in Namibia. Additionally, during the hard lockdown on account of COVID-19, no new applications were received and verifications authentication could also not be done.

Currently, the evaluation of qualifications is conducted at no cost to the applicant. The NQA's request to commence with charging of fees for the evaluation of qualifications was rejected.

4.1.3 Career Advisory Service

In terms of the performance of the Career Advisory Service function, there was a slight reduction in the requests for confirmation of accreditation status during the period under review. This may be ascribed to the fact that the majority of institutions transitioned to online learning, and this resulted in a number of students not enrolling or opting to delay enrolment. A slight increase could be noted towards the second half of the year after the countries opened up borders.

A total of 1485 requests for Accreditation status of an Institution were processed, less than the 1799 processed during the previous year. This represents a 17% decrease. The top study destinations based on these applications included South Africa, Namibia, Zambia, the United Kingdom and the United States of America (USA), which replaced China on the list. This time around. Another development is that Namibian enquiries were now in the second place. This is noteworthy as it seems to be a direct result of the closure of borders due to the COVID-19 pandemic which forced Namibian students to consider studying at local institutions. The top three institutions of interest were Stadio in SA, I-Care in Namibia (Nursing training) and Unicaf University in Zambia. These are leading distance education providers, with the exception of I-Care in Namibia and thus do not require students to travel outside of Namibia.

The NQA publishes a list of all accredited Namibian institutions on its website, which may also be used to verify the status of Namibian institutions. The written confirmation of the accreditation status is often required for funding purposes. The NQA offers this advisory service at no cost to applicants, and based on the findings or expressions made by recognised quality assurance bodies in the countries of origin. It is therefore critical that the right information is presented when requesting for advice so as to enable the NQA to guide properly. The NQA always advise that other relevant stakeholders be consulted such as the professional and other regulatory bodies. This is imperative as professional recognition and registration requires a different set of legislative criteria to be applied for purposes of registration to practice the profession.

Request for accreditation status of institution statistics: April 2020 - March 2021

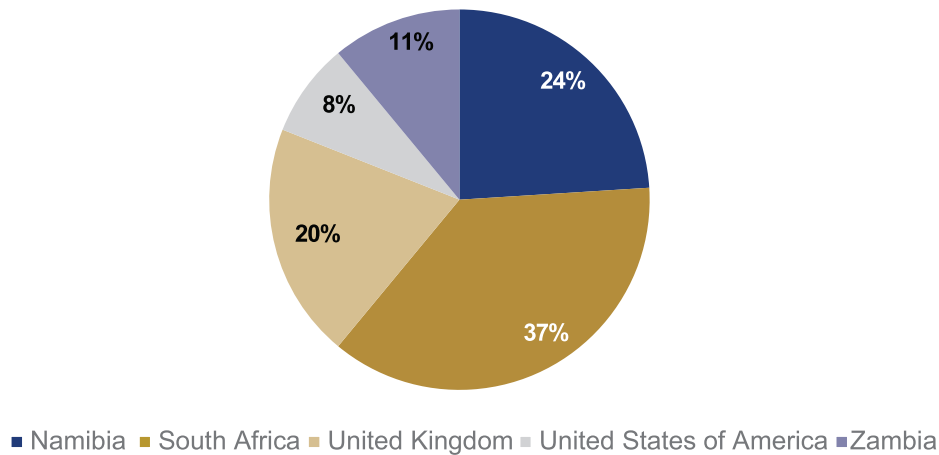


Figure 6: Top 5 Countries inquired about by Namibian students

Request for accreditation status of institution statistics April 2020 - March 2021

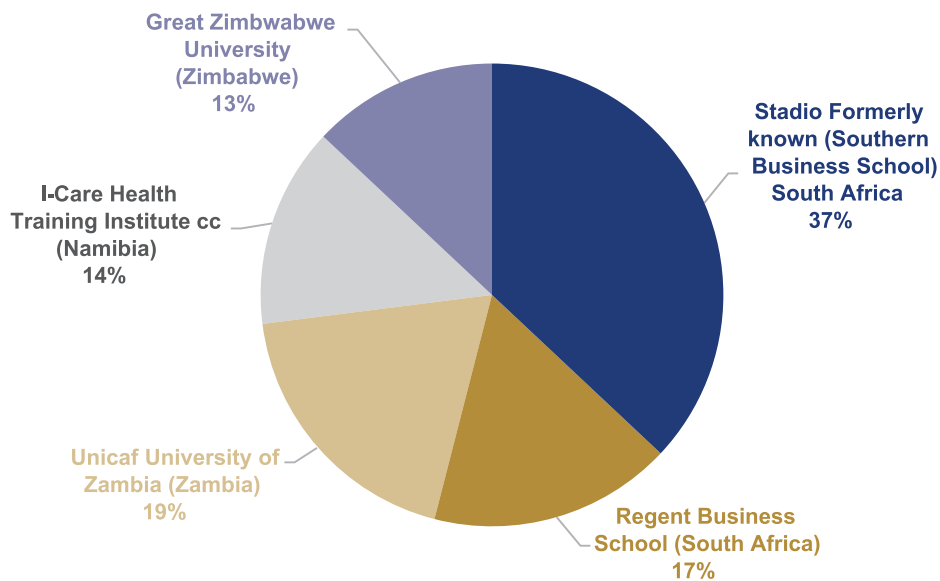


Figure 7: Top 5 foreign institutions for which accreditation status enquiries were made during the period under review

4.1.4 The National Qualifications Framework Information Management System (NQFIMS)

The development of the National Qualifications Framework Information Management System (NQFIMS) has been completed and the project to populate the system with data kicked off in November 2020. As at 31 March 2021, the project team have captured records dating back to as far as 200 including all record for the period 2019/2020 of all NQF registered qualifications and unit standards and the details of the accredited provider institutions. This represents 95% of all the data to be captured on the system.

4.1.5 Standard Setting for Higher Education Project

The NQA have amongst its objectives been mandated to set occupational standards. The NQF Regulations have defined the standards for different types of qualifications such as Certificate, Diploma and Degree types of qualifications. However, although these standards are available and in use there is still a need for better coherence between the world of work and the world of training. This draft is inclusive of the requirements for qualification standards setting in Higher Education. The aim is to provide an operational and guiding document for coordinating the setting of Standards for Qualification in Higher Education.

4.1.6 Achievements

It is noted that all applications received by the Qualifications Department during the reporting period were processed. The completion of the development of the NQFIMS project and the draft standard setting policy was approved as guidelines, can be noted amongst the department's achievements.

4.1.7 Challenges

The evaluation of qualifications and NQF registration processes are still manual processes. This continues to present challenges in terms of turnaround times, consequently impacting customer service.

Moreover, the verification process continues to be a challenge, as responses to requested information from international institutions and agencies are not always timely. This setback negatively impacts clients, as an evaluation outcome cannot be issued without the verification. Human resources remains a challenge as the department still needs to fill some vacancies in order to carry out our mandate effectively and efficiently. As such, capacity and skills building remain a challenge.

4.1.9 Looking ahead

The NQA's Qualifications department aims to reinforce the relationship with its stakeholders at various levels, and build and strengthen capacity where needed, while striving for improved ways to serve our customers.

4.2 Accreditation, Audit and Assessment

4.2.1 Overview of the Department

The NQA has a statutory responsibility of safeguarding the integrity of the Namibian education system through the programme of quality assurance. Through its accreditation function, the NQA accredits training providers in accordance with the provisions of the NQA Act and the Accreditation Regulations. The accreditation function falls under the Accreditation, Audit and Assessment Department (AAA). The department is accountable to the AAA Committee of the NQA Council.

The NQA's approach towards accreditation is one based on partnership, fairness and transparency. It is further designed to support education and training providers at all stages in the delivery of quality assured qualifications. The process begins with the granting of accreditation, which ensures that institutions have all the required systems and processes in place. Subsequently, the process continues through monitoring and auditing. Auditing is a critical part of quality assurance which ensures consistent compliance to accreditation requirements by education and training providers.

4.2.2 Key Activities undertaken against Operational Targets in the Annual Business Plan

For the period under review, the AAA Department adopted the following strategic objectives as defined in the Annual Business Plan, namely:

- a. Ensure the accreditation, re-accreditation and expansion of education and training providers and programmes;
- b. Ensure the implementation of Recognition of Prior Learning (RPL) framework.
- c. Ensure the monitoring is taking place and compliance is fulfilled by the training provider.

4.2.2.1 Objective I: Accreditation, Re-accreditation and Expansion of Education and Training Providers and Qualifications

For the period under review, the target was to submit thirty (30) applications for consideration by the NQA Council for accreditation, re-accreditation, and expansion by the end of the financial year.

In this regard, a total of 57 applications for accreditation, re-accreditation and expansion of scope were administered. This figure also includes applications submitted in the previous financial year but could only be administered during period under review. Out of the 57 applications, 32 were considered by the NQA Council while 2 were referred back to the applicants to provide additional information and clarity on outstanding matters. The remaining 23 applications were not finalized for Council consideration and will stand over until the 2021/2022 financial year.

About 32 applications were considered by the NQA Council whereby 28 of these applications were granted accreditation, re-accreditation and expansion of scope with conditions. Four (4) applicants were not granted accreditation due to divergent reasons including but not limited to lack of capacity, lack of appropriate quality management systems in place, poorly designed curricula, unsatisfactory teaching and learning facilities, and inappropriate qualifications of teaching staff.

Type of Application	Number of Applications	NQA Council Decision	
Accreditation	23	5	4
Expansion of Scope/Site	15	10	0
Re-accreditation	19	13	0
Total	57	28	4

Table 5: Applications considered by the NQA Council during 2020/2021

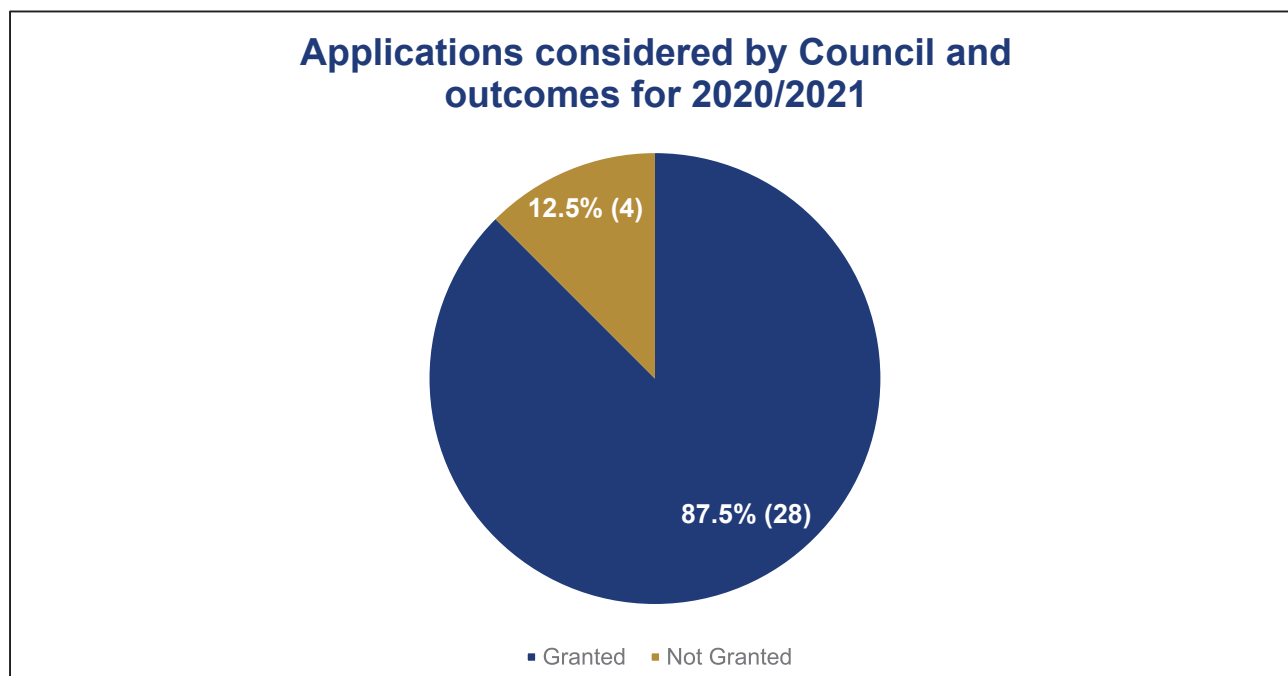


Figure 8: Outcomes of applications considered by the NQA Council during 2020/2021

The number of applications considered by the NQA Council over the last three years are more or less the same – 32 during 2017/2018; 30 during 2018/2019 and 35 during 2019/2020.

Type of Application	NQA Council Decision 2018/2019			NQA Council Decision 2019/2020			NQA Council Decision 2020/2021		
	Granted	Not Granted	Referred Back	Granted	Not Granted	Referred Back	Granted	Not Granted	Referred Back
Accreditation	6	6	0	4	4	1	5	4	2
Audit (Re-accreditation)	13	1	1	9	0	0	10	0	0
Expansion	1	1	1	8	1	0	13	0	0
Total	20	8	2	21	5	1	28	4	2

Table 6: Breakdown of Council decisions over the last three (3) Financial Years

Based on the statistics above, the number of applicants granted accreditation during the financial period 2020/2021 compared to the previous financial period has shown a slight improvement. This may be attributed impactful awareness and comprehensions value in acquiring accreditation status in the regulated sector. Based on this assumption, the NQA has noted that training providers are responding positively.

a) Accredited Providers in Technical Vocational Education and Training (TVET) compared to Accredited Providers in Higher Education (HE) during 2020/21

By 31 March 2021, there were a total of 59 accredited institutions operating in Namibia. Out the total accredited institutions 39 are in Technical Vocational Education and Training (TVET) category. Essentially, this means that that the TVET sector makes up 66.1 % of all accredited providers in Namibia compared 33.9% of the Higher Education (HE). For the financial period under review, the distribution of accredited training providers is as follow:

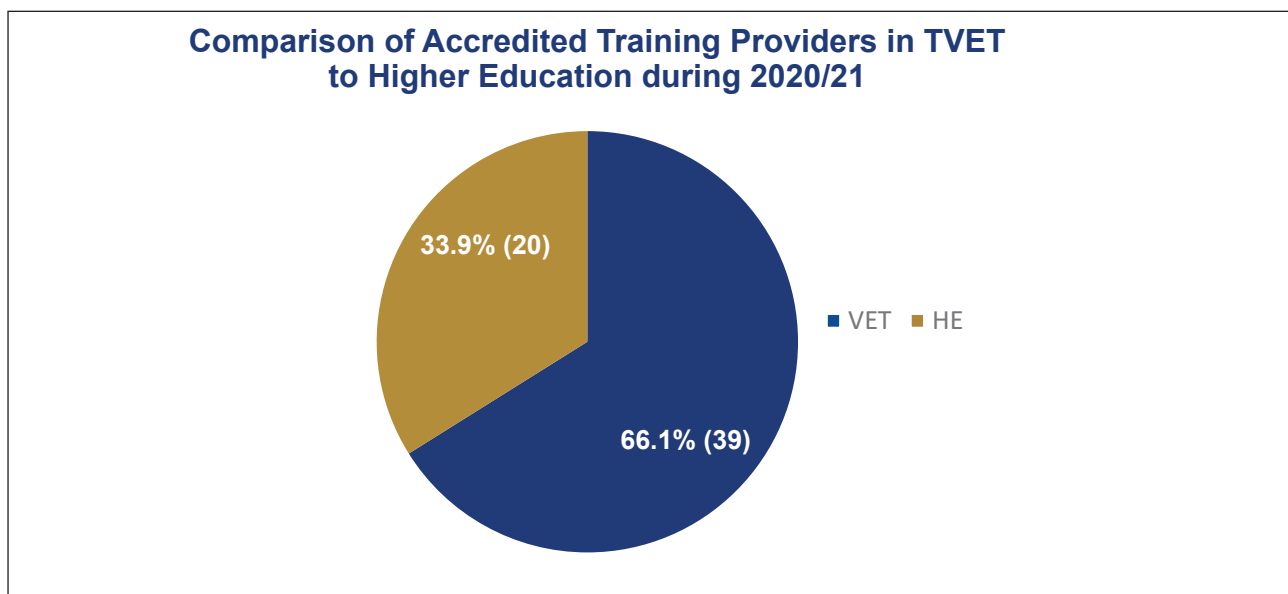


Figure 9: Comparison of Accredited Training Providers in TVET to Higher Education during 2020/21

b) Comparison of accredited Private Providers to Public Providers

Figure 10 below indicates the number of accredited private providers compared to the number of accredited public providers as at 31 March 2021. The comparison record indicates that there are more accredited private providers in comparison to the public providers.

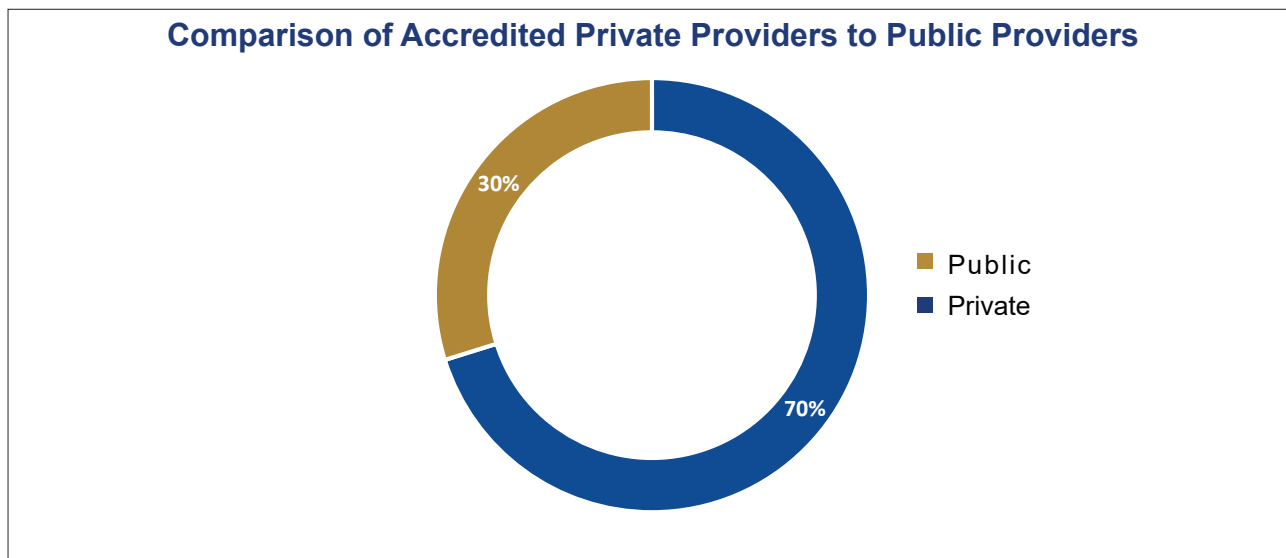


Figure 10: Comparison of Accredited Private Providers to Public Providers

c) Qualifications accredited during 2020/21

During the 2020/2021 financial year, the NQA Council has accredited 32 providers to offer 204 qualifications, compared to 176 in the previous financial year, which translates to a 15.9 % increase. This increase could be attributed to new applications for accreditation as well as application from accredited providers for expansion of scope during the period under review.

Figure 11 below illustrates a breakdown of the number of qualifications accredited per National Qualifications Framework (NQF) level for the 2020/2021 financial year.

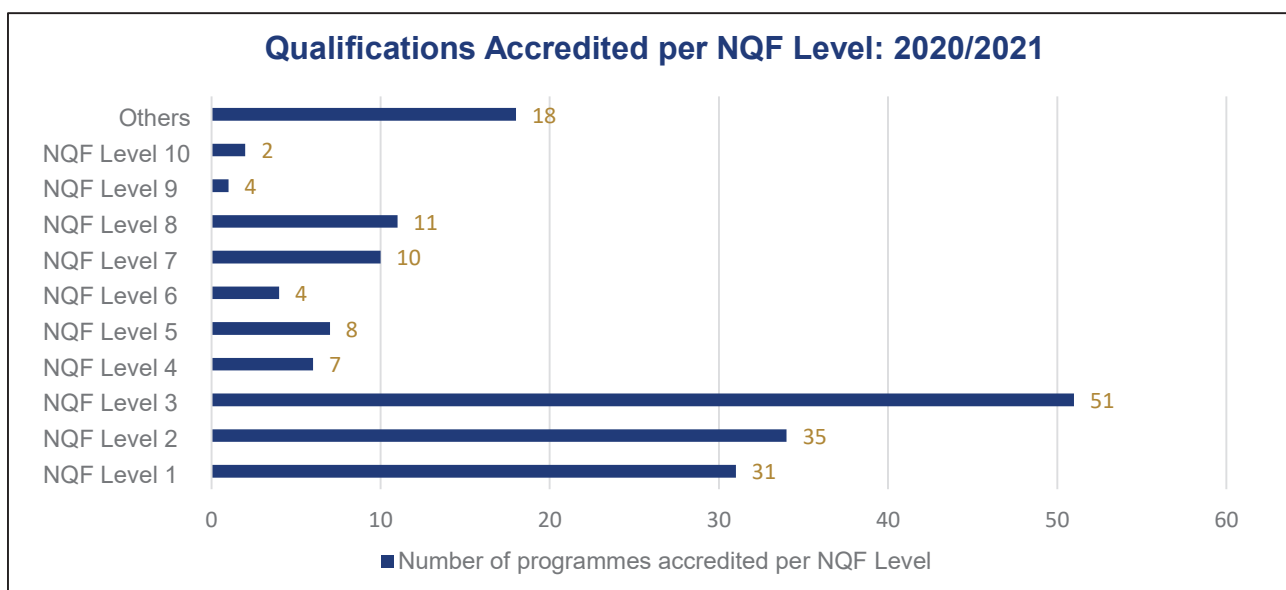


Figure 11: Qualifications accredited per NQF level

The number of qualifications accredited per field of study is illustrated in Figure 5 below. The statistical analysis indicates that 27% of the qualifications accredited fall under the Business, Commerce and Management Science field of study. Other fields of study that have recorded high numbers are Physical Science and Mathematics at 24.7% and Manufacturing and Engineering at 23.6%.

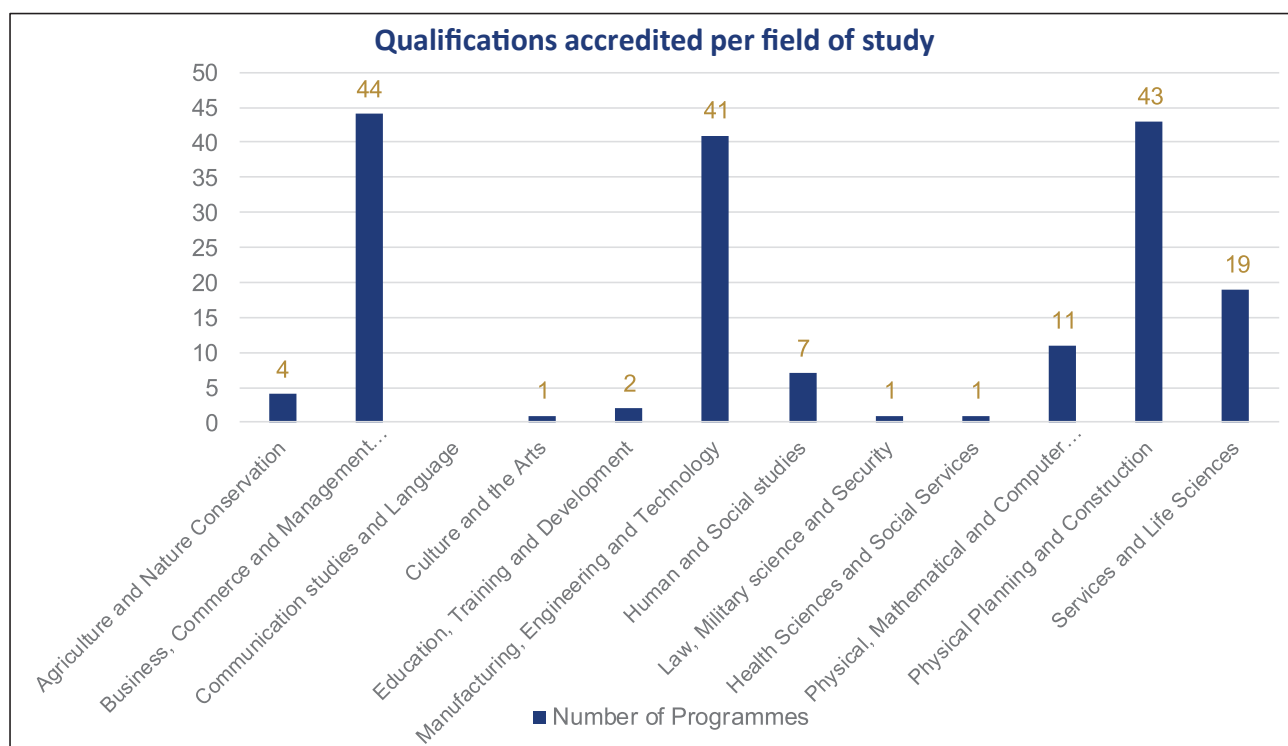


Figure 12: Qualifications accredited per field of study

d) Subject Matter Experts (SMEs)

The NQA in line with the regulation for accreditation (Government Notice: No 124 (2006): Regulations of the Accredited Persons, Institutions or Organisations) and to ensure the standards when conducting site audits source in the services of the Subject Matter Experts (SMEs). The SMEs are consulted to provide expertise by scrutinizing curricula and instructional development, course designs, teaching and learning facilitation, quality assurance standards critiquing in various subject areas or fields in respect of scope of the applications submitted by the training providers. Given the limited resources and the approach established, the NQA source in the SMEs from the various training provider who demonstrate competence to fill the gap of the lack of in-house expertise capacity. The services of the SMEs is procured in accordance to the Procurement Policy to ensure that due processes are undertaken and adhered to. As per the records, 54 SMEs were involved to provide expert services in various fields as dictated by the applications received. These among others ranged from Science, Engineering, Business, Commerce and Management Sciences, Health Sciences, Education and Visual and Performing Arts.

e) Fees and Reports

In line with Government Notice: No 124 (2006): Regulations of the Accredited Persons, Institutions or Organisations training providers are required to pay the following fees to the NQA (i) accreditation application fee, (ii) expansion of scope application fee, (iii) re-accreditation application fee and (iv) annual fees. A total amount of N\$ 268, 500.00 was to be paid to the NQA by the training providers during the period under review. The breakdown recorded consisted of (i) accreditation application fee amount of N\$ 67, 000.00, (ii) expansion of scope amount fee of N\$ 12,000.00, re-accreditation fee amount of N\$ 10,000.00 while the (iv) annual fee N\$ 179,500.00. By the end of the financial period under review an outstanding amount of N\$ 20,500.00 is yet to be paid. During the period under review, 4 out of the 59 accredited institutions representing 6.8%, submitted annual reports to the NQA. This demonstrate a high number of annual reports submitted by accredited providers.

4.2.2.2 Objective II: Implementation of RPL Framework

In terms of the Annual Business Plan, the target for this objective was to have the accredited training providers to implementing the RPL Policy Framework. Unfortunately, due to lack of regulations and/or guidelines to monitor the RPL implementation, this target was not realized.

a) Challenges

The COVID-19 global pandemic disrupted operations across the entire training and education sector, and the NQA was not spared. Accreditation was specifically impacted as site visits could not be conducted due to the lockdowns and transition to the e-learning mode. This caused delays that impacted a multitude of stakeholders. As the industry regulator, the NQA was forced to re-evaluate its effectiveness of its processes and current policies to respond to the COVID-19 and similar challenges in future.

The current legislation and policy creates duplications of roles among the quality assurance bodies namely; NQA, NTA and NCHE. The overall synchronisation of legislation and policy in terms of mandates of the quality assurance bodies in Namibia needs urgent intervention. Other challenges experienced are related to lack of sufficient human capital, adequate financial resources and information technology infrastructure to process applications effectively and efficiently. Additional staff is needed to enable the department to conduct audits, monitoring and compliance of accredited institutions.

There is a need for the NQA to amend the current Regulations for Accreditation to particularly address the new models inclusive of open and distance learning (e-learning or virtual). Furthermore, the NQA needs to enhance its readiness for the Fourth Industrial Revolution (4IR), while ensuring that training providers are equally poised to leverage the technological advancements in the sector, particularly in terms of internal quality assurance capacity.

Looking ahead, there are plans to review the quality assurance regime with the aim of enhancing the current approach and associated instruments, redesigning the standard operational procedures (manuals) (SOPs) and Service Level Agreements (SLA) with other departments. The department is optimistic and confident that the above-mentioned challenges will be addressed during the next financial year.

4.2.2.3 Objective III: Monitoring and Compliance

In terms of the Annual Business Plan, the target for this objective was to have all the accredited training providers be monitored to ensure compliance in respect of the accredited period and maintaining standards of accreditation aimed at delivery of quality training. Unfortunately, due to lack of guidelines and documented procedures to monitor the compliance measures, this target was not realized. The monitoring and compliance function is expected to undertake on a continuous basis during the accredited period and to be followed by re-accreditation process that undertake when the accreditation is due for expiry.

a) Challenges

The current processes lack detailed guidelines to clearly define the function of compliance and that of re-accreditation.

COVID-19 global pandemic disrupted operations across the entire training and education sector, and the NQA was not spared. Accreditation was specifically impacted as site visits could not be conducted due to the lockdowns and transition to the e-learning mode. This caused delays that impacted a multitude of stakeholders. As the industry regulator, the NQA was forced to re-evaluate its effectiveness of its processes and current policies to respond to the COVID-19 and similar challenges in future.

4.2.3 Namibian institutions accredited by the NQA: 31 March 2021

As at 31 March 2021, the following 59 institutions were accredited by the NQA to offer various programmes.

The two public universities, namely the University of Namibia (UNAM) and Namibia University of Science and Technology (NUST), respectively are both established by Acts of Law. Their programmes were submitted to the NQA for quality assurance purposes and subsequent to registration on the National Qualifications Framework (NQF) of Namibia. Qualifications obtained at these institutions are therefore deemed authentic and are recognised by the NQA.

Nr	Name of Institution	Scope of Accreditation	NQF Level
1	African Hospitality and Tourism Training Centre	<ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism (Level 2) (Accommodation Services and Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism (Level 3) (Food and Beverage Operations) National Vocational Certificate in Hospitality and Tourism (Level 3) (Core Commercial Cookery Skills) National Vocational Certificate in Hospitality and Tourism (Level 4) (Advance Commercial Cookery Skills) 	<ul style="list-style-type: none"> Level 2 Level 3 Level 3 Level 4
2	Africa Institutional Management Services (AIMS)	<p>Windhoek</p> <ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) <p>Arandis</p> <ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism (Level 3) (Front Office Operations) National Vocational Certificate in Hospitality and Tourism (Level 2) (Accommodation Services and Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism (Level 3) (Food and Beverages Operations) National Vocational Certificate in Hospitality and Tourism (Level 3) (Core Commercial Cookery) National Vocational Certificate in Automotive Engineering (Level 1) (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Level 2) (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Level 3) (Automotive Mechanics) National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) <p>Non-NQF registered modular qualifications</p> <ul style="list-style-type: none"> National Trade Certificate Electrical General Level 1 National Trade Certificate Electrical General Level 2 National Trade Certificate Electrical General Level 3 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 2 Level 3 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3
3	Africa Leadership Institute (ALI)	<ul style="list-style-type: none"> Certificate in Transformational Leadership (Level 5) Diploma in Transformational Leadership (Level 6) Certificate in Entrepreneurship (Level 4) 	<ul style="list-style-type: none"> Level 5 Level 6 Level 4
4	Anistemi College and Training Centre	<ul style="list-style-type: none"> National Vocational Certificate in Information Communication Technology (Level 1) (Computer Fundamentals) 	<ul style="list-style-type: none"> Level 1

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) National Vocational Certificate in Hospitality and Tourism (Level 2) with Specialist Strands in Accommodation Services and Food and Beverage Services National Vocational Certificate in Hospitality and Tourism (Level 3) (Food and Beverages Operations) National Vocational Certificate in Hospitality and Tourism (Level 3) (Core Commercial Cookery Skills) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 2 Level 3 Level 3
5	Botho University (Namibia) Pty Ltd	<ul style="list-style-type: none"> Bachelor of Science (Honours) in Computing Bachelor of Science (Honours) in Mobile Computing Bachelor of Science (Honours) in Health Information Management 	<ul style="list-style-type: none"> Level 8 Level 8 Level 8
6	Brilliant Training College previously known as Katutura Community College (KCC)	<ul style="list-style-type: none"> National Vocational Certificate in Business Services (Level 1) (Office Administration) National Vocational Certificate in Business Services (Level 2) (Office Administration) National Vocational Certificate in Business Services (Level 3) (Office Administration) National Vocational Certificate in Information Communication Technology (Level 1) (Computing Fundamentals) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1
7	Business School of Excellence (BSE)	<ul style="list-style-type: none"> Higher Certificate in Logistics Management Level 5 Diploma: Logistics and Supply Chain Management Level 6 Bachelor of Business Administration in Logistics and Supply Chain Management Level 7 National Vocational Certificate in Wholesale and Retail Distribution (Level 2) National Vocational Certificate in Wholesale and Retail Operations (Level 2) National Vocational Certificate in Merchandiser (Level 3) National Vocational Certificate in Wholesale and Retail Frontline Supervision (Level 3) National Vocational Certificate in Wholesale and Retail Operations Supervision (Level 4) National Vocational Certificate in Wholesale and Retail Merchandiser (Level 2) National Vocational Diploma in Retail Buyer (Level 5) <p>NQA Unit Standards Based Qualifications</p> <ul style="list-style-type: none"> Unit ID: 336 Assess candidates against unit standards (Level 4) Unit ID: 337 Assess candidates against performance standards (Level 4) Unit ID: 338 Design formative assessment tasks based on the requirements of unit standards (Level 4) Unit ID: 339 Design summative assessment based on the unit standards (Level 5) Unit ID: 340 Design summative assessment based on standards (Level 5) Unit ID: 341 Manage assessment processes for an organisation (Level 5) Unit ID: 498 Moderate standards-based assessments (Level 5) Unit ID: 499 Moderate examination-based assessments and associated continuous assessment components (Level 5) Unit ID: 561 Write unit standards for registration on the National Qualifications Framework (Level 5) Unit ID: 562 Undertake analysis to derive information for the development of unit standards (Level 6) Unit ID: 563 Evaluate compliance of unit standards with quality criteria (Level 5) 	<ul style="list-style-type: none"> Level 5 Level 6 Level 7 Level 2 Level 2 Level 3 Level 3 Level 4 Level 2 Level 5 Level 4 Level 4 Level 4 Level 5 Level 5 Level 5 Level 5 Level 5 Level 6 Level 5

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> Unit ID: 564 Document qualification structures and requirements for NQF Registration Unit ID: 565 Evaluate compliance of qualifications with quality criteria Unit ID: 566 Determine comparability of foreign qualifications with NQF qualifications <p>Qualifications franchised from OLG</p> <ul style="list-style-type: none"> Higher Certificate in Procurement Management NQF Higher Certificate in Project Management NQF 	<ul style="list-style-type: none"> Level 4 Level 5 Level 6 Level 5 Level 5
8	Clocknet Technology Centre	<ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) 	<ul style="list-style-type: none"> Level 1 Level 2
9	College of the Arts (COTA)	<p>Town Campus</p> <ul style="list-style-type: none"> Diploma in Performing Arts <p>Katutura Community Arts Centre (KCAC)</p> <ul style="list-style-type: none"> Diploma in Fashion Design Diploma in New Media Design Diploma in Visual Arts Diploma in Radio Production Diploma in Television Production 	<ul style="list-style-type: none"> Level 5 Level 5 Level 5 Level 5 Level 5
10	Community Skills Development Foundation (COSDEF)	<p>COSDEC Swakopmund (Mahetago)</p> <ul style="list-style-type: none"> National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Clothing Production (Domestic) National Vocational Certificate in Clothing Production (Industrial) National Vocational Certificate in Hospitality and Tourism (Accommodation Services and Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism (Core Commercial Cookery Skills) National Vocational Certificate in General Construction (Bricklaying) National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Metal Fabrication National Vocational Certificate in Metal Fabrication National Vocational Certificate in Information Communication Technology (Computing Fundamentals) <p>COSDEC Tsumeb</p> <ul style="list-style-type: none"> National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Clothing Production (Domestic) National Vocational Certificate in Clothing Production (Industrial) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 1 Level 2 Level 2 Level 3 Level 1 Level 2 Level 1 Level 2 Level 1 Level 2 Level 1 Level 1 Level 1 Level 1 Level 1 Level 2 Level 2 Level 1 Level 2

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism (Accommodation Services and Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism (Core Commercial Cookery Skills) National Vocational Certificate in General Construction (Bricklaying) National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Information Communication Technology (Computing Fundamentals) <p>COSDEC Rundu (Tukurenu)</p> <ul style="list-style-type: none"> National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Clothing Production (Domestic) National Vocational Certificate in Clothing Production (Industrial) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Metal Fabrication National Vocational Certificate in Metal Fabrication National Vocational Certificate in Information Communication Technology (Computing Fundamentals) <p>COSDEC Ondangwa</p> <ul style="list-style-type: none"> National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Office Administration and Business Services National Vocational Certificate in Clothing Production (Domestic) National Vocational Certificate in Clothing Production (Industrial) National Vocational Certificate in Hospitality and Tourism (Accommodation Services and Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism (Core Commercial Cookery Skills) National Vocational Certificate in General Construction (Bricklaying) National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Information Communication Technology (Computing Fundamentals) 	<ul style="list-style-type: none"> Level 2 Level 3 Level 1 Level 2 Level 1 Level 2 Level 1 <ul style="list-style-type: none"> Level 1 Level 2 Level 1 Level 2 Level 1 Level 2 Level 1 Level 2 Level 1 Level 2 Level 1 <ul style="list-style-type: none"> Level 1 Level 2 Level 1 Level 2 Level 2 Level 3 Level 1 Level 2 Level 1 Level 2 Level 1
11	DAPP Development Aid from People to People(DAPP) Vocational Training School	<ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in General Construction (Bricklaying) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in Agriculture Crop Production and Horticulture National Vocational Certificate in Agriculture Crop Production and Horticulture Diploma in Early Childhood Development (ECD) Teaching 	<ul style="list-style-type: none"> Level 2 Level 3 Level 2 Level 3 Level 5
12	Eenhana Vocational Training Centre	<ul style="list-style-type: none"> National Vocational Certificate in General Construction (Bricklaying) National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in General Construction (Bricklaying and Plastering) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in General Construction (Plumbing) National Vocational Certificate in General Construction (Plumbing) National Vocational Certificate in General Construction (Plumbing) National Vocational Certificate in Metal Fabrication (Mechanical Engineering) National Vocational Certificate in Metal Fabrication National Vocational Certificate in Metal Fabrication (Boilermaking) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3
13	Exedin Training Academy cc	<ul style="list-style-type: none"> Certificate in Office Administration 	<ul style="list-style-type: none"> Level 4
14	Frameworks Africa Consultancy CC	<p>NQA Unit Standard Based awards</p> <ul style="list-style-type: none"> Assess candidates against unit standards Assess candidates against performance standards Design formative assessment tasks based on the requirements of unit standards Moderate standard-based assessment Moderate examination-based assessment and associated continuous assessment components Design summative assessments based on unit standards Conduct moderation of competency-based assessments within the vocational education and training environment 	<ul style="list-style-type: none"> Level 4 Level 4 Level 4 Level 5 Level 5 Level 5 Level 6
15	Goldstone Software Engineering Institute	<ul style="list-style-type: none"> Certificate in Business Administration and Management 	<ul style="list-style-type: none"> Level 4
16	Headstart Mercy Montessori Teachers Training College	<ul style="list-style-type: none"> Montessori Early Childhood Development and Pre-primary Teaching Diploma Montessori Primary Teaching Diploma Montessori Early Childhood Development and Pre-Primary Teaching Diploma 	<ul style="list-style-type: none"> Level 5 Level 6 Level 6

Nr	Name of Institution	Scope of Accreditation	NQF Level
17	Homestead Skills and Technical Education Academy Trust	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Hospitality and Tourism (Level 3) (Housekeeping Operations) ▪ National Vocational Certificate in Hospitality and Tourism (Level 3) (Core Commercial Cookery Skills) ▪ National Vocational Certificate in Hospitality and Tourism (Level 2) with Specialist Strands in Accommodation Services and Food and Beverage Services ▪ National Vocational Certificate in Clothing Production (Level 1) 	<ul style="list-style-type: none"> ▪ Level 3 ▪ Level 3 ▪ Level 2 ▪ Level 1
18	I - Care Health Training Institute CC	<p>Windhoek Campus</p> <ul style="list-style-type: none"> ▪ Certificate in Enrolled Nurse and Midwife/Accoucheur (Level 6) <p>Oniipa Campus</p> <ul style="list-style-type: none"> ▪ Certificate in Enrolled Nurse and Midwife/Accoucheur (Level 6) 	<ul style="list-style-type: none"> ▪ Level 6 ▪ Level 6
19	Institute for Open Learning (IOL)	<ul style="list-style-type: none"> ▪ International Computer Driver License (ICDL) Seven Modules – Not Namibian Qualification <p>Note: Accreditation is conditional on ongoing quality assurance status of the courses in the country of origin.</p> <p>IOL</p> <ul style="list-style-type: none"> ▪ Diploma in Pre-Primary Education, DPPE (Level 7) ▪ Advanced Certificate in Secondary Education, ACSE (Level 7) ▪ Advance Certificate in Senior Primary Education (Level 7) ▪ Bachelor of Education: Senior Primary (Level 8) ▪ Certificate in Policing (Level 5) ▪ Bachelor of Education Honours (Level 8) ▪ Diploma in Secondary Education (Level 7) ▪ Diploma in Junior Primary Education (Level 7) ▪ Diploma in Policing (Level 6) ▪ Diploma in Education Secondary (Level 7) ▪ Diploma in Education (Level 7) ▪ Certificate in Early Childhood Education (Level 5) ▪ Diploma in Early Childhood Education (Level 6) 	<ul style="list-style-type: none"> ▪ Level 4 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 8 ▪ Level 5 ▪ Level 8 ▪ Level 7 ▪ Level 7 ▪ Level 6 ▪ Level 7 ▪ Level 7 ▪ Level 5 ▪ Level 6
20	International Training College – Lingua (ITCL)	<ul style="list-style-type: none"> ▪ Certificate in Accounting & Finance (Level 4) ▪ Diploma in Accounting and Finance (Level 5) ▪ Bachelor of Accounting and Finance Level 7 ▪ Bachelor of Accounting and Finance Honours Level 8 ▪ Diploma in Accounting & Finance (Level 6) ▪ Diploma in Accounting & Finance Level 7 ▪ Certificate in Human Resource Management (Level 4) ▪ Diploma in Human Resource Management (Level 5) ▪ Diploma in Human Resource Management (Level 6) ▪ Diploma in Human Resource Management Level 7 ▪ Bachelor of Human Resource Management Level 7 ▪ Bachelor of Human Resource Management Honours Level 8 ▪ Certificate in Business Administration (Level 4) ▪ Diploma in Business Administration (Level 5) ▪ Diploma in Business Administration (Level 6) ▪ Bachelor of Business Administration Level 7 ▪ Bachelor of Business Administration Honours Level 8 ▪ Certificate in Office Administration (Level 4) ▪ Diploma in Office Administration (Level 5) ▪ Diploma in Office Administration (Level 6) ▪ Certificate in Information Technology (Level 4) ▪ Diploma in Information Technology (Level 5) ▪ Diploma in Information Technology (Level 6) ▪ Diploma in Information Technology Level 7 ▪ Bachelor of Information Technology (Management Information System) Level 7 	<ul style="list-style-type: none"> ▪ Level 4 ▪ Level 5 ▪ Level 7 ▪ Level 8 ▪ Level 6 ▪ Level 7 ▪ Level 4 ▪ Level 5 ▪ Level 6 ▪ Level 7 ▪ Level 7 ▪ Level 8 ▪ Level 4 ▪ Level 5 ▪ Level 6 ▪ Level 7 ▪ Level 8 ▪ Level 4 ▪ Level 5 ▪ Level 6 ▪ Level 7 ▪ Level 4 ▪ Level 5 ▪ Level 6 ▪ Level 7 ▪ Level 7

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> ▪ Bachelor of Education in Pre and Junior Primary Education Honours Level 8 ▪ Bachelor of Education in Senior Primary Education Honours Level 8 ▪ Bachelor of Education in Secondary Education Honours Level 8 ▪ Bachelor of Health and Wellness Studies Honours Level 8 ▪ Bachelor of Economics Honours Level 8 ▪ Postgraduate Diploma in Education (Level 8) ▪ Postgraduate Diploma in Higher Education (Level 8) ▪ Postgraduate Diploma in Finance Management (Level 8) ▪ Postgraduate Diploma in Events Management (Level 8) ▪ Master of Education-Educational Leadership, Management and Policy Level 9 ▪ Master in Public Policy and Management Level 9 ▪ Master in HIV/AIDS Management Level 9 ▪ Master of Business Administration Level 9 ▪ Master in International Relations, Diplomacy and Management Level 9 ▪ Master of Nursing Science Level 9 ▪ Master of Science in Tourism and Hospitality Management Level 9 ▪ Doctor of Philosophy in Education Level 10 ▪ Doctor of Philosophy in Business Administration Level 10 ▪ Doctor of Philosophy in Information Communication Technology Level 10 ▪ Doctor of Philosophy in Tourism Level 10 <p>Ongwediva Campus</p> <ul style="list-style-type: none"> ▪ Certificate in Business Information Systems (Level 5) ▪ Certificate in Marketing Management (Level 5) ▪ Certificate in Tourism, Hospitality and Events Management (Level 5) ▪ Certificate in HIV/AIDS Management (Level 5) ▪ Certificate in Human Resource Management (Level 5) ▪ Certificate in Finance Management (Level 5) ▪ Certificate in Business Administration (Level 5) ▪ Diploma in Business Information Systems (Level 6) ▪ Diploma in Marketing Management (Level 6) ▪ Diploma in Tourism, Hospitality and Events Management (Level 6) ▪ Diploma in HIV/AIDS Management (Level 6) ▪ Diploma in Human Resource Management (Level 6) ▪ Diploma in Finance Management (Level 6) ▪ Diploma in Business Administration (Level 6) ▪ Bachelor of Science in Business Information Systems Level 7 ▪ Bachelor of HIV/AIDS Management Level 7 ▪ Bachelor of Marketing Management Level 7 ▪ Bachelor of Science in Software Development Level 7 ▪ Bachelor of Tourism, Hospitality and Events Management Level 7 ▪ Bachelor of Human Resource Management Level 7 ▪ Bachelor of Finance Management Level 7 ▪ Bachelor of Business Administration Level 7 ▪ Bachelor of Science in Business Information Systems Honours Level 8 ▪ Bachelor of HIV/AIDS Management Honours Level 8 ▪ Bachelor of Marketing Management Honours Level 8 ▪ Bachelor of Science in Software Development Honours Level 8 ▪ Bachelor of Tourism, Hospitality and Events Management Honours Level 8 ▪ Bachelor of Human Resource Management Honours Level 8 ▪ Bachelor of Finance Management Honours Level 8 ▪ Bachelor of Business Administration Honours Level 8 ▪ Bachelor of Education in Secondary Education Honours Level 8 ▪ Postgraduate Diploma in Finance Management (Level 8) 	<ul style="list-style-type: none"> ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 9 ▪ Level 9 ▪ Level 9 ▪ Level 9 ▪ Level 9 ▪ Level 9 ▪ Level 10 ▪ Level 10 ▪ Level 10 ▪ Level 10 ▪ Level 5 ▪ Level 5 ▪ Level 5 ▪ Level 5 ▪ Level 5 ▪ Level 5 ▪ Level 5 ▪ Level 6 ▪ Level 6 ▪ Level 6 ▪ Level 6 ▪ Level 6 ▪ Level 6 ▪ Level 6 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 7 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> ▪ Bachelor of Finance Management ▪ Bachelor of Business Administration ▪ Bachelor of Marketing Management Honours ▪ Bachelor of HIV/AIDS Management Honours ▪ Bachelor of Human Resource Management Honours ▪ Bachelor of Finance Management Honours ▪ Bachelor of Business Administration Honours ▪ Bachelor of Education in Secondary Education Honours ▪ Postgraduate Diploma in Education 	<ul style="list-style-type: none"> ▪ Level 7 ▪ Level 7 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8 ▪ Level 8
22	Kambaku Lodge and Safaris Cc	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Hospitality and Tourism (Accommodation Services and Food and Beverage Services) 	<ul style="list-style-type: none"> ▪ Level 2
23	Katutura Youth Enterprise Centre (KAYEC)	<p>Windhoek Campus</p> <ul style="list-style-type: none"> ▪ National Vocational Certificate in Automotive Engineering (Automotive Mechanics) ▪ National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) ▪ National Vocational Certificate in Metal Fabrication ▪ National Vocational Certificate in General Construction (Plumbing) <p>Ondangwa Campus</p> <ul style="list-style-type: none"> ▪ National Vocational Certificate in Automotive Engineering (Automotive Mechanics) ▪ National Vocational Certificate in General Construction (Bricklaying) ▪ National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) ▪ National Vocational Certificate in Metal Fabrication ▪ National Vocational Certificate in General Construction (Plumbing) 	<ul style="list-style-type: none"> ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 1
24	Labour Resource and Research Institute (LaRRI)	<ul style="list-style-type: none"> ▪ Certificate in Labour Studies (Level 4) 	<ul style="list-style-type: none"> ▪ Level 4
25	Marco Mpollo Vocational Training Centre	<ul style="list-style-type: none"> ▪ National Vocational Certificate in General Construction (Bricklaying) ▪ National Vocational Certificate in Hospitality and Tourism (Food and Beverage Service Operations) ▪ National Vocational Certificate in Automotive Engineering (Automotive Mechanics) ▪ National Vocational Certificate in General Construction (Bricklaying) ▪ National Vocational Certificate in Metal Fabrication ▪ National Vocational Certificate in Business Services (Office Administration) ▪ National Vocational Certificate in Business Services (Office Administration) 	<ul style="list-style-type: none"> ▪ Level 1 ▪ Level 2 ▪ Level 1 ▪ Level 1 ▪ Level 1 ▪ Level 2 ▪ Level 2
26	Military School – Osona Base	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Automotive Engineering (Automotive Mechanics) ▪ National Vocational Certificate in Automotive Engineering (Automotive Mechanics) ▪ National Vocational Certificate in Automotive Engineering (Automotive Mechanics) 	<ul style="list-style-type: none"> ▪ Level 1 ▪ Level 2 ▪ Level 3
27	Monitronic Success College	<p>Otjiwarongo campus</p> <ul style="list-style-type: none"> ▪ Diploma in Travel, Tourism and Hospitality Management ▪ Diploma in Travel, Tourism and Hospitality Management 	<ul style="list-style-type: none"> ▪ Level 5 ▪ Level 6

Nr	Name of Institution	Scope of Accreditation	NQF Level
		Windhoek campus (Windhoek North) <ul style="list-style-type: none"> ▪ Diploma in Business Management ▪ Diploma in Business Management ▪ Diploma in Accounting and Finance Management ▪ Diploma in Accounting and Finance Management ▪ Diploma in Information Technology ▪ Diploma in Information Technology ▪ Certificate in Electrical and Electronic Engineering ▪ Diploma in Electrical and Electronic Engineering ▪ Certificate in Telecommunication Systems ▪ Diploma in Telecommunication Systems ▪ Certificate in Secretarial and Administrative Studies ▪ Diploma in Secretarial and Administrative Studies Walvisbay campus <ul style="list-style-type: none"> ▪ Diploma in Human Resources Management ▪ Diploma in Human Resources Management ▪ Certificate in Electrical Installation ▪ Diploma in Electrical Installation Ondangwa campus <ul style="list-style-type: none"> ▪ Diploma in Information Technology ▪ Diploma in Information Technology ▪ Diploma in Accounting and Finance Management ▪ Diploma in Accounting and Finance Management 	<ul style="list-style-type: none"> ▪ Level 5 ▪ Level 6 ▪ Level 5 ▪ Level 6 ▪ Level 5 ▪ Level 6 ▪ Level 4 ▪ Level 5 ▪ Level 4 ▪ Level 5 ▪ Level 4 ▪ Level 5 <ul style="list-style-type: none"> ▪ Level 5 ▪ Level 6 ▪ Level 4 ▪ Level 5 <ul style="list-style-type: none"> ▪ Level 5 ▪ Level 6 ▪ Level 5 ▪ Level 6
28	Namibia Command and Staff College	<ul style="list-style-type: none"> ▪ Diploma in Military Science (Junior Staff Course) 	<ul style="list-style-type: none"> ▪ Level 6
29	Namibia Evangelical Theological Seminary (NETS)	<ul style="list-style-type: none"> ▪ Certificate in Christian Ministry ▪ Certificate in Applied Christian Ministry ▪ Certificate in Theology ▪ Diploma in Christian Ministry ▪ Diploma in Theology ▪ Bachelor of Theology ▪ Bachelor of Theology - Honours 	<ul style="list-style-type: none"> ▪ Level 3 ▪ Level 4 ▪ Level 4 ▪ Level 5 ▪ Level 6 ▪ Level 7 ▪ Level 8
30	Namibian Academy for Tourism and Hospitality(NATH)	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Hospitality and Tourism (Transfer Driver) ▪ National Vocational Certificate in Hospitality and Tourism (Local Guide) ▪ National Vocational Certificate in Hospitality and Tourism (Apprentice Guide) ▪ National Vocational Certificate in Hospitality and Tourism (National Guide) 	<ul style="list-style-type: none"> ▪ Level 3 ▪ Level 3 ▪ Level 3 ▪ Level 4
31	Namibian College of Open Learning (NAMCOL)	Windhoek campus <ul style="list-style-type: none"> ▪ Certificate in English Communication ▪ Certificate in Local Government Studies ▪ Certificate in Community-based Work with Children and Youth ▪ Certificate in Education for Development ▪ Certificate in Business and Entrepreneurship ▪ Certificate in Early Childhood Development ▪ Diploma in Education for Development ▪ Diploma in Early Childhood and Pre-Primary Education ▪ Diploma in Youth Development Work ▪ Bachelor of Arts in Youth and Community Development 	<ul style="list-style-type: none"> ▪ Level 3 ▪ Level 4 ▪ Level 4 ▪ Level 4 ▪ Level 5 ▪ Level 5 ▪ Level 6 ▪ Level 7 ▪ Level 6 ▪ Level 7

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) Level 2 National Vocational Certificate in Business Services (Office Administration) (Level 3) National Vocational Certificate in General Construction (Plumbing and Pipe Fitting) (Level 1) National Vocational Certificate in General Construction (Plumbing and Pipe Fitting) (Level 2) National Vocational Certificate in General Construction (Plumbing and Pipe Fitting) (Level 3) National Vocational Certificate in Welding and Metal Fabrication (Level 1) National Vocational Certificate in Welding and Metal Fabrication (Level 2) National Vocational Certificate in Welding and Metal Fabrication (Level 3) National Vocational Certificate in Automotive Engineering (Auto Mechanics) (Level 1) National Vocational Certificate in Automotive Engineering (Auto Mechanics) (Level 2) National Vocational Certificate in Automotive Engineering (Auto Mechanics) Level 3 Postgraduate Diploma in Open School Operations and Management (Level 8) <p>Otjiwarongo campus</p> <ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) <p>Ongwediva campus</p> <ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) <p>Rundu Campus</p> <ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 8 Level 1 Level 3 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3
32	Namibian Institute of Mining and Technology (NIMT)	<p>Namibia Institute of Mining and Technology (NIMT) – Engineering Trade (NET) Campus (Arandis):</p> <ul style="list-style-type: none"> National Vocational Certificate in Electrical Engineering (Electrical General) (Level 3) National Vocational Certificate in Automotive Engineering (Diesel Mechanics) (Level 3) National Vocational Certificate in Mechanical Engineering (Boiler-Making) (Level 3) National Vocational Certificate in Mechanical Engineering (Fitting and Turning) (Level 3) National Vocational Certificate in Electrical Engineering (Instrumentation) (Level 3) 	<ul style="list-style-type: none"> Level 3 Level 3 Level 3 Level 3 Level 3

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Electrical Engineering (Air-Conditioning and Refrigeration) <p>Namibia Institute of Mining and Technology (NIMT) – Building and Civil Trades (NBCT) Campus (Arandis):</p> <ul style="list-style-type: none"> National Vocational Certificate in General Construction (Carpentry and Joinery) National Vocational Certificate in Clothing Production (Industrial) National Vocational Certificate in General Construction (Plumbing and Pipe-Fitting) <p>Namibia Institute of Mining and Technology (NIMT) – Tsumeb Campus:</p> <ul style="list-style-type: none"> National Vocational Certificate in Electrical Engineering (Electrical General) National Vocational Certificate in Automotive Engineering (Diesel Mechanics) National Vocational Certificate in Mechanical Engineering (Boiler-Making) National Vocational Certificate in Automotive Engineering (Autotronics) National Vocational Certificate in Electrical Engineering (Millwright) <p>Namibia Institute of Mining and Technology (NIMT) – Keetmanshoop Campus:</p> <ul style="list-style-type: none"> National Vocational Certificate in Electrical Engineering (Electrical General) National Vocational Certificate in Automotive Engineering (Diesel Mechanics) National Vocational Certificate in Mechanical Engineering (Boiler-Making) National Vocational Certificate in Mechanical Engineering (Fitting and Turning) National Vocational Certificate in General Construction (Bricklaying and Plastering) 	<ul style="list-style-type: none"> Level 5 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3 Level 3
33	Nampost Business School	<ul style="list-style-type: none"> National Vocational Certificate in Postal Services National Vocational Certificate in Postal Services (Postal Operations) National Vocational Certificate in Postal Services (Courier Operations) National Vocational Certificate in Postal Services (Saving Bank Operations) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 2 Level 2
34	Namibian Maritime and Fisheries Institute (NAMFI)	<ul style="list-style-type: none"> Deck Officer Class 6 Deck Officer Class 5 Deck Officer Class 4 Fisheries Inspector and Observers Course Marine Engineering Officer Class 6 Marine Engineering Officer Class 5 Marine Engineering Officer Class 4 	
35	NamVoc Vocational Institute	<ul style="list-style-type: none"> National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Information Communication Technology (Computing Fundamentals) National Vocational Certificate in Air conditioning and Refrigeration 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1 Level 1

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> ▪ National Vocational Certificate in Air conditioning and Refrigeration (Level 2) ▪ National Vocational Certificate in Air conditioning and Refrigeration (Level 3) ▪ National Vocational Certificate in General Construction (Level 1) (Bricklaying) ▪ National Vocational Certificate in General Construction (Level 2) (Bricklaying and Plastering) ▪ National Vocational Certificate in General Construction (Level 3) (Bricklaying and Plastering) ▪ Certificate in Electrical General (Modular Qualification of Namibia Trade Testing Centre) N1 - N3 	<ul style="list-style-type: none"> ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1-3
36	Nakayale Vocational Training Centre	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Hospitality and Tourism (Level 2) with Specialist Strands in Accommodation Services and Food and Beverages Services ▪ National Vocational Certificate in Hospitality and Tourism (Level 3) (Core Commercial Cookery) ▪ National Vocational Certificate in Hospitality and Tourism (Level 3) Food and Beverage Operations) ▪ National Vocational Certificate in Hospitality and Tourism (Level 3) (Front Office Operations) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 1) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 2) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 3) ▪ Certificate in Electrical General (Modular Qualification of Namibia Trade Testing Centre) N1 - N3 ▪ National Vocational Certificate in Hospitality and Tourism (Level 4) (Advance Commercial Cookery Skills) ▪ National Vocational Certificate in Wholesale and Retail Operations (Level 2) ▪ National Vocational Certificate in Wholesale and Retail Distribution (Level 2) ▪ National Vocational Certificate in Wholesale and Retail Frontline Supervision (Level 3) ▪ National Vocational Certificate in Wholesale and Retail Operations Supervision (Level 4) ▪ National Vocational Certificate in Merchandiser (Level 3) ▪ National Vocational Diploma in Retail Buyer (Level 5) 	<ul style="list-style-type: none"> ▪ Level 2 ▪ Level 3 ▪ Level 3 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1-3 ▪ Level 4 ▪ Level 2 ▪ Level 2 ▪ Level 2 ▪ Level 4 ▪ Level 3 ▪ Level 5
37	NamWater Human Resource Development Centre (HRDC)	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Business Services (Office Administration) (Level 1) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 2) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 3) ▪ National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) (Level 1) ▪ National Vocational Certificate in Manufacturing Joinery and Cabinet Making) (Level 2) ▪ National Vocational Certificate in Manufacturing Joinery and Cabinet Making) (Level 3) ▪ National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 1) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 2) ▪ National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 3) ▪ National Vocational Certificate in Road Construction and Maintenance (Level 3) (Heavy Plant Operations with an optional strand for further skill development) 	<ul style="list-style-type: none"> ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 3 ▪ Level 3

Nr	Name of Institution	Scope of Accreditation	NQF Level
		Non-NQF Modular Qualifications: <ul style="list-style-type: none"> National Vocational Certificate - Diesel/Mechanic National Vocational Certificate - Electrical General National Vocational Certificate - Water Care National Vocational Certificate - Bricklaying and Plastering 	<ul style="list-style-type: none"> Level 1-3 Level 1-3 Level 1-3 Level 1-3
38	National Institute of Technology (NIT) (Pty) Ltd previously known as Centre for Training and Projects Development (CTPD)	Chartered Institute of Marketing (CIM) Franchised Qualifications: <ul style="list-style-type: none"> 601/5054/3 Foundation Certificate in Professional Marketing 601/5070/1 Certificate in Professional Marketing 601/5080/4 Diploma in Professional Marketing Chartered Institute of Logistics and Transport (CILT) Franchised Qualifications: <ul style="list-style-type: none"> 500/8697/2 Certificate in Logistics and Transport 600/0158/6 Certificate in Logistics and Transport 600/4697/1 Professional Diploma in Logistics and Transport Chartered Institute of Procurement and Supply (CIPS) Franchised Qualifications: <ul style="list-style-type: none"> 600/7209/X Certificate in Procurement and Supply Operations 600/8017/6 Advanced Certificate in Procurement and Supply Operations Level 3 600/6858/9 Diploma in Procurement and Supply 600/7548/X Advanced Diploma in Procurement and Supply Business and Technology Education Council (BTEC) Franchised Qualifications: <ul style="list-style-type: none"> 500/7137/3 National Diploma in Civil Engineering 500/8098/2 National Diploma in Electrical/Electronic Engineering 500/7319/9 National Diploma in Manufacturing Engineering 500/7283/3 Diploma in Mechanical Engineering <p>Note: Accreditation is conditional on ongoing quality assurance status of the courses in the country of origin.</p>	<ul style="list-style-type: none"> Level 3 (CIM) Level 4 (CIM) Level 6 (CIM) Level 2 (CIM) Level 3 (CIM) Level 5 (CIM) Level 2 (CIPS) Level 3 (CIPS) Level 4 (CIPS) Level 5 (CIPS) Level 3 (BTEC) Level 3 (BTEC) Level 3 (BTEC) Level 3 (BTEC)
31	National Youth Service (NYS)	<ul style="list-style-type: none"> National Vocational Certificate in Automotive Engineering (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Automotive Mechanics) National Vocational Certificate in Civil & Building Services Engineering (Bricklaying & Plastering) National Vocational Certificate in Civil & Building Services Engineering (Bricklaying and Plastering) National Vocational Certificate in Civil & Building Services Engineering (Bricklaying and Plastering) National Vocational Certificate in Information Communication Technology (Computing Fundamentals) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 1

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> ▪ National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) (Level 2) ▪ National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) (Level 3) ▪ National Vocational Certificate in Metal Fabrication (Level 2) ▪ National Vocational Certificate in Metal Fabrication (Level 3) (Welding) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 1) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 2) ▪ National Vocational Certificate in Business Services (Office Administration) (Level 3) ▪ National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 1) ▪ National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 2) ▪ National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 3) ▪ National Vocational Certificate in Beauty Services (Level 1) (Hairdressing) ▪ National Vocational Certificate in Beauty Services (Level 2) (Hairdressing) ▪ National Vocational Certificate in Crop and Horticulture Production (Level 3) ▪ National Vocational Certificate in Horticulture and Crop Husbandry (Level 2) ▪ National Vocational Certificate in Livestock Husbandry (Level 2) ▪ National Vocational Certificate in Livestock Production (Level 3) ▪ National Vocational Certificate in Clothing Production (Level 1) ▪ National Vocational Certificate in Clothing Production (Level 2) ▪ National Vocational Certificate in Clothing Production (Level 3) ▪ National Vocational Certificate in Clothing Production (Level 4) 	<ul style="list-style-type: none"> ▪ Level 2 ▪ Level 3 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 2 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 4
40	Niche Training Academy CC	<ul style="list-style-type: none"> ▪ National Vocational Certificate in Metal Fabrication (Level 2) ▪ National Vocational Certificate in Metal Fabrication (Level 3) (Boilermaking) ▪ National Vocational Certificate in Metal Fabrication (Level 4) (Boilermaking) ▪ National Vocational Certificate in Metal Fabrication (Level 4) (Welding) 	<ul style="list-style-type: none"> ▪ Level 2 ▪ Level 3 ▪ Level 4 ▪ Level 4
41	Okakarara Vocational Training Centre	<ul style="list-style-type: none"> ▪ National Vocational Certificate in General Construction (Level 1) (Bricklaying) ▪ National Vocational Certificate in General Construction (Level 2) (Bricklaying and Plastering) ▪ National Vocational Certificate in General Construction (Level 3) (Bricklaying and Plastering) ▪ National Vocational Certificate in Business Services (Level 1) (Office Administration) ▪ National Vocational Certificate in Business Services (Level 2) (Office Administration) ▪ National Vocational Certificate in Business Services (Level 3) (Office Administration) ▪ National Vocational Certificate in General Construction (Level 1) (Plumbing) ▪ National Vocational Certificate in General Construction (Level 2) (Plumbing) ▪ National Vocational Certificate in General Construction (Level 3) (Plumbing) ▪ National Vocational Certificate in Metal Fabrication (Level 1) (Mechanical Engineering) ▪ National Vocational Certificate in Metal Fabrication (Level 2) ▪ National Vocational Certificate in Metal Fabrication (Level 3) (Boilermaking) 	<ul style="list-style-type: none"> ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3 ▪ Level 1 ▪ Level 2 ▪ Level 3

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism (Level 2) (Front Office Operations) National Vocational Certificate in Hospitality and Tourism (Level 3) (Front Office Operations) National Vocational Certificate in Automotive Engineering (Level 1) (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Level 2) (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Level 3) (Automotive Mechanics) National Vocational Certificate in Clothing Production (Level 1) (Domestic) National Vocational Certificate in Clothing Production (Level 2) (Industrial) National Vocational Certificate in Clothing Production (Level 3) (Industrial) National Vocational Certificate in Electrical General Level 1 National Vocational Certificate in Electrical General Level 2 National Vocational Certificate in Electrical General Level 3 National Vocational Certificate in Carpentry and Joinery Level 1 National Vocational Certificate in Carpentry and Joinery Level 2 National Vocational Certificate in Carpentry and Joinery Level 3 <p>Non-NQF Modular Qualifications:</p> <ul style="list-style-type: none"> National Vocational Certificate - Diesel Mechanic Level 1-3 National Vocational Certificate - Electrical General Level 1-3 National Vocational Certificate - Water Care Level 1-3 	<ul style="list-style-type: none"> Level Level Level Level Level Level Level Level 1 Level 2 Level 3 Level 1 Level 2 Level 3
42	Ongha Vocational Training Centre CC	National Vocational Certificate in automotive Engineering (Automotive Mechanics) Level 1 National Trade Test Certificate - Electrical General Level 1	<ul style="list-style-type: none"> Level 1 Level 1
43	On Track Learning Solutions Namibia Cc	Courses leading to franchised Unit standards in Finance and Banking as listed by: South African Qualifications Authority (SAQA) www.saqa.org.za SAQA Unit Standard Based awards.	For additional information contact the NQA.
44	Philippi Trust Namibia	<ul style="list-style-type: none"> National Certificate in Counselling Services (Community Counselling) (Level 3) National Diploma in Counselling Services (Counselling Supervision) (Level 6) <p>NQA Unit Standard Based Qualifications</p> <ul style="list-style-type: none"> Unit ID: 916 Engage in Counselling with people on HIV and AIDS (Level 4) Unit ID: 928 Perform Counselling supervision and develop staff (Level 6) 	<ul style="list-style-type: none"> Level 3 Level 6 Level 4 Level 6
45	R. I Katjire Technical College	<ul style="list-style-type: none"> National Vocational Certificate in Metal Fabrication (Level 1) (Mechanical Engineering) 	<ul style="list-style-type: none"> Level 1
46	Rundu Vocational Training Centre	<ul style="list-style-type: none"> National Vocational Certificate in Automotive Engineering (Level 1) (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Level 2) (Automotive Mechanics) National Vocational Certificate in Automotive Engineering (Level 3) (Automotive Mechanics) National Vocational Certificate in Civil & Building Services Engineering (Level 1) (Bricklaying & Plastering) National Vocational Certificate in Civil & Building Services Engineering (Level 2) (Bricklaying and Plastering) National Vocational Certificate in Civil & Building Services Engineering (Level 3) (Bricklaying & Plastering) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3 Level 1 Level 2 Level 3

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Information Communication Technology (Level 1) (Computing Fundamentals) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) (Level 1) National Vocational Certificate in, Manufacturing (Joinery and Cabinet Making) (Level 2) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) (Level 3) National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 1) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 2) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) (Level 3) National Vocational Certificate in General Construction (Level 4) (Plumbing) 	<ul style="list-style-type: none"> Level 1 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 4
67	Shadonai Beauty School CC	<ul style="list-style-type: none"> Certificate in Fitness Training Certificate in Nail Technology 	<ul style="list-style-type: none"> Level 5 Level 4
48	Shiramed Medical Institute (Pty) Ltd	<ul style="list-style-type: none"> Certificate in Enrolled Nursing and Midwifery Science (Level 6) Diploma in General Nursing and Midwifery Science (Level 7) 	<ul style="list-style-type: none"> Level 6 Level 7
49	Silver Spoon Hospitality Academy CC	<p>City and Guilds</p> <ul style="list-style-type: none"> 600/4858/X Certificate in Food Preparation and Cooking Level 1 600/4860/8 Diploma in Food Preparation and Cooking Level 2 600/4870/0 Certificate in Food and Beverage Service Level 1 600/4875/X Diploma in Food and Beverage Service Level 2 <p>Note: Accreditation is conditional on ongoing quality assurance status of the courses in the country of origin. For additional information contact the NQA.</p>	<ul style="list-style-type: none"> Level 1 Level 2 Level 1 Level 2
50	St. Charles Lwanga Major Seminary	<ul style="list-style-type: none"> Diploma in Philosophy (Level 6) Bachelor of Philosophy Level 7 Diploma in Theology (Level 6) Bachelor of Theology Level 7 	<ul style="list-style-type: none"> Level 6 Level 7 Level 6 Level 7
50	Triumphant College	<p>Electrical and Electronic Engineering (International Vocational Qualifications) City and Guilds (C&G)</p> <ul style="list-style-type: none"> City and Guilds: Technician Diploma in Electrical and Electronic Engineering City and Guilds: Technician Diploma in Electrical and Electronic Engineering City and Guilds: Technician Certificate in Construction Engineering City and Guilds: Technician Diploma in Construction Engineering City and Guilds: Technician Diploma in Construction Engineering <p>Telecommunications Systems (Vocational related qualifications)</p> <ul style="list-style-type: none"> City and Guilds: Technician Certificate in Telecommunications City and Guilds: Technician Diploma in Telecommunications Certificate in Construction Engineering (Level 4) Diploma in Construction Engineering (Level 5) Diploma in Construction Engineering (Level 6) 	<ul style="list-style-type: none"> Level 3 (C&G) Level 5 (C&G) Level 2 (C&G) Level 3 (C&G) Level 5 (C&G) Level 2 Level 3 Level 4 Level 5 Level 6

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) (Level 3) National Vocational Certificate in Metal Fabrication (Level 1) National Vocational Certificate in Metal Fabrication (Level 2) National Vocational Certificate in Metal Fabrication (Level 3) (Welder) National Vocational Certificate in Business Services (Office Administration) (Level 1) National Vocational Certificate in Business Services (Office Administration) (Level 2) National Vocational Certificate in Business Services (Office Administration) (Level 3) National Vocational Certificate in General Construction (Level 1) (Bricklaying) National Vocational Certificate in General Construction (Level 2) (Bricklaying and Plastering) National Vocational Certificate in General Construction (Level 3) (Bricklaying and Plastering) National Vocational Certificate in Clothing Production (Level 1) (Domestic) National Vocational Certificate in Clothing Production (Level 2) (Industrial) National Vocational Certificate in Clothing Production (Level 3) (industrial) National Vocational Certificate in Automotive Engineering (Automotive Mechanics) (Level 1) National Vocational Certificate in Automotive Engineering (Automotive Mechanics) (Level 2) National Vocational Certificate in Automotive Engineering (Automotive Mechanics) (Level 3) National Vocational Certificate in Hospitality and Tourism (Front Office Operation) (Level 2) National Vocational Certificate in Hospitality and Tourism (Front Office Operation) (Level 3) National Vocational Certificate in Hospitality and Tourism (House Keeping Operation) (Level 2) National Vocational Certificate in Hospitality and Tourism (House Keeping Operation) (Level 3) National Vocational Certificate in Hospitality and Tourism (Food & Beverage Service Operation) (Level 2) National Vocational Certificate in Hospitality and Tourism (Food and Beverage Service Operation) (Level 3) National Vocational Certificate in Hospitality and Tourism (Food Preparation) (Level 2) National Vocational Certificate in Hospitality and Tourism (Food Preparation) (Level 3) 	<ul style="list-style-type: none"> Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 2 Level 3 Level 2 Level 3 Level 2 Level 3 Level 2 Level 3
56	Welwitschia Health Training Centre	Windhoek Main Campus <ul style="list-style-type: none"> Bachelor of Nursing Science Level 8 Diploma in Environmental Health Sciences (Level 6) Certificate in Enrolled Nurse Midwife/Accoucheur (Level 6) Post Graduate Diploma in Community Health Nursing (Level 8) Kombat Campus <ul style="list-style-type: none"> Certificate in Enrolled Nurse Midwife/Accoucheur (Level 6) Bachelor of Nursing Science Level 8 	<ul style="list-style-type: none"> Level 8 Level 6 Level 6 Level 8 Level 6 Level 8
57	Windhoek Vocational Training Centre	<ul style="list-style-type: none"> National Vocational Certificate Business Services (Office Administration) (Level 1) National Vocational Certificate Business Services (Office Administration) (Level 2) National Vocational Certificate Business Services (Office Administration) (Level 3) 	<ul style="list-style-type: none"> Level 1 Level 2 Level 3

Nr	Name of Institution	Scope of Accreditation	NQF Level
		<ul style="list-style-type: none"> National Vocational Certificate Business Services (Office Administration) National Vocational Certificate – Auto Mechanic National Vocational Certificate – Air- conditioning and Refrigeration National Vocational Certificate – Bricklaying and Plastering National Vocational Certificate – Boiler Making National Vocational Certificate – Electrical General National Vocational Certificate – Fitter Machinery National Vocational Certificate – Fitter and Turner National Vocational Certificate – Joinery and Cabinet Making National Vocational Certificate – Plumbing and Pipefitting National Vocational Certificate – Radio and Television National Vocational Certificate – Welding and Fabrication International Computer Driving License (ICDL) 	<ul style="list-style-type: none"> Level 4 Level 1 - RSA
58	Wolwedans Foundation Trust	<p>Desert Academy (NamibRand Safaris)</p> <ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism (Level 2) (Accommodation Services, Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism (Level 3) (Food and Beverage Operations) National Vocational Certificate in Hospitality and Tourism (Level 3) (Core Commercial Cookery Skills) <p>Namibian Institute of Culinary Education (NICE)</p> <ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism Level 2 (Accommodation Services and Food and Beverage Services) National Vocational Certificate in Hospitality and Tourism Level 3 (Food and Beverage Operations) National Vocational Certificate in Hospitality and Tourism Level 3 (Core Commercial Cookery Skills) 	<ul style="list-style-type: none"> Level 2 Level 3 Level 3 Level 2 Level 3 Level 3
59	Zambezi Vocational Training Centre	<ul style="list-style-type: none"> National Vocational Certificate in Hospitality and Tourism (Food and Beverage Service Operations) National Vocational Certificate in Hospitality and Tourism (Food Preparation) National Vocational Certificate in Civil & Building Services Engineering (Bricklaying & Plastering) National Vocational Certificate in Civil & Building Services Engineering (Bricklaying and Plastering) National Vocational Certificate in Civil & Building Services Engineering (Bricklaying and Plastering) National Vocational Certificate in Clothing Production National Vocational Certificate in Clothing Production National Vocational Certificate in Information Communication Technology (Computing Fundamentals) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Manufacturing (Joinery and Cabinet Making) National Vocational Certificate in Metal Fabrication (Mechanical Engineering) National Vocational Certificate in Metal Fabrication National Vocational Certificate in Metal Fabrication (Boilermaking) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Business Services (Office Administration) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) National Vocational Certificate in Civil and Building Services Engineering (Plumbing) 	<ul style="list-style-type: none"> Level 2 Level 2 Level 1 Level 2 Level 3 Level 1 Level 2 Level 1 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3 Level 1 Level 2 Level 3

4.2.4 Looking ahead

The AAA Department aims to reinforce the relationship with its counterparts in order to build and strengthen the synergy focused and targeting to minimise duplication of processes. The advocacy of quality and capacity development are keys objectives of the department thereby ensuring access to quality education and training in Namibia. Moreover, the department is planning to undertake a review of its quality assurance regime with a view towards uplifting the quality assurance approach and associated instruments, while redesigning its standards operational manual.

4.3 Marketing and Communications

The Marketing and Communications section resides in the Office of the CEO and is responsible for managing the reputation of the NQA through robust marketing communications, customer service, and stakeholder engagement initiatives. The section is also responsible for compiling, editing and production of the NQA's corporate publications including the Annual Report. As a public enterprise, the NQA is cognisant of the value of public trust and confidence in delivering on its mandate and thus strives to consistently serve its clients and other stakeholders with excellence and integrity. During the reporting period and in line with the NQA's strategic objectives as outlined in the Annual Business Plan, the section largely focused on enhancing customer service, cementing stakeholder relationships and enhancing the NQA's digital footprint.

4.3.1 Brand Visibility and Public Education

It is critically important for the public to understand the NQA's mandate and specifically the value the organisation contributes to the education and training sector in Namibia. As the industry regulator and agency responsible for quality assurance in higher education, the NQA's overall aim is to embed a culture of quality and innovation in the sector, and to ensure that all students in Namibia appreciate their right to quality assured qualifications. It is against this background that the NQA invests in robust public education initiatives across various platforms including community engagements, online and traditional media.

Notwithstanding the limited financial resources and the impact of the COVID-19 pandemic, the NQA conducted various public education interventions during the reporting period. Radio was the medium mostly utilised as it is cost-effective and reaches at least 95% of the population. Interviews were conducted on at least six radio stations broadcasting in English and other local vernacular languages. Additionally, the organisation received overall positive media coverage and publicity on average once a month in local newspapers. These interventions do not only contribute towards enhancing public knowledge about the NQA mandate and services, they also increase the organisation's brand visibility.

4.3.2 Online Presence

The NQA has always deemed it imperative to maintain a strong online presence particularly being an entity that serves clients from all over the world. This became even more critical during the reporting period as most countries experienced lockdowns and travel restrictions due to the COVID-19 pandemic. Our website and Facebook page became the primary channels for communicating with our clients to ensure that services and information remained accessible even when the office was operating remotely.

During the period under review, the NQA Facebook page significantly grew its reach to 119 265 people indicating an 108% increase. The number of page followers also increased from 12165 in 2020 to 14322 in 2021 which represents an increase of 85% as illustrated in Figure 13. With this growth, the NQA is poised to enhance its online presence while creating a platform for efficient service delivery.

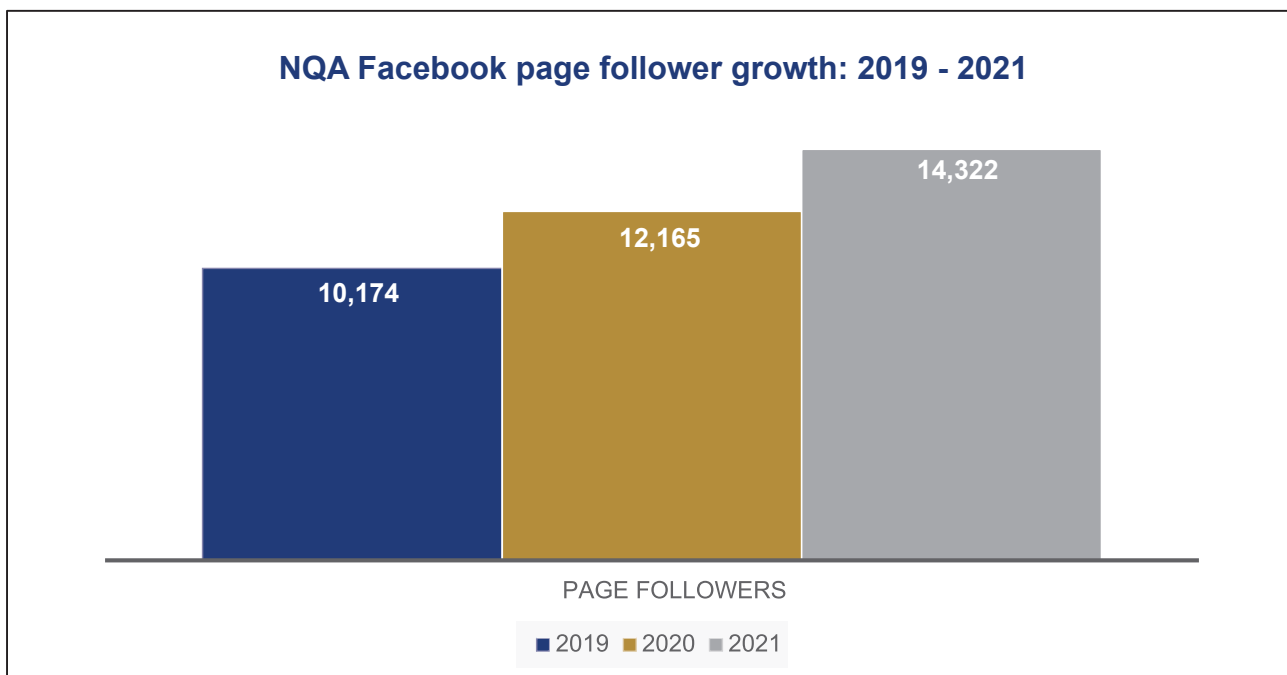


Figure 13: *NQA Facebook Page Follower Growth for the period 2019 – 2021*

4.3.3 NQA Virtual Summit

In order to understand the true impact of COVID-19 on the education sector, the Namibia Qualifications Authority (NQA) hosted a virtual summit on Wednesday, 11 November 2020, under the theme “The Dimensions of Quality Assurance in Education during Covid-19”.

Hosting the summit was a strategic intention for the NQA to firstly engage stakeholders in the education and training sector to share best practises in the space of quality assurance, particularly within the context of the COVID-19 pandemic. The summit also served as a platform for the NQA to understand stakeholder challenges relating to their readiness to operate and thrive in a highly digitalised future.

In attendance were 130 participants (in person and virtually) including industry stakeholders, representatives of institutions of higher learning, funding institutions and Quality Assurance practitioners who deliberated on the challenges experienced during the transition to online learning, particularly in relation to Quality Assurance. The Minister of Higher Education, Technology and Innovation Hon. Dr Itah Kandjii-Murangi officially opened the summit.

Through two keynote presentations and a panel discussion, participants engaged in discussion centred at crafting strategies to ensure that minimum quality assurance standards are met during online teaching and learning. The recommended next steps include the development of quality assurance regulations for online learning and teaching activities; modification of curricular to ensure responsiveness to country specific needs; and for regulatory bodies to strengthen the measuring, reporting and monitoring of e-Learning and ODL policies.

The summit was hosted with the support of UNESCO and the Ministry of Higher Education, Technology and Innovation.

4.3.4 Customer Service

Customer centricity remains at the core of the NQA's operations and key strategic objectives. The NQA team is consciously aware that the organisation exists for one primary purpose, to serve and empower its clients. With the outbreak of the COVID-19 pandemic, the NQA like most institutions around the world was force to become agile and innovative in responding to the crisis without compromising the quality of service rendered. Under these circumstances, customer satisfaction took on an entirely new meaning for the NQA team.

Notwithstanding the lockdowns and other restrictions introduced by the Government as measures to flatten the COVID-19 infections curve, the NQA ensured that all services remained accessible, even during periods when its entire team worked remotely. Further to that, the organisation continued to listen to its clients, identifying and addressing their pain points as the country navigated through the pandemic.

The target for the customer satisfaction level target was set at 75% for the period under review. The results are calculated using a scale of 1-5, with one being the lowest. Figure 15 illustrates the data collected between 01 April 2020 and 31 March 2021. During this period, a total of 7 204 walk-in clients visited the NQA House, of which 1796 shared feedback regard their service experience via the SMS feedback platform. Building in on the good performance of the previous financial year, the NQA once again exceeded the target, achieving an overall 95% customer satisfaction rate for the year under review.

This is testimony to the NQA's commitment to efficiently serving its clients, regardless of the challenges in the operating environment, in this instance a global pandemic.

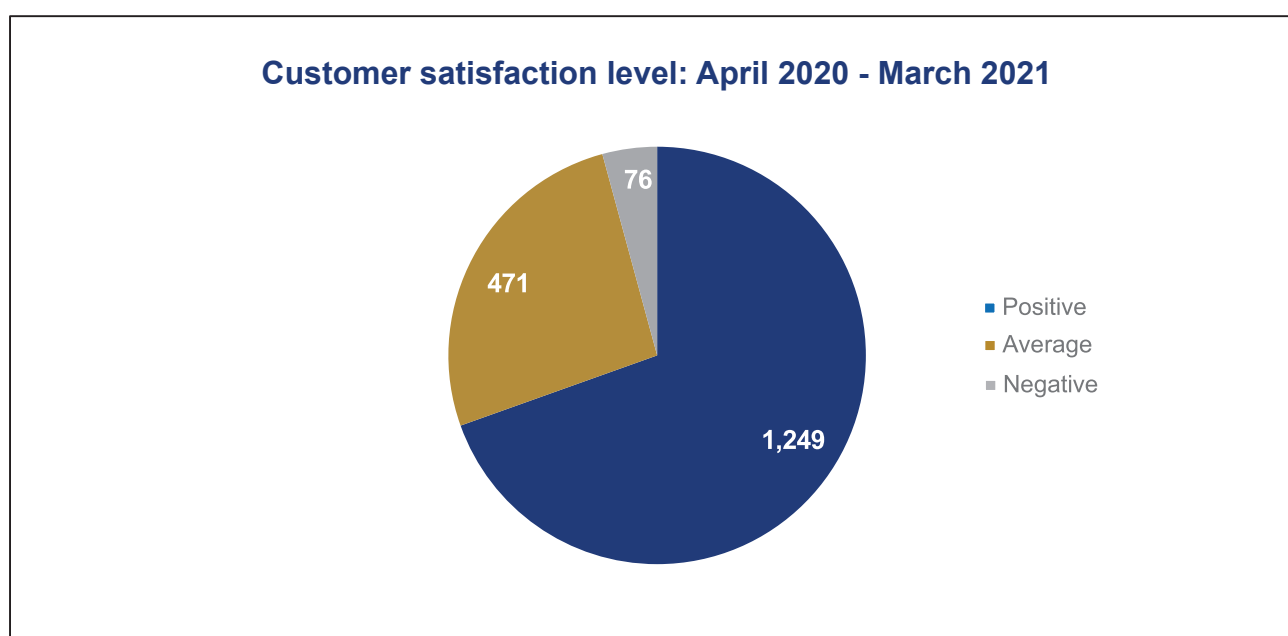


Figure 14: *Customer satisfaction level: September 2019 – March 2020*

While the 74% is well above the target, our ultimate aim is to continue utilising this feedback in order to effectively respond to the ever-changing needs of our customers, thereby improving customer relationships and satisfaction.

4.3.5 Stakeholder Relations

Building and maintaining mutually beneficial relationships with our stakeholders is paramount to the NQA's success and impact as a public enterprise. As such, stakeholder engagement remains a key priority for the Authority. Intentional engagements with our stakeholders including the Media, training providers, professional bodies and other quality assurance agencies amongst others enables the NQA to remain responsive to their divergent needs and expectations.

During the period under review, the NQA faced a two-pronged challenge in the area of stakeholder relations, namely budgetary constraints and the restrictions on account of COVID-19. Like other organisations worldwide, we had to rise to the challenge and navigate the uncharted waters by implementing measures to respond to the immediate crisis, and ensure long-term sustainability. In this regard, we had to pivot to utilising alternative platforms such virtual consultations with our stakeholders.

Despite these challenges in the operating environment, the NQA succeeded in maintaining consistent engagement with key stakeholders in particular the media, accredited training providers and sister organisations i.e. the National Training Authority and the National Council for Higher Education.

4.3.6 Looking ahead

As the world strives to pivot from the impact of COVID-19, the NQA is poised to utilise the lessons learned and carve innovative ways to serve its clients, manage its reputation and build stronger relationships with its stakeholders. With the advent of the 4IR, we look forward to leveraging emerging technology to reach a wider audience and meet our clients exactly where they are. In an ever-evolving landscape, we remain agile, committed and ready to meet our clients' needs and expectations.

4.4 Administration

4.4.1 Overview of the Department and Key Activities

The Administration Department provide support services to the core business of the NQA. The support provided from the Administration Department is categorised into the following sections: -

- a) Human Resources
- b) General Services (Procurement, Property and Administration)
- c) Finance

These units are established and enacted by Section 10 and 11 of the NQA Act. It ensures that the NQA remains operational and its assets and resources are maintained.

a) Human Resources

This section is responsible for all Human Resources processes and responsibilities that support the core business. The NQA's approved structure provides for a total number of eighty-five (85) positions. This structure has a total number of fifty-two (52) filled, and thirty-three (33) positions remained vacant.

The following are the key functions of this section:

- Recruitment and selection
- Industrial relations
- Payroll and Administration
- Performance Management
- Employee Wellness
- Training and Development

i) Affirmative Action (AA)

The NQA is AA compliant in terms of the requirements of the Employment Equity Commission for the period under review. The 2020 report was submitted to the Equity Commissioner on the 18 February 2021 where we have received the compliance certificate for the reporting period.

ii) Employee Wellness

Due to the COVID-19 pandemic, the wellness activities such as team building and the NHP wellness could not take place due gathering restrictions.

iii) Appointments & Terminations

During the reporting period, the organisation recorded seven (7) terminations which includes one (1) retirement and six (6) resignations and five (5) new staff members were appointed. We currently have two (2) temporary staff members who are assisting with the data capturing for the NQFIMS project since December 2020.

Terminations per gender

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Male	1	1	0	0	0	0	1	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0	1

The table above represents staff terminations according to gender split for the period from 01 April 2020 to 31 March 2021.

Management terminations per gender

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Male	0	1	1	0	0	0	0	0	0	0	0	0
Female	0	0	1	0	0	0	0	0	0	0	0	0

The table above represents management terminations according to gender split for the period from 01 April 2020 to 31 March 2021.

iv) Student Internship

During the year 2020, the NQA hosted the student internship programme with the aim to provide students (Interns) with opportunities to enhance their practical skills and knowledge, enable them to apply theoretical and other knowledge gained from their course of study in a practical setting, gain practical experience and provide them with an opportunity to make informed decisions regarding their career development. Applications were received from different tertiary institutions in Namibia such as Unam, NUST and IUM.

In September 2020 and October 2020, two (2) students, Ms. Sesilia Nghinamunhu (Unam) and Mr. Modestus Embashu (NUST) were offered an opportunity and completed their four (4) months internship in the marketing and communications section and Standards department.

v) Job Shadowing

The Namibia Qualifications Authority has entered into an agreement with NEPC to host two (2) of their staff members for the purpose of job shadowing in finance section. The two (2) NEPC staff members, Ms. Judith Namhindi (Accountant) and Ms. Jennifer Kambangula (Assistant Accountant) commenced with the job shadowing exercise on the 05 October 2020 for a period of two (2) weeks as a means of learning and sharing knowledge.



The NQA and NEPC staff members after the completion of the job shadowing exercise.

b) Procurement Section

The Procurement Section is responsible for sourcing and ensuring the delivery of goods, services and works that are required to support and enable the NQA's mandate in a timely, cost-effective, and efficient manner.

The Section's function is supported and guided by the Public Procurement Act No.15 of 2015 according to which the NQA compiled a procurement plan for the financial year. The plan consisted of the procurement needs of the NQA in terms of goods, services and works. In the beginning, the execution of the plan proved challenging due to a lack of internal expertise and human capital with respect to bids compilation and evaluation. As a result, In November 2020, the NQA appointed a Procurement Officer (Ms. Desdelia Kaiyala).

With five months to the end of the financial year, and a dire need to secure important contracts to ensure that funds allocated are used for the intended purpose, the Procurement Section successfully initiated and completed the bidding process for the following contracts:

Cleaning services (3 year contract)
Security services (3 year contract)
NQA Data Centre Upgrade
Annual External Audit services (3 year contract)

Although the hurdle of internal expertise was addressed with the appointment of the Procurement Officer, the NQA was still faced with insufficient human capital to execute procurement functions. Therefore, the successful completion of the above mentioned procurement contracts came at a cost - other procurement requests were not receiving as much attention, as the focus was to ensure that the contracts noted above were concluded as per the provisions of the Public Procurement Act.

Looking forward, the NQA intends to capacitate the Procurement Section by bringing a second Procurement Officer on board to enable the optimal functionality of the Section in its endeavors to support the mandate of the NQA and its stakeholders.

4.5 Information and Communication Technology

4.5.1 Overview of the department

The NQA Information Communication Technology Department is responsible for the provisioning, maintenance and continuous improvement of ICT related services to the various business units while implementing innovative business responsive ICT.

4.5.2 Key activities undertaken during the period under review

During the period under review the ICT Department resources was mainly directed to the enablement of remote working for NQA's staff members due to the COVID-19 pandemic outbreak and subsequent regulations imposed by our Government. These unforeseen circumstances hampered the majority of planned activities for the department. The following projects could not have been fully completed as a result; Implementation of a ICT Helpdesk System, Implementation of the approved NQA Business Continuity Plan, Failover tests in respect of the NQA Disaster Recovery Plan and the procurement of a new Storage and Backup Solution. Cyber Security Awareness was partially achieved through various methods including sharing of critical information through the NQA newsletters.

The NQA continued with the System Development phase of the NQFIMS (Namibia Qualifications Framework Information Management System) by way of populating the system with Qualification, Unit Standard and Service Provider data. While we also piloted the automated collection of NLR (National Learner Records) with a select few Institutions by using and testing the Automated Data Validation tool.

4.5.3 Major achievements

The legacy NQA PABX telephone system was upgraded as it has reached end of life and had limited functionality. The newly installed PABX system is more robust, allow for newer functions such as Auto Attendant which in turn will improve the NQA's service delivery experience. As a result of the work from home arrangements implemented the majority of staff members swiftly move to use online tools provided by the ICT Department to continue to carry out their functions, these include making use of electronic signatures and Zoom for online meetings. This resulted in some business process improvements in cases where the existing process could be migrated to online.

4.5.4 Brief summary of the challenges

The ICT Department was not entirely ready to activate their BCP (Business Continuity Plan) when the pandemic forced the implementation of remote work from home arrangements to our staff members. Amongst others, the access to a stable and reliable internet connection at home was a major challenge to most staff members. This in turn has led to additional issues when attempting to access work related information through VPN and the use of Online meeting software for meetings internally and with external stakeholders. The out dated hardware and software server infrastructure could not service the additional strain of simultaneous incoming connections from staff members working from home. Additionally, the ICT Department is faced with limited resources within Human Capital and Finances to execute its mandate effectively.

4.5.5 Looking ahead

As a result of the revised and approved NQA ICT Strategy (2020-2025) projects have been formulated and budgeted for to be executed during the next financial year. These projects include but are not limited to, 1. Server Hardware and Software Infrastructure upgrade, 2. Internet Capacity upgrade 3. Microsoft 365 Implementation and Migration and User Desktop environment upgrade projects. The successful completion of the latter will allow for the adoption and implementation of newer technologies that the NQA could roll out to its stakeholders through various online services like the NQA website. Through the NQA website an array of services could be provided to the public in an electronic format be it applications for various services, consultations with various departments and anytime access to up to date information.

SECTION 5

FINANCE



5.1 Operational Funding

The NQA is fully funded by the government through the line Ministry of Higher Education, Training and Innovation. In an attempt to diversify sources of income, the Council requested cabinet to charge fees as per the NQA Act, however cabinet resolved that the request be considered at a later stage only.

As a result, the NQA was challenged during the current financial year. The annual budget allocation was a mere N\$30,292,163 and there were no reserves on the Development Funds account to transfer from for operational expenditures as was the case during the past two financial years. This is illustrated in the graph below.

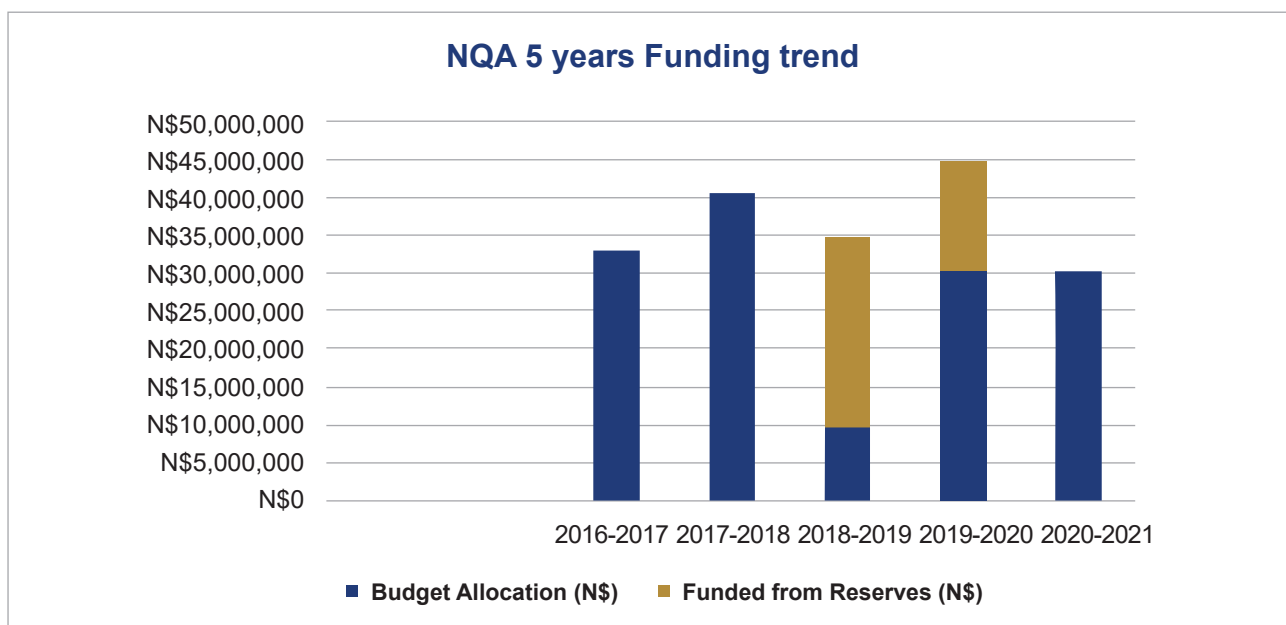


Figure 15: NQA 5 years funding trend

The NQA charges minimal fees for accreditation services which constitutes less than 1% of the total income. The return on investments earned from financial institutions short-term investments reduced by 49% from the previous financial year since the cash bank balances have also reduced.

5.2 Operational Expenditures challenges

The NQA had challenges in delivering in all the planned projects and mandates due to limited resources. Implementation of crucial projects such as Standard Settings, Career Guidance and ISO9001 were halted and funds transferred to essential and contractual expenditures. Due to the new work arrangements which were necessitated by the COVID-19 pandemic, some funds were diverted to upgrade Information Technology infrastructure, furniture and fittings to expand working spaces and adhere to the national health regulations.

The IT infrastructure upgrade was to increase capacity and enable staff to work from home. It is worth noting that some of the procurement processes were still in progress as at the end of the financial year and the funds from the 2020-2021 budget were reserved and transferred to the next financial year. The Secretariat implemented cost saving awareness measures to ensure the NQA remains a going concern entity and that they continue to afford essential services, contractual and legal costs.

5.3 External Audit

Grand Namibia Chartered Accountants and Auditors' audit term has come to an end as at 31 March 2021. PriceWaterHouseCoopers was appointed as the new auditors. The NQA's Audited Annual Financial Statements for the year ended 31 March 2021 are herewith presented as approved by the NQA Council:

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NAMIBIA QUALIFICATIONS AUTHORITY

GENERAL INFORMATION - 31 MARCH 2021

Council Members were appointed on 5 December 2017 to 4 December 2020.

Council Members	<p>Dr. Alfred van Kent Mr. Tuaunda Keeja Prof. Kenneth Matengu Prof. Anicia Peters (Reappointed 5/12/20) Ms. Annely Haiphene Ms. Evelina Julius Mr. Percy W. Misika Mr. Mbeuta Ua-Ndjarakana Ms. Tjiuai Kaambo (Resigned) Dr. Moses Maurihungirire Ms. Hilaria Namoloh Mr. Ben T. Nangombe Ms. Petronella Masabane Mr. Issaskar V. K. Ndjoze Ms. Gladice Pickering Mr. Willem Goeiemann Ms. Aina Avafia Ms. Loide Shaanika</p>	<p>Dr. Inaani Kahikuata-Kariko Ms. Emma Kantema-Gaomas Dr. Herbert P. Schneider Mr. Develias Uaire-Ngatjiisiue Ms. Tuyeimo N. Petrus Ms. Beverley S. Skrywer (Reappointed 5/12/20) Ms. Diana L. Mokhatu Ms. Carlota N. David-Howoses Ms. Tuulikki Mwafufya-Shikongo Ms. Anne-Doris N. Hans-Kaumbi Prof. Sam K. Amoo (Resigned) Ms. Agnes Yeboah Mr. Johannes S. Magongo Ms. Desire Lottering Mr. Elia Shapwa Ms. Susan Ntema Mr. Alfred Tjihambuma (Reappointed 5/12/20) Ms. Inga Ndaningina</p>	<p>Mr. Severin Tame Ms. Anke H. Halenke Ms. Lilia M. Shaningwa (Reappointed 5/12/20) Dr. Hertha Pomuti Ms. Penoshinge Shililifa Ms. Deseree K. Cloete (Reappointed 5/12/20) Ms. Liezl Davies Mr. Postrick Kapule Ms. Manda Bakkes Dr. Samuel John (Reappointed 5/12/20) Prof. Frank P.L. Kavishe Prof. Gilbert Likando (Reappointed 5/12/20) Ms. Hazel Milne Dr. Erling Kavita Ms. Rosina Shuuya Mr. Joseph C. Lewis</p>
Registered address	8892 Corner of Simeon Shixungileni & Dr Kulz Street Windhoek Namibia		
Postal address	Private Bag 13247 Windhoek, Namibia		
Auditor	PricewaterhouseCoopers Registered Accountants and Auditors Chartered Accountants (Namibia)		
Banker	First National Bank of Namibia		
Shareholder	Ministry of Higher Education Training and Innovation		
Lawyer	Inhouse		
Nature of Business	Service Providers - Education		
Country of incorporation	Namibia		
Governing Act	Namibia Qualifications Authority Act, Act 29 of 1996		

STATEMENT OF Council Members' RESPONSIBILITIES - 31 MARCH 2021

The Council Members are responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is their responsibility to ensure that the annual financial statements fairly present the state of affairs of the Group as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards (IFRS). The external auditor is engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

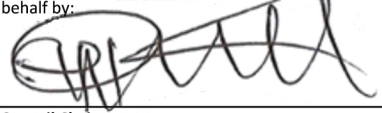
The Council Members acknowledge that they are ultimately responsible for the system of internal financial control established by the Group and place considerable importance on maintaining a strong control environment. To enable the Council Members to meet these responsibilities, the council sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Group and all employees are required to maintain the highest ethical standards in ensuring the Group's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Group is on identifying, assessing, managing and monitoring all known forms of risk across the Group. While operating risk cannot be fully eliminated, the Group endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Council Members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The Council Members have reviewed the Group's cash flow forecast for the year to 31 March 2022 and, in light of this review and the current financial position, they are satisfied that the Group has access to adequate resources to continue in operational existence for the foreseeable future.

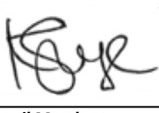
The external auditor is responsible for independently auditing and reporting on the Group's annual financial statements. The annual financial statements have been examined by the Group's external auditors and their report is presented on pages 4-6

The annual financial statements set out on pages 7-29, which have been prepared on the going concern basis, were approved and authorised for issue by the council and was signed on their behalf by:



Council Chairperson
25.03.2024

Date



Council Member
25.03.2024

Date

Independent auditor's report

To the Member of Namibia Qualifications Authority

Our opinion

In our opinion, the consolidated and separate financial statements present fairly, in all material respects, the consolidated and separate financial position of Namibia Qualifications Authority (the Authority) and its subsidiary (together the Group) as at 31 March 2021, and its consolidated and separate financial performance and its consolidated and separate cash flows for the year then ended in accordance with International Financial Reporting Standards.

What we have audited

Namibia Qualifications Authority's consolidated and separate financial statements set out on pages 7 to 29 comprise:

- the directors' report for the year ended 31 March 2021;
- the consolidated and separate statements of financial position as at 31 March 2021;
- the consolidated and separate statements of comprehensive income for the year then ended;
- the consolidated and separate statements of changes in equity for the year then ended;
- the consolidated and separate statements of cash flows for the year then ended; and
- the notes to the financial statements, which include a summary of significant accounting policies.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the consolidated and separate financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Group in accordance with the International Ethics Standards Board for Accountants *International Code of Ethics for Professional Accountants (including International Independence Standard)* (Code of Conduct) and other independence requirements applicable to performing audits of financial statements in Namibia. We have fulfilled our other ethical responsibilities in accordance with the Code of Conduct and in accordance with other ethical requirements applicable to performing audits in Namibia.

Other information

The directors are responsible for the other information. The other information comprises the information included in the document titled "Namibia Qualifications Authority Annual Financial Statements for the year ended 31 March 2021". The other information does not include the consolidated or the separate financial statements and our auditor's report thereon.

PricewaterhouseCoopers, Registered Auditors
344 Independence Avenue, Windhoek, Khomas Region, Republic of Namibia
P O Box 1571, Windhoek, Khomas Region, Republic of Namibia
T: + 264 (61) 284 1000, F: +264 (61) 284 1001, www.pwc.com/na

Country Senior Partner: Chantell N Husselmann

The Firm's principal place of business is at 344 Independence Avenue, Windhoek, Republic of Namibia, Khomas Region, Republic of Namibia

Partners: Anna EJ Rossouw (Partner in charge: Coast), Gerrit Esterhuyse, Samuel N Ndahangwapo, Hans F Hashagen, Johannes P Nel, Willem A Burger, Nina A Coetzer

Practice Number 9406, VAT reg no. 00203281-015

Our opinion on the consolidated and separate financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the consolidated and separate financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated and separate financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the consolidated and separate financial statements

The directors are responsible for the preparation and fair presentation of the consolidated and separate financial statements in accordance with International Financial Reporting Standards, and for such internal control as the directors determine is necessary to enable the preparation of consolidated and separate financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated and separate financial statements, the directors are responsible for assessing the Group and the 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 the directors either intend to liquidate the Group and/or the Authority or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the consolidated and separate financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated and separate 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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 consolidated and separate financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated and separate 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 our 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 Group's and the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 Group's and the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated and separate financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and / or Authority to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated and separate financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



PricewaterhouseCoopers
Registered Accountants and Auditors
Chartered Accountants (Namibia)

Per: Samuel N Ndahangwapo
Partner

Windhoek, Namibia
Date: 28 March 2024

The Council Members present their annual report of the Namibia Qualifications Authority for the year ended 31 March 2021.

General review

The activities of the Namibia Qualifications Authority comprise:

- to set up and administer a national qualifications framework;
- to be a forum for matters pertaining to qualifications;
- to set the occupational standards for any occupation, job, post or position in any career structure;
- to set the curriculum standards required for achieving the occupational standards for a given occupation;
- to promote the development of and to analyse benchmarks of acceptable performance norms for an occupation;
- to accredit persons, institutions and qualifications authorities providing education and course of instruction or training of meeting certain requirements, as set out in Section 13, (Act 29 of 1996);
- to evaluate and recognise competencies learnt outside formal education;
- to establish facilities for the collection and dissemination of information in connection with matters pertaining to qualifications;
- to enquire into whether any particular qualification meets the national standards;
- to advise any person, body, institution, qualifications authority or interest group on matters pertaining qualifications and national standards for qualifications.

Financial results

Full details of the financial results of the Namibia Qualifications Authority are set out on pages 7-29.

Events subsequent to year-end

The Council Members are not aware of any matter or circumstance arising since the end of the financial year, not otherwise dealt within the financial statements, which significantly affects the financial position of the Namibia Qualifications Authority or the results of its operations.

Council Members

The Council Members during the current financial year are as set out on page 2 of this report.

Council Members' interest in contracts

No material contracts involving Council's interest were entered into during the current year.

Auditors

PricewaterhouseCoopers was appointed on 06 May 2021 by the Council Members.

Going concern

The Council Members believes that, despite the loss & negative operational cash for the year, the Authority has adequate financial resources to continue operating for the foreseeable future and accordingly the annual financial statements have been prepared on a going concern basis. The Council Members have satisfied themselves that the Authority is in a sound financial position and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements.

The Council Members are not aware of any new material changes that may adversely impact the Authority. The Council Members are also not aware of any material non compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Authority.

Review of financial results and activities

The annual financial statements have been prepared in accordance with International Financial Reporting Standards.

The Authority still stands in a solid financial position with net assets amounting to N\$33m (2020:N\$45m), despite the decline in cash balance and negative cash incurred from operating activities for the year. The Authority has incurred a loss in the current year amounting to (N\$ 11m) (2020:N\$8m profit) due to reduced government grant and the depleted Development bank account where deferred income was released from during the previous two financial years, however the council believes that the Government remains committed to the wellbeing of the Authority and will always be supportive when necessary.

Secretary

The Authority did not have any Company Secretary during the year under review.

Significant events

The Authority has for the first time adopted the International Financial Reporting Standards framework, a statutory compliance departure from the previously adopted Namibia Generally Accepted Accounting Practice- NAC 001: Financial Reporting Standard for Small and Medium-sized Entities. The main impact is the consolidation of the Authority and its subsidiary named BV Investments Six Hundred & Forty Five (Pty) Ltd, whose only asset is a revalued property. Refer to Note 24 for a more comprehensive summary.

Interest in subsidiary

Name of subsidiary	Country of incorporation	Net profit/loss after tax
BV Investments Six Hundred and Forty Five (Pty) Ltd	Namibia	(119,000)
Details of the Authority's investment in subsidiary are set out in note 6.		

NAMIBIA QUALIFICATIONS AUTHORITY

CONSOLIDATED AND SEPARATE STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

		<u>Consolidated</u>			<u>Separate</u>		
ASSETS	<u>Notes</u>	<u>2021</u> <u>N\$'000</u>	<u>2020</u> <u>N\$'000</u> Restated	<u>2019</u> <u>N\$'000</u> Restated	<u>2021</u> <u>N\$'000</u>	<u>2020</u> <u>N\$'000</u> Restated	<u>2019</u> <u>N\$'000</u> Restated
Non-current assets		37,069	44,254	46,943	37,069	44,254	47,035
Property, plant and equipment	5	37,069	44,254	46,943	32,404	38,269	40,835
Investment in subsidiary	6	-	-	-	4,665	5,985	6,200
Current assets		6,914	12,445	17,490	6,914	12,445	17,490
Trade and other receivables	9	21	30	73	21	30	73
Cash and cash equivalents	10	6,893	12,415	17,417	6,893	12,415	17,417
Total assets		43,983	56,699	64,433	43,983	56,699	64,525
FUNDS AND LIABILITIES							
Capital and reserves		33,206	44,633	36,369	33,206	44,633	36,461
Accumulated funds		28,390	35,585	27,321	28,390	35,585	27,413
Revaluation reserves	23	4,816	9,048	9,048	4,816	9,048	9,048
Non-current liabilities							
Deferred income	11	7,472	8,877	25,353	7,472	8,877	25,353
Current liabilities		3,305	3,189	2,711	3,305	3,189	2,711
Trade and other payables	12	1,950	1,567	1,482	1,950	1,567	1,482
Deferred income	11	1,355	1,622	1,229	1,355	1,622	1,229
Total funds and liabilities		43,983	56,699	64,433	43,983	56,699	64,525

NAMIBIA QUALIFICATIONS AUTHORITY

CONSOLIDATED AND SEPARATE STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2021

	<u>Notes</u>	<u>Consolidated</u>			<u>Separate</u>		
		<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
		<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
			Restated	Restated		Restated	Restated
Revenue	17	269	375	184	269	375	184
Other income	18	32,003	47,495	35,930	32,003	47,495	35,930
Total income		32,271	47,870	36,113	32,271	47,870	36,113
Administrative expenses		(39,797)	(40,251)	(38,110)	(39,797)	(40,343)	(38,018)
Operating surplus/(deficit) for the year		(7,526)	7,619	(1,997)	(7,526)	7,527	(1,905)
Finance income	15	331	643	1,968	331	643	1,968
Surplus/(deficit)		(7,195)	8,263	(29)	(7,195)	8,171	63
Other comprehensive income							
Fair Value Adjustment	23	(4,232)	-	2,931	(4,232)	-	2,931
Total comprehensive/(loss) for the year		(11,427)	8,263	2,903	(11,427)	8,171	2,995

CONSOLIDATED AND SEPARATE STATEMENT OF CHANGES IN EQUITY AS AT 31 MARCH 2021

Consolidated	Accumulated funds N\$'000 N\$	Revaluation Reserves N\$'000 N\$	Total N\$'000 N\$
Balance as at 1 April 2018	27,350	6,117	33,467
Surplus/ (deficit) for the year	(29)	-	(29)
Revaluation	-	2,931	2,931
Balance at 1 April 2019	27,321	9,048	36,369
Balance as previously stated	27,321	9,048	36,369
Prior period adjustments	-	-	-
Restated Balance	27,321	9,048	36,369
Balance at 1 April 2019 - restated	27,321	9,048	36,369
Surplus/ (deficit) for the year	8,264	-	8,264
Revaluation	-	-	-
Balance at 1 April 2020	35,585	9,048	44,632
Balance as previously stated	35,800	9,048	44,847
Prior period adjustments	(215)	-	(215)
Restated Balance	35,585	9,048	44,632
Balance at 1 April 2020 - restated	35,585	9,048	44,633
Surplus/ (deficit) for the year	(7,195)	-	(7,195)
Revaluation	-	(4,232)	(4,232)
Balance at 31 March 2021	28,390	4,816	33,205
Separate	Accumulated funds N\$'000 N\$	Revaluation Reserves N\$'000 N\$	Total N\$'000 N\$
Balance at 1 April 2018	27,350	6,117	33,467
Surplus/ (deficit) for the year	63	-	63
Revaluation	-	2,931	2,931
Balance at 1 April 2019	27,413	9,048	36,461
Balance as previously stated	27,416	9,048	36,464
Prior period adjustments	-	-	-
Restated Balance	27,416	9,048	36,464
Balance at 1 April 2019 - restated	27,414	9,048	36,462
Surplus/ (deficit) for the year	8,171	-	8,171
Revaluation	-	-	-
Balance at 1 April 2020	35,585	9,048	44,633
Balance as previously stated	35,585	9,048	44,633
Prior period adjustments	-	-	-
Restated Balance	35,585	9,048	44,633
Balance at 1 April 2020	35,585	9,048	44,632
Surplus/ (deficit) for the year	(7,195)	-	(7,195)
Revaluation	-	(4,232)	(4,232)
Balance at 31 March 2021	28,390	4,816	33,206

NAMIBIA QUALIFICATIONS AUTHORITY

CONSOLIDATED STATEMENT OF CASH FLOWS AS AT 31 MARCH 2021

	<u>Notes</u>	<u>Consolidated</u>			<u>Separate</u>		
		<u>2021</u> <u>NS'000</u>	<u>2020</u> <u>NS'000</u> <u>Restated</u>	<u>2019</u> <u>NS'000</u> <u>Restated</u>	<u>2021</u> <u>NS'000</u>	<u>2020</u> <u>NS'000</u> <u>Restated</u>	<u>2019</u> <u>NS'000</u> <u>Restated</u>
Cash flows from operating activities							
Cash received from government and customers		30,331	30,317	9,783	30,331	30,317	9,783
Cash received from/(paid) to employees and service providers		(35,674)	(35,883)	(36,034)	(35,674)	(35,883)	(36,034)
Cash utilized by operations		(5,344)	(5,566)	(26,251)	(5,344)	(5,566)	(26,251)
Investment income	15	331	643	1,968	331	643	1,968
Net cash utilized from operating activities		(5,013)	(4,923)	(24,283)	(5,013)	(4,923)	(24,283)
Cash flows from investing activities							
Property, plant and equipment acquired	5	(515)	(83)	(324)	(515)	(83)	(324)
Net cash (outflow) from investing activities		(515)	(83)	(324)	(515)	(83)	(324)
Cash flows from financing activities							
Capital fund Release -NCRST	11	-	-	(9,600)	-	-	(9,600)
Net cash (outflow) from financing activities		-	-	(9,600)	-	-	(9,600)
Movement in cash and cash equivalents		(5,540)	(5,006)	(34,207)	(5,540)	(5,006)	(34,207)
Cash and cash equivalents at the beginning of the year		12,412	17,418	51,625	12,412	17,418	51,625
Cash and cash equivalents at the end of the year	10	6,871	12,412	17,418	6,871	12,412	17,418

1. Significant accounting policies

The principal accounting policies applied in the preparation of these Group annual financial statements are set out below.

1.1 Basis of preparation

The Group annual financial statements have been prepared on the going concern basis in accordance with, and in compliance with, the International Financial Reporting Standards ("IFRS") and International Financial Reporting Interpretations Committee ("IFRIC") interpretations issued and effective at the time of preparing these annual financial statements. The annual financial statements have been prepared on the historic cost convention, with exception of Land Buildings carried at fair value or unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below. They are presented in Namibia Dollars, which is the Authority's functional currency.

These accounting policies are consistent with the previous period, except for the changes set out in note 24 regarding the adoption of IFRS during the year under review.

1.2 Consolidation**Basis of consolidation**

The consolidated annual financial statements incorporate the annual financial statements of the NQA and its subsidiary. A subsidiary is an entity (including structured entities) which is controlled by the Group.

The Group has control of an entity when it is exposed to or has rights to variable returns from involvement with the entity and it has the ability to affect those returns through use its power over the entity. The results of subsidiary are included in the consolidated annual financial statements from the effective date of acquisition to the effective date of disposal. Adjustments are made when necessary to the annual financial statements of the subsidiary to bring their accounting policies in line with those of the Group.

All related parties transactions, balances, and unrealised gains on transactions between group companies are eliminated in full on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

Non-controlling interests in the net assets of the consolidated subsidiary are identified and recognised separately from the Group's interest therein, and are recognised within equity. Losses of subsidiary attributable to non-controlling interests are allocated to the non-controlling interest even if this results in a debit balance being recognised for non-controlling interest.

Transactions with non-controlling interests that do not result in loss of control are accounted for as equity transactions and are recognised directly in the Statement of Changes in Equity. The difference between the fair value of consideration paid or received and the movement in non-controlling interest for such transactions is recognised in equity attributable to the owners of the Authority.

Where a subsidiary is disposed of and a non-controlling shareholding is retained, the remaining investment is measured to fair value with the adjustment to fair value recognised in profit or loss as part of the gain or loss on disposal of the controlling interest. The fair value is the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously recognised in other comprehensive income in respect of that entity are accounted for as if the Group had directly disposed of the related assets or liabilities. This may mean that amounts previously recognised in other comprehensive income are reclassified to profit or loss.

Investments in subsidiary in the separate financial statements

In the NQA's separate financial statements, investments in subsidiary are carried at cost less any accumulated impairment losses. This excludes investments which are held for sale and are consequently accounted for in accordance with IFRS 5 Non-current Assets Held for Sale and Discontinued Operations.

Business combinations

The Group accounts for business combinations using the acquisition method of accounting. The cost of the business combination is measured as the aggregate of the fair values of assets given, liabilities incurred or assumed and equity instruments issued. Costs directly attributable to the business combination are expensed as incurred, except the costs to issue debt which are amortised as part of the effective interest and costs to issue equity which are included in equity.

Any contingent consideration is included in the cost of the business combination at fair value as at the date of acquisition. Subsequent changes to the assets, liability or equity which arise as a result of the contingent consideration are not affected against goodwill, unless they are valid measurement period adjustments. Otherwise, all subsequent changes to the fair value of contingent consideration that is deemed to be an asset or liability is recognised in either profit or loss or in other comprehensive income, in accordance with relevant IFRS's. Contingent consideration that is classified as equity is not remeasured, and its subsequent settlement is accounted for within equity.

The acquiree's identifiable assets, liabilities and contingent liabilities which meet the recognition conditions of IFRS 3 Business combinations are recognised at their fair values at acquisition date, except for non-current assets (or disposal groups) that are classified as held for sale in accordance with IFRS 5 Non-current assets Held For Sale and Discontinued Operations, which are recognised at fair value less costs to sell. Contingent liabilities are only included in the identifiable assets and liabilities of the acquiree where there is a present obligation at acquisition date.

On acquisition, the acquiree's assets and liabilities are reassessed in terms of classification and are reclassified where the classification is inappropriate for Group purposes. This excludes lease agreements and insurance contracts, whose classification remains as per their inception date.

Non-controlling interests in the acquiree are measured on an acquisition-by-acquisition basis either at fair value or at the non-controlling interests' proportionate share in the recognised amounts of the acquiree's identifiable net assets. This treatment applies to non-controlling interests which are present ownership interests, and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation. All other components of non-controlling interests are measured at their acquisition date fair values, unless another measurement basis is required by IFRS.

In cases where the Group held a non-controlling shareholding in the acquiree prior to obtaining control, that interest is measured to fair value as at acquisition date. The measurement to fair value is included in profit or loss for the year. Where the existing shareholding was classified as an available-for-sale financial asset, the cumulative fair value adjustments recognised previously to other comprehensive income and accumulated in equity are recognised in profit or loss as a reclassification adjustment.

Goodwill is determined as the consideration paid, plus the fair value of any shareholding held prior to obtaining control, plus non-controlling interest and less the fair value of the identifiable assets and liabilities of the acquiree. If, in the case of a bargain purchase, the result of this formula is negative, then the difference is recognised directly in profit or loss.

Goodwill is not amortised but is tested on an annual basis for impairment. If goodwill is assessed to be impaired, that impairment is not subsequently reversed.

Goodwill arising on acquisition of foreign entities is considered an asset of the foreign entity. In such cases the goodwill is translated to the functional currency of the Group at the end of each reporting period with the adjustment recognised in equity through to other comprehensive income.

1.3 Significant judgements and sources of estimation uncertainty

The preparation of the annual financial statements in conformity with IFRS requires management, from time to time, to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are as follows:

- Trade receivables
- Fair value estimation of financial instruments
- Useful lives and residual values of intangible assets and property, plant and equipment
- Fair value of land and buildings

Further information is provided in the respective accounting policy notes and the notes to the financial statements.

Critical judgements in applying accounting policies

The critical judgements made by management in applying accounting policies, apart from those involving estimations, that have the most significant effect on the amounts recognised in the financial statements, are outlined as follows:

Key sources of estimation uncertainty

Useful lives and residual values of property, plant and equipment

The residual value of property, plant and equipment was estimated by management based on the specialized nature of the asset further costs to be incurred to sell it and age of the assets, this seems to be reasonable. The residual value of motor vehicles was based on current trade-in values.

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting period. If the expectations differ from previous estimates, the change is accounted for prospectively as a change in accounting estimate.

The useful lives and residual values of property, plant and equipment are evaluated at each financial year end in terms of the International Financial Reporting Standards. The estimates of the useful lives and residual values are based on management's experience with similar property, plant and equipment. The estimates are also compared to market transactions where available. The estimated useful lives and residual values may therefore ultimately be different to the actual results.

Plant and equipment is depreciated over its useful life taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In reassessing asset useful lives, factors such as technological innovation, product lifecycles and market conditions, the remaining life of the asset and projected disposal values are considered.

Provisions and contingencies

Provisions are recognised when:

- the Group has present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

Provisions are inherently based on assumptions and estimates using the best information available.

Fair value estimation of land and buildings

Land and buildings are measured at fair value representing the open market value determined annually by external valuers or committee members. Fair value is based on active market prices, adjusted, if necessary, for any differences in the nature, location or condition of the specific asset. If this information is not available, the authorities use alternative valuation methods such as recent prices on less active markets or discounted cash flow projections. These valuations are reviewed annually by the Council Members.

Impairment testing

The Authority reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, management determine the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. When it is not possible to determine the recoverable amount for an individual asset, management assesses the recoverable amount for the cash generating unit to which the asset belongs.

Trade receivables and loans and receivables

The Authority assesses its trade receivables and loans and receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in profit or loss, the group makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from the financial asset.

Deferred income

Government grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. These grants are released to the statement of comprehensive income on a systematic basis which is equal to the annual depreciation of the assets.

1.4 Property, Plant and Equipment

Property, plant and equipment are tangible assets which the Authority holds for its own use or for rental to others and which are expected to be used for more than one year.

An item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Authority, and the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost. Cost includes all of the expenditure which is directly attributable to the acquisition or construction of the asset, including the capitalisation of borrowing costs on qualifying assets and adjustments in respect of hedge accounting, where appropriate.

The initial estimate of the costs of dismantling and removing an item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the Authority is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Property, Plant and Equipment (continued)

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the Authority and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the year in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land and buildings which are stated at revalued amounts. The revalued amount is the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the Authority. Leased assets are depreciated in a consistent manner over the shorter of their expected useful lives and the lease term. Depreciation is not charged to an asset if its estimated residual value exceeds or is equal to its carrying amount. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or derecognised.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Average useful life	Residual Values
Buildings	Straight line	25 years	NIL
Plant and machinery	N/A	N/A	NIL
Furniture and fixtures	Straight line	5 years	NIL
Office Equipment	Straight line	5 years	NIL
Motor vehicles	Straight line	5 years	NIL
Land	Not depreciated	Not depreciated	NIL
Computer equipment	Straight line	3 years	NIL

The residual value, useful life and depreciation method of each applicable asset are reviewed at the end of each reporting year. If the expectations differ from previous estimates, the change is accounted for prospectively as a change in accounting estimate.

The depreciation charge for each year is recognised in profit or loss unless it is included in the carrying amount of another asset. There is no depreciation charge on spare parts since the residual value of spare parts are expected to be equal to their cost price.

When an item of property, plant and equipment is revalued, the gross carrying amount is adjusted consistently with the revaluation of the carrying amount. The accumulated depreciation at that date is adjusted to equal the difference between the gross carrying amount and the carrying amount after taking into account accumulated impairment losses.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset.

Any increase in an asset's carrying amount, as a result of a revaluation, is recognised in other comprehensive income and accumulated in the revaluation reserve in equity. The increase is recognised in profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognised in profit or loss.

Any decrease in an asset's carrying amount, as a result of a revaluation, is recognised in profit or loss in the current year. The decrease is recognised in other comprehensive income to the extent of any credit balance existing in the revaluation reserve in respect of that asset. The decrease recognised in other comprehensive income reduces the amount accumulated in the revaluation reserve in equity.

The revaluation reserve related to a specific item of property, plant and equipment is transferred directly to retained income when the asset is derecognised.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

1.5 Financial instruments

Financial instruments held by the Group are classified in accordance with the provisions of IFRS 9 Financial Instruments. Broadly, the classification possibilities, which are adopted by the Group, as applicable, are as follows:

Financial assets which are debt instruments:

- Amortised cost

Financial liabilities:

- Amortised cost

Note 8 Financial instruments and risk management presents the financial instruments held by the Group based on their specific classifications.

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

The specific accounting policies for the classification, recognition and measurement of each type of financial instrument held by the Group are presented below:

Trade and other receivables**Classification**

Trade and other receivables, excluding, when applicable, VAT and prepayments, are classified as financial assets subsequently measured at amortised cost (note 9).

They have been classified in this manner because their contractual terms give rise, on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding, and the Group's business model is to collect the contractual cash flows on trade and other receivables.

Recognition and measurement

Trade and other receivables are recognised when the Group becomes a party to the contractual provisions of the receivables. They are measured, at initial recognition, at fair value plus transaction costs, if any.

They are subsequently measured at amortised cost.

The amortised cost is the amount recognised on the receivable initially, minus principal repayments, plus cumulative amortisation (interest) using the effective interest method of any difference between the initial amount and the maturity amount, adjusted for any loss allowance.

1.5 Impairment (continued)

The Group recognises a loss allowance for expected credit losses on trade and other receivables, excluding VAT and prepayments. The amount of expected credit losses is updated at each reporting date.

The Group measures the loss allowance for trade and other receivables at an amount equal to lifetime expected credit losses (lifetime ECL), which represents the expected credit losses that will result from all possible default events over the expected life of the receivable.

Financial instruments**Measurement and recognition of expected credit losses**

The Group makes use of a provision matrix as a practical expedient to the determination of expected credit losses on trade and other receivables. The provision matrix is based on historic credit loss experience, adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current and forecast direction of conditions at the reporting date, including the time value of money, where appropriate.

The customer base is widespread and does not show significantly different loss patterns for different customer segments. The loss allowance is calculated on a collective basis for all trade and other receivables in totality. Details of the provision matrix is presented in note 9.

An impairment gain or loss is recognised in profit or loss with a corresponding adjustment to the carrying amount of trade and other receivables, through use of a loss allowance account. The impairment loss is included in other operating expenses in profit or loss as a movement in credit loss allowance (note 8).

Write off policy

The Group writes off a receivable when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Receivables written off may still be subject to enforcement activities under the Group recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

Credit risk

Details of credit risk are included in the trade and other receivables note (note 8) and the financial instruments and risk management note (note 8).

Derecognition

Refer to the derecognition section of the accounting policy for the policies and processes related to derecognition.

Any gains or losses arising on the derecognition of trade and other receivables is included in profit or loss in the derecognition gains (losses) on financial assets at amortised cost.

Trade and other payables**Classification**

Trade and other payables (note 12), excluding VAT and amounts received in advance, are classified as financial liabilities subsequently measured at amortised cost.

Recognition and measurement

They are recognised when the Group becomes a party to the contractual provisions, and are measured, at initial recognition, at fair value plus transaction costs, if any. They are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of a financial liability.

If trade and other payables contain a significant financing component, and the effective interest method results in the recognition of interest expense, then it is included in profit or loss. Trade and other payables expose the Group to liquidity risk and possibly to interest rate risk. Refer to note 8 for details of risk exposure and management thereof.

Derecognition

Refer to the "derecognition" section of the accounting policy for the policies and processes related to derecognition.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value. These are initially and subsequently recorded at fair value.

Derecognition**Financial assets**

The Group derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Group recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Group retains substantially all the risks and rewards of ownership of a transferred financial asset, the Group continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

Financial liabilities

The Group derecognises financial liabilities when, and only when, the Group obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Offsetting financial assets and financial liabilities

Financial assets and liabilities are offset and the net amount reported in the balance sheet where the Authority currently has a legally enforceable right to offset the recognised amounts, and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The Authority has also entered into arrangements that do not meet the criteria for offsetting, but still allow for the related amounts to be set off in certain circumstances, such as bankruptcy or the termination of a contract.

1.6 Leases

The determination of whether an arrangement is, or contains, a lease is based on the substance of the agreement on the inception date.

As a lessee, the Authority recognises a lease obligation and a right-of-use asset in the consolidated statements of financial position on a present-value basis at the date when the leased asset is available for use. Each lease payment is apportioned between a finance charge and a reduction of the lease obligation. Finance charges are recognised in finance cost in the consolidated statements of earnings (loss). The right-of-use asset is included in property, plant and equipment and is depreciated over the shorter of its estimated useful life and the lease term on a straight-line basis. Lease obligations are initially measured at the net present value of the following lease payments:

1.6 Leases (continued)

- fixed payments (including in substance fixed payments), less any lease incentives receivable;
- variable lease payment that are based on an index or a rate;
- amounts expected to be payable under residual value guarantees;
- the exercise price of a purchase option if the Authority is reasonably certain to exercise that option; and
- payments of penalties for terminating the lease, if the lease term reflects the Authority exercising that option.

Lease payments are discounted using the interest rate implicit in the lease, or if this rate cannot be determined, the Authority's incremental borrowing rate.

Right-of-use assets are initially measured at cost comprising the following:

- the amount of the initial measurement of the lease obligation;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- rehabilitation costs.

Payments associated with short-term leases and leases of low-value assets are recognised on a straight-line basis as an expense in the consolidated statements of earnings (loss).

Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise primarily small equipment.

Right-of-use assets are generally depreciated over the lease term on a straight-line basis.

1.7 Impairment of non-financial assets

The Group assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Group estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the Group also:

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in profit or loss. Any impairment loss of a revalued asset is treated as a revaluation decrease.

The Group assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets other than goodwill may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated. A reversal of an impairment loss of assets carried at cost less accumulated

1.8 Provisions and contingencies

Provisions are recognised when:

- the Group has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognised when, and only when, it is virtually certain that reimbursement will be received if the Authority settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognised for the reimbursement shall not exceed the amount of the provision.

Provisions are not recognised for future operating losses.

If an Authority has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

1.8 Provisions and contingencies (continued)

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
 - the business or part of a business ;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

After their initial recognition contingent liabilities recognised in business combinations that are recognised separately are subsequently measured at the higher of

- the amount that would be recognised as a provision; and
- the amount initially recognised less cumulative amortisation.

1.9 Revenue

The Group recognises revenues net discount. Revenue comprises the fair value of the consideration received or receivable for the sale of goods and services in the ordinary course of the Group's activities.

The Authority recognises revenue when a legally enforceable contract is entered into with a customer, for which identifiable performance obligations as per contract are established and the entity has satisfied these obligations. The performance obligations relate to the accreditation or administration services offered by the Group to persons, institutions or organisations.

Revenue is measured at the determined transaction price as allocated to each performance obligation in the contract with the customer. The transaction prices are determined as per the Regulations for the Accreditation of persons, Institutions or Organizations which were approved by the members of parliament. The fees have been the same since the inception of the Authority with no rates adjustments.

The revenue from the accreditation services is recognised at a point in time.

The Authority recognises revenue from accreditation fees.

Interest received

Interest is recognised, in profit or loss, using the effective interest rate method and is shown as finance income.

Dividends received and commission

Dividends are recognised, in profit or loss, when the Authority's right to receive payment has been established, and is shown as other income. The Group recognises revenue net discount, third party levies, value-added tax payable to third parties.

Government grant

Government grants are recognised when there is reasonable assurance that:

- The company will comply with the conditions attaching to them; and
- The grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Authority with no future related costs is recognised as income of the period in which it becomes receivable.

Government grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset. Grants related to income are presented as a credit in the profit or loss (separately).

Repayment of a grant related to an asset is recorded by increasing the carrying amount of the asset or reducing the deferred income balance by the amount repayable. The cumulative additional depreciation that would have been recognised to date as an expense in the absence of the grant is recognised immediately as an expense.

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1.10 Rounding of financial statements

The annual financial statements of the Authority have been rounded to the nearest thousand.

2 New Standards and Interpretations

2.1. Standards and interpretations effective and adopted in the current year

In the current year, Group has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard	Description	Effective date: Years beginning on or after	Impact
IFRS 16	Amendment to IFRS 16, 'Leases' – COVID 19 related rent concessions. Extension of the practical expedient	01/04/2021	The impact of the standard is not material.
IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16	Interest rate benchmark reform phase 2 Amendments to IFRS 9, IAS 39, IFRS 7, IFRS 4 and IFRS 16	01/01/2021	The impact of the standard is not material.

2.2. Standards and interpretations not yet effective

The Group has not adopted the following standards and interpretations, which have been published and are relevant for the Group's accounting years beginning on or after 01 April 2020.

Standard	Description	Effective date: Years beginning on or after	Impact
IFRS 16	Amendment to IFRS 16, 'Leases' – COVID 19 related rent concessions. Extension of the practical expedient	01/01/2022	The impact of the standard is not material.
IFRS 1, IFRS 9, IAS 41 and IFRS 16	A number of narrow scope amendments to IFRS 3, IAS 16, IAS 37 and some annual improvements on IFRS 1, IFRS 9, IAS 41 and IFRS 16	01/01/2023	The impact of the standard is not material.
IAS 1	Amendments to IAS 1, 'Presentation of financial statements', on classification of liabilities .	01/01/2023	The impact of the standard is not material.
IAS 1 & IAS 8	Narrow scope amendments to IAS 1, Practice statement 2 and IAS 8.	01/01/2023	The impact of the standard is not material.
IAS 16	Amendments to IAS 16 'Property, Plant and Equipment': Proceeds before Intended Use .	01/01/2022	The impact of the standard is not material.
IAS 37	Amendments to IAS 37 'Provisions, Contingent Liabilities and Contingent Assets' on Onerous Contracts—Cost of Fulfilling a Contract.	01/01/2022	The impact of the standard is not material.
Cycle 2018 - 2020	Annual improvements cycle 2018 -2020	01/01/2022	The impact of the standard is not material.

3. Financial assets by category

Consolidated and Separate - 2021

	Loans and receivables	Fair value through profit or loss - held for trading	Fair value through profit or loss - designated	Held to maturity investments	At amortised cost	Available-for- sale	Total
	NS'000	NS'000	NS'000	NS'000	NS'000	NS'000	NS'000
Trade and other receivables	-	-	-	-	21	-	21
Cash and cash equivalents	-	-	-	-	6,893	-	6,893
Total	-	-	-	-	6,914	-	6,914

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Consolidated and Separate - 2020

	<u>Loans and receivables</u>	<u>Fair value through profit or loss - held for trading</u>	<u>Fair value through profit or loss - designated</u>	<u>Held to maturity investments</u>	<u>At amortised cost</u>	<u>Available-for-sale</u>	<u>Total</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other receivables	-	-	-	-	30	-	30
Cash and cash equivalents	-	-	-	-	12,412	-	12,412
Total	-	-	-	-	12,442	-	12,442

Consolidated and Separate - 2019

	<u>Loans and receivables</u>	<u>Fair value through profit or loss - held for trading</u>	<u>Fair value through profit or loss - designated</u>	<u>Held to maturity investments</u>	<u>At amortised cost</u>	<u>Available-for-sale</u>	<u>Total</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other payables	-	-	-	-	73	-	73
Cash and cash equivalents	-	-	-	-	17,418	-	17,418
Total	-	-	-	-	17,491	-	17,491

4. Financial liabilities by category

Consolidated and Separate - 2021

	<u>Financial liabilities at amortised cost</u>	<u>Fair value through profit or loss - held for trading</u>	<u>Fair value through profit or loss - designated</u>	<u>Totals</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other payables	1,950	-	-	1,950
Total	1,950	-	-	1,950

Consolidated and Separate - 2020

	<u>Financial liabilities at amortised cost</u>	<u>Fair value through profit or loss - held for trading</u>	<u>Fair value through profit or loss - designated</u>	<u>Totals</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other payables	1,567	-	-	1,567
Total	1,567	0	0	1,567

Consolidated and Separate 2019

	<u>Financial liabilities at amortised cost</u>	<u>Fair value through profit or loss - held for trading</u>	<u>Fair value through profit or loss - designated</u>	<u>Totals</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other payables (excludes accruals)	1,482	-	-	1,482
Total	1,482	-	0	1,482

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. PROPERTY, PLANT AND EQUIPMENT

Consolidated	Land and buildings	Office equipment	Motor vehicles	Computer equipment	Furniture and Fittings	TOTAL
2021	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Opening	43,610	66	174	149	255	44,254
Cost	52,385	353	1,560	3,399	2,640	60,337
Accumulated depreciation/valuation	(8,775)	(287)	(1,385)	(3,251)	(2,385)	(16,084)
Additions	150	78	-	135	153	515
Disposal		(12)				(12)
Impairment	(1,198)					(1,198)
Revaluation	(4,232)	-	-	-	-	(4,232)
Depreciation	(1,795)	(39)	(174)	(136)	(119)	(2,267)
Closing	36,535	117	-	148	270	37,069
Cost	48,302	444	1,560	3,534	2,774	56,614
Accumulated depreciation/valuation	(11,768)	(326)	(1,560)	(3,386)	(2,504)	(19,545)
2020						
Opening	45,402	823	418	300	-	46,943
Cost	52,385	2,943	1,560	3,367	-	60,254
Accumulated depreciation/valuation	(6,982)	(2,119)	(1,142)	(3,067)	-	(13,311)
Additions	-	51	-	32	-	83
Impairment	-					
Revaluation	-	-	-	-	-	-
Depreciation	(1,793)	(553)	(243)	(184)	-	(2,772)
Closing	43,610	66	174	149	255	44,254
Cost	52,385	373	1,560	3,399	2,640	60,356
Accumulated depreciation/valuation	(8,775)	(306)	(1,385)	(3,251)	(2,385)	(16,103)
2019						
Opening	43,795	1,194	662	383	84	46,119
Cost	49,355	2,714	1,560	3,246	105	56,980
Accumulated depreciation/valuation	(5,560)	(1,520)	(898)	(2,863)	(21)	(10,862)
Additions	99	210	-	121	(105)	324
Revaluation	2,931	-	-	-	-	2,931
Depreciation	(1,422)	(581)	(245)	(204)	21	(2,431)
Closing	45,402	823	418	300	-	46,943
Cost	52,385	2,924	1,560	3,367	-	60,235
Accumulated depreciation/valuation	(6,982)	(2,100)	(1,142)	(3,067)	-	(13,292)
Separate	Land and buildings	Office equipment	Motor vehicles	Computer equipment	Furniture and Fittings	TOTAL
2021	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Opening balance	37,625	66	174	149	255	38,269
Cost	46,185	353	1,560	3,399	2,640	54,138
Accumulated depreciation/valuation	(8,560)	(287)	(1,385)	(3,251)	(2,385)	(15,868)
Additions	150	78	-	135	153	515
Disposal		(12)				(12)
Revaluation	(4,232)	-	-	-	-	(4,232)
Depreciation	(1,673)	(39)	(174)	(136)	(119)	(2,143)
Closing balance	31,870	117	-	148	270	32,404
Cost	42,103	444	1,560	3,534	2,773	50,413
Accumulated depreciation/valuation	(10,233)	(326)	(1,560)	(3,386)	(2,504)	(18,010)
2020						
Opening balance	39,294	823	418	300	-	40,835
Cost	46,185	2,943	1,560	3,367	-	54,054
Accumulated depreciation/valuation	(6,890)	(2,119)	(1,142)	(3,067)	-	(13,219)
Additions	-	51	-	32	-	83
Revaluation	-	-	-	-	-	-
Depreciation	(1,670)	(553)	(243)	(184)	-	(2,649)
Closing balance	37,625	66	174	149	255	38,269
Cost	46,185	373	1,560	3,399	2,640	54,156
Accumulated depreciation/valuation	(8,560)	(306)	(1,385)	(3,251)	(2,385)	(15,888)
2019						
Opening balance	37,595	1,194	662	383	84	39,919
Cost	43,155	2,714	1,560	3,246	105	50,780
Accumulated depreciation/valuation	(5,560)	(1,520)	(898)	(2,863)	(21)	(10,862)
Additions	99	210	-	121	(105)	324
Revaluation	2,931	-	-	-	-	2,931
Depreciation	(1,330)	(581)	(245)	(204)	21	(2,339)
Closing balance	39,294	823	418	300	-	40,835
Cost	46,185	2,924	1,560	3,367	-	54,035
Accumulated depreciation/valuation	(6,890)	(2,100)	(1,142)	(3,067)	-	(13,200)

Valuation:

2021-2022

The effective date of the revaluations was 22 May 2022. Revaluations were performed by an independent valuer, Mr P.J. Scholtz (National Diploma: University of South Africa and BA Degree: University of Stellenbosch). The valuation methodology applied to determine the market value of the property is present replacement cost less depreciation.

2018-2019

Revaluations were performed by an independent valuer, Mr. Eugene Lofty-Eaton (National Diploma: Real Estate of Cape Peninsula University of Technology). A second valuation for the same property was also done at the end of the financial year by Seeds Property Valuation. The valuation methodology applied to determine the market value of the property is present replacement cost less depreciation.

The Land & Buildings Constitute of Erf 8892 (Main building) and Erf 6332. The properties are not encumbered.

6. Investment in subsidiary

The Authority invested in a property under the company BV Investments Six Hundred and Forty Five (Pty) Ltd in April 2016 measured at fair value, which is the deemed as cost at the date of adoption of the IFRS standards. The Authority owns 100% of BV Investment Six Hundred and Forty Five (Pty) Ltd.

Name of subsidiary	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
BV Investments Six Hundred and Forty Five (Pty)	-	-	-	4,665	5,985	6,200

Parent entity

Namibia Qualifications Authority is the parent entity in the Group.

7. Council Members' emoluments

Consolidated and Separate - 2021

	Council Members' fees	Committee fees	Totals
	N\$'000	N\$'000	N\$'000
For services as Council Members	945	122	1,067

Consolidated and Separate - 2020

	Council Members' fees	Committee fees	Totals
	N\$'000	N\$'000	N\$'000
For services as Council Members	893	104	997

Consolidated and Separate - 2019

	Council Members' fees	Committee fees	Totals
	N\$'000	N\$'000	N\$'000
For services as Council Members	708	98	806

8. Capital risk management

The Group's objective when managing capital (which includes share capital, borrowings, working capital and cash and cash equivalents) is to maintain a flexible capital structure that reduces the cost of capital to an acceptable level of risk and to safeguard the Group's ability to continue as a going concern while taking advantage of strategic opportunities in order to maximise stakeholder returns sustainably.

The Group manages capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain the capital structure, the Group may adjust the amount of dividends paid to the shareholders.

Consolidated and separate

	<u>Notes</u>	<u>2021</u> <u>N\$</u>	<u>2020</u> <u>N\$</u>	<u>2019</u> <u>N\$</u>
		<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other payables	12	(1,950)	(1,565)	(1,482)
Cash and cash equivalents	10	6,893	12,412	17,491
Net payables		4,944	10,847	16,008
Capital and reserves		33,206	44,633	36,369
Gearing ratio		15%	24%	44%

Financial risk management**Overview**

The Group is exposed to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk (currency risk, foreign exchange rate, interest rate risk and price risk).

In common with all other businesses, the Group is exposed to risks that arise from its use of financial instruments. This note describes the Group's objectives, policies and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

There have been no substantive changes in the Group's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The principal financial instruments used by Group, from which financial instrument risk arises, are as follows:

- Cash and cash equivalents
- Trade and other payables
- Trade and other receivables

The Group and Authority's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk.

The Group's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial performance. Risk management is carried out by management under policies approved by the Council Members. The Council Members provide written principles for overall risk management, as well as written policies covering specific areas, such as foreign exchange risk, interest rate risk, credit risk, use of derivative financial instruments and non-derivative financial instruments, and investment of excess liquidity.

Credit risk

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Credit risk exposure arising on cash and cash equivalents is managed by the Group through dealing with well-established financial institutions with high credit ratings.

Credit loss allowances for expected credit losses are recognised for all debt instruments, but excluding those measured at fair value through profit or loss.

The credit risk resulting from trade receivables is not significant for the Authority to warrant active management.

The maximum exposure to credit risk is presented in the table below:

Consolidated and separate:

	<u>Gross carrying amount</u>	<u>Credit loss allowance</u>	<u>Amortised cost</u>	<u>Gross carrying amount</u>	<u>Credit loss allowance</u>	<u>Amortised cost</u>	<u>Gross carrying amount</u>	<u>Credit loss allowance</u>	<u>Amortised cost</u>
	<u>2021</u>			<u>2020</u>			<u>2019</u>		
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Trade and other receivables	21	-	21	30	-	30	73	-	73
Cash and Cash Equivalents	6,871	-	6,871	12,415	-	12,415	17,419	-	17,419
Total	6,892	-	6,892	12,445	-	12,445	17,491	-	17,491

Liquidity risk

The Group is exposed to liquidity risk, which is the risk that the Group and Authority will encounter difficulties in meeting its obligations as they become due.

Cash flow forecasting is performed in the operating entities or the consolidated in and aggregated by Group finance. Group finance monitors rolling forecasts of the Group's liquidity requirements to ensure it has sufficient cash to meet operational needs while maintaining sufficient headroom on its undrawn committed borrowing facilities at all times so that the Group does not breach borrowing limits or covenants (where applicable) on any of its borrowing facilities. Such forecasting takes into consideration the Group's debt financing plans, covenant compliance, compliance with internal statement of financial position ratio targets and, if applicable external regulatory or legal requirements – for example, currency restrictions.

The maturity profile of contractual cash flows of non-derivative financial liabilities, and financial assets held to mitigate the risk, are presented in the following table. The cash flows are undiscounted contractual amounts.

Consolidated and separate - 2021

	<u>Notes</u>	<u>Less than 1 year</u>	<u>1 to 2 years</u>	<u>Total</u>	<u>Carrying amount</u>
		<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Non-current liabilities					
Deferred income		1,355	7,472	8,827	8,827
Current liabilities					
Trade and other payables	12	1,950	-	1,950	1,950
Total		3,305	7,472	10,777	10,777

Consolidated and separate - 2020

	<u>Notes</u>	<u>Less than 1 year</u>	<u>1 to 2 years</u>	<u>Total</u>	<u>Carrying amount</u>
		<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Non-current liabilities					
Deferred income		1,622	8,877	10,499	10,499
Current liabilities					
Trade and other payables	12	1,565	-	1,565	1,565
Total		3,187	8,877	12,064	12,064

Consolidated and separate - 2019

	<u>Notes</u>	<u>Less than 1 year</u>	<u>1 to 2 years</u>	<u>Total</u>	<u>Carrying amount</u>
		<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Non-current liabilities					
Deferred income		1,229	25,353	26,582	26,582
Current liabilities					
Trade and other payables	12	1,481	-	1,481	1,481
Total		2,710	25,353	28,063	28,063

Interest rate risk

The interest rate profile of interest bearing financial instruments at the end of the reporting period was as follows:

	<u>Notes</u>	<u>Average effective interest rate</u>	<u>Carrying amount</u>	<u>Average effective interest rate</u>	<u>Carrying amount</u>	<u>Average effective interest rate</u>	<u>Carrying amount</u>
			2021		2020		2019
Assets			<u>N\$'000</u>		<u>N\$'000</u>		<u>N\$'000</u>
Trade and other receivables	9	0%	21	0%	30	0%	73
Cash and cash equivalents	10	3.5%	6,871	3.5%	12,415	3.5%	17,419
Liabilities							
Trade and other payables	12	0%	1,950	0%	1,567	0%	1,482

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Consolidated and separate:

Interest rate effect on profit

	Notes	Basis points	Increase in market	Decrease in market	Increase in market	Decrease in market	Increase in market	Decrease in market
			2021		2020		2019	
			N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Assets								
Trade and other receivables	9	100 bp	0	0	0	0	1	(1)
Cash and cash	10	100 bp	69	(69)	124	(124)	174	(174)
Liabilities								
Trade and other payables	12	100 bp	(19)	19	(16)	16	(15)	15

Price risk

The consolidated and separate is not exposed to commodity price risk.

9. Trade and other receivables

Notes	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
	Restated	Restated	Restated	Restated	Restated	Restated
Financial instruments:						
Trade receivables	21	30	32	21	30	32
Trade receivables - related parties	-	0	41	-	0	41
Total trade and other receivables	21	30	73	21	30	73

	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
	Restated	Restated	Restated	Restated	Restated	Restated
Split between non-current and current portions						
Current trade receivables	21	30	73	21	30	73
Non-Current trade receivables	-	-	-	-	-	-
Total	21	30	73	21	30	73
Categorisation of trade and other receivables	-	-	-	-	-	-

Trade and other receivables are categorised as follows in accordance with IFRS 9 Financial Instruments:

	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
	Restated	Restated	Restated	Restated	Restated	Restated
Stage 1 (Initial Recognition) 12 month expected credit loss (ECL)	21	30	73	21	30	73
Stage 2 (Significant increase in credit risk since initial recognition) Lifetime expected credit losses	-	-	-	-	-	-
Stage 3 (Credit-impaired assets) Lifetime expected credit losses	-	-	-	-	-	-

Trade and other receivables understanding

The Authority has minimal trade and other receivables. It mainly consists of accreditation fees issued and related parties loans to its subsidiary and to directors.

Measuring ECL – inputs, assumptions and estimation techniques

The Expected Credit Loss (ECL) is measured on either a 12-months or Lifetime basis depending on whether a significant increase in credit risk has occurred since initial recognition or whether an asset is considered to be credit-impaired. Expected credit loss is a product of the Probability of Default (PD), Exposure at Default (EAD), and Loss Given Default (LGD), defined as follows:

The PD represents the likelihood of an accredited institution or a related party defaulting on its financial obligation either over the next 12 months (12 months PD), or over the remaining lifetime (Lifetime PD) of the obligation.

EAD is based on the amounts the Group expects to be owed at the time of default, over the next 12 months (12 months EAD) or over the remaining lifetime (Lifetime EAD) which for example, accreditation fees and loans to related parties, is the market value as at year end. The Authority deems the EAD to be inconsequential due to accreditation fees being paid within 12 months period.

Loss Given Default (LGD) represents the consolidate and separate's expectation of the extent of loss on a defaulted exposure. LGD is fixed due to the nature of accreditation fees and related party loans. LGD is considered by management to be nil due to the past experience of accredited institutions. Accreditation is a vital requirement of training institutions to continue offering training services the probability of them not paying within 12 months is low. Accreditation fees are relatively low and training institutions do not find it impossible to pay.

Exposure to credit risk

Trade receivables inherently expose the Group to credit risk, being the risk that the Group and Authority will incur financial loss if customers fail to make payments as they fall due.

A loss allowance is considered for all trade receivables older than 90 days, in accordance with IFRS 9 Financial Instruments, and is monitored at the end of each reporting period. In addition to the loss allowance trade receivables are written off when there is no reasonable expectation of recovery.

The Group applies the simplified approach to providing for expected credit losses prescribed by IFRS 9, which permits the use of the lifetime expected credit loss provision for all trade receivables. The loss allowance provision as at 31 March 2021 also incorporates forward looking information.

The total balance of loss allowance relates to external trade receivables with no portion relating to related parties

Expected loss rate

The fair value of trade and other receivables approximates their carrying amounts, given their short-term nature.

The following table shows the movement in the loss allowance (lifetime expected credit losses) for trade and other receivables:

Consolidated and separate:

Loans and advances to employees are not secured.

Trade receivables do not incur any interest, are principally short-term in nature and are measured at their nominal value net of appropriate provision for estimated irrecoverable amounts.

Fair value of trade and other receivables

The fair value of trade and other receivables approximates their carrying amounts

	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
	<u>Restated</u>	<u>Restated</u>		<u>Restated</u>	<u>Restated</u>	
The fair value of trade and other receivables approximates their carrying amounts	21	30	73	21	30	73

10. Cash and cash equivalent	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
For the purpose of the statement of cash flows, the year-end cash and cash equivalents comprise the following:						
Petty cash balance	4	-	1	4	-	1
Cash and bank balances	6,889	12,415	17,418	6,889	12,415	17,418
Total cash and cash equivalents	6,893	12,415	17,417	6,893	12,415	17,417

Revolving Credit facilities	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Petrol card	(22)	(3)	-	(22)	(3)	-
Credit card	-	-	(1)	-	-	(1)
Total Revolving Credit Facilities	(22)	(3)	(1)	(22)	(3)	(1)
Total Cash and Cash Equivalents	6,871	12,412	17,416	6,871	12,412	17,416

Revolving credit facilities and Cheque accounts are all held at the same commercial bank (First National Bank of Namibia). The Authority has the following facilities:
Credit card of N\$25,000 and fleet card facility of N\$50,000

The credit quality of cash at bank, excluding cash on hand can be assessed by reference to external credit ratings (if available) and to a combination of historical information about counterparty default rates and forward looking information available. First National Bank has a credit rating of BB.

11. Deferred Income	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Grants related to assets						
Current	7,472	8,877	25,353	7,472	8,877	25,353
Non Current	1,355	1,622	1,229	1,355	1,622	1,229
Total	8,827	10,499	26,582	8,827	10,499	26,582

Reconciliation of the grants

	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Funds for construction of NQA House	8,827	10,499	23,985	8,827	10,499	23,985
NQA House Phase 2	-	-	2,597	-	-	2,597
Opening balance	10,499	26,582	63,818	10,499	26,582	63,818
2019 Opening balance reinstatement	-	-	(1,406)	-	-	(1,406)
Releases made-NQA	-	(14,414)	(25,000)	-	(14,414)	(25,000)
Releases of depreciation	(1,672)	(1,670)	(1,112)	(1,672)	(1,670)	(1,112)
2019 Release of depreceiation reinstatement	-	-	(118)	-	-	(118)
Releases made - NCRST - paid in cash	-	-	(9,600)	-	-	(9,600)
Total	8,827	10,499	26,582	8,827	10,499	26,582
Non-current	7,472	8,877	25,353	7,472	8,877	25,353
Current	1,355	1,622	1,229	1,355	1,622	1,229

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Trade and other payables	Consolidated			Separate			
	2021	2020	2019	2021	2020	2019	
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	
	Trade payables	270	175	72	270	175	72
	Revolving credit facilities	22	3	1	22	3	1
Provisions	1,658	1,389	1,409	1,658	1,389	1,409	
Total	1,950	1,567	1,482	1,950	1,567	1,482	
Fair value of trade and other payables: The fair value of trade and other payables approximates their carrying amounts.							
13. Net profit surplus/(deficit) for the year	Consolidated			Separate			
	2021	2020	2019	2021	2020	2019	
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	
	Net operating surplus/(deficit) for the year is stated after						
	Auditors' remuneration	112	95	84	112	95	84
Council Members' remuneration	1,066	997	806	1,066	997	806	
Depreciation	2,267	2,772	2,431	2,143	2,649	2,339	
14. Payroll expenses	Consolidated			Separate			
	2021	2020	2019	2021	2020	2019	
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	
	Salaries and wages	30,669	30,212	29,235	30,669	30,212	29,235
	Contract labour (SME)	397	492	405	397	492	405
Council sitting fees	1,066	997	806	1,066	997	806	
Total	32,132	31,701	30,447	32,132	31,701	30,447	
15. Finance income	Consolidated			Separate			
	2021	2020	2019	2021	2020	2019	
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	
	Interest income	331	643	1,968	331	643	1,968
16. Reconciliation of net operating surplus to cash generated by operations:	Consolidated			Separate			
	2021	2020	2019	2021	2020	2019	
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	
	Operating surplus (loss) for the year	(7,195)	8,263	(29)	(7,195)	8,171	63
	Adjusted for:						
	- Depreciation	2,267	2,772	2,431	2,143	2,649	2,339
	- Impairment	1,196	-	-	1,320	215	-
	- Released deferred income	(1,672)	(16,083)	(26,229)	(1,672)	(16,083)	(26,229)
	- Investment income	(331)	(643)	(1,968)	(331)	(643)	(1,968)
	Operating surplus before working capital changes	(5,716)	(5,692)	(25,795)	(5,716)	(5,692)	(25,795)
	Working capital changes						
	- (Increase)/Decrease in trade and other receivables	9	42	(56)	9	42	(56)
	- Increase/(Decrease) in trade and other payables	363	84	(401)	363	84	(401)
	Cash generated by operations	(5,344)	(5,566)	(26,251)	(5,344)	(5,566)	(26,251)
17. Revenue	Consolidated			Separate			
	2021	2020	2019	2021	2020	2019	
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	
	Revenue from contracts with customers						
	Recognised at a point in time						
Accreditation Fees	269	375	184	269	375	184	
18. Other income	32,003	47,495	35,930	32,003	47,495	35,930	
	Government grant	30,292	30,303	9,665	30,292	30,303	9,665
	Tender fees and NTA Refund (2020)	25	1,095	22	25	1,095	22
	Administration Fees	14	14	13	14	14	13
	Release of Depreciation	1,672	1,670	1,229	1,672	1,670	1,229
	Release of deferred Income-NQA	-	14,414	25,000	-	14,414	25,000

NAMIBIA QUALIFICATIONS AUTHORITY

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

19. Expenses by nature	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Subscriptions	260	282	248	260	282	248
Notices & Publications	105	101	217	105	101	217
Adverts - Newspapers	52	49	32	52	49	32
Marketing & Communications	25	396	209	25	396	209
Alarm & Security	332	315	262	332	315	262
Audit Fees	112	95	84	112	95	84
Photocopies Services	324	369	370	324	369	370
Organizational Development	73	180	136	73	180	136
Flowers and Gifts	34	17	35	34	17	35
Bank Charges	43	47	42	43	47	42
Cleaning Material & Services	300	293	293	300	293	293
COVID19 Expenses	129	-	-	129	-	-
Rental	194	210	174	194	210	174
Quality Assurance Fees (SMEs)	397	492	405	397	492	405
Programs	144	243	273	144	243	273
Postage & Courier	9	31	8	9	31	8
Depreciation	2,267	2,772	2,431	2,143	2,649	2,339
Impairment	1,196	-	-	1,320	215	-
Electricity & Water	558	529	566	558	529	566
Refreshments	20	86	86	20	86	86
Insurance	148	178	213	148	178	213
Legal Fees	180	-	2	180	-	2
Transport	73	98	52	73	98	52
Printing & Stationery	30	134	207	30	134	207
Pre-Printed Stationery	32	38	44	32	38	44
Material & Supplies	17	17	17	17	17	17
Internet Expenses	190	235	119	190	235	119
Repair & Maintenance	128	213	260	128	213	260
Salaries & Wages	30,669	30,212	29,235	30,669	30,212	29,235
Council Expenditure	1,066	997	806	1,066	997	806
ICT Strategic	14	-	-	14	-	-
Projects	-	28	62	-	28	62
Staff Training	-	15	60	-	15	60
NQFIMS	-	899	433	-	899	433
Automated Business Process	-	-	38	-	-	38
Licensing Register & Renewal	301	100	114	301	100	114
Telephone & Fax	226	128	164	226	128	164
Air Tickets	13	72	140	13	72	140
Travel & Accom: S&T	139	382	274	139	382	274
Totals	39,800	40,251	38,110	39,797	40,343	38,018

20. Contingent liability	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Legal Costs	281	-	-	281	-	-

The applicant, Shadonai Beauty School CC, brought an application in the High Court of Namibia to review a decision of the NQA Council not to grant expansion of scope of accreditation in respect of certain qualifications offered by the applicant. The NQA opposed the application and after various postponements and preliminary issues were resolved the matter is now set down for the hearing of the review application on 16 August 2022. Due to an issue with the answering affidavit of the respondents and the High Court's ruling that a supplementary affidavit by the respondents cannot be accepted there is a very high probability that the applicant will succeed with the motion or that the respondents will withdraw their opposition to the application. The implications of the aforementioned is that the matter will then be referred back to the NQA Council to reconsider their previous decision and that the NQA will have to pay the legal costs of the applicant. There has been no material development in the matter to date.

21. Taxes

The Authority is exempted from income tax, a state owned enterprise in education as per section 16 (1) (a) (j) of the Income Tax Act 24 of 1981.

22. Related parties

Relationships

Ultimate Shareholder	Government of the Republic of Namibia
Subsidiary	BV Investments Six Hundred and Forty Five (Pty) Ltd
Council Members	Refer to general information on page 2
Key members of Management	Franz E. Gertze Asnath K. Kaperu Poillicarpus Andima Dennis Van Rooyen

Council Members emoluments

2021	2020	2019
N\$'000	N\$'000	N\$'000
1066	997	806

23. Revaluation reserve

	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Revaluation - gross						
Land and Building	9,048	9,048	6,117	9,048	9,048	6,117
Current year - gross revaluation						
Land and Building	(4,232)	-	2,931	(4,232)	-	2,931
Closing balance						
Land and Building	4,816	9,048	9,048	4,816	9,048	9,048

ACCOUNTING POLICIES AND NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

23. Revaluation reserve (continued)

BV Investment Six Hundred and Forty Five (PTY) TD, a subsidiary of the Group was bought in 2015. In 2019 the revaluation was done and the net effect was Zero (land decreased with N\$713,558 and building increased with N\$713,558). Refer to note 5 for details on the revaluations performed. The property was also revaluated in 2022 and the fair value was adjusted effective 2020 and 2021 upon the adoption of IFRS for the financial year 2021. Land declined by N\$226,400 and the building also declined by N\$1,308,600. The net effect was therefore a decrease by N\$1,535,000.

24. First-time adoption of International Financial Reporting Standards

During the current year under review management has decided to adopt IFRS. In the prior years the Authority reported on NAC001, but subsequently based on a circular issued by ICAN 2021/04 and IESBA Code of Ethics, Namibia Qualifications Authority was classified as a public interest entity. NQA is part of the State Owned Enterprise Act, as NQA is governed by the Namibian Qualifications Authority Act 29 of 1996. Once an entity is classified as Public Interest Entity, in Namibia, the entity is required to use International Reporting Standards as their reporting framework.

The adoption of IFRS as a reporting framework for the Authority resulted in the major change of consolidation of the subsidiary, BV Investments Six Hundred and Forty Five (Pty) Ltd. The transactions of the Authority are fairly simple and no material changes occurred in the record keeping/booking of the Authority. The transactions remain similar compared to the previous reporting framework, all major changes are disclosed in the note below. Furthermore mostly disclosure requirements in the statutory annual financial statements have been complied with as a matter of IFRS requirements. All other financial statements line items were considered for this new adoption and only the ones with material changes was disclosed below.

The Authority has applied IFRS 1, First-time adoption of International Financial Reporting Standards, to provide a starting point for the reporting under International Reporting and Accounting Standards.

The financial statements of the Authority for the years ending 31 March 2019 and 31 March 2020, were published 12 September 2019 and 21 October 2020 respectively with NAC001 reporting framework. On principle the adoption of IFRS was applied retrospectively in this current financial statements and they do not materially differ from the published financial statements except for the effects presented below. Certain comparative figures have been added as a result of the first time adoption of International Financial Reporting Standards in the current year and the Namibian Generally Accepted Accounting Practice, NAC001- Financial Reporting for Small and Medium Sized Entities.

The effects of the first time adoption of IFRS are as follows:

Impact of first time adoption of IAS16 (Revaluation model)	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
Statement of Profit/Loss and Other comprehensive income	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Increase /(Decrease) Other Comprehensive	(4,232)	-	2,931	-	-	-

The Authority had performed revaluations of the investment property in the years 2019,2020 and 2021, irrespective of the fact that the Authority was reporting on NAC001 valuations was duly performed by independent valutors and the financial statements and accounting records were appropriately adjusted.

	2021	2020	2019	2021	2020	2019
Statement of Financial Position	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Increase /(decrease) Land and Building	(4,232)	-	2,931	-	-	-

	2021	2020	2019	2021	2020	2019
Statement of Changes in Equity	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Increase /(decrease) Revaluation Reserves	4,816	9,048	9,048	-	-	-

The revaluations performed do not have an effect on the Consolidated Statement of Cash Flows.

Impact of first time adoption of IAS 40 (Revaluation model)	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
Statement of Profit/Loss and Other comprehensive income	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Increase /(Decrease) Other Comprehensive	-	-	-	(4,232)	-	-

The Authority had performed revaluations of the investment property in the years 2019,2020 and 2021, irrespective of the fact that the Authority was reporting on NAC001 valuations was duly performed by independent valutors and the financial statements and accounting records were appropriately adjusted.

	2021	2020	2019	2021	2020	2019
Statement of Financial Position	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Increase /(decrease) Investment in Subsidiary	-	-	-	(4,232)	-	-

	2021	2020	2019	2021	2020	2019
Statement of Changes in Equity	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
Increase /(decrease) Revaluation Reserves	-	-	-	(4,232)	-	-

The fair value adjustments performed have an effect on the Consolidated Statement of Cash Flows and have been adjusted as such.

Impact of first time adoption of IFRS 3

The adoption of IFRS3 does have material effect to the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity. The impact of the changes in fair value is as presented above. Subsequent changes to the fair value of the contingent consideration that are deemed to be an asset or liability are recognised in profit or loss. Contingent consideration that is classified as equity is not remeasured, and its subsequent settlement is accounted for within equity. If a valuation obtained for a property held under a lease is net of all payments expected to be made, any related lease liability recognised separately in the consolidated statement of financial position is added back, to arrive at the carrying value of the investment property.

Impact of first time adoption of IFRS 9

The adoption of IFRS9 does not have any material effect to the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity. The trade and other receivables mostly consists of minimal accreditation fees, the nature of the NQA operations does not have debtors with high value and exposure to material credit losses.

Impact of first time adoption of IFRS 15

The adoption of IFRS 15 does not have any material effect to the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity. The revenue consists of mainly government grants for funding of operations recognized at the point of time. Accreditation fees are insignificant compared to the government grant, but it is also recognized at the point of time.

24. First-time adoption of International Financial Reporting Standards (continued)**Impact of first time adoption of IFRS 16**

The adoption of IFRS 16 does not have any material effect to the Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flow and Statement of Changes in Equity. No significant lease agreements exist other than short term agreements renewed on a yearly basis. These agreements normally include audiovisual equipment and streetpole. All other standards were considered during the adoption of IFRS, but they were regarded as not relevant or insignificant.

Impact of first time adoption of IAS20 Government Grants

Statement of Profit/Loss and Other comprehensive income	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Non-current						
Deferred income		(1,622)	(1,229)		(1,622)	(1,622)
Current asset						
Deferred income		1,622	1,229		1,622	1,229

25. Fair value hierarchy of financial assets at fair value through other comprehensive income

For financial assets recognised at fair value, disclosure is required of a fair value hierarchy which reflects the significance of the inputs used to make the measurements.

Level 1 represents those assets which are measured using unadjusted quoted prices for identical assets.

Level 2 applies inputs other than quoted prices that are observable for the assets either directly (as prices) or indirectly (derived from prices).

Level 3 applies inputs which are not based on observable market data.

Fair value hierarchy	<u>Consolidated</u>			<u>Separate</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>	<u>N\$'000</u>
Land and buildings	36,535	43,610	45,402	31,870	37,625	39,294

Refer to note 23 for detail on the fair value adjustments of the land and buildings.

DETAILED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2021

	Consolidated			Separate		
	2021	2020	2019	2021	2020	2019
	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000	N\$'000
		Restated	Restated		Restated	Restated
Revenue	269	375	184	269	375	184
Other Income	32,003	47,495	35,930	32,003	47,495	35,930
Administration Fees	14	14	13	14	14	13
Government Grant	30,292	30,303	9,665	30,292	30,303	9,665
Tender fees	25	-	-	25	-	-
Other Income	-	1,095	22	-	1,095	22
Release of Depreciation	1,672	1,670	1,229	1,672	1,670	1,229
Release of deferred Income-NQA	-	14,414	25,000	-	14,414	25,000
Total Revenue	32,271	47,870	36,113	32,271	47,870	36,113
Administration Expenses						
Subscriptions	260	282	248	260	282	248
Notices & Publications	105	101	217	105	101	217
Adverts - Newspapers	52	49	32	52	49	32
Marketing & Communications	25	396	209	25	396	209
Alarm & Security	332	315	262	332	315	262
Audit Fees	112	95	84	112	95	84
Photocopies Services	324	369	370	324	369	370
Organizational Development	73	180	136	73	180	136
Flowers and Gifts	34	17	35	34	17	35
Bank Charges	43	47	42	43	47	42
Cleaning Material & Services	300	293	293	300	293	293
COVID19 Expenses	129	-	-	129	-	-
Rental	194	210	174	194	210	174
Quality Assurance Fees (SMEs)	397	492	405	397	492	405
Programs	144	243	273	144	243	273
Postage & Courier	9	31	8	9	31	8
Depreciation	2,267	2,772	2,431	2,143	2,649	2,339
Impairments	1,196	-	-	1,320	215	-
Electricity & Water	558	529	566	558	529	566
Refreshments	20	86	86	20	86	86
Insurance	148	178	213	148	178	213
Legal Fees	180	-	2	180	-	2
Transport	73	98	52	73	98	52
Printing & Stationery	30	134	207	30	134	207
Pre-Printed Stationery	32	38	44	32	38	44
Material & Supplies	17	17	17	17	17	17
Internet Expenses	190	235	119	190	235	119
Repair & Maintenance	128	213	260	128	213	260
Salaries & Wages	30,669	30,212	29,235	30,669	30,212	29,235
Council Expenditure	1,066	997	806	1,066	997	806
ICT Strategic	14	-	-	14	-	-
Projects	-	28	62	-	28	62
Staff Training	-	15	60	-	15	60
NQFIMS	-	899	433	-	899	433
Automated Business Process	-	-	38	-	-	38
Licensing Register & Renewal	301	100	114	301	100	114
Telephone & Fax	226	128	164	226	128	164
Air Tickets	13	72	140	13	72	140
Travel & Accom: S&T	139	382	274	139	382	274
Total	39,797	40,251	38,110	39,797	40,343	38,018
Operating surplus/(deficit)	(7,526)	7,619	(1,997)	(7,526)	7,527	(1,905)
Investment income	331	643	1,968	331	643	1,968
Surplus/(deficit)	(7,195)	8,262	(29)	(7,195)	8,171	63
Other Comprehensive						
Fair Value Adjustment	(4,232)	-	2,931	(4,232)	-	2,931
Total Comprehensive Income/(loss) for the year	(11,427)	8,262	2,903	(11,428)	8,170	2,995

The supplementary information presented does not form part of the annual financial statements and is unaudited.

NOTES:

This image shows a full page of blank, lined paper. It features approximately 30 horizontal blue or grey lines spaced evenly apart, typical of notebook paper. The lines extend across the entire width of the page, leaving small margins at the top and bottom. There are no vertical lines, text, or other markings on the page.



Namibia • Qualifications • Authority

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