



**QUARTERLY REPORT TO THE DEPARTMENT OF HIGHER EDUCATION
AND TRAINING (DHET)**

1 OCTOBER 2016 – 31 DECEMBER 2016

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1. INTRODUCTION

The Council on Higher Education (CHE) operates as a national entity under Schedule 3A of the Public Finance Management Act (PFMA) 1 of 1999, as amended. It adheres to principles of good governance, financial and performance management and is held accountable for these to the Parliament of the Republic of South Africa. The CHE was established as a juristic person in terms of section 4 of the Higher Education Act (101 of 1997). In summary, the main areas of work of the CHE are:

- To provide advice to the Minister of Higher Education and Training on all higher education matters at his request and proactively.
- To monitor the state of the higher education system in relation to the goals of national policies and international trends.
- To contribute to the development of higher education through intellectual engagement with key issues through research, publications and conferences and in partnership with relevant stakeholders.
- To develop and implement a system of quality assurance for all higher education institutions, including private providers of higher education, which focuses on programme accreditation, institutional audits, national reviews, and capacity development and quality promotion.
- To develop and manage the Higher Education Qualifications Sub-Framework (HEQSF) and to develop and set standards, including naming conventions for all higher education qualifications.

2. CEO'S OFFICE AND ORGANISATIONAL MATTERS

2.1 STRATEGIC PROJECTS IN THE OFFICE OF THE CEO

2.1.2 Development of a guide document for the quality management of short courses

The *Good Practice Guide for the Quality Management of Short Courses Offered Outside of the Higher Education Qualifications Sub-Framework* was finalised and hardcopies of it were released and distributed to stakeholders in October 2016. An electronic copy was also uploaded onto the CHE website for easy access by interested parties.

2.1.3 NQF-related activities

The CHE continued to be represented on the steering committee which is overseeing the 'Implementation Evaluation of the NQF Act'. Four steering committee meetings were held between October and December 2016. The CEO and the quality assurance directors were interviewed by the researchers who are working on the project to collect the information required for the evaluation.

The CEO attended Council meetings of Umalusi and the QCTO, and a Board meeting of SAQA; as well as the CEO Committee meeting.

A training workshop on the NQFpedia was organised and facilitated by Ms Colleen Jaftha of SAQA. It was attended by CHE researchers and other senior staff members from the quality assurance directorates. The need for standardising the terminology related to the NQF was emphasised.

The CHE also took part in the activities of the NQF Advocacy and Communication Sub-Committee, through its representative, Dr Marianne Engelbrecht. Dr Amani Saidi participated in the NQF Impact Study research workshop organised by SAQA. He also continued to serve on the reference group that is overseeing the development of QCTO's policy on credit accumulation and transfer (CAT), as well as on one that is overseeing the revision of policies and criteria for the evaluation of foreign qualifications at SAQA. Prof Kethamonie Naidoo served on the SAQA and Quality Councils' Task Team on the quality assurance of NQF level 5 programmes.

2.1.4 International Conferences

Two staff members travelled internationally during this quarter.

Prof Narend Baijnath

He was invited through the local German Embassy to participate in a study tour to Germany to explore the student funding regime, foundations, structures and policies in the German university system, amongst others. The trip took place between the **13th and 19th of November 2016**. A detailed report was given to the Fees Task Team by the Prof Baijnath upon his return at the November meeting of the Task Team.

The trip was sponsored by the German Foreign Office and steered by the local Embassy. Also invited were key agencies like the DHET, USAf and the CHE to participate in this programme that was focused on funding and the higher education system in Germany. The group that participated was from other parts of Africa as well: a few Malawians, some Kenyans and some Ugandans but there were four South Africans. The South African contingent also included a representative of the Heher Commission, Prof Adam Habib from USAf, and the Chairperson of the Portfolio Committee on higher education and training.

Prof Kethamonie Naidoo

From 28 November 2016 to 2 December 2016, she attended a meeting in Europe on 'Developing a common understanding on QA in Africa' as part of the HAQAA (Harmonisation of African Higher Education Quality Assurance and Accreditation). The meeting was sponsored by the European Union (EU), the African union (AU) and the German Academic Exchange Service (DAAD). Sessions were held in Brussels, Cologne and Bonn and the main facilitator was Gudrun Chazotte from DAAD.

This is an excellent initiative that has already developed a strong network of QA practitioners, particularly in the area of accreditation. Cross-border provision is a reality and a challenge to quality assure and this network has the potential of the CHE strengthening its quality assurance function related to collaborative qualifications and cross border provision.

A request for assistance was sent to the CEO of the CHE from the CEO of the NCHE to review programmes and she offered to assist. There were three programmes to review, two at the University of Namibia (UNAM) **from 26 September – 2 October 2016** and one at the Namibian University of Science and Technology (NUST) from 13-15 October 2016. She served as the quality assurance expert on the panels. The rest of the subject panellists were from other universities in Africa and from some South African universities.

2.2 Governance and Management Issues

2.2.1 Revised Strategic Plan 2015-2020 – Annual Performance Plan 2017/18

The final revised Strategic Plan 2015-2020 and the Annual Performance Plan 2016/17 were submitted to DHET on 30 November 2016.

The Strategic Plan 2015-20 for the CHE was revised to ensure that it met the requirements of the National Treasury as outlined in its regulatory framework: *Framework for Strategic Plans and Annual Performance Plans*.

2.2.2 Establishment of the new governance committee – Nominations and Governance Committee (NGC)

At its meeting of 24 November 2016, Council approved the Terms of Reference of the new governance committee, Nominations and Governance Committee. The NGC:

- ensures that the CHE and its committees are constituted according to the regulatory provisions, has the required skills and capacities and are representative.
- reviews the membership of the CHE and its committees to achieve a balance of experience and continuity of organisational knowledge.
- recommends the composition of the subcommittees of the CHE taking into account the diversity profile of such a committee.
- reviews performance of existing members, identifies new members through a credible and transparent nominations and selection mechanism and recommends members' participation on the CHE and its subcommittees for a stipulated period/term that will vary and ensure continuity.
- deals with specific matters of governance including annual declaration of interests by members of the CHE and the subcommittees of the CHE, conflicts of interest of members of the CHE and the subcommittees of the CHE and annual evaluation of the effectiveness of the subcommittees of the CHE.
- identifies best practices, and develops and recommends corporate governance principles and practices applicable to the CHE.

2.2.3 Portfolio Committee on Higher Education and Training (PCHET)

A presentation based on the Annual Report for 2015/16 was prepared for the CEO, CFO and four members of Council to present it to PCHET in October 2016.

2.2.4 Meetings

Four governance meetings were held during this quarter:

- 2 October 2016 – Audit and Risk Committee (ARC)
- 27 October 2016 – Executive Committee (EXCO)
- 24 November 2016 – Council
- 6 December 2016 – Higher Education Quality Committee (HEQC)

3. MONITORING AND EVALUATION

3.1 Research Projects

3.1.1 Higher Education Performance Indicators

VitalStats 2014 was published and distributed.

3.1.2 Regulation of Fees

This project was initiated in response to a request for advice from the Minister and is being run from the CEO's office. Work on the second phase of the project was begun in earnest following the presentation of *Advice on Fee Increases for 2017* to the Minister. A paper on *Fee Regulatory Models* was commissioned, and a draft was presented to the Task Team at a meeting on 22 October 2016. It was revised and resubmitted in December 2016.

In the meanwhile, background research was augmented by the CEO and Director of Monitoring and Evaluation's participation in the Minister of Higher Education and Training's Multi-stakeholder Forum on Fees on 3 October 2016, by Council feedback from its workshop on 24 October 2016 and by staff attendance at a presentation on the new financial aid model at the Fees Commission on 21 October 2016. A draft background paper to inform the next advice document to the Minister was prepared and discussed by the Task Team.

3.2 Other activities

- 3.2.1 Dr Webbstock continued to serve as a member of the Task Team that is developing the National Plan for Higher Education. This is envisaged to be an 18-month long process, with monthly meetings and reading and preparation of documents in between. In this period she wrote a think piece on student success for discussion by the Task Team.
- 3.2.2 A launch of *Higher Education Reviewed: Two decades of democracy* was held jointly by the CHE and the Postgraduate School of the University of Johannesburg at UJ on 11 October 2016.
- 3.2.3 Dr Webbstock was a guest speaker at the South African Association for Institutional Research (SAAIR) conference in Potchefstroom on 18 October 2016. She also took up the invitation to attend the Scistip (DST-NRF Centre of Excellence) conference on Scientometrics and Science, Technology and Innovation policy in Stellenbosch from 31 October to 2 November 2016.
- 3.2.4 Responses to the DHET Policy on a Central Applications Office (CAS) and proposed Macro-indicators for the PSET system were prepared, as was comment on the tools to be used in the DPME's evaluation of the NQF Act.
- 3.2.5 Dr Webbstock was invited to join a DHET reference group working on developing governance indicators for the higher education system. She attended two meetings in this regard.
- 3.2.6 Monitoring and Evaluation staff worked on developing a template for institutional profiles to be used in future quality assurance activities.

3.3 HEQCIS: Data Collection

Since inception:

Of the 161 institutions that had started using the system, 132 institutions¹ (i.e. 97% of all 136 unique PHEIs that are expected to use the system) had submitted at least one full data load each. The total numbers loaded onto the HEQCIS, thus far, were 417 443 learners with 456 534 qualification uptake results (114 866 achievements and 314 952 enrolments) between them (a further 26 716 were shown as de-enrolled), an increase of 34 448 learners loaded since September until the end of the second cycle² of 2016 (the "current cycle").

Most recent data-load cycle:

The pool for the current cycle (which came to an end on 15 December 2016) is made up of 121 unique PHEIs. Of the 121 registered institutions using the system, 113 institutions (i.e. 94% of all unique PHEIs, which is 12% higher than last year at the same time) have successfully submitted at least one full data load each, within the current cycle (although 5 of these simply repeated the submission made in the previous cycle, thus changing nothing). The total numbers³ loaded during the current cycle are 381 328 learners with 442 557 qualification uptake results (110 667 achievements and 305 698 enrolments) between them (a further 26 192 were shown as de-enrolled).

¹ These include four institutions that were de-registered after their first loads.

² The first cycle of 2016 was 16 December 2015 to 15 June 2016. The second cycle was 16 June to 15 December 2016 ("current").

³ Every time an institution loads any data to the HEQCIS, it submits its entire dataset. At the same time, not all institutions submit data in every cycle (although the minimum standard says that they must). Furthermore, some institutions submit a full dataset, with absolutely no changes since the previous submission.

The overall total number of learners increased by **34 448** since the previous quarter, and the total number of qualification uptake results increased by **41 421** (**10 796** achievements, **28 853** enrolments and **1 772** de-enrolments).

3.4 Private Higher Education Management Information System

The private providers continued to upload data to the new fields in the system in this quarter, and the reporting function was used by a number of staff for research and accreditation purposes.

4. QUALITY PROMOTION AND CAPACITY DEVELOPMENT

4.1 CHE/HELTASA National Teaching Excellence Awards for 2016

The winners of the 2016 National Excellence in Teaching and Learning Awards were:

1. Rosemary Quilling, University of KwaZulu Natal
2. Nic Theo, Cape Peninsula University of Technology
3. Zafeer Nagdee, University of Johannesburg
4. Philip Baron, University of Johannesburg
5. Stephen Coetzee and Astrid Schmulian (team), University of Pretoria

Commendations were given to:

1. Chrisna Botha-Ravyse, North West University
2. Joanne Hardman, University of Cape Town
3. PK Ramdeyal, Mangosuthu University of Technology
4. Leonie Goosen, Rhodes University

The awards were announced at the gala dinner of the joint HELTASA- International Conference on Education Development conference in Cape Town on 24 November 2016.

4.2 European Union (EU) Dialogue Facility Bridging Phase Projects

The terms of reference for the contractors were signed off for the EU-funded project entitled *"Improving the effectiveness of university teaching through assessment and accreditation of academics as teachers"*. A request for additional funds owing to the stronger rand and the large administration costs payable to EU contractors was also approved. On 13 December a meeting was held with the EU, DHET and CHE to select suitable contractors from among the bidders. Contracts were awarded, with a starting date of 18 January 2017.

The project plan for the EU-funded *joint CHE/DHET project on the development of a framework to enhance the interaction, coordination and collaboration between relevant stakeholders to produce more professional graduates*, was approved and the project was subsequently launched. External researchers were appointed to conduct background research and they were expected to submit their reports by 9 January 2017. A project steering committee was established and its terms of references were developed and approved. The first meeting of the steering committee is scheduled to take place on 20 January 2017.

4.3 3rd Southern African Regional Conference on Quality Assurance in Higher Education

The CHE successfully hosted the 3rd Southern African Regional Conference on Quality Assurance in Higher Education on behalf of the Southern African Quality Assurance Network (SAQAN). The conference took place from 19 to 20 October 2016 at the CSIR International Convention Centre, Pretoria. It was attended by 120 delegates from 12 countries including South Africa.

The other countries which contributed delegates were Botswana, Ghana, Kenya, Lesotho, Malawi, Mauritius, Namibia, Nigeria, Swaziland, Uganda and Zimbabwe. It was officially opened by the Deputy Minister of Higher Education and Training, the Honourable Mr Mduduzi Manana. The theme of the conference was: *'Quality Promotion and Capacity Development in Southern Africa – Concepts, Perspectives and Practices'*. The *South African Journal of Higher Education* has accepted to publish the proceedings of the conference in a special edition of the journal, later in 2017.

The CHE also hosted the first general assembly of the Southern African Quality Assurance Network (SAQAN) on 22 October 2016. The elections of office bearers were one of the agenda items at the general assembly, and Prof Narend Baijnath, CEO of the CHE, was elected to serve on the Executive Committee.

4.4 Quality Assurance Workshop for New Universities

The CHE organised a quality assurance capacity development workshop for the three new public universities on 10 November 2016. However, a severe storm on 9 November 2016 affected flights across the country and the invited people from the University of Mpumalanga were not able to fly to attend the workshop. It therefore proceeded with only people from Sol Plaatje University and Sefako Makgatho Health Sciences University in attendance. The workshop went well. Arrangements are underway to reconvene the workshop later in January or in February 2017 to cater for University of Mpumalanga delegates only, since they were unable to attend the one that took place on 10 November 2016.

4.5 CHE Newsletter

The second issue of the CHE electronic newsletter for the 2016/17 financial year was compiled, distributed to stakeholders and also uploaded onto the CHE website. The newsletter has become an additional platform for communicating with stakeholders.

5. PROGRAMME ACCREDITATION

5.1 Applications Received

Of the 86 new submissions received for processing via the HEQC-online system during this quarter, 52 were from public higher education institutions and 34 from private higher education institutions⁴. The number of applications received for accreditation from the public Higher Education Institutions has increased steadily over the last year, particularly in the areas of Education, Business, Economics and Management Studies, and Health Professions and Related Clinical Sciences.

Tabel 1 below indicates that the largest increase in new applications received are at NQF level 7 (45%), i.e. undergraduate degrees. This is followed by qualifications at NQF level 8 (21%) i.e. professional, four-year degrees, postgraduate diplomas and honours degrees.

Table 1: New Applications received per NQF level

NQF Level	Number of Applications: Private Providers	Number of Applications: Public Providers
Level 5	8	2
Level 6	5	5
Level 7	15	24

⁴ New applications received from private higher education institutions and for which payment has been received.

Level 8	5	13
Level 9	1	6
Level 10	0	2
TOTAL	34	52

Table 2: New Applications Received per CESM category

CESM Category	Number of Applications: Private Providers	Number of Applications: Public Providers
Agriculture, Agricultural Operations and Related Sciences		6
Architecture and the Built Environment		3
Visual and Performing Arts	1	3
Business, Economics and Management Studies	13	17
Communication, Journalism and Related Studies	2	
Computer Science and Information Sciences	6	
Education	4	11
Engineering		4
Health Professions and Related Clinical Sciences	2	1
Family Ecology and Consumer Sciences		
Languages, Linguistics and Literature		
Law		
Life Sciences		2
Physical Sciences	1	3
Mathematics and Statistics		
Military Sciences		
Philosophy, Religion and Theology	3	
Psychology		1
Public Management and Services	1	
Social Sciences	1	1
TOTAL	34	52

Two Accreditation Committee meetings were held during this quarter (on 12 – 13 October and 22 – 23 November 2016 respectively). The HEQC meeting was held on 6 December 2016 and applications that served at the Accreditation Committee meetings held on 13 -14 September 2016 and 12 – 13 October 2016 were tabled at this meeting. The applications that served at the Accreditation Committee meeting dated 22-23 November 2016 will be tabled at the HEQC meeting to be held in the next quarter.

Applications received in one quarter may be still in process of evaluation and may only be submitted to the HEQC in the following quarter. During the reporting timeframe 543 evaluators were appointed for the evaluation of each accreditation and re-accreditation application and condition submitted.

5.2 Re-accreditation

Currently 16 institutions with a total number of 62 programmes are undergoing 2015 re-accreditation. Of this total of 62 programmes, 10 programmes were tabled at the 6 December 2016 HEQC meeting.

5.3 Summary of HEQC decisions

The HEQC decisions are generally made on programmes submitted in a previous quarter as the accreditation process generally takes up to between six to eight months to complete after the appointment of an evaluator for each submission. Therefore, performance targets per quarter indicate

the percentage of programme accreditation applications that receive an HEQC outcome within a six-month period of processing by the Accreditation Directorate and 18% for the Re-accreditation process to be processed.

During this quarter, 135 conditions were processed and tabled at the HEQC meeting on 6 December 2016.

The applications that served at the Accreditation Committee meeting dated 22-23 November 2016 will be tabled at the HEQC meeting to be held in the next quarter. These processes were not taken into account during the reporting timeframe.

Table 3: Summary of HEQC decisions

Total number of programmes for accreditation⁵	118
<i>Programmes accredited</i>	27
<i>Programmes accredited (with conditions)</i>	52
<i>Programmes not accredited</i>	39
<i>Decisions deferred</i>	0
Total number of conditions tabled⁶	135
New/relocated site of delivery⁷	15
Total number of sites of delivery visited⁸	12
Total number of programmes for Re-Accreditation⁹	10
Re-accredited	1
Re-accredited with conditions	8
Accreditation withdrawn	1

5.4 Accreditation workshops/meetings with providers

In this quarter the Accreditation Directorate met with different stakeholders regarding their programme accreditation applications, e.g.

- University of Pretoria
- SAMA on the Maritime Qualifications
- University of Zululand
- Maritime College
- Healthnicon
- Educor
- Moonstone
- Caerus Nursing School
- University of South Africa
- Medi Clinic
- Department of Justice
- University of Witwatersrand
- University of Johannesburg
- Regenesys
- MGI/CTI

⁵ Total number of programmes for accreditation refers to all applications for accreditation including new applications for accreditation, deferrals, and representations. Outcomes for these programmes include accredited, accredited with conditions, not accredited and deferred decision.

⁶ This figure refers to conditions tabled and is not included in the total number of programme for accreditation tabled.

⁷ This figure refers to all individual applications for new or relocated sites of delivery. This figure is not included in the total number of programmes for accreditation.

⁸ This figure refers to the number of sites visited for reasons including new applications for accreditation, conditions met, representations, deferrals, re-accreditation and complaints tabled. This figure is not included in the total number of programmes for accreditation.

⁹ This figure refers to the total of reaccreditation outcomes tabled at the HEQC meeting.

The Accreditation Directorate also attended meetings with different professional bodies and councils, e.g.

- Health Professional Council of South Africa (HFPSA)
- South African Nursing Council

The Directorate attended various meetings with the Department of Higher Education and Training, SAQA and the Quality Council for Trades and Occupations (QCTO).

6. NATIONAL STANDARDS AND REVIEWS

6.1 Bachelor of Social Work (BSW) Progress Reports

Of the 16 institutions that participated in the BSW national review, 11 are now fully accredited, 4 are de-accredited and 1 still to be accredited (UNIVEN). The University of Venda (UNIVEN) was requested by HEQC to submit the second revised progress report. The NSR directorate visited the campus as part of monitoring the infrastructure condition and compiled a report. A report will be tabled at National Reviews Committee (NRC) meeting of 17 and 18 January 2017 for discussion and recommendation for approval to the HEQC.

6.2 Bachelor of Social Work (BSW) Teach-Out Plans

On 8 September 2016 HEQC approved all the outstanding teach-out plans. The teach-out plans of UNIZULU and WSU were approved, and the HEQC outcomes have already been communicated to the relevant institutions. The universities of South Africa, Limpopo, Zululand and Walter Sisulu teach-out plans have been submitted to the Department of Higher Education (DHET) for implementation and monitoring.

6.3 National Review of Bachelor of Laws (LLB) Degree

6.3.1 LLB Site visits

Phase 1 and 2 of the LLB national review processes are complete. The 2nd phase comprised the review panels visiting all the 17 participating institutions within a prescribed timeframe. The site-visits commenced in August and ended on the 27 October 2016. All the site-visit panel reports have been submitted to the CHE. These reports have been screened for completeness with the aim of ensuring consistency across the reports. The 17 panel reports and other supporting documents will be made available for the NRC members via the NR Online system in preparation for the NRC meeting to be held in January 2017. The NRC meeting will review and discuss the panel reports, and make recommendations to the HEQC for approval.

Institution	Site Visit Date
University of Kwa-Zulu Natal	23-25 August 2016
University of Western Cape	23-25 August 2016
University of Zululand	30 Aug- 01 September 2016
Nelson Mandela Metropolitan University	06-08 September 2016
University of South Africa	06-08 September 2016
Walter Sisulu University	13-15 September 2016
University of Fort Hare	13-15 September 2016
University of the Free State	20-22 September 2016

University of Stellenbosch	20-22 September 2016
University of Cape Town	27-29 September 2016
Witwatersrand University	04-06 October 2016
University of Venda	11-13 October 2016
North West University	11-14 October 2016
University of Johannesburg	18-20 October 2016
University of Pretoria	18-20 October 2016
University of Limpopo	25-27 October 2016
Rhodes University	25-27 October 2016

6.3.2 LLB National Reviews Update

Ms Olivia Mokgatle, Director of National Standards and Reviews attended the South African Law Dean's Association (SALDA) annual meeting held at University of Cape Town on the 25 November 2016. She presented an update report on LLB national review process and related matters.

The 3rd phase of the LLB National Reviews entails the national report on the state of the LLB qualification in South Africa. A report writing team made of experts and relevant stakeholders in legal education will be appointed in this regard. Nominations have been received from the sector and final selection of the team will be made at the NRC meeting of January 2017.

The Terms of Reference of the NSRC allows the HEQC to co-opt a discipline expert with experience of teaching and research in the relevant discipline for the discipline under review. That is, depending on the reviews being undertaken additional discipline experts may be co-opted onto the Committee.

Since the LLB is currently under review; Justice Zak Yacoob has been dully co-opted to serve as a member of the NRC for the period of the LLB national review.

6.4 Standards Development

6.4.1 Emergency Care Assistant standards

The Directorate and the Department of Health and the Professional Board for the Emergency Care, have reached an agreement to develop a qualification standard in this field. A list of nominees to serve in the working group has been received, and awaits final approval. It is expected that the 1st working group meeting will start in the 4th quarter.

6.4.2 Engineering standards

Comments on the draft qualification standards for the 2 Engineering qualifications: Bachelor of Engineering Technology and Diploma in Engineering have been received from the Engineering sector and ECSA. The Directorate is currently reviewing the comments in preparation for publication on the CHE website for public to comment.

6.4.3 Bachelor of Commerce qualification standard

The Bachelor of Commerce reference group held its 2nd Working Group meeting on the 7th October 2016. The aim of the meeting was to continue the deliberations on the draft standard statement. Comments from the working group were discussed and incorporated into the standard statement during the workshop, however, the work of the group continues by email.

6.4.4 Sport Coaching standards

The Directorate received the comments submitted by the working group members. However, there are still outstanding issues that need to be resolved before finalising the 2nd draft statement. The working group aims to have 2nd draft ready to circulate to the institutions for comment by the beginning of 2017.

6.4.5 Doctoral Degree standard

The CHE was tasked to conduct a preliminary exploration of the purpose, scope, approach and intended outcomes of the planned review. The draft project proposal has progressed through several iterations from feedback received internally and from the National Research Foundation (NRF). It is expected that further amplification of the scope of the review will flow from continued discussions with the key stakeholder groups, including higher education institutions.

As a first stage to the process, the CHE is organising a consultative meeting with all the higher education institutions during which the draft project proposal will be presented and discussed, with views, concerns and recommendations noted for further consideration by the envisaged Reference Committee. This meeting will be held on 2nd February 2017, the invitations have already been sent out to the institutions. It is also expected that this meeting will assist the CHE to establish the Reference Committee comprising of academic experts in the field of Doctoral studies as well as persons with experience of coordinating and quality assuring Doctoral studies at institutional or faculty level. The academic experts play a critical role in the determination of the scope of work of the review, development of the national benchmark standard, and the actual review of programmes leading to Doctoral qualifications.

6.4.6 Library Sciences

The Directorate presented the Standard Development processes at the Library and Information Association of South Africa (LIASA) conference on 13 October 2016 to all the heads of schools and departments in the higher education institutions. It is anticipated that the qualification standards development process will commence in the 4th quarter

NLSA indicated that they would provide funding for this project and a meeting will be arranged with NLSA CEO to discuss funding related issues.

7. INSTITUTIONAL AUDITS

7.1 Quality Enhancement Project

Three one-day QEP institutional visits were conducted in this quarter by two trained peer reviewers and the Director: Institutional Audits, bringing the total number of institutional visits carried out since February 2016 to 21. One more institutional visit will be conducted in February 2017. The visit scheduled to the University of Zululand had to be cancelled because of protests, but will be superseded by a special institutional audit. The purpose of the QEP Institutional visits is to engage with senior management and key role players in each of the four QEP Phase 1 focus areas on the improvements they are making in the focus areas and in institutional initiatives to improve student success. The table below shows when and where the visits were conducted.

Institution	Date of visit
Fort Hare University	20 October
University of Limpopo	26 October

Reports for each institution are being written, using a standardised template. The reports will be submitted to the Institutional Audits Committee (IAC) and the HEQC.

The CHE has been awarded a collaborative Teaching Development Grant, in collaboration with the University of Pretoria, to continue to run the QEP activities for the next two years. A Memorandum of Understanding has been signed with the University of Pretoria in which they have agreed to administer the grant.

The HEQC has agreed in principle that there should be a single focus area for Phase 2 of the QEP, due to begin in 2017, namely, curriculum. An initial concept document was sent to DVCs for input and discussed at the HEQC meetings on 17 November and 6 December 2016. A revised document will be developed in early 2017.

7.2 Ongoing activities from the first cycle of institutional audits

The report on the two outstanding recommendations from the audit of Mangosuthu University of Technology was discussed by the Institutional Audits Committee at its meeting of 4 November 2016. The committee recommended that the audit be closed. This recommendation was supported by the HEQC at its meeting of 6 December 2016.

The progress report submitted by Walter Sisulu University was also discussed at the IAC meeting on 4 November 2016. The committee felt that the new Vice-Chancellor had not had enough time to engage meaningfully with the recommendations from the institutional audit. A letter was therefore written to him, asking him to suggest a date in 2017 by which he feels a more thorough progress report can be submitted. This is the last institutional audit from the first cycle that is still open.

7.3 Special institutional audit of the University of Zululand

On 2 September 2016, the Minister of Higher Education and Training wrote to the CHE to request that it conduct a special institutional audit of the University of Zululand. A specific methodology has been developed for the audit, which has been approved by the HEQC and the CHE Council. The University has been notified of the audit, and will send members of its senior management to the CHE for a briefing meeting on 31 January 2017. Separate funding for the audit will be provided by the DHET.

4.6.4 Auditing of institutional quality assurance mechanisms

Following the workshop for the Institutional Audits Review Working Group, an initial concept document was written to outline the proposed orientation of a new process to assess institutions' quality assurance systems. This document has been discussed by the IAC and HEQC, and will be developed further in 2017.

8. CORPORATE SERVICES

8.1 HUMAN RESOURCES

8.1.1 Employment Profile

The total number of employees at the end of the quarter under review is forty five (45) with seven (7) vacancies against fifty two (52) positions on the approved organisational structure. There were no terminations or appointments during the period under review, with the exception of Ms Pam du Toit,

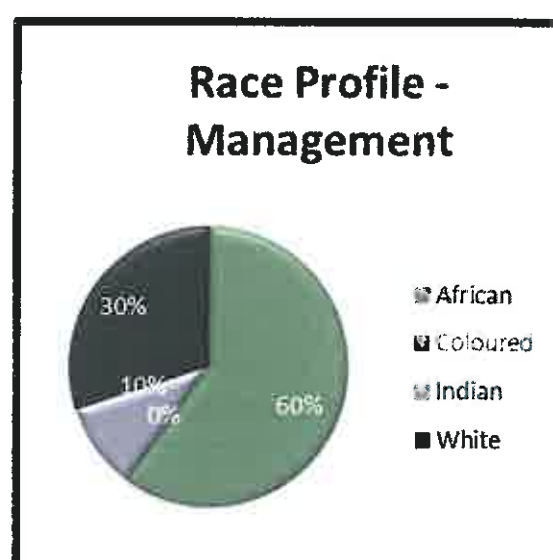
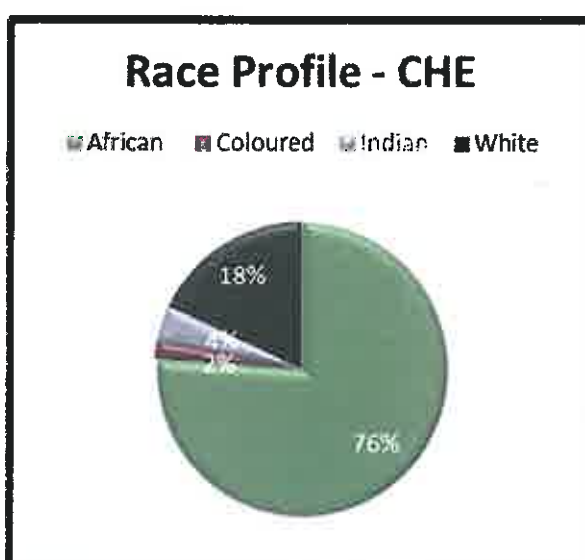
who was on a fixed term contract. The table below depicts the employment profile as at 31 December 2016:

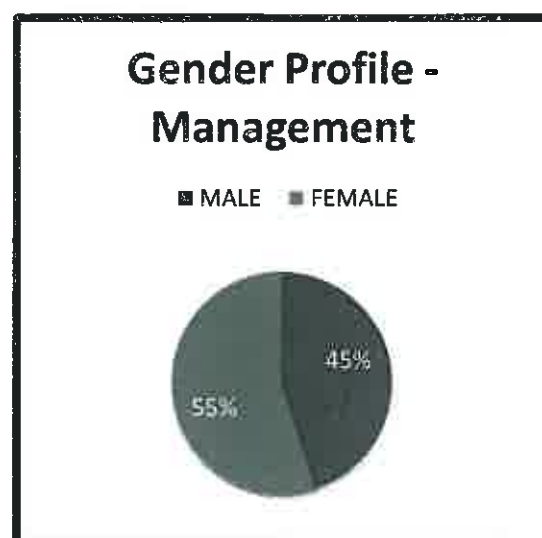
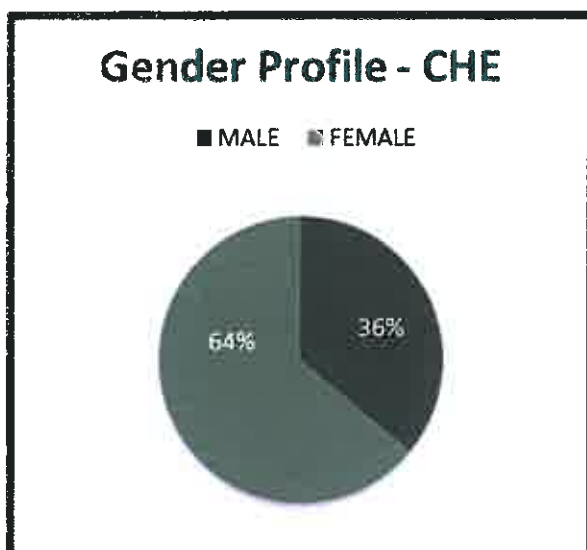
Salary Band	Number of employees employed at the beginning of the period - 1 October 2016	Number of appointments made during October, November and December 2016	Number of terminations made during October, November and December 2016	Number of employees employed at the end of the period - 31 December 2016
Top Management	1	0	0	1
Senior Management	7	0	0	7
Professional qualified	12	0	0	12
Skilled	23	0	0	23
Unskilled	2	0	0	2
TOTAL	45	0	0	45

8.1.2 Employment Equity Profile:

The CHE has a staff complement of 52, including vacancies. The overall profile in terms of race and gender is 76% African, 2% Coloured, 4% Indian, 18% White and 36% male and 64% female. The profile at management level is, 60% African, 10% Indians, 30% Whites and 45% male and 55% female. There had been no changes from the previous quarter, organisation wide. A number of positions will be advertised in the next quarter and this could have a positive impact on the CHE equity status, in line with the Employment Equity Plan.

At management level, there is a challenge in terms of Coloureds as there are none. It is in this context that the recently approved plan was developed to target this group when recruiting. The attraction of people with disabilities remains a challenge for the organisation, however discussions are underway with a recruitment agency who operates in this category, for some collaboration. This is illustrated in the following graphs:





8.1.3 Staff Training and Development

There is a significant increase in the number of employees trained during the quarter under review compared to the last quarter. Total training costs as a percentage of personnel costs for the quarter under review is 10% with thirty nine (39) employees trained during the period. The training included internal training conducted by Sage on the upgraded system. The training and development conducted during the quarter is reflected in the table below:

Directorate/ Business Unit	Personnel Expenditure	Training Expenditure	Training Expenditure as a % of personnel Cost	Number of employees trained	Average training cost per employee
*Administration	3 298 000	120 171	3.6 %	16	7 510.69
Monitoring and Evaluation	815 000	5 310	0.6 %	4	1327.50
Programme Accreditation	1 623 000	11 109	0.7 %	13	854.54
National Reviews and Standards Development	712 000	16 523	2.3 %	2	8261.50
Institutional Audits	670 000	18 683	2.8 %	4	4670.75
TOTAL	7 118 000	171 796	10 %	39	22 624.98

*Administration includes the CEO's office and Corporate Services.

8.1.4 Performance Management Assessment (Mid-Year)

The mid-year performance assessments normally conducted and finalised at the end of September each year, were deferred to 14 December 2016. This was due to the Senior Management Committee decision taken after an evaluation conducted by an external Performance Specialist to enhance the system by aligning the Performance Agreements of all employees to the CHE Strategic Objectives and to introduce clear performance standards to ensure objectivity. This necessitated the overhaul of the process and the simultaneous upgrading and configuration of the current HR system to ensure alignment and to derive value for the improved system. All employees were trained on the upgraded system. It is in this context that the entire assessment process could only be closed and signed off on 14 December 2016.

8.2 FINANCE AND SUPPLY CHAIN

8.2.1 Reviewed and developed finance and supply chain policies, frameworks, procedures and guidelines.

The following policies, frameworks, guidelines and procedures were reviewed and approved for implementation:

- Disposal and write off policy; and
- Procedures to dispose fixed assets.

8.2.2 Percentage of eligible employees, suppliers and third parties paid within 30 days

Employees, third parties and suppliers were averagely paid within 30 days.

8.3 INFORMATION, COMMUNICATION AND TECHNOLOGY

In order to comply with the Public Service Corporate Governance Information and Communication Technology Policy Framework, the following policies, frameworks were approved by the Council on 24 November 2016, for implementation on 1 December 2016:

- ICT Governance Framework;
- The ICT Implementation and Migration Plan;
- ICT Project and Portfolio Management Policy; and
- ICT Patch Management Policy.

The current ICT service provider, Praxis Computing (Pty) Ltd has completed a Knowledge and Skills Transfer Plan for key CHE employees, as part of the Service Level Agreement entered into between the parties and is currently implementing the plan which will be tabled to Senior Management and the ICT Steering Committee for monitoring basis, on a quarterly basis.

6. PERFORMANCE INDICATORS

NON-FINANCIAL PERFORMANCE PLAN INDICATORS: 2016/17

Strategic Objective	Programme	Performance Indicator	2015 - 2016	2016 - 2017 - Third Quarter: 1 October - 31 December 2016					Evidence / Comment
			Audited output	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	Challenges	
Number One: To provide advice to the Minister of Higher Education and Training on all higher education matters on request and on the CHE's own initiative.	Administration	Percentage of response to requests for advice responded to within the timeframe requested.	100% 2	100%	100% of requests received	100% 2	100% 1		The number of responses cannot be predetermined as it is dependent on the number of requests received from the Minister. Comment on the DHET's proposed <i>Policy for the Post-School Education and Training Central Application Service</i> (November 2016) and advice to the Minister of Higher Education on its publication.
		Number of pieces of advice on own initiative on issues identified as relevant flowing from the activities of the CHE.	0	2	1	0	0		Advice in subsequent years will be determined annually based on an assessment of the key issues in higher education and on the outcomes of research initiated.
		Performance indicators (on-going projects) published.	1	1	0	0	0		Performance indicators to assess the state of the higher education system.
Number Two: To monitor the state of higher education, including publishing information and convening conferences, seminars and workshops on developments in higher education.	Monitoring and Evaluation	Number of research projects in progress	4	4	4	4	4		These projects are long-term projects which will run throughout the year and across financial years. The cumulative total will remain constant at 4.
		Number of research findings disseminated through publications.	3	2	0	0	0		Funding (initiated) Publication of research reports.
Number Three: To develop and manage the HEQSF, including the articulation of qualifications between the three sub-frameworks, namely, the HEQSF, the General and Further Education and	Administration	Submissions made on CHE's perspective on articulation as per the Ministerial Guidelines.	n/a New performance indicator.	100%	0%	100%	100%		A copy of the presentation made at the DHET's articulation workshop on 8 September 2016. Actual output not recorded during the second quarter. A copy of the submission made to the DHET as input into the draft articulation policy

Strategic Objective	Programme	Performance Indicator	2015 - 2016	2016 – 2017 - Third Quarter: 1 October – 31 December 2016					Evidence / Comment
			Audited output	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	Challenges	
Training Qualifications Sub-Framework and the Trades and Occupations Qualifications Sub-Framework.									
Number Four: To develop and implement policy and standards for higher education qualifications to inform and guide the development, registration and publication of qualifications.	Standards Development*	Number of qualification standards developed within the standards development cycle-time. (18 – 24 months) Projects initiated in 2015/16	5	4	0	0	0	0	Received the draft standards with comments of the 2 programmes – Bachelor of Engineering and Advanced Diploma from ECSA. Directorate will incorporate the comments prior circulating to public for final comments via CHE website. 1st draft BCom standard document in process. Bachelor of Sports Coaching 2nd draft document is currently been reviewed prior sending out to the institutions for further comment. Received the Emergency Care Assistant Working Group nominated names and in process of preparing for 1st meeting next year Attended Library and Information Association Conference on the 13 October and reached mutual agreement on the commence of standard development of its programme in the 4th quarter NRF –CHE agreed to commence Phase 1 of Doctoral review and Review. First meeting with DVCS Research/Academic and Directors of Research/Post-graduate studies planned for 2nd of February 2017

2016 – 2017 - Third Quarter: 1 October – 31 December 2016									
Strategic Objective	Programme	Performance indicator	2015 - 2016	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	Challenges	Evidence / Comment
Number Five: To maintain a database of learner achievements in higher education and to submit the data to the National Learners' Records Database (NLRD), which is maintained by SAQA.	Monitoring and Evaluation	Percentage of private higher education providers submitting learner records/achievements for the HEQCIS database.	95% 127 of 133 private providers uploaded information	80% of private higher education providers	80% of private higher education providers	Non-cumulative	0	The changing number of private providers, in particular, small providers with limited capacity, makes it difficult to obtain full compliance.	There are two data loading cycles per year, June and December. September and March results remain the same as the previous data loading cycle results.
Number Six: To audit the quality assurance mechanisms of higher education institutions. <i>In 2011/2 a decision was taken to change the focus from institutional audits and to focus on improving teaching and learning through the Quality Enhancement Project (QEP)</i>	Institutional Audits	First cycle audits. Monitoring of progress reports linked to institutional improvement plans	100% monitoring of all progress reports received	100% monitoring of all progress reports received	100% monitoring of all progress reports received	2	1 In third quarter (and 1 In second quarter)		Progress reports received. Institutional Audit Committee minutes. There is only one institutional audit still open from the first cycle, namely WSU. The audit process had to be suspended during the time hat WSU was under administration.
		QEP Phase 1 – institutional feedback visits	n/a Not a performance indicator in 2015/16	18	3	17	3		QEP activities as determined by the QEP process. Directorate documentation 17 visits have been conducted in this financial year. The last one will be done in February 2017. The visit to UniZulu was cancelled due to protests, but will be superseded by a special institutional audit.
		Implement phase 2 of the QEP - finalisation of the next focus areas in the third quarter.	n/a Not a performance indicator in 2015/16	100%	100%	0	0	Postponed to 2017 due to student unrest	Directorate documentation Draft concept document prepared, sent out for feedback from DVCs and discussed with the HEQC. A revised version will be developed in the 4 th quarter.
Number Seven: To accredit new programmes submitted by public and private higher	Programme Accreditation	Percentage of programmes submitted for accreditation and deferred at the Accreditation Committee meeting and/or an approved outcome or	n/a Performance Indicator changed	75%	75% of applications received within a 12 month period	237 programmes tabled 27%	118 programmes tabled 22%	Although two Accreditation Committee meetings were held in this quarter, one HEQC meeting were held in this quarter. The last AC meeting held will be linked to	The current 100% is unrealistic and unachievable as there is always a carryover of programmes from one quarter to the next. The performance was measured by

2016 – 2017 - Third Quarter: 1 October – 31 December 2016									
Strategic Objective	Programme	Performance Indicator	2015 - 2016	Annual target	3rd Quarter Target	Cumulative Total	3rd quarter Actual Output	Challenges	Evidence / Comment
			Audited output	1 April 2016 – 31 March 2017	1 October – 31 December 2016	Full year	1 October – 31 December 2016		
education institutions and to re-accredit existing programmes offered by private higher education institutions.		recommendation at the HEQC meetings within 12 months of check listing.						the first HEQC in 2017. AC and HEQC.	indicating the evaluator appointments made per programme within the timeframe and then tabled at the HEQC meeting. It happens that some programmes tabled at an Accreditation Committee meeting are deferred back to the institution for further input. This process delays the finalisation of the accreditation process. A list of deferrals will be inserted in the HEQC agenda. Reasons for the deferral of the application can be: Request for more information Appointment of a second evaluator Deferral pending the outcome of a site visit
		Percentage of re-accredited programmes with a deferred outcome at the Accreditation Committee and/or recommendation tabled after receipt from publics and private institutions within 18 months of check listing.	65% 129 programmes	60%	60% of applications received for reaccreditation 2012/2013	0	10 programmes tabled 16%	Applications received in one quarter may be still in process of evaluation and may only be submitted to the HEQC in the following quarter. The current 100% is unrealistic and unachievable as there is always a carryover of programmes from one quarter to the next. The number of programmes to be re-accredited varies annually. The programmes, self-evaluation reports as well as site visits must be evaluated as a unit per institution. Performance indicator sharpened to include realistic timeframe. The performance was measured by indicating the evaluator appointments made per programme within the timeframe and then tabled at the HEQC meeting. It happens that some programmes tabled at an Accreditation Committee meeting are deferred back to the institution for further input. This process delays the	

Strategic Objective	Programme	Performance Indicator	2016 – 2017 - Third Quarter: 1 October – 31 December 2016					Evidence / Comment
			2015 - 2016	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	Challenges
								finalisation of the accreditation process. A list of deferrals will be inserted in the HEQC agenda. Reasons for the deferral of the application can be: Request for more information Appointment of a second evaluator Deferral pending the outcome of a site visit
		Percentage of site visits completed with an HEQC outcome / recommendation within in the stipulated time period as indicated in the outcomes letter	75% 67 site visits	75% of applications received	75% of applications received	58% 19 Site visits	15 Site visits 27%	The number of applications received varies annually and site visits cannot be predetermined as they are mainly linked to conditions or due to complaints received.. A total of 15 site visits reports were tabled at HEQC linked to various applications between 1 October and 31 December 2016. Two these site visits did not have a date stipulating a time period within which the site visit should be conducted. Therefore, these site visits will be calculated as been conducted within the required timeframe Applications received in one financial year may be still in process of evaluation and may only be submitted to the HEQC in the following financial year pending the timeframe linked to the condition. Site visits can also be done due to complaints received. The total of 27% was calculated as follows: 4 (2 site visits completed within specified timeframe + 2 site visits completed that did not have a specified timeframe) / 15 (total number of sites tabled at the 6 December HEQC) = 0.2666 (converted to a percentage and rounded up) Note that the from January to November 2016 the CHE conducted 116 site visits and was still unable to complete all the site visits as required by HEQC. These site visits were carried over to 2017. Currently the 2017 site visit register is full and certain site visits that are required to be conducted in 2017 have been moved to 2018. The oversubscription of site visits for 2016 resulted in the Programme Accreditation Directorate postponing site visits due to capacity constraints. Of the 11 site visits not completed by the stipulated deadline 6 site visits deadlines were extended. Factoring

Strategic Objective	Programme	Performance Indicator	2016 – 2017 – Third Quarter: 1 October – 31 December 2016					Evidence / Comment
			2015 - 2016	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	Challenges
Number Eight: To undertake national reviews of existing programmes in specific subject fields and qualification levels offered by public and private higher education institutions.	National Reviews							In the extended deadlines the Directorate issued, its performance would have improved to 67% (10 / 15 = 0.6666 (converted to a percentage and rounded up) from 27%. Of the 15 site visits the Directorate did not conduct 5 of the 15 within the stipulated deadline. Therefore, technically the Directorate site visit performance is 27% for this period, but factoring in mitigating circumstances it increases to 67%.
		Number of training workshops for evaluators discipline groups/report writing	4	4	1	0	0	A number of capacity development workshops are planned on an ad hoc basis to meet sector needs. A minimum of four workshops will be held each year.
		Analyse and approve institutional improvement plans - Bachelor of Social Work programmes	100% 12	100% of institutional progress reports monitored	100%	0	0	Communicated the revised BSW programmes outcomes to the DHET to further monitor the approved Teach out Plans. The 17 site visits of the participated institutions completed on the 27 October 2016. Phase 1 completed The site visit chairpersons submitted the panel reports and it will be tabled for recommendation to the NRC meeting scheduled for the 17 and 18 January 2017.
		Phases 1 and 2 of the national review process completed within the review cycle-time (24-36 months) LLB degree programme review started in 2015/16	Not an indicator in 2015/16	2	1	0	0	The 17 site visits of the participated institutions completed on the 27 October 2016. Phase 1 completed The site visit chairpersons submitted the panel reports and it will be tabled for recommendation to the NRC meeting scheduled for the 17 and 18 January 2017.
		Number of Bachelor of Social Work (BSW) degree progress reports received and processed (linked to the BSW national review)	Not an indicator in 2015/16	100% progress reports received	n/a	n/a	n/a	NWU and NIMU progress reports finalised and HEQC approved the recommendations from the NRC for full accreditation

2016 – 2017 - Third Quarter: 1 October – 31 December 2016									
Strategic Objective	Programme	Performance indicator	2015 - 2016	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	Challenges	Evidence / Comment
			Audited output						
Number Nine: To promote quality and to develop capacity and understanding of the role of quality assurance in improving quality provision in higher education at both the systemic and institutional levels.	Administration	Phase 3: National report on the programme under view published(LLB degree programme)	Not an indicator in 2015/16	40%	n/a	n/a	n/a		The UNIVEN site visit report will be tabled at NRC January meeting for discussion.
		Number of quality assurance forums for public and private institutions and professional bodies.	3	3	0	2	0		Workshop documentation The quality assurance fora for public universities and private higher education institutions were held on 23 and 25 August 2016, respectively
		Number of newsletters produced and distributed to stakeholders.	Not an indicator in 2015/16	2	1	2	1		Copies of the newsletter. One issue of the newsletter was produced and distributed to stakeholders in June 2016 The second issue of the newsletter was produced and distributed in October 2016
		Number of frameworks/ good practice guides/ policies developed.	Not an indicator in 2015/16	1	0	2	1		Copies of the frameworks/good practice guides/policies. RPL, CAT and Assessment Policy final publication came out in September 2016 The Good Practice Guide for the Quality Management of Short Courses came out in October 2016
Number Ten: To ensure the development of human resources management environment that enables staff to develop their full potential.	Administration	*Percentage of staff trained and developed	88% 42 interventions 37 employees trained	* 70% of staff undergoing training and development *29 of 41 Annual Training Plan Interventions	20% of staff undergoing training and development	58% 24 Training Interventions	34% 14 Training Interventions		Planned training vs. Actual Training * Due to misalignment between the performance indicators and technical indicators in the APP 2016/17, the calculations needed to be corrected. The technical indicator method is as follows: * Number of interventions attended divided by number of training interventions on training plan multiply by 100. The training stats for Quarters 1 & 2

Strategic Objective	Programme	Performance Indicator	2016 – 2017 - Third Quarter. 1 October – 31 December 2016					Challenges	Evidence / Comment
			Audited output	2015 - 2016	Annual target 1 April 2016 – 31 March 2017	3rd Quarter Target 1 October – 31 December 2016	Cumulative Total Full year	3rd quarter Actual Output 1 October – 31 December 2016	
									should have been captured as follows: Quarter 1 # 2% 1 Training Intervention Target: 10% (4 interventions) Quarter 2 # 22% 9 Training Interventions Target: 30% (12 Interventions)
		Percentage of vacant positions filled.	85% of organisational structure filled	85% of organisational structure filled.	85% of organisational structure filled.	85% of organisational structure filled.		87% of the organisational structure is filled (46 positions filled)	Quarterly Employment Profile Report.
Number Eleven: To ensure that financial, administration and supply chain management is compliant with the requirements of the PFMA, relevant Treasury regulations and laws.	Administration	Number of reviewed and developed finance and supply chain policies, frameworks, procedures and guidelines.	97%	8	2	2	11	2	Approved/Signed policies
		Percentage of eligible employees, suppliers and third parties paid within 30 days	Not a performance indicator in 2015/16	100%	100%	100%	100% 140	100% 45	Availability of payments reports
Number Twelve: To ensure effective governance and compliance of ICT with statutory requirements.	Administration	Number of reviewed and developed ICT policies, frameworks, guidelines, procedures and processes.	Not a performance indicator in 2015/16	2	2	2	6	4	- ICT Governance Framework - ICT Project (Portfolio) Management procedure and Policy - ICT Implementation and Migration Plan - ICT Patch Management Policy

BANK BALANCES AT END OF QUARTERPage 25



3rd QUARTER EXPENDITURE REPORT PER PROGRAMMES AS AT 31st DECEMBER 2016

PROGRAMMES	TOTAL BUDGET	1st QUARTER 01/04/16- 30/06/16	2nd QUARTER 01/07/16- 30/09/16	3rd QUARTER 01/10/16- 31/12/16	4th QUARTER 01/01/17- 31/03/17	Actual Expenditure YTD	% OF EXP VS BUDGET	BUDGET BALANCE AS AT 31st DECEMBER 2016
	R	R					%	
CEO'S OFFICE	9 119 081	1 507 338	3 360 330	3 060 817	-	7 928 485	87%	1 190 596
Goods and Services	4 286 642	352 758	1 997 386	1 743 188		4 093 332	95%	193 310
Personnel	4 832 439	1 154 580	1 362 944	1 317 629		3 835 153	79%	997 286
SUPPORT SERVICES	17 339 308	4 095 183	3 727 597	3 637 985	-	11 460 765	66%	5 878 543
Goods and Services	8 788 272	1 898 010	1 288 250	1 513 070		4 699 330	53%	4 088 942
Personnel	8 551 036	2 197 173	2 439 347	2 124 915		6 761 435	79%	1 789 601
MONITORING AND EVALUATION	7 039 486	2 546 454	954 321	941 886	-	4 442 461	63%	2 597 025
Goods and Services	2 826 103	1 554 728	18 293	124 582		1 697 603	60%	1 128 500
Personnel	4 213 383	991 726	936 028	817 104		2 744 858	65%	1 468 525
INSTITUTIONAL AUDITS	5 046 655	852 283	893 081	893 456	-	2 638 820	52%	2 407 835
Goods and Services	1 107 423	172 394	203 012	224 048		599 454	54%	507 969
Personnel	3 939 232	679 889	690 069	669 408		2 039 366	52%	1 899 866
ACCREDITATION	13 573 750	3 000 994	3 366 428	3 616 294	-	9 983 716	74%	3 590 034
Goods and Services	6 857 385	1 587 209	1 724 206	1 987 028		5 298 443	77%	1 558 942
Personnel	6 716 365	1 413 785	1 642 222	1 629 266		4 685 273	70%	2 031 092
NATIONAL STANDARDS AND REVIEWS	5 069 441	732 795	1 726 822	1 576 281	-	4 035 898	80%	1 033 543
Goods and Services	2 261 239	189 705	1 023 350	874 295		2 087 350	92%	173 889
Personnel	2 808 202	543 090	703 472	701 986		1 948 548	69%	859 654
GRAND TOTAL	57 187 721	12 735 047	14 028 579	13 726 519	-	40 430 145	71%	16 697 576

REASONS FOR OVER AND UNDER SPENDING PER PROGRAMMES

Note: Reasons for over/under spending will cover Programmes that are 5% below or above the spending threshold of 75%.

CEO'S OFFICE

Goods & services

Overspent by 20% mostly contributed by paid legal fees costs.

Personnel

Spending within the spending threshold.

SUPPORT SERVICES

Goods & services

Underspent by 22% due to the following reasons: Less services requested for the following: travel, stationery, sundries, office supplies, messenger, postage, well ness & employee motivation. Less usage of 3G cards and cellphone. Less charges from the Bank. Invoices not yet received from Auditors. No request for temporary workers payment as Consultancy. No catering services requested. No promotional items procured. No relocation of employees yet Less recruitment conducted. Tuitions fees not yet submitted for bursary holders. Only one training intervention was requested.

Personnel

Spending within the spending threshold.

MONITORING AND EVALUATION

Goods & services

Underspent by 15% due to less request for accommodation, air travel, car hire, road travel, service fees and subsistence because the Colloquium is planned for February 2017 and other meetings that M&E staff may need to attend before the end of the financial year. No claims for parking & tollgates and subsistence submitted. Less registration fees requested. One meeting took place and affected catering budget. The funds will be used for colloquium planned for February 2017 and other meetings (like HECQIS that M&E), may host before the end of the financial year. No request for payment of Peer academics and payment will be made in Nov/Dec after contracting Peer academic for VitalStats. No printing and publications requested and VitalStats will be printed in November, the Monitor in January and the Kagisano in March. No request for issuing honorarium vouchers and they will be issued in February.

Personnel

Underspent by 10% due to vacant funded Information Administrator and Researcher.

INSTITUTIONAL AUDITS

Goods & services

Underspent by 21% due to no/less services requested for the following: travel due to no planned activities and catering. Less travel services requested for Institutional visit Parking & tollgates claims not submitted. Less usage of cellphone. Honorarium vouchers to be paid in the last quarter. No payments request have been made for peer academics No registration requested.

Personnel

Underspent by 23% due to a vacant funded Senior Manager post as a results of resignation.

ACCREDITATION

Goods & services

Spending within the spending threshold.

Personnel

Spending within the spending threshold.

NATIONAL STANDARDS AND REVIEWS

Goods & services

Overspent by 17% due to more travel services requested for BSW follow-up site visit. More payment made to the Peer Academics. More catering services requested More payments made for subsistence

Personnel

Underspent by 6% as a result of vacant funded senior manager and administrator posts. The senior manager post was filled at the end of the 1st Quarter.

COUNCIL ON HIGHER EDUCATION



3rd QUARTER EXPENDITURE DETAIL REPORT AS AT 31st DECEMBER 2016

Note: Note numbers are allocated for expenditure items that are 5% below or above the spending threshold of 75%.

	TOTAL BUDGET	1st QUARTER 01/04/16- 30/06/16	2nd QUARTER 01/04/16- 30/09/16	3rd QUARTER 01/10/16- 31/12/16	4th QUARTER 01/01/17- 31/03/17	Actual YTD	% OF EXP VS BUDGET	NOTES	BUDGET BALANCE AS AT 31ST DECEMBER 2015
	R	R	R				%		
INCOME SOURCES	57 187 722	12 563 737	12 233 875	12 003 796	-	36 801 408	64%		20 385 314
DHET - GOVERNMENT GRANT	40 928 000	10 242 000	10 252 000	10 242 000	-	30 598 500	75%		10 232 500
DEFERRED TRANSFER - STDs	507 000	507 000				507 000	100%	1	-
PRIVATE ACCREDITATION	4 000 000	1 415 611	1 344 167	990 002		3 749 780	94%	2	250 220
INTEREST AND OTHER INCOME	1 181 834	409 123	657 708	781 794		1 448 625	156%	3	(666 791)
ROLL OVER BUDGET	10 570 885						0%		(6 570 885)
TOTAL EXPENDITURE	57 187 722	12 735 047	14 028 579	13 726 519	-	40 490 145	71%		16 697 577
ACCOMMODATION	1 458 060	226 468	410 197	259 517		896 202	61%	4	561 858
AIR TRAVEL	4 066 824	591 460	852 502	495 108		1 939 070	48%	5	2 127 754
CAR HIRE	277 422	31 741	41 633	62 946		136 320	49%	6	141 102
ROAD TRAVEL	865 271	156 941	179 432	142 693		479 066	55%	7	386 205
SERVICE FEES	201 821	35 731	54 409	26 507		116 707	58%	8	85 124
SUBSISTENCE	50 765	23 544	8 780	17 616		49 940	55%	9	40 825
PEER ACADEMICS	3 741 330	944 370	1 274 451	2 233 302		4 452 123	119%	10	(710 793)
CONSULTANCY	795 422	22 695	657	225 000		23 972	3%	11	771 450
OUTSOURCED SERVICES	1 721 990	1 541 160	179 018	26 448		1 746 626	101%	12	(24 636)
ADMINISTRATION	2 181 675	408 279	332 313	474 804		1 215 396	56%	13	966 279
REGISTRATION FEES	93 000	3 237	8 087	11 175		22 499	24%	14	70 501
VENUE AND CATERING	757 158	39 963	223 309	249 239		512 311	68%	15	244 847
OFFICE SUPPLIES	110 000	15 559	12 063	17 516		45 138	41%	16	64 862
HONORARIUMS	187 000	-		20 000		20 000	11%	17	167 000
LEGAL FEES	510 148	1 365	825 022	818 068		1 644 455	322%	18	(1 134 306)
INSURANCE	300 000	173 630		125 941		299 571	100%	19	429
REMUNERATION OF COUNCIL MEMBERS	2 113 002	229 288	566 624	505 405		1 301 317	62%	20	811 685
EXTERNAL AUDIT	1 000 000	242 903	511 328	4 625		758 756	76%		241 244
INTERNAL AUDIT	338 488	-		142 350		142 350	42%	21	196 138
LICENCE FEES	120 627	215 371	20 679	97 935		333 985	104%	22	(13 358)
INFORMATION SYSTEMS	1 260 661	95 588	233 491	185 093		514 172	41%	23	746 489
BUILDING & UTILITIES	2 009 973	481 108	427 741	321 156		1 230 005	61%	24	779 968
RECRUITMENT COSTS	624 312	108 112		167 306		275 418	44%	25	348 894
HUMAN RESOURCES COSTS	966 220	166 214	158 617	61 334		385 165	40%	26	581 055
PERSONNEL	3 080 857	6 980 243	7 615 465	7 260 310		21 856 013	70%		9 204 844
CAPEX	135 000		92 763			92 763	69%	27	42 237
TOTAL (OVER) OR UNDER SPENDING	-	(171 310)	(1 794 704)	(1 722 723)	-	(3 688 737)			3 688 737



REASONS FOR OVER AND UNDER SPENDING

Note: An explanation for over/under spending will cover expenditure items that are 5% below or above the spending threshold of 75%.

1	The deferred transfer, is the balance of the R9million conditional grant that the CHE received in 2010 to be utilised in Standards Development. This has now fully been utilised in this financial year.
2	More applications for accreditation programmes were processed than anticipated and additional site visits were undertaken during the year.
3	A member of staff was seconded to the Department of Justice and her costs (R499K) was invoiced to the department as a cost recovery.
4 to 9	The under spending on travel and accommodation is due to fewer requests received for the service.
10	More peer academics appointed as a result of additional site visits and programme accreditation as evidenced by additional revenue reported.
11	Consultancy costs are under budget as the planned work is scheduled to take place in the fourth Quarter.
12	Outsourced costs over budget as a once-off SAQA payment was made in the first Quarter. This payment is for the whole year and is therefore inline with the annual budget.
13	The savings on admin expenses is as a result of low usage in some admin items such as photocopying, stationery, telephone etc. Other budgeted items for admin expenses have not yet been incurred as at the end of the third Quarter.
14	Under spending on registration fees is realised because majority of conferences and other registration will be done in the 4th quarter.
15	Under spending due to outstanding scheduled meetings to take place in the 4th quarter.
16	Savings is realised as a result of low usage in office supply items as at the end of the third Quarter.
17	Honorariums to be paid at the end of the financial year in the 4th Quarter.
18	Legal fees higher than budget due to increased litigation costs with the SANTs case.

19	Insurance costs are for the full year and therefore in line with the annual budget.
20	Some council members claims for the third Quarter meetings will be submitted and processed in the fourth Quarter.
21	Internal Audit commenced in the third Quarter and therefore related costs will reflect from the fourth Quarter.
22	More annual payments made in the first quarter for Licence fees.
23	IT costs lower than budget as the some IT related costs for the month of December had not been invoiced and recorded yet.
24	Building and utilities cost under budget as some maintenance are scheduled for fourth Quarter.
25	Recruitment costs are low due to low staff turnover in the first 3 Quarters.
26	Human Resources costs low in the first 3 Quarters, however these are expected to rise in the fourth Quarter due to the implementation of the new SAGE people system.
27	Other capex expenses will be reflected in the 4th quarter.

PFMA AND TR COMPLIANCE CHECKLIST

Compliance checklist for the Public Finance Management Act, 1999, as amended (PFMA)

CHAPTER SIX: PUBLIC ENTITIES

Section	Question	Yes	No	Remarks
49(1)	Every public entity must have an authority which must be accountable for the purposes of this Act.	✓		
49(2)	Does the public entity have an accounting authority? <i>If the public entity—</i> (a) has a board or other controlling body, that board or controlling body is the accounting authority for that entity; or (b) does not have a controlling body, the chief executive officer or the other person in charge of the public entity is the accounting authority for that public entity unless specific legislation applicable to that public entity designates 10 another person as the accounting authority.	✓		
49(5)	Does the status of the person or body appointed as accounting authority for the public entity comply with the stipulations of section 49(2)? <i>A public entity must inform the Auditor-General promptly and in writing of any approval or instruction in terms of subsection (3) and any withdrawal of an approval or instruction in terms of subsection (4).</i> Did the public entity inform the Auditor-General promptly and in writing of any approval or instruction in terms of section 49(3) and any withdrawal of an approval or instruction in terms of section 49(4)?		✓	Not applicable.
49(3)	<i>The Treasury, in exceptional circumstances, may approve or instruct that another functionary of a public entity must be the accounting authority for that public entity.</i> Did the public entity comply with an approval or instruction, by the relevant treasury, in terms of section 49(3)?		✓	Not applicable.
49 (4)	<i>The Treasury may at any time withdraw an approval or instruction in terms of subsection (3).</i> Did the public entity comply with the withdrawal of an approval or instruction in terms of section 49(3)?		✓	Not applicable.
50(1)	<i>(1) The accounting authority for a public entity must—</i> (a) exercise the duty of utmost care to ensure reasonable protection of the assets and records of the public entity; (b) act with fidelity, honesty, integrity and in the best interests of the public entity in managing the financial affairs of the public entity; (c) on request, disclose to the executive authority responsible for that public entity or the	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
	legislature to which the public entity is accountable, all material facts, including those reasonably discoverable, which in any way may influence the decisions or actions of the executive authority or that legislature; and (d) seek, within the sphere of influence of that accounting authority, to prevent any prejudice to the financial interests of the state.			
50(2)	Did the accounting authority comply with the fiduciary duties stipulated in section 50 (1)? (2) A member of an accounting authority or, if the accounting authority is not a board or other body, the individual who is the accounting authority, may not— (a) act in a way that is inconsistent with the responsibilities assigned to an accounting authority in terms of this Act; or (b) use the position or privileges of, or confidential information obtained as, accounting authority or a member of an accounting authority, for personal gain or to improperly benefit another person.	✓		
50(3)(a)	Did the accounting authority comply with the restraints stipulated in section 50(2)? (3) A member of an accounting authority must— (a) disclose to the accounting authority any director indirect personal or private business interest that that member or any spouse, partner or close family member may have in any matter before the accounting authority; and (b) withdraw from the proceedings of the accounting authority when that matter is considered, unless the accounting authority decides that the member's direct or indirect interest in the matter is trivial or irrelevant.	✓		
50(3)(b)	Did (a) member(s) of an accounting authority disclose to the accounting authority any direct or indirect personal or private business interest that that member or stipulated relations may have in any matter before the accounting authority? And (b) withdrew from the proceedings of the accounting authority when that matter was considered, unless the exclusion as stipulated was applicable?			
51(1)(a)	(1) An accounting authority for a public entity— (a) must ensure that that public entity has and maintains— (i) effective, efficient and transparent systems of financial and risk management and internal control; (ii) a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of sections 76 and 77; and (iii) an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective; (iv) a system for properly evaluating all major capital projects prior to a final decision on the project;	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
51(1)(b)	Did the accounting authority for a public entity comply with the stipulations contained in section 51(1)(a)? (1) An accounting authority for a public entity— (b) must take effective and appropriate steps to— (i) collect all revenue due to the public entity concerned; and (ii) prevent irregular expenditure, fruitless and wasteful expenditure, losses resulting from criminal conduct, and expenditure not complying with the operational policies of the public entity; and (iii) manage available working capital efficiently and economically;	✓		
51(1)(c)	Did the accounting authority comply with the stipulations contained in section 51(1)(b)? (1) An accounting authority for a public entity— (c) is responsible for the management, including the safeguarding, of the assets and for the management of the revenue, expenditure and liabilities of the public entity; Did the accounting authority act in accordance with its responsibility in respect of the management, including the safeguarding, of the assets and for the management of the revenue, expenditure and liabilities of the public entity?	✓		
51(1)(d)	(1) An accounting authority for a public entity— (d) must comply with any tax, levy, duty, pension and audit commitments as required by legislation; Did the accounting authority comply with any tax, levy, duty, pension and audit commitments as required by legislation.	✓		
51(1)(e)	(1) An accounting authority for a public entity— (e) must take effective and appropriate disciplinary steps against any employee of the public entity who (i) contravenes or fails to comply with a provision of this Act; (ii) commits an act which undermines the financial management and internal control system of the public entity; or (iii) makes or permits an irregular expenditure or a fruitless and wasteful expenditure; Did the accounting authority take effective and appropriate disciplinary steps against any employee of a public entity in circumstances as stipulated in section 51(1)(e)?		✓	No financial misconduct took place in the public entity during this period.

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
51(1)(f)	(f) An accounting authority for a public entity— (f) is responsible for the submission by the public entity of all reports, returns, notices and other information to Parliament, and to the relevant executive authority or treasury, as may be required by this Act;	✓		
51(1)(g)	Did the accounting authority submit all stipulated information to stipulated users as prescribed by section 51(1)(f)? (1) An accounting authority for a public entity— (g) must promptly inform the National Treasury on any new entity which that public entity intends to establish or in the establishment of which it takes the initiative, and allow the National Treasury a reasonable time to submit its decision prior to formal establishment; and Did the accounting authority promptly inform the National Treasury on any new entity, which that public entity intends to establish, or in the establishment of which it takes the initiative, and did it allow the National Treasury a reasonable time to submit its decision prior to formal establishment?		✓	Not applicable
51(1)(h)	(1) An accounting authority for a public entity— (h) must comply, and ensure compliance by the public entity, with the provisions of this Act and any other legislation applicable to the public entity.	✓		
51 (2)	Did the accounting authority comply, and ensure compliance by the public entity, with the provisions of the PFMA and any other legislation applicable to the public entity? (2) If an accounting authority is unable to comply with any of the responsibilities determined for an accounting authority in this Part, the accounting authority must promptly report the inability, together with reasons, to the relevant executive authority and treasury. If the accounting authority was unable to comply with any of the responsibilities determined for an accounting authority in section 51, did the accounting authority promptly report this inability, together with reasons, to the relevant executive authority and treasury?	✓		
53(1)	(1) The accounting authority for a public entity listed in Schedule 3 which is not a government business enterprise must submit to the executive authority responsible for that public entity, at least six months before the start of the financial year of the department designated in terms of subsection (2) or another period agreed to between the executive authority and the public entity, a budget of estimated revenue and expenditure for that financial year, for approval by the executive authority Did the accounting authority for a public entity listed in schedule 3 which is not a government business enterprise submit to the executive authority responsible for that public entity within the stipulated period, a budget of estimated revenue and expenditure for that financial year, for approval by the executive authority?		✓	Not applicable
53(2)	(2) The budget must be submitted to the executive authority through the accounting officer for a department designated by the executive authority, who may make recommendations to the	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
	<i>executive authority with regard to the approval or amendment of the budget.</i>			
53(3)	Was the budget submitted to the executive authority through the accounting officer for a department designated by the executive authority? (3) A public entity which must submit a budget in terms of subsection (1), may not budget for a deficit and may not accumulate surpluses unless the prior written approval of the National Treasury has been obtained.	✓		
53(4)	Did a public entity which must submit a budget in terms of section 53(1), budget for a deficit or accumulate surpluses without the prior written approval of the National Treasury? (4) The accounting authority for such a public entity is responsible for ensuring that expenditure of that public entity is in accordance with the approved budget.	✓		
54(1)	Did the accounting authority for a public entity referred to in section 53(1) ensure that expenditure of that public entity is in accordance with the approved budget? 54. (1) The accounting authority for a public entity must submit to the treasury or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as the treasury or the Auditor-General may require.	✓		
54(2)	Did the accounting authority for a public entity submit to the relevant treasury or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as the relevant treasury or the Auditor-General may require? (2) Before a public entity concludes any of the following transactions, the accounting authority for the public entity must promptly and in writing inform the treasury of the transaction and submit relevant particulars of the transaction to executive authority for approval of the transaction: (a) establishment or participation in the establishment of a company; (b) participation in a significant partnership, trust, unincorporated joint venture or similar arrangement; (c) acquisition or disposal of a significant shareholding in a company; (d) acquisition or disposal of a significant asset; (e) commencement or cessation of a significant business activity; and (f) a significant change in the nature or extent of its interest in a significant partnership, trust, unincorporated joint venture or similar arrangement.	✓		
54(3)	Did the accounting authority for a public entity, before a public entity concluded any of the transactions stipulated in this section, promptly and in writing inform the relevant treasury of the transaction and submit relevant particulars of the transaction to its executive authority for approval of the transaction? (3) A public entity may assume that approval has been given if it receives no response from the executive authority on a submission in terms of subsection (2) within 30 days or within a longer period as maybe agreed to between itself and the executive authority.	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
	Did the public entity maintain adequate records to ensure that any assumption of approval can be justified in cases where no response is received, within the stipulated period, from the executive authority on a submission in terms of section 54(2)?			
55(1)(a) 55(1)(b)	(1) The accounting authority for a public entity— (a) must keep full and proper records of the financial affairs of the public entity; (b) prepare financial statements for each financial year in accordance with generally accepted accounting practice, unless the Accounting Standards Board approves the application of generally recognised accounting practice for that public entity; (c) must submit those financial statements within two months after the end of the financial year— (i) to the auditors of the public entity for auditing; and (ii) if it is a business enterprise or other public entity under the ownership control of the national government, to the treasury; and (d) must submit within five months of the end of a financial year to the treasury, to the executive authority responsible for that public entity and, if the Auditor-General did not perform the audit of the financial statements, to the Auditor-General— (i) an annual report on the activities of that public entity during that financial year; (ii) the financial statements for that financial year after the statements have been audited; and (iii) the report of the auditors on those statements.	✓		
55(1)(c)	Does the accounting authority for a public entity: a) Keep full and proper records of the financial affairs of the public entity? b) Prepare financial statements for each financial year in accordance with generally accepted accounting practice (gaap), unless the stipulated deviation from gaap applies? c) Submit those financial statements within two months after the end of the financial year to the stipulated institutions?; and d) Submit within five months of the end of a financial year to the stipulated institutions: i) An annual report on the activities of that public entity during that financial year ii) The financial statements for that financial year after the statements have been audited and iii) The report of the auditors on those statements?			
55(1)(d)	(2) The annual report and financial statements referred to in subsection (1) (d) must— (a) fairly present the state of affairs of the public entity, its business, its financial results and its performance against predetermined objectives and its financial position as at the end of the financial year concerned; (b) include particulars of— (i) any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year; (ii) any criminal or disciplinary steps taken as a consequence of such losses or irregular	✓		
55(2)(a)				
55(2)(b)				

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
55(2)(c)	expenditure or fruitless and wasteful expenditure; (iii) any losses recovered or written off; (iv) any financial assistance received from the state and commitments made 10 by the state on its behalf and (v) any other matters that may be prescribed; and (c) include the financial statements of any subsidiaries. Does the annual report and financial statements referred to in section 55(1)(d): a) Fairly present the state of affairs of the public entity, its business, its financial results, its performance against predetermined objectives and its financial position as at the end of the financial year concerned?; b) Include particulars of the matters referred to in section 55(2)(b)?; and c) Include the financial statements of any subsidiaries?			
55(3)	(3) An accounting authority must submit the report and statements referred to in subsection (1)(d), for tabling in Parliament, to the relevant executive authority through the accounting officer of a department designated by the executive authority. Did the accounting authority submit the report and statements referred to in section 55(1)(d), for tabling in Parliament or the provincial legislature, to the relevant executive authority through the accounting officer of a department designated by the executive authority?	✓		
55(4)	(4) The treasury may direct that, instead of a separate report, the audited financial statements of a Schedule 3 public entity which is not a government business enterprise must be incorporated in those of a department designated by the treasury. Did the relevant treasury directs that, instead of a separate report, the audited financial statements of a schedule 3 public entity which is not a government business enterprise, must be incorporated in those of a department designated by that treasury, and was such direction adhered to?		✓	Not relevant to the Entity. Applicable to Treasury.
56(1)	(1) The accounting authority for a public entity may— (a) in writing delegate any of the powers entrusted or delegated to the accounting authority in terms of this Act, to an official in that public entity; or (b) instruct an official in that public entity to perform any of the duties assigned to the accounting authority in terms of this Act. Did the delegation, by an accounting authority for a public entity, of any of the powers entrusted or delegated to the accounting authority in terms of the PFMA, to an official in that public entity occur in writing?	✓		
56(2)	A delegation or instruction to an official in terms of subsection (1)— (a) is subject to any limitations and conditions the accounting authority may impose; (b) may either be to a specific individual or to the holder of a specific post in the relevant public entity; and (c) does not divest the accounting authority of the responsibility concerning the exercise of the	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
	<i>delegated power or the performance of the assigned duty.</i>			
56(3)	Were the stipulations of any delegation or instruction to an official in terms of section 56(1), as proposed in section 56(2)(a) and section 56(2)(b) adhered to? (3) The accounting authority may confirm, vary or revoke any decision taken by an official as a result of a delegation or instruction in terms of subsection (1), subject to any rights that may have become vested as a consequence of the decision. In case where an accounting authority confirmed, varied or revoked any decision taken by an official as a result of a delegation or instruction in terms of section 56(1), did it occur subject to any rights that may have become vested as a consequence of the decision? An official in a public entity— (a) must ensure that the system of financial management and internal control established for that public entity is carried out within the area of responsibility of that official; (b) is responsible for the effective, efficient, economical and transparent use of financial and other resources within that official's area of responsibility; (c) must take effective and appropriate steps to prevent, within that official's area of responsibility, any irregular expenditure and fruitless and wasteful expenditure and any under collection of revenue due; (d) must comply with the provisions of this Act to the extent applicable to that official, including any delegations and instructions in terms of section 56; and (e) is responsible for the management, including the safeguarding, of the assets and the management of the liabilities within that official's area of responsibility.		✓	Not applicable.
57(a) to c) & (e) 57(d)	Did all officials in the public entity: a) Comply with the stipulations of section 57 within that official's area of responsibility b) Comply with the provisions of the PFMA to the extent applicable to that official, including any delegations and instructions in terms of section 56? (f) The annual financial statements of a public entity must be audited annually by— (a) the Auditor-General; or (b) a person registered in terms of section 15 of the Public Accountants' and Auditors' Act, 1991 (Act No. 80 of 1991), as an accountant and auditor, and engaged in public practice as such. Are the annual financial statements of the public entity audited on an annual basis by one of the two stipulated parties? (3) A public entity must consult the Auditor-General on the appointment of an auditor in terms of subsection (2).	✓		
58(3)	Did the public entity consult the Auditor-General on the appointment of an auditor in terms of section 58(2)?	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
58(2)	(2) A public entity may appoint, as its auditor, a person referred to in subsection (1)(b) only if the audit is not performed by the Auditor-General Did the appointment of an auditor other than the Auditor-General: A) Comply with the stipulations contained in section 58(1)(b) and B) Occurred only as a result of the fact that the Auditor-General do not perform the audit?		✓	Not applicable.
59	59. (1) An auditor appointed by a public entity in terms of section 58 (1) (b) may not be discharged before the expiry of that auditor's term of appointment except by the executive authority responsible for that public entity acting— (a) after consultation with the accounting authority for that public entity; and (b) with the concurrence of the Auditor-General. Were the auditors discharged after consultation with the executive authority and with the concurrence of the Auditor-General and in terms of section 59?	✓		
66 (1) to 66(e)	(1) An institution to which this Act applies may not borrow money or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind that institution or the Revenue Fund to any future financial commitment, unless such borrowing, guarantee, indemnity, security or other transaction— (a) is authorised by this Act; and (b) in the case of public entities, is also authorised by other legislation not in conflict with this Act; and (c) in case of loans by a province or a provincial government business enterprise under the ownership control of a provincial executive, is within the limits as set in terms of Borrowing Powers of Provincial Governments Act, 1996 (Act No. 48 of 1996) (2) Only the following persons may borrow money, or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind the Revenue Fund to any future financial commitment: (a) Transactions that bind or may bind the National Revenue Fund: the Minister or, in the case of the issue of a guarantee, indemnity or security, the responsible Cabinet member acting with the concurrence of the Minister in terms of section 70. (3) Public entities may only through the following persons borrow money, or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind that public entity to any future financial commitment: (a) A public entity listed in Schedule 2: The accounting authority for that Schedule 2 public entity. (b) A national government business enterprise listed in Schedule 3 and authorized by notice in the national Government Gazette by the Minister: The accounting authority for that government business enterprise, subject to any conditions the Minister may impose. (c) Any other national public entity: The Minister or, in the case of the issue of a guarantee, indemnity or security, the Cabinet member who is the executive authority responsible for that public entity, acting with the concurrence of the Minister in terms of section 70. (d) A provincial government business enterprise listed in Schedule 3 and authorized by notice in the national Government Gazette by the Minister: The MEC for finance in province, acting		✓	Not applicable.

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
	with concurrence of the Minister, subject to any conditions that the minister may impose. (4) Constitutional institutions may not borrow money, nor issue a guarantee, indemnity or security, nor enter into any other transaction that binds or may bind the entity to any future financial commitment. (5) Despite subsection (4), the Minister may in writing permit a public entity mentioned in subsection (3)(c) or a constitutional institution to borrow money for bridging purposes up to a prescribed limit, including a temporary bank overdraft, subject to such conditions as the Minister may impose. (6) A person mentioned in subsection (2) or (3) may not delegate a power conferred in terms of that subsection, except with the prior written approval of the Minister. (7) A public entity authorised to borrow money— (a) must annually submit to the Minister a borrowing programme for the year; and (b) may not borrow money in a foreign currency above a prescribed limit, except when that public entity is a company in which the state is not the only shareholder. Did the public entity borrow money or issue a guarantee or enter into any such transaction as referred to in this section? If so, have the requirements of sections 66 (1) a-c and 66 (2) to 66 (6), as applicable, been met?			
77 (a) (b)	An audit committee— (a) must consist of at least three persons of whom, in the case of a department— (i) one must be from outside the public service; (ii) the majority may not be persons in the employ of the department, except with the approved of the treasury; and (iii) the chairperson may not be in the employ of the department; (b) must meet at least twice a year; and Does the composition of the audit committee meet the requirements of this section and have they met as prescribed?	✓		

TREASURY REGULATIONS COMPLIANCE REPORT

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
1. BUDGET AND RELATED MATTERS (CHAPTER 6)				
1.1 Tr(6.1.2)	Does the entity receive transfer payments appropriated from a vote?	✓		
1.1.1 Tr(6.1.2)	If so, did the entity submit all the information as required by the accounting officer responsible for the vote for the purposes of complying with the budget circular?	✓		
1.1.2 Tr(6.1.2)	Was the budget submission made through the accounting officer in charge of the department responsible for the entity?	✓		
1.1.3	Was the budget formally approved by the controlling department?	✓		
1.1.4	If the budget was reduced by the controlling department, was a new budget compiled and submitted by the entity and was it approved	✓		
2.1.1 Tr(25.1.1)	Is the public entity listed as required in terms of the PFMA?	✓		
2.1.1.1 Tr(25.1.2)	If not: were all moneys received deposited into the National Revenue Fund?		✓	Not applicable.
2.1.2 Tr(25.1.3)	Did the public entity submit all information required by the National Treasury in terms of the PFMA and these regulations to the Registrar of Public Entities in the National Treasury?	✓		
2.2 Listing (Chapter 25.2)				
2.2 Tr(25.2.1)	If the public entity is not listed, did the Accounting Authority submit the following information to the executive authority and the Registrar of Public Entities in support of its application for listing: (a) name of the public entity; (b) its main function; (c) executive authority responsible for the public entity; (d) legislation in terms of which the entity was established; (e) dates of its incorporation and financial year end; (f) names of members of the board or body controlling the public entity; (g) its registered address and telephone numbers; (h) name of the chief executive officer; (i) name of the chief financial officer; (j) name of the company secretary;		✓	Not applicable. The entity is already listed as Schedule 3A.

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
	(k) authority responsible for appointing the chief executive officer; (l) authority responsible for appointing the board of directors or controlling body; (m) subsidiaries under the ownership control of the entity; (n) latest audit financial statements; (o) Amount of budgetary transfers received over the past three financial years; and (p) Most recent corporate/strategic plan of the public entity.			
2. RESPONSIBILITIES OF DESIGNATED ACCOUNTING OFFICERS (CHAPTER 26)				
3.1 Tr(26.1.1)	Did the entity submit information on its actual revenue and expenditure up to the end of the quarter, as well as a projection of expected expenditure and revenue for the remainder of the current financial year to the designated accounting officer within 30 days of the end of each quarter? - Was information on actual revenue and expenditure determined after taking accruals into account?	✓		
3.2 Tr(26.1.2)	Did the accounting authority, through the designated accounting officer, report on the extent of compliance with the PFMA and the regulations? Was non-compliance reported together with reasons?	✓		
3.3 Tr(26.1.3)	Did the accounting officer approve the sharing of the services of the Audit Committee and internal audit after consultation with the relevant authority in the entity?	✓		
3. INTERNAL CONTROL AND CORPORATE MANAGEMENT (CHAPTER 27)				
4.1 Audit Committee (Chapter 27.1)				
4.1.1 Tr(27.1.1)	Did the accounting authority of the entity establish an Audit Committee as a sub-committee of the accounting authority?	✓		
4.1.2 Tr(27.1.3)	Does the chairperson of the committee comply with the following requirements: - Must be independent; - Must be knowledgeable of the status of the position; - Must have the requisite business, financial and leadership skills - May not be the chairperson of the accounting authority or a person who fulfils an executive function in the entity	✓		
4.1.3 Tr(27.1.4)	Are the majority of members non-exec members appointed by the accounting authority - are the majority of the members financially literate?	✓		

PFMA AND TR COMPLIANCE CHECKLIST

Section	Question	Yes	No	Remarks
4.1.4 Tr(27.1.5)	Did the executive authority concur with the premature termination of the services of a member?	✓		
4.1.5 Tr(27.1.6)	Has the committee established written terms of reference which deals adequately with its membership, authority and responsibilities? - Is it being reviewed at least annually to ensure its relevance?	✓		
4.1.6 Tr(27.1.7)	Was it disclosed in the entity's annual report whether or not the Audit Committee has adopted a formal terms of reference? - if so, was it also disclosed whether the committee satisfied its responsibilities for the year, in compliance with its terms of reference?	✓		
4.1.7 Tr(27.1.8)	Did the Audit Committee review the following information: - Effectiveness of internal control systems; - Effectiveness of internal audit; - Risk areas of the entity's operations to be covered in the scope of internal and external audits; - The adequacy, reliability and accuracy of financial information provided the management and other users; - Any accounting and auditing concerns identified as a result of internal and external audit. - The entity's compliance with legal and regulatory provisions; - The activities of the IA function, including its annual work program, co-ordination with the external auditors, the reports of significant investigations, and the response of management to specific recommendations. - Where relevant, the independence and objectivity of the external auditors (where the Auditor-General is not the auditor).	✓		
4.1.8 Tr(27.1.9)	- Does the Audit Committee have explicit authority to investigate matters within its powers, as identified in the written terms of reference? - Was the Audit Committee provided with resources to investigate such matters and did the Audit Committee have full access to information? - Did the Audit Committee safeguard all information supplied to it within the ambit of the law?	✓		
4.1.9 Tr(27.1.10)	Did the Audit Committee: - report and make recommendations to the accounting authority - report on the effectiveness of the internal controls in the annual report - comment on its evaluation of the financial statements in the annual report	✓		
4.1.10 Tr(27.1.11)	Did the chairperson promptly report any report received from internal audit implicating any members of the accounting authority for financial misconduct to the executive authority or the Auditor-General.		✓	No members implicated.
4.1.11 Tr(27.1.12)	Did the Audit Committee report any concerns it deemed necessary to the executive authority, Auditor-General or external auditors.	✓		

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Section	Question	Yes	No	Remarks
4.1.12 Tr(27.1.13)	Does the Audit Committee meet at least annually with the External Auditor to ensure there are no unresolved issues of concern?	✓		
4.2 Internal controls and internal audit (Chapter 27.2)				
4.2.1 Tr(27.2.1)	- Was a risk assessment conducted at least annually? - Does the entity have a risk management strategy and does it include a fraud prevention plan? - Was the strategy clearly communicated to all employees? Was an internal audit function functioning during the year under review?	✓		
4.2.2 Tr(27.2.2)	Was an internal audit function functioning during the year under review?	✓		
4.2.3 Tr(27.2.3 & 4)	Where the internal audit was contracted out - were the tendering procedures properly followed? - were they independent (i.e. not external auditors)?	✓		
4.2.4 Tr(27.2.5)	- Is the purpose, authority and responsibility of the Internal Auditors function formally defined in the audit charter? - Is the above consistent with the Institute of Internal Auditor's definition of internal auditing?	✓		
4.2.5 Tr(27.2.6)	Was the internal audit conducted in accordance with standards set by the Institute of Internal Auditors	✓		
4.2.6 Tr(27.2.7)	Did the internal auditors in consultation with the Audit Committee prepare (a) a rolling three-year strategic internal audit plan based on its assessment of key areas of risk for the public entity, having regard to its current operations, the operations proposed in its corporate or strategic plan and its risk management strategy; (b) an internal audit plan for the first year of the rolling plan; (c) plans indicating the scope of each audit in the annual internal audit plan; (d) reports to the Audit Committee detailing its performance against the plan, to allow effective monitoring and intervention when necessary.	✓		
4.2.7 Tr(27.2.8)	Does the internal audit function report directly to the Accounting Authority and report at all Audit Committee meetings? - Is the internal audit unit independent and is there no limitation of access to information?	✓		
4.2.8 Tr(27.2.9)	Did the internal audit function co-ordinate with other internal and external providers of assurance to ensure proper effort and minimise duplication of effort?	✓		
4.2.9 Tr(27.2.10)	- Did the internal audit function assist the accounting authority in maintaining effective controls by evaluating those controls to determine their effectiveness and efficiency and by developing recommendations for enhancement or improvement? - Did the controls encompass the following: (a) the Information systems environment? (b) The reliability and integrity of financial and operational info (c) The effectiveness of operations. (d) Safeguarding of assets, and	✓		

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Section	Question	Yes	No	Remarks
4.2.10 Tr(27.2.11)	(e) Compliance with laws, regulations and controls. Did the internal audit function assist the accounting authority in achieving the objectives of the institution by evaluating and developing recommendations for the enhancement or improvement of the processes through which: (a) objectives and values are established and communicated. (b) The accomplishment of objectives is mentioned. (c) Accountability is ensured; and (d) Corporate values are preserved. (e)	✓		
4.3 Chief Financial Officer (Chapter 27.3)				
4.3.1 Tr(27.3.1)	Does the entity have a CFO. If not, was the appropriate approval received from treasury?	✓		
4. ANNUAL FINANCIAL STATEMENTS AND ANNUAL REPORTS (CHAPTER 28)				
5.1.1 Tr(28.1.1)	Does the AFS include a report by the accounting authority and contain disclosures of (a) emoluments of all directors and executive members (b) Emoluments paid/receivable by directors and executive members in aggregate and per director and executive member for (c) Separate disclosure for executive directors, non-executive directors and executive members.	✓		
5.1.2 Tr(28.1.4)	Does the disclosure include: (a) fees for services as a director or executive member. (b) Basic salary. (c) Bonuses and performance related payment. (d) Sums paid by way of expense allowances. (e) Contributions made to any pension fund, medical aid, insurance scheme, etc. (f) Any commission, gain or profit sharing arrangements. (g) Any share options including their strike price and period; and (h) Any other material benefits received.	✓		
5.1.4 Tr(28.3.1)	Did the accounting authority develop and agree a framework of acceptable levels of materiality and significance with the relevant executive authority in consultation with the external auditors?	✓		
5.1.5 Tr(28.1.6)	Did the public entity prepare financial statements in accordance the GRAP? - If not, was there disclosure of the departure, reasons and effect on financial statements?	✓		
5.1.6 Tr(28.3.1)	Does the annual report of the public entity's detail the materiality/significant framework applied during the financial year?	✓		

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5. STRATEGIC PLANNING (CHAPTER 30)				
6.1 Strategic plan (Chapter 30.1)				
6.1.1 Tr(30.1.1)	Did the accounting authority of a public entity listed in terms of Schedule 3A annually submit a proposed strategic plan for approval by the executive authority Was the plan submitted at least 6 months before the start of the financial year of the designated department or any other time period as agreed between the executive authority and the public entity?	✓		
6.1.2 Tr(30.1.2)	Was the plan finalised and submitted to the executive authority by 1 April each year?	✓		
6.1.3 Tr(30.1.3)	Does the strategic plan (a) cover a period of three years; (b) include objectives and outcomes as identified by the executive authority; (c) include multi-year projections of revenue and expenditure; (d) include key performance measures and indicators for assessing the public entity's performance in delivering the desired outcomes and objectives; (e) include the materiality/significant framework, referred to in TR 28.1.5? (f) be updated annually on a rolling basis; and (g) form the basis for the annual reports of accounting authorities in terms of section 55 of the Act.	✓		
6.1.4 Tr(30.1.4)	Was the additional information as required by the executive authority included in the plan?	✓		
6.2 Evaluation of Performance (Chapter 30.2)				
6.2.1 Tr(30.2.1)	Were procedures established by the accounting authority for quarterly reporting to the executive authority in order to facilitate effective performance monitoring, evaluation and corrective action?	✓		
6. CASH, BANKING AND INVESTMENT MANAGEMENT (CHAPTER 31)				
7.1 Cash management (Chapter 31.1)				
7.1.1 Tr(31.1.1)	Did the accounting authority for entities listed in Schedule 3 establish systems, procedures and training and awareness programmes to ensure efficient and effective banking and cash management?	✓		
7.1.2	Does the cash management include	✓		

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Section	Question	Yes	No	Remarks
Tr(31.1.2)	(a) collecting revenue when it is due and banking it promptly; (b) making payments no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the public entity's normal terms of account payments; (c) avoiding pre-payments for goods or services (i.e. payment in advance of the receipt of goods or services, unless required by the contractual arrangements with the supplier); (d) accepting discounts to effect early settlement when the payment has been included in the monthly cash flow estimates provided to the chief financial officer; (e) pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the public entity are collected and banked promptly; (f) accurately forecasting the public entity's cash flow in order to optimise its central cash management responsibilities; (g) timing the in and outflow of cash; (h) recognising the time value of money, i.e. economically, efficiently and effectively managing cash; (i) taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the optimum level necessary for efficient and effective programme delivery, and selling surplus or under utilised assets; (j) conducting bank reconciliation's at least weekly; (k) making regular cash forecasts; (l) alignment of the approved budget with monthly cash flows; (m) variance analyses of actual cash flow with the approved budget; and (n) sweeping bank accounts to effectively utilise surplus cash.			
7.1.3 Tr(31.1.3)	Is the cash management performance reported at least on a monthly basis?	✓		
7.2 Banking Framework (Chapter 31.2)				
7.2.1 Tr(31.2.1)	Did National Treasury approve the bank where entities listed in schedule 3 intended to open a bank account? Is a list of existing banking accounts submitted to National Treasury by 31 May each year?	✓		
7.2.2 Tr(31.2.2)	Has National Treasury proposed a bank? If so, did the public entity open an account in that relevant bank? If not, did the entity take into account (a) that the bank is registered with the South African Registrar of Banks; (b) that the bank is a member or sponsored by a member of the Payments Association of South Africa; (c) the bank's contracting with persons, or categories of persons historically disadvantaged by unfair discrimination on the basis of race, gender or disability; (d) the cost effectiveness; and (e) the ability of the bank to provide the required services which through adequate systems, infrastructure and branch networks.	✓		

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Section	Question	Yes	No	Remarks
7.2.3 Tr(31.2.3)	Was the adjudication and awarding of the tender done in accordance with the public entity's internal tendering procedures.	✓		
7.2.4 Tr(31.2.4)	Did the accounting authority or the person to whom such authorisation was delegated open a bank account?		✓	Not applicable.
7.3 Investment Policy (Chapter 31.3)				
7.3.1 Tr(31.3.1)	Does the entity have funds under management? If so, has an investment policy been approved by the accounting authority?	✓		
7.3.2 Tr(31.3.2)	Does the policy include (a) selection of counter-parties through credit risk analyses; (b) establishment of investment limits per institution; (c) establishment of investment limits per investment instrument; (d) monitoring of investments against limits; (e) reassessment of investment policies on a regular basis; (f) reassessment of counter-party credit risk based on credit ratings; (g) assessment of investment instruments based on liquidity requirements.	✓		
7.3.3 Tr(31.3.3)	Did the public entity listed in terms of Schedule 3A or 3C invest surplus funds with the Corporation for Public Deposits?	✓		
7.3.4 Tr(31.3.4)	Note: Surplus funds refer to all money in excess of a given day's projected cash flow requirements plus a liquidity buffer needed to cover unforeseen expenses on that day.	✓		
7.3.5 Tr(31.3.5)	Did entities exempted from TR 31.3.3 invest surplus funds in an institution with an investment grade rating and was it in line with an investment policy?	✓		
7.3.6 Tr(31.4.1)	Did the entity promptly disclose information regarding cash, banking and investment management when so requested by National Treasury?	✓		
8. BORROWING AND LEASES (CHAPTER 32)				
8.1 Borrowing (Chapter 32.1)				
8.1.1 Tr(32.1.1)	Did the public entity listed in Schedule 3A borrow money for bridging purposes? If so, did the Minister of Finance approve the borrowing? Were the following conditions applied? (a) the debt must be repaid within 30 days of the end of the financial year (b) borrowing may not exceed a limit determined in advance by the Minister of Finance, in		✓	Not applicable.

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Section	Question	Yes	No	Remarks
	consultation with the national executive authority or provincial MEC for finance, whichever appropriate; (c) foreign borrowing may not be undertaken; (d) a request for borrowing for bridging purposes must be submitted to the Minister of Finance at least 30 days before the borrowing. The following must be submitted together with the request – (i) detailed cash flow and income and expenditure statements indicating how the debt will be repaid during the prescribed period; and (ii) the terms and conditions on which the money is borrowed.			
8.1.2 Tr(32.1.2)	The above paragraph does not apply to the use of credit cards, fleet management cards or other credit facility repayable.		✓	Not applicable.
8.2.1 Tr(32.2.3)	- Did an entity listed in schedules 2,3,4, 3B and 3D enter into a finance lease transaction? - If so, did the entity enter into it through the following functionaries: (a) public entity listed in schedule 2: the accounting authority for that entity; (b) a national public entity listed in schedule 3A: the Minister of Finance; (c) a national government business enterprise listed in schedule 3B and authorised by the Minister by notice in the national Government Gazette: the accounting authority of that business enterprise, subject to conditions that the Minister may impose; (d) a provincial business enterprise listed in schedule 3D and authorised by the Minister by notice in the National Government Gazette: the MEC for finance in the province, acting with the concurrence of the Minister, Subject to any conditions that the Minister may impose.		✓	Not applicable. All leases transactions are treated as operating lease.
7. FINANCIAL MISCONDUCT (CHAPTER 33)				
9.1 Investigation of alleged financial misconduct (Chapter 33.1)				
9.1.1 Tr(33.1.1)	Was an employee alleged to have committed financial misconduct? If so, did the accounting authority ensure that an investigation was conducted into the matter and if confirmed a disciplinary hearing was carried out in accordance with the relevant prescripts?		✓	
9.1.2 Tr(33.1.2)	Was the investigation instituted within 30 days from the date of discovery of the alleged financial misconduct?		✓	
9.1.3 Tr(33.1.3)	If the accounting authority or its members is alleged to have committed the misconduct, did the executive authority initiate an investigation into the matter and if the allegations were confirmed, did he/she ensure that the appropriate disciplinary proceedings were initiated immediately?		✓	
9.1.4 Tr(33.1.4)	Did the National Treasury, after consultation with the executive authority (a) direct that a person other than an employee of the public entity conducts the investigation;		✓	



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Section	Question	Yes	No	Remarks
	(b) issue any reasonable requirement regarding the way in which the investigation should be performed.			
9.2 Criminal Proceedings (Chapter 33.2)				
9.2.1 Tr(33.2.1)	If any criminal charges were laid in terms of section 86 of the PFMA, did the accounting authority advise the Auditor-General, the executive authority and National Treasury of the above occurring?		✓	
9.3 Reporting (Chapter 33.3)				
9.3.1 Tr(33.3.1) Sec 85 (1)	Did the accounting authority on an annual basis submit a report to the executive authority, National Treasury and the Auditor-General a schedule of (a) the outcome of any disciplinary hearings and/or criminal charges; (b) the names and ranks of employees involved; and the sanctions and any further actions taken against these employees.		✓	