



COUNCIL ON HIGHER EDUCATION

FINANCIAL YEAR
2023/2024

ANNUAL Report

TABLE OF CONTENTS

PART A: GENERAL INFORMATION	3
1. PUBLIC ENTITY'S GENERAL INFORMATION	4
2. LIST OF ABBREVIATIONS/ACRONYMS.....	5
3. FOREWORD BY THE CHAIRPERSON.....	8
4. CHIEF EXECUTIVE OFFICER'S OVERVIEW.....	11
5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT	14
6. STRATEGIC OVERVIEW	15
6.1. Vision.....	15
6.2. Mission	15
6.3. Values	15
7. LEGISLATIVE AND OTHER MANDATES	16
8. ORGANISATIONAL STRUCTURE	18
PART B: PERFORMANCE INFORMATION	19
1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES	20
2. OVERVIEW OF PUBLIC ENTITY'S PERFORMANCE.....	20
2.1. Service Delivery and Organisational Environment.....	20
2.2. Key Policy Developments and Legislative Changes.....	22
3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES.....	23
3.1. Strategic Outcomes and Implementation Programmes.....	23
4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION.....	25
4.1 Programme 1: Management of the HEQSF	25
4.2 Programme 2: Quality Assurance	38
4.3 Programme 3: Research, Monitoring and Advice.....	44
4.4 Programme 4: Corporate.....	52
4.5 Outcomes, Outputs, Output Indicators, Targets and Actual Achievements Table.....	58

4.6. Linking Performance with Budgets73

4.7. REVENUE COLLECTION.....74

4.8. CAPITAL INVESTMENT.....74

PART C: GOVERNANCE..... 75

1. INTRODUCTION..... 76

2. PORTFOLIO COMMITTEES76

3. EXECUTIVE AUTHORITY76

4. THE ACCOUNTING AUTHORITY / COUNCIL.....76

5. RISK MANAGEMENT 101

6. INTERNAL CONTROL UNIT 101

7. INTERNAL AUDIT AND AUDIT COMMITTEES 101

8. COMPLIANCE WITH LAWS AND REGULATIONS 101

9. FRAUD AND CORRUPTION..... 101

10. MINIMISING CONFLICTS OF INTEREST 101

11. CODE OF CONDUCT 101

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES 102

13. ORGANISATIONAL SECRETARY 102

14. SOCIAL RESPONSIBILITY 102

15. AUDIT AND RISK COMMITTEE REPORT 102

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION..... 103

PART D: HUMAN RESOURCE MANAGEMENT..... 104

1. INTRODUCTION..... 105

2. HUMAN RESOURCE OVERSIGHT STATISTICS 105

PART E: FINANCIAL INFORMATION..... 109

1. REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE COUNCIL ON HIGHER EDUCATION
31 JULY 2024..... 110

2. ANNUAL FINANCIAL STATEMENTS..... 127



PART A

GENERAL INFORMATION

I. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	Council on Higher Education
REGISTRATION NUMBER (if applicable):	None
PHYSICAL ADDRESS:	I Quintin Brand Street Persequor Technopark Pretoria 0020
POSTAL ADDRESS:	PO Box 94 Persequor Park 0020 South Africa
TELEPHONE NUMBER/S:	012 349 3840
FAX NUMBER:	012 349 3942
EMAIL ADDRESS:	ceo@che.ac.za
WEBSITE ADDRESS:	www.che.ac.za
EXTERNAL AUDITORS:	Auditor-General South Africa
BANKERS:	Standard Bank, Brooklyn Branch, Fehrsen Street, Brooklyn, Tshwane
COMPANY/ BOARD SECRETARY	Mr Tshifhiwa Eric Netshidzati

2. LIST OF ABBREVIATIONS/ACRONYMS

APPTED	Association of Private Providers of Education, Training and Development
ARC	Audit and Risk Committee
CAT	Credit Accumulation and Transfer
CEO	Chief Executive Officer
CESM	Classification of Educational Subject Matter
CFO	Chief Financial Officer
CHE	Council on Higher Education
CPD	Corporation for Public Deposits Account
DBE	Department of Basic Education
DHET	Department of Higher Education and Training
DSI	Department of Science and Innovation
EQA	External Quality Assurance
EXCO	Executive Committee of Council
HEI	Higher Education Institution
HELTASA	Higher Education Learning and Teaching Association of Southern Africa
HEMIS	Higher Education Management Information System
HEQC	Higher Education Quality Committee
HEQC EXCO	Executive Committee of the HEQC
HEQCIS	Higher Education Quality Committee Information System
HEQSF	Higher Education Qualifications Sub-Framework
HR	Human Resources
HRRC	Human Resources and Remuneration Committee
IAC	Independent Actuaries and Consultants (in Financial Section)
IAC	Institutional Audits Committee
ICT	Information and Communication Technology
ICTCoC	Information and Communication Technology Committee of Council
INQAHEE	International Network for Quality Assurance Agencies in Higher Education
IQA	Internal Quality Assurance
LIS	Library and Information Services

LLB	Bachelor of Laws
MANCO	Management Committee
NGC	Nominations and Governance Committee
NLRD	National Learners' Records Database
NPPSET	National Plan for the Post School Education and Training
NQF	National Qualifications Framework
NRF	National Research Foundation
NSDW	National Student Data Warehouse
NSRC	National Standards and Reviews Committee
NSRD	National Standards and Reviews Directorate
PCHESI	Portfolio Committee on Higher Education, Science and Innovation
PFMA	Public Finance Management Act I of South Africa, Act I of 1999
PHEIs	Private Higher Education Institutions
PSET	Post School Education and Training
QCTO	Quality Council for Trades and Occupations
RMAC	Research, Monitoring and Advice Committee
RPL	Recognition of Prior Learning
SAAIR	South African Association for Institutional Research
SADC	Southern African Development Community
SAQA	South African Qualifications Authority
SAQAN	Southern African Quality Assurance Network
SCM	Supply Chain Management
SER	Self-Evaluation Report
POPIA	Protection of Personal Information Act
QA	Quality Assurance
QAF	Quality Assurance Framework
QC	Quality Council
QCTO	Quality Council for Trades and Occupations
TESF	Transforming Education for Sustainable Futures
TVET	Technical and Vocational Education and Training

UCDP	University Capacity Development Programme
UFS	University of the Free State
UJ	University of Johannesburg
UMALUSI	Council for Quality Assurance in General and Further Education and Training
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNESCO-ROSA	UNESCO Regional Office for Southern Africa
UNISA	University of South Africa
USAf	Universities South Africa
ZimCHE	Zimbabwe Council on Higher Education



3. FOREWORD BY THE CHAIRPERSON

The Council on Higher Education (CHE) celebrated its 25th anniversary in 2023. Several activities took place during the year to mark this important milestone. These served as an opportunity to reflect on and communicate the significant contribution that the CHE has made to higher education in South Africa over this period, through its research, advice and quality assurance mandates. A short publication, titled *History and Trajectories: A Brief Overview* can be accessed on www.che.ac.za, and it encapsulates the evolution and achievements of the organisation over these years.

Building on its proud history, the CHE continues to perform well in the delivery of its mandates. In the 2023/24 financial year, 42 of the targeted 45 performance indicators were achieved, representing a 93% achievement rate.

Improved efficiencies in the programme and qualification accreditation processes have enabled much shorter turn-around times for the processing of accreditation applications. The CHE processed 310 programme accreditation applications in the year, and it is very pleasing to note that our target of processing 85% of programme accreditation applications within an 8 month-period was exceeded, with 96% of applications processed within this time.

The institutional audits of all 26 public universities have been completed. This round of audits, has, first and foremost, been designed as an exercise that would lead to the improvement of quality in the sector. The CHE is very appreciative of the cooperation of the universities and the seriousness with which the process was taken. By and large, institutions are working positively with the outcomes of the process and implementing improvement plans that address the recommendations that emanated from their audit. The executive summaries of the institutional audit report for each university have been placed on the CHE's website. A national overview report on the audits of the universities will be developed, and this report will highlight cross-cutting sectoral issues that the audits have identified. The audits of the private higher education institutions have begun, and to date, the same level of cooperation is evident.

Good progress is being made on the plans for a national review of Initial Teacher Education. The development of the qualification standards that will underpin the review is at an advanced stage. These standards were released for public comment and are now being finalised for approval by the Higher Education Quality Committee (HEQC) of the CHE. The national review will be initiated in the 2024/25 financial year. This is a very important review for the country, given the important role that teachers, and therefore teacher education, plays in facilitating quality education in the country.

The review of the Higher Education Qualifications Framework (HEQSF) continues, and it is expected that the revised HEQSF will be published in the 2024/25 financial year. Collaborations and partnerships to support the implementation of the HEQSF have been actively pursued and to date, memoranda of agreement (MoAs) have been signed with six professional bodies, namely: Health Professions Council of South Africa (HPCSA), South African Nursing Council (SANC), Engineering Council of South Africa (ECSA), South African Council of Educators (SACE), the South African Council for Architectural Profession of South Africa (SACAPSA) and the Environmental Assessment Practitioners Association of South Africa (EAPASA). These MoAs provide a framework for cooperation and collaboration between the CHE and each of the Professional Bodies regarding matters related to quality assurance and promotion in higher education which are being implemented through 5-year workplans for each partnership.

The implementation of the new Quality Assurance Framework (QAF) continues to gain traction and support in the sector. The protocols for its implementation have been developed and extensively consulted through a series of sector workshops, and following an opportunity for wider public comment, they will be finalised. The development of the institutional quality dashboard system is a major milestone in the implementation of the QAF achieved during the year. This digital system will enable a comprehensive view on quality in the system going forward, at the level of individual institutions, as well as at the level of the sector. The QAF, as an innovative approach, promises to revitalise and reinvigorate quality assurance in higher education.

The CHE's strategy to strengthen its research, monitoring and advice function continues to bear fruit. The capacity of the governance committee overseeing this area of work, the Research, Monitoring and Advice Committee (RMAC), has been strengthened through its membership being increased from five to 8 members. The CHE has also established its own Research Ethics Committee, comprising of external peer experts, which ensures that all the research that the CHE undertakes, fully complies with all ethical requirements.

In the year under review, the CHE organised several dialogues on higher education issues, in line with its strategic goal of building knowledge and stimulating discourse in the sector; including a 25th Anniversary Dialogue Series on topics such as Artificial Intelligence in Higher Education and Monitoring Transformation in and of Higher Education. The annual CHE conference year took place from 28 February to 1 March 2024 under the theme of Deepening the Discourse on Academic Freedom, Institutional Autonomy and Public Accountability in South African Higher Education. The conference was very well attended, with 229 delegates participating, including representation from Eswatini, Lesotho, Malawi, Namibia, Nigeria, Tanzania, Zambia and Zimbabwe. The papers and presentations stimulated much discussion and debate, including highlighting the important role that senates of institutions need to play as the custodians of the institutions' academic project, and possible challenges in this regard.

This issue has been identified as something that needs further exploration, and the CHE is planning to undertake further work in this area.

The CHE continues to generate a steady stream of research-based advice for the Minister responsible for Higher Education. In 2023/24 the following pieces of advice were submitted:

- Advice on the External Efficiency of the Higher Education Sector in South Africa.
- Advice on Issues Identified from the National Review of South African Doctoral Qualifications: 2020 – 2021.
- Advice on the Proposal to Establish an Office of a National Ombuds for Higher Education in South Africa.
- Advice on the Participation of Black South African Students in Postgraduate Programmes offered by South African Public Universities.

The organisation has been able to undertake and complete an impressive amount of work in 2023/24, as attested in this Annual Report, despite various resource challenges. Funding for the CHE has not grown in proportion to its expanded mandate, nor in alignment with the increase in the size of the sector. This continues to be a serious concern for the Council. Under-funding has impacted directly on the staffing capacity of the organisation and this has created serious capacity risks, especially in the areas of Information and Communication Technology, Governance Support, Quality Assurance, Management of the HEQSF and in Research, Monitoring and Advice. The CHE has been requested by the Minister to take responsibility for monitoring and oversight of transformation in/of higher education, and has accepted this responsibility. However, additional resources are required to effectively execute this crucial additional mandate.

Over the next few years, the CHE will need to increase its resource base, through the implementation of an expanded cost recovery model for the services it provides, by means of funding partnerships with strategic partners, and through requests for additional support from the fiscus - in order that that the areas of risk can be addressed.

I wish to record my appreciation for the hard work and dedication demonstrated by the management and staff of the CHE, and the members of Council and its governance committees over the year under review. This has enabled the CHE to achieve most of its set targets and more, and has further enabled the institution to achieve a clean audit.

We are also grateful for the support of the former Portfolio Committee on Higher Education, Science and Innovation under the leadership of Honourable NT Mkhathshwa, and thank the committee for its guidance. Council also looks forward to working with the 7th Parliament's Portfolio Committee on Higher Education and Training led by Honourable TB Letsie, MP.

Our sincere thanks also go to the former Minister of Higher Education, Science and Innovation, Dr BE Nzimande for his unwavering support for the CHE over the years. The CHE wishes Minister Nzimande ongoing success as the Minister of Science, Technology and Innovation.

Council also warmly welcomes the new Minister of Higher Education and Training, Dr N Nkabane, Deputy Minister, Mr B Manamela and Deputy Minister, Dr M Gondwe. The CHE looks forward to working with the new ministerial team in our ongoing task to ensure quality higher education in South Africa.



Revd. Vuyokazi Memani-Sedile
Chairperson

Date: 31 July 2024



4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

The Council on Higher Education (CHE) continues to vigorously implement its key mandates of (i) research and monitoring in and of higher education to inform policy development and advice to the Minister responsible for higher education, and (ii) quality assurance and management of the Higher Education Qualifications Sub-Framework as the quality council for higher education. A third new mandate, the monitoring and oversight of transformation in/of higher education, is also being taken up, but will require intentional additional resourcing.

The organisation has performed well in the 2023/24 financial year, achieving a 93% achievement rate for the indicator targets in the 2023/24 Annual Performance Plan. Three targets were not achieved, and the reasons for such non-achievement are outlined on page 24 of this report. In summary, staff capacity challenges delayed the finalisation of the HEQSF review, while withdrawal of two private higher education institutions from the institutional audit process (and from higher education) impacted on the number of institutional site visits that could be undertaken, and internal appointments created roll-over vacancies which impacted on the target relating to occupied posts on the organisational structure.

To address the capacity constraints faced by the CHE, and to enable it to better fulfil its expanded mandates, a new organisational structure that is aligned with the organisation's work trajectory has been developed and was approved by Council. This will be implemented in phases from 1 April 2025.

Apart from the accomplishments emphasized in the Chairperson's Foreword, this Annual Report highlights several noteworthy accomplishments from this year, some of which are:

- Two further qualification standards: the Higher Certificate in Emergency Care Qualification Standard and the Bachelor of Science in Dietetics and Nutrition Qualification Standard were finalised and approved by the Higher Education Quality Committee (HEQC).
- The CHE developed the Higher Education Quality Committee Information System (HEQICIS) which is functioning, and contains information on qualifications, student enrolment and student achievement data for Private Higher Education institutions (PHEIs).
- The Policy on Articulation into and within Higher Education was approved by the HEQC and has been published.
- Six (6) Higher Education Practice Standards (HEPS) were developed by appointed Communities of Practice (CoPs) during this financial year, namely, (a) Continuous Professional Learning, (b) Experiential Learning, (c) Student Administration, (d) Transitions through higher education, (e) Transitions from higher education, and (f) Modes of learning and teaching provision. This brings the total number of HEPS that have been developed to 12. (Four more are currently being developed.)
- Research reports on (a) the relationship between institutional climate and the ability of universities to discharge their functions, and (b) studying the changing trends in the size and shape of postgraduate programmes and levels of participation of different population groups in postgraduate studies in South Africa for the period 2005 to 2020 were finalised.

- The South African Journal of Higher Education (SAJHE) published a special issue for the CHE. It is Volume 37, No. 1 of 2023, and it carries papers on community engagement as a core function of higher education institutions in South Africa.
- Four (4) *Briefly Speaking* pieces on a variety of topical issues in higher education were published.
- A Supplement to VitalStats 2021, presenting data on numbers of academic staff who hold master's and doctorate degrees, research outputs, research funding in public universities, enrolments for master's and doctoral qualifications and throughput and completion, was published.
- Higher Education Monitor Number 16: Understanding Epistemic Access and Success of Students from Historically Disadvantaged Backgrounds in South African Universities, was published.

The CHE achieved a clean audit in the 2023/24 financial year, with no findings in its performance information, and non-material findings in relation to its Annual Financial Statements. Of the five non-material recommendations identified by the external auditors, two were addressed and closed before the conclusion of the audit. An audit action plan has been developed and is being implemented to address the remaining three recommendations, in order to ensure that internal controls are strengthened and that these findings do not occur again.

The CHE remains a going concern, able to cover all its financial obligations and responsibilities. As a Schedule 3A public entity, it does, however, rely heavily on an allocation from the fiscus. In 2023/24, 83% of the CHE's R100 223 457.00 budget for the year comprised of transfers from the fiscus, 6% was derived from both payments made by private higher education institutions for the services provided by the CHE and project funding through partnerships, 3% was obtained through approval from the National Treasury on the roll-over of surplus from the prior years and 2% came from interest earned. The work that the CHE can do is limited by the funds that are available, and this is an ongoing concern. Growth in its mandates and growth in the size and complexity of the sector that it serves requires additional budget.

The CHE received a budget cut of R2 887 000.00 in 2023/24, and in the context of a small organisation with an already limited budget, this had a significant impact on the work of the organisation. In terms of expenditure, the CHE was able to effectively spend 96% of its budget for the year. 41% was spent on compensation of employees (CoE), and 55% on goods and services.

A request will be made to National Treasury to roll over the remaining cash surplus of R4 371 946.00. This includes commitments of R2 378 162.00 (open orders, and open fixed term and variable contracts). If Treasury approves, the remaining roll-over amount of R1 993, 784.00 will be invested in further implementation of the CHE's digital transformation strategy in support of the implementation of the new Quality Assurance Framework (QAF).

During the year under review, the fruitless and wasteful expenditure relating to interest and a penalty charged on late payment to SARS for PAYE, as well as flight and accommodation costs undertaken for a cancelled training was a total of R104 225.00. After due consideration by the Financial Misconduct Committee, a total amount of R104 225 was written-off.

The CHE continues to maintain high standards of transparency and accountability in its management of public funds. Robust financial management systems and supply chain management systems are in place to ensure that available funds are used effectively and efficiently and in compliance with legislation and Treasury directives. This approach is of vital importance in an organisation that has such a limited budget to work with.

Staff turnover continues to be an ongoing concern. Whilst we have been able to achieve stability at the senior management level, having a full complement of directors in place, we continue to lose key staff to other institutions, mostly universities. Staff that leave are attracted to promotion and career advancing opportunities, as well as by the higher salaries available in other institutions. The CHE is also not able to completely fill its approved organisational structure positions due to a limited compensation of employees' budget. This is a matter that will receive ongoing attention by Council and management over the next period.

In closing, we are highly indebted to the management and staff of the CHE for their dedication and effort in ensuring that the organisation continues to effectively deliver on its varied mandates.

We also record our appreciation to the Chairperson, members of Council and members of all the CHE governance committees for the support and oversight that they provided to ensure accountability in the organisation.

The CHE also gratefully acknowledges the continued support from the Department of Higher Education and Training, through the Director-General, Dr N Sishi and the Deputy Director-General for University Education, Dr M Socikwa, and looks forward to continued support and partnership going forward.



Dr Whitfield Green
Chief Executive Officer
Date: 31 July 2024

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

To the best of our knowledge and belief, we confirm the following:

All information and amounts disclosed in the annual report are consistent with the annual financial statements audited by the Auditor-General.

The annual report is complete, accurate and free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by the National Treasury.

The Annual Financial Statements (Part E) have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board applicable to the public entity.

The accounting authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The accounting authority is responsible for establishing and implementing a system of internal control which has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the public entity for the financial year that ended on 31 March 2024.

Yours faithfully



Dr Whitfield Green
Chief Executive Officer
Date: 31 July 2024



Revd. Vuyokazi Memani-Sedile
Chairperson
Date: 31 July 2024

6. STRATEGIC OVERVIEW

6.1 Vision

Innovative, quality higher education responsive to the needs of society.

6.2 Mission

The CHE is the independent, statutory, quality assurance and advisory body for South African higher education, which transforms lives in pursuit of an equitable, prosperous and innovative society. In fulfilment of its role, the CHE:

- Leads and manages external quality assurance;
- Regulates qualifications through the HEQSF;
- Is an intellectual hub for higher education research, monitoring, policy, and critical discourse; and
- Advises the Minister on all higher education matters.

6.3 Values

In pursuit of its vision and mission the CHE is committed to and guided by the following values:

- Innovation
- Integrity
- Equity
- Respect
- Accountability

7. LEGISLATIVE AND OTHER MANDATES

The CHE is an independent statutory body established in May 1998 as provided for by section 4 of the Higher Education Act (Act No. 101 of 1997, as amended), and it also functions as the Quality Council for Higher Education in terms of the National Qualifications Framework Act (Act No 67 of 2008, as amended). It is a Schedule 3A national public entity in terms of the Public Finance Management Act (Act No. 1 of 1999).

The Higher Education Act (Act No.101 of 1997, as amended), mandates the CHE to:

- advise the Minister responsible for higher education and training on any aspect of higher education at the request of the Minister or on its own initiative;
- arrange and co-ordinate conferences;
- promote quality assurance in higher education, audit the quality assurance mechanisms of higher education institutions, and accredit programmes of higher education;
- publish information regarding developments in higher education, including reports on the state of higher education, on a regular basis; and
- promote access of students to higher education institutions.

In terms of the National Qualifications Framework Act, the CHE as the Quality Council (QC) for higher education is mandated to:

- comply with any policy determined by the Minister in terms of section 8(2)(b);
- consider the Minister's guidelines contemplated in section 8(2)(c);
- collaborate with the SAQA and other QCs in terms of the system contemplated in section 13(1)(f)(i);
- develop and manage its Higher Education Qualifications Sub-framework (HEQSF), and make recommendations thereon to the Minister;
- advise the Minister on matters relating to its sub-framework;
- consider and agree to level descriptors contemplated in section 13(1) (g) (i), and ensure that they remain current and appropriate;
- develop and implement a suite of policies and criteria, to facilitate the implementation of the HEQSF and the NQF, and protect their integrity;
- develop and implement policy for quality assurance, and ensure the integrity and credibility of quality assurance;
- maintain a database of learner achievements and related matters for the purposes of this Act, and submit such data in a format determined in consultation with the SAQA for recording on the national learners' records database contemplated in section 13(1)(l); conduct or commission and publish research on issues of importance to the development and implementation of the sub-framework; and
- inform the public about the HEQSF and NQF.

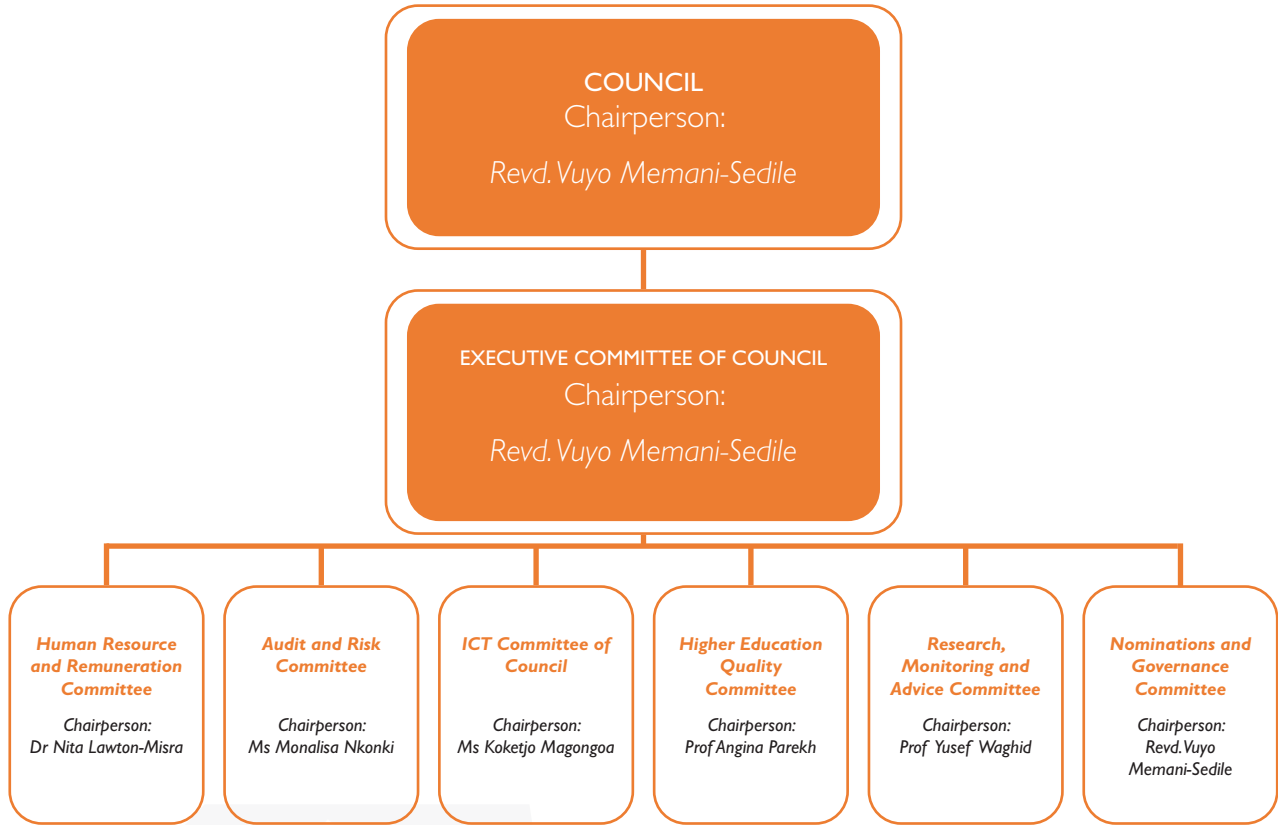
The mandate of the CHE has also been enriched and/or elaborated on by government policy positions articulated in, among others, the following policy documents:

- National Plan for the Post School Education and Training 2021-2030 (NPPSET), 2021;
- Articulation Policy for the Post-School Education and Training System in South Africa, 2017;
- White Paper for Post-School Education and Training, 2013;
- National Development Plan, 2012;
- National Plan for Higher Education, 2001; and
- Education White Paper 3:A Programme for the Transformation of Higher Education, 1997.

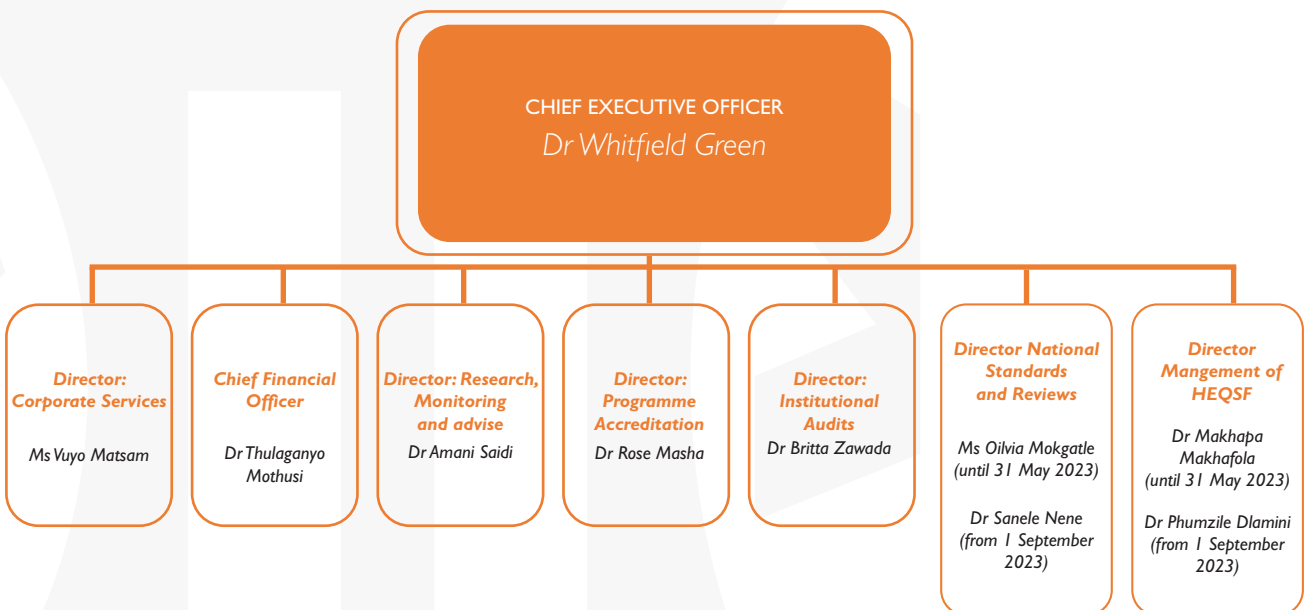


8. ORGANISATIONAL STRUCTURE

Council Structure



Management Structure





PART B

PERFORMANCE
INFORMATION

1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The Auditor-General of South Africa (AGSA) currently performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the *Predetermined Objectives* heading in the *Report on other legal and regulatory requirements* section of the Report of the Auditor-General.

Refer to pages 110 to 117 of the Report of the Auditor-General, published as Part E: Financial Information of the 2023/24 Annual Report.

2. OVERVIEW OF PUBLIC ENTITY'S PERFORMANCE

2.1 Service Delivery and Organisational Environment

2.1.1 External Environment Analysis

Transformation is a continuing focus area for change in the higher education environment. Inequality persists in the system – between institutions; between former Historically Disadvantaged institutions (HDIs) and Historically White Institutions (HWIs); between urban and rural institutions, and within institutions – mirroring inequality in the wider society. There is ongoing pressure for meaningful transformation in the higher education sector, not just at the level of structure but also at the level of culture. Persistent blatant acts of racism, sexism and other forms of oppression continue to take place, pointing to deeper systemic issues that need to be addressed.

Governance challenges appear to be on the rise in the sector, with several independent assessments undertaken in recent times, potentially leading to institutions being placed under administration. One of the main reasons appears to be Council-Management tensions and the blurring of boundaries between governance and management roles.

Rapid advances in technology, including in Information and Communication Technologies (ICTs) continue to present new opportunities for higher education teaching, learning and research, but also present more challenges of resourcing, capacity, and infrastructure.

Technological advances and the experience of the COVID-19 pandemic have made online and blended learning a more prevalent fixture of the higher education environment. The rapid emergence of Artificial Intelligence (AI)-powered conversational agents such as CHAT GPT which are based on large language models present many opportunities but also significant threats, including issues such as privacy, ethics and academic integrity.

Staff and students have also commented on the alienation, the increased workload and the time demands that are associated with blended and online learning, as well as the potential for exacerbating inequality if issues such as access to devices, to data and connectivity are not taken into account. There are concerns that the technological advances, which find more traction in advantaged contexts, can widen the already significant digital divide. An increasing threat relates to the offering of qualifications by foreign institutions in a insufficiently regulated online space.

Growing unemployment in an economy that continues to shrink is contributing to an increasing demand for higher education (and post-school) opportunities at low or no cost, which is placing pressure on the public purse more generally, and the physical facilities, human resource capacity, and budgets of universities.

An associated development is a rapidly changing world of work, with demands being made on higher education to produce graduates with so-called 21st century skills, and who possess qualifications that are aligned to workplace demands. Higher education institutions continue to be under pressure to undertake more regular, ongoing curriculum reform in order to keep their programmes relevant, responsive and agile, and to produce graduates who are employable and entrepreneurial.

Whilst universities must consider how their offerings relate to the world of work and the economy, higher education is much deeper than this and questions on the knowledge project, including its epistemic, social, cultural and ontological foundations, and how it relates to South African, regional, African and global worldviews need constant engagement; as does the ability of our higher education sector to facilitate the development of graduates who are capable of critical thinking, knowledgeable and can contribute to enhancing our democracy.

Climate change and environmental sustainability are critical imperatives that are already having major social and economic impacts. Environmental disasters are becoming more common-place and increasingly more devastating. Higher education institutions need to consider the impact of this on their operations, including their responsiveness through teaching and learning, research and innovation and community engagement.

The publication of the draft Policy for the Recognition of South African Higher Education Institutional Types signals a more diverse and expanded higher education landscape in the country. It is likely to lead to a reconfiguration of the institutional landscape with the public colleges that offer higher education qualifications fully recognised as part of the higher education sector, along with the likelihood that some private higher education institutions will seek to position themselves as private universities. These changes will have significant implications for the CHE, including a widened scope of responsibility for quality assurance.

The tenuous fiscal situation in the country is impacting on the extent to which higher education can be adequately funded. Competing funding needs and the allocation of increasing amounts to cover student fees is placing pressure on other resource-intensive activities, such as teaching and learning, with a consequent negative impact on quality.

2.1.2 Internal Environment Analysis

Human resource capacity constraints pose a significant risk for the organisation. The available budget at present is not sufficient to enable the filling of all the permanent positions on the approved organisational structure. In the light of the expanding mandate and the imminent introduction of a new Quality Assurance Framework, the organisational structure is being reviewed, and while all attempts are being made to ensure a streamlined, lean structure, it is clear that personnel capacity will need to be expanded.

It is proving difficult to attract and retain staff in the scarce skills areas, particularly IT. The salaries that the organisation is able to offer cannot compete with those available in the private sector. The CHE has embarked on the implementation of a comprehensive Digital Transformation Framework, and it will be essential for this area of work to be expertly and sufficiently capacitated.

Funding limitations are impacting on the pace and extent to which the range of quality assurance functions can be implemented. Funding for the current round of institutional audits, planned to be implemented at every higher education institution in the country, is under pressure. The need for the CHE to play a quality assurance oversight role for the public higher education college sector, as these institutions become firmly located within higher education, will require additional resources.

Good progress has been made on preparing for the implementation of the new Quality Assurance Framework (QAF). There have already been extensive engagements with the sector on plans for its implementation and there is a positive reception from the sector on the direction taken by the QAF. Funding pressure is also impacting on the development of systems and processes needed for implementation of the QAF, including the development of management information systems that will enable a more efficient digitised support for quality assurance activities. Nonetheless some progress has been made and the first system of the overall new CHE-MIS, the Institutional Quality Dashboards system, has been completed.

The CHE is a peer-based organisation. The current work of the CHE, and the implementation of the QAF going forward relies heavily on the extensive use of academics and professionals in a variety of roles, including as review panellists, programme evaluators, recommendation writers, researchers and so on. It will be important to recruit a greater pool of younger academics and professionals into these roles to ensure ongoing work continuity.

Professional bodies add value and have a significant contribution to make to higher education. There have however been a number of instances of conflict with professional bodies in terms of mandate creep and overlap, raising concerns about the blurring of boundaries between qualification and designation. Whilst the CHE will seek to work in partnership with cooperative professional bodies in support of the mutual goal of quality higher education, there is a need for legislative overhaul that will clarify the roles and responsibilities of the range of role-players in the sector.

There has been some debate on the differences in positions taken in policies on Recognition of Prior Learning (RPL), Credit Accumulation and Transfer (CAT) resulting from different positions taken in national policies and frameworks of the DHET, SAQA and the CHE. These debates are ongoing and are also a consideration in the review of the Higher Education Qualifications Sub-Framework (HEQSF), and this review process may assist in the resolution of some issues.

2.2 Key Policy Developments and Legislative Change

During the year under review, the key policy developments and legislative changes that impact on higher education and on the work of the CHE were as follows:

- The proclamation of operationalization of the National Qualifications Framework Amendment Act, 2019, as from 12 September 2023;
- A change in the student funding policy in 2023 that led to the National Student Financial Aid Scheme introducing a student loan component to assist so-called “missing middle” students from the 2024 academic year onwards;
- The Draft Natural Scientific Profession Amendment Bill 2023, which has implications for academics that teach the natural sciences in universities.

3. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

3.1 Strategic Outcomes and Implementation Programmes

Flowing from the analysis of the internal and external environmental factors, the strategic responses and the institutional policies, five strategic outcomes were identified to be pursued over the period 2020 – 2025. These are as reflected below:

Strategic Outcome 1: CHE as an effective custodian of the HEQSF (revitalised and fully implemented HEQSF)

Outcome Statement – To manage the development and implementation of the HEQSF policies, qualification standards and data to meet the goals of the NQF, NPPSET and the National Development Plan (NDP).

Strategic Outcome 2: Comprehensive and coherent quality assurance system for the higher education sector

Outcome Statement – To develop and implement a new Integrated Quality Assurance Framework for the effective and efficient internal quality assurance (IQA) and external quality assurance (EQA) for the sector.

Strategic Outcome 3: A reputable centre of intellectual discourse, knowledge generation and advice on higher education

Outcome Statement – To revitalise and strengthen the research, monitoring, evaluation, and advice capabilities of the CHE.

Strategic Outcome 4: Governance, compliance, and risk management

Outcome Statement – To set the broad strategic direction, policy and tone for good governance, statutory compliance, and risk management of the organisation to support the discharge of the core functions of the CHE.

Strategic Outcome 5: Sustainable, responsive, and dynamic organisation

Outcome Statement – To design and implement an organisational architecture, business processes, capabilities, and infrastructure to realise the strategy of the CHE.

The achievement of the above-mentioned strategic outcomes is being pursued through four Implementation Programmes, each of which comprises several functions or subprogrammes. The four programmes are:

- Programme 1: Management of the HEQSF;
- Programme 2: Quality Assurance;
- Programme 3: Research, Monitoring and Advice; and
- Programme 4: Corporate.

The 5-year Impact Statement adopted for the 2020-2025 Strategic Plan requires that the CHE executes its mandate in a manner that assists in ensuring that “South Africa’s historical injustices are redressed, and its citizens have an improved quality of life through equitable higher education opportunities.”

Yearly targets are set towards achievement of the outcomes over the 5-year period of the current Strategic Plan, and for the 2023/24 financial year, 93% of the set targets were achieved as shown in the table below.

Table 1: Achieved targets during the 2023/24 financial year

Programme	Management of the HEQSF	Quality Assurance	Research, Monitoring and Advice	Corporate	Overall
No. of indicators	15	10	8	12	45
No. achieved	14	9	8	11	42
No. not achieved	1	1	0	1	3
% achieved	93%	90%	100%	92%	93%

Only three targets were not achieved. The targets and the reasons for their non-achievement are summarised in Table 2:

Table 2: 2023/24 targets not achieved

Output Indicator	Targeted Annual Achievement	Actual Annual Achievement
Programme: Management of the HEQSF Sub-Programme Policy Development and Review 4.1.3.1: Number of revised and approved HEQSF, in a particular financial year.	1 reviewed and approved HEQSF	0
Explanation: Changes in personnel during the course of the year affected the project adversely, as there were several months during which minimal work was undertaken on this project.		
Programme: Quality Assurance Sub-Programme: Institutional Audits 4.2.2.2: Number of institutional site visits by CHE audit panels, within a particular financial year depending on individual institution's agreed planning with the CHE.	10	9
Explanation: The target was not achieved because two private institutions withdrew from the process as a result of financial constraints.		
Programme: Corporate Sub-Programme: Corporate Services 4.4.2.4: Percentage of approved posts on the organisational structure that have incumbents throughout a particular financial year.	85%	79%
Explanation: The target was not achieved because the appointment of internal staff into higher positions resulted in their previous positions becoming vacant, as well as due to a resignation of one staff member, and the death of another staff member, with both occurrences taking place late in the fourth quarter.		

The section that follows provides detailed performance information and a discussion on achievements in each of the programmes and their sub-programmes.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme I: Management of the HEQSF

This programme comprises of the following five sub-programmes:

- Qualification Standards Development;
- Data Management;
- Policy Development and Review;
- Partnerships and Collaboration; and
- Quality Promotion and Capacity Development.

The purpose of the Management of the HEQSF Programme is to manage the development and implementation of HEQSF policies, qualification standards and data in order to meet the goals of the NQF, NPPSET and the National Development Plan (NDP).

The five sub-programmes contribute to the overall purpose of the programme stated above.

The Qualifications Standards Development Sub-programme focuses on the development of thresholds standards for qualifications to serve as benchmarks that guide the development, implementation and quality assurance of programmes leading to qualifications on the HEQSF. The development of the qualification standards is undertaken, as and where appropriate, in collaboration with communities of practice.

The Data Management Sub-programme focuses on establishing and maintaining a single comprehensive database for all higher education qualifications, the associated learning programmes, and student enrolment and achievement. It seeks to ensure that there is consistency between information in its database and the corresponding information in the databases of other regulatory bodies such as the South African Qualifications Authority (SAQA), professional bodies and the DHET. It further seeks to ensure the integrity of the data resources and making such easily accessible to all interested parties.

The Policy Development and Review Sub-programme focuses on maintaining the currency of the HEQSF by ensuring that it is reviewed regularly and further developed in response to changes in the NQF or other pertinent developments within the higher education sector. It is similarly responsible for the development and review of policies that seek to facilitate the implementation of the NQF, including policies on recognition of prior learning (RPL), credit accumulation and transfer (CAT), assessment, and quality assurance, as required by the NQF Act; and other policies that are determined from time-to-time by the Minister in line with the provision of section 8(2)(c) of the NQF Act.

The Partnerships and Collaboration Sub-programme focuses on ensuring meaningful contribution to the 'system of collaboration' as envisaged in section 13(1)(f) of the NQF Act through active involvement in joint projects with SAQA, other quality councils, the DHET and professional bodies, on NQF-related matters. It is also responsible for regional and international networking on qualification frameworks, quality assurance and promotion, to facilitate sharing of information, benchmarking, and involvement in bilateral and/or multilateral collaborative initiatives, including in relevant international conventions.

The Quality Promotion and Capacity Development Programme focuses on two related areas. The first area concerns developing and institutionalising a culture of quality consciousness and commitment to continuous quality improvement in higher education. This involves disseminating information on quality matters across the sector, raising awareness

of and responsiveness to quality issues among all key stakeholders, developing relevant policies and good practice guides, and engaging with and supporting institutions in initiatives for quality improvement. The second area is about developing and implementing initiatives to build and strengthen capacity for high quality provision at institutional, learning programme and individual levels.

4.1.1 Qualifications Standards Development Sub-programme

4.1.1.1 Developing and/or reviewing thresholds standards for qualifications to ensure relevance, comparability and currency of qualifications

a) Higher Certificate in Emergency Care Qualification Standard

At its meeting on 3 November 2023, the Higher Education Quality Committee (HEQC) approved the Higher Certificate in Emergency Care Qualification Standard. The Standard was subsequently published on the CHE's website. Higher education institutions that offer this qualification are now required to align their qualification offerings with the standard.

b) Qualification standard for the Bachelor of Agriculture in Agricultural Extension

The draft Standard for the Bachelor of Agriculture in Agricultural Extension was referred back to the relevant reference group for further refinements based on concerns raised by the National Standards and Reviews Committee (NSRC). Following this feedback, the reference group met on 27 February and 08 March 2024 to discuss and revise the document in line with the comments of the NSRC. The draft standard was resubmitted for the NSRC's endorsement and recommendation to the next HEQC meeting, scheduled for 05 April 2024, for approval.

c) Bachelor of Science in Dietetics and Nutrition qualification standard

The NSRC discussed and recommended the draft Bachelor of Science in Dietetics and Nutrition qualification standard to the Higher Education Quality Committee (HEQC) for approval. At its meeting on 08 February 2024, the HEQC approved the Bachelor of Science in Dietetics and Nutrition Qualification Standard. The Standard was subsequently shared with all relevant stakeholders and published on the CHE's website. Higher education institutions that offer this qualification are now required to align their qualification offerings with the standard.

4.1.1.2 Initiating processes for developing and/or reviewing qualification standards in a particular financial year

a) Qualification standard for the Bachelor of Community Development

The National Standards and Reviews Directorate (NSRD) held a first meeting with the representatives from the Department of Social Development (DSD) on 29 August 2023, to discuss the development of a standard for the Bachelor of Community Development. It was agreed that the development of the standard will proceed. The NSRD is preparing a Project Plan for the development of the qualification standard for Bachelor of Community Development.

b) Environmental Assessment Practice qualification standard

On 28 August 2023, the NSRD held a first meeting with a representative from the Environmental Assessment Practitioners Association of South Africa (EAPASA) to discuss the development of the Environmental Assessment Practice standard. It was agreed that the development of the standard will proceed. The NSRD is preparing a Project Plan for the development of the qualification standard for the Environmental Assessment Practice Standard.

c) Bachelor of Community Development and Environmental Assessment qualification standards

Following engagements with the Department of Social Development and the Environmental Assessment Practitioners Association on the development of the Bachelor of Community Development and Environmental Assessment qualification standards respectively, the NSRD issued a call for nominations to the two respective reference groups. Several institutions submitted their nominations, which will be given consideration regarding the constitution of such reference groups.

d) Dental Technology qualification standards

As a result of the discussions among relevant stakeholders, it was decided that the NSRD, in collaboration with other directorates, begin the process of developing Dental Technology qualification standards. The process of developing Dental Technology qualification standards started during the 2023/24 financial year and the first workshop will take place in July 2024.

e) Initial Teacher Education qualification standards

The Initial Teacher Education Reference Group met on 29 June 2023 and continued its work of drafting the Qualification Standards for the three teacher education qualifications, namely:

- Foundation Phase
- Intermediate Phase
- Postgraduate Certificate

4.1.1.3 Promoting the use of the qualification standards by institutions in the design of curricula of the respective qualifications

In its March 2023 meeting, the NSRC recommended that the NSRD should assist VUT, TUT and SMU due to outstanding issues needing to be attended to in their Doctoral Review improvement plans. The Directorate held a meeting with VUT on 5 May 2023 and TUT invited the CHE to their workshop on 15 May 2023. The virtual meeting with SMU was held on 20 June 2023. It was agreed that all parties will resubmit their progress reports by 30 October 2023.

During the third quarter, the NSRD conducted several engagements with, amongst others, the following various institutions on the use of qualification standards:

- Department of Social Development
- EAPASA
- JET Education representatives
- Umalusi representatives
- The Reading Panel representatives
- SACE representatives

On 9 February 2024, the NSRD met with the Independent Institute of Education (IIE) to provide support in response to their review recommendations emanating from the review of the LLB at the institution.

On 15 February 2024, the NSRD met with the Department of Basic Education (DBE) regarding their contribution towards the Initial Teacher Education Qualification Standards development.

4.1.2 Data Management Subprogramme

4.1.2.1 Developing and maintaining of a comprehensive database of qualifications, learning programmes, student enrolment and achievement for all higher education institutions

The newly developed Higher Education Quality Committee Information System (HEQCIS) is functioning, and contains information on qualifications, student enrolment and student achievement data for Private Higher Education institutions (PHEIs).

4.1.2.2 Verifying and validating of data to ensure validity, accuracy, and reliability of data

Institutions submitting to the HEQCIS must submit their data through a data validation utility which is built into the new system. The data validation function identifies any data discrepancies and records that do not meet the requirement and rejects such accordingly. Institutions must correct and resubmit these records. This process ensures that the data conforms to the HEQCIS and the National Learner Records Database (NLRD) data requirements and specifications.

There is also a quality assurance process between the CHE and the South African Qualifications Authority (SAQA) to ensure that the qualifications against which enrolment and achievement records are submitted are correctly registered on the NQF, and that the providers are duly accredited to offer these qualifications.

4.1.2.3 Maintaining the HEQCIS database and submitting achievement data for private higher education institutions to the NLRD

The first dataset of achievement data for PHEIs for this financial year was submitted to SAQA in August 2023, and was, according to feedback from SAQA, successfully loaded onto SAQA's NQF-MIS (NLRD).

The second dataset of achievement data for PHEIs for the 2023/24 financial year was submitted to SAQA in January 2024. The next submission to SAQA will be done in July/August 2024.

4.1.2.4 Progress report on the development of the CHE-MIS

The HEQCIS is currently functioning and is collecting and maintaining data from PHEIs. The CHE has had discussions with stakeholders in consideration of the development of a National Student Data Warehouse (NSDW). This would fulfil the need of the CHE to develop a similar system for public higher education institutions. A report was drafted regarding the conceptualisation of the CHE-MIS. This conceptualisation report was approved by the CEO.

4.1.3 Policy Development and Review Sub-programme

4.1.3.1 Reviewing and undertaking further development of the HEQSF

A draft revised HEQSF was prepared in October 2023. Internal workshops of the CHE were convened to engage with the draft. These workshops recommended significant restructuring and redrafting of the document. Unfortunately, work on restructuring and redrafting the document could not proceed during the fourth quarter owing to the unavailability of members of the HEQSF Review Panel. This work is now planned to be undertaken during the first quarter of 2024/25 financial year.

4.1.3.2 Developing or reviewing policies related to the NQF for the higher education sector

The Policy on Articulation into and within higher education was approved by the HEQC and has been published. A signing off ceremony of the Policy by the Reference Group and the Research team was held on 07 July 2023.

A draft policy on Mergers and Acquisitions in Higher Education has been developed, has undergone external review, and has been approved by the CEO for submission to the HEQC.

4.1.3.3 Providing support to institutions in the development and implementation of relevant institutional level policies

During the first quarter, the Management of the Higher Education Qualifications Sub-Framework (HEQSF) Directorate held two RPL workshops with UNISA on 02 June 2023 and 30 June 2023 to discuss the range of challenges UNISA faced in applying the CHE RPL Policy.

The MHEQSF Directorate also held an online RPL workshop with South African Private Higher Education (SAPHE) on 15 June 2023.

During the second and third quarters, some PHEIs were new to the HEQCIS system and requested support through training to enable them to submit learner records. Support was provided to Bronberg Nurse Education and Training Academy through training provided virtually and also through a mini-workshop at the Marematlou Training Institute in Bloemfontein on 14 September 2023. Support was also provided to the School of Explorative Architecture.

During the fourth quarter, the following Private Higher Education institutions were provided with training on how to submit data to the CHE through the HEQCIS system:

- Katapult Business School
- Berea College of Technology (Pty) Ltd
- Trifocus Fitness Academy

The Directorate also provides guidance to institutions on implementation of the HEQSF. During the year, guidance was provided to one public institution (Vaal University of Technology) at the request of the institution. One institution was supported in terms of a request for a concession to exceed the 10% limit for admission by RPL.

4.4.4 Partnerships and Collaboration Subprogramme

4.1.1.1 Undertaking joint projects with SAQA, other Quality Councils (QCs), the DHET and professional bodies

a. Interdepartmental RPL Task Team

The CHE participated in the online inaugural Interdepartmental RPL Task Team meeting on 29 June 2023 chaired by DHET. The Task Team was established based on the discussions held on 22 June 2022 by the Ministers of Higher Education, Science and Innovation and Public Service and Administration on the approach and implementation of RPL. The purpose of the Task team is to advise and provide strategic guidance to the 2 Ministers on RPL matters and to drive RPL for the public service. The purpose of the meeting was to:

- Inaugurate the newly established Inter-departmental Task Team on Recognition of Prior Learning.
- Provide a synopsis of previous/current/future RPL work.
- Brief the Task Team on its purpose, roles and functions (Terms of Reference).
- Determine the implementation imperatives for 2023/4.

b. CHE – SACE, SACAPSA, EAPASA and HPCSA Memoranda of Agreement (MOAs)

During the second quarter, Memoranda of Agreement (MoA) were signed between the Council of Higher Education (CHE) and four (4) professional bodies, namely the South African Council for Educators (SACE), the South African Council for Architectural Profession of South Africa (SACAPSA), the Environmental Assessment Practitioners Association of South Africa (EAPASA) and the Health Professions Council of South Africa (HPCSA). The signing ceremonies were held on 4, 10, 19 and 31 July 2023 respectively. The aim of the MoAs is to provide a framework for cooperation and collaboration between the CHE and each of the Professional Bodies in matters related to quality assurance and promotion in higher education with specific reference to teaching, architectural, environmental and health education in line with the mandate of the professional body concerned.

c. CHE – SANC Memorandum of Agreement (MOA)

Another MOA was signed between the Council of Higher Education (CHE) and the South African Nursing Council (SANC) on 9 November 2023. The purpose of the MOA is to provide a framework for cooperation and collaboration between the two organisations in quality assurance and promotion in higher education with specific reference to nursing education.

d. CHE – ECSA MOA

A joint Memorandum of Agreement (MOA) was signed between the Council of Higher Education (CHE) and the Engineering Council of South Africa (ECSA) on 06 December 2023. The purpose of the MOA is to provide a framework for cooperation and collaboration between the two organisations in quality assurance promotion in higher education with specific reference to engineering education.

e. **NQF Operations Sub-Committee**

The CHE participated in the 13th NQF Operations Sub-Committee meeting organised by SAQA and held on 10 May 2023. The meeting addressed the following:

- Strategic items for discussion, such as digitisation and automation, the NQF Amendment Act, and the MIS of the QCs.
- Communication and the collaboration platform between SAQA and the QCs.
- Definitions for inclusion in the NQFPedia.

The 14th NQF Operations Sub-Committee meeting organised by SAQA was held on 18 October 2023. In attendance were the Quality Councils namely, the CHE, Quality Council for Trades and Occupations (QCTO) and UMALUSI. The DHET was also represented.

The purpose of the meeting was to provide an update on the various NQF related activities that the NQF statutory bodies, including the DHET and DBE, have been involved in.

The meeting addressed the following:

- Strategic items for discussion, such as the NQF Implementation Plan Progress Report.
- Proclamation of the NQF Amendment Act, Act 12 of 2019.
- Definitions for inclusion in the NQFPedia.
- Registration, Re-registration and Re-alignment of qualifications registered on the NQF.

The NQF Operations Sub-Committee meeting organised by SAQA was held on 16 February 2024. In attendance were the Quality Councils; namely the CHE, QCTO, UMALUSI. The DHET and DBE were also represented. The purpose of the meeting was to provide an update on the various NQF related activities that the NQF statutory bodies, including the DHET and DBE, have been involved in. The meeting addressed the following:

- Reporting of Misrepresented Qualifications.
- Implications of the NQF Amendment Act, Act 12 of 2019.
- Concept paper on the registration of qualifications.
- NQF Regulations.
- NQF Further Amendment Bill.
- NQF-Pedia terms.
- Inputs for SAQA's Revised Foreign Qualification policy.
- Advice to the Minister.

The next NQF Operations Sub-Committee meeting is scheduled for 10 May 2024.

f. SAQA Talks

A Directorate member attended the SAQA Talks – QCTO Stakeholder engagements, on 13 October 2023. The presentation was titled: Towards the Implementation of Occupational Certificates, Post-qualifications, and Skills. The presentation highlighted that the role of the project was to improve the uptake of occupational qualifications within the PSET institutions: (TVETs, CETs and Universities).

g. CHE, HPCSA, SAQA and DHET

The Directorate organised a joint meeting between the Psychology Board of the Health Professions Council of South Africa (HPCSA), SAQA and the DHET on 18 March 2024.

The purpose of the meeting was to discuss requirements of the Professional Board for institutions to link internships to academic training in Masters-level Psychology programmes. The Director presented on the Directorate's perspectives on changes to programmes. The CHE continues to co-operatively work with the other role-players on this issue.

h. Professional bodies project: Workplan workshops

Following the signing of Memoranda of Agreements (MoAs) with six Professional Bodies earlier in the financial year, the MHEQSF Directorate held workshops aimed at developing workplans pursuant to implementation of these MoAs. Workshops were held with the South African Council for the Architectural Profession (SACAP), the Environmental Assessment Practitioners Association of South Africa (EAPASA), and the Health Professions Council of South Africa (HPCSA), on 17 and 19 February and 15 March 2024 respectively.

4.1.4.2 Taking part in national events, initiatives, and fora on NQF, quality assurance and promotion

The Directorate/CHE participated in the following national events, initiatives and fora:

a. Department of Tourism Activities

The Department of Tourism hosted an online session on education and training. The purpose of the meeting was for all stakeholders in the field to address pressing issues and develop a framework that will provide guidance and recommendations on how to implement the tourism sector professionalisation strategy.

The Executive Committee of the Department of Tourism held a meeting on 30 May 2023. The purpose of the meeting was to provide an update on the Tourism Sector Human Resource Development (TSHRD) programmes, and in regard to other initiatives for integrated learning.

b. Higher Education Leadership and Management (HELM) Engagement

A HELM engagement, hosted by the Universities South Africa (USAf), on "The state of transformation in South African Universities" was held on 05 June 2023.

c. University of Pretoria Seminar

A seminar on Relationship between Undergraduate Instructors' Conceptions and Instructional Practices was held by the University of Pretoria on 31 May 2023. Speakers presented their studies discussing findings which explored how the conceptions of instructors are related to their instructional practices.

d. Hydrogen economy workshop

A workshop on Skills to Enable the Development of the Hydrogen Economy was hosted by DHET on 12 and 13 June 2023. The purpose of this workshop was to discuss modalities of a hydrogen economy and look at the skills needed to support the growth of the hydrogen economy in South Africa.

e. South African Competency Framework Consultative Workshop

On 9 September 2023, the Director attended the South African Competency Framework Consultative Workshop organised by the Department of Basic Education. The purpose of the consultative workshop was to gather feedback from various education stakeholders on the process of curriculum strengthening and on the South African Competency Framework.

f. SAQA Professional Body Forum

The Director: MHEQSF represented the CHE at SAQA's Professional Body Forum held on 29 November 2023 in Muldersdrift. The Forum was held under the theme "Reimagining Professional Bodies" and a wide range of Professional organizations participated, presenting significant networking opportunities. Representatives of the Quality and Qualifications Ireland (QQI) and the Malaysian Qualifications Agency attended.

g. Tourism Sector Professionalisation Strategy

A CHE member attended a workshop hosted by the Department of Tourism on 9 November 2023. The title of the online workshop was Professionalisation Strategy: Code of Conduct. The purpose of this workshop was to provide an opportunity for stakeholders to help refine the code, identify the gaps, and acknowledge and socialize the existence of various codes of conduct within the tourism landscape.

h. ECSA Task Team to develop CPD Standards

The Director: MHEQSF is participating in a Task Team to review the continuing professional development standards for the Engineering Council of South Africa.

i. UNISA Decolonial Summer School (15 – 19 January 2024)

The Directorate participated in the UNISA Decolonial Summer School (DSS) on the theme: Reflection, Disruption, and Realisation of Decolonial Futures. The 2024 DSS explored a range of issues affecting the Global South, particularly Africa. Issues such as confronting and disrupting coloniality, decolonising the curriculum, articulating a decolonial praxis, exposing the unequal global power relations and inequalities in the discourse of COVID-19, were examined with the aim of identifying the lessons that can be learnt from dissenting views.

j. Interdepartmental Task Team on RPL

The Directorate participated in the meeting of the Interdepartmental Task Team on RPL held on 20 February 2024 at Umalusi in Pretoria. The purpose of the meeting was to develop the Work Plan of the Inter-Departmental Task Team on Recognition of Prior Learning (RPL) as well as to receive and provide feedback on inter-departmental RPL, including RPL processes at the National School of Government.

k. Unfurling of Post-School Education and Training (UPSET) Conference

The Directorate participated in the Unfurling of Post-School Education and Training (UPSET) Conference in Durban on 22 and 23 February 2024 where the Director: MHEQSF presented a paper entitled Update on Articulation: CHE Perspectives.

l. Lifelong Career Management Framework for South Africa Policy Dialogue

The Director: MHEQSF was appointed to serve on The Working Group (TWG) for the Lifelong Career Management Framework for South Africa Policy Dialogue. She also participated in the launch event and the meeting of the TWG on 07 April 2024.

The Director also participated in the CHE's Higher Education Conference 2024 where she chaired one of the sessions.

4.1.4.3 Taking part in regional or international initiatives on qualification frameworks, quality assurance and promotion

The CHE participated in the following regional and/or international initiatives on qualification frameworks:

a. International Network of Quality Assurance Agencies in Higher Education (INQAAHE)

A regional meeting on contextualizing students in Quality Assurance activities was hosted on 08 May 2023 by INQAAHE. The event consisted of presentations from different stakeholders. The aim of the event was to highlight the importance of the student voice in shaping higher education. One of the major highlights was the active engagement of students in quality assurance in higher education.

b. SAQAN Workshop

A capacity building workshop on "Strengthening regional QA through SAQAN members' was held on 14 June 2023. The webinar aimed at enhancing quality assurance in the region. Selected participants had the opportunity to present and share their capacity-building strategies and the short-term programmes they have planned to offer.

c. The UNISA, BOTSWANA Quality Assurance engagement

The Director: MHEQSF was invited to give a presentation on Cross-Border Education at the Colloquium on Cross Border Quality Assurance in Higher Education co-hosted by UNISA and Botswana Open University (BOU), in Gaborone from 19 to 21 June 2023. This is part of UNISA's strategic objective to foster global collaborations through developing interactive partnerships with other institutions. UNISA and Botswana Open University (BOU) shared examples of innovative quality assurance practices. The Colloquium was attended by the Botswana Ministry of Education and Skills Development, Botswana Qualifications Authority, Namibian representatives, and SADC representatives.

d. HAQAA 3 project, Webinar 2: Capacity development for IQA and EQA

On 18 September 2023, an MHEQSF staff member attended the information session on the HAQAA 3 project, Webinar 2: Capacity development for IQA and EQA. The purpose of Webinar 2 was to outline the plans for Institutional Quality Assurance (IQA) and External Quality Assurance (EQA) capacity development under the HAQAA 3 Initiative.

e. ECD HRD Meeting

A CHE member attended a presentation by ECD HRD hosted by the Department of Basic Education on 16 October 2023, entitled F.U.N. ECD Professional Standards. The purpose of the presentation was to share project process, findings, and support ongoing stakeholder engagement.

f. INQAAHE Global Survey of External Quality Assurance Providers (EQAPs)

The Directorate coordinated responses of the CHE to the Global Survey of External Quality Assurance Providers. The survey will culminate in the compilation of Volume II of the Global study first published in 2020.

4.1.5 Quality Promotion and Capacity Development Sub-programme

4.1.5.1 Organising and convening quality fora and other workshops for public and private higher education institutions, and professional bodies

During the first quarter, five (5) workshops on the Good Practice Guide on Student Engagement in Quality and Promotion were held in Cape Town (24 and 25 May 2023), Port Elizabeth (30 May 2023) and Durban (7 and 8 June 2023). The target audience were the higher education institutions (public and private) and professional bodies. The main purpose of the workshops was to:

- Engage with the sector on the practical aspects of involving students in quality assurance and promotion processes.
- Present principles and good practices that HEIs, the CHE, professional bodies and other role players in the quality assurance and promotion space can adopt for meaningful engagement with students.

During the second quarter, a total of six (6) Good Practice Guide workshops were held in the provinces of Mpumalanga (5 July 2023), Limpopo (18 July 2023), and Gauteng: Johannesburg (20 and 21 July 2023) and Pretoria (26 and 27 July 2023). The purpose of these workshops was to build understanding of the Good Practice Guide on Student Engagement in Quality Assurance and Promotion in Higher Education, as well as advocate for its utilization. The target audience were the higher education institutions (public and private) and professional bodies.

During the third quarter, seven (7) Quality Assurance Framework (QAF) Regional Workshops were held in the following locations:

- Gauteng North – Stadio (03 October 2023)
- Cape Town – Cornerstone Institute (06 October 2023)
- Gauteng South – University of Johannesburg (10 October 2023)
- Mbombela - University of Mpumalanga (13 October 2023)
- Gqeberha - Nelson Mandela University (20 October 2023)
- Mangaung - University of Free State (10 November 2023)
- Thohoyandou - University of Venda (24 November 2023)

During the fourth quarter, two Data Quality Workshops for PHEIs were held on 19 and 20 March 2024. The aim of the workshops was to assist PHEIs to submit better quality data more timeously to the HEQCIS and to further address SAQA concerns on RPL reporting. SAQA also participated in the training workshop.

Engagement workshops were held with the Academic Deputy Vice Chancellors' Forum of the public universities, as well as with the Association of Private Providers of Education, Training and Development (APPETD) and South African Private Higher Education (SAPHE), on the development of the Higher Education Practice Standards (HEPS) as well as on the principles that should inform the implementation plan of the QAF. A phased-in approach for the implementation of the QAF should be followed, with the understanding that some elements of the QAF have already been implemented, and that a staggered approach will be followed, pursuant to ensuring that new activities and approaches are piloted and tested before a full-blown implementation in the sector. Current quality assurance processes, such as the improvement plans of the institutional audits should also be completed, before an institution moves into the QAF.

The developed HEPS on the Data Value Chain was consulted with the Southern African Association for Institutional Research HEMIS Institute on 15 August 2023 in Mpumalanga.

A series of regional capacity development workshops focusing on the implementation of the QAF and the preparation of institutions for the QAF through their internal quality assurance (IQA) systems were held with the first workshop in KZN on 21 August 2023, and with 7 more taking place throughout the country during October and November 2023. A total of 475 participants attended the workshops. The workshops also explored the notion of setting up regional QAF Hubs to enable peer-to-peer quality promotion.

The Southern African Association for Institutional Research Quality Forum was held in Bloemfontein from 27-29 September 2023 under the theme “Engaging with the national QAF: Preparing and planning for a new phase in quality assurance” where the CEO presented the keynote address and the QAF Implementation Coordinator reported on the implementation status of the QAF. Various institutions reported on how they are approaching their preparation and planning with the uptake of the QAF in the sector being understood and experienced as a positive change. There are, however, notes of caution on the complexities of the process, the resource implications for institutions, as well as on the sector being overburdened.

The CHE stakeholder workshop on 6 of the Higher Education Practice Standards in the QAF was also held on 15 November 2023.

The first in the series of Your QAF Lunch Hour Workshops was held on 13 March 2024, with the topic of Internal Quality Assurance (IQA) Functionality, with about 320 participants. Valuable feedback was received on the implementation of the QAF. A workshop was also held on the QAF by invitation from Regent Business School on 19 February 2024 at their cost, working with their executive management team, as well as with their academic and professional staff.

4.1.5.2 Compiling and producing good practice guides on relevant themes

a. Good Practice Guide on Articulation into and within Higher Education

A meeting of the Research Team and the Reference Group working on the development of a Good Practice Guide on Articulation into and through Higher Education was held on 21 September 2023. The purpose of the meeting was for the research team to present the first draft of the Articulation Good Practice Guide and to solicit relevant inputs/comments from the Reference Group.

The second Draft of the Good Practice Guide on Articulation into and within Higher Education was presented to the CHE staff on the 9 February 2024 during a Quality Conversations/Asikhulume session. Inputs and comments received during the presentation were incorporated into the revised version of the document (Draft 3).

MANCO approved that the draft Good Practice Guide be tabled at the meeting of the HEQC for consultation with the sector.

b. Good Practice Guide on Honorary Degrees and Honorary Professorship

The First Draft of the Good Practice Guide on Honorary Degrees and Honorary Professorship has been developed. The document has been internally reviewed and will be packaged for consideration by MANCO, and then by the HEQC.

4.2 Programme 2: Quality Assurance

This Programme comprises the following four sub-programmes:

- Accreditation;
- Institutional Audits;
- National Reviews; and
- Development of the Integrated Quality Assurance Framework.

The purpose of the Quality Assurance Programme is to contribute towards the fulfilment of the mandate of the CHE as the national authority for quality assurance in higher education. The programme develops and implements processes to inform, assure, promote and monitor quality in higher education institutions (HEIs).

The four sub-programmes contribute to the overall purpose of the programme as stated above. The Accreditation Sub-programme focuses on the assessment of the quality of provision of a higher education institution either as a whole (institutional accreditation) or of specific educational programmes (programme accreditation) in order to formally recognise the institution and/or the programmes as having met certain predetermined criteria or standards of quality. The outcome of this process is normally the awarding of a status of recognition, and a 'licence' to operate within a specified time period.

The Institutional Audits Subprogramme focuses on the assessment and review of an institution's capacity for the quality assurance of its academic activities in a manner that meets the institution's specified mission, goals and objectives; and engages appropriately with the legitimate expectations and needs of various internal and external constituencies. Institutional audits are an institutional-level quality assurance mechanism that assesses the internal quality assurance mechanisms within higher education institutions.

The National Reviews Sub-programme focuses on the evaluation of existing learning programmes in specific subject fields, qualification types and qualification levels across all higher education institutions that offer the particular learning programmes. The purpose of National Reviews is to establish if institutions offering particular learning programmes continue to maintain the quality of their offerings long after they were granted accreditation. The outcome therefore is a determination to confirm or withdraw the accreditation status of the reviewed learning programme in institutions that offer it.

The Development of the Integrated Quality Assurance Framework Sub-programme focuses on the conceptualisation and development of a framework that seeks to harmonise the hitherto separated quality assurance methods and processes linked to the various quality assurance functions of the CHE. It is envisaged that such harmonisation would make it possible for the synergies between the various quality assurance functions to be leveraged. In turn, such leveraging of synergies is expected to facilitate better coordination and engender greater effectiveness and resource efficiency within the organisation. It is further expected to bring about closer alignment between various quality assurance functions of the CHE which will result in greater coherence and integration between the activities and processes of the various quality assurance functions, while eliminating possibilities of inconsistencies in outcomes on quality pronouncements.

4.2.1 Accreditation Sub-programme

4.2.1.1 Accrediting new programmes

A total of 310 new applications for programme accreditation were received through the HEQC-online system from 1 April up until 31 March 2024. These applications were all made on the new combined Accreditation and Registration application form. This intervention is linked to the effort of streamlining both the CHE and SAQA processes. Of these, 229 programme applications were submitted by private providers and 81 programme applications were submitted by public universities.

The NQF level breakdown of applications received during the reporting period is shown in Table 3.

Table 3: New Applications received via the HEQC-online by NQF Level

NQF LEVELS	Private Institutions	Public Universities
Level 5	58	2
Level 6	43	6
Level 7	57	29
Level 8	58	27
Level 9	13	16
Level 10	0	1
Grand Total	229	81

Table 3 shows that the largest number of new applications received were from private higher education institutions with the majority at NQF levels 5, 6, 7 and 8. The majority of programmes from universities were NQF levels 7 and 8.

Six HEQC meetings were held during the 2023/24 financial year and a total of 295 proceedings served at the meeting. The following table gives an indication of the outcomes:

Table 4: HEQC outcomes

Outcomes	Number
Accredited	78
Accredited (with conditions)	142
Not accredited	69
Deferred	6
Grand Total	295

Reaccrediting existing programmes for private higher education institutions

The last reaccreditation cycle was the 2021 cycle and all applications pertaining to this period have now been processed. The focus has been on ensuring that any outstanding processes from previous cycles prior to 2018 were closed out.

One reaccreditation application or follow-up process was dealt with during the first quarter and the outcome was tabled at the HEQC meeting held on 6 April 2023.

4.2.1.3 Organise and conduct site visits to verify the capacity of higher education institutions to offer quality programmes

Eight (8) site visits were conducted during the first quarter. Of these, seven were linked with conditional approval of additional sites or relocation of sites of provisioning. One was linked with conditional accreditation. A total of six (6) site visit reports linked with thirty-seven (37) programmes offered by five institutions were tabled at the meeting of the HEQC in April 2023. Of these, two (2) were linked with accreditation of new programmes, one (1) was linked with transfer of programmes whilst the last two (2) were linked to conditional approval of site relocations.

Seven (7) site visits were conducted during the second quarter. Of these, three (3) were linked with conditional approval of additional sites or relocation of sites of provisioning. Three (3) were linked with conditional accreditation and one (1) was linked with an improvement plan. The site visits comprised twenty (20) programmes in total. These were tabled at the HEQC meetings on 12 July 2023 and 23 August 2023.

During the third quarter, seven (7) site visits that had been conducted were finalised. Of these, four (4) were linked with conditional approval of additional sites or relocation of sites of provisioning. Three (3) were linked with conditional accreditation. The site visits comprised forty (40) programmes in total. These were tabled at the HEQC meeting on 03 November 2023.

An additional seven (7) site visits were conducted during the fourth quarter. All were linked to site relocations, additions and extensions. The site visits comprised thirty-three (33) programmes in total. These were tabled at the HEQC meeting on 08 February 2024.

4.2.2 Institutional Audits Sub-programme

4.2.2.1 Institutional Audits initiated within a particular financial year

In the first quarter of the financial year, institutional audits were initiated for sixteen (16) private higher education institutions. In the second quarter, the first meetings were held between the Institutional Audits Directorate (IAD) and twelve (12) of the sixteen (16) institutions. By the third quarter, the first meetings had been held with all sixteen (16) private institutions, and agreements concluded with ten (10) of the sixteen (16) institutions.

During the fourth quarter, the IAD wrote nineteen (19) initiation letters to the private institutions whose registration cycle with DHET ends in 2024, and institutions have responded positively. These institutions will be initiated in Quarters 2 and 3 of 2024/25, and signed agreements shall be entered into regarding the submission of the SER and the dates for site visits. Site visits shall be conducted from Quarter 4 of 2024/5 and Quarters 1 and 2 of the following financial year (2025/26).

4.2.2.2 Institutional site visits by CHE audit panels, within a particular financial year depending on individual institution's agreed planning with the CHE

During the first quarter, three (3) institutional audit site visits were successfully conducted. These are the site visits to the Durban University of Technology, the University of Mpumalanga and the University of Zululand.

An additional three (3) institutional audit site visits were successfully conducted during the second quarter. These were the site visits to the Vaal University of Technology, Sefako Makgatho Health Sciences University and the Sol Plaatje University.

During the fourth quarter, five (5) panels for private institutions were approved by the IAC and HEQC, and three (3) site visits were conducted for the PHEIs. Two private institutions (South African Institute for Heritage Science and Conservation and the International Trade Institute of South Africa) withdrew from the process, citing financial constraints, as the CHE is now employing a cost recovery model. These two institutions have since indicated that they will cease operating as higher education institutions. Dates for SER submissions and site visits had to be renegotiated with some institutions.

4.2.2.3 Audit reports of completed Institutional Audits finalised and approved, within a particular financial year

Two (2) institutional audit reports (Walter Sisulu University, the University of South Africa) were approved and finalised by the Higher Education Quality Committee during the first quarter. The reports were also sent to the relevant institutions. Two (2) more draft audit reports (for the University of the Witwatersrand and the University of Cape Town) were endorsed by the Institutional Audits Committee and recommended to Higher Education Quality Committee for approval.

Eight (8) institutional audit reports (North-West University, University of Johannesburg, University of the Witwatersrand, University of Cape Town, University of Limpopo, University of Venda, Stellenbosch University and the University of Pretoria) were approved and finalised by the Higher Education Quality Committee during the second quarter. The IAC also endorsed and recommended two (2) further draft audit reports (for the University of Fort Hare and the Tshwane University of Technology) to the Higher Education Quality Committee for approval.

At its meeting on 3 November 2023, the HEQC approved the audit reports of the University of Fort Hare and the Tshwane University of Technology.

During the fourth quarter, the HEQC approved six (6) audit reports, at the recommendation of the IAC. Furthermore, three (3) institutions whose audit reports were previously approved by the HEQC, had their improvement plans approved.

4.2.3 National Reviews Sub-programme

4.2.3.1 Conducting National Reviews of learning programmes in specific subject fields and qualifications

During the fourth quarter, three (3) National Reviews processes were still underway; namely, the Bachelor of Laws (LLB) Review, the Bachelor of Social Work Alignment Review, and the Doctoral Review.

a. IIE LLB Review

The draft panel report on the Independent Institute of Education (IIE) that forms part of the Bachelor of Laws (LLB) review was tabled at the NSRC meeting on 10 August 2023. The NSRC input was utilized to prepare the required amendments to the report, after which the final revised report was recommended to the HEQC. On 3 November 2023, the HEQC approved the Independent Institute of Education Bachelor of Laws review report, at the recommendation of the NSRC. The outcome was communicated to the institution, which is required to develop an improvement plan. After receiving the HEQC outcomes, the Independent Institute of Education (IIE) met with NSRD on 9 February 2024, to obtain guidance regarding the development of the required improvement plan.

b. Bachelor of Social Work review

All institutions offering the Bachelor of Social Work submitted their Self Evaluation Reports (SERs) by 30 June 2023. During the second quarter, eighteen (18) evaluators were appointed and trained to conduct a desktop evaluation for the review of the Bachelor of Social Work qualification based on the SERs to evaluate alignment with the national standard. The training session was successful, and the desktop evaluation was undertaken during the third quarter. All preliminary desktop evaluation reports were received and moderated, and all eighteen (18) reports were presented to the National Standards and Reviews Committee (NSRC) on 20 March 2024.

c. Doctoral qualification review

During the second quarter, the Improvement Plans of all twenty-eight (28) higher education institutions (private and public) that participated in the doctoral degrees review were all approved by the HEQC in 2022 with various recommendations. The institutions were required to submit their progress reports on or before 31 October 2023.

At its meeting on 29 to 30 November 2023, the NSRC considered the progress reports on the implementation of doctoral reviews improvement plans from 28 higher education institutions. Of these, the NSRC recommended that at least ten (10) of the improvement plans and review processes be closed-out, following sufficient evidence that the respective institutions have attended to the recommendations. Several institutions were requested to submit further evidence in support of the progress reports, whilst others were requested to submit further progress reports.

At its meeting on 8 February 2024, the HEQC approved the recommendations of the NSRC that the Doctoral Reviews for a further nine (9) institutions can be closed following successful implementation of their improvement plans. The Directorate communicated these HEQC outcomes to the relevant institutions.

At its meeting on 20 March 2024, the NSRC discussed and recommended the close out of a further two (2) institution's Doctoral Reviews. This recommendation will be considered by the HEQC meeting of April 2024.

4.2.3.2 Preparing, finalising and approving national reports on the state of provision of the reviewed programmes or qualifications

No national reports on the state of provision of reviewed programmes or qualifications were developed during the 2023/24 financial year.

4.2.4 Development of the Quality Assurance Framework Subprogramme

The QAF was formally launched at the gala dinner celebrating the CHE's 25th anniversary on 19 September 2023.

4.2.4.1 Developing the QAF-Management Information System, within a particular financial year

The development of the Quality Assurance (QA) Dashboards component of the QAF-Management Information System was completed during the fourth quarter. The User Training, the User Acceptance and the Training Manuals are likewise completed, and the system is available to be used in production.

A progress report on the overall development of the QAF-MIS served at the ICT Committee of Council meeting of 23 February 2024. At the meeting of Council of 12 March 2024, it was approved that the QAF-MIS be named the CHE-MIS as from 1 April 2024. The functional specifications of the QAF-MIS/CHE-MIS from June 2023 are currently being re-costed to enable a modular design, as well as in the light of the experience gained in developing the QA-Dashboards system.

4.2.4.1 Developing Higher Education Practice Standards (HEPS), within a particular financial year

The following set of HEPS were developed by appointed Communities of Practice (CoPs) during this financial year:

- Continuous Professional Learning
- Experiential Learning
- Student Administration
- Transitions through higher education
- Transitions from higher education
- Modes of learning and teaching provision.

These 6 Standards were presented and discussed at an online workshop on 2 February 2023 in which the CoPs participated together, after which they were further refined and the development part of the process fully completed.

4.2.4.3 Other work taken forward through the QAF Implementation Preparation Plan

Implementation Protocols for the External Quality Assurance functions in the QAF

A document that describes the External Quality Assurance (EQA) Protocols to be followed under the QAF has been developed and workshopped with the HEQC on 11 July 2023 and Council on 8 August 2023. The document will be used as a basis for further capacity development in the sector, as well as for the detailed Manuals that will be developed for each of the actual EQA activities.

The QAF and the draft Implementation Protocols for the External Quality Assurance Functions in the QAF were presented to SAQA in a workshop on 17 October 2023, in order to iron out touchpoints and to identify areas of collaboration.

The draft document on the Implementation Protocols for the External Quality Assurance functions in the QAF was approved by the HEQC of 3 November 2023 for public comment and has been distributed widely. The final date for submission of comments was 15 April 2024.

4.3 Programme 3: Research, Monitoring and Advice

This programme comprises the following three subprogrammes:

- Research;
- Monitoring; and
- Advice.

The purpose of the Research, Monitoring and Advice Programme is to revitalise and strengthen the research, monitoring, evaluation and advice capabilities of the CHE in order to advance the realisation of Outcome 3 in the Strategic Plan 2020 – 2025, namely, to make the CHE a reputable centre of intellectual discourse, research hub, knowledge generation and advancement on higher education. Each of the three sub-programmes seeks to contribute to the achievement of this outcome.

Research is a systematic process of collecting, processing, analysing and interpreting data or information in order to discover new facts or verify existing facts for the advancement of knowledge and development of solutions to human and societal problems. Therefore, the purpose of the Research Sub-programme is to advance knowledge on higher education with a view towards building the CHE as a knowledge hub; and to search for solutions to challenges that confront the higher education sector in the country. The dissemination of the results of research will, among others, necessitate the creation of platforms such as conferences, colloquia and symposia; given research results presented at such platforms normally generates intellectual discourse.

Monitoring is a systematic process of collecting, processing, analysing and interpreting data or information on specified variables of a subject matter in order to ascertain patterns and trends of those variables over time. Therefore, the purpose of the Monitoring Sub-programme is to establish patterns and trends of developments within the higher education system; and to assess the performance of the system against targets on national key performance indicators.

Advice is an informed opinion, recommendation or counsel provided to a person or a body to assist the latter arrive at an appropriate decision on policy position or on any other relevant course of action. Part of the legislative mandate of the CHE is to provide advice to the Minister responsible for higher education on request, or proactively on the CHE's own volition.

4.3.1 Research Sub-programme

4.3.1.1 Undertaking or commissioning research on selected themes or topics

a. Assessing the relationship between institutional climate and the ability of universities to discharge their functions

The work of revising the research report on the relationship between institutional climate and the ability of universities to discharge their functions, was completed and the report was subsequently finalised.

b. Assessing the impact of the policy to exempt students from poor households from paying tuition and other university fees

The project to assess the impact of the policy to exempt students from needy families from paying tuition and other university fees proceeded to the final stage. The analysis of data was completed, and a report was drafted. The draft report was sent to critical readers and reviewers. Feedback from the critical readers and reviewers was expected during April 2024.

c. Changing trends in the size and shape of postgraduate programmes and levels of participation of different population groups in postgraduate studies in South Africa for the period 2005 to 2020

The research project on studying the changing trends in the size and shape of postgraduate programmes and levels of participation of different population groups in postgraduate studies in South Africa for the period 2005 to 2020, was completed and a report was drafted. It was subsequently peer reviewed and finalised.

d. Investigating the feasibility of a proposed office of a national ombuds for higher education

The research project on investigating the feasibility of a proposed office of a national ombuds for higher education was completed, and the report finalised.

e. Assessing the relationship between education and unemployment or employment

A research project on assessing the relationship between education and unemployment or employment, was completed. A report was drafted and peer reviewed. The peer reviewers provided their feedback on the draft report and made recommendations regarding how to fill some gaps identified in the draft report, and how to generally improve the thesis and readability of the draft report. The draft report was subsequently revised and finalised.

f. Establishing the significance of foundational programmes as an alternative route of accessing higher education

The research project that seeks to establish the significance of foundational programmes as an alternative route of accessing higher education, also got underway. The critical readers reviewing the draft report on the research project provided their feedback. Work on revising the draft research report, taking into consideration the feedback from the critical readers, has started.

g. Support that students with mental health challenges receive on university campuses

The project that is investigating the support that students with mental health challenges receive on university campuses continued, with interviews and focus-group discussions being the main approaches to the collection of relevant data and information. Some of the interviews and focus-group discussions were conducted virtually (online), while others were conducted on-site. The analysis of the data and information collected has begun.

h. Development of a framework for the quality assurance of local and cross-border collaborative qualifications

The first phase of a new research project which seeks to inform the development of a framework for the quality assurance of local and cross-border collaborative qualifications, was completed. This first phase comprised of desktop-based international benchmarking and situation analysis. It also involved a questionnaire survey administered to public universities and private higher education institutions, interviews and focus-group discussions with relevant officials from public universities and private higher education institutions. Consultations with key stakeholder groups were also undertaken. Such stakeholder groups include the International Education Association of South Africa (IEASA), statutory professional bodies, the South African Qualifications Authority (SAQA), and the Department of Higher Education and Training. A Reference Group was constituted to advise and guide the project team, and its terms of reference were developed. Contracts of individuals who have been appointed to serve on the Reference Group were prepared and signed, and the first meeting of the Reference Group with the project team was held on 29 April 2024.

4.3.1.2 Providing platforms for fostering critical discourses on contemporary issues

As part of the 25th anniversary celebrations, the CHE convened research colloquia on topical issues that have a bearing on higher education. These events were branded as the 25th Anniversary Dialogue Series. The first event took place on 11 May 2023 at the Protea Hotel OR Tambo International Airport. Its theme was Artificial Intelligence (AI) and Higher Education. The presentations and discussions looked at developments in the field of AI, how institutions are making use of AI to facilitate activities in the education delivery value chain, as well as how students are using AI to increase their chances of success in higher education. For example, an issue of concern is that AI is open to the kind of abuse which leads to compromises in the integrity of assessments and research publications. The participants who took part in this event agreed that there is need for further discussion and debate on this topical issue, and requested that the CHE to take a lead in providing platforms for such national discourse.

The second dialogue was held virtually on 8 June 2023, and it was on an equally important issue of monitoring transformation of and in higher education. The presentations and discussions underscored the critical importance of transformation and decried the fact that three decades into democracy, the country has had many small-scale monitoring initiatives focusing on a few institutions (as case studies) and limited numbers of variables, but not a nation-wide programme for comprehensive monitoring of transformation. This situation has meant that the country does not have an up-to-date synoptic national picture on the state of transformation of and in higher education, in its broadest sense. The key question addressed was whether it was feasible and practical to develop and implement a national monitoring programme at this point in time, three decades since the inception of the national programme of transformation for higher education. Different views on this matter were presented and debated. The CHE will distil from the report of this dialogue relevant material that could assist it in conceptualising a nation-wide programme for monitoring transformation of and in higher education. This is in light of the CHE having taken on board the additional responsibility of higher education transformation monitoring and oversight.

A colloquium on the research investigating the relationship between higher education and the labour market, was organised and held on 9 November 2023. The draft research report was presented and the critical reviewers led the discussion on the methodology, findings and the wider implications of those findings. Although the colloquium was held virtually, it was well-attended, and there was robust engagement with the research report.

The annual Higher Education Conference organised by the CHE was held from 28 February to 1 March 2024 at the Emperors Palace in Kempton Park, Ekurhuleni. It was attended by two hundred and twenty-nine (229) participants over the three days. The participants included several Vice-Chancellors of South African public universities, along with good participation from private higher education institutions. There were also participants from Eswatini, Lesotho, Malawi, Namibia, Nigeria, Tanzania, Zambia and Zimbabwe, as well as a keynote speaker based in Germany, giving the conference a strong international character. The engagement and discussions were robust but collegial. Arising out of the conference, Council has requested that work should be undertaken to establish the state of the statutory higher education governance and academic structures across public universities in the country. These statutory structures are councils, senates, and institutional forums. Work on conceptualising the study has commenced.

4.3.1.3 Disseminate research findings through scholarly publishing

a. South African Journal of Higher Education, Volume 37, Number 1

The South African Journal of Higher Education (SAJHE) published a special issue for the CHE. It is Volume 37, No. 1 of 2023, and it carries papers on community engagement as a core function of higher education institutions in South Africa. This special issue is, in the main, based on the presentations and discussions during the CHE sessions at the 2021 Higher Education Conference co-organised with Universities South Africa (USAf). Of the fifteen papers published in the special issues, staff in the Research, Monitoring and Advice Directorate at the CHE contributed three papers, which translates into 20% contribution, besides the work of coordinating call for papers and organising peer review of manuscripts.

b. South African Journal of Higher Education, Volume 39, Number 1

The CHE entered into an agreement with the South African Journal of Higher Education (SAJHE) to publish up to sixteen papers based on the presentations at the 2023 Higher Education Conference that was held from 1 to 3 March 2023 in a special issue of the SAJHE: Volume 39, Issue Number 1. A call to those who presented at the conference to develop their presentations into manuscripts was released in June 2023, with a due date of 1 September 2023 for the submission of such manuscripts. Twenty-two (22) manuscripts were received, and were subsequently forwarded to two external critical readers for peer review. The feedback from the critical readers relayed back to the authors who revised their manuscripts accordingly taking into consideration the recommendations of the reviewers.

Nine of the manuscripts were not recommended by the peer reviewers. Authors of the thirteen manuscripts that were recommended by the peer reviewers were requested to revise them and submit to the journal before 15 December 2023. The journal further reviewed them before making final decisions regarding their suitability for publication in the special issue, (Volume 39, Number 1), which is expected to be published in April/May 2024.

c. A call for manuscripts to those who presented papers at the Higher Education Conference held from 28 February to 1 March 2024

An agreement was reached with the South African Journal of Higher Education to publish a special issue in May/June 2025 carrying selected articles from the papers presented at the Higher Education Conference held from 28 February to 1 March 2024. A call for manuscripts will be sent to those who presented papers at the conference during the month of June 2024.

d. Chapter 9 in the book titled 'Chronicles on African Philosophy of Higher Education'

Koninklijke Brill nv Leden, a Netherlands-based book publishing company, published a book titled Chronicles on African Philosophy of Higher Education edited by Prof Yusef Waghid of the University of Stellenbosch. Chapter 9 in the book was authored by the Director: Research, Monitoring and Advice, and is titled 'Broadening the Scope of the Discourse on Africanisation of Higher Education to Encompass Quality Assurance and Promotion'.

e. Artificial Intelligence (AI)-related published in Kagisano Number 15

Following a CHE colloquium on Artificial Intelligence (AI), held in May 2023, a call for papers on AI and Higher Education was issued in June 2023. It was reissued in August 2023 to allow potential authors more time to research on and write about AI and Higher Education. The due date for the submission of manuscripts was 1 November 2023.

The peer reviewers for the manuscripts received for publication in Kagisano Number 15 submitted their feedback reports. This feedback was relayed to the authors, who were requested to revise their manuscripts accordingly. Authors were given until the end of April 2024 to make the revisions, and to resubmit the final versions for publication.

4.3.1.3 Synthesise and package research findings into policy briefs

The first Briefly Speaking piece for the 2023/24 fiscal year was prepared, peer-reviewed, finalised and uploaded onto the CHE website. It discusses models for the supervision of postgraduate students and the need to create a research culture in higher education institutions. It presents different models for the supervision of postgraduate students and makes the observation that the one-on-one model is most prevalent in South Africa. The merits and challenges of this model are analysed and recommendations are made to review the research-based postgraduate programmes to include advanced course work as well as panel-supervised postgraduate research.

The second article of Briefly Speaking for the 2023/24 fiscal year was prepared, peer-reviewed, finalised and uploaded onto the CHE website. This dealt with the Standard for Doctoral Qualifications, which was published by the CHE in 2018, and the implications that graduate attributes as the backbone of the Standard have for pedagogy and assessment in postgraduate studies. Another article of Briefly Speaking, looking into the issues surrounding plagiarism, was prepared and peer reviewed. This is being revised to address the issues raised by the peer reviewers with the expectation that it will be finalised.

The third and fourth issues of Briefly Speaking were compiled, peer reviewed and finalised during the fourth quarter of the 2023/24 financial year. The third issue was titled *A Closer Look at Plagiarism within the Context of Student Academic Writing in the Era of Generative Artificial Intelligence*; and the fourth issue was titled *A Critical Look at the University Ranking Industry*. Both received good feedback from readers within the sector.

4.3.1.4 Other activities under the sub-programme

The process of establishing a Research Ethics Committee for the CHE was completed in 2022, and the Research, Monitoring and Advice Committee of Council approved the proposal for the CHE to establish its own Research and Ethics Committee as an operational structure that would promote ethical conduct in research in order to enhance the credibility of the CHE's research and publications. It also approved the terms of reference for the Research Ethics Committee. The process of identifying suitable candidates to serve on the committee began in February 2023 with a call for nominations that was distributed to higher education institutions. This process culminated in the selection of the six members of the committee in April 2023. The inaugural meeting of the Research Ethics Committee of the CHE took place on 15 June 2023.

The Policy, Research and Evaluation Directorate at the Department of Higher Education and Training issued a call for contributions of summaries of research work and publications developed during the 2022/23 fiscal year to be considered for publication in the Research Bulletin for the PSET, which is an annual publication of the Department. The CHE contributed summaries of a selection of its scholarly publications, proceedings of its 2023 conference, and an announcement of the 2024 conference.

There were several engagements with the South African Research Chairs Initiative (SARChI) Chair for Teaching and Learning at the University of Johannesburg regarding organising joint research colloquia on the size and shape of postgraduate programmes, as well as on generative artificial intelligence (AI). It was agreed that these joint research colloquia would be held in January/February 2024.

There were also engagements with the Department of Higher Education and Training on the possible involvement of the CHE in the finalisation and implementation of the draft framework for the regulation of fees in public universities; and in the proposed research project to analyse the reports of all independent assessors and administratorships appointed since legislation provided for these. The engagements will continue until final decisions on the projects have been reached.

The Director: Research, Monitoring and Advice participated in a colloquium on 'Enabling Quality Postgraduate Education' which was organised by the Centre for Postgraduate Studies at Rhodes University, in collaboration with Universities South Africa and the Community of Practice for Postgraduate Education and Scholarship. The colloquium was held from 22 to 23 February 2024 at the Protea Hotel OR Tambo International Airport.

4.3.2 Monitoring Sub-programme

4.3.2.1 Collating and analysing information on key trends and developments in higher education

The main volume of VitalStats 2021 was produced at the end of the previous fiscal year. A Supplement to VitalStats 2021, presenting data on numbers of academic staff who hold master's and doctorate degrees, research outputs, research funding in public universities, enrolments for master's and doctoral qualifications and throughput and completion, was finalised, and published.

Work on VitalStats 2022 progressed to an advanced stage. All the analyses and plotting of graphs were completed, and a draft was compiled. This was submitted to critical readers and reviewers. Feedback from the critical readers and reviewers was anticipated to become available during April 2024, and publication scheduled for June 2024.

4.3.2.2 Assessing the performance of the public higher education sector against national targets on key indicators

a. Assessing the state of quality of higher education in South Africa

The project on assessing the State of Quality of Higher Education continued to face the challenge of low response rate among students and staff in higher education institutions. However, the response rates among other targeted stakeholder groups were relatively greater. A decision was therefore taken to analyse and interpret the data that had been acquired. The findings were promising, and a subsequent decision was taken to draft a report based on the desktop study and the findings of the analysis and interpretation of the survey data. Work on drafting the report was completed, and the draft will be undergoing review during April 2024. Feedback from the review process would be relayed to the researchers on the project to guide the process of revising and strengthening the draft report.

b. Developing a framework for monitoring transformation of and in higher education

The second phase of the project on developing a framework for monitoring transformation in and of higher education did not start well as several stakeholder engagement meetings were cancelled because an insufficient number of stakeholders turned up for the meetings. These meetings have been rescheduled to take place during the first quarter of the 2024/25 fiscal year.

c. Epistemic access and success of students from previously disadvantaged backgrounds in selected universities

The work on summarising and repackaging the report on epistemic access to, and success in, higher education for students from previously disadvantaged backgrounds, into a Higher Education Monitor Number 16: Understanding Epistemic Access and Success of Students from Historically Disadvantaged Backgrounds in South African Universities, was finalised. The final output was approved by Council for publication.

4.3.2.3 Developing and updating profiles for higher education institutions

The institutional portfolios/profiles for the Durban University of Technology, University of the Free State, and Sefako Makgatho Health Sciences University, were compiled and finalised. They were subsequently used in the analysis of institutional portfolios/profiles for institutions that were established or reestablished through the merger processes of the early 2000s. The analysis was also completed and a report was drafted and sent to critical readers for review processes. The reviewers identified some gaps in the data and findings which should be addressed. Consequently, the second phase of the project has been designed and is due to start in April 2024.

4.3.2.4 Other activities under the subprogramme

Staff in the Research, Monitoring and Advice Programme were involved in a collaborative project of developing a National Science, Technology and Innovation Information Portal. This project is led by the National Council on Innovation (NACI). The staff in the Research, Monitoring and Advice Programme also took part in the launch of the 2023 National Science, Technology and Innovation Indicators Report; as well as in the roundtable discussion on the assessment of the state of innovation in the Technical and Vocational Education and Training (TVET) sector, as organised by NACI.

The National Research Foundation (NRF) requested the support of the CHE in a project on monitoring and evaluation of the NRF bursary and scholarship programmes. Specifically, it requested the CHE to provide data on the 2015 and 2016 cohorts, for Honours, Research Master's, and Doctoral studies throughput percentages; as well as the number of students that make up the specific cohort per level.

Several internal and external requests for data were received and processed. The datasets requested were sourced, formatted and packaged according to the requirements of the end users, and subsequently provided to such end user clients.

4.3.3 Advice Sub-programme

4.3.3.1 Source, analyse and package information into responsive and/or proactive advice

The DHET requested the CHE to advise on options that it can adopt to discourage private higher education institutions from using the names of the multiple acquired brands, which are no longer registered as private higher education institutions, and are therefore not legal entities. This practice is inconsistent with the Higher Education Act and the Regulations for the Private Higher Education Institutions, 2016. The CHE prepared and submitted the requested advice to the DHET.

The CHE was also requested by the Natural Sciences Deans Forum to advise on the proposals by the South African Council for the Natural Scientific Professions to make it mandatory that natural science academic and research staff in universities should be registered with the Council because the academic and research work they do is considered as professional practice. The CHE prepared and submitted the advice to the Natural Sciences Deans Forum.

The DHET requested the CHE to prepare a commentary on the final draft of Chapter 8.1 of the 2nd Edition of the South African Covid-19 Final Country Report. The chapter is titled 'The Impact of the Covid-19 Pandemic on the Research Environment in South Africa'. The CHE provided the commentary which included recommendations and advice on how to improve the chapter before publication.

Following the completion of the research project studying the changing trends in the size and shape of postgraduate programmes and levels of participation of different population groups in postgraduate studies in South Africa for the period 2005 to 2020, a piece of advice on the participation of Black South African students in postgraduate studies was prepared. This was discussed by the Research, Monitoring and Advice Committee on 31 October 2023, and was subsequently tabled for approval at a meeting of Council on 16 November 2023. The earlier piece of advice on issues emerging from the national review of doctoral qualifications was also approved by Council. The two pieces of advice were submitted to the Office of the Minister.

Following the finalisation of the research report on the feasibility of an office of a national ombuds for higher education, a responsive piece of advice on the proposal was compiled. This was discussed by the Research, Monitoring and Advice Committee (RMAC) on 21 February 2024 and, at its meeting on 12 March 2024, Council approved that the advice could be submitted to the Minister.

A research project on graduate unemployment yielded important results regarding the external efficiency of the higher education sector in South Africa. These results were packaged into a piece of proactive advice on the interventions in higher education that are recommended to keep the level of external efficiency of the higher education high, and to concomitantly keep graduate unemployment and underemployment low. This piece of advice was discussed by the Research, Monitoring and Advice Committee (RMAC) on 21 February 2024 and further, at its meeting on 12 March 2024, Council approved that this piece of advice could be submitted to the Minister.

4.3.3.2 Other activities under the sub-programme

The CHE provided comprehensive analytical inputs into (a) the National Qualifications Framework Amendment Bill, 2023; (b) the Continuing Education Amendment Bill, 2023; and (c) the Central Application Service Bill, 2022.

At the request of SAQA, the 'Revised Policy and Criteria for Evaluating Foreign Qualifications within the NQF' was critically read and a report on the main issues identified was prepared and submitted to SAQA through the office of the Chief Executive Officer of the CHE.

4.4 Programme 4: Corporate

The Corporate Programme comprises the following four subprogrammes:

- Governance;
- Corporate Services;
- Finance and Supply Chain Management; and
- Communications and Stakeholder Relations.

The purpose of the Corporate Programme is to provide leadership, oversight, systems, activities and structures that enable the organisation to operate effectively and efficiently in fulfilment of its mandates and in pursuit of its intended outcomes. The programme focuses on setting the policy and tone for good governance, statutory compliance, and transfer of business best practices across the organisation; and ensuring the efficient and effective provision of corporate services – administrative, financial, technical and professional - to support the discharge of the core functions of the CHE. Furthermore, the programme is the vehicle by which the organisation seeks to achieve outcomes 4 and 5 in the Strategic Plan 2020 – 2025. These outcomes are, ‘Governance, compliance and risk management’, and ‘Sustainable, responsive and dynamic organisation’.

Each of the four sub-programmes contributes to the attainment of the strategic outcomes stated above. The Governance Sub-programme fulfils a critical role in good corporate governance in ensuring that the CHE is governed and managed effectively. The sub-programme ensures compliance with government regulations, legal obligations, and reporting requirements; whilst facilitating continuous improvement in the provision of quality services. It aims to ensure that the CHE delivers on its mandate, achieves its organisational outcomes, and meets the needs of the stakeholders in the higher education sector effectively and efficiently, while upholding the highest standards of integrity. It establishes a framework for achieving good governance through outlining general principles that apply to all key role players.

The Corporate Services Sub-programme provides policy direction, strategy execution guidelines, and good governance frameworks for the effective management of human resources, information communication and technology and facilities, in furtherance of the CHE’s transformation framework and mandate. It promotes and coordinates these organisation-wide functions to enhance organisational effectiveness, productivity and interactions with internal stakeholders. It is also responsible for managing the organisational architecture and business processes to contribute to the achievement of its strategic outcomes.

The Finance and Supply Chain Management Sub-programme provides technical support to all programmes in respect of sound financial and supply chain management. The main purpose of this subprogramme is to ensure adherence to and compliance with all applicable PFMA, Treasury and Governance prescripts. It develops and oversees the implementation of frameworks, processes, procedures and guidelines for financial management and procurement. It is further responsible for financial accounting and reporting as required by the prescribing statutes and bodies.

The Communications and Stakeholder Relations Sub-programme coordinates internal and external communication for the CHE in concord with the mandate, vision, mission and value of the CHE, and its communications strategy. The subprogramme also seeks to enhance the public image of the CHE, and promote its visibility within and accessibility to the higher education sector in the country. Furthermore, the sub-programme promotes and coordinates strategic stakeholder relations within South Africa, the SADC region, the African continent and internationally.

4.4.1 Governance Sub-programme

4.4.1.1 Developing or reviewing ICT policies, frameworks, guidelines, and procedures

During the year, the following ICT policies, guidelines and frameworks were revised/developed:

- Revised Terms of Reference of the ICTCoC;
- Revised ICT Project and Portfolio Management Framework;
- ICT Cyber Security Policy;
- ICT Architectural and Operational Framework;
- ICT Security Access Control Policy;
- ICT Patch Management Policy;
- ICT Operational Guidelines; and
- HEQC-Online User Access Procedure Manual.

4.4.1.2 Developing or reviewing Human Resources policies, frameworks, guidelines, and procedures

During the year, the following Human Resources policies, guidelines and charter were revised/developed:

- Revised 2018-2023 Human Resources Strategic Plan;
- HRRC Work Plan for the 2023/24 financial year;
- Probation Policy;
- Bursary Policy;
- Work Attendance Policy;
- Internship Procedural Guidelines;
- Guidelines for Venue Booking; and
- Procedural Guidelines for Bereavement Management.

4.4.1.3 Develop or review financial management and supply chain management policies, frameworks, guidelines, and procedures.

During the financial year under review, there was ongoing focus on governance and accounting policy reviews and enhancements in order to ensure compliance with the applicable guidelines from National Treasury, Accounting Standards and best practices.

All control accounts were reconciled monthly to ensure accurate reporting of monthly finance and supply chain transactions. The strategic and operational risks were identified and assessed, and progress reports were presented to the Audit and Risk Committee and Council for their recommendation and approval.

The following financial management and supply chain management policies, guidelines and charter were revised/developed:

- Finance process flows;
- Budget Bids Guidelines and Procedures;
- Honoraria Voucher/Cash Policy;
- Supply Chain Management Policy;
- Supply Chain Management Procedures.
- Accounts Payable Policy;
- Fixed Asset Management Policy;
- Payroll Deduction Policy; and
- Revenue Management Policy.

4.4.1.4 Organising and convening meetings of the governance structures

During the 2023/24 financial year, a total of thirty-six (36) governance meetings including meetings for the Audit and Risk Committee (ARC), the Executive Committee of Council (EXCO), the Higher Education Quality Committee (HEQC), the Executive Committee of the Higher Education Quality Committee (HEQC EXCO), the Human Resources and Remuneration Committee (HRRC), the Nominations and Governance Committee (NGC), the Research, Monitoring and Advice Committee (RMAC), the ICT Committee of Council (ICTCoC) and Council were held.

In addition, the following meetings/workshops/events took place:

- a. The ICT Committee of Council (ICTCoC) Workshop was held on 28 June 2023. The purpose of the workshop was to present the design of the Quality Assurance Framework Management Information System (QAF-MIS) so that the ICTCoC can provide input and support for the next steps of the project.
- b. The HEQC Workshop was held on 11 July 2023. The purpose of the workshop was to constitute an engagement with:
 - the HEQSF Review Report and particularly with a range of recommendations that need agreement on if/how they will be taken up in reviewing the HEQSF.
 - the draft QAF Implementation Protocols, specifically how the external quality assurance functions of the QAF are planned to be implemented; as well as a general overview of processes, and resultant issues.
- c. The HRRC Workshop was held on 17 October 2023. The purpose of the workshop was to consider various strategic issues relating to human resources that cannot be covered in HRRC meetings because they required sufficient time for in-depth discussion and engagement.
- d. A Council workshop on the Quality Assurance Framework (QAF) was held on 8 August 2023 to inform, update and receive input from Council on the implementation of the QAF; and train Council members in the use of the BoardEffect software package.
- e. The Joint Council and HEQC Workshop was held on 11 March 2024 to consider the Draft Strategic Plan for 2025 to 2030.

4.4.2 Corporate Services Sub-programme

4.4.2.1 Developing and approving annual ICT Operational Plans based on the CHE's approved Digital Transformation Framework, within a particular financial year

The 2023/24 ICT Operational Plan was approved and implemented through the financial year.

4.4.2.2 Concluding activities as per an approved annual ICT Operational Plan, within a particular financial year

Ninety percent (90%) of the activities in the Annual ICT Operational Plan were concluded during the year. This included completion of ICT Projects identified as priority projects at the beginning of the financial year.

4.4.2.3 Providing an enabling and nurturing human resources management environment through training and development, of skills and talent pipeline that addresses the CHE's capacity priorities

a. Staff Training and Development

A total of fifteen (15) training interventions were implemented during the period under review.

b. Employment Profile

The total number of employees at the end of the fourth quarter was forty-one (41) against fifty-two (52) positions on the approved organisational structure. One (1) of the forty-one (41) filled positions was on a fixed-term contract basis.

The conception of the (i) Management of the HEQSF and Quality Promotion directorate; (ii) the movement of the HEQCIS system; (iii) increased workload in the Accreditation directorates; (iv) the implementation of the QA Framework and reduced baseline on Compensation of Employees (CoE); has necessitated the appointment of additional capacity over time, as well as during the period under review. There was one (1) internal promotion/appointment during the period under review. Approximately seven (7) additional employees are currently working in the sub-programmes on a fixed-term contract basis. These positions fall outside the current approved organisational structure. This brings the total number of functional employees in the organisation to forty-eight (48).

The recruitment and selection processes of the vacant senior positions is currently underway and will reflect accordingly at the beginning of the new financial year.

The revision of the QAF Framework has necessitated a review of the organisational structure to ensure an aligned structure that will deliver on the mandate which entails the need to ensure adequate capabilities in Information and Communication Technology (ICT), capable of ensuring integration in line with the revised QAF Strategic Framework. As at 31 March 2024, the revised proposed organisational design plan was ready for tabling at the Council meeting for final approval. Several employee interventions were in place to ensure effective communication, support and buy-in from all employees.

c. Employment Equity Status as at 31 March 2024

The overall profile in terms of race is 91% African; 2% Coloured; 2% Indian; and 5% White. In terms of gender, it is 37% male and 63% female. The profile at management level in terms of race is 80% African; 5% Coloured; 5% Indian; and 10% White. In terms of gender, it is 45% male and 55% female. There are currently no staff members with a disability.

The CHE continues to experience challenges with the attraction of employees with disabilities and this is notwithstanding collaboration with recruitment organisations that specialise in this area.

The planned annual target is to appoint one staff member with a disability (any level, racial group or gender).

It must be noted that due to the number of employees on the approved organisational structure falling below the statutory threshold, the CHE is not required to submit an Employment Equity Plan.

d. Other activities under the sub-programme

Review of the CHE Organisational Structure

The need to develop a new organisational structure for the CHE was identified several years ago, in response to the new approach to quality assurance through the Quality Assurance Framework approved by Council in 2020, and as the CHE consciously decided to strengthen and reinvigorate its research and advice work.

The CHE spent the last 18-24 months developing a new organizational structure that is aligned with the organisation's work trajectory. A service provider provided expert support in developing the redesigned organisational structure. The new structure is now complete, and was tabled at the HRRC meeting on 6 March 2024, along with the Job Evaluation Results and the Phased Implementation Plan.

The HRRC proposed revisions and resolved that all of the issues identified by the Committee be addressed and the revised reports be tabled at its special meeting of 16 April 2024. After carefully review of the amended reports and being satisfied with the proposals on the way forward, the HRRC will recommend the proposed new organisational structure to the EXCO of Council (for further consideration and recommendation to Council). Council will consider the recommended organisational structure at its meeting to be held in May 2024.

4.4.3 Finance and Supply Chain Management Subprogramme

4.4.3.1 Paying eligible suppliers within 30 days from date of receipt of their invoices

Of the 276 eligible suppliers during the financial year under review, all (100 percent) were paid within an average of 28 days after submitting their invoices.

4.4.3.2 Ensuring that expenditure reports are monitored, consolidated and submitted to the relevant authorities by the compliance date on a quarterly basis

Four (4) expenditure reports were prepared and submitted to DHET and National Treasury by the compliance date during the year under review.

4.4.4 Communications and Stakeholder Relations Sub-programme

4.4.4.1 Developing/revising and approving the Communication and Advocacy Plan, within a particular financial year

The Communications and Advocacy Plan for the 2023/24 financial year was reviewed, approved and implemented throughout the year.

4.4.4.2 Concluding activities as per the Communication and Advocacy Plan, within a particular financial year

The CHE successfully accomplished 100% of the activities outlined in the Communication and Advocacy Plan. During the year, the CHE maintained robust internal communication by ensuring staff were kept informed about organisational developments, particularly concerning the implementation of the Quality Assurance Framework (QAF). Internal communication platforms were effectively utilised, and announcements were issued through the intranet which served as a valuable resource for staff. The CEO's Newsletter disseminated to address diverse organisational matters and developments within the CHE.

The CHE facilitated Quality Conversations-Asikhulume sessions, an internal forum designed to engage staff on higher education matters.

In terms of external communication with stakeholders, the CHE introduced e-mail marketing as an additional method to direct engagement with them, resulting in positive outcomes such as oversubscription to events such as the "Your QAF Lunch Hour Workshop Series No. 1".

The organisation continued to nurture strategic partnerships, exemplified by the welcoming of international delegations for benchmarking visits. Additionally, collaborative communication efforts with other South African statutory bodies in the education sector, such as SAQA, Umalusi, and the QCTO, were undertaken. A joint media briefing with SAQA, QCTO and Umalusi was held to address the critical issues of bogus colleges and fraudulent qualifications.

The CHE also expanded its presence on social media platforms including Facebook, X (previously Twitter), and LinkedIn, with detailed user statistics included in the fourth quarter report.

4.5 Outcomes, Outputs, Output Indicators, Targets and Actual Achievements Table

All outcomes, outputs, output indicators, targets and actual achievements are reflected in Table 5 below:

Programme I: Management of the HEQSF

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(a) Sub-programme: Qualifications Standards Development								
CHE as an effective custodian of the HEQSF (revitalised and fully implemented HEQSF).	Qualification standards developed for specified qualifications, or reviewed.	4.1.1.1: Number of qualification standards fully developed or reviewed in a particular financial year.	3	3	3	3	0	None
	Qualification standards developed for specified qualifications, or reviewed.	4.1.1.2: Number of qualification standards development or review processes initiated in a particular financial year.	4	4	4	4	0	None
	Events or projects for promoting use of standards.	4.1.1.3: Number of events or projects for promoting the use of qualification standards undertaken in a particular financial year.	5	8	5	8	+3	The target was exceeded because there was a need to hold additional events to promote the use of qualification standards.

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(b) Sub-programme: Data Management								
CHE as an effective custodian of the HEQSF (revitalised and fully implemented HEQSF).	A functional database holding records of all private higher education institutions.	4.1.2.1: Percentage of private higher education institutions that have all the required sets of data records in the database in a particular financial year.	98%	90%	90%	90%	0	None
		4.1.2.2: Percentage of data sets that are verified and validated to be accurate and reliable, from all data sets submitted by private higher education institutions, in a particular financial year.	98%	90%	90%	90%	0	None
	Submission of data to the NLRD.	4.1.2.3: Number of data uploads onto the NLRD in a particular financial year.	3	2	2	2	0	None
		4.1.2.4: Number of reports on the development of CHE MIS, in a particular financial year.	N/A (New indicator)	1 progress report	1 progress report	1 progress report	0	None

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
CHE as an effective custodian of the HEQSF (revitalised and fully implemented HEQSF).	Reviewed and/or further developed HEQSF	4.1.3.1: Number of reviewed and approved HEQSF, in a particular financial year.	0	0	1 reviewed and approved HEQSF	0	-1	Changes in personnel during the course of the year affected the project adversely, as there were several months during which minimal work was undertaken on this project.
	Policies developed and/or reviewed.	4.1.3.2: Number of policies developed or reviewed and approved, in a particular financial year.	1	1	1	1	0	None
	Support provided to institutions with respect to development and implementation of relevant institutional policies.	4.1.3.3: Number of higher education institutions provided with support with respect to the development and implementation of relevant institutional policies, in a particular financial year.	18	9	8	9	+1	The target was exceeded because there was a need to provide an additional institutional support with respect to the development and implementation of relevant institutional policies.
(c) Subprogramme: Policy and Development Review								

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(d) Subprogramme: Partnerships and Collaboration								
CHE as an effective custodian of the HEQSF (revitalised and fully implemented HEQSF).	Project reports or other submissions from the joint or collaborative projects with SAQA, other QCs, the DHET and professional bodies.	4.1.4.1: Number of project reports or other submissions from the joint or collaborative projects with SAQA, other QCs, the DHET and professional bodies, in a particular financial year.	14	14	8	14	+6	The target was exceeded because there was a need to have workplans to support MoA implementation drafted.
	National events and/or fora on NQF, qualifications framework involved in.	4.1.4.2: Number of national events and/or fora on NQF, quality assurance and promotion involved in, within a particular year.	16	12	5	12	+7	The target was exceeded because there was a need to be involved in additional national events and/or fora on qualification frameworks.

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
	Regional or international events and/or fora on qualifications framework.	4.1.4.3: Number of regional and/or international events on qualification frameworks involved in, within a particular financial year.	3	4	2	4	+2	The target was exceeded because there was a need to be involved in additional regional and/or international events and/or fora on qualifications framework, quality assurance and promotion.
(e) Subprogramme: Quality Promotion and Capacity Development								
CHE as an effective custodian of the HEQSF (revitalised and fully implemented HEQSF).	Quality promotion and capacity building quality fora and/or workshops organised.	4.1.5.1: Number of quality promotion and capacity building quality forums and/or workshops organised, in a particular financial year.	21	26	25	26	+1	The target was exceeded because there was a need to organise and additional quality promotion and capacity building quality forum and/or Workshop.
	Good practice guides produced.	4.1.5.2: Number of good practice guides produced, within a particular year.	1	1	1	1	0	None

Programme 2: Quality Assurance

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(a) Sub-programme: Accreditation								
Comprehensive and coherent quality assurance system for the higher education sector:	Programmes that have been through the accreditation process and are presented to the HEQC for decisions.	4.2.1.1: Percentage of programme accreditation applications received that go through the accreditation process and are presented to the HEQC within 8 months from the date of final submission of an application (and after receiving payment in case of applications from private institutions), in a particular financial year.	97%	96%	85%	96% (346/361)	+ 11%	The target was exceeded because the CHE worked hard to process all applications in the targeted timeframe.
		4.2.1.2: Percentage of completed open reaccreditation applications received that go through the reaccreditation process and are presented to the HEQC within 12 months from the date of appointment of evaluators, in a particular financial year.	100%	100%	85%	100% (1/1)	+ 15%	The target was exceeded because there was only one completed open programme reaccreditation application that needed to go through the accreditation process and presented to the HEQC within 12 months from the date of appointment of an evaluator.

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
	Site visits to higher education institutions.	4.2.1.3: Percentage of site visits undertaken whose reports are presented to the HEQC within 8 months from the date of receipt of reports from the site visit panels, in a particular financial year.	100%	100%	95%	100% (29/29)	+5%	The target was exceeded because the CHE managed to table all reports at an HEQC meeting within 8 months from the date of receipt of reports from the site visit panel.
(b) Sub-programme: Institutional Audits								
Comprehensive and coherent quality assurance system for the higher education sector.	Institutional audits initiated by the CHE.	4.2.2.1: Number of Institutional Audits initiated, within a particular financial year.	16	35	10	35	+25	The target was exceeded because additional Institutional Audits had to be initiated.
	Institutional site visits by CHE audit panels.	4.2.2.2: Number of institutional site visits by CHE audit panels, within a particular financial year depending on individual institution's agreed planning with the CHE.	20	9	10	9	-1	The target was not achieved because two private institutions pulled out of the process as a result of financial constraints.
	Approved audit reports on Institutional Audits.	4.2.2.3: Number of audit reports of completed Institutional Audits finalised and approved, within a particular financial year.	N/A (New indicator)	18	10	18	+8	The target was exceeded because additional Institutional Audits had to be finalised and approved during the year under review.

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(c) Sub-programme: National Reviews								
Comprehensive and coherent quality assurance system for the higher education sector.	National Reviews initiated.	4.2.3.1: Number of National Reviews initiated, within a particular financial year.	2	2	2	2	0	None
	Approved reports on completed National Reviews.	4.2.3.2: Percentage of completed National Reviews that have their reports finalised and approved, within a particular financial year.	100%	100%	100%	100%	0	None
(d) Sub-programme: Quality Assurance Framework								
Comprehensive and coherent quality assurance system for the higher education sector.	Development of the Management Information System to support the implementation of the QAF.	4.2.4.1: Number of reports on the development of the QAF MIS, within a particular financial year.	1	1 progress report	1 progress report	1 progress report	0	None
	Developed Higher Education Practice Standards.	4.2.4.2: Number of Higher Education Practice Standards developed, within a particular financial year.	6	6	5	6	+1	The target was exceeded because there was a need to develop one additional Higher Education Practice Standard.

Programme 3: Research, Monitoring and Advice

Strategic Outcome	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(a) Sub-programme: Research								
A reputable centre of intellectual discourse, knowledge generation and advice on higher education.	Research reports.	4.3.1.1: Number of research reports produced, within a particular financial year.	6	4	3	4	+1	The target was exceeded because there was a need to produce one additional research report.
	Conferences, colloquia, seminars, symposia.	4.3.1.2: Number of conferences, colloquia, seminars, or symposia organised, within a particular financial year.	2	5	2	5	+3	The target was exceeded because there was a need to organise additional conferences, colloquia, seminars, or symposia.
	Journal/ book publications	4.3.1.3: Number of journals/ journal articles or books/book chapters published, within a particular financial year.	2	2	2	2	0	None
	Policy briefs/ Briefly Speaking	4.3.1.4: Number of policy briefs or Briefly Speaking articles produced, within a particular financial year.	4	4	4	4	0	None

Strategic Outcome	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(b) Sub-programme: Monitoring								
A reputable centre of intellectual discourse, knowledge generation and advice on higher education.	Higher Education Monitor/ Review.	4.3.2.1: Number of Higher Education Monitors/ Reviews produced, within a particular financial year.	1	1	1	1	0	None
	VitalStats.	4.3.2.2: Number of VitalStats produced, within a particular financial year.	2	1	1	1	0	None
	Institutional profiles.	4.3.2.3: Number of institutional profiles produced or updated, within a particular financial year.	3	3	3	3	0	None
(c) Sub-programme: Advice								
A reputable centre of intellectual discourse, knowledge generation and advice on higher education.	Responsive and/or proactive advice.	4.3.3.1: Number of requests for advice responded to with the submission of advice and proactive advice produced and submitted, within a particular financial year.	7	5	5	5	0	None

Programme 4: Corporate

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(a) Sub-programme: Governance								
Governance, risk management and compliance.	Developed or reviewed ICT policies, frameworks, guidelines and procedures.	4.4.1.1: Number of ICT policies, frameworks, guidelines and procedure developed or reviewed, within a particular financial year.	7	9	7	9	+2	The target was exceeded because there was a need to review additional ICT policies, guidelines and manual.
	Developed or reviewed Human Resources policies, frameworks, guidelines and procedures.	4.4.1.2: Number of Human Resources policies, frameworks, guidelines and procedures developed or reviewed, within a particular financial year.	9	8	7	8	+1	The target was exceeded because there was a need to review additional human resources guidelines.
	Developed or reviewed financial management and supply chain management, frameworks, guidelines and procedures.	4.4.1.3: Number of financial management and supply chain management policies, frameworks, guidelines and procedures developed or reviewed, within a particular financial year.	8	9	8	9	+1	The target was exceeded because there was a need to review an additional financial management and supply chain management policy, framework, guideline, and procedure.

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
	Scheduled meetings of the governance structures organised and held.	4.4.1.4: Number of scheduled governance meetings organised and held, within a particular financial year.	36	36	28	36	+8	The target was exceeded because there was a need to schedule additional governance meetings to deal with urgent matters.
(b) Sub-programme: Corporate Services								
Sustainable, responsive, and dynamic organisation.	Developed and approved annual ICT Operational Plan based on the CHE's approved Digital Transformation Framework.	4.4.2.1: Number of developed and approved annual ICT Operational Plans based on the CHE's approved Digital Transformation Framework, within a particular financial year.	1	1	1	1	0	None

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
	Concluded activities reflected in an approved annual ICT Operational Plan.	4.4.2.2: Percentage of activities concluded as per an approved annual ICT Operational Plan, within a particular financial year.	90%	90%	80%	90%	+10%	The target was exceeded because some of the activities planned for implementation in 2024/25 had to be implemented during the 2023/24 financial year to address audit findings raised by the Internal Auditors.
	Offered staff training interventions.	4.4.2.3: Number of staff training interventions offered, within a particular financial year.	17	15	15	15	0	None

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
	Approved posts on the organisational structure that have incumbents.	4.4.2.4: Percentage of approved posts on the organisational structure that have incumbents throughout a particular financial year.	85%	79%	85%	79%	+6	The target was not achieved because the appointment of internal people into higher positions meant that their previous positions are now vacant, and due to a resignation and a death of one staff member that occurred late in the fourth quarter.
(c) Sub-programme: Finance and Supply Chain Management								
Sustainable, responsive, and dynamic organisation.	Payments made to suppliers.	4.4.3.1: Average percentage of eligible suppliers paid within 30 days from dates of receipt of their invoices, within a particular financial year.	100%	100%	100%	100%	0	None
	Expenditure reports submitted to the DHET on a quarterly basis.	4.4.3.2: Number of approved expenditure reports submitted to DHET by the compliance date, within a particular financial year.	4	4	4	4	0	None

Strategic Outcomes	Outputs	Output Indicators	Audited output 2022/23	Audited output 2023/24	Planned Annual Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement 2023/24	Reason for deviation
(d) Sub-programme: Communications and Stakeholder Relations								
Sustainable, responsive, and dynamic organisation	Developed/ revised and approved Communication and Advocacy Plan.	4.4.4.1: Number of developed /revised and approved Advocacy Plans, within a particular financial year.	I	I	I	I	0	None
	Concluded activities reflected in the approved Communication and Advocacy Plan.	4.4.4.2: Percentage of activities concluded as per the Communication and Advocacy Plan, within a particular financial year.	100%	100%	80%	100%	+20%	The target was exceeded because the CHE managed to conclude all activities as per the approved Communication and Advocacy Plan.

4.6 Linking Performance with Budgets

There was underspending in some of the programmes for the year under review. This was largely a result of unforeseen delays in filling some of the vacant funded posts, or through employing certain personnel on fixed-term contracts as the process of revising the organisation structure of the CHE to support the implementation of the new Quality Assurance Framework is being undertaken.

Depreciation and amortisation were not budgeted for as they are non-cash items and therefore not considered for budgeting purposes.

There was some underspending in repairs and maintenance due to savings from reduced maintenance to the building during the financial year while the general expenses were unspent due to the adjustment of the budget in the second quarter when the CHE received additional funding through approval of the rolled over funds from the prior year.

Table 6: Link between the performance per programme and the allocated budgets

Programme/activity/objective	2023/24			2022/2023		
	Budget	Actual	(Over)/ Under Expenditure	Budget	Actual	(Over)/ Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Corporate	38,969	37,995	974	51,514	52,702	(1,188)
Quality Assurance	42,166	40,298	1,868	35,636	30,712	4,924
Research, Monitoring and Advice	12,978	12,805	173	11,934	12,963	(1,029)
Management of the HEQSF	6,110	5,864	246	9,254	6,259	2,995
Total	100,223	96,962	3,261	108,338	102,636	5,702



4.7 REVENUE COLLECTION

Revenue from exchange transactions was lower than the budgeted amount due to a reduced number of applications for accreditation programmes processed during the financial year received from private higher education institutions than was anticipated.

Interest received was more than budget, due to increased interest rates during the year attracting higher interest income for the surplus reserves invested with the Reserve Bank.

The balance of the unspent QAF conditional grant is to be utilised in the 2024-25 financial year as the QAF project is still ongoing.

Table 8: Link between the performance per programme and the allocated budgets

Sources of revenue	2023/2024			2022/2023		
	Estimate	Actual	(Over)/Under Collection	Estimate	Actual	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
DHET – Grant	82,887	82,887	0	74,486	74,486	0
Cost Recovery – Private Accreditation and Audits	6,563	7,804	(1,241)	6,179	5,146	1,033
Interest received Investment	2,126	1,883	243	1,308	1,619	(311)
Conditional Grant -QAF	5,966	5,966	0	5,240	4,950	290
Roll-over of funds	2,681	2,681	0	21,125	21,125	0
Total	100,223	101,221	(998)	108,338	107,326	1,012

4.8 CAPITAL INVESTMENT

Not applicable.



PART C

GOVERNANCE

1. INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled and held to account. In addition to legislative requirements based on a public entity's enabling legislation, and the Companies Act, corporate governance regarding public entities is applied through the prescripts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King's Fourth Report on Corporate Governance.

Parliament, the Executive and the Accounting Authority of the public entity are responsible for corporate governance.

2. PORTFOLIO COMMITTEES

The CHE made a presentation on the Strategic Plan, 2023/24 Annual Performance Plan and 2023/24 Budget during the Portfolio Committee on Higher Education, Science and Innovation (PCHESI) meeting of 3 May 2023. The CHE delegation was led by the Chairperson, Reverend V Memani-Sedile and included Dr W Green (CEO) and Dr T Mothusi (CFO).

The CHE's 2022/23 Annual Report was tabled at the Parliamentary Portfolio Committee on Higher Education, Science and Innovation meeting on 11 October 2023. The CHE delegation was led by the Chairperson, Reverend V Memani-Sedile and included Ms K Magongoa (Member of Council and Chairperson of the ICT Committee of Council), Dr W Green (CEO) and Dr T Mothusi (CFO).

3. EXECUTIVE AUTHORITY

No formal meetings between the Minister of Higher Education, Science and Innovation, Dr Blade Nzimande and the CHE Council were held during the 2023/24 financial year.

4. THE ACCOUNTING AUTHORITY/COUNCIL

Mandates and Objectives of the Council on Higher Education

The CHE is established as a juristic person in terms of section 4 of the Higher Education Act (Act 101 of 1997), as amended, and as the Quality Council for Higher Education in terms of section 25 and 27 of the National Qualifications Framework Act (Act 67 of 2008), as amended. 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 the Minister's request and at its own initiative;
- To develop and implement a system of quality assurance for all higher education institutions, including private providers of higher education, which includes programme accreditation, institutional audits, national reviews, and capacity development and quality promotion;
- To develop and manage the Higher Education Qualifications Sub-Framework (HEQSF);
- To monitor the state of the higher education system in relation to national policy goals and international trends; and
- To contribute to the development of higher education through facilitating intellectual engagement on key issues in partnership with relevant stakeholders.

Roles and Responsibilities

The CHE is a public entity listed under Schedule 3A of the Public Finance Management Act (PFMA) (Act 1 of 1999), as amended. In this regard, the Council fulfils the role of the Accounting Authority in terms of section 49 of the Public Finance Management Act (PFMA) (Act 1 of 1999), as amended.

As the Accounting Authority, the Council adheres to principles of good governance, financial and performance management and acts in a fiduciary capacity. Its responsibilities include:

- Ensuring that the CHE has and maintains effective, efficient and transparent systems of financial and risk management and internal control, internal audit and procurement;
- Taking effective and appropriate steps to collect revenue due; prevent irregular, fruitless and wasteful expenditure; prevent, losses from criminal conduct; and prevent expenditure as a result of non-compliance with operational policies;
- Taking responsibility for the management of the assets (including safeguarding), liabilities, revenue and expenditure of the CHE;
- Complying with applicable legislation and regulations; and
- Ensuring that there is in place an effective and appropriate system for disciplining individuals who fail to comply with the PFMA and the internal control system.

Council Charter

The Charter of the CHE was reviewed but not amended during the 2023/24 financial year as it is still compliant with relevant legislation.

Governance Structure

The Council comprises of the Chairperson appointed for five (5) years and thirteen (13) ordinary Council members appointed by the Minister of Higher Education and Training for a period of four (4) years following a public nomination process. Eight (8) non-voting members are appointed by the Minister from nominations respectively by the Director-General of the Department of Higher Education and Training, the Provincial Heads of Education, the Director-General of the Department of Science and Innovation, the Director-General of the Department of Labour, the National Research Foundation and the Chief Executive Officers of the South African Qualifications Authority (SAQA), the General and Further Education and Training Quality Assurance Council (Umalusi) and the Quality Council for Trades and Occupations (QCTO), in their official capacities. Three further members can be co-opted by the Council.

The members of Council are listed below:

Table 8: Composition of the Council from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Revd. Vuyo Memani-Sedile	Member	1 April 2021 to 14 December 2022		Honours BCompt MBA Chartered Accountant	Finance Governance	CANSA Sedile Enterprise Rustmol Retirement on Line Pension & Provident Funds OUTvest Pension & Provident Preservation Funds KAP Pension Fund	Trustee ofVista Early Retirement Trust Trustee of Momentous Community Trust Commissioner at Middle States Council on Education Trustee RDL Pension Fund EXCO NGC Council Task Team	6 of 6	R68 592
Prof Yusef Waghid	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		DPhil (Philosophy); PhD (Education Policy Studies) and DEd (Philosophy of Education)	Higher Education Philosophy of Education Ethics in Education	None	RMAC EXCO NGC	5 of 6	R44 460
Advocate Nomazotsho Memani	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		Master of Law	Law	None	NGC	6 of 6	R53 352
Dr Nita Lawton-Misra	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		PhD	Governance and Compliance Leadership and Management Business Continuity Management	Director on the TENET Board	HRRC EXCO NGC	6 of 6	R53 352

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Prof Daniel van der Nest	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		B Com (Accountancy) HED B Com Hons M Com D Tech	Higher Education Governance	Serving on the following government audit committees: Department of Basic Education National Skills Fund Department of Trade and Industry and Department of Environmental Affairs, Forestry and Fisheries	ARC	5 of 6	R44 460
Prof Angina Parekh	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		D. Phil (Psychology)	Higher Education	Director on African Renaissance Holdings	HEQC HEQC EXCO Council Task Team	4 of 6	R35 564
Prof Lesley Lionel Leonard Le Grange	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		PhD	Higher Education	SACE Councillor	HEQC	6 of 6	R53 352
Dr Tholsie Naidoo	Member	From 15 December 2022		PhD	Higher Education		None	5 of 6	R44 460
Adv. Matefo Majodina	Member	From 15 December 2022		MBL	Risk Management, Compliance Management, Corporate Governance, Anti-Bribery and Corruption and Institutionalization and Managing Ethics in Organisation		HRRC	6 of 6	R53 352

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Mr Mphedziseni Muluwahotho	Member	From 15 December 2022		Master of Philosophy	Governance		None	6 of 6	R53 352
Dr Bheka Zulu	Member	From 15 December 2022		PhD	Public Entities Oversight		None	6 of 6	R53 352
Dr Grant Son	Member	From 15 December 2022		PhD	Engineering		HRRC	6 of 6	R53 352
Ms Dorina Ionescu	Member	From 15 December 2022		MSc Engineering	Higher Education, Engineering		RMAC	5 of 6	R44 460
Prof Yulokosi Ntsakisi Marivate	Co-opted member appointed by the Council	14 November 2019 to 15 November 2022 Reappointed 3 February 2023		PhD (Computer Science)	Reinforcement Learning Evaluation		HRRC	6 of 6	R53 352
Ms Kokejo Rebecca Magongoa	Co-opted member appointed by the Council	24 February 2020 to 25 February 2023 Reappointed 25 February 2023		Bachelor of Computer Applications (BCA) Post Graduate Diploma in Business Administration Master of Business Leadership	Information Security & Risk Management Specialist		ICTCoC	6 of 6	R53 352
Prof Modimowabarwa Kanyane	Co-opted member appointed by the Council	First term of office started on 1 July 2023		DAdmin	Higher Education		RMAC	4 of 5	R35 568

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Non-voting members									
Representing the following organizations:									
Mr Sagren Govender	Department of Employment and Labour	September 2015		MBA	Public Employment Services	None	None	4 of 6	Not remunerated
Dr Fuluhele V. Nelwamondo	CEO: NRF	April 2021		PhD in Electrical Engineering	Computational Intelligence	Chairman: Ministerial Task Team on Department of International Relations and Cooperation's ICT review (2019) Ministerial Advisory Committee on Modernisation: Department of Home Affairs (2014-2019)	NGC	4 of 6	Not remunerated
Dr Whitfield Green	CEO: CHE	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	6 of 6	Not remunerated
Mr Vijayen Naidoo	CEO: QCTO	n/a		B.Paed Sc; B. Ed (Education Management)	Education, Training and Development, TVET and Assessment	SAQA Umalusi CHE NSA	None	3 of 6	Not remunerated
Ms Nadia Starr	CEO: SAQA	From 1 December 2022		Master of Education	Education and training policy development, quality assurance and funding mechanisms	SAQA Umalusi CHE	None	5 of 6	Not remunerated

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g. Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Dr Marcia Socikwa	DDG: DHET	From 1 April 2022		PhD	Higher Education	None	EXCO HEQC	3 of 6	Not remunerated
Dr Mafu Rakometsi	CEO: Umalusi	n/a		PhD	General and further education and training – curriculum and examinations	Umalusi Council SAQA QCTO Heiderberg College Council	Monitoring and Evaluation Committee	2 of 6	Not remunerated
Dr Moses Simelane	Department of Basic Education	From 01 November 2020		PhD	Policy Development; Monitoring and Evaluation; Strategic Leadership		None	3 of 6	Not remunerated
Mr Imraan Patel	Department of Science and Innovation	From 1 July 2022		Honours in Microbiology Post-Graduate Diploma in Public Policy and Development	Public management, public policy, and science and innovation management		None	1 of 6	Not remunerated

Committees and Sub-Committees

Permanent Committee

The Council has one (1) permanent committee, the Higher Education Quality Committee (HEQC) established in terms of Section 7(3) of the Higher Education Act. The HEQC has executive responsibility in terms of Section 5(1) (c) of the Higher Education Act and the NQF Act for quality promotion and quality assurance in higher education, specifically to:

- promote quality in higher education;
- audit the quality assurance mechanisms of higher education institutions; and
- accredit programmes of higher education.

Council established the Executive Committee of the Higher Education Quality Committee (HEQC EXCO) to:

- Consider and adjudicate on quality assurance and quality promotion matters that would ordinarily require the consideration of, and adjudication by the HEQC, but which, because of their urgent nature, would need to be expedited and thus would not have to wait to serve at a scheduled meeting of the HEQC;
- Consider and adjudicate any other quality assurance and quality promotion matter/s referred to it by the HEQC or other committee/s with the competence to delegate or assign such matters to the HEQC EXCO;
- Consider and make recommendations to HEQC on urgent matters referred to it by other Committees of HEQC, namely, the Accreditation Committee, the Institutional Audits Committee, and the National Standards and Reviews Committee, where circumstances warrant this; and
- Attend to any issue that might be referred to or delegated to it by Council, the HEQC or a Committee of Council, and which are within the mandates of each of the committees, and which decision, by virtue of their urgency, cannot be delayed.



Table 9: Composition of the Higher Education Quality Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Prof Angina Parekh	Chairperson (from 13 February 2019)	1 April 2018 Reappointed 4 February 2023		D.Phil (Psychology)	Higher Education	Director on African Renaissance Holdings	Council HEQC EXCO Council Task Team on Remuneration of Vice-Chancellors	6 of 7	R57 160
Prof Robert John Balfour	Member	1 April 2018 Reappointed 1 April 2021		PhD	Higher Education		NSRC	7 of 7	R62 244
Prof Nicolaas Johannes (Niek) Grové	Member	1 April 2018 Reappointed 1 April 2021		LLD	Contract Law and Consumer Credit Law		Accreditation Committee	4 of 7	R35 568
Prof Lesley Lionel Leonard Le Grange	Member (acted as Chairperson during one meeting)	1 April 2018 Reappointed 3 February 2023		PhD	Higher Education	SACE Councillor	Council	7 of 7	R55 892
Dr Jeffrey Mabelebele	Member	1 April 2018 Reappointed 1 April 2021		Doctor of Philosophy	Governance		Institutional Audit Committee	4 of 7	R35 568
Prof Mogege Mosimege	Member	1 April 2018 Reappointed 1 April 2021		PhD (Mathematics Education)	Higher Education		None	6 of 7	R53 352

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Dr Manyane Makua	Member	13 February 2019 Reappointed 21 February 2022		Doctor of Philosophy	Higher Education		None	7 of 7	R62 244
Prof Dherendra Gihwala	Member	13 February 2019 Reappointed 21 February 2022		Doctor of Philosophy	Higher Education		Accreditation Committee	6 of 7	R53 352
Prof Nokuthula Sibiya	Member	14 October 2020 Reappointed 1 April 2024		D Tech	Higher Education		Accreditation Committee	4 of 4	R35 568
Prof Nobuhle Hlongwa	Member	1 April 2021 Reappointed 1 April 2024		Doctor of Literature	Higher Education		None	6 of 7	R53 352
Prof Shaijla Anjani Singh	Member	1 April 2021 Reappointed 1 April 2024		PhD	Higher Education		IAC	7 of 7	R62 244
Prof Francois Srydom	Member	1 April 2021 Reappointed 1 April 2024		Doctor of Philosophy	Higher Education		None	7 of 7	R62 244
Dr Phumeza Kota-Nyati	Member	1 July 2023		DPhil	Higher Education		Accreditation Committee	6 of 6	R53 352

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Ex-officio members									
Dr Marcia Socikwa	DDG:DHET	From 1 April 2022		PhD	Higher Education	None	EXCO HEQC	2 of 7	Not remunerated
Dr Eva Sujee	Umalusi	n/a		PhD MBA B. Ed BA HDE IV	Quality assurance of qualifications, curriculum and certification		None	1 of 1	Not remunerated
Mr Dennis Twala	Umalusi	n/a		M.Phil	Education: Qualifications and Curriculum		None	3 of 6	Not remunerated
Mr Thomas Mtutuzeli Lata	QCTO	n/a		Secondary Teachers' Diploma Further Diploma in Education B. Ed (Hon) Post Graduate Diploma in Education Advanced Management Development Programme	Education Management, Law and Systems		None	6 of 7	Not remunerated
Dr Whitfield Green	CEO: CHE	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	7 of 7	Not remunerated

Table 10: Composition of the Executive Committee of Higher Education Quality Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g.: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Prof Angina Parekh	Chairperson (from 13 February 2019)	1 April 2018 Reappointed 4 February 2023		D. Phil (Psychology)	Higher Education	Director on African Renaissance Holdings	Council HEQC EXCO Council Task Team on Remuneration of Vice-Chancellors	No meetings held	R0
Prof Robert John Balfour	Member	1 April 2018 Reappointed April 2021		PhD	Higher Education		NSRC	No meetings held	R0
Prof Nicolaas Johannes (Niek) Grové	Member	1 April 2018 Reappointed April 2021		LLD	Contract Law and Consumer Credit Law		Accreditation Committee	No meetings held	R0
Dr Jeffrey Mabelebe	Member	1 April 2018 Reappointed April 2021		Doctor of Philosophy	Governance		Institutional Audit Committee	No meetings held	R0

Sub-committees of Council

The Council has six (6) standing committees, namely:

- Executive Committee (EXCO) established in terms of Section 13 of the Higher Education Act;
- Audit and Risk Committee (ARC);
- Human Resources and Remuneration Committee (HRRC);
- Research, Monitoring and Advice Committee (RMAC);
- Information and Communication Technology Committee of Council (ICTCoC); and
- Nominations and Governance Committee (NGC)

The members of the standing committees are appointed for their specific knowledge and skills relating to the work of the standing committees. The Council and its standing committees, including its permanent committee responsible for quality assurance, the HEQC, have functioned effectively in terms of the CHE's statutory mandate and adherence to principles of good governance.

Table 11: Composition of the Executive Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Rev. Vuyo Memani-Sedile	Member New Chairperson	1 April 2021 to 14 December 2022 From 15 December 2022		Honours BCompt MBA Chartered Accountant	Finance Governance	CANSA Sedile Enterprise Rustmo I Retirement on Line Pension & Provident Funds OUTvest Pension & Provident Preservation Funds KAP Pension Fund	Trustee of Vista Early Retirement Trust Trustee of Momentous Community Trust Commissioner at Middle States Council on Education Trustee RDL Pension Fund Council NGC Council Task Team	6 of 6	R68 592
Dr Marcia Socikwa	DDG: DHET	From 1 April 2022		PhD	Higher Education	None	Council HEQC	1 of 6	Not remunerated
Ms Kokejo Rebecca Magongoa	Co-opted members appointed by the Council	24 February 2020 to 25 February 2023 Reappointed 25 February 2023		Bachelor of Computer Applications (BCA) Post Graduate Diploma in Business Administration Master of Business Leadership	Information Security & Risk Management Specialist		Council ICTCoC	5 of 6	R44 460

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Prof Yusef Waghid	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		DPhil (Philosophy); PhD (Education Policy Studies) and DEd (Philosophy of Education)	Higher Education Philosophy of Education Ethics in Education	None	Council RMAC EXCO NGC	6 of 6	R53 352
Dr Nita Lawton-Misra	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		PhD	Governance and Compliance Leadership and Management Business Continuity Management	Director on the TENET Board	Council HRRC EXCO NGC	6 of 6	R53 352
Dr Whitfield Green	CEO: CHE (Ex-officio capacity)	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	6 of 6	Not remunerated

Table 12: Composition of the Audit and Risk Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned / Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Ms Monalisa Nkonki	Chairperson from 14 October 2020	From 1 May 2020 Reappointed 1 May 2023		Chartered Accountant (SA) B. Compt (Hons) B.Com (Financial Management)	Auditing		None	6 of 6	R53 352
Prof Daniel van der Nest	Member	From 13 February 2019 Reappointed 3 February 2023	First term of office ended on 14 December 2022 Reappointed on 3 February 2023	B Com (Accountancy) HED B Com Hons M Com D Tech	Higher Education Governance	Serving on the following government audit committees: Department of Basic Education National Skills Fund Department of Trade and Industry and Department of Environmental Affairs, Forestry and Fisheries	ARC Council Task Team on Remuneration of Vice-Chancellors	6 of 6	R32 376
Ms Xabisa A Dyosi	Member	From 14 November 2019 Reappointed 3 February 2023	First term of office ended on 15 November 2022 Reappointed on 3 February 2023	Chartered Accountant (SA) BCom Hons (Accounting Sciences) Postgraduate Diploma in Integrated Reporting Management Advancement Programme	Auditing and Finance		None	6 of 6	R32 376

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned / Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Ms Shaila Hari	Member	From 1 May 2020 Reappointed 1 May 2023		Bachelor of Accounting Science Honours Bachelor of Accounting Science Public Sector Governance UNISA SBL	Auditing and Finance		ICTCoC	6 of 6	R32 376
Mr Krishna Govender	Member	From 3 March 2021 Reappointed 12 March 2024		Bachelor of Commerce Honours Degree Chartered Accountant	Auditing and Finance	Non-executive director: uMsuzuzi Museum (Public entity), including ARC member Audit and Risk Committee - Gauteng Gambling Board (Public Entity) Non-Executive Chairperson – Makkinktech (Pty) Ltd	None	4 of 6	R21 584

Table 13: Composition of the Human Resources and Remuneration Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Dr Nita Lawton- Misra	Chairperson from 3 March 2021	13 February 2019		PhD	Governance and Compliance Leadership and Management Business Continuity Management	Director on the TENET Board	Council Council Task Team on Remuneration of Vice-Chancellors	6 of 6	R53 352
Ms Yolanda Sedlmaier	Member	24 February 2020 Reappointed 26 February 2023		B Com (Personnel Management)	Human Resources and Remuneration		None	6 of 6	R32 376
Adv. Matefo Majodina	Member	03 February 2023		MBL	Risk Management, Compliance Management, Corporate Governance, Anti-Bribery and Corruption and Institutionalization and Managing Ethics in Organisation		HRRC	6 of 6	R32 376
Dr Grant Son	Member	03 February 2023		PhD	Engineering		HRRC	6 of 6	R32 376

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Mr Neil Jansen	Member	1 July 2023		Masters of Philosophy MBL	Human Resources and Remuneration		None	3 of 6	R 16 188
Dr Whitfield Green	CEO: CHE (Ex-officio capacity)	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	6 of 6	Not remunerated
Ms Vuyo Matsam	Director: Corporate Services (Ex-officio capacity)	n/a		B.Com. PG Diploma (HR) B.Tech (Business Administration)	Human Resources			6 of 6	Not remunerated

Table 14: Composition of the Research, Monitoring and Advice Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned / Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g. Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Prof Yusef Waghid	Chairperson from 3 February 2023	December 2018		DPhil (Philosophy) PhD (Education Policy Studies) DEd (Philosophy of Education)	Higher Education Philosophy of Education Ethics in Education		Council Council Task Team on Remuneration of Vice-Chancellors	4 of 4	R35 568
Prof Marlien Pieters	Member	1 December 2020		PhD	Nutrition and cardiovascular disease	Director of the SAMRC / NWU Hypertension and Cardiovascular Disease Extramural Research Unit	None	3 of 3	R16 188
Ms Dorina Ionescu	Member	From 3 February 2023		MSc Engineering	Higher Education, Engineering		Council	4 of 4	R21 584
Prof Modimowabarwa Kanyane	Member	First term of office started on 1 July 2023		D.Admin	Higher Education		Council	3 of 3	R16 188
Prof Divya Singh	Member	First term of office started on 12 March 2024		LL.D Masters in Tertiary Education Management	Higher Education and Law		Accreditation Committee	0 of 0	R0
Prof Mlamuli Nkosingphile Hlatshwayo	Member	First term of office started on 12 March 2024		PhD	Higher Education		None	0 of 0	R0

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned / Term of office end date	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Prof Liteboho Edna Mabokang Monnapula- Mapesela	Member	First term of office started on 12 March 2024		PhD	Higher Education		None	0 of 0	R0
Prof Amos Soweto Kubeka	Member	First term of office started on 12 March 2024		PhD	Higher Education		None	0 of 0	R0
Dr Whitfield Green	CEO: CHE (Ex-officio capacity)	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	3 of 3	Not remunerated

Table 15: Composition of the Nominations and Governance Committee from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Rev. Vuyo Memani-Sedile	Member New Chairperson	1 April 2021 to 14 December 2022 From 15 December 2022		Honours BCompt MBA Chartered Accountant	Finance Governance	CANSA Sedile Enterprise Rustmo I Retirement on Line Pension & Provident Funds OUTvest Pension & Provident Preservation Funds KAP Pension Fund	Trustee of Vista Early Retirement Trust Trustee of Momentous Community Trust Commissioner at Middle States Council on Education Trustee RDL Pension Fund Council EXCO Council Task Team	2 of 2	R17 784
Advocate Nomazotsho Memani	Member	1 February 2019		Masters of Law	Law	None	Council EXCO	2 of 2	R10 792
Dr Fulufhelo Nelwamondo	Member (CEO: NRF)	3 March 2021		PhD in Electrical Engineering	Computational Intelligence	Chairman: Ministerial Task Team on Department of International Relations and Cooperation's ICT review (2019) Ministerial Advisory Committee on Modernisation: Department of Home Affairs (2014-2019)	Council	2 of 2	Not remunerated

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Dr Nita Lawton- Misra	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		PhD	Governance and Compliance Leadership and Management Business Continuity Management	Director on the TENET Board	Council HRRC EXCO	2 of 2	R10 792
Prof Yusef Waghid	Member	15 December 2018 to 14 December 2022 Reappointed 15 December 2022		DPhil (Philosophy); PhD (Education Policy Studies) and DEd (Philosophy of Education)	Higher Education Philosophy of Education Ethics in Education	None	Council RMAC EXCO	2 of 2	R10 792
Dr Whitfield Green	CEO: CHE (Ex-officio capacity)	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	2 of 2	Not remunerated

Table 16: Composition of the Information and Communication Technology Committee of Council from 1 April 2023 to 31 March 2024

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Ms Koketjo Rebecca Magongoa	Chairperson from 3 February 2023	24 February 2020 Reappointed 26 February 2023		Bachelor of Computer Applications (BCA) Post Graduate Diploma in Business Administration Master of Business Leadership	Information Security & Risk Management Specialist		Council	5 of 5	R44 460
Mr Thagaran Govender	Member	14 November 2019 Reappointed 26 February 2023		Bachelor of Science in Computer Engineering Associate Degree in Electronic Engineering MDP, MAP International Executive Development Program (IEDP)	ICT Strategy Leadership, Development and management ICT Governance, Controls and remediation		None	5 of 5	R 0 (Decided not to be remunerated)
Mr Simon Motlatsi Maluleka	Member	14 November 2019 Reappointed 26 February 2023		Masters: Business Information Systems	Software Development		None	5 of 5	Not remunerated

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Ms Shaila Hari	Member	1 May 2020 Reappointed 1 May 2023		Bachelor of Accounting Science Honours Bachelor of Accounting Science Public Sector Governance UNISA SBL	Auditing and Finance		ARC	4 of 5	R21 584
Prof Mzukisi Njotini	Member	12 March 2024		LLD	IT Law		None	0 of 0	R0
Dr Whitfield Green	CEO: CHE	From 1 February 2021		PhD	Science Education Teacher Education Higher Education	SAQA Umalusi QCTO	All internal Governance Committees by virtue of his position	4 of 5	Not remunerated

Name	Designation (in terms of the Public Entity Board structure)	Appointed in own right	Date resigned	Qualifications	Area of Expertise	Board Directorships (List the entities)	Other Committees or Task Teams (e.g: Audit committee/ Ministerial task team)	No. of Council Meetings attended	Remuneration
Ms Vuyo Matsam	Ex-officio capacity Director: Corporate Services	n/a		B.Com. PG Diploma (HR) B. Tech (Business Administration)	Human Resources			5 of 5	Not remunerated
Dr Thulaganyo Mothusi	Ex-officio capacity Chief Financial Officer (CHE)	n/a		B. Com (Honours) MBA M Com Doctorate	Finance and SCM and Risk Management	Professional member of the South African Institute of Professional Accountants (SAIPA)		4 of 5	Not remunerated

Remuneration of board members

Members of Council and its permanent and sub-committees who are not CHE employees, government officials or employees of statutory entities qualify for daily allowances for services rendered to the CHE in accordance with the National Treasury Regulations and Directives.

5. RISK MANAGEMENT

The CHE has reviewed its risk profile during the course of the year to consider the extent to which potential events may have impact on the achievement of the organisation's objectives. Emerging events were assessed from two perspectives – likelihood and impact – and a number of risks, predominantly on a strategic level, were identified, weighed, and managed.

6. INTERNAL CONTROL UNIT

As required by the PFMA, the external auditor of the CHE is the Auditor-General of South Africa.

7. INTERNAL AUDIT AND AUDIT COMMITTEES

Internal Audit Services have been outsourced for a period of 3 years ending 2026 as the Council does not consider it economically feasible to establish an in-house internal audit function due to the nature and size of the CHE. However, the ARC is responsible for monitoring the internal audit function and for evaluating the effectiveness of the internal controls in place, including recommending improvements to Council where appropriate. The Committee is satisfied that the key risks have been identified and assessed, and have received adequate attention. In compliance with the PFMA, the internal audit plans for the 2023/24 financial year were risk-based and fully implemented.

Table 12 above disclosed relevant information on the Audit and Risk Committee members.

8. COMPLIANCE WITH LAWS AND REGULATIONS

The ARC is responsible for monitoring compliance with applicable laws and regulations regarding financial matters, management, and other related matters.

9. FRAUD AND CORRUPTION

The CHE has policies in place on fraud prevention, detection and reporting. No fraud was reported during this financial year.

10. MINIMISING CONFLICT OF INTEREST

Council and sub-committee members are required to declare any conflict of interest for the record at the beginning of each Council or sub-committee meeting.

11. CODE OF CONDUCT

There is a code of conduct in place for the members of Council, the HEQC and all sub-committees.

12. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The CHE regards the health and safety of its employees and people affected by the organisation's operations to be of vital importance. The CHE's primary objective is therefore to achieve and maintain the highest practicable level of health and safety control.

In line with this and in fulfilment of the requirements stipulated in the Occupational Health and Safety Act, 1993 (Act No. 85 of 1993), the CHE has established a Health and Safety Committee that monitors the health and safety of employees in the work environment and identifies potential health and safety threats that require addressing.

The CHE is also cognisant of the need to ensure that the work environment is environmentally sustainable. In this regard, efforts have been made to ensure that lights and other appliances are switched off appropriately at the end of the working day, printing minimised, and paper is recycled.

13. ORGANISATIONAL SECRETARY

The CHE ensures ongoing good corporate governance and adherence to the legislative and regulatory environment and prescripts governing the CHE. The function is administered by an Organisational Secretary who in addition provides advisory, secretarial, communication, planning and reporting support services to the governance and management structures in order to ensure optimal accountability, transparency, and compliance with relevant governance principles, laws, regulations and policies.

14. SOCIAL RESPONSIBILITY

On 18 July 2023, the CHE worked on renovations at the SOS Mamelodi Children's Village to commemorate Mandela Day.

15. AUDIT AND RISK COMMITTEE REPORT

See pages 120 to 121 in Part E, of the full report for the financial year ended 31 March 2024.

16. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Table 17: B-BBEE Compliance Performance information

The CHE applied relevant Code of Good practice (B-BBEE Certificate Levels 1 – 8 with regards to the following:		
Criteria	Response Yes/No	Discussion (discussion on the response and indication of what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	N/A	Currently, while applying for accreditation of qualifications, neither public nor private institutions are required to submit B-BBEE compliance certificates to the CHE.
Developing and implementing a preferential procurement policy?	Yes	The CHE reviewed the Supply Chain Policy to comply with the preferential procurement regulations of 2024.
Determining qualification criteria for the sale of state-owned enterprises?	N/A	The CHE does not engage in the sale of state-owned businesses or properties.
Developing criteria for entering into partnerships with the private sector?	N/A	The CHE has not entered into partnerships with private sector institutions.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	N/A	The CHE is not awarding any incentives, grants and investment schemes to any organisation or entity as an act of supporting Broad Based Black Economic Empowerment.



PART D

HUMANE RESOURCES MANAGEMENT

1. INTRODUCTION

For an overview of the human resources section please see pages 53 to 56 (Part B).

2. HUMAN RESOURCES OVERSIGHT STATISTICS

Table 18: Personnel Cost by programme

Programme/ activity/objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. as a % of total exp. (R'000)	No. of employees	Average personnel cost per employee (R'000)
Corporate	43 864	19 325	44%	21	920
Quality Assurance	34 090	16 258	48%	17	956
Research, Monitoring and Advice	12 761	3 734	29%	4	934
Management of the HEQSF	5 857	2 175	37%	2	1088
TOTAL	96 572	41 492	43%	44	943

Table 19: Personnel cost by salary band

Level	Personnel Expenditure (R'000)	% of personnel exp. to total personnel cost (R'000)	No. of employees	Average personnel cost per employee (R'000)
Top Management	2 435	6%	1	2 435
Senior Management	11 553	28%	7	1 650
Professional qualified	15 198	37%	12	1 266
Skilled	9 124	22%	16	570
Semi-skilled	2 724	6%	7	309
Unskilled	458	1%	1	458
TOTAL	41 492	100%	44	943

Table 20: Performance Rewards

Programme//activity/objective	Performance rewards (R'000)	Personnel Expenditure (R'000)	% of performance rewards to total personnel cost
Top Management	128	2 435	5%
Senior Management	420	11 553	3%
Professional qualified	417	15 198	3%
Skilled	313	9 124	2%
Semi-skilled	55	2 724	2%
Unskilled	34	458	3%
TOTAL	1367	41 492	3%

Table 21: Training Costs

Programme//activity/ objective	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost	No. of employees trained	Average training cost per employee (R'000)
Corporate	43 864	72	0.16%	21	3.43
Quality Assurance	34 090	51	0.15%	15	3.40
Research, Monitoring and Advice	12 761	27	0.21%	3	9
Management of the HEQSF	5 857	72	1.23%	3	24
TOTAL	96 572	222	0.23%	42	5.29

* Training includes fixed term contract employees and interns where internal training was held.

Table 22: Employment and vacancies (per programme)

Programme/activity/ objective	2022/2023 No. of Employees	2023/2024 Approved Posts	2023/2024 No. of Employees	2023/2024 Vacancies	% of vacancies
Corporate	21	21	20	1	2%
Quality Assurance	17	23	15	8	15%
Research, Monitoring and Advice	4	6	4	2	4%
Management of the HEQSF	2	2	2	0	0%
TOTAL	44	52	41	11	21%

* 2 positions from the Organisational structure are filled on fixed-term contracts.

Table 23: Employment and vacancies (per category)

Category	2022/2023 No. of Employees	2023/2024 Approved Posts	2023/2024 No. of Employees	2023/2024 Vacancies	% of vacancies
Top Management	1	1	1	0	0%
Senior Management	7	7	7	0	0%
Professional qualified	14	17	12	5	10%
Skilled	17	20	16	4	8%
Semi-skilled	3	5	4	1	2%
Unskilled	2	2	1	1	2%
Total	44	52	41	11	21%

Table 24: Employment changes

Salary Band	Employment at beginning of period	Appointments	Terminations	Employment at end of the period
Top Management	1	0	0	1
Senior Management	7	0	2	7
Professional qualified	14	2	2	12
Skilled	17	1	2	16
Semi-skilled	3	1	0	4
Unskilled	2	0	1	1
Total	44	4	7	41

Note: The lines do not add up horizontally because:

- * Second column: Appointments made in the first month of the period under review, e.g. April; are included in the number of people employed at the beginning of the period – April 2023.
- * Third column: All appointments made in the period April 2023 to March 2024 are shown.

Table 25: Reasons for staff leaving

Reason	Number	% of total no. of staff leaving
Death	1	2%
Resignation	5	12%
Dismissal	0	0%
Retirement	1	2%
Ill health	0	0%
Expiry of contract	0	0%
Other	0	0%
Total	7	16%

* The number of filled positions in the organisation is 44 (including 2 fixed term contracts from Org structure).

Table 26: Labour Relations: Misconduct and disciplinary action

Nature of disciplinary Action	Number
Verbal Warning	0
Written Warning	0
Final Written warning	0
Dismissal	0

Table 27: Equity Target and Employment Equity Status (Male)

Levels	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	1		0	0	0	0
Senior Management	3	0	0		0	0	0	0
Professional qualified	5	0	0		0	0	0	1
Skilled	5	0	0	1	0	0	0	0
Semi-skilled	1	0	0		0	0	0	0
Unskilled	0	0	0		0	0	0	0
TOTAL	14	0	1	1	0	0	0	1

Table 28: Equity Target and Employment Equity Status (Female)

Levels	Female							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	0	0	0	0	0	0
Senior Management	3	0	0	0	0	0	1	0
Professional qualified	5	0	0	0	1	0	1	0
Skilled	11	0	0	0	0	0	0	0
Semi-skilled	3	0	0	0	0	0	0	0
Unskilled	1	0	0	0	0	0	0	0
TOTAL	23	0	0	0	1	0	2	0

* The number of filled positions in the organisation is 45 (including 2 fixed term contracts from Org structure).

Table 29: Equity Target and Employment Equity Status (Staff members with disabilities)

Levels	Disabled Staff			
	Male		Female	
	Current	Target	Current	Target
Top Management	0	0	0	0
Senior Management	0	0	0	0
Professional qualified	0	0	0	0
Skilled	0	0	0	0
Semi-skilled	0	0	0	0
Unskilled	0	0	0	0
TOTAL	0	0	0	0



PART E

FINANCIAL INFORMATION

I. REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE COUNCIL ON HIGHER EDUCATION - 31 JULY 2024

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Council on Higher Education set out on pages 124 to 152, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Council on Higher Education as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act (PFMA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the public entity in accordance with the International Ethics Standards Board for Accountants' International code of ethics for professional accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my unqualified opinion.

Responsibilities of the accounting authority for the financial statements

6. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with the GRAP and the requirements of the PFMA; and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

Responsibilities of the auditor-general for the audit of the financial statements

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at pages number 115 to 117 of the annexure to the auditor's report, forms part of our auditor's report.

Report on the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
11. I selected the following material performance indicators related to programme 2: quality assurance presented in the annual performance report for the year ended 31 March 2024. We selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Percentage of programme accreditation applications received that go through the accreditation process and are presented to the HEQC within 8 months from the date of final submission of an application (and after receiving payment in case of applications from private institutions), in a particular financial year.
 - Percentage of completed open reaccreditation applications received that go through the reaccreditation process and are presented to the HEQC within 12 months from the date of appointment of evaluators, in a particular financial year.
 - Percentage of site visits undertaken whose reports are presented to the HEQC within 8 months from the date of receipt of reports from the site visit panels, in a particular financial year.
12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.

13. I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

14. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.

15. I did not identify any material findings on the reported performance information for the selected indicators.

Other matters

16. I draw attention to the matters below.

Achievement of planned targets

The annual performance report includes information on reported achievements against planned targets and provides explanations for under-achievements / measures taken to improve performance.

The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets / measures taken to improve performance are included in the annual performance report on pages 63 to 65.

Programme 2: Quality Assurance

Targets achieved: 90%		
Budget spent: 95,57%		
Key institutional site visits by CHE audit panels indicator not achieved	Planned target	Reported achievement
Number of institutional site visits by CHE audit panels, within a particular financial year depending on individual institution's agreed planning with the CHE.	10	9

Report on compliance with legislation

19. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.
20. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
21. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
22. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

23. The accounting authority is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report.
24. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
25. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
26. If, based on the work I have performed, I conclude that there is no material misstatement, in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

27. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
28. I did not identify any significant deficiencies in internal control.

Auditor - General

Pretoria

31 July 2024



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the Council on Higher Education's compliance with selected requirements in key legislation.

Financial statements

In addition to my responsibility for the audit of the financial statements as described in this auditor's report, I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council on Higher Education's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the public entity to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a public entity to cease operating as a going concern.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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

I also provide the accounting authority with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and, where applicable, actions taken to eliminate threats or safeguards applied.

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act I	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); Section 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); Section 55(1)(c)(i); 56(1); 57(b); 66(3)(c)
Treasury Regulations, 2005	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); Regulation 16A6.3(a); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6; Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; Regulation 31.2.5; 31.2.7(a); 32.1.1(a); 32.1.1(b); Regulation 32.1.1(c); 33.1.1; 33.1.3
Companies Act 71 of 2008	Section 45(2); 45(3)(a)(ii); 45(3)(b)(i); 45(3)(b)(ii); Section 45(4); 46(1)(a); 46(1)(b); 46(1)(c); Section 112(2)(a); 129(7)
Construction Industry Development Board Act	Section 18(1)
Development	Regulation 17; 25(7A)
National	Paragraph 1
Instruction No. 5 of 202/21	
Erratum National Treasury Instruction No. 5 of	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Instruction No. 1 of 2021/22	Paragraph 4.1
National Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4; 4.4(a); 4.17; 7.2; Paragraph 7.6
National Treasury SCM Instruction No. 11 of	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3
Preferential Procurement Policy Framework Act	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Contents page

Statement of Responsibility	119
Audit and Risk Committee Report.....	120
Accounting Authority's Report.....	122
Statement of Financial Position.....	124
Statement of Financial Performance	125
Statement of Changes in Net Assets.....	126
Cash Flow Statement.....	127
Statement of Comparison of Budget and Actual Amounts	128
Accounting Policies.....	130
Notes to the Annual Financial Statements	138

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Statement of Responsibility

The Council is required to maintain adequate accounting records and is responsible for the content and integrity of the audited financial statements and related financial information included in this report. It is the responsibility of the Council to ensure that the audited financial statements fairly present the state of affairs of the Council on Higher Education (CHE) for the financial year ending 31st of March 2024 and the results of its operations and cash flows for the period then ended. In terms of its external audit function, the Auditor General South Africa (AGSA) was engaged to express an independent opinion on the annual financial statements and was, for this purpose, given unrestricted access to all financial records and related data.

The audited financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines, and directives issued by the Accounting Standards Board.

The audited financial statements are based upon appropriate accounting policies and prescripts consistently applied and supported by reasonable and prudent judgments and estimates.

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

The Council is of the opinion, based on the information and explanations given by management in response to the internal and external audit reports, that the system of financial internal control provides reasonable assurance that the financial records may be relied upon for prepared year-end financial statements. Where deficiencies were noted, the controls are being strengthened. However, it should be noted that any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The CHE is financially dependent on a transfer of payment from the Department of Higher Education and Training for the continued funding of its operations. The audited financial statements are prepared on the basis that the CHE is a going concern and that the Department of Higher Education and Training will transfer the payment as listed in the Estimates of National Expenditure (ENE) to the CHE.

The Council is satisfied that the outer years budget is sufficient in realising the set strategic objectives and targets as per the Annual Performance Plan due to the budget baseline injection.

The Council is primarily responsible for how the financial affairs of the CHE are governed and overseen.

The audited annual financial statements which are set out on pages 124 to 152, have been prepared on the basis that the CHE is a going concern, were approved by the Council on 26 July 2024, and were signed on its behalf by:



Rev. V. Memani-Sedile
Chairperson



Dr Whitfield Green
Chief Executive Officer

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Audit and Risk Committee Report

We are pleased to present our report for the financial year ended 31st March 2024.

Audit and Risk Committee members and attendance

The Audit and Risk Committee (the Committee) consists of the members listed hereunder and meets at least four times per annum as per its approved terms of reference. During the year under review, five meetings were held.

Name of member	Number of meetings attended
Ms. Monalisa Nkonki (Chairperson)	6 of 6
Ms. Xabisa A Dyosi	6 of 6
Prof. D. P. van der Nest	6 of 6
Ms. Shaila Hari	6 of 6
Mr. Krishna Govender	4 of 6

Audit and Risk Committee's responsibility

The Audit and Risk Committee reports that it has complied with its obligations and responsibilities arising from section 55(1)(a) of the PFMA and Treasury Regulations section 27.1.8 and 27.1.10.

The Committee also reports that it has adopted formal terms of reference as its Audit and Risk Committee Charter, has regulated its affairs in compliance with this charter, and has discharged all its responsibilities as contained therein. The Audit and Risk Committee charter has been reviewed to ensure its relevance and alignment as required by Treasury Regulation 3.1.8.

The effectiveness of internal control

The system of control is designed to provide cost-effective assurance that assets are safeguarded and that liabilities and working capital are efficiently managed. In line with the PFMA on Corporate Governance requirements, the Committee provided oversight over the combined assurance process within the Council and is satisfied that optimal effort and coordination exists between all assurance providers. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements to the controls and processes. A risk assessment workshop was conducted during the year with the aim of reviewing the Council's risk profile and this formed the basis for developing the rolling three-year plan (internal Audit Plans) and the annual internal audit operational plan.

The system of internal control was deemed appropriate and effective. As part of its oversight role in IT governance, the Audit and Risk Committee reviewed the IT strategy of the Council during the year.

Internal Audit

Internal Audit Services have been outsourced for a period of 3 years ending 2026. The Committee is satisfied that the key risks have been identified and assessed and have received adequate attention. In compliance with the PFMA, the internal audit plans for the 2024 financial year were risk-based and fully implemented.

External Audit

The committee approved the audit plan and audit fee for the 2024/25 financial year. The fee is considered commensurate with the work and services rendered by the Auditor-General of South Africa (AGSA). The AGSA has remained independent through the financial year. The Committee satisfied itself with the AGSA's continued objectivity and competence.

Quarterly reports submitted in terms of the act

The Committee is satisfied with the content and quality of the quarterly reports prepared and issued by the Council during the year under review.

Evaluation of audited annual financial statements

The Committee has:

- reviewed and discussed with the AGSA and the Accounting Authority the audited Annual financial statements to be included in the annual report; and
- reviewed the AGSA's management report and management response thereto.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Audit and Risk Committee Report Continued

The Committee concurs with and accepts the conclusions of the AGSA on the Annual Financial Statements and is of the opinion that the audited Annual Financial Statements be accepted together with the report of the AGSA.

The transfer of payment

The CHE is financially dependent on a transfer of payment from the Department of Higher Education and Training. On the basis that the transfer payment has been listed in the Estimates of National Expenditure, the Committee is satisfied that the outer years budget is sufficient in realising the set strategic objectives and targets as per the Annual Performance Plan due to the budget baseline injection. We are pleased to present our report for the financial year ended 31st March 2024.



Ms. Monalisa Nkonki
Chairperson of the Audit and Risk Committee

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Authority Report

The Council submits its report for the year ended 31st March 2024.

1. Mandate and Objectives of the Council on Higher Education

The Council on Higher Education (CHE) is a public entity listed under Schedule 3A of the Public Finance Management Act (PFMA) (Act 1 of 1999), as amended. It adheres to principles of good governance, financial and fiscal prudence, and performance management, and accounts directly to the Minister of Higher Education, Science and Innovation.

The CHE was established as a juristic person in terms of section 4 of the Higher Education Act (Act 101 of 1997), as amended, and as the quality council for higher education in terms of the National Qualifications Act (Act 67 of 2008). In summary, the main areas of work of the CHE are:

- To provide advice to the Minister of Higher Education, Science, and Innovation on all higher education matters, at the Minister's request, and at its own initiative;
- To develop and implement a system of quality assurance for all higher education institutions, including private providers of higher education, which includes programme accreditation, institutional audits, national standards and reviews, and capacity development and quality promotion;
- To develop and manage the Higher Education Qualifications Sub-Framework (HEQSF) and the development of higher education qualifications;
- To monitor the state of the higher education system in relation to national policy goals and international trends; and
- To contribute to the development of higher education through facilitating intellectual engagement on key issues in partnership with relevant stakeholders.

2. Role and responsibilities

Council fulfills the role of the Accounting Authority in terms of section 51 of the Public Finance Management Act (PFMA) (Act 1 of 1999), as amended.

As the Accounting Authority, the Council acts in a fiduciary capacity and its responsibilities include:

- overseeing effective, efficient, and transparent systems of financial and risk management and internal control, internal audit, and procurement;
- taking effective and appropriate steps to collect revenue due, to prevent irregular, fruitless, and wasteful expenditure, and prevent losses from criminal conduct and expenditure as a result of non-compliance with operational policies and public finance management prescripts;
- managing and safeguarding the assets, liabilities, revenue, and expenditure of the CHE;
- ensuring compliance with applicable legislation; and
- ensuring that there is an effective and appropriate disciplinary system for failure to comply with the relevant policies and prescripts.

3. The transfer of payment

The CHE is financially dependent on a transfer of payment from the Department of Higher Education and Training. On the basis that the transfer payment has been listed in the Estimates of National Expenditure, the Council is satisfied that the outer year's budget is sufficient in realising the set strategic objectives and targets as per the Annual Performance Plan due to the budget baseline injection.

4. Governance of the Council on Higher Education Council

The Council comprises a Chairperson appointed for five (5) years and thirteen (13) ordinary Council members each appointed for a period of four (4) years. Eight (8) non-voting members are appointed to the Council, nominated respectively by the Director-General of the Department of Higher Education and Training, the Provincial Heads of Education, the Director-General of the Department of Science and Technology, the Director-General of the Department of Labour, the National Research Foundation and the Chief Executive Officers of the: South African Qualifications Authority (SAQA), the General and Further Education and Training Quality Assurance Council (Umalusi) and the Quality Council for Trades and Occupations (QCTO) in their official capacities. Three members were co-opted by the CHE.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Authority Report Continued

All members who served on the Council during the year under review were appointed in terms of the Higher Education Act (Act 101 of 1997) as amended.

Committees and Sub-committees

Permanent Committee

The council has one (1) permanent committee, the Higher Education Quality Committee (HEQC). The HEQC has executive responsibility for quality promotion and quality assurance in higher education. The functions of the HEQC in terms of the Higher Education Act are to:

- promote quality in higher education;
- audit the quality assurance mechanisms of higher education institutions; and
- accredit programmes of higher education.

The Executive Committee of the Higher Education Quality Committee (HEQC EXCO), the Institutional Audits Committee (IAC), the Accreditation Committee (AC), and the National Standards and Reviews Committee (NSRC) are the subcommittees of the HEQC.

Sub-committees

On 31 March 2024, six (6) sub-committees of the Council were in place and were fully functional, namely:

1. Executive Committee of Council (EXCO);
2. Audit and Risk Committee (ARC);
3. Human Resources and Remuneration Committee (HRRC);
4. Nominations and Governance Committee (NGC);
5. Research, Monitoring and Advice Committee (RMAC); and
6. ICT Committee of Council (ICTCoC).

The members of sub-committees of the Council are appointed for the specific knowledge and skills they bring to their respective committees.

During the period under review, the Council and its sub-committees, including its permanent committee responsible for quality assurance, the HEQC, have functioned effectively in terms of the CHE's statutory mandate and have adhered to principles of good governance.

6. Subsequent events

The council is not aware of any subsequent event arising at the end of the year.

7. Risk Management

The CHE has reviewed its risk profile during the year to consider the extent to which potential events may have an impact on the achievement of the CHE's objectives. Emerging events were assessed from two perspectives – likelihood and impact – and many risks, predominantly on a strategic level, were identified and evaluated.

8. Materiality and significant framework

As required by the Treasury Regulations, the CHE has developed and agreed on a materiality and significance framework appropriate for its size and circumstances.

9. Internal audit

The internal audit function is fulfilled under the direction of the Audit and Risk Committee and ultimately Council, to evaluate the effectiveness of the CHE's systems of internal controls, and to recommend improvements where appropriate. The internal audit function is currently outsourced.

10. Auditors

As required by the PFMA, the current external auditor of the CHE is the Auditor General of South Africa.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Statement of Financial Position as at 31 March 2024

Figures in Rand	Note(s)	2024	2023 Restated*
Assets			
Current Assets			
Receivables from exchange transactions	6	498 024	282 991
Prepayments	5	1 083 754	1 372 372
Cash and cash equivalents	7	14 578 396	17 688 214
		16 160 174	19 343 577
Non-Current Assets			
Property, plant and equipment	2	35 054 212	36 920 676
Intangible assets	4	4 193 268	2 006 655
Prepayments	5	67 256	85 753
		39 314 736	39 013 084
Total Assets		55 474 910	58 356 661
Liabilities			
Current Liabilities			
Payables from exchange transactions	14	7 529 704	11 896 750
Provisions	13	3 136 383	3 358 566
Unspent conditional grants and receipts	12	-	289 905
Bank overdraft	7	38 387	8 762
		10 704 474	15 553 983
Total Liabilities		10 704 474	15 553 983
Net Assets		44 770 436	42 802 678
Reserves			
Revaluation reserve	8	8 080 860	8 080 860
Accumulated surplus		36 689 576	34 721 818
Total Net Assets		44 770 436	42 802 678

* See Note 29

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Statement of Financial Performance

Figures in Rand	Note(s)	2024	2023 Restated*
Revenue			
Exchange revenue	9	9 686 701	6 764 676
Non-exchange revenue	10	88 852 934	79 435 993
Total revenue		98 539 635	86 200 669
Expenditure			
Employee related costs	15	(41 491 918)	(45 413 082)
Depreciation and amortisation	2&4	(2 783 836)	(2 500 322)
Repairs and maintenance		(1 070 993)	(2 330 035)
Loss on disposal of assets		(307 874)	(571 217)
General Expenses	16	(50 917 263)	(52 086 251)
Total expenditure		(96 571 884)	(102 900 907)
Surplus (deficit) for the year		1 967 751	(16 700 238)

* See Note 29

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Statement of Changes in Net Assets

Figures in Rand	Revaluation reserve	Accumulated surplus / deficit	Total net assets
Balance at 01 April 2022	9 274 514	51 422 056	60 696 570
Changes in net assets			
Impairment losses on revalued capital assets	(1 193 654)	-	(1 193 654)
Net income (losses) recognised directly in net assets	(1 193 654)	-	(1 193 654)
Restated deficit for the year	-	(16 700 238)	(16 700 238)
Total changes	(1 193 654)	(16 700 238)	(17 893 892)
Restated* Balance at 01 April 2023	8 080 860	34 721 825	42 802 685
Changes in net assets			
Surplus for the year	-	1 967 751	1 967 751
Total changes	-	1 967 751	1 967 751
Balance at 31 March 2024	8 080 860	36 689 576	44 770 436

* See Note 29

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Cash Flow Statement

Figures in Rand	Note(s)	2024	2023 Restated*
Cash flows from operating activities			
Receipts			
Grants		88 852 934	79 435 993
Other receipts		9 488 900	4 252 778
		<u>98 341 834</u>	<u>83 688 771</u>
Payments			
Employee costs		(41 714 119)	(45 237 730)
Suppliers		(56 355 302)	(49 662 757)
		<u>(98 069 421)</u>	<u>(94 900 487)</u>
Net cash flows from operating activities	18	<u>272 413</u>	<u>(11 211 716)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(806 850)	(6 393 339)
Proceeds from sale of property, plant and equipment	2	69 768	107 665
Purchase of other intangible assets	4	(2 674 774)	(897 718)
Net cash flows from investing activities		<u>(3 411 856)</u>	<u>(7 183 392)</u>
Net increase/(decrease) in cash and cash equivalents		<u>(3 139 443)</u>	<u>(18 395 108)</u>
Cash and cash equivalents at the beginning of the year		17 679 452	36 074 560
Cash and cash equivalents at the end of the year	7	<u>14 540 009</u>	<u>17 679 452</u>

* See Note 29

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Figures in Rand						
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Exchange revenue	6 327 971	234 696	6 562 667	7 804 084	1 241 417	1
Interest received and other income	2 126 029	-	2 126 029	1 882 616	(243 413)	2
Total revenue from exchange transactions	8 454 000	234 696	8 688 696	9 686 700	998 004	
Revenue from non-exchange transactions						
Transfer revenue						
Non-exchange revenue	83 140 000	(253 000)	82 887 000	82 887 000	-	
Conditional Grant	5 676 029	289 905	5 965 934	5 965 934	-	
Surplus funds rolled over	-	2 681 827	2 681 827	2 681 827	-	
Total revenue from non-exchange transactions	88 816 029	2 718 732	91 534 761	91 534 761	-	
Total revenue	97 270 029	2 953 428	100 223 457	101 221 461	998 004	
Expenditure						
Personnel	(41 870 381)	-	(41 870 381)	(41 491 918)	378 463	3
Depreciation and amortisation	-	-	-	(2 783 836)	(2 783 836)	4
Repairs and maintenance	(1 432 118)	-	(1 432 118)	(1 070 993)	361 125	5
General Expenses	(53 967 530)	(2 953 428)	(56 920 958)	(50 917 263)	6 003 695	6
Total expenditure	(97 270 029)	(2 953 428)	(100 223 457)	(96 264 010)	3 959 447	
Operating surplus	-	-	-	4 957 451	4 957 451	
Loss on disposal of assets and liabilities	-	-	-	(307 874)	(307 874)	
Surplus on cash budget	-	-	-	4 649 577	4 649 577	
Surplus for the year from continuing operations	-	-	-	4 649 577	4 649 577	
Less roll-over adjustment	-	-	-	(2 681 827)	(2 681 827)	
Recalculated surplus as per Statement of Financial Performance	-	-	-	1 967 750	1 967 750	

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Statement of Comparison of Budget and Actual Amounts

Revenue

- 1) Revenue from exchange transactions was higher than budgeted amount due to increased number of applications for accreditation programmes processed during the financial year.
- 2) Interest received during the year lower than budget due to reduced surplus balances held at the Reserve Bank. These funds were withdrawn in order to meet budgeted expenditure during the year.

Expenditure

- 3) Employee costs lower than budget due to the accumulation of savings from vacant post during the year.
- 4) Depreciation and amortisation not budgeted for as these are non cash items and therefore not considered for budgeting purposes.
- 5) Repairs and maintenance lower than budget due to savings realised from reduced maintenance to the building during the year.
- 6) General expenses lower than budget mainly due to savings realised from travel and accommodation costs as well as reduced budgeted for consultancy fees.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act (Act 1 of 1999).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand.

A summary of the significant accounting policies, which have been consistently applied in the preparation of these annual financial statements, are disclosed below.

1.1 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Trade receivables

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

The impairment for loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 13 - Provisions.

Effective interest rate

The CHE used the prime interest rate to discount future cash flows.

Allowance for doubtful debts

On debtors an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

1.2 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the CHE and
- the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost.

Where an asset is acquired through a non-exchange transaction, its cost is its fair value as at date of acquisition.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.2 Property, plant and equipment (continued)

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

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

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Property, plant and equipment are subsequent measured at cost less accumulated depreciation and any impairment losses.

Property, plant and equipment are carried at cost less accumulated depreciation and any impairment losses except for Land and building which are carried at revalued amount being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Property, plant and equipment are depreciated on a straight-line basis over the expected useful lives to their estimated residual value.

An impairment loss is only recognised when the recoverable amount of an asset is less than its carrying amount and is measured as the amount by which the carrying amount of an asset exceeds its recoverable amount.

Subsequent to the recognition of an impairment loss on an asset, the related depreciation or amortisation charge should be adjusted for future periods.

An impairment loss is recognised immediately in the surplus or deficit, except where an asset is carried at a revalued amount in accordance with another GRAP standard on property, plant and equipment. Such an impairment loss is treated as a revaluation decrease to the extent of the revaluation surplus available in the revaluation reserve.

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

Item	Depreciation method	Average useful life
Land	Straight-line	Indefinite
Buildings	Straight-line	50 Years
Furniture and fixtures	Straight-line	1-25 Years
Office equipment	Straight-line	1-25 Years
Computer equipment	Straight-line	1-25 Years

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

Reviewing the useful life of an asset on a basis does not require the CHE to amend the previous estimate unless expectations differ from the previous estimate.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognised in CHE as an expense.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.2 Property, plant and equipment (continued)

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset from the derecognition of an item of property, plant and equipment is included in CHE or expense when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

Revaluation of Land and Building

Land and buildings held for administrative purposes are carried at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent impairment losses.

Revaluations are done by an independent valuer every 3 years so that the carrying amounts do not differ materially from those that would be determined using fair values at the reporting date. The fair value of Land and Buildings measured using the valuation model is based on market values.

Change in estimate

After the revaluation of Land and Building, the useful lives of all category of assets related to the building are re-assessed.

1.3 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from CHE and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the CHE intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the CHE or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the CHE; and
- the cost or fair value of the asset can be measured reliably.

The CHE assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Where an intangible asset is acquired through a non-exchange transaction, its initial cost at the date of acquisition is measured at its fair value as at that date.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Subsequent to initial recognition intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows or service potential. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful life.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.3 Intangible assets (continued)

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Amortisation is provided to write down the intangible assets, on a straight-line basis, to their residual values as follows:

Item	Depreciation method	Average useful life
Computer software	Straight-line	1-16 Years
Internally generated intangible assets	Straight-line	10-20 Years

1.4 Financial instruments

Financial assets and financial liabilities are recognised on the CHE's statement of Financial Position when the CHE becomes a party to the contractual provisions of the instrument.

Financial instruments are initially measured at cost, including transactional costs. Subsequent to initial recognition these instruments are measured as set out below:

Financial Assets

CHE's principal financial assets are accounts receivable and cash and cash equivalents.

Cash and cash equivalents are measured at cost.

Financial assets or a portion thereof are derecognised when the contractual rights to the benefits specified in the contract expire and the CHE surrender those rights or otherwise loses control of the contractual rights that comprise the financial asset. On derecognition, the difference between the carrying amount of the financial asset and the sum of the proceeds receivable and any prior adjustment to reflect the cost of the asset that had been reported in the net assets is included in the surplus or deficit for the period.

Trade and other payables

Trade and other payables are stated at amortised cost using the effective interest rate method.

1.5 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.6 Employee benefits

Short-term employee benefits

The cost of all short-term employee benefits is recognised during the period in which the employee renders the related service to the CHE.

The provisions for employee entitlements to salaries and leave represent the amount that the CHE has a present obligation to pay as a result of employees' services provided to the statement of financial position date. The provisions have been calculated at undiscounted amounts on current salary rates.

The expected costs of bonus payment are recognised as an expense when there is a legal or constructive obligation to make such payment as a result of past performance.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.6 Employee benefits (continued)

Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the CHE's obligation under the schemes is equivalent to those arising in a defined contribution retirement benefit plan.

1.7 Provisions and contingencies

Provisions are recognised when:

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

All the provisions of the CHE are short-term in nature and thus ignore the effect of discounting

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

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

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating deficits.

1.8 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the CHE directly in return for services rendered, the value of which approximate the consideration received or receivable.

The CHE receives exchange revenue from private institutions as indicated below:

- 1) **Private institutions application for accreditation:** Institutions pay a non-refundable fee which is recognised in revenue based on the stage of completion;
- 2) **Site visits:** Site visit fees including the associated costs incurred are invoiced to the institutions and recognised in revenue on an accrual basis; and
- 3) Other revenues such as conditions, representations, reaccreditation and referrals for private institutions are recognised as revenue on an accrual basis.

Interest received

Interest received from favourable bank deposits is recognised as revenue from exchange transactions through the statement of financial performance in the period it is received.

1.9 Revenue from non-exchange transactions

The transfer from DHET is recognised when it is probable that future economic benefits will flow to the CHE and when the amount can be measured reliably. A transfer is recognised as revenue to the extent that there is no further obligation arising from the receipt of transfer payment.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.9 Revenue from non-exchange transactions (continued)

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Unspent conditional grant

Unspent conditional grants are disclosed as liabilities and only realised as revenue through the statement of financial performance when the conditions related to the grant are met.

1.10 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.11 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including:

- (a) the PFMA; or
- (b) National Treasury regulations.

All expenditure relating to irregular expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of expenses and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008).

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

1.12 Budget information

CHE is typically subject to budgetary limits in the form of appropriations or budget authorisations (or equivalent), which is given effect through authorising legislation, appropriation or similar.

General purpose financial reporting by CHE shall provide information on whether resources were obtained and used in accordance with the legally adopted budget.

The financial statements and the budget are not presented on the same basis as the audited annual financial statements are prepared on an accrual basis and the budget on a cash basis of accounting. A reconciliation between the surplus/(deficit) for the period as per the statement of financial performance and the budgeted surplus/(deficit) is included in the statement of comparison of budget and actual amounts.

1.13 Related parties

The CHE operates in an economic sector currently dominated by entities directly or indirectly owned by the South African Government. As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the national sphere of government are considered to be related parties.

Management is those persons responsible for planning, directing and controlling the activities of the CHE, including those charged with the governance of the CHE in accordance with legislation, in instances where they are required to perform such functions.

Close members of the family of a person are considered to be those family members who may be expected to influence or be influenced by, that management in their dealings with the CHE.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.14 Standards of GRAP not yet effective

The following standards were approved but not effective on 31st March 2024.

GRAP 1 Presentation on Financial Statements
GRAP 104 Financial Instruments

1.15 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:

- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The CHE will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

1.16 Non-adjusting events after reporting date

The CHE shall not adjust the amounts recognised in its financial statements to reflect non-adjusting events after the reporting date.

The CHE shall disclose the following for each material category of the non-adjusting event after the reporting date:

- a) The nature of the event; and
- b) An estimate of its financial effect, or a statement that such an estimate cannot be made.

1.17 Commitments

Items are classified as commitments when the CHE has committed itself to future transactions that will normally result in the outflow of cash to third parties or suppliers. Disclosures are required in respect of all contractual commitments.

Commitments for which disclosure is necessary to achieve a fair presentation should be disclosed in a note to the financial statements making a distinction between operational expenditure and capital expenditure. The CHE recognises and discloses three categories of commitments namely;

1) Payroll commitments

These are commitments made in the form of contracts offered to peer academics and consultants who provide services to the CHE on higher education-related matters.

2) Open purchases orders

These are system generated and approved open purchase orders issued to suppliers before the end of the financial year, but for which goods or services has not yet been provided or received

3) Contracts

These are contracts or balances that are in place or issued before the end of the financial year, therefore awarded to suppliers to render goods and services for the ensuing periods. Wherein contracts have rates/ad-hoc fees CHE will apply cost estimates, to carter for additional cost while servicing the contract.

1.18 Accounting by principals and agents

Identification

An agent is an entity that has been directed by another entity (a principal), through a binding arrangement, to undertake transactions with third parties on behalf of the principal and for the benefit of the principal.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Accounting Policies

1.18 Accounting by principals and agents (continued)

A principal is an entity that directs another entity (an agent), through a binding arrangement, to undertake transactions with third parties on its behalf and for its own benefit.

A principal-agent arrangement results from a binding arrangement in which one entity (an agent), undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

Recognition

The entity, as a principal, recognises revenue and expenses that arise from transactions with third parties in a principal-agent arrangement in accordance with the requirements of the relevant Standards of GRAP.

The entity, as an agent, recognises only that portion of the revenue and expenses it receives or incurs in executing the transactions on behalf of the principal in accordance with the requirements of the relevant Standards of GRAP.

The entity recognises assets and liabilities arising from principal-agent arrangements in accordance with the requirements of the relevant Standards of GRAP.

1.19 Comparative figures

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year.

COUNCIL ON HIGHER EDUCATION
 Audited Annual Financial Statements for the year ended 31 March 2024
Notes to the Annual Financial Statement

Figures in Rand

2. Property, plant and equipment

	2024		2023	
	Cost / Valuation	Accumulated depreciation and accumulated impairment	Cost / Valuation	Accumulated depreciation and accumulated impairment
Land	7 500 000	-	7 500 000	-
Buildings	30 357 885	(12 263 968)	18 093 917	(11 800 070)
Furniture and fixtures	3 485 698	(1 856 000)	1 629 698	(1 805 992)
Office equipment	7 907 240	(2 937 025)	4 970 215	(2 444 999)
Computer equipment	6 102 983	(3 242 601)	2 860 382	(2 641 111)
Total	55 353 806	(20 299 594)	55 612 848	(18 692 172)
		35 054 212		36 920 676

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand

2. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Other changes, movements	Depreciation	Total
Land	7 500 000	-	-	-	-	7 500 000
Buildings	18 670 000	-	(76 157)	22 389	(522 315)	18 093 917
Furniture and fixtures	1 813 429	-	(5 555)	-	(178 176)	1 629 698
Office equipment	4 839 505	806 850	(50 703)	-	(625 437)	4 970 215
Computer equipment	4 097 742	-	(267 617)	4	(969 747)	2 860 382
	36 920 676	806 850	(400 032)	22 393	(2 295 675)	35 054 212

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand

2. Property, plant and equipment (continued)

Reconciliation of property, plant and equipment - 2023

	Opening balance	Additions	Disposals	Revaluations	Other changes, movements	Depreciation	Total
Land	8 300 000	-	-	(800 000)	-	-	7 500 000
Buildings	18 956 100	838 550	(201 615)	(393 655)	-	(529 380)	18 670 000
Furniture and fixtures	727 974	1 188 701	(155)	-	1	(103 092)	1 813 429
Office equipment	3 003 143	2 585 928	(291 364)	-	-	(458 202)	4 839 505
Computer equipment	3 470 407	1 780 160	(185 748)	-	-	(967 077)	4 097 742
	34 457 624	6 393 339	(678 882)	(1 193 655)	1	(2 057 751)	36 920 676

Pledged as security

No assets are pledged as security.

Expenditure relating to repairs and maintenance of the building and other assets amounted to R1,070,993:(2023:R2,330,035).

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
2. Property, plant and equipment (continued)		
Details of property		
- Land		7 500 000
- Building carrying amount		18 093 917
Carrying amount		25 593 917

The 7,580 square meters property is located at 1 Quintin Brand,Persequor Technopark,Tshwane with tittle deed number T4934/2009. The property is revalued every 3 years and the last valuation was R26,170,000 at the end of March 2023.

3. Change in estimate

Property, plant and equipment

Management undertook a reassessment of the useful lives of assets that were approaching a nill carrying amount but were still in usable condition. The reassessment was performed on individual assets in each category. Assets with the original cost of R98 795 and an aggregate carrying amount of R6 were still in usable condition.These assets have been retained on the asset register as their total cost is not considered material.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand

4. Intangible assets

	2024		2023			
	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Internally generated Computer software	7 181 750 1 587 103	(3 849 125) (726 460)	3 332 625 860 643	4 506 975 1 587 103	(3 513 283) (574 140)	993 692 1 012 963
Total	8 768 853	(4 575 585)	4 193 268	6 094 078	(4 087 423)	2 006 655

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Amortisation	Total
Internally generated Computer software	993 692 1 012 963	2 674 774 -	(335 841) (152 320)	3 332 625 860 643
	2 006 655	2 674 774	(488 161)	4 193 268

Reconciliation of intangible assets - 2023

	Opening balance	Additions	Amortisation	Total
Internally generated Computer software	990 570 560 938	310 500 587 218	(307 378) (135 193)	993 692 1 012 963
	1 551 508	897 718	(442 571)	2 006 655

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
-----------------	------	------

4. Intangible assets (continued)

Fully amortised software

Internally Generated Intangible Assets

Internally generated assets relate to the development costs of the Higher Education Quality Committee (HEQC), Higher Education Quality Sub-Framework and the QA-Dashboards online systems. These systems are owned by the CHE and were developed to enhance the CHE process of receiving and processing applications from institutions for accreditation. The QA Dashboards is a digital track record of the Internal Quality Assurance functionality of all South African higher education institutions over time. These systems meet the definition of internally generated intangible assets according to GRAP 31 on intangibles.

5. Prepayments

Opening balance	1 458 125	446 366
Additions during the year	1 065 257	2 286 096
Amounts realised to expenses during the year	(1 372 372)	(1 274 337)
	<u>1 151 010</u>	<u>1 458 125</u>

6. Receivables from exchange transactions

Trade debtors	393 879	120 294
Deposits	13 515	20 520
Over payment to supplier	53 085	13 299
Other receivables	11 200	63 474
Staff loans	26 345	65 404
	<u>498 024</u>	<u>282 991</u>

Trade and other receivables pledged as security

Trade and other receivables were not pledged as security for any financial liability.

Credit quality of trade and other receivables

The credit quality of trade and other receivables that are neither past nor due nor impaired can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rates:

Fair value of trade and other receivables

The fair value of short-term receivables approximates the carrying amount of the balance due to their short-term maturity.

Trade and other receivables past due but not impaired

Trade and other receivables which are less than 3 months past due are not considered to be impaired. At 31 March 2024 R210,103- (2023: R 58,869) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:

3 months past due	210 103	50 869
-------------------	---------	--------

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable mentioned above. The CHE does not hold any collateral as security.

Trade receivables have not been discounted as the amount is not considered material.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
7. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	89	100
Standard Bank: Current Account	(32 613)	2 985 952
Standard Bank: Private Accreditation Receiving Account	10 165	722 757
Reserve Bank -CPD	14 568 142	13 979 405
Credit Card	(5 774)	(8 762)
	14 540 009	17 679 452
Credit quality of cash at bank and short term deposits, excluding cash on hand		
The credit quality of cash at bank and short term deposits, excluding cash on hand that are neither past due nor impaired can be assessed by reference to external credit ratings (if available) or historical information about counterparty default rates.		
The CHE holds a short-term investment account with the Reserve Bank ,Corporation for Public Deposits account where surplus cash is held during the year, earning interest rate of approximately 4.25% pa. This investment is accessible on a day's notice.		
8. Revaluation reserve		
Revaluation surplus relates to property,plant and equipment.		
Opening balance	8 080 860	9 274 514
Movement in reserves for the year	-	(1 193 654)
	8 080 860	8 080 860
9. Exchange revenue		
Accreditation and institutional audit fees	7 824 884	4 443 174
Conference fees	658 912	306 840
Interest received -investment	1 188 738	1 618 966
Other income	14 167	395 696
	9 686 701	6 764 676
10. Non exchange revenue		
Operating grants		
DHET Grant	82 887 000	74 486 000
University of Johannesburg -QAF	5 965 934	4 949 993
	88 852 934	79 435 993
Conditional grant		
Balance unspent at beginning of year	289 905	3 000 000
Current-year receipts	5 676 029	2 239 898
Conditions met - transferred to revenue	(5 965 934)	(4 949 993)
	-	289 905

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
-----------------	------	------

11. Investment revenue

Interest revenue

Interest earned	1 188 738	1 618 966
-----------------	-----------	-----------

Interest earned relates to surplus cash reserves deposited in short-term investments with effective interest received of approximately 4.25 %.

12. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts

Unspent grant	-	289 905
---------------	---	---------

Movement during the year

Balance at the beginning of the year	289 905	3 000 000
Additions during the year	5 676 029	2 239 898
Income recognition during the year	(5 965 934)	(4 949 993)
	<u>-</u>	<u>289 905</u>

Phase 2 of the QAF Implementation Preparation continued in the year under review as supported by the conditional UCDP grant from DHET in collaboration with the University of Johannesburg. The transferred funds were utilised for the project activities as described in the grant application.

13. Provisions

Reconciliation of provisions - 2024

	Opening Balance	Additions	Utilised during the year	Total
Leave pay provision	1 991 590	198 913	(310 139)	1 880 364
Performance bonus	1 366 976	1 256 111	(1 367 068)	1 256 019
	<u>3 358 566</u>	<u>1 455 024</u>	<u>(1 677 207)</u>	<u>3 136 383</u>

Reconciliation of provisions - 2023

	Opening Balance	Additions	Utilised during the year	Total
Leave pay provision	1 960 100	155 081	(123 591)	1 991 590
Performance bonus	1 223 113	1 366 976	(1 223 113)	1 366 976
	<u>3 183 213</u>	<u>1 522 057</u>	<u>(1 346 704)</u>	<u>3 358 566</u>

Leave pay provision

Leave pay provision relates to the vesting leave pay to which employees may become entitled upon leaving the employment of CHE. The provision is utilised when employees are paid for their accumulated leave. There are no expected reimbursement of this provision.

Leave from the previous cycle not taken within six months after the end of the cycle is forfeited by the employee.

Performance bonus

Performance bonuses are payable to eligible employees after the finalisation of the moderation process and conclusion of external audit for the year under review.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
14. Payables from exchange transactions		
Trade payables	3 267 272	6 870 597
Accreditation fees received in advance	3 046 011	3 522 260
Accrued expenses	1 209 961	1 491 083
Accrued bonus	6 460	12 810
	7 529 704	11 896 750

CHE pays all its trade and other payables within 30 days of receipt of invoice in accordance with the terms of the PFMA and Treasury Regulations.

The fair value of payables approximates the carrying amount due to their short-term nature.

15. Employee costs

Basic	33 376 492	37 254 158
Retirement annuity	-	69 262
Medical aid - company contributions	696 996	720 272
UIF	195 260	225 123
Other short term costs - Social club	27 920	31 240
Defined contribution plans - Pension fund	3 938 943	3 809 583
Group Life and Pension Fund: Administration fees	1 762 180	1 713 157
Workmans compensation	39 149	38 230
Leave pay provision charge	198 913	185 081
Performance bonus provision	1 256 065	1 366 976
	41 491 918	45 413 082

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
16. General expenses		
Consultancy services and Subcommittee members	2 364 285	2 681 716
Outsourced services	1 797 055	1 977 309
Assessment rates and municipal charges	831 039	764 608
Auditors' remuneration -Refer to Note 17	2 087 648	1 187 842
Bank charges	93 711	109 766
Cleaning	688 019	582 922
Peer academics	19 992 166	17 043 536
Consumables	58 975	83 317
Interest and penalty paid	86 695	-
Garden services	164 977	204 479
Insurance	262 736	248 682
Conferences and seminars	47 274	10 577
Bursaries	214 000	115 020
IT expenses	6 428 653	9 334 110
Promotional items	212 885	417 434
Levies	38 657	37 461
Magazines, books and periodicals	45 092	23 478
Recruitment costs	1 470 985	592 067
Postage and Courier	57 797	22 312
Printing and stationery	995 303	2 479 327
Diesel costs	153 000	285 051
Security services	576 859	425 590
Employee welfare	259 905	362 126
Subscriptions and Membership fees	99 496	84 594
Telephone,Cellphone and Data costs	977 491	964 046
Training	380 778	990 090
Travel - local	3 765 788	4 824 178
Electricity and Water	684 129	595 153
Lease rentals on operating lease	127 047	158 238
Honorarium	669 800	630 500
Venue, Catering and Conference hosting	2 350 131	1 996 354
Remuneration of Council and Committee members	2 266 961	2 094 846
Legal fees	667 926	493 280
Professional services rendered	-	266 242
	50 917 263	52 086 251
17. Auditors' remuneration		
External auditors	1 001 147	845 960
Internal auditors	1 086 501	341 882
	2 087 648	1 187 842
18. Cash generated from (used in) operations		
Surplus (deficit)	1 967 751	(16 700 238)
Adjustments for:		
Depreciation and amortisation	2 783 836	2 500 322
Loss on disposal of assets	307 874	571 217
Movements in provisions	(222 183)	175 353
Changes in working capital:		
Receivables from exchange transactions	(215 033)	1 209 955
Prepayments	307 115	(1 011 759)
Payables from exchange transactions	(4 367 042)	4 753 529
Unspent conditional grants and receipts	(289 905)	(2 710 095)
	272 413	(11 211 716)

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
19. Commitments		
Operating leases- as lessee		
Minimum lease payments due		
• Within one year	13 187	158 238
• In second to fifth year	-	13 187
	13 187	171 425
Total capital commitments		
Already contracted for but not provided for	13 187	171 425

Operating lease payments represent rentals by the CHE for photocopying machines. These leases are negotiated for periods of 36 months. The operating lease liability at the end of the period is R13,187 (2023:R171,425).

Other Commitments

The CHE had no capital commitment for the year under review (2023:Nil).

Commitments for goods and services to be rendered to the CHE in the next financial year 2024-25 amounts to R7,428,486. This amount is broken down between Payroll R5,050,325, Purchase orders R789,223 and contracts R1,588,938.

The amount of R7,428,486 will not be used as a base to calculate the request for retention of cash surplus as per National Treasury instruction no 6 2017/18 because some amounts such as R1,588,938 for contracts do not meet the criteria as per National Treasury Instruction no 6 of 2017/18.

The full commitments including contracts for goods and services to be rendered to the CHE as at 31st March 2024 amount to R8,499,471 (2023:R15,307,025).

20. Related parties

Relationships	
Department	DHET
Public entities under DHET	University of Johannesburg
Controlling entity	Human Sciences Research Council

Senior Management and Council Members Refer to note 21

Related party balances:

Transactions included in revenue

DHET	82 887 000	74 486 000
University of Johannesburg	5 965 934	4 949 993

The CHE received the conditional UCDP grant from DHET through the University of Johannesburg for the Quality Assurance Framework (QAF) implementation preparation.

Transactions included in expenditure

SAQA	-	173 600
University of Johannesburg	-	401 000
University of Free State	-	282 709
Human Sciences Research Council	1 609 055	1 000 000

The CHE entered into an agreement with the Human Sciences Research Council for them to conduct a study that seeks to develop a multi-stakeholder understanding of quality in the South African higher education landscape.

Balances in current liabilities

University of Johannesburg	-	289 904
----------------------------	---	---------

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
-----------------	------	------

21. Members of Key Management and Council Emoluments

Executive Management

2024

	Emoluments	Acting allowance	Performance bonus	Leave paid	Total
Chief Executive Officer	2 256 153	-	127 859	-	2 384 012
Chief Financial Officer	1 790 589	-	82 973	-	1 873 562
Director: Corporate Services	1 738 656	-	74 923	-	1 813 579
Director: M&E	1 520 001	-	79 752	-	1 599 753
Director: Accreditation	1 663 581	-	-	-	1 663 581
Director: QAF	1 497 837	-	69 583	-	1 567 420
Director: HEQSF*	800 075	-	-	-	800 075
Director: HEQSF **	457 186	-	-	62 170	519 356
Director: National Reviews and Standards***	970 422	103 283	-	-	1 073 705
Director: National Reviews and Standards****	289 776	-	-	126 044	415 820
	12 984 276	103 283	435 090	188 214	13 710 863

* Appointed September 2023.

**Resigned July 2023

*** Appointed September 2023

**** Resigned May 2023

2023

	Emoluments	Acting Allowances	Performance bonus	Total
Chief Executive Officer	2 303 388	-	114 537	2 417 925
Chief Financial Officer	1 831 569	-	73 317	1 904 886
Director: Corporate Services	1 737 908	-	71 900	1 809 808
Director: M&E	1 521 946	-	69 968	1 591 914
Director: Accreditation	116 745	-	-	116 745
Acting Director: Accreditation	-	148 039	-	148 039
Director: HEQSF	1 339 666	-	-	1 339 666
Director: National Reviews and Std Dev	1 737 909	-	74 596	1 812 505
Director: Institutional Audits	1 500 052	33 160	66 615	1 599 827
	12 089 183	181 199	470 933	12 741 315

Council Members' Remuneration

2024

	Members' fees	Total
For services as Council and Committee members	2 266 961	2 266 961

2023

	Members' fees	Total
For services as Council and Committee members	2 094 846	2 094 846

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
-----------------	------	------

22. Financial instruments disclosure

Categories of financial instruments

2024

Financial assets

	At fair value	Total
Loans to employees	26 345	26 345
Trade and other receivables from exchange transactions	458 164	458 164
Cash and cash equivalents	14 578 396	14 578 396
	15 062 905	15 062 905

Financial liabilities

	At fair value	Total
Trade and other payables from exchange transactions	4 483 693	4 483 693
Bank overdraft	38 387	38 387
	4 522 080	4 522 080

2023

Financial assets

	At fair value	Total
Loans to employees	65 404	65 404
Trade and other receivables from exchange transactions	197 067	197 067
Cash and cash equivalents	17 688 214	17 688 214
	17 950 685	17 950 685

Financial liabilities

	At fair value	Total
Trade and other payables from exchange transactions	8 374 490	8 374 490
Bank overdraft	8 762	8 762
	8 383 252	8 383 252

23. Risk management

Financial risk management

Liquidity risk

The CHE is only exposed to liquidity risk with regards to the payment of its trade payables. These trade payables are all due within a short-term. The CHE manages its liquidity risk by holding sufficient cash in its bank account, supplemented by cash available in a Reserve Bank's corporation for public deposits account (CPD).

Interest rate risk

The CHE's income and operating cash flows are substantially independent of changes in the market interest rates. However the value of income earned on call account investment balances will be affected when there are fluctuations in the market interest rates.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
-----------------	------	------

23. Risk management (continued)

Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The CHE only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Financial assets exposed to credit risk at year end were as follows:

Financial instrument		
Standard Bank: Current Accounts	10 165	3 708 709
Trade Debtors	393 879	120 295
Reserve Bank of South Africa: Corporation for Public Deposits	14 568 142	13 979 405

Trade Debtors age analysis as at 31 March 2024	Over 90 Days	60 Days	30 Days	Current	Total
	210 103	-	32 800	150 976	393 879

Trade Debtors age analysis as at 31 March 2023	Over 90 Days	60 Days	30 Days	Current	Total
	50 869	-	-	69 426	120 295

24. Fruitless and wasteful expenditure

Current year additions	104 225	20 220
Amounts recovered	-	(17 290)
Amounts written-off -Condoned	(104 225)	(2 930)
Closing balance	-	-

The current year additions relates to interest and penalty charged on late payment to SARS for PAYE as well as flight and accommodation costs undertaken for a cancelled training.

25. Irregular expenditure

Add: Irregular Expenditure - current	15 000	-
--------------------------------------	--------	---

Irregular expenditure is presented inclusive of VAT

The irregular expenditure incurred during the financial year relates to the attendance of training by members of staff without obtaining approval or following the SCM processes. The matter will be tabled at the next scheduled Financial Misconduct Committee for consideration.

26. Contingent Liability

The CHE had unspent cash of R4,371,946 from the budget of the year under review. This unspent cash is ordinarily supposed to be transferred back to National Treasury according to section 53(3) of the PFMA. The CHE has requested for the retention of these funds from National Treasury to address budget pressures that the CHE is facing for the 2024-25 financial year.

27. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

COUNCIL ON HIGHER EDUCATION

Audited Annual Financial Statements for the year ended 31 March 2024

Notes to the Annual Financial Statement

Figures in Rand	2024	2023
-----------------	------	------

27. Going concern (continued)

Due to the commitment of funding from DHET over the medium term expenditure framework (MTEF) period, the CHE will continue to operate for the foreseeable future and as at 31st March 2024, the total assets of the CHE exceeded its liabilities by R44 770 436.

28. BBBEE Status

As at 31st March 2024, the CHE was rated as non contributor in terms of the Broad Based Black Economic Empowerment (BBBEE) status.

29. Prior period errors

After finalisation of the 2023 financial statements, invoices relating to services rendered in that year were received but had not been accrued for in the financial statements. These invoices were subsequently processed in the comparative year to record the understatement of expenses in the 2023 financial year.

An amount of R85,275 was included in prior year general expenses for services that were not rendered as a result of the cancellation of the purchase orders.

The correction of these errors resulted in adjustments as follows:

Statement of financial position

Net increase in trade payables	-	264 607
Net decrease in accumulated surplus	-	(264 607)

Statement of financial performance

Net increase in general expenses	-	261 250
Increase in repairs and maintenance	-	3 357
Net increase in deficit for the year	-	(264 607)

Cashflow Statement

Cashflow from operating activities

Net increase in payment to suppliers	-	264 707
--------------------------------------	---	---------

30. Prior-year reclassification

The following reclassification in the prior year Cash flow statement was made.

Cashflow from operating activities	2023 Signed off	2023 Reclassified	Difference
Receipts	-	-	-
Grants	76 725 898	79 435 993	2 710 095
Other receipts	6 962 873	4 252 778	(2 710 095)
	83 688 771	83 688 771	-

The narrative on the reclassification as per GRAP 1 is as follows;

- Nature of the reclassification was to align all grant receipts from DHET and UJ under one item in the prior year.
- The amount of the reclassification is R2,710,095.
- The reason for reclassification was for better comparison to current year disclosure.

Notes

A series of horizontal dotted lines for writing notes, spanning the width of the page.



COUNCIL ON HIGHER EDUCATION

1 Quintin Brand Street | Persequor | Technopark | Pretoria
PO Box 94 | Technopark | 0020
+27 12 349 3861
www.che.ac.za

ISSN number: 978-1-0672559-1-6