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AIDS HELPLINE: 0800-0123-22 Prevention is the cure



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GOVERNMENT NOTICE

MINISTRY OF EDUCATION

No. 263

21 February 2003

HIGHER EDUCATION ACT, 1997 (ACT NO. 101 OF 1997)

CALL FOR COMMENT ON DRAFT REGULATIONS FOR ANNUAL REPORTING BY HIGHER EDUCATION INSTITUTIONS

The Minister of Education, hereby gives notice of his intention to publish Regulations in terms of section 41, read with section 69 of the Higher Education Act, 1997. The enclosed draft Regulations relates to the annual reporting of higher education institutions.

Comments from interested parties are invited, and should reach the Department not later than 31 March 2003.

Comments should be directed to the Director-General, Private Bag X895, Pretoria, 0001, for attention: Dr S Boshoff (e-mail: boshoff.s@doe.gov.za, fax: +27 12 323 7532).

The name, address, telephone number and fax number of the person, governing body or organisation responsible for submitting comments must also be provided.

**PROFESSOR KADER ASMAL, MP
MINISTER OF EDUCATION**



**DEPARTMENT OF EDUCATION
HIGHER EDUCATION**

**DRAFT REGULATIONS FOR
ANNUAL REPORTING
BY
HIGHER EDUCATION INSTITUTIONS**

**THESE REGULATIONS COMPRISE THE SPECIFICATIONS FOR ANNUAL
REPORTING BY ALL TECHNIKONS AND UNIVERSITIES**



DEPARTMENT OF EDUCATION

2002

REGULATIONS FOR ANNUAL REPORTING: HIGHER EDUCATION INSTITUTIONS

Preface

Purpose

The primary purpose of these regulations is to define the standards for the content of the annual report of a higher education institution to the Minister as prescribed in terms of section 42 of the Higher Education Act, 1997 (Act No. 101 of 1997), as amended.

Acknowledgements

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- Emeritus Professor M D F Steele, a retired member of the Accounting Practices Committee and the Accounting Practices Board of the South African Institute of Chartered Accountants;
- Mr I Thomson of KPMG;
- Mr T Wixley, a retired senior partner of Ernst & Young; and
- Members of the finance committees of the South African Universities' Vice-Chancellors' Association (SAUVCA) and the Committee of Technikon Principals (CTP).

Permission to reproduce the following is acknowledged:

- sections on “financial policies” and “notes to the financial statements” from the document “Illustrative Higher Education Institution Financial Statements”, prepared jointly by staff of PriceWaterhouseCoopers and the Finance Committee of the CTP, and

- a paper prepared by Professor A Watson of the University of Cape Town –
“Identifying control, joint control and significant influence relationships”.

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