

APPENDICES

APPENDIX 1 INTERPRETATIONS

This section provides a glossary of all relevant and known B-BBEE terms and definitions applicable to this Sector Code. Definitions marked by an asterisk (*), are definitions that have been extracted from the Codes of Good Practice. Where these have been added to for the sake of clarity, the additions have been italicised.

With regard to the definitions extracted from the Codes of Good practice, the following provisions of the code will also apply to these definitions:

- When interpreting the provisions of the Code, any reasonable interpretation consistent with the objectives of the Act and the B-BBEE Strategy must take precedence.
- Words importing persons shall, where the context so requires or admits, include individuals, firms, partnerships, trusts, corporations, governmental bodies, authorities, agencies, unincorporated bodies of persons or associations and any organisation having legal capacity.
- The schedules and annexes to the Codes are an integral part of the Codes and a reference to the Codes includes a reference to the schedules.

'ABET'* means Adult Based Education and Training as determined by the National Qualifications Authority.

'Accountancy profession' means, for the purpose of this document, the professional accountancy bodies and their members recorded in figure 1 (and its footnote), but not limited to those. In addition it includes organisations predominantly owned by members of these professional bodies offering accounting, audit, tax, consulting and advisory, internal auditing and other related services.

'Accreditation Body'* means the South African National Accreditation System or any other Entity appointed by the Minister from time to time for the purpose of –

- (a) accrediting of Verification Agencies; and
- (b) developing, maintaining and enforcing the Verification Standards.

'Affiliated entities' mean those incorporated entities, trusts, partnerships and other business forms in the CA sector in which a participant, partner and/or partnership controls in excess of 25% of the voting power and which provide accountancy and related professional services to their clients, which collectively constitute a Measured Entity.

'Approved Socio-economic Development Contributions'* mean monetary or non-monetary contributions carried out for the benefit of any projects approved for this purpose by any organ of state or sectors including without limitation –

- (a) projects focusing on environmental conservation, awareness, education and waste management; and
- (b) projects targeting infrastructural development, enterprise creation or reconstruction in underdeveloped areas, rural communities or geographic areas identified in the government's integrated sustainable rural development or urban renewal programmes.

'Associated Enterprise'* means an Entity with which a Seller has concluded a Qualifying Transaction.

'B-BBEE'* means Broad-Based Black Economic Empowerment.

'BEE Controlled Company'* means a juristic person, having share holding or similar members' interest, in which black participants enjoy a right to Exercisable Voting Rights that is more than 50% of the total such rights measured using the Flow Through Principle.

'BEE Owned Company'* means a juristic person, having share holding or similar members' interest, that is B-BBEE controlled, in which black participants enjoy a right to Economic interest that is more than 50% of the total such rights measured using the Flow Through Principle.

'BEE Procurement Recognition Level'* means the percentage B-BBEE Procurement Recognition Levels as determined –

- (a) for Enterprises that are neither Qualifying Small Enterprises nor Exempted Micro Enterprises, using statement 000;
- (b) for Qualifying Small Enterprises, using statement 800; and
- (c) for Exempted Micro Enterprises, a deemed B-BBEE Procurement Recognition of 100% and B-BBEE Status of Level 4 Contributor under statement 800.

'BEE Status'* means the B-BBEE status of a beneficiary of Enterprise Development Contributions as determined under –

- (a) statement 800 for Qualifying Small Enterprises and Exempted Micro Enterprises; and
- (b) statement 000 for all other Enterprises.

'Benefit Factor'* means a factor specified in the Benefit Factor Matrix applicable to fixing the monetary value of Enterprise Development and Socio-economic Development Contributions claimable under statements 600, 700, 806 and 807.

'Benefit Factor Matrix'* means the Benefit Factor Matrix for Enterprise Development and Socio-economic Development Contributions annexed to statements 600, 700, 806 and 807.

'Black Designated Groups'* mean –

- (a) unemployed black people not attending and not required by law to attend an educational institution and not awaiting admission to an educational institution
- (b) black people who are youth as defined in the National Youth Commission Act of 1996; as persons between the ages of 14 and 35.
- (c) black people who are persons with disabilities as defined in the Code of Good Practice on employment of people with disabilities issued under the Employment Equity Act; In terms of the Employment Equity Act 'people with disabilities' means people who have a long-term or recurring physical or mental impairment which substantially limits their prospects of entry into, or advancement in, employment.; and
- (d) black people living in rural and underdeveloped areas.

'Black New Entrants'* mean black participants who hold rights of ownership in a Measured Entity and who, before holding the Equity Instrument in the Measured entity, have not held equity instruments in any other Entity which has a total value of more than R20 million, measured using a standard valuation method.

'Black People'* has the meaning defined in the Act qualified as including only natural persons who are citizens of the Republic of South Africa by birth or descent; or are citizens of the Republic of South Africa by naturalisation –

- (a) occurring before the commencement date of the Constitution of the Republic of South Africa Act of 1993; or

(b) occurring after the commencement date of the Constitution of the Republic of South Africa Act of 1993, but who, without the Apartheid policy would have qualified for naturalisation before then.

'Black Professional Service Provider'* means black individuals who provide services of a professional nature.

'Certified Learning Programme'* means any Learning Programme for which the Measured Entity has –

- (a) any form of independent written certification as referred to in the 'Learning Achievements' column of the Learning Programmes Matrix, or if it does not have such certification:
- (b) an enrolment certificate issued by the independent person responsible for the issue of certification referred to in statement 400 and 804 confirming the employee has –
- (c) enrolled for, is attending and is making satisfactory progress in the Learning Programme; or
- (d) enrolled for but not attended the Learning; or
- (e) attended the Training Programme but has failed an evaluation of their learning progress.

'Charter Council' means a council established in terms of code 000, statement 010 to fulfil the functions set out in annex 010-A.

'CA profession' means

- (a) anyone who holds or is working towards obtaining the CA(SA) designation inside and outside of public practice,
- (b) those persons employed by an accredited CA(SA) education provider who are directly involved in providing such education,
- (c) the South African Institute of Chartered Accountants with which holders of the designation CA(SA) are registered, and
- (d) organisations registered and practising as CAs(SA) and/or RAs and affiliated entities of all such organisations (to be known as the CA sector for purposes of this Sector Code) and people employed by such organisations.

'CA Sector Code scorecard' means the scorecard for the measurement of broad-based B-BBEE in terms of this Sector Code.

'Companies Act'* means the Companies Act 61 of 1973, as amended or substituted.

'Company Limited by Guarantee'* means a company as referred to in section 19(1)(b) of the Companies Act.

'Competent Person'* means a person who has acquired through training, qualification and experience the knowledge and skills necessary for undertaking any task assigned to them under the codes.

'Core Skills'* mean skills that are –

- (a) value-adding to the activities of the Measured Entity in line with its core business;
- (b) in areas the Measured Entity cannot outsource; or
- (c) within the production / operational part of the Measured Entity's value chain, as opposed to the supply side, services or downstream operations.

'Critical Skills'* mean those skills to be identified by any SETA.

'Disabled Employees'* has the meaning defined in the Code of Good Practice on Key Aspects of Disability in the Workplace issued under section 54 of the Employment Equity Act.

'dti' means the Department of Trade and Industry.

'EAP'* means Economically Active Population as determined and published by Stats SA. The operative EAP for the purposes of any calculation under the Codes will be the most recently published EAP.

'Economic Interest'* means a claim against an Entity representing a return on ownership of the Entity similar in nature to a dividend right, measured in accordance with the Flow-Through and Modified Flow-Through Principles.

'EE Act'* means the Employment Equity Act of 1998, as amended.

'EE Regulations'* mean the regulations under the Employment Equity Act.

'Elements'* mean the measurable quantitative or qualitative elements of B-BBEE compliance in the generic Scorecard and the Primary Codes.

'Employee'* bears the meaning as defined in the Labour Relations Act 66 of 1995, as amended.

'Employee Ownership Scheme'* means a worker or employee scheme.

'Employment equity' means, in terms of the Employment Equity Act, 1998, that its purpose is to achieve equality in the workplace by –

- (a) promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination; and
- (b) Implementing affirmative action measures to redress the disadvantages in employment experienced by black designated groups, in order to ensure their equitable representation in all occupational categories and levels in the workforce.

'Entity'* means a natural or juristic person conducting a business, trade or profession in the Republic of South Africa.

'Entrepreneur'* means a person who starts and / or operates a business which includes identifying opportunities in the market, taking risks with a view of being rewarded with profits.

'Enterprise Development Contributions'* mean monetary or non-monetary contributions carried out for the following beneficiaries, with the objective of contributing to the development, sustainability and financial and operational independence of those beneficiaries.

- (a) Category A Enterprise Development Contributions involve enterprise Development Contributions to Exempted Micro Enterprises or Qualifying Small Enterprises which are 50% black owned or black woman owned; and
- (b) Category B Enterprise Development Contributions involve enterprise Development Contributions to any other Entity that is 50% black owned or black woman owned or 25% black owned or black woman owned with a B-BBEE Status of between Level One and Level Six.

'Equity Instrument'* means the instrument by which a Participant holds rights of ownership in an enterprise.

'Executive committee' means, for purposes of direct empowerment in the CA profession, the committee responsible for the design and / or implementation of strategy and the executive or operational management of the organisation.

'Executive Members of the Board'* mean those members of the Board who are executive directors as defined in the King Report.

'Exempted Micro Enterprise' means an Entity with an annual turnover of less than R5 million.

'Exercisable Voting Right'* means a voting right of a participant that is not subject to any limit.

'GAAP' means either International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board, or Standards of Generally Accepted Accounting Practice (SA GAAP) codified by the Accounting Practices Board and issued by the South African Institute of Chartered Accountants, whichever is applicable to the entity.

'Global Practice'* means a globally and uniformly applied practice of a Multinational, restricting alienation of equity in or the sale of businesses in its regional operations. The practice must have existed before the promulgation of the Act.

'Grant Contribution'* means the monetary value of Qualifying Contributions made by the Measured Entity to a beneficiary in the form of grants, donations, discounts and other similar quantifiable benefits which are not recoverable by the Measured Entity.

'Higher Education Institution'* means a Higher Education Institution as defined under the Higher Education Act of 1997.

'Inception Date'* means a date specified by a Measured Entity as being the date from which its Contributions are measurable before the commencement date of statements 600, 700, 806 and 807.

'Independent Non-Executive Board Members'* mean those members of the Board that are independent directors as defined in the King Report.

'Independent Regulatory Board for Auditors' means the Independent Regulatory Board for Auditors established in terms of section 3 of the AP Act, 2005.

'King Report'* means the King Report on Corporate Governance for South Africa 2009 authored by the King Committee on Corporate Governance of the Institute of Directors in Southern Africa.

'Learning Programmes'* mean any Learning Programmes set out in the Learning Programmes Matrix.

'Learning Programmes Matrix'* means the Learning Programmes Matrix annexed as Annexe 400A 804(A) in statement 400 and 804.

'Leviable Amount'* bears the meaning as defined in the Skills Development Levies Act of 1999 as determined using the Fourth Schedule of the Income Tax Act.

'Management' typically means those persons who would form the governing body, executive committee or others who take responsibility for managing and implementing significant parts of the strategy. Such other persons would include representatives whose main task consist of –

- (a) determining and formulating policy and strategic planning; or
- (b) operational implementation which includes the planning, directing and coordination of the policies and activities of the enterprise.

Management, in terms of the definitions to the AP Act, 2005, in relation to an entity which is a company, means the board of directors of the company and, in relation to any other entity, means the body or individual responsible for the management of the business of the entity.

In terms of code series 200, statement 200, management* includes

- (a) Senior Top Management, such as the chief executive officer, the chief operating officer, the chief financial officer and other people holding similar positions; and
- (b) Other Top Management, such as the chief information officer, the heads of marketing, sales public relations, transformation and human resources as well as other people holding similar positions.

'Management Fees'* mean the total Economic Interest received by a Broad-Based Ownership Scheme in any year less the amounts distributed or applied to beneficiaries and the amounts reserved for future distribution or application.

'Measured Entity'* means any Entity as well as any organ of state or public entity subject to measurement under the Codes.

'50% black owned'* means an Entity in which –

- (a) black people hold more than 50% of the Exercisable Voting Rights as determined under Code series 100;
- (b) black people hold more than 50% of the economic interest as determined under Code series 100; and
- (c) has earned all the points for Net Value under statement 100.

'50% black woman owned'* means an Entity in which –

- (a) black women hold more than 50% of the Exercisable Voting Rights as determined under Code series 100;
- (b) black women hold more than 50% of the Economic Interest as determined under Code series 100; and
- (c) has earned all the points for Net Value under statement 100.

'30% black owned'* means an Entity in which –

- (a) black women hold more than 30% of the Exercisable Voting Rights as determined under Code series 100;
- (b) black women hold more than 30% of the Economic Interest as determined under Code series 100; and
- (c) has earned all the points for Net Value under statement 100.

'Multinational Business'* means a Measured Entity with a business in the Republic of South Africa and elsewhere which maintains its international headquarters outside the Republic.

'National Skills Development Strategy'* means the National Skills Development Strategy referred to in section 5(1)(a)(ii) of the Skills Development Its mission is to contribute to sustainable development of skills growth, development and equity of skills development institutions by aligning their work and resources to the skills needs for effective delivery and implementation.

'Net Profit After Tax'* means the operating profit of a Measured Entity after tax. It incorporates both the equity / loss figures and abnormal items, but excludes extraordinary items as determined by Generally Accepted Accounting Practices (GAAP) (see the definition of GAAP).

'Net Profit Before Tax'* means the operating profit of a Measured Entity before tax. It incorporates both the equity / loss figures and abnormal items, but excludes extraordinary items as determined by Generally Accepted Accounting Practices (GAAP).

'Net Value'* means the percentage resulting from the formula in Annexe 100(C) of statement 100.

'Non-profit Organisation'* means a non-profit organisation registered under the Non-profit Organisation Act of 1997.

'Occupational levels' mean the occupational levels specified in Form EEA9 gazetted as a regulation under the Employment Equity Act.

'Outsourced Labour Expenditure'* means any expenditure incurred in –

- (a) procuring the services of or from a labour broker; and

(b) procuring the services of any person who receives any remuneration or to whom any remuneration accrues because of any services rendered by such person to or on behalf of a labour broker.

‘Ownership Fulfilment’* has the same meaning as referred to in the ownership Scorecard in statement 100.

‘Participant’* means a natural person holding rights of ownership in a Measured Entity.

‘Partners/partnership’ means, in addition to partners of a duly constituted partnership, also the following:

- (a) Sole practitioners, incorporated practices and, for the purpose of this document, affiliated entities.
- (b) Sole practitioners, directors of incorporated entities and directors and individuals who are shareholders of affiliated entities.
- (c) Persons in the employ of a partnership who, but for regulatory constraints, would have been partners and who are accorded the same equity interest and status as partners and enjoy rights and benefits commensurate with and equivalent to partners.

‘Population demographics’ mean, for the purpose of this document, the South African demographics in terms of race, gender and disability.

‘Priority Skills’* mean Core, Critical and Scarce Skills as well as any skills specifically identified –

- (a) in a Sector Skills Plan issued by the Department of Labour of the Republic of South Africa; and
- (b) by the Joint Initiative for Priority Skills Acquisition (JIPSA) established as part of the Accelerated and Shared Growth Initiative – South Africa (ASGISA).

‘Public accountant’ means any person who is engaged in public practice.

‘Public Benefit Organisation’* means an Entity as defined in section 30 of the Income Tax Act of 1962.

‘Public practice’ means the practice of a Registered Auditor who places professional services at the disposal of the public for reward, and ‘practice’ has a similar meaning.

‘QSE’* means a Qualifying Small Entity that qualifies for measurement under the Qualifying Small Enterprise Scorecard, with a turnover of between R5 and R35 million. ‘Qualifying Enterprise Development Contributions’ is a collective term describing Category A and B Enterprise Development Contributions and in particular Enterprise Development Contributions targeting black-owned EMEs and QSEs, and black youth in rural and underdeveloped areas in statement 600.

‘Realisation Points’* mean the Ownership Fulfilment point added to the Net Value points in the ownership Scorecard.

‘Registered Auditor’ means an individual or firm registered as an auditor with the Independent Regulatory Board for Auditors.

‘Related enterprise’ means an Entity controlled by a Measured Entity whether directly or indirectly controlled by the natural persons who have direct or indirect control over that Measured Entity or the immediate family of those natural persons.

‘Rights of Ownership’ is a collective term for the right to Economic Interest and the right to Exercisable Voting Rights.

‘Scarce Skills’ are those skills identified as being scarce by any SETA.

'Section 21 company'* means an association not for gain incorporated under section 21 of the Companies Act.

'Sector Code' means a code in statement 003 which is applicable to a particular sector.

'Sector Specific Programmes' mean Sector Specific Programmes that are recognised on the bases set forth in the Sector Code governing them.

'Senior Top Management'* means Employees of a Measured Entity who are

- (a) members of the occupation category of 'Top Management' as determined using the EE Regulations as qualified in a Sector Code;
- (b) appointed by or upon the authority of the Board to undertake the day-to-day management of that Measured Entity and who
- (c) have individual responsibility for the overall management and for the financial management of that Measured Entity; and
- (d) actively involved in developing and implementing the Measured Entity's overall strategy.

'Skills Development' means, for purposes of this document, the following: While there is no definition in the Skills Development Act of 'skills development', per se, the Skills Development Act (Act 97 of 1998) was enacted to –

- (a) provide an institutional framework to devise and implement national, sector and workplace strategies to develop and improve the skills of the South African workforce;
- (b) integrate those strategies within the National Qualifications Framework contemplated in the South African Qualifications Act, 1995;
- (c) provide for learnerships that lead to recognised occupational qualifications;
- (d) provide for the financing of skills development by means of a levy-financing scheme and a National Skills Fund;
- (e) provide for and regulate employment services; and
- (f) provide for matters connected therewith.

'Skills Development Act'* means the Skills Development Act of 1998.

'Skills Development Expenditure'* comprises the money that a Measured Entity spends on skills development. It excludes the skills development levy payable by the Measured Entity under the Skills Development Levies Act.

'Skills Development Levies Act'* means the Skills Development Levies Act of 1999.

'Socio-economic Development Programmes'* commonly take the following forms:

- (a) development programmes for women, youth, people with disabilities, people living in rural areas;
- (b) support for healthcare and HIV/AIDS programmes;
- (c) support for education programmes, resources and materials at primary, secondary and tertiary education level, as well as bursaries and scholarships;
- (d) community training skills development for unemployed people and adult basic education and training; or
- (e) support for arts, cultural or sporting development programmes.

'Standard Valuation Method'* means a Standard Valuation Method for an asset, an Economic Interest or any other instrument or right relevant to measurement under statement 100, undertaken using normal valuation methods that represent standard market practise.

'Start-up Enterprise'* means a recently formed or incorporated Entity that has been in operation for less than one year. A start-up enterprise does not include any newly constituted enterprise which is merely a continuation of a pre-existing enterprise.

'Strategy Document'* means the document entitled 'South Africa's Economic Transformation – A strategy for Broad-Based Black Economic Empowerment' published by the Department of Trade and Industry in March 2003, as amended or substituted in terms of section 11 of the Act.

'Subsidiary'* has the meaning defined in section 1(3) of the Companies Act.

'Superior Contributor to B-BBEE'* is a Level One to Level Four Contributor to B-BBEE.

'Supplier'* means any supplier or service provider to a Measured Entity if any portion of the supply or service provision within the definition of Total Measured Procurement Spend.

'Target'* means the targets for the various Elements in the Generic, QSE and the CA sector scorecard.

'The Act'* means the Broad-Based Black Economic Empowerment Act, 2003 (Act 53 of 2003).

'The Codes'* mean the Codes of Good Practice including all the statements as issued in terms of section 9 of the Act.

'The Generic Scorecard'* means the balanced B-BBEE scorecard as contained in statement 100.

'The PFMA'* means the Public Finance Management Act, 1 of 1999, as amended.

'The QSE Scorecard'* means the QSE scorecard referred to in statement 800.

'Third Party Rights'* mean third party legal or commercial rights that restrict, withhold or defer any benefit associated with ownership of any Equity instrument. Third party rights include only those rights

- (a) created against a black Participant to secure, for a lender, repayment of a loan advanced to that Participant for financing their purchase of their equity instrument in the Measured Entity;
- (b) held against a juristic person or trust that is in the chain of ownership between the Measured Entity and that the eventual black Participant serving the same purpose mentioned in (a) above.

'Top Manager'* means the employees of a Measured Entity who hold rights of ownership, serve on the Board, undertake the day to day management, have overall responsibility for the overall financial management and are actively involved in developing and implementing the overall strategy of the Measured Entity.

'Total Labour Cost'* means the total amount of remuneration paid by an Entity to its employees determined using section 3(4) of the Skills Development Levies Act of 1999 and the Forth Schedule of the Income Tax Act of 1962.

'Total Revenue'* means the total income of an Entity from its operations as determined under South African Generally Accepted Accounting Practice.

'Training Inside Public Practice (TIPP)'' means training that takes place at a registered training office in public practice or the office of the Auditor-general that is approved and registered with SAICA as an office where prospective Chartered Accountants may be trained.

'Training Outside Public Practice (TOPP)'' means training that takes place at a training organisation in commerce and industry or public practice or the public sector that is approved and registered with SAICA as an office where prospective Chartered Accountants may be trained.

'Transformational Charters'* means the sectoral transformation charters referred to in section 12 of the Act.

'Turnover' means the revenue of the entity which refers only to income that arises in the course of the ordinary activities of the entity and includes fees from rendering services and royalties.

'Uncertified Learning Programme'* means any Learning Programme of the Measured Entity that is not a certified Learning Programme.

'Value-adding Enterprise'* means an Entity registered as a vendor under the Value Added Tax of 1991, whose Net Profit Before Tax summed with its Total Labour Cost exceeds 25% of the value of its Total Revenue.

'Voting Right'* means a Voting Right attaching to an Equity Instrument owned by or held for a Participant measured using the Flow Through Principle or the Control Principle.

'Weighting'* means the Weightings applied to various Elements in the Generic Scorecard.

'Workplace Skills Plan'* means the plan of a Measured Entity approved by the relevant SETA.

APPENDIX 2 LIST OF ABBREVIATIONS

ABASA	Association for the Advancement of Black Accountants of Southern Africa
ABET	Adult Basic Education and Training
ACCA	Association of Chartered Certified Accountants
AP Act	Auditing Profession Act, 2005 (Act 26 Of 2005)
AWCA	African Women Chartered Accountants
B-BBEE	Broad-Based Black Economic Empowerment
BEE	Black Economic Empowerment. This usually refers to B-BBEE
BMA	Board of Municipal Accountants
CA(SA)	Chartered Accountant (South Africa)
CIMA	Chartered Institute of Management Accountants
dti	Department of Trade and Industry
EAP	Economically Active Population
EBITDA	Earnings before interest, tax, depreciation and amortisation
EME	Exempted Micro Enterprise
FASSET	Financial, accounting and services sector SETA
IAC	Institute of Administration and Commerce
IASA	Institute of Internal Auditors South Africa
ICB	Institute of Certified Bookkeepers
ICSA	Institute of Chartered Secretaries and Administrators
IMFO	Institute of Municipal Finance Officers
IPFA	Institute for Public Finance and Auditing
IRBA	Independent Regulatory Board for Auditors
NPAT	Net Profit after Tax
PPE	Public Practice Exam
QE	Qualifying Examination
QSE	Qualifying Small Enterprises
RA	Registered Auditor
SAIBA	South African Institute of Business Accountants
SAICA	South African Institute of Chartered Accountants
SAIGA	South African Institute of Government Auditors
SANAS	South African National Accreditation Agency
SED	Socio-economic development
SMME	Small, medium and micro enterprises
TIPP	Training Inside Public Practice
TOPP	Training Outside Public Practice

APPENDIX 3 LIST OF MAJOR STAKEHOLDERS IN THE**BEE NEGOTIATION CHARTER FORUM**

STAKEHOLDERS	REPRESENTATIVE/S	E-MAIL	CONTACT DETAILS
Chairman Vice-Chairman	Ignatius Sehoole Tsakani Matshazi	ignatiuss@saica.co.za tsakani@izingwe.com	(011) 621 6622 (011) 784 3886
ABASA	Avhashoni Ramikosi	Avhashoni.Ramikosi@standardbank.co.za	PO Box 61344, Marshalltown, 2107
IRBA	Kariem Hoosain	khoosain@irba.co.za	PO Box 751595, Gardenview , 2047
SAICA	Philip Hourquebie	Philip.hourquebie@za.ev.com	PO Box 2322, Johannesburg, 2000
Auditor-General	Pramesh Bhana	pramesh.bhana@agsa.co.za	PO Box 446, Pretoria, 0001
Financial Services Board	Dawood Seedat	dawoods@fsb.co.za	PO Box 35655, Menlo Park, 0102
Big four firms	Trevor Brown	trevbrown@deloitte.co.za	Private Bag X6, Gallo Manor , 2052
Ernst & Young	Sindi Koyana	sindi.koyana@za.ev.com	PO Box 656, Cape Town, 8000
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BDO Spencer Steward PKF Grant Thornton	Leonard Brehm	lbrehm@gt.co.za	Private Bag X28, Benmore, 2010

STAKEHOLDERS	REPRESENTATIVE/S	E-MAIL	CONTACT DETAILS
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Black Firms Forum Gobodo Inc Ngubane & Co Sithole Inc SAB & T Sizwe Ntsaluba VSP Xabiso Chartered Accountants	Sathie Gounden Wilfred Ngubane Stefaan Sithole Lily Zondo Victor Sekese Nondumiso Medupe Alternate Lindani Dhlamini Liza Wood Heinrich Regenass	gounden@gobodo.co.za ngubanew@ngubane.co.za stefaans@sitholesa.co.za lily@sab-t.co.za victors@sizwentsaluba.co.za ndumi@xabiso.co.za lindani@xabiso.co.za lizaw@lucro.co.za heinrich@bkrlogista.co.za	P O Box 87452, Houghton, 2041 P O Box 8468, Halfway House, 1685 P O Box 3327, Houghton, 2041 P O Box 10512, Centurion, 0046 P O Box 2939, Saxonwold, 2132 P O Box 2439, Halfway House, 1685 P O Box 2912, Randburg, 2125 P O Box 11275, Hatfield, 0028
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Academics	Prof. Michael Wormald	wormald@iafrica.com	Leslie Commerce Building – UCT, Private Bag, Rondebosch, 7700 P O Box 6801, Cresta, 2118
Fasset	Cheryl James	Cheryl.james@fasset.org.za	(011) 476 8570
National Treasury	Freeman Nomvalo Alternate Msulwa Daca	Freeman.nomvalo@treasury.gov.za Msulwa.daca@treasury.gov.za	Private Bag X1115, Pretoria, 0001 (012) 315 5417

STAKEHOLDERS	REPRESENTATIVE/S	E-MAIL	CONTACT DETAILS
Trainees Gauteng	Mava Dada	Mava.Dada@kpmg.co.za	(011) 800 4688
	Deanne Lo Ning	deanne.loning@pe.mr.co.za	(041) 501 9700
Durban Western Cape	Alternate		
	Leanne Marshbank	lmarshbank@deloitte.co.za	(041) 396 9444
	Reyna Chetty	rchetty@gtdbn.co.za	(031) 576 5570
	Carmen Dell	CDell@deloitte.co.za	(021) 670 1500
	Alternate		
	Eleanor Reinecke	Eleanor@ct.mr.co.za	084 514 6778
AWCA (African Women CAs)	Melanie Elephant	secretarial@awca.co.za	(011) 772 5301
	Alternate Lesego Sennelo		
Student Chapter of ABASA	Awaiting a nomination		

APPENDIX 4 STATISTICS AND PIPELINE INFORMATION

INTRODUCTION

This section includes both the national population demographic statistics and the membership demographic statistics as at 31 December 2006. The ultimate objective for the CA profession is to ensure firstly that there is membership growth through representativity both in terms of race and gender and secondly that growth in the membership numbers continues.

In order to achieve this, the CA profession will need to ensure that the pipeline, consisting of all aspiring CAs (that is, students in the system at both undergraduate and postgraduate levels and candidates presenting themselves for the Qualifying Examination) are representative of the demographics and achieve equal pass percentages. The same principle applies to the continuation into learnerships. To this end baseline statistics have been included which will form the start of the pipeline, and provide an objective basis for monitoring by the Charter Council.

SUMMARY OF THE PIPELINE STATISTICS

School*	Undergraduate	Postgraduate	QE	Trainees
• 1,6 million started school 12 years ago	2006 1st year – 10 621 A = 39% C = 7% I = 16% W = 31% O = 7%	2006 7 138 A = 27% C = 5% I = 19% W = 44% O = 5%	2006/2007 1 985 A = 16% C = 5% I = 16% W = 63%	2006 10 206 A = 20% C = 5% I = 15% W = 60%
• 550k wrote matric	2nd year – 9 554 A = 32% C = 6% I = 18% W = 35% O = 9%			
• 330k passed matric	3rd year – 5 424 A = 35% C = 7% I = 15% W = 43%			
• 26k passed Maths HG				
• 2500 African children passed Maths HG				
• 700 African children got C and above for Maths HG				
• Pages 113-116	Pages 117-118	Page 119	Pages 120-121	Pages 122-127

* This excludes results of the Independent Examining Board schools.

POPULATION DEMOGRAPHICS

The population demographics of South Africa as per Statistics 2006 (obtained from www.statssa.gov.za), are as follows:

Population group	Total population			As per Labour Force Survey, September 2006		
	All ages		Total	% Representation		
African male	18 430	38,93%	37 638	79,50%	South African population by gender	
African female	19 208	40,57%			Male	49,20%
Coloured male	2 053	4,34%	4 197	8,86%	Female	
Coloured female	2 144	4,53%				50,80%
Asian male	581	1,23%	1 160	2,45%		
Asian female	579	1,22%				
White male	2 232	4,71%	4 351	9,19%		
White female	2 119	4,48%				
Total	47 346	100,00%	47 346	100,0 %		

MEMBERSHIP STATISTICS

Current actual statistics on membership of SAICA as at March 2007, excluding overseas members, are as follows at the end of March 2007:

Population group			Total	% Representation		
African male	517	2,00%	804	3,10%	Male	76,13%
African female	287	1,11%			Female	23,87%
Coloured male	263	1,02%	462	1,78%		
Coloured female	199	0,77%				
Asian male	1 237	4,78%	1847	7,13%		
Asian female	610	2,36%				
White male	17 682	68,26%	22758	87,86%		
White female	5 076	19,60%				
Other male	20	0,08%	31	0,12%		
Other female	11	0,04%				
Total	25 902	100,00%	25902	100,00%		

SCHOOL LEVEL STATISTICS

With regard to the challenges section in the Sector Code, the pipeline starts at a school level.

The statistics from schools clearly shows that not enough African learners are taking Maths (HG), and this is a requirement for entry into the CA profession undergraduate programmes.

As a profession there needs to be interventions which will –

- (a) increase the number of learners taking Maths;
- (b) improve the quality of the passes in Maths; and
- (c) extend career promotion activities so as to identify talent, as this speaks to growth.

SCHOOL STATISTICS AND TRENDS

DEPARTMENT OF EDUCATION STATISTICS											
	Total	Candidate failures		Candidate passes		W/O endorsement		W endorsement		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
2001											
	449 332	172 126	38,3	209 499	46,6	67 707	15,1	277 206	61,7		
Male	202 191	73 562	36,4	97 090	48,0	31 539	15,6	128 629	63,6		
Female	247 141	98 564	39,9	112 409	45,5	36 168	14,6	148 577	60,1		
Maths HG	18 163										
Female	16 707										
Total	34 870							19 504			
Maths SG	104 327										
Female	124 748										
Total	229 075							78 181			Includes 5 880 HG conversions
2002											
	443 765	137 991	31,1	230 726	52,0	75 048	16,9	305 774	68,9		
Male	202 702	59 413	29,3	107 897	53,2	35 392	17,5	143 289	70,7		
Female	241 063	78 578	32,6	122 829	51,0	39 656	16,5	162 485	67,4		
Maths HG	18 867										
Female	16 598										
Total	35 465							20 528			
Maths SG	104 035										
Female	121 489										
Total	225 524							101 289			Includes 4 987 HG conversions

DEPARTMENT OF EDUCATION STATISTICS											
	Total	Candidate failures		Candidate passes				Total			
		No.	%	W/O endorsement		W endorsement		W/O endorsement		W endorsement	
		No.	%	No.	%	No.	%	No.	%	No.	%
2003											
	440 096	117 604	26,7	240 482	54,6	82 010	18,6	322 492	73,3		
Male	201 335	50 335	24,9	112 003	55,6	39 124	19,4	161 127	75,1		
Female	238 761	67 396	28,2	128 479	53,8	42 886	18,0	171 365	71,8		
Maths HG											
Male	19 338										
Female	16 618										
Total	35 956							23 412			
Maths SG											
Male	102 356										
Female	120 011										
Total	222 367							104 707			Includes 5 281 HG conversions
2004											
	467 890	137 173	29,3	245 600	52,5	85 117	18,2	330 717	70,7		
Male	214 866	60 086	28,0	114 091	53,1	40 689	18,9	154 780	72,0		
Female	253 024	77 987	30,5	131 509	52,0	44 428	17,6	175 937	69,5		
Maths HG											
Male	21 819										
Female	18 120										
Total	39 939							24 143			
Maths SG											
Male	108 668										
Female	127 487										
Total	236 155							109 664			Includes 5 943 HG conversions

DEPARTMENT OF EDUCATION STATISTICS											
	Total	Candidate failures		Candidate passes		W/O endorsement		W endorsement		Total	
		No.	%	No.	%	No.	%	No.	%	No.	%
2005											
	508 181	160 997	31,7	260 653	51,3	86 531	17,0	347 184	68,3		
Male	233 041	70 714	30,3	120 824	51,8	41 503	17,8	162 327	69,7		
Female	275 140	90 283	32,8	139 829	50,8	45 028	16,4	184 857	67,2		
Maths HG	24 002										
Female	20 051										
Total	44 053							26 383			
Maths SG	118 562										
Female	140 537										
Total	259 099							112 279		Includes 5 729 HG conversions	

UNIVERSITY PIPELINE STATISTICS

B COM ACCOUNTING (or equivalent) LEADING TO THE CTA - 3 year programme

Name of University: Consolidated
 Name of Programme: B Com

FIRST YEAR (enrolled for Fin Acc 1 - CA Stream).

	Enrolments			Withdrawn			No. students enrolled for & who wrote the final exam			Passes (ie achieved 50% or above)			Passed and meets the subminimum to proceed to Fin Acc 2			Throughput % Pass / no. enrolments	
	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total	Male	Female
	Male	Female		Male	Female		Male	Female		Male	Female		Male	Female			
Non SA Citizens	423	301	724	79	24	350	277	627	258	201	459	186	419	61%	67%		
African (SA)	1949	2222	4171	323	349	1626	1873	3499	1014	1176	2190	842	1822	53%	53%		
Coloured (SA)	301	442	743	52	79	248	369	618	183	242	425	141	327	61%	55%		
Indian (SA)	808	883	1711	39	66	795	817	1612	448	475	923	349	735	54%	54%		
White (SA)	1663	1569	3272	114	82	1559	1507	3075	1209	1185	2394	980	1962	72%	73%		
Total	5154	5437	10621	595	584	4528	4643	9432	3112	3275	6387	3545	5221	60%	60%		

Throughput % Pass / No. candidates writing final exam	Throughput % Students with submin / no. students writing final exam		
	2006	Male	Female
74%	73%	87%	67%
62%	63%	52%	52%
73%	69%	57%	53%
59%	56%	44%	46%
77%	70%	82%	64%
69%	63%	52%	56%

SECOND YEAR (enrolled for Fin Acc 2 - CA Stream)

	Submin:																				
	Enrolments			Withdrawn			No. students enrolled for & who wrote the final exam			Passes (ie achieved 50% or above)			Passed and meets the subminimum to proceed to Fin Acc 3			Throughput % Pass / no. enrolments			Throughput % Pass / No. candidates writing final exam		
	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total
Non SA Citizens	349	282	631	95	55	150	227	481	133	145	135	124	195	258	38%	51%	52%	52%	64%		
African (SA)	1498	1642	3140	313	322	1185	1320	2505	562	698	555	448	1003	1003	36%	43%	47%	47%	53%		
Coloured (SA)	308	332	640	57	79	251	253	504	138	147	102	98	200	200	45%	44%	55%	55%	59%		
Indian (SA)	819	948	1767	205	261	614	587	1311	318	347	289	231	520	520	39%	37%	52%	52%	59%		
White (SA)	1671	1706	3376	278	273	1383	1432	2825	937	1027	803	694	1497	1497	55%	50%	67%	67%	72%		
Total	4645	4909	9554	948	950	3637	3929	7526	2088	2364	1834	1595	3479	3479	45%	48%	56%	56%	60%		

HIRD YEAR (enrolled for Fin Acc 3 - CA stream)

	Enrolments						Withdrawn			No. students enrolled for & who wrote the final exam						Passes (ie achieved 50% or above)			Passed Fin Acc 3 and meets the entrance requirements for CTA at YOUR university in 2007			Throughput % Pass / no. enrolme		
	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total	2006		Total			
	Non SA Citizens	206	190	396	7	1	199	189	388	134	126	55	54	109	109	65%								
African (SA)	970	996	1966	72	81	896	915	1813	336	429	157	237	394	394	35%									
Coloured (SA)	208	213	419	14	21	192	192	384	106	116	61	67	128	128	51%									
Indian (SA)	459	489	948	12	6	447	463	910	203	254	140	177	317	317	44%									
White (SA)	1353	1342	2695	53	38	1300	1304	2604	875	985	448	490	938	938	65%									
Total	3194	3230	6424	156	147	3036	3083	6119	1854	1910	961	1025	1986	1986	52%									

CTA OR EQUIVALENT

Name of university:

Name of programme:

	Enrolments			Withdrawn			No. students enrolled for & who wrote the final exam			Passes (i.e. eligible to write QE with CTA)		Throughput % Pass / no. enrolments		Throughput % Pass / No. candidates writing final exam	
	2006			2006			2006			2006		2006		2006	
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Male	Female	Male	Female
Non SA Citizens	140	151	291	38	24	62	102	127	229	29	40	21%	25%	28%	31%
African (SA)	992	986	1978	93	70	163	899	916	1815	134	166	14%	17%	15%	18%
Coloured (SA)	190	216	406	14	14	28	176	202	378	51	59	27%	27%	29%	29%
Indian (SA)	694	652	1346	73	47	120	621	605	1226	214	207	31%	32%	34%	34%
White (SA)	1615	1502	3117	199	122	321	1416	1380	2796	661	652	41%	43%	47%	47%
Total	3631	3507	7138	417	277	694	3214	3230	6444	1089	1124	30%	32%	34%	35%

QE PIPELINE STATISTICS

The statistics for QE candidates for 2003, 2004 and 2005 in the pipeline with regard to Part 1 of the QE, the Public Practice Exam (PPE) and Financial Management Exam (FM) are as follows:

PART 1 OF THE QE: ALL CANDIDATES

	Race	Total no. that entered	Total no. that passed		Pass %		Overall pass %
			Male	Female	Male	Female	
2004							
	Indian	747	140	121	18,7	16,2	35,0
	African	777	132	94	17,0	12,1	29,0
	Coloured	188	33	50	17,6	26,6	44,0
	White	2 145	690	523	32,2	24,4	57,0
	Total	3 857	995	788	25,8	20,4	46,2
2005							
	Indian	792	114	98	14,4	12,4	27,0
	African	928	130	116	14,0	12,5	27,0
	Coloured	189	42	38	22,2	20,1	43,0
	White	2 331	741	608	31,8	26,1	58,0
	Total	4 240	1 027	860	24,2	20,3	44,5
2006							
	Indian	846	126	111	29,0	27,0	28,0
	African	986	135	136	27,0	28,0	27,0
	Coloured	213	31	51	39,0	38,0	38,0
	White	2 254	625	569	51,0	56,0	53,0
	Total	4 299	917	867	41,0	42,0	41,0
2007							
	Indian	850	149	164	37,0	37,0	37,0
	African	951	142	150	30,0	32,0	31,0
	Coloured	226	45	55	47,0	42,0	44,0
	White	2 142	617	577	54,0	57,0	56,0
	Total	4 169	953	946	45,0	46,0	46,0

PART 1 OF THE QE: FIRST-TIME ENTRANTS

	African		Coloured		Comparative pass% for whites
	No.	Pass %	No.	Pass %	
2004	374	47%	70	57%	68%
2005	407	39%	85	60%	69%
2006	375	45%	112	54%	68%
2007	311	54%	107	70%	72%

From the above statistics it is clear that a worryingly small number of new entrants, both in the African and Coloured race groups, are entering the pipeline. There is a clear need for initiatives at school, under- and postgraduate levels to stimulate growth in real numbers.

PUBLIC PRACTICE EXAM

	Race	Total no. that entered	Total no. that passed		Pass %		Overall pass %
			Male	Female	Male	Female	
2004							
	Indian	355	118	105	33,2	29,6	62,8
	African	264	90	56	34,1	21,2	55,3
	Coloured	126	40	44	31,7	35,0	66,7
	White	1 663	689	533	41,4	32,1	73,5
		2 408					
2005							
	Indian	336	118	104	35,1	31,0	66,1
	African	292	76	60	26,0	20,5	46,5
	Coloured	119	28	40	23,5	33,6	57,1
	White	1 584	596	453	37,6	28,6	66,2
		2 331					
2006							
	Indian	304	127	108	73,0	83,0	77,0
	African	387	44	93	53,0	54,0	53,0
	Coloured	115	40	36	64,0	68,0	66,0
	White	1 645	673	553	72,0	78,0	75,0
		2 451					

FINANCIAL MANAGEMENT EXAM

	Race	Total no. that entered	Total no. that passed		Pass %		Overall pass %
			Male	Female	Male	Female	
2004							
	Indian	14	7	3	50,0	21,4	71,4
	African	33	11	3	33,3	9,1	42,4
	Coloured	2	1	0	50,0	0	50,0
	White	38	14	19	36,8	50,0	86,8
		87					
2005							
	Indian	18	8	4	44,4	22,2	66,6
	African	49	10	7	20,4	14,3	34,7
	Coloured	3	1	2	33,3	66,7	100,0
	White	53	18	18	34,0	34,0	68,0
		123					
2006							
	Indian	14	5	2	56,0	40,0	50,0
	African	56	8	3	28,0	11,0	20,0
	Coloured	5	1	2	100,0	50,0	60,0
	White	49	21	9	70,0	47,0	61,0
		124					

TRAINEE STATISTICS

Total annual number of trainees

TIPP	African		Coloured		Indian		White		Unknown		Total		Total	Female %	A%	Black %	
	F	M	F	M	F	M	F	M	F	M	F	M					
TRAINEES																	
2004	644	745	178	168	670	724	2998	3596	42	45	4532	5278	9810	46%	14%	33%	
2005	791	851	230	201	688	699	2766	3110	18	31	4493	4892	9385	48%	17%	37%	
2006	971	1004	301	217	719	756	2767	3152	16	14	4774	5143	9917	48%	20%	40%	
TOPP																	
TRAINEES																	
2004	44	76	13	3	26	35	67	69	NIL	NIL	150	183	333	45%	36%	59%	
2005	42	71	6	5	19	26	56	51	NIL	NIL	123	153	276	45%	41%	61%	
2006	54	67	7	10	20	26	51	54	NIL	NIL	132	157	289	46%	42%	64%	

New annual registrations

TIPP new training contract registrations for 2004, 2005 and 2006

2004		Total		F %	A %	Black %
	Female	Male				
African	251	255	506	50%	17%	38%
Indian	244	224	468	52%		
Coloured	77	62	139	55%		
Other	3	3	6	50%		
White	852	971	1823	47%		
Total	1427	1515	2942	49%		
2005		Total		F %	A %	Black %
	Female	Male				
African	342	337	679	50%	21%	41%
Indian	233	233	466	50%		
Coloured	95	79	174	55%		
Other	2	3	5	50%		
White	899	987	1886	48%		
Total	1571	1639	3210	49%		
2006		Total		F %	A %	Black %
	Female	Male				
African	445	410	855	52%	23%	61%
Indian	267	282	549	49%		
Coloured	139	83	222	63%		
Other	8	6	14	57%		
White	949	1078	2027	47%		
Total	1808	1859	3667	49%		

TOPP new training contract registrations for 2004, 2005 and 2006

2004	Total		F %	A %	Black %
	Female	Male			
African	23	35	40%	38%	65%
Indian	11	17	39%		
Coloured	6	6	50%		
Other	0	0	-		
White	26	27	49%		
TOTAL	66	85	44%		

2005	Total		F %	A %	Black %
	Female	Male			
African	31	35	47%	51%	73%
Indian	10	10	50%		
Coloured	3	5	38%		
Other	0	0	-		
White	14	21	40%		
TOTAL	58	71	45%		

2006	Total		F %	A %	Black %
	Female	Male			
African	24	33	42%	44%	65%
Indian	8	11	47%		
Coloured	4	7	36%		
Other	0	0	-		
White	17	27	37%		
TOTAL	53	78	40%		

Major reasons for TIPP/TOPP contract cancellations

2004 TOPP cancellations

MAJOR REASONS	Indian		African		Coloured		Other		White		Total
	F	M	F	M	F	M	F	M	F	M	
Career change	1	1	2	5	1				2	2	14
Academic progress rule			4								4
Change in personal circumstances			1	2					2	1	6
Totals	1	1	7	7	0	1	00		4	3	24

2004 TIPP cancellations

MAJOR REASONS	Indian		African		Coloured		Other		White		Total
	F	M	F	M	F	M	F	M	F	M	
Career change	7	6	8	15	2	2	1		60	73	174
Academic progress rule	3	3	6	8			1		15	13	49
Change in personal circumstances	1	2	7	7	1	2			20	10	43
Full time study	4		1	6	3		1		7	9	31
Totals	15	11	15	36	6	4	3	0	102	105	297

2005 TOPP cancellations

MAJOR REASONS	Indian		African		Coloured		Other		White		Total
	F	M	F	M	F	M	F	M	F	M	
Career change			1	2		1				2	6
Academic progress rule	2	1	2	3							8
SAICA decision not to allow transfer	2		1							2	5
Totals	4	1	4	5	0	1	0	0	2	2	19

2005 TIPP cancellations

MAJOR REASONS	Indian		African		Coloured		Other		White		Total
	F	M	F	M	F	M	F	M	F	M	
Career change	6	8	17	9	6	3		1	62	65	177
Academic progress rule	2	2	5	6	1	6			14	12	48
Change in personal circumstances	4	2	3	6	1	5			27	12	60
Full time study	2	1	7	5	2				9	15	41
Totals	14	13	32	26	8	16	0	1	112	104	326

2006 TOPP cancellations

MAJOR REASONS	Indian		African		Coloured		Other		White		Total
	F	M	F	M	F	M	F	M	F	M	
Career change		1									1
Academic progress rule		1	1	1		1					4
Full time study	1								1		2
Totals	1	2	1	1	0	1	0	0	1	1	8

2006 TIPP cancellations

MAJOR REASONS	Indian		African		Coloured		Other		White		Total
	F	M	F	M	F	M	F	M	F	M	
Career change	6	9	13	13	3	7			55	57	163
Academic progress rule	3	3	4	7	1	1			6	10	35
Change in personal circumstances	4	1	5	6	2	3			22	11	54
Full time study	5	3	2	5	2	1			8	15	41
Resigned	1	2	12	7					6	12	40
Totals	19	18	36	38	8	12	0	0	97	105	333

TIPP major reasons for cancellation for 2004, 2005 and 2006 (consolidated)

TIPP	Career		Academic		Personal		Full time		Resigned	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
African	38	37	15	21	8	19	10	16	12	7
Indian	19	23	8	8	9	5	11	4	1	2
Coloured	11	12	2	7	4	10	5	3	0	0
Other	1	1	1	0	0	0	1	0	0	0
White	177	195	35	35	69	33	24	39	6	12
Total	246	268	61	71	90	67	51	62	19	21

TOPP	Career		Academic		Personal		Full time		Topp to tipp	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
African	3	7	7	4	1	2	0	0	1	0
Indian	1	2	2	2	0	0	1	0	2	0
Coloured	0	2	0	1	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
White	4	3	0	0	0	0	1	0	0	2
Total	8	14	9	7	1	2	2	0	3	2