

Good day sir,

Hope all is well on your side. I finally found the time to follow-up on the conversation we had a few months ago at the AWCA dinner. I think the background information is well ventilated by now – my life at Wits University. In light of our conversation though, I figured out that perhaps a reflection on the events was necessary, and the benefit of hindsight could only help in crystallising my understanding of the events that preceded my exit.

The business model

The frank reality of the TBF funding model is that it essentially does not work at Wits. Core to the problem is the co-funding arrangement with NSFAS. As generally understood, TBF and NSFAS contribute an equal amount for each student on the programme. The level for 2014 was set at R46 000 each which essentially created a facility of R92 000 for each student. Given the fee structure at Wits however, this could not be sustained without either increasing the TBF contribution or the NSFAS claim. My initial dilemma then centred on whether one should limit the claim to the contractual amounts – in other words, claim R46 000 from NSFAS or claim up to the universal NSFAS ceiling which was set at R64 000 in 2014. My natural instinct then worked out that R64 000 was the way to go. This would mean that the first year programme was essentially sustainable as the sum of costs would be met by the combined TBF-NSFAS contribution.

The bigger problem is that firstly the residence costs vary based on the residence that each student ends up being located in by the housing office. The cheapest – which was where most of the students always applied – cost R52 000 in 2014. The allocation process however, only meant that a fraction of the students ended up here. Within the university, the highest residence cost was R72 000 in 2014 – creating a differential of R20 000 between the students located in the cheapest residence and the most expensive one (Wits Junction). In between, there is the option of an off-campus residence called South Point which is priced around the same levels as the cheaper Wits residences. Historically however, there were administration issues between the Wits Thuthuka custodians and South Point leading to outstanding payments that were still in existence when I joined in 2014. The difference in the South Point allocation process is that it is essentially first-come-get-a-room basis which means that students who are rejected by the university allocation system would get in at South Point or alternatively end up at the Wits Junction residence which had lower demand due to its higher costs.

The essence of the TBF success story is the provision of additional support to supplement the academic programme, which needs to either be provided by the university or be funded from the resources extracted from NSFAS and TBF. In a budget which is at breakeven then such a latitude does not exist. Consequently, one cannot hire additional tutors/assistants to support the students. So just like at UKZN, I ended up having to do this on my own across the undergraduate and postgraduate programmes. Later on, I managed to get some of the students to assist with the undergraduate students so I could focus on the senior student cohort.

In relation to the funding dilemma, a summary of the 2014 costs is as follows –

2014	Tuition	Res.	Allowance	Books	Total	TBF	NSFAS	Surplus
First Year	39 245	51 500	9 900	4 800	105 445	46 000	64 000	4 555
2 nd Year	42 665	53 600	12 150	6 000	114 415	46 000	64 000	(4 415)
3 rd Year	53 090	53 600	12 150	6 400	125 240	46 000	64 000	(15 240)

As indicated above, the programme itself is completely unsustainable at the 50:50 contribution rate (as contractually agreed between TBF and NSFAS) and once one increases the NSFAS claim to the NSFAS ceiling of R64 000, it is only viable at first year level and runs at a deficit for other groups. (The postgraduate process will be addressed separately). In addition to this, zero latitude exists for providing additional support to the students in the absence of external/additional funding.

The key issue in this table is that I have used the cheapest residence costs to calculate the cost per student, which unfortunately only applied to some of the students so this is the lowest cost calculation possible. Given the legacy

issues associated with South Point, some of the students ended up at Wits Junction, which naturally ballooned the cost for those students. The natural reaction therefore is to either apply some cross-subsidisation through the programme (claiming in full for the first years and hoping that the surplus in that group would balance the gaps in the other groups); or alternatively claiming more from NSFAS. In relation to the second-year group, my instinct was that the cross-subsidisation could work, but the third-year group remained a problem. As a result, I had therefore submitted claims to NSFAS (especially in relation to the third-year group), that were above the ceiling from 2014. This led to a delay in the NSFAS processing which was eventually settled at the end of 2015 thanks to the intervention of the NSFAS chairperson. The value of the NSFAS claim created by this particular problem was around R3,9 million.

In relation to 2015, the university fees increased by around 11% and the NSFAS claim rose by an annual 5%. The 2015 table therefore looked as follows –

2015	Tuition	Res	Allowance	Books	Total	TBF	NSFAS	Surplus
1 st year	44 168	56 992	9 900	4 800	115 860	52 250	67 200	3 590
2 nd year	42 665	57 500	12 150	6 800	119 115	52 250	67 200	335
3 rd year	53 090	57 500	12 150	7 500	130 240	52 250	67 200	(10 790)

So in a nutshell, that is the essence of the business model under which I was operating. The problem with this type of model is that it requires revision in order to make it work. Alternatively, one can apply cross-subsidisation in principle just to keep the programme running.

The operational environment

Back in 2013 when I initially entertained the idea of moving to Wits, the need to grow the programme was highlighted as my principal mandate. Central to that process was the need for institutional support within the university. The practical reality though was a bit different. Given the rather complex nature of the Wits systems and bureaucracy in general, the learning curve was quite steep and very difficult to manage. This obviously made the task quite demanding on its own. In addition to this, the job of Thuthuka manager itself is not actually regarded as a job, so one has to do it in addition to existing academic responsibilities. On a practical level then, I had a full academic load which I could not compromise as it was core to the employment contract I had signed. The Thuthuka job then became my night shift which I worked on until around 9 pm on average – especially during registration times. Beyond registration times, I had to run the academic support programmes from first until fourth year level. The reason behind this is mainly that there are no resources to employ tutors and most of the support can only be done from 6 pm to avoid timetable clashes. The students typically struggled with the Accounting and Tax modules so I managed to deliver these from first year until third year level throughout the year. The need to provide lectures and tutorials in line with my academic workload also remained in force and as part of this, I had to lecture and deliver tutorials at second and third year level (the normal academic workload).

In instances where other staff members indicated an interest in assisting with academic support the nature of the timetable made it most impractical for them to offer constant support. The need to create and maintain external stakeholder relations also became more prominent and demanding over time and existed in addition to the existing commitments. This being the initial year where the understanding of the systems was marginal at best, I had to make a decision to cancel my MCom studies at UJ which I had started before joining Wits as I quite simply couldn't find the time to dedicate to anything beyond my office work. The need for administrative assistance was highlighted from 2014, but this did not really materialise until the last quarter of 2015. Administratively the struggles were based on the selection, contracting and evaluation of students. The fact that such documents had to be lodged with SAICA added a layer of logistical compliance which I simply never mastered. In spite of all these limitations, the student experience within the programme improved over time and the pass rates were testament to this.

The financial administration processes

The Wits bureaucratic machine is a rather intricate one. Essentially, there are 3 levels of financial administration – within the School of Accountancy; within the Faculty of Commerce and within the university’s financial aid office. The key issue on the financial operations is the payment of stipends/allowances and the allocation of funds received from SAICA onto individual student financial statements/accounts. Up to 2014, the process was run centrally at the Financial Aid office. From the middle of 2014, the process moved to the Faculty office (the second level). In either dispensation, the process of paying an allowance is initiated at the school level and then processed by the faculty office and the financial aid office. My role is to simply provide details of an amount to be paid which is then signed off by the head of school’s office and then paid through to the student by the financial aid office. Unfortunately, the process of paying a single allowance requires the completion of 8 pages of documentation for each student, 4 times a year. This is one the most demanding aspects of the job itself. It is also compounded by the fact that some students are in full catering, some in part-catering and some in self-catering. This then requires the compilation of each student’s 8-page submission in light of these existing differentials.

The students are responsible for providing their bank details and student cards which are verified by the financial aid office and in cases where the details are wrong, are then returned to me for sorting out. This is the most cumbersome of all the processes involved in running the programme.

By the time the process had moved to the faculty office, the account dedicated to the Thuthuka funds operated as a clearing account known as the Thuthuka Project Account. This means that funds were paid into this account and then allocated to student accounts for stipends and settlements. The problem with this clearing account is that for the first part of the year – until SAICA pays the university and NSFAS pays (in the second semester) – the stipends have to be funded from this account. It then eventually breaks even once the payments have been received from NSFAS and SAICA in the second semester.

Another interesting dynamic is that students are billed upon registration in January. This means that the sum of tuition and residence costs is reflected on the statement from January as the amount due. When an amount is due the university does not pay a stipend in the absence of a payment as simply paying out a stipend will increase the amount due. A stipend can only be paid if an amount moves from the Thuthuka account to the financial aid office which means that they can pay a student without increasing the overall outstanding balance. Oddly, since NSFAS pays much later in the year the students end up with a credit balance at the end of the year which needs to be written back to the project account. For example, if the student costs billed in January are R80 000 and a stipend of R10 000, the R10 000 needs to be taken from the Project account to the student account so the university pays a stipend. Once the SAICA/NSFAS payments arrive, then the student statement would have a credit balance of the R10 000 and so on. At the end of the year, such credits then need to be transferred back to the Project account. Practically this is very important for students that have exited the system. They obviously need to be at absolute zero as they are no longer part of the programme.

For students at undergraduate level that will be returning the following year, it becomes rather pointless as it is a back and forth exercise of writing back the amount only to start the process again the next year. I would therefore prioritise the write-backs in relation to the exiting students rather than the returning ones.

The looming threat

So having set the context of the business model and the operational environment, I would like to reflect on the sum of events that facilitated the eventual decline and fall of the system as I knew it. The key issues in my understanding relate to the confirmation letter, the firm students and the additional students over the years.

On 10 January 2014, the project director sent me a letter to be submitted to the university in order to facilitate the registration of the students. The letter itself is on the Thuthuka letterhead and has the director’s electronic signature. In addition, the footer has the details of the TBF directors as they were in 2014. The purpose of the letter was for me to use it to provide confirmation that the students on the list I would be sending to the university were indeed approved beneficiaries. That is the sole purpose of the letter. In a perfect environment, the letter would – in its body – include the details of all affected students. Generally though, it is more practical to attach the list of students as an Annexure/Appendix to the letter. The letter was therefore used for the said purpose in 2014. In addition to the

university itself, the same letter is provide to the housing office and – in relation to the off-campus students – to the officials of those accommodation facilities. The director was quite clear that the letter was a once-off (I think this was in a phone call we had). It therefore should have been re-issued/refreshed every semester in order to facilitate the entry of students into residence, registration etc.

Unfortunately, this did not turn out to be the case. As the letter had been received in word format, I simply took to amending the dates (and details) whenever a new semester warranted the submission of the letter. The fact that this is completely wrong is indisputable. What pains me the most is that it essentially compromised the director by tying him to contracts/agreements he had limited knowledge of. I am certain I will not be able to forgive myself for this in the near term. Given his faith in the process I was administering I regard this as an intimate betrayal of this relationship – and I am deeply regretful for this. My understanding is that this has come to be known as the great forgery/fraud according to the few individuals who have spoken to me since I left the university. Semantics notwithstanding, I am still unable to make peace with this betrayal.

In addition to SAICA-owned students, there exists an avenue for firms to provide funding for students to participate on the programme as 'firm students'. For such students, the contractual arrangements were – at least historically – between the student and the firm and then between the student and NSFAS. The only weakness with this particular approach is that the firms themselves do not necessarily provide separate letters for registration purposes. This means that the same SAICA letter facilitated their registration into the university every year. This is problematic as – at least to an ordinary observer – the letter makes no distinction between the SAICA student and the firm student. The essence of what makes a firm student however, is essentially a student whose funding is sourced from a source other than SAICA. In this case there are students affiliated with the traditional firms and other funders (GCRA as an example). For such students, the NSFAS claims process was on the back of the SAICA agreement with NSFAS so they would be reflected as firm students in the claims process. This meant that SAICA had no financial exposure to such students but they were part of the NSFAS process.

The office I occupied had naturally become the epicentre of students with funding issues to seek assistance. Inasmuch as such students could provide indication that co-funding had already been secured from somewhere, I would add them to the list as firm students simply to distinguish between the SAICA-funded students and the rest. In instances where such students were not yet in possession of such funding, there is a practice of reaching out to firms and other sources to seek assistance for them. Some of these cases were successful after some negotiations. Over time, such students made up a significant part of the programme.

The manner in which such students developed over time is a bit difficult to assess. Essentially I remain fully responsible for the fact that such students exist. The more challenging aspect is the question of whether my facilitation of their participation in the programme is an instinct of deviant behaviour on my part or a reaction to particular circumstances.

The 2014 cases

As soon as I started the job, there was a change in circumstances that I probably wasn't really prepared for. My understanding has always been that the list of students on the programme is the result of the vetting process that starts from Matric onwards. However, in 2014, I received a request to add a student to the programme whose distinguishing credential is that he was friends with the vice-chancellor's son. In addition to this, a refugee student was also imposed on the programme on the basis that she had approached the university authorities with her story and had the backing of a prominent media house in championing her cause. Whilst I had conceded on the first student on the basis that I had yet to finalise the list of students for 2014, I strongly objected to the addition of a refugee student who had no South African documentation. In my objection I highlighted that even if SAICA accepted the student, it would be impossible for NSFAS to accept a student who had no valid documentation and was not at that stage – a recognised South African citizen. And – in a moment that will haunt me forever – the words I received were "I will speak to Chantyl." I therefore added the student to the programme.

The difficult part about the student is that by the time she was brought to my office, she had already paid registration fees and was living at home. After adding her to the programme however, I then received additional demands to

facilitate the refund of the amount that the student's family had paid back to her father as he apparently needed it. I again objected as it meant that the eventual exposure to paying for the student would now increase by R10 000. Again the authorities overrode this and the refund had to happen. Unfortunately it got worse. The first student mentioned decided to move into residence. At that stage the only available residence was either South Point or the remarkably expensive Wits Junction – and he insisted on Wits Junction which I had to agree to. Weeks later, the second (refugee) student then decided that she no longer wished to live at home and also decided to move into the expensive residence – and I was again instructed to facilitate this. Naturally, NSFAS rejected the claim for the refugee student and we had to honour all her expenses plus the refund from the Thuthuka account. As I had highlighted from inception that NSFAS would never approve the student but was still obliged to submit a claim. Once the claim had been rejected, we had to honour the bill as the university was no longer in a position to assist as promised.

And then the student actually failed. But then I was asked to fund her in 2015 – and I disagreed.

Another development of the 2014 year relates to the Zimbabwean students. Essentially the Zimbabwe Presidential Scholarship had underpaid for its students in 2013 before my time. They could therefore not register in 2014. After they approached the head of school's office, they were sent to my office with the instruction that I was to help them out by facilitating their registration. This again used the SAICA letter as it was the only documentation we had that would be accepted by the university. This idea of assisting students with outstanding balances using the funds in the Thuthuka account became known as the process of assisting students with 'small balances' (a term fashioned by the head of school actually). The balances relating to the Zimbabwean students ranged in value and unfortunately the Zimbabwean President's Scholarship Fund never actually bothered to pay the amounts so the students were funded from the Thuthuka account. Of all the Zimbabwean students, only 1 then decided to volunteer his time during the year to assist with running some of the undergraduate classes for the Thuthuka students. No other recourse existed in respect of the rest of the Zimbabwe group.

An additional student of Zimbabwean extraction entered the fray. She is a South African student born of Zimbabwean parents so she actually doesn't qualify for the Zimbabwean Scholarship. She had also approached the head of school's office and the instruction was to help her. Since her exposure was the full amount it amounted to R125 000 in 2014 alone. And then she failed. So in 2015 I was repeatedly asked to make funds available to her – and I objected that helping her again would mean that the total exposure to her would be over R250 000 – and I simply felt it was excessive for a non-South African student. Eventually the pressure relented and she was funded through other means. But it definitely did not endear me to the head of school's office.

Beyond the Zimbabwean cohort, there were local students who would also be sent to me via the head of school's office with the instruction that I was to help them out. And occasionally they failed and a repeat request would be to fund them again – which was always problematic. One odd case related to a student who wasn't even studying accounting but was once again directed to me with the instruction that I needed to provide the assistance. Later on, this extended to Indian students who were also added on the instruction of the head of school, using the funds in the Thuthuka account and regrettably – whenever I had to execute on such instructions – the same SAICA-branded letter was used.

The most contentious part of this development related to the Venkat students. Essentially the CEO of AngloGold Ashanti made a pledge to the university to fund some students. By virtue of his own background as an accountant, he chose to partner with the accounting faculty. Now the issue here is that the students had to be added to the Thuthuka programme in order to receive academic support. In other words, they had to be added to the programme as firm students in spite of the fact that AngloGold is not technically a firm. However, in drafting the initial agreement between the university and AngloGold a few things were missed. Firstly AngloGold decided to fix its contribution to just tuition only – and the rest had to be sourced either from university resources or from Thuthuka funds. The AngloGold commitment therefore did not cover accommodation, textbooks and allowances – these had to be facilitated through the Thuthuka account. I also had an instruction to include the students as part of the NSFAS claim process. These students therefore were an integral part of the programme. And their allowances had to be funded from the Thuthuka account.

In 2014, the AngloGold agreement came with no contract. I then suggested that the students had to sign contracts drafted by the university and AngloGold which followed a similar structure to the Thuthuka contract. I eventually sent a copy of the Thuthuka contract so that it could be amended and an AngloGold contract created instead. This was eventually ignored and the students did not sign. Their access into the university was then effected through the SAICA letter.

In 2015, the Venkat agreement extended the scope to a much wider student cohort. At this stage, the head of school's office now included Indian students who were sent to me so I could prepare letters for them. Having highlighted that the Indian student cohort was not in line with the design of the Thuthuka model – the response was simply that the Venkat funding had no racial limitations so I had to add the Indian students on that basis. Curiously, there was still no such thing as a Venkat/AngloGold agreement so the only formal documentation I could use to engage the students legally would be the Thuthuka agreement. It also became clear that the Venkat agreement committed to a fixed contribution each year and I was responsible for funding the rest. In other words, the contribution did not include books, allowances and accommodation – and I was responsible for sorting this out using the Thuthuka account and the NSFAS claims process. Some of the students added in 2015 were continuing undergraduate students who returned in 2016 – and the Venkat funding turned out to have been for 2015 only. The amount spent on these students (20 in total) in 2015 alone was R977 000 in direct costs plus another R120 000 for textbooks – which was all funded from the Thuthuka account and had – by the time I left the university – still not been transferred to the Thuthuka account.

The SRC Humanitarian Fund also had a link with the head of school. Occasionally they would send appeals to different heads of schools to assist with students who were struggling financially. The accounting head of school would therefore send these queries to me to resolve. In other words, I was being requested to pay for these students using the Thuthuka funds. Occasionally I had some objections. The one I remember vividly was when a student who had been in the system for 5 years but still had outstanding first year modules was sent to my office through the head of school -and I simply refused to assist on the basis that there were more deserving students who could be assisted. The core of the 2014 beneficiaries were really referrals from the channels I have mentioned. From 2015, the students generally came directly to my office so the balance shifted towards that group rather than the group that had been pushed through by my seniors on campus.

The reason I am narrating these particular instances is not to excuse my process of adding students onto the programme without following due process or lend credibility to my actions, but rather to provide the context of the environment in which I was operating. Over time, students would come directly to my office and not necessarily through the head of school's office first. The essence of the problem is that I did not unilaterally design the process of assisting students using the Thuthuka account but that at no point in time was a limit or a parameter set on who could and could not be assisted. In my case my bias would always be towards the black students mainly because I have a more intimate understanding of their plight. Had I ever earned the right to state my version of the story my position would not be aimed at defending my own behaviour but to simply ask where exactly I was supposed to have drawn the line?

The R5 million theory

My view in relation to drawing the line is based on financial parameters. Whenever these 'small balances' students made an appeal I would obtain their information with the promise of assisting only if resources were available. Naturally there were quite a lot of rejections as a result of this. The faculty office had a couple of individuals dedicated to monitoring the account and notifying me regularly what the status was. Whenever students with pending requests followed up on their requests I would indicate that the faculty officer responsible for the account is responsible for the sign-off and nothing further could be done on my side. Some students would approach that office directly to obtain updates regarding the process.

The 2014 NSFAS claim of R3,9 million took a while to finalise. Once confirmation had been received from NSFAS that the claim would be honoured I then passed on this information to the Faculty office to indicate that the funds were coming through. The students affected by this delay had therefore not received allowances in 2015 as they

had a 2014 fee problem. Once we received the NSFAS commitment the Faculty office then moved a requisite amount from the Thuthuka account to the Financial Aid office so that the 2014 balances would be zeroed out and the 2015 stipends for those students could be paid. That left a hole of R3,9 million on the Thuthuka account.

Towards the end of 2015, when the list of 'pending requests' had been forwarded to the Faculty office with the proviso that they could only be paid if sufficient resources existed, an e-mail was sent by the Faculty office saying that the Thuthuka account had a balance of over R3 million and hence they would be processing stipends and the pending requests. I was a bit surprised by that balance as it sounded higher than I expected but the confirmation was that it was correct. I therefore agreed that the outstanding stipends could be paid out.

On the 17th of December 2015, just before the university shut down, I received an impromptu request for a meeting from the faculty officer who wished to keep the conversation offline. Having made my way to campus for the meeting, the faculty officer indicated that a mistake had been made when the notification of a R3 million balance had been communicated – it was actually a deficit of R3 million. As a consequence of having processed the outstanding stipends against this account, the deficit had actually moved to R3,6 million. I then indicated that we still had an amount of R3,9 million from NSFAS which had been paid into the university main account and had not yet been transferred to the Thuthuka account. We also had the R977 000 from the Venkat Account that was due to be transferred; and another amount of R756 000 (I think) from BankSeta which would also be received. In addition to that, there would be students at the end of the year who had credit balances that would be written back into the account. The sum of outstanding payments was R7,46 million which actually meant that the account had a surplus of R3,98 million after all the amounts had been moved back to the Thuthuka account. Such funds were at that stage stuck in the Financial Aid office rather than in the Thuthuka account. The reality is that the faculty officer who had been part of the oversight had really acted in good faith and was concerned about the possible loss of employment. I then undertook to ensure her that my approach was not to shift blame on her and if need be – I was ready to take the fall for the process and would avoid implicating her in the matter. I suspect that her ability to recover from such a matter would be more difficult than my own and I could not bring myself to exposing her to such an eventuality. There is absolutely nothing heroic about this but it is simply a process of reconciling my actions to the events that surrounded the matter.

Later on, the head of school mentioned that the account had been overdrawn by R5 million which is essentially the result of the fact that the transfers back into the account had not been made from the central financial aid. However, long before that, my ability to obtain the status of the account was blocked so I had no way of identifying how she ended up with R5 million as the number or whether any of the transfers had been made. Curiously, when the disclosure of the R5 million deficit was mentioned it was framed as an amount that had been embezzled and disappeared from the account through my actions. This was rather difficult to digest. It was also mentioned as the 'missing funds' to the entire university community and specifically the students in the school of accountancy. Ironically, I took leave during this time and went overseas – which only served to fuel the theory that the R5 million had made its way into my pockets. This is the reality of the impact this matter had on my personal profile.

BANKSETA

Having positioned my office as the reference room for black students to come and talk about their funding issues. I spent a lot of time trying to identify new sources of funding. In 2014, I managed to negotiate with Investec to sponsor stationery for the first year group as the students actually had no way of buying stationery until the first allowances are received. The only bookshop on campus with which we have an account has an anti-competition agreement with other bookshops on campus and in Braamfontein which makes it illegal for our bookshop to sell stationery. So Investec stepped in to provide the stationery in 2014. Similarly for the female students, they do not have funding to buy sanitary products before they receive allowances. So I arranged with Unilever in KZN to provide hygiene/toiletry packs which the students can tap into until allowances/stipends are paid. But perhaps the most important breakthrough related to the BankSeta agreement. Towards the end of 2014, BankSeta opened up a tender process where institutions were invited to apply for funding. Having been aware of the BankSeta-funded programme at the University of Zululand, I volunteered to participate in the process of drafting the Wits proposal. Unfortunately it turned out that only I ended up working on the proposal. In other words – every single word of the

proposal was my own work. The proposal succeeded and BankSeta provided funding for 66 students, and since the School of Economics had been involved in the initial meeting, 18 of the 66 students were from that department and the rest were from the School of Accounting (48 students). The proviso was that the students had to be at the exit level so third year and CTA students could participate. As the custodian of the BankSeta project, I then had the responsibility of selecting the 48 students and distribute the funding. The final approval was received on 24 March 2015 and naturally students who could benefit had already registered. I then used the list of students who had submitted requests for funding but had not succeeded to be on the TBF list. The funding approved was R105 000 per student (R6.93 million in total) for 2015. As some of the students had already found some of the funding for their studies, the cross subsidisation idea applied again and this enabled a wider audience to benefit from the funding. The BankSeta agreement required quarterly reports to be submitted and a final results report to be submitted to close off the project. Unfortunately, none of the other stakeholders took an interest in this and I then became responsible to creating and submitting the reports on behalf of the entire university. This was especially difficult when I had to source the data for the Economics students as the School of Economics did not participate in that process. I was however motivated by the need to ensure that the funds would be paid on time and hence all the reports were indeed completed and submitted to BankSeta within the set timelines.

The 2015 proposal was a bit different. Once BankSeta made the call for proposals to cover the 2016 academic year, the university instruction was that the School of Accounting and the School of Economics would each prepare proposals and submit them to the university Funding Office for consolidation and submission to BankSeta. I therefore prepared the Accounting School's presentation and again wrote every single word of the presentation. In the proposal, I requested funding for 168 students at third year and CTA level. At the end of the year we received notification that the proposal had indeed been approved and we were allocated R9,072 million for the 2016 academic year. What was curious about the response was that it mentioned Accounting and only on reading the contract properly did it transpire that the School of Economics had not actually submitted a proposal at all so the entire funding of R9 million was for the School of Accounting. Having written the entire proposal with no input from any other single person in the university, I then moved on to the next stage of identifying the students who would make up the quota of 84 (at R108 000 per student). It should be noted that the funding can only be used for third and fourth year students.

In relation to the fourth year group, I had secured a rather generous allocation from the TEUF team and needed to plug a few gaps in that group. In relation to the third year group, there were students who had initially been rejected (having asked for funding under TBF) and were still looking for funding. These students were made up of students who were previously on TBF but then failed; students who had been rejected by their other funders as they had to repeat one or 2 modules at third year who generally sign up as 'occasional studies' students. In addition, a couple of students from Zululand had arrived in Johannesburg looking for employment or additional study opportunities and had somehow ended up at Wits (without my knowledge). Upon enquiring about what the possibilities are for students with undergraduate Accounting degrees from Zululand; it transpired that Wits was willing to accept them on the 'occasional studies' programme which essentially allows them to enter at third year level and do one year which – if they pass – would allow them access to CTA. At this stage I had not been involved in the process. However, once one of the students had been accepted by Wits she then traced my details from back in 2012 (I had interviewed her in 2012 for placement on the UniZulu programme) and came to my office to ask for assistance. At that stage I had around 30 unallocated packages from the BankSeta allocation. In a moment of dubious judgment, I then decided to add her to the BankSeta list. Naturally, word got around to the other students who were in a similar predicament (in possession of an unaccredited UniZulu degree) and more came to ask for similar assistance and eventually registered as 'occasional students'. The biggest problem here is that throughout all these years, the same SAICA letter was being used to facilitate the registration and the access to residence for the students. This is the most difficult chapter for me personally as it really directly implicates the TBF Project Director in citing him as the person responsible for payment.

Dramatically however, the School of Economics then decided that they were entitled to 50% of the allocation of the BankSeta funding for 2016. In their defence, they seemed to allege that they thought I would write a proposal on their behalf – which was remarkably absurd. At this stage, the students were already registered and I had done

this registration with an understanding that the BankSeta funding would be more than sufficient. However, the heads of school of Accounting and Economics then decided on a particular split (I think was eventually 60% to Accounting and 40% to Economics) which then left me with a shortfall. That was essentially the decline and fall of the programme from my understanding.

Breaking down the relationships that eventually broke down

Perhaps the most difficult element of this decline in fortunes is my relationship with the head of school. Over the past few months, I have attempted to reconstruct the essence of the relations and identify the precise breaking point – with mixed results. I have no doubt in my mind that – just like every other stakeholder in the story – hers was a story of good intentions. It has therefore been a rather conflicting journey I have had to undertake in order to crystallise the essence of our relations. The initial friction stems from my insistence that I actually needed assistance running the programme. The reality is that I had to run it as an after-hours hobby for 2 years before I received some formal assistance. I can vividly remember instances where forms and contracts would lie idle in my office where I quite simply couldn't find the time to deal with them. It was a difficult realisation that I was a better teacher than administrator; and a better writer than a teacher. Taking up such an administrative role played into my singular weakness and eventually led to the demise of the entire undertaking.

What particularly killed me is the fact that I was informed that no relief would be possible on my academic workload. Consequently, the lecture and tutorial load and the research requirements remained the same as every other academic. Moreover, I also became responsible for the delivery of the Thuthuka Academic support to all undergraduate students due to the issues already highlighted. Being under probation however – meant that I had little room for slacking in any form. The pressure associated with that could only be addressed through working long hours into the night, which I eventually became used to. The leadership style also played into these dynamics. My immediate line manager – an experience white professor – initially disagreed with me being allocated to the second year group and initially requested me to step down to first year level on the basis that I was new to Wits. I declined this offer on the basis that I believed my prior experience as an academic at another accredited institution made it ridiculous to regard me as an academic novice. In hindsight, this did not set the right tone and hence any idea of obtaining relief from the workload disappeared from inception. The problem is that when I would highlight this to the head of school the response would be that the white professor refused to recognise the Thuthuka role as she is racist –(this is what the head of school said to me). The effect of this essentially left me thinking that I was being suffocated on the basis that I was running a black programme which was not an element of universal participation in the activities of the school.

In staff meetings, I would occasionally raise this point and various commitments would be made – which were not really followed up. Now the key reason I got involved in the Thuthuka structures in the first place is that I strongly believe that I am able to articulate complex matters in a manner that enables greater understanding for the students. Naturally, I always hesitate to abandon this call in favour of administrative tasks as it all comes to naught if the students do not pass at the end of the year. So I soldiered on running the extra classes on the evenings and the weekends. In various staff meetings the head of school would articulate all the work she has done to facilitate transformation in the school, in spite of the reality that I was working alone into the night just to keep the programme breathing. The most difficult episode happened towards the end of 2015. I walked into a finance administrator's office and she had a list of names on the board of claims that needed to be processed. In a casual conversation, I was made aware that the school had a policy of paying staff members additional monthly allowances for any form of work beyond their normal academic workload. Unfortunately it turned out that all the beneficiaries of this policy – at least from what I saw on the board – were white colleagues. Naturally I was confused by all of this. I therefore required clarification from the head of school whose response simply stated that I was covered as I would receive a higher subvention than other people. Unfortunately this turned out to be a misrepresentation. It is also important to note that the subvention answer was rather difficult to digest as there was no basis for verifying it. However, the head of school mentioned that even in 2014 I had received a substantial subvention (and a number was mentioned) which I then checked against my 2014 payslips and discovered to be untrue.

I therefore validly had to ask whether this policy was only available to white staff members. In addition to this, I had originally enrolled for a Masters degree at UJ. The head of school then developed a habit of mocking this qualification in various forums including staff meetings. Eventually I consulted another senior staff member to express how uncomfortable the belittling of a qualification I was pursuing made me feel. I then penned a grievance letter to the head of school who then undertook never to insult my attempts at qualifying through UJ again. Again in my engagements regarding this matter the idea that some white colleagues were against the head of school became prominent and I essentially had to take a position. I found this quite uncomfortable. After the correspondence I sent seeking clarity on what made other people deserving of additional incentives and the black programme to be ignored I sensed a change in ways of engagement. The reality is that for years I had sacrificed a lot of energy and resources into running the programme. The problem was not that I was never paid for it – that is not why I do what I do. The issue is that in spite of my spirited calls for assistance this had been delayed, whilst a policy existed to pay other people for doing what is clearly a fraction of what I had been asked to do. At no point in time had any other staff member raised any funding up to the levels I had achieved over 2 years – and all of this was not regarded as important. So whilst my exit eventually happened in May 2016, the breaking point was really the letter that I sent calling out the head of school for this latent racism. That was indeed my Rubicon moment. It is that point which I keep reflecting upon.

The reality is that I screwed up – spectacularly. This is not in dispute. My thinking though is that since then, the various parties that have evaluated the matter have done so not on the basis of incorrect but rather incomplete information. I therefore hope that in the long run they might do so in possession of a broader storyline.

The 2016 events – just like any other tragedy – happened gradually then suddenly. Essentially the programme started operating in parallel and I was kept out of it. Students on the programme were then banned from engaging with me and simply given access to the narrative that I had disappeared with the R5 million. Much of the conversation transpired in the lack of the context regarding how the vast number of students who were ‘ghosts’ had been the net result of years of institutional practice rather than a structured plunge into madness on my part. The R5 million theft was being discussed in the absence of highlighting that actually no lesser than R7.66 million was in the university accounts waiting to be transferred to this specific account. The conversation regarding the ghosts occurred in the absence of the explanation that I had single-handedly raised over R9 million for such students – only to have that taken over by the heads of school in spite of the fact that I was clear that I had already registered students.

In my last encounter, I was advised that the institute had requested my immediate removal from the project on the basis that I was squandering millions of rands with impunity. I can categorically state that I have not stolen a single cent from the programme. To this effect, I am happy to have my financial records scrutinised for the past 6 years. Having worked on the programme as a volunteer with no contract between myself and the institute for almost 6 years I was obviously only in a position to accept the decision as it was. The impression I was then left with is that I had 2 choices – either to stay and go through a disciplinary process whose outcome was already known; or to simply walk away with a confession plus a disciplinary. The distinguishing feature between the 2 options presented was that I personally felt that I had betrayed the students in the building more than anyone else and couldn’t imagine how they felt. My decision making was therefore premised on the fact that it would facilitate their healing process if I was no longer around. I was also informed that my reputation itself would indeed be associated with this (which I understood to mean that the entire community would be informed – which indeed turned out to be the case) and that criminal proceedings would be inevitable. In addition, as I had secured a job with the IASB, that would also now be up in the air.

Through all of that I resigned with the understanding that criminal charges by the institute were imminent. Under legal advisement then, I kept my exit statement to the barest minimum and waited for the legal process to unfold. I do now have a suspicion (and indeed a hope) that such criminal proceedings will not be initiated. In preparation for this, I had actually liquidated my pension benefits as it was all I could rely on to obtain some form of representation. The essence of it all is that I left the university a broken soul and simply waited my fate to be concluded. Broken more by the sense of shame I felt and the reality that whatever remorse I felt would be difficult

to ventilate in light of a pending criminal process. That is essentially the reason behind my 'scarcity' as we spoke about at the AWCA dinner.

The Institute's position

I suppose it would be amiss of me not to venture my understanding of SAICA's take on the matter. The key principle that underpins the principle of administrative justice in our world is simply that the perpetrator remains the best person to account for their own actions. In my case, I had hoped that such an opportunity would be made available but this did not turn out to be the case. What has unfortunately transpired is that the institute has undertaken to deliver a trial by consensus in the matter. My story is being told on various platforms where the right of reply or representation is simply non-existent. The fact that I am completely broken and at rock bottom is probably well known by now; and I am coming to terms with my new reality with every passing day. What I am struggling to reconcile is SAICA's position in the matter. It is common cause that various SAICA structures – especially the office of the Executive Director – has undertaken to execute the 'reputation' extinction that the Wits head of school promised would be carried out. I am actually a nobody in this society and essentially have no power to influence any course of action, that is my reality. So I cannot undertake to asking the SAICA structures to cease on engaging in the matter with various stakeholders – I simply do not have that power. I can then only hope that such engagements would now occur in light of more complete information rather than the present case which is built on incomplete rather than inaccurate information.

In the 6 months that have passed, precisely 2 individuals have sought to solicit my input in the story – and you were the first one to do so 4 months ago. Since then, I have been made aware by various academic institutions that I should be avoided as an employment prospect as that is the guidance from SAICA. Again, I cannot even attempt to influence the manner in which SAICA engages with its stakeholders – this is not within my scope of influence at all. The pain associated with this is something I do not have the writing skills to express properly. Over time, with more doors being shut I have slowly embraced the idea that my punishment is indeed the consignment into a period of economic servitude – which I am currently suffering through. Recently the UKZN staff informed me that the office of the Executive Director at SAICA had indicated that the institute had identified funds that are unaccounted for from back in my UKZN days. Naturally it is difficult to address all these concerns in a trial conducted in absentia. This is one example of far too many instances of the institute essentially delivering a most brutal form of absentee justice on the one remaining vestige of dignity I still have – my broken reputation. I am a broken soul, suffering for the crimes of my ethical failures. And I am under no illusion that my actions were wrong, unconscionable and selfish. Most forms of justice would therefore seek to strip me of all that I have. But at this stage everything has been lost sir, everything. From now on, I can therefore hope for the best; which at this stage – amounts to nothing at all.

Having reconciled myself to the fact that I will probably never have another opportunity to engage, I think it would be prudent to convey my heartfelt apologies through your office to the following stakeholders –

- The community of the Thuthuka Bursary Fund in entirety
- The employees of the institute – especially those with whom I worked very closely and whose trust in me suffered irreparable harm
- The board of trustees of TBF whose commendable efforts in transforming our society have been severely undermined especially the chairperson and yourself
- To black professionals at large, for it is through the isolated actions of people like myself that we all get discredited, and this pains me greatly.

I thank you for your time. And may you have a wonderful festive season.

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