 <b>ICB</b> ACCREDITED BUSINESS QUALIFICATIONS	<b>Policy Name:</b>	<b>Learnership Policy and Procedure</b>
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## 1. Introduction

The ICB was established in 1931 with the objective of promoting quality training and qualifications for Junior Bookkeepers, Senior Bookkeepers and Accounting Technicians in Southern Africa, and now also provides qualifications in the realm of Office Administration, Entrepreneurship and Business Financial Management.

As a Quality Assurance Partner (QAP) of the Quality Council for Trades and Occupations (QCTO), the ICB is an external examination body for the business qualifications that the Finance and Accounting Services Sector Education and Training (FASSET) awards.

Students who have qualified through the ICB and who have met the required workplace experience may apply for professional membership of the ICB of Certified Bookkeepers and Accountants (ICBA). Thousands of students have completed their studies and received their qualifications through the ICB and are becoming members of ICBA. Such membership accrues various benefits to those who pay their annual subscriptions and record Continuing Professional Development hours, (which include professional designations).

All the qualifications offered through the ICB, and our accredited theory training providers, are South African based and are registered on the South African National Qualifications Framework (NQF) and the outcomes are relevant to the South African employment market.

The ICB has the following qualifications, which have been registered with the Department of Higher Education and Training (DHET) as learnerships:

Learnership	Qualification	Subjects	Learnershipduration	Providers
<b>1. Junior Bookkeeper</b>  FASSET Learnershi pCode: 01/Q010027 / 26/120/3	National Certificate: Bookkeeping  NQF Level 3  • This qualification comprises of 4 subjects	<ul style="list-style-type: none"><li>• Bookkeeping to Trial Balance</li><li>• Payroll and Monthly SARSReturns</li><li>• Computerised Bookkeeping</li><li>• Business Literacy</li></ul>	12 months or 1 year including the completionof the Workplace Portfolio of Evidence (PoE)	ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider
	Learnership component, add: Workplace practical experience covering above subjects	<ul style="list-style-type: none"><li>• 1 ICB Workplace Portfolioof Evidence (PoE)</li></ul>		
	<b>Entrance requirements and RPL</b>  It is presumed that students are competent in Communication and Mathematical Literacy at NQF Level 2. A process of Recognition of Prior Learning is in place. This allows the student to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership to the learnership.			

Learnership	Qualification	Subjects	Learnership duration	Providers
<b>2. Senior Bookkeeper</b>  FASSET Learnership Code: 01/Q010028/ 281/30/4	Further Education & Training Certificate: Bookkeeping  NQF Level 4 <ul style="list-style-type: none"><li>This qualification comprises of 6 subjects</li></ul>	<ul style="list-style-type: none"><li>Bookkeeping to trial balance</li><li>Payroll and Monthly SARS Returns</li><li>Computerised Bookkeeping</li><li>Business Literacy</li><li>Financial Statements</li><li>Cost and Management Accounting</li></ul>	12 months or 1 year including the completion of the Workplace Portfolio of Evidence (PoE)	ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider
	Learnership component, add: Workplace practical experience covering above subjects	<ul style="list-style-type: none"><li>1 ICB Workplace Portfolio of Evidence (PoE)</li></ul>		
	<b>Please note:</b> students can be granted part exemption if they have completed the Junior Bookkeeper qualification or learnership programme			
	<b>Entrance requirements and RPL</b>  It is presumed that students are competent in Communication and Mathematical Literacy at NQF Level 3. A process of Recognition of Prior Learning is in place. This allows the student to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.			

Learnership	Qualification	Subjects	Learnership duration	Providers
<b>3. Technical Financial Accounting</b>  FASSET Learnership Code: 01/Q010022/ 28/251/5	National Diploma: Technical Financial Accounting  NQF Level 5  <ul style="list-style-type: none"><li>This qualification comprises of 8 subjects</li></ul>	<ul style="list-style-type: none"><li>Bookkeeping to trial balance</li><li>Payroll and Monthly SARS Returns</li><li>Computerised Bookkeeping</li><li>Business Literacy</li><li>Financial Statements</li><li>Cost and Management Accounting</li><li>Income Tax Returns</li><li>Business Law and Accounting Control</li></ul>	24 months or 2 years including the completion of the Workplace Portfolio of Evidence (PoE)	ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider
	Learnership component, add: Workplace practical experience covering above subjects	<ul style="list-style-type: none"><li>1 ICB Workplace Portfolio of Evidence (PoE)</li></ul>		
	<b>Please note:</b> Students can be granted part exemption if they have completed the Junior and Senior Bookkeeper qualifications or learnership programmes			
	<b>Entrance requirements and RPL</b>  It is presumed that students are competent in Communication and Mathematical Literacy at NQF Level 4.  A process of Recognition of Prior Learning is in place. This allows the student to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.			

Learnership	Qualification	Subjects	Learnership duration	Providers
<b>4. Office Administration</b>  FASSET Learnership Code: 01/Q010021/00 /120/5	Certificate: Office Administration  NQF Level 5 <ul style="list-style-type: none"><li>This qualification comprises of 6 subjects</li></ul>	<ul style="list-style-type: none"><li>Office Communication</li><li>Business and Office Administration 1</li><li>Bookkeeping</li><li>Marketing Management and Public Relations</li><li>Business Law and Administrative Practice</li><li>Cost and Management Accounting</li></ul>	12 months or 1 year including the completion of the Workplace Portfolio of Evidence (PoE)	ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider
	Learnership component, add: Workplace practical experience covering above subjects	<ul style="list-style-type: none"><li>1 ICB Workplace Portfolio of Evidence (PoE)</li></ul>		
	<b>Entrance requirements and RPL</b>  It is presumed that students are competent in Communication and Mathematical Literacy at NQF Level 4.  A process of Recognition of Prior Learning is in place. This allows the student to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.			

Learnership	Qualification	Subjects	Learnership duration	Providers
<b>5. Senior Office Administrator</b>  FASSET Learnership Code: 01/Q010040/ 00/240/5	Higher Certificate: Office Administration  NQF Level 5 <ul style="list-style-type: none"><li>This qualification comprises of the 9 subjects which includes the 6 subjects from Certificate: Office Administration</li></ul>	<ul style="list-style-type: none"><li>Business and Office Administration 2</li><li>Human Resources Management and Labour Relations</li><li>Economics</li></ul>	12 months or 1 year including the completion of the Workplace Portfolio of Evidence (PoE)	ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider
	Learnership component, add: Workplace practical experience covering above subjects	<ul style="list-style-type: none"><li>1 ICB Workplace Portfolio of Evidence (PoE)</li></ul>		
	<b>Entrance requirements and RPL</b>  It is presumed that students are competent in Communication and Mathematical Literacy at NQF Level 4.  Students <b>MUST</b> have successfully completed the Certificate: Office Administration learnership before they can register on this learnership.  A process of Recognition of Prior Learning is in place. This allows the student to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.			

Learnership	Qualification	Subjects	Learnership duration	Providers
<b>6. Small Business Financial Manager</b>	National Certificate: Small Business Financial Management  NQF Level 4	<ul style="list-style-type: none"> <li>Business Management 1</li> <li>Bookkeeping to Trial Balance</li> <li>Business Literacy</li> </ul> OR <ul style="list-style-type: none"> <li>Entrepreneurship 1</li> </ul>	12 months or 1 year including the completion of the	ICB accredited Theory Training Provider for the

FASSET Learnership Code: 01/Q010023/ 24/120/4	<ul style="list-style-type: none"><li>• This qualification comprises of 3 subjects</li></ul>	<ul style="list-style-type: none"><li>• Bookkeeping to Trial Balance</li><li>• Business Literacy</li></ul>	Workplace Portfolio of Evidence (PoE)	qualification and workplace experience completed at an ICB accredited Workplace Training Provider
	Learnership component, add: Workplace practical experience covering above subjects	<ul style="list-style-type: none"><li>• 1 ICB Workplace Portfolio of Evidence (PoE)</li></ul>		
<b>Entrance requirements and RPL</b>  It is presumed that students are competent in Communication and Mathematical Literacy at NQF Level 3.  A process of Recognition of Prior Learning is in place. This allows the student to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.				

## 2. Definition of a learnership

A Learnership is a work-based approach to learning and gaining qualifications and includes both structured work experience (practical) and structured institutional learning (theory).

A learnership agreement is a fixed-term contract between a student, an employer and a theory training provider. During the learnership, a Qualification is obtained through the theory training provider and practical working experience is obtained through the employer.

Learnerships are governed by regulations. Learnerships may be entered into between the employer and existing employees, or the employer and persons who are unemployed.

The learnership must:

- Include a structured learning component, through an **ICB accredited theory training provider** where the ICB will conduct the exams and award the qualification
- Include practical work experience, through an **ICB accredited workplace training provider** where the student will complete an ICB examined workplace PoE
- Lead to a qualification
- Relate to an occupation

## 3. Characteristics of learnerships

Learnerships are characterised by:

- A legal contract (Learnership Agreement) in the required format between the Employer, the Student and the Theory Training Provider. This agreement is to be obtained from the employer's SETA.

- A contract of employment entered into between the Employer and student, over and above the Learnership Agreement
- The education provider must be an Accredited Theory Training Provider of the ICB.
- The employer must be an accredited Workplace Training Provider of the ICB to provide work-place training. The employer is required to have formal systems and procedures in place, which will result in effective training, learning, examination, as well as sound employer/employee relationships.

## 4. Benefits of learnerships

There are two distinct types of benefits from Learnerships – social student and employer (includes financial).

### 4.1 Social benefits

Learnerships must lead to a nationally recognised qualification that is registered by the South African Qualifications Authority (SAQA) on the National Qualifications Framework (NQF).

Therefore, a person who successfully completes a learnership will have a qualification that signals occupational competence and is recognised throughout the country. Learnerships are aimed at upskilling and qualifying students thereby giving students greater opportunities for gainful employment, either with an employer, self-employment or in temporary employment. Many individuals /students may start their own businesses as a result of this developmental opportunity afforded to them.

Learnerships are aimed at the following groups:

#### 4.1.1. *Employed students*

To extend their range of skills and/or upgrade their skills. This will strengthen their capacity to meet existing or changing operational needs of their employers, and open up opportunities for job advancement/enrichment or for further learning.

#### 4.1.2. *Unemployed students*

To build skills and provide workplace experience to improve their employability or to enable them to generate an income.

### 4.2 Employer benefits

There are substantial benefits for implementing learnerships, aside from the benefit of improved productivity of the students and the organisation. Learnerships also avoid the risks associated with permanent employment contracts. Staff motivation will increase as a result of employers officially recognising employees' achievements.

There are many financial benefits available to the employer. These fall into two broad categories, namely tax incentives and SETA benefits.

#### 4.2.1 *The tax incentives*

Tax incentives i.e. Tax deduction: South African Revenue Services (SARS) SARS makes a learnership income tax deduction available to employers. Detailed information can be found in section 12H of the Income Tax Act. There is a commencement deduction per year and a completion deduction per year.



#### 4.2.2 SETA benefits

The employer is to contact their SETA for a detailed explanation of the grants or funding available for the implementation of their learnerships.

#### 4.2.3 Other benefits - The Unemployment Insurance Fund (UIF)

An employer and his/her previously unemployed student are not liable for payment of UIF contributions in the case of a student receiving remuneration in terms of a learnership agreement.

#### 4.2.4 Other benefits - Skills Development Levy (SDL)

The salaries of registered students are excluded from the SDL calculation. You will need the confirmation letter from the SETA as proof of a learnership agreement registration for SARS.

## 5. Learnership information: structure and costs

Our learnership comprises of both a theory and practical component. The theory component is studied and then examined by national exams set and administered by the ICB and the submission of a Theory Portfolio of Evidence (PoE). The practical component is work experience exposure also examined by the ICB through the submission of our completed Workplace Portfolio of Evidence (PoE). Note the distinction between the Theory POE and Workplace PoE.

### 5.1 Theory component (the ICB's qualifications)

This is the structured learning component of the learnership. Learning is to be completed via an ICB accredited theory training provider and the student is examined in each respective subject, by the completion of a portfolio of evidence comprising of three assignments, two ICB Tests and a final exam which is administered by the ICB.

### 5.2 Practical Component

This is the work-based component of the learnership. Students are required to undergo monitored workplace training, after which the student will be examined against the practical component of the learnership. This component must be completed at an ICB accredited workplace provider (employer), during which time **one single Workplace Portfolio of Evidence** must be compiled (other than Senior Office Administrator, per its entrance requirement.) Upon completion of the Workplace Portfolio of Evidence and by the cut-off date, it must be couriered to the ICB for examination.

Employers must order the Workplace Portfolio of Evidence from the ICB for each of the student's registered on the learnership programme.

Please refer to the tables in the "Introduction" section above for details on each of our eight learnerships.

### 5.3 Costs

Please refer to the current ICB Prospectus and/or our website for the current fees. Most of the fees will be applicable to the learnerships e.g. registration, examination and workplace PoE.

## 5.4 A learnership by a group of employers

SETAs may register a workplace-based learning programme agreement to which a group of employers is party only if:

- 5.4.1 one of the employers is identified in the agreement as the lead employer and that employer is geographically located within South Africa
- 5.4.2 the lead employer has signed the agreement and all other employer parties are listed in an annexure to the agreement;
- 5.4.3 all employers who are party to the agreement are approved for the structured workplace experience component and
- 5.4.4 the lead employer undertakes
  - 5.4.4.1 to ensure compliance with the employer's duties in terms of the agreement; and
  - 5.4.4.2 to ensure the implementation of the agreement at the workplace of other employer parties

**NOTE:** All employers that are party to the learnership agreement or that plan on taking the role of host or lead employer must be accredited or approved by **ICB prior to the registration of the learnership agreement with the SETA**. The accreditation process for the lead employer will vary from that of the host or non-lead employer.

## 6. How to register for a ICB learnership

As the learnership comprises of a theory and practical component, for the theory component, the student would need to have either completed the ICB qualifications applicable to the relevant learnership, been granted exemptions from the qualifications or be studying towards the qualifications. The ICB manages national exams for each of the subjects in the qualifications.

For the practical component, students are required to be employed for the duration of the learnership with an ICB accredited workplace provider and have signed the relevant learnership agreement between the student, employer and theory provider.

Learnership agreement must be submitted to Fasset within **30 working days** of all parties signing it

- a. This can be done by professional bodies starting with learner and workplace accreditation
- b. Once the trainee and the employer have obtained their numbers, e.g. trainee number and accreditation number, only then the employer can complete and sign the learnership agreement.

**The learnership agreement must be the current or latest version**, bearing in mind that SETAs update the agreements as and when information required changes.

The SETA will register the agreement within 30 working days of receiving complete information or reject and submit rejection reasons.

The start and end date of learnership will be provided by the Seta on registration. Employers should be urged to register trainees as soon as they are contracted.

Roles and Responsibilities for those participating in the ICB learnership programs:

## **6.1 The ICB**

- To market ICB learnerships
- To provide guidance and support to those organisations implementing the ICB learnerships
- To provide this policy and procedures document to those organisations who are interested in implementing learnerships
- To establish a management information system i.e. maintain a student database to assess and moderate
- To establish a dispute resolution mechanism
- Accredite theory training providers and determine categories of accreditation, as well as periods of accreditation
- To accredit work place training providers
- To conduct work place visitations for monitoring purposes
- Providers must upload students details to FASSET
- Upon receipt of the learnership agreements, ICB will inspect all documents to ensure that all is in order before capturing the information on the ICB database
- To send a confirmation letter with student information to Fasset notifying them that the students have been registered as learnership students on the ICB database
- The ICB sends student results to FASSET for NLRD upload

## **6.2 FASSET**

- To register learnership agreements (via the workplace provider / employer's SETA, if applicable)
- To promote learnerships at all levels
- To register ICB examiners and moderators
- To evaluate and discuss reports submitted by the ICB with the ICB
- To upload ICB students' data on the National Learner Record Database (NLRD)
- FASSET certificates students against the qualification

## **6.3 Workplace Training Provider/Employer**

(Since the implementation of each learnership is different and guided by the relevant SETA, the following broad process is followed :)

PHASE 1: Analysis and accreditation

- To do a needs analysis to determine the implementation of possible learnerships, including budgets
- Obtain workplace accreditation from the ICB
- ICB to evaluate the employer for capacity i.e. administration, examination of learning

**Learnerships may not start before ICB accreditation is granted**

PHASE 2: Selection of student and theory training providers

- Recruit and select students
- Establish implementation partnerships between ICB-accredited theory training providers, the SETA/s and ICB

- Submit a letter of intent to implement cross-sectorial learnership agreements to the relevant SETA's, if employer's SETA is not FASSET.
- Obtain buy-in and commitment from all relevant stakeholders

#### PHASE 3: Preparation for theory and workplace learning

- Sign agreements and contracts for participation between the theory training provider, student and accredited workplace training provider (employer)
- Employer to submit all relevant documentation to their respective SETA e.g. signed learnership agreement, and send a copy to ICB
- Select and train relevant role players i.e. managers, mentors, coaches
- Prepare students for learning and exams – induction
- Ensure that your students are registered with the ICB for both the theory and workplace exams
- Order the Workplace Portfolio of Evidence from the ICB for each of the student's registered on the learnership programme

#### PHASE 4: Learning facilitation and examination

- Allow student to attend theory training sessions and write exams
- Provide students with the requirements of the ICB workplace portfolio
- Complete the workplace PoE to be submitted to the ICB for examination, minimum 3 months before the learnership completion date (hand-in date will be given upon issue of the PoE.)
- Ensure that all relevant evidence / documents are included in the workplace PoE
- Allow for re-examination where applicable
- Wrap up and conclude the learning programme

#### PHASE 5: Analyse the success of the learnership implementation

- Were suitable students selected for the learnership and did they understand the demands of being part of a learnership?
- Was the theory and practical training properly structured?
- Was a career path mapped out for each of the students?
- Was the selection of mentors and coaches successful?
- Inform management of the learnership demands on both the student and organisation

### **6.4 The student**

- To enter into the learnership agreement and employment contract
- To participate in induction programs
- To work for the employer as part of the learning process
- To register with an ICB accredited theory training provider
- To register with the ICB as a student
- To enter for and write the theory (qualification) exams
- To be available for and participate in all learning and work experience required by the learnership
- To comply with workplace policies and procedures
- To complete ICB's workplace portfolio of evidence (PoE) for examination

#### 6.1. Theory Training Provider (Theory component)

- Ensure that they are accredited to offer tuition towards the relevant ICB qualification
- Provide the theory training towards the required subjects
- Provide student support

### 7. Reporting on and registering learnerships to ICB

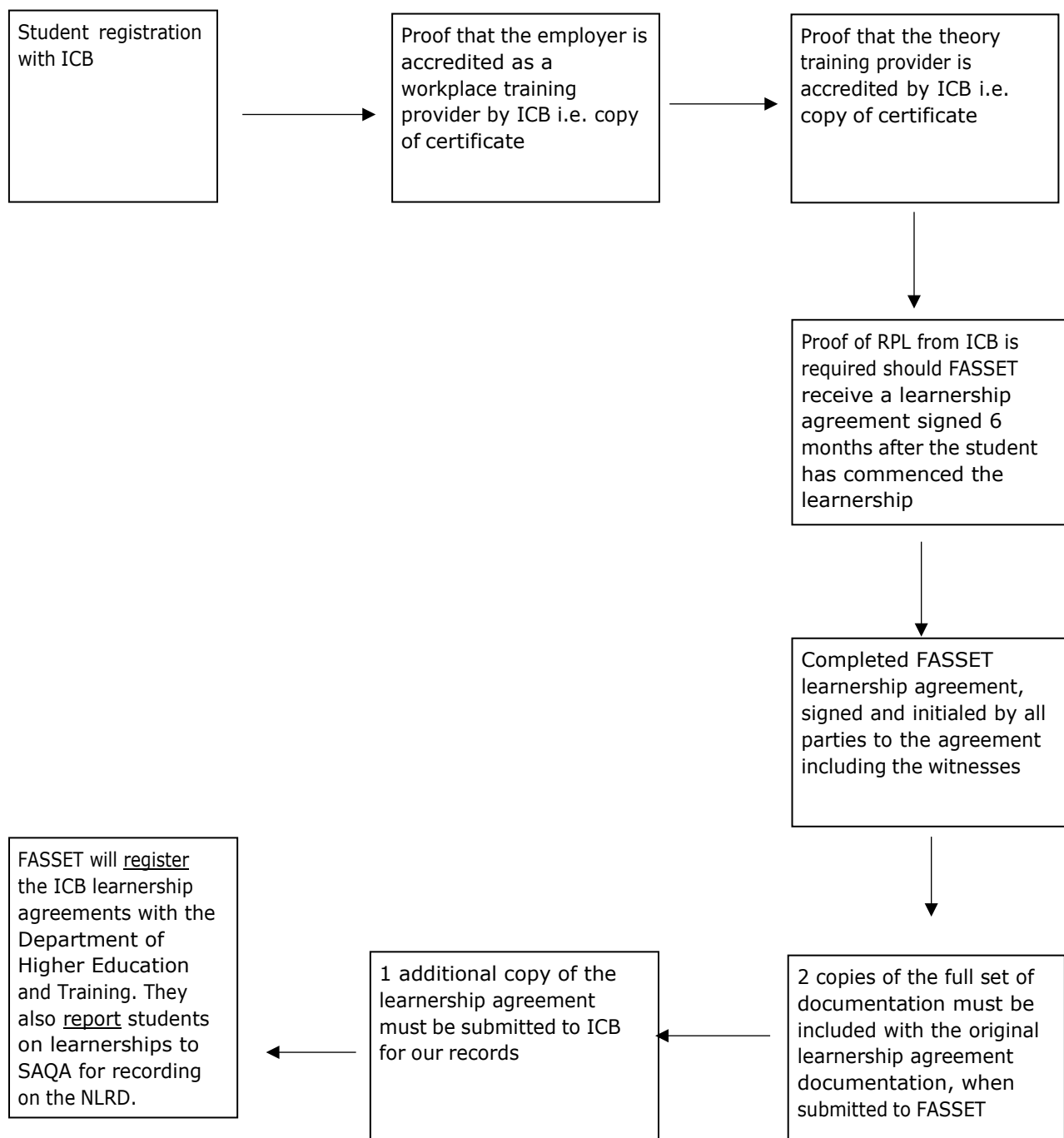
- Workplace providers **MUST** ensure that a copy of the signed learnership agreement is submitted to the ICB **within 30 days** of having registered the learnership with the respective SETA, this is to allow ICB to process and grant access to the workplace PoE.
- It is also the responsibility of the workplace provider to order an ICB Workplace Portfolio for the student for the respective learnership programme, **at the beginning of the learnership**. This order may be delegated to the Theory Training provider if agreed to. This must also be done **within 30 days** of having registered the learnership with the respective SETA
- In order to convert the learner from a normal student to a learnership and to order the workplace PoE, the employer **must within 30 days** of registering the learnership with the SETA, submit each learner's completed and fully signed learnership agreement, employment contract, copy of the learner's highest qualification and proof of ID to [support@icb.org.za](mailto:support@icb.org.za) with the subject line "**learnership registration**"
- Supply the ICB with a Learnership Feedback report bi-annually, until the learnership is completed

**NOTE:** The employer's workplace accreditation is a separate process that must take place prior to the learnership being registered with SETA and ICB. Employers not accredited as workplace partners with the ICB may not commence with learnership agreement registration with the SETAs.

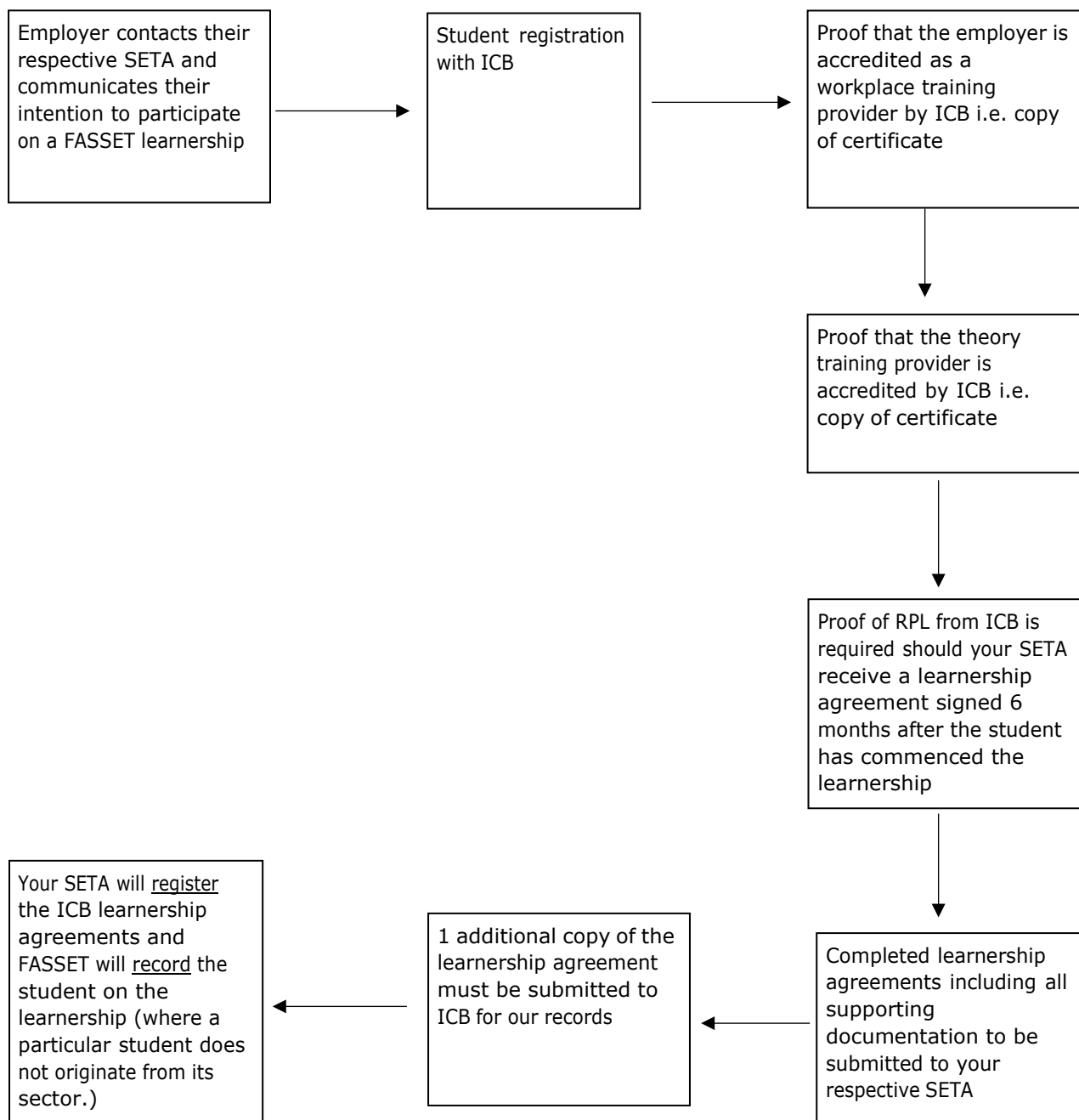
#### 2. Conclusion

The implementation of learnerships requires time, funds, human and other resources. Therefore, it is important to understand and weigh up the benefits of selecting the learnership route to a qualification. Before embarking on a learnership process, there must be certainty that a learnership is the appropriate tool for meeting the learning need.

Documentation process for registering students on an ICB learnership programme for employers in the FASSET Sector



Documentation process for registering students on an ICB learnership programme for employers in other (non-FASSET) Sectors i.e. cross-sectorial learnerships via other SETA's



**Please note: It is the employer's responsibility to submit the original learnership agreement and supporting documentation to their respective SETA.**