



# ICB

ACCREDITED BUSINESS  
QUALIFICATIONS

## **LEARNERSHIP POLICY AND PROCEDURES**

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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 and Business Financial Management.

As a Quality Assurance Partner (QAP) of the Finance and Accounting Services Sector Education and Training Authority (Fasset), the ICB is an external assessment (examining) body for these business qualifications that Fasset awards.

Learners 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 learners 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	Learning areas (subjects)	Learnership duration	Providers
<b>1. Certificate: Junior Bookkeeper</b>  FASSET Learnership Code: 01/Q010027/26/120/3	National Certificate: Bookkeeping  NQF Level 3  <ul style="list-style-type: none"> <li>This qualification comprises of 4 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> </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 learning areas	<ul style="list-style-type: none"> <li>1 ICB Workplace Portfolio of Evidence (PoE)</li> </ul>		

	<p><b>Entrance requirements and RPL</b></p> <p>It is presumed that learners are competent in Communication and Mathematical Literacy at NQF Level 2.</p> <p>A process of Recognition of Prior Learning is in place. This allows the learner 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.</p>
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Learnership	Qualification	Learning areas (subjects)	Learnership duration	Providers
<p><b>2. Senior Bookkeeper</b></p> <p>FASSET Learnership Code: 01/Q010028/ 28/130/4</p>	<p>Further Education &amp; Training Certificate: Bookkeeping</p> <p>NQF Level 4</p> <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>	<p>12 months or 1 year including the completion of the Workplace Portfolio of Evidence (PoE)</p>	<p>ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider</p>
	<p>Learnership component, add: Workplace practical experience covering above learning areas</p>	<ul style="list-style-type: none"> <li>1 ICB Workplace Portfolio of Evidence (PoE)</li> </ul>		
	<p><b>Please note:</b> learners can be granted part exemption if they have completed the Junior Bookkeeper qualification or learnership programme</p>			
	<p><b>Entrance requirements and RPL</b></p> <p>It is presumed that learners are competent in Communication and Mathematical Literacy at NQF Level 3. A process of Recognition of Prior Learning is in place. This allows the learner to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.</p>			

Learnership	Qualification	Learning areas (subjects)	Learnership duration	Providers
<b>3. National Diploma: 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 learning areas	<ul style="list-style-type: none"> <li>1 ICB Workplace Portfolio of Evidence (PoE)</li> </ul>		
	<p><b>Please note:</b> Learners can be granted part exemption if they have completed the Junior and Senior Bookkeeper qualifications or learnership programmes</p>			
	<p><b>Entrance requirements and RPL</b></p> <p>It is presumed that learners are competent in Communication and Mathematical Literacy at NQF Level 4.</p> <p>A process of Recognition of Prior Learning is in place. This allows the learner to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.</p>			

Learnership	Qualification	Learning areas (subjects)	Learnership duration	Providers
<b>4. National Certificate: Public Sector Accounting</b>  FASSET Learnership	National Certificate: Public Sector Accounting  NQF Level 4	<ul style="list-style-type: none"> <li>Bookkeeping to Trial Balance</li> <li>Public Accounting Administration</li> <li>Computerised Bookkeeping</li> <li>Business Literacy</li> </ul>	12 months or 1 year including the completion of the Workplace Portfolio of	ICB accredited Theory Training Provider for the qualification and

<p>Code: 01/Q010019/ 00/120/4</p>	<ul style="list-style-type: none"> <li>This qualification comprises of 4 subjects</li> </ul> <p>Learnership component, add: Workplace practical experience covering above learning areas</p>	<ul style="list-style-type: none"> <li>1 ICB Workplace Portfolio of Evidence (PoE)</li> </ul>	<p>Evidence (PoE)</p>	<p>workplace experience completed at an ICB accredited Workplace Training Provider</p>
<p><b>Entrance requirements</b></p> <ol style="list-style-type: none"> <li>Learners must: <ul style="list-style-type: none"> <li>have NQF Level 3 (Standard 9 / Grade 11) Numeracy and Communication, or above</li> <li>undergo a pre-enrolment assessment of basic numeracy and literacy skills</li> </ul> </li> <li>Learners should preferably: <ul style="list-style-type: none"> <li>possess a Grade 12 Certificate with Accounting</li> <li>be employed in finance in the public sector</li> </ul> </li> </ol>				

Learnership	Qualification	Learning areas (subjects)	Learnership duration	Providers
<p><b>5. Diploma: Public Sector Accounting</b></p> <p>FASSET Learnership Code: 01/Q010020/ 00/240/5</p>	<p>Diploma: Public Sector Accounting</p> <p>NQF Level 5</p> <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>Public Accounting Administration</li> <li>Computerised Bookkeeping</li> <li>Business Literacy</li> <li>Financial Statements</li> <li>Cost and Management Accounting</li> <li>Technical Public Accounting</li> <li>Business Law and Accounting Control</li> </ul>	<p>24 months or 2 years including the completion of the Workplace Portfolio of Evidence (PoE)</p>	<p>ICB accredited Theory Training Provider for the qualification and workplace experience completed at an ICB accredited Workplace Training Provider</p>
<p>Learnership component, add: Workplace practical experience covering above learning areas</p>		<ul style="list-style-type: none"> <li>1 ICB Workplace Portfolio of Evidence (PoE)</li> </ul>		

	<p><b>Please note:</b> Learners can be granted part exemption if they have completed the National Certificate: Public Sector Accounting qualification or learnership programme.</p>		
<p><b>Entrance requirements</b></p> <ol style="list-style-type: none"> <li>1. Learners must: <ul style="list-style-type: none"> <li>• have NQF Level 4 (Standard 10 / Grade 12) Numeracy and Communication, or above</li> <li>• undergo a pre-enrolment assessment of basic numeracy and literacy skills</li> </ul> </li> <li>2. Learners should preferably: <ul style="list-style-type: none"> <li>• possess a Grade 12 Certificate with Accounting</li> <li>• be employed in finance in the public sector</li> </ul> </li> </ol>			

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

Learnership	Qualification	Learning areas (subjects)	Learnership duration	Providers
<b>7. 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 learning areas	<ul style="list-style-type: none"> <li>1 ICB Workplace Portfolio of Evidence (PoE)</li> </ul>		
	<p><b>Entrance requirements and RPL</b></p> <p>It is presumed that learners are competent in Communication and Mathematical Literacy at NQF Level 4.</p> <p>Learners <b>MUST</b> have successfully completed the Certificate: Office Administration learnership before they can register on this learnership.</p> <p>A process of Recognition of Prior Learning is in place. This allows the learner to apply to the ICB for credits towards the registered qualification based on previous work experience and/or previous qualifications relevant to the learnership.</p>			

Learnership	Qualification	Learning areas (subjects)	Learnership duration	Providers
<b>8. National Certificate: Small Business Financial Manager</b>  FASSET Learnership	National Certificate: Small Business Financial Management  NQF Level 4 <ul style="list-style-type: none"> <li>This qualification comprises of 3 subjects</li> </ul>	<ul style="list-style-type: none"> <li>Essential Business Finance</li> <li>Computerised Bookkeeping</li> <li>Business Literacy</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



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

## 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 learner, 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 assessments and award the qualification
- Include practical work experience, through **an ICB accredited workplace training provider** where the learner will complete an ICB assessed 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 Learner 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 Learner, 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, assessment, as well as sound employer/employee relationships.

#### 4. Benefits of learnerships

There are two distinct types of benefits from Learnerships – social (learner) 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 learners thereby giving learners greater opportunities for gainful employment, either with an employer, self-employment or in temporary employment. Many individuals / learners 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 learners

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 learners

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 learners 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 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 of R 30 000 per year and a completion deduction of R 30 000 per year. In other words the incentives for a one year learnership are R 60 000, for a two year learnership R 120 000 and a three year learnership R 180 000.

##### 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 learner are not liable for payment of UIF contributions in the case of a learner receiving remuneration in terms of a learnership agreement.

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

The salaries of registered learners 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 assessed by national assessments set and administered by the ICB. The practical component is work experience exposure also assessed by the ICB through the submission of our completed Workplace Portfolio of Evidence (PoE).

#### *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 learner is assessed in each respective learning area, by the completion of a portfolio of evidence comprising of three activities, two evaluations and a summative assessment (examination) which is administered by the ICB.

#### *Practical Component*

This is the work-based component of the learnership. Learners are required to undergo monitored workplace training, after which the learner will be assessed 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 assessment.

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

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

#### *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, assessment and workplace PoE.

### 6. How to register for an ICB learnership

As the learnership comprises of a theory and practical component, for the theory component, the learner 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 assessments for each of the learning areas in the qualifications.

For the practical component, learners 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 learner, employer and theory provider.

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 learner database To assess and moderate
- To establish a dispute resolution mechanism
- Accredit 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
- To certificate successful learners against the qualification
- Upload learner information to FASSET

#### 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 assessors and moderators
- To evaluate and discuss reports submitted by the ICB with the ICB
- To upload ICB learner data on the National Learners' Record Database (NLRD)

#### 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, assessment of learning

##### PHASE 2: Selection of learners and theory training providers

- Recruit and select learners
- 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, learner 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 learners for learning and assessments – induction
- Ensure that your learners are registered with the ICB for both the theory and workplace assessments

### PHASE 4: Learning facilitation and assessment

- Allow learner to attend theory training sessions and write assessments
- Provide learners with the requirements of the ICB workplace portfolio
- Complete the workplace PoE to be submitted to the ICB for assessment, 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-assessment where applicable
- Wrap up and conclude the learning programme

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

- Were suitable learners 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 learners?
- Was the selection of mentors and coaches successful?
- Inform management of the learnership demands on both the learner and organisation

## 6.4. The learner

- 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 learner
- To enter for and write the theory (qualification) assessments.
- 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 assessment

## 6.5. Theory Training Provider (Theory component)

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

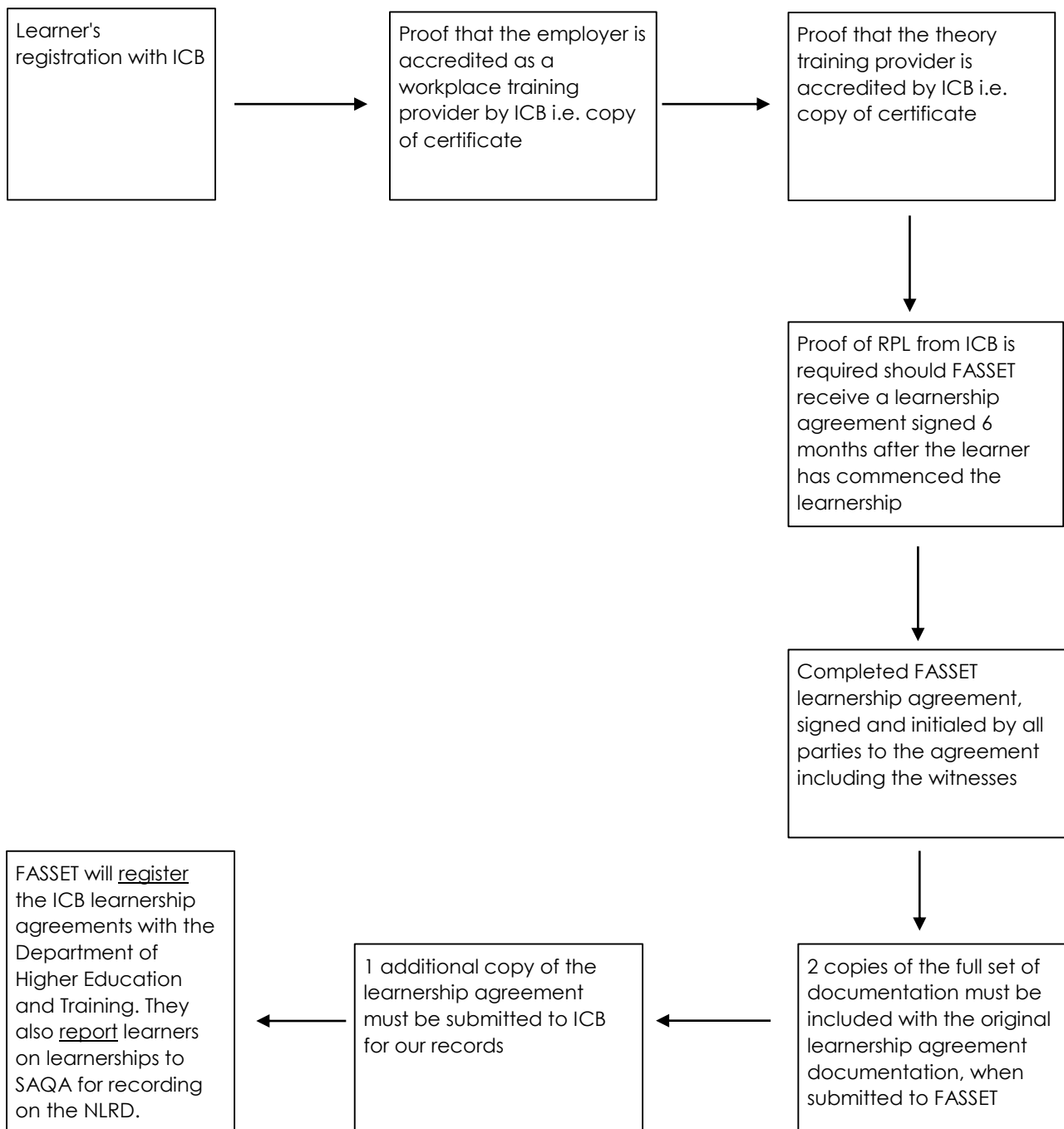
## 7. Reporting on learnerships to ICB

- Workplace providers **MUST** ensure that a copy of the signed learnership agreement is submitted to the ICB.
- It is also the responsibility of the workplace provider to order an ICB Workplace Portfolio for the learner/s for the respective learnership programme, at the beginning of the learnership. This order may be delegated to the Theory Training provider if agreed to.
- Supply the ICB with a Learnership Feedback report bi-annually, until the learnership is completed

## 8. 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 learners on an ICB learnership programme for employers in the FASSET Sector

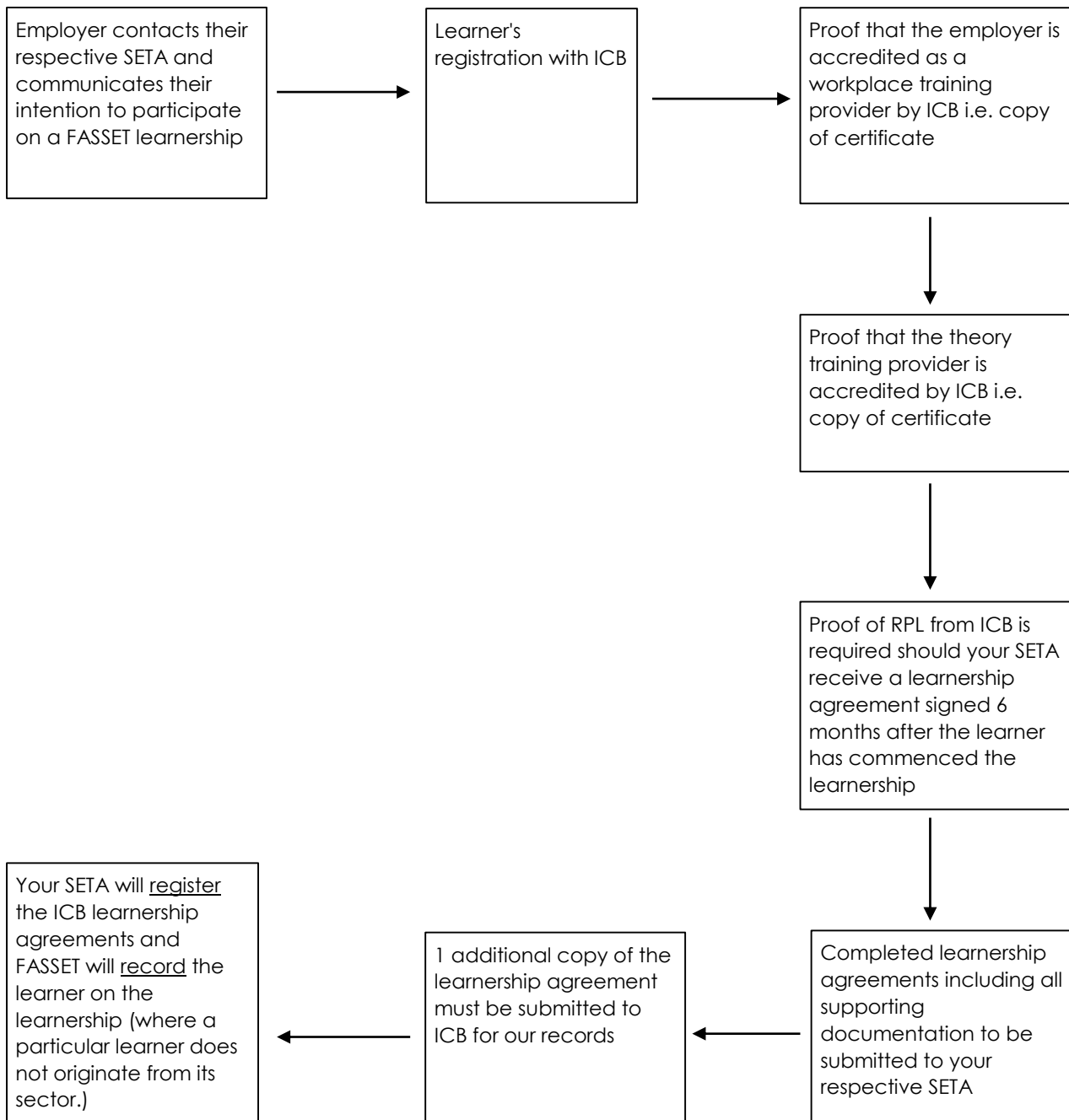


**FASSET**

Post: P O Box 6801, Cresta, 2118

Delivery: Building 3, Ground Floor, 299 Pendoring Road, Blackheath

Documentation process for registering learners 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.

FASSET has signed Memoranda of Understanding with all 20 SETA's.

Memorandum of Understanding (MoU) means – a legal document outlining the terms and details of an agreement between parties, including each parties requirements and responsibilities.