

# SKILLS DEVELOPMENT EXPENDITURE - THE LEARNING PROGRAMME MATRIX -

The Learning Programme Matrix illustrates the learning programmes recognised as Skills Development Expenditure. Organisations must be aware of what Skills Development expenditure is acceptable as a contribution. From a verification perspective, it is evident that there needs to be clarity on how an organisation allocates such expenditure.

Incorrectly allocating Skills Development expenditure has a detrimental impact on an organisation's overall scorecard. The following are examples of the most common misinterpretations of the Skills Development requirements.

- ①. Incorrectly calculating Skills Development expenditure against Net Profit After Tax (NPAT) instead of the total payroll.
- ②. Neglecting Learner salaries as part of the expenditure.
- ③. Disregarding or incorrectly allocating Learnerships.
- ④. Overlooking work-based informal programmes as Skills Development expenditure.
- ⑤. Not adjusting gender recognition in terms of 'Black' Women.

Although many of these common shortfalls are oversights, they carry scorecard consequences. Bear in mind that correctly allocated evidence in the form of a paper trail is what your verification agency needs at the time of a B-BBEE Audit.

The following seven sub-categories make up the Skills Development Matrix:

Category	Description
A	Bursaries or Scholarships
B	Internships
C	Learnerships
D	Learnerships or Apprenticeships
E	Work Integrated Learning
F	Informal Training
G	Informal Training



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This article outlines the various evaluation criteria which require:

1	The Narrative Description	The nature of the training course as to whether it is theoretical, practical or both.
2	The Delivery Mode	The method for both theory and practical training.
3	The Learning Site	Information about the facility or environment where training takes place.
4	The Learning Achievement	A description of the accolade a Student or Learner achieves on concluding a specific training intervention.
5	Scorecard Recognition	The total allowance for each training intervention that must reflect all exclusions apply to each category.

### Category A | Bursaries or Scholarships

Narrative Description	<ul style="list-style-type: none"> <li>&gt; An institution-based theoretical instruction only.</li> <li>&gt; They are formally assessed by educational institutions, established by or registered with the Department of Basic Education or Department of Higher Education and Training.</li> </ul>
Delivery Mode	<ul style="list-style-type: none"> <li>&gt; Institutional instruction.</li> </ul>
Learning Site	<ul style="list-style-type: none"> <li>&gt; Institutions such as universities, colleges, schools or ABET Providers.</li> </ul>
Learning Achievement	<ul style="list-style-type: none"> <li>&gt; Recognised theoretical knowledge that results in attaining a degree or diploma. Only an accredited or registered formal institution of learning can issue such.</li> </ul>
Scorecard Recognition	Organisations can claim the full amount of a bursary and a stipend - not a salary - linked to a bursary.

### Category B | Internships

Narrative Description	<ul style="list-style-type: none"> <li>&gt; Institution-based theoretical instruction, including practical learning in employment or simulated work environment.</li> <li>&gt; Must be formally assessed by the institution.</li> </ul>
Delivery Mode	<ul style="list-style-type: none"> <li>&gt; Mixed Mode Delivery is institutional instruction as well as supervised learning in an appropriate workplace or simulated environment.</li> </ul>
Learning Site	<ul style="list-style-type: none"> <li>&gt; Either institutions like universities, colleges, schools or ABET Providers, otherwise in the workplace.</li> </ul>
Learning Achievement	<ul style="list-style-type: none"> <li>&gt; Recognised theoretical knowledge that results in attaining a degree, diploma or certificate. Only an accredited or registered formal institution of learning can issue such.</li> </ul>
Scorecard Recognition	Organisations can claim the full expenditure as well as the salary or stipend of an intern. Note for B-BBEE purposes – not included in Skills Development expenditure are students or trainees working solely to gain workplace experience. The internship must form part of an institution-based theoretical instruction programme that results in a Degree, Diploma or Certificate.



**Category C | Learnerships**

Narrative Description	<ul style="list-style-type: none"> <li>&gt; Recognised or registered structured experiential learning in the workplace after attaining a qualification.</li> <li>&gt; Must be formally assessed by an accredited body.</li> </ul>
Delivery Mode	<ul style="list-style-type: none"> <li>&gt; Structured learning in the workplace.</li> <li>&gt; Allows for mentoring or coaching.</li> </ul>
Learning Site	<ul style="list-style-type: none"> <li>&gt; In the workplace only.</li> </ul>
Learning Achievement	<ul style="list-style-type: none"> <li>&gt; Occupational or professional knowledge and experience.</li> <li>&gt; An accolade that is formally recognised through registration or licensing.</li> </ul>
Scorecard Recognition	Organisations can claim the full expenditure as well as the salary or stipend of a Learner.

**Category D | Learnerships or Apprenticeships**

Narrative Description	<ul style="list-style-type: none"> <li>&gt; Occupational directed instructional and work-based learning programmes that require a formal contract.</li> <li>&gt; Must be formally assessed by an accredited body.</li> </ul>
Delivery Mode	<ul style="list-style-type: none"> <li>&gt; Institutional instruction.</li> <li>&gt; Structured, supervised experiential learning in the workplace.</li> </ul>
Learning Site	<ul style="list-style-type: none"> <li>&gt; In the workplace or at an institution.</li> </ul>
Learning Achievement	<ul style="list-style-type: none"> <li>&gt; Theoretical knowledge and workplace learning.</li> <li>&gt; Must result in a South African Qualification Authority registered qualification. Evidence can be in the form of a certificate or similar occupational or professional accreditation from a formal learning institution.</li> </ul>
Scorecard Recognition	Organisations can claim all expenditure as well as the salary or stipend of the Learner.

**Category E | Work Integrated Learning**

Narrative Description	<ul style="list-style-type: none"> <li>&gt; Occupationally directed instructional work-based learning programme that does not require a formal contract.</li> <li>&gt; Must be formally assessed by an accredited body.</li> </ul>
Delivery Mode	<ul style="list-style-type: none"> <li>&gt; Structured supervised experiential learning in the workplace which may include institutional instruction.</li> </ul>
Learning Site	<ul style="list-style-type: none"> <li>&gt; In the workplace or at an institution with ABET providers.</li> </ul>
Learning Achievement	<ul style="list-style-type: none"> <li>&gt; Credits awarded for registered unit standards.</li> <li>&gt; Continued professional development.</li> <li>&gt; Improved performance or skills.</li> </ul>
Scorecard Recognition	Organisations can claim total expenditure, excluding the salary of the Learner.

**Category F | Informal Training**

Narrative Description	> Occupationally directed informal instruction programmes.
Delivery Mode	> Structured information sharing or direct instruction in the form of: <ul style="list-style-type: none"> <li>o Workshops;</li> <li>o Seminars;</li> <li>o Conferences; and</li> <li>o Short courses.</li> </ul>
Learning Site	> Institutions, conferences and meetings.
Learning Achievement	> Continued professional development and certificates of attendance. > In some instances, registered unit standards.
Scorecard Recognition	An organisation can claim 25% of the value of the training.

**Category G | Informal Training**

Narrative Description	> Work-based informal programmes.
Delivery Mode	> Informal training.
Learning Site	> The workplace.
Learning Achievement	> An increased understanding of work context. > Improved performance or skills.
Scorecard Recognition	> Organisations can claim 25% of the value of the training provided. > The cost associated with training.  Section 5.4 of the Amended Codes states that an organisation may claim legitimate training costs like: <ul style="list-style-type: none"> <li>o Accommodation;</li> <li>o Catering;</li> <li>o Travelling;</li> <li>o The cost of employing a Skills Development Facilitator; and</li> <li>o The cost of employing a Training Manager.</li> </ul> <p>The claim, however, may not exceed more than 15% of the total value of the Skills Development expenditure.</p>

International training in line with the Learning Programme Matrix will be recognised as a contribution if it meets the requirements of:

- > The South African Qualification Authority; or
- > A similar body outside South Africa.

Evidence of such accreditation will be essential for a B-BBEE Audit.

Mandatory Sectoral Training expenditure is not a Skills Development contribution on the Generic Scorecard. Legislation prescribes Mandatory Sectoral Training which instructs an organisation to meet specific non-negotiable requirements like Occupational Health and Safety Regulations. An example of this is The Construction Sector which compels the following mandatory training as a minimum requirement:

- > Site, project and safety inductions;
- > Toolbox talks; and
- > Operator re-certifications.