

## Claims for you Skills Development spend for B-BBEE Purposes

Claiming your Skills Development spend for BEE can become a fairly procedural activity, where companies often lose out on BEE points when Skills Development across diverse categories are interpreted and implemented incorrectly. The following table sets out how Skills Development categories can be claimed for B-BBEE:

Cat.	Category Description	Description	Can you claim salary toward this Category?	Employed or Unemployed
A	Instruction-based theoretical instruction alone – formally assessed by the institution	Bursaries	Yes	Employed Only
B	Instruction-based theoretical instruction as well as some practical learning with an employer or in a simulated work environment – formally assessed through the institution	Internships	Yes	Employed Only
C	Recognised or registered structured experiential learning in the workplace that is required after the achievement of a qualification – formally assessed by a statutory occupational or professional body	Learnerships	Yes	Both
D	Occupationally directed instructional and work-based Learning Programme that requires a formal contract – formally assessed by an accredited body	Learnerships and Apprenticeships	Yes	Both
E	Occupationally directed instructional and work-based Learning Programme that does not require a formal contract – formally assessed by an accredited body	Skills Programmes	Depends on credits	Both
F	Occupationally directed informal instructional programmes	Informal training (Internal, External) Not formally assessed	No	Both
G	Work-based informal programmes	Informal training (Internal, External) Not formally assessed	No	Both

## **B-BBEE Codes of Good Practice: Statement 300 – Skills Development Amendments**

When implementing Category C and D (Learnerships and Internships) you can claim the salary or stipend of the learner, as well as the programme cost. This will assist the company to maximize their spend under the Skills Development element of B-BBEE.

When implementing Category, A (Bursaries as described), salaries or stipends can only be claimed for employed learners. The company can use this to further their own employees and contribute to their future. This will also see more professionally qualified employees within a company.

The limitation of 15% of Skills Development spend on Category F and G (Informal Training as described) has been increased to 25%.

It is important to remember that a company cannot claim the same spend for both Learnerships and Bursaries. What this means is that if you have an employee on a Learnership, you cannot enrol that same employee on a bursary and claim both the programmes' spend for Skills Development for B-BBEE.