



TRAINING REGULATIONS

Effective 1 January 2026

Explanatory Memorandum

INTRODUCTION

The purpose of this document is to outline and provide a brief interpretative explanation for the most significant amendments to the Training Regulations.

Please note that this document is merely to be used for clarification of certain clauses in the Regulations and can be taken into account in the interpretation of the Regulations. However, it does not replace the Regulations.

Training Regulations: Overall Changes

- The Training Regulations were updated for the alignment of terminology used in the Training Programme.
- Editorial consistency has been applied throughout the document.
- Degrees have also been updated from 'achieve' to 'completed'.
- The title of the SAICA Lead Training Management, according to SAICA's updated organisational structure.

Regulation 3: DEFINITIONS, ABBREVIATIONS AND ACRONYMS

- The definition for LOR and PDS has been simplified.
- The definition for prescribed competencies and proficiency has been refined to align with competency framework and PVAA.

Regulation 7: REGISTRATION REQUIREMENTS

- Regulations 7.9.1 and 7.9.2 have been refined and presented as bullet points under Regulation 7.9. Additionally, Regulation 7.9.2 has been updated to include the requirement for registration as an Assessor prior to accreditation.
- Regulation 7.12 has been updated to include reference to the Training Regulations as requirement to refuse person to register as Training Officers.

Regulation 8: DUTIES OF A TRAINING OFFICER

Regulation 8.2 has been updated to include that the failure of a training officer to perform his duties may be dealt with in terms of the SAICA By-laws.

Regulation 10: LIABILITY FOR FEES AND REIMBURSEMENT IN RESPECT OF SUCH FEES

- Regulation 10.4 has been amended to clarify the specific reimbursements, namely the TCMS, SAICA Education Fund (SEF) Levy or IRBA fees, training offices may request from trainee accountants whose training contracts are cancelled.
- 10.7 has been moved to 10.4.2 and has been adjusted from 'employment contract' to 'relevant agreement' to widen the scope.

Regulation 21: CANCELLATION OF A TRAINING CONTRACT

Regulation 21.8.3 three months has been changed to 30 days in order to align with the overall discharge period's timelines, specifically in Regulation 24.

Regulation 24: DISCHARGE OF A TRAINING CONTRACT

Regulation 24.1 has been amended to require that a trainee submits an application for discharge on TCMS

within 30 days of the training contract end date.

Regulation: 28. CONFIRMATIONS, VALIDATIONS AND CERTIFICATES

Regulation 28.1.7. has been added to include the completion certificate.

ANNEXURE 2: ACCREDITATION CRITERIA

- A2 bullet 3 and 4 were added for the employment contract to exclude restraint of trade and reflect recent terminology of training regulation as these are common finding during monitoring reviews.
- B5 number 4 now includes relevant training, highlighting that the learning environment also encompasses this aspect.
- C1 bullet 1 has changed from traineeship to the more correct, training contract.
- C3 and 4 – editorial changes.
- C7 was deleted as prescribed competencies are already evaluated as Digital Acumen in the assessment process. Its removal avoids duplication and ensures that the regulations remain concise and focused.
- C8 was deleted as lifelong learning is already evaluated as part of the assessment process. Its removal avoids duplication and ensures that the regulations remain concise and focused.
- C9, number 2 has been deleted because the ethical reasoning is already incorporated within the ethics proficiency requirements.
- D2.1 number 1 requirement has been updated. The trainee accountant must now submit at least one LOR every two months. Training offices may require more regular submissions. This new requirement allows training offices to use more flexible timelines, enabling a more efficient assessment process that aligns with their business needs, while still ensuring regular and effective assessment of trainee accountants' progress.

Training officers may elect to remain monthly at their discretion.

Please note that this change will only take effect in the EAT once the necessary developments have been implemented.

- D2.1.2 b – (ii) the wording “describe where, what, when, who, why and how” has been replaced with the wording “a narrative description of how PVAA was demonstrated.” In providing detail for the narrative description trainees are still encouraged to reflect on “where, what, when, who, how and why, where applicable, as outlined in the SAICA guide: *Assessing Proficiency in Professional Values, Attitudes, and Acumen Learning Outcomes, May 2024*. Including these words in the Training Regulations previously has resulted in Reviewers having to check that every one of these words had been covered in sufficient detail, reverting evidence back to the trainee when one of these words were not addressed. This was causing practical challenges even though the trainee may have provided an adequate narrative description about

how the learning outcome was demonstrated. Please note that SAICA will issue further guidance and communication on this matter in due course.

- D2.1.4 – aligned bullet 2 to the bullet above and removed ‘only accept evidence where it does not meet the requirements’ as this is implicit and does not require explicit mention.
 - D2.1.5 – the wording was clarified trainee accountants need to finalise the LORs timeously with inclusion of revision that could be requested in the LORs.
 - D2.2.1 – A new paragraph 1 has been included to indicate the PDS requirements at the discretion of the training office of submission of either every three (3), four (4) or six (6) months.
 - D2.2.2 – bullet 4 has been updated from ‘academic progress’ to ‘academic studies’ to broaden the scope to include any relevant academic studies undertaken by trainees in qualifying as either AGA(SA) or CA(SA).
 - D2.2.3 – The responsibilities of Assessors have been revised. There is no longer a separate paragraph for the Evaluator role. The Assessor is responsible for ensuring the credibility of the assessment process and for completing the PDS with the trainee. However, certain functions may still be delegated to an Evaluator within the training office, in line with the office’s internal policies. Please note that this change does not eliminate the Evaluator role; its involvement will depend on the training office’s internal processes. Paragraphs 3 and 4 have been updated to refer to the Assessor. There is no longer a separate paragraph relating to the Evaluator role. The Evaluator has always been a delegated function of the Assessor role with the Assessor taking overall responsible for ensuring the credibility of the assessment process and for completing the PDS. The completion of the PDS may still be delegated to an Evaluator within the training office and is allowed for within the Electronic Assessment Tool (EAT). The change to the Training Regulations highlights that, even when this responsibility is delegated to an Evaluator, the responsibility ultimately rests with the Assessor. Please note that this change therefore does not eliminate the Evaluator role and involvement of Evaluators may continue based on the training office’s internal processes.
- D2.2.4 – The timelines for the Trainee Accountant and Assessor to meet, discuss, and sign off the PDS have been updated to six weeks. This update allows Assessors sufficient time (as previously provided) if the function is delegated to an Evaluator, ensuring the PDS can be finalized.
- D2.2.6 – Paragraph 6 has been separated from Paragraph 4 to highlight that trainee accountants are responsible for completing the sign-off of the PDS. The previous Paragraph 5 has now been moved to Paragraph 7.

ANNEXURE 3: DUTIES OF THE TRAINING OFFICER AND THE TRAINEE ACCOUNTANT

- Para 1.15 – removed ‘in the opinion of the training officer’.
- Paragraph 1.19 under training officer duties has been updated to indicate that EAT log-in details should also be kept confidential.
- Paragraph 2.9 has been added to reiterate the trainee accountant’s duty to discharge the training contract within 30 days after the end date of the training contract. This is to ensure alignment with the discharge process timelines.

Training Regulation - Guidelines and Templates

- Guidelines/templates for alignment to Training Regulations

The below guidelines and templates have been updated for alignment to the terminology:

- Guideline to the Academic Progress Rule (change from accredited to endorsed qualifications)
- Template Notification letter for contravention potential contravention of the academic progress rule
- Template of Notification letter for failure to submit the assessment forms on a timely basis
- Template Notification letter in respect of a trainee who is unlikely to achieve proficiency and/or prescribed core experience hours

- Responsible use of AI in completing SAICA assessment forms

A new guidance document has been provided to indicate considerations for responsible use of AI in completing SAICA assessment forms.