

FUNDS PAID FROM STAFF DEVELOPMENT FUNDS

These funds are not to be paid as a bursary – with certain exceptions.

Fund		Description	Bur-sary	Kuali Account		Contact Person	
Name				Name	Tel		
IREA (Eng)	Institutional Research Excellence Awards	<p><u>Input by Supervisor</u></p> <ul style="list-style-type: none"> - Not a bursary. - An incentive appointed to staff members who contributed towards publication during the term of appointment (defined by the Dept of Education). - Not to be used for registration or class fees which is regarded personal expenses. - Can be used for relevant expenditure: conferences, seminars, daily costs, membership to recognised <u>professional body</u>, no magazines. To be paid be DV through Finances. - Capital items purchased remain assets of the University. - A maximum of 50% may be paid as ad hoc (HR) remuneration, taxable. - Incentive per researcher: See table for IREA weights. - Back payment expenses are to be minimized. <p><u>Input by Supervisor and student:</u></p>	NO	K	IREA - STAFF	Teresa Smit Robert Balfour	X99 4853 X85 2106
ITUN (Afr)	Institusionele Toekennings vir Navorsingsuitnemendheid						

		<p>Bursary (with a contract and conditions as stipulated in the procedure)</p> <ul style="list-style-type: none"> - Input by a supervisor with a student to be paid without adding the student as co-author. - <i>If still a registered student the allocation can be divided equal to one half of the allocation after publication.</i> - <u>If no longer a registered student the allocation goes to the relevant Research Entity or School to General Reserve</u>: Can be used with own discretion. <p>Bursaries can be paid according to bursary rules stipulated in the Procedure.</p> <ul style="list-style-type: none"> - Co-authors (if any) and/or family members will not be entitled to the IREA funding. <p>Not a bursary</p> <p><u>Current incentive of Researcher</u></p> <ul style="list-style-type: none"> - This incentive can't be used to pay co-opted assistants (students) with a bursary – this is an Ad Hoc payment. 	YES	KS	IREA – STUDENT		
			YES	KG	IREA / ITEA GENERAL - RESERVE		
			NO	K	IREA - STAFF		

		- No bursaries can be paid to students identified for future participation.					
ITEA (Eng)	Institutional Teaching Excellence Awards	<p>Categories:</p> <ul style="list-style-type: none"> - Not a bursary. - See criteria information: 	NO	KT	ITEA – STAFF	Danika Alberts Robert Balfour	X99 4777 X85 2106
ITOU (Afr)	Institusionele Toekenning vir Onderriguitnemendheid	<p><u>ETEA</u> (<i>Emerging Teaching Excellence Award:</i></p> <p><u>TEA</u> (<i>Teaching Excellence Award</i>)</p> <p><u>DTEA</u> (<i>Distinguished Teaching Excellence Award</i></p> <ul style="list-style-type: none"> - Nominate and award excellent teaching practices of full-time academic members of teaching staff. - Not to be used for registration or class fees which is regarded personal expenses. - All awards to be spent on activities designed to enhance the teaching career: Approved conferences, membership to recognised professional body, etc – no personal expenses. - A maximum of 50% may be paid as ad hoc (HR) honorarium for financial gain, taxable with the salary income. - Claim form to be submitted in the year of the award, 					

		<p>within 3 months of notification of award.</p> <ul style="list-style-type: none"> - Not to be used for registration or class fees which is regarded personal expenses. - Bursaries with own discretion. 					
SDP (Eng)	Staff Development Program (part of HR)	<ul style="list-style-type: none"> - Not a bursary. - Budget allocations to academic and support staff for career development and not personal use. - This cost string is not subjected to VAT: Courses, conferences, membership to recognised professional body, books, training material, (internet approved by Dean provided within the budget), upgrade of university assets. - Receipts must be submitted for staff expenditure. - 50% of total account may be requested from the manager as ad hoc (HR) remuneration, taxable with a 1% deduction for the Skills Levy. 	NO	F	STAFF DEVELOPMENT	Madelein vd Merwe	99 4839
POP (Afr)	Personeel Ontwikkellingsprogram (deel van MH)						
THRIP	<p>Lecturers paid by DHET</p> <p>Lecturers paid by THRIP</p> <p>Students paid by THRIP</p>	<p>More info available at the contact person for this bursary.</p> <p>Application form compulsory.</p>		PQ	THRIP - INDUSTRY - OBJECT	Ria vd Berg	994851
				Q			

		- Can be paid with monthly installments.		ST	THRIP - INDUSTRY NRF THRIP		
nGAP	<p><u>Staff members paid by:</u> DHET (Eng) Dept of Higher Education and Training</p> <p>DHOO (Afr) Dept van Hoër Onderwys en Opleiding</p>	<ul style="list-style-type: none"> - Not a bursary. A maximum of 2% of the amount allocated is available for registration calculated over the maximum period of 6 year of the grant. - It is an agreement with new lecturers and changes every year. A maximum amount can be paid according to Table 2. - Report to DHET. - Staff member must register within the first twelve months for further studies. - Must complete studies within 6 years. - Not a bursary. 	NO	EN	NEW GENERATION ACAD PROG EARMARKED GRANT	Yolande Bechaz	99 4821
TIA	<p>The Technology Innovation Agency:</p> <p>Prestigious Project of HEI = TIA Seed fund</p>	<ul style="list-style-type: none"> - Not a bursary. - A Stipend (grant funding) for work completed on a given project once the business plan has been approved. The Researcher stipulates the level of involvement and can't be on the payroll of the NWU. Payment is always Ad Hoc and VAT applicable. HEI's must submit invoices and signed contracts, 	NO	U B	GOVERNMENT RESEARCH (OLD RG) EXTERNAL (Special permission only)	Boipelo Sebesho	85 2535

		<p>where applicable, and a valid SARS Tax Clearance Certificate to receive payment from TIA Seed.</p> <p>- Non-fundable activities for TIA Seed include: Salary contribution to HEI staff members, <u>Student bursaries</u>, research projects or extended periods of work, Equipment (except specialized).</p>					
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Extraction from SARS document:

SARS INCOME TAX ACT NO. 58 OF 1962 (the Act)

"Generally, any *bona fide* scholarship or bursary granted to enable or assist any person to study at a recognised educational or research institution is exempt from normal tax. This exemption is, however, **subject to certain conditions**, particularly where the scholarship or bursary is granted by an employer (or an associated institution in relation to that employer) to an employee or to a relative of such employee."

“5.2 Conditions

The exemption of a scholarship or bursary granted by the employer (or by an associated institution in relation to the employer) to the employee or to a relative of such employee is subject to the following conditions:

- a) A scholarship or bursary awarded to the **employee** is not exempt from normal tax in the hands of the employee **unless he or she agrees to reimburse his or her employer for the scholarship or bursary if he or she fails to complete his or her studies** for reasons other than death, ill-health or injury. See section 10(1)(q)(i).
- b) The Explanatory Memorandum of the Revenue Laws Amendment Bill, 2006, explains that bursaries granted to employees are exempt from tax **‘...as long as the employee agrees to repay the employer if the employee fails to fulfil his or her scholarship or bursary obligation... This repayment clause provides an incentive for employees to take their scholarship or bursary commitments seriously.’**

The obligation of an employee to complete his or her studies therefore refers to the study obligations imposed on the employee under the scholarship or bursary. A scholarship or bursary will not qualify for the exemption if there is no repayment clause in the agreement with the employer.”