

**REPUBLIC OF KENYA**

**NATIONAL OCCUPATIONAL STANDARDS**

**FOR**

**TAX CLERK**

**LEVEL 5**

 

 TVET CDACC

 P.O. BOX 15745-00100

 NAIROBI

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# FOREWORD

The provision of quality education and training is fundamental to the Government’s overall strategy for social economic development. Quality education and training will contribute to achievement of Kenya’s development blueprint, Vision 2030 and sustainable development goals.

Reforms in the education sector are necessary for the achievement of Kenya Vision 2030 and meeting the provisions of the Constitution of Kenya 2010. The education sector had to be aligned to the Constitution of Kenya 2010 and this resulted to the formulation of the Policy Framework for Reforming Education and Training (Sessional Paper No. 4 of 2012). A key feature of this policy is the radical change in the design and delivery of the TVET training. This policy document requires that training in TVET be competency based, curriculum development be industry led, certification be based on demonstration of competence and mode of delivery allows for multiple entry and exit in TVET programmes.

These reforms demand that Industry takes a leading role in curriculum development to ensure the curriculum addresses its competence needs. It is against this background that these Occupational Standards were developed for the purpose of developing a competency-based curriculum for Tax Clerk. These Occupational Standards will also be the bases for assessment of an individual for competence certification.

It is my conviction that these Occupational Standards will play a great role towards development of competent human resource for Tax sector growth and development.

**PRINCIPAL SECRETARY, VOCATIONAL AND TECHNICAL TRAINING**

**MINISTRY OF EDUCATION**

# PREFACE

Kenya Vision 2030 aims to transform the country into a newly industrializing, “middle-income country providing a high-quality life to all its citizens by the year 2030”. Kenya intends to create a globally competitive and adaptive human resource base to meet the requirements of a rapidly industrializing economy through life-long education and training. TVET has a responsibility of facilitating the process of inculcating knowledge, skills and attitudes necessary for catapulting the nation to a globally competitive country, hence the paradigm shift to embrace Competency Based Education and Training (CBET).

The Technical and Vocational Education and Training Act No. 29 of 2013 on Reforming Education and Training in Kenya, emphasized the need to reform curriculum development, assessment and certification. This called for a shift to CBET in order to address the mismatch between skills acquired through training and skills needed by industry as well as increase the global competitiveness of Kenyan labour force.

The TVET Curriculum Development, Assessment and Certification Council (TVET CDACC), in conjunction with Tax Sector Skills Advisory Committee (SSAC) have developed these Occupational Standards for Tax Clerk. These standards will be the bases for development of competency-based curriculum for Taxation Level 5.

The occupational standards are designed and organized with clear performance criteria for each element of a unit of competency. These standards also outline the required knowledge and skills as well as evidence guide.

I am grateful to the Council Members, Council Secretariat, Taxation SSAC, expert workers and all those who participated in the development of these Occupational Standards.

**Prof. CHARLES M. M. ONDIEKI, PhD, FIET (K), Con. EngTech.**

**CHAIRMAN, TVET CDACC**

# ACKNOWLEDGMENT

These Occupational Standards were developed through combined effort of various stakeholders from private and public organizations. I am thankful to the management of these organizations for allowing their staff to participate in this course. I wish to acknowledge the invaluable contribution of industry players who provided inputs towards the development of these Standards.

I thank TVET Curriculum Development, Assessment and Certification Council (TVET CDACC) for providing guidance on the development of these Standards. My gratitude goes to Taxation Sector Skills Advisory Committee (SSAC) members for their contribution to the development of these Standards. I thank all the individuals and organizations who participated in the validation of these Standards.

I acknowledge all other institutions which in one way or another contributed to the development of these Standards.

**CHAIRMAN**

**TAXATION SECTOR SKILLS ADVISORY COMMITTEE**

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# **ACRONYMS**

TVET Technical and Vocational Education and Training

CDACC Curriculum Development Assessment and Certification Council

CBET Competency Based Education and Training

SSAC Sector Skills Advisory Committee

BC Basic Competency

CR Core Competency

CC Common Competency

OSHA Occupation Safety and Health Act

PPE Personal Protective Equipment

SOP Standard operating procedures

OS Occupational Standards

# KEY TO UNIT CODE

 BUS/OS/TX/BC/01/6/A

Industry or sector

Occupational Standards

Occupational area

Type of competency

Competency number

Competency level

Version control

# COURSE OVERVIEW

Taxation certificate Level 5 consist of competencies that an individual must achieve to administer taxation. It entails filing tax returns, preparing Payroll and maintain company assets register.

The units of competency leading to Tax clerk Certificate level 5 qualification include the basic, common and core competencies as indicated below;

**BASIC UNITS OF COMPETENCY**

|  |  |
| --- | --- |
| **UNIT CODE**  | **UNIT TITLE**  |
| BUS/OS/TX/BC/01/5/A | Demonstrate communication skills |
| BUS/OS/TX/BC/02/5/A | Demonstrate numeracy skills |
| BUS/OS/TX/BC/03/5/A | Demonstrate digital literacy |
| BUS/OS/TX/BC/04/5/A | Demonstrate entrepreneurial skills |
| BUS/OS/TX/BC/05/5/A | Demonstrate employability skills |
| BUS/OS/TX/BC/06/5/A | Demonstrate environmental literacy |
| BUS/OS/TX/BC/07/5/A | Demonstrate occupational safety and health practices |

**COMMON UNITS OF COMPETENCY**

|  |  |
| --- | --- |
| **UNIT CODE** | **UNIT TITLE** |
| BUS/OS/TX/CC/01/5/A | Understanding of Taxation concept  |
| BUS/OS/TX/CC/02/5/A | Apply Principles of Business Law |
| BUS/OS/TX/CC/03/5/A | Apply Financial Accounting Skills |

**CORE UNITS OF COMPETENCY**

|  |  |
| --- | --- |
| **UNIT CODE**  | **UNIT TITLE**  |
| BUS/OS/TX/CR/01/5/A | File tax returns. |
| BUS/OS/TX/CR/02/5/A | Administer payroll system |
| BUS/OS/TX/CR/03/5/A | Manage company asset register |

# BASIC UNITS OF COMPETENCY

# DEMONSTRATE COMMUNICATION SKILLS

**UNIT CODE:** BUS/OS/TX/BC/01/5/A

**UNIT DESCRIPTION**

This unit covers the competencies required to demonstrate communication skills. It involves meeting communication needs of clients and colleagues, contributing to the development of communication strategies, conducting workplace interviews, facilitating group discussions and representing the organization

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT** These describe the key outcomes which make up workplace function | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements.***Bold and italicized terms*** ***are elaborated in the Range*** |
| 1. Meet communication needs of clients and colleagues
 | 1. Specific communication needs of clients and colleagues are identified and met based on workplace requirements
2. Different communication approaches are identified and applied according to clients’ needs
3. Conflict is identified and addressed as per the standards of the organization
 |
| 1. Contribute to the development of communication strategies
 | 1. Strategies for internal and external dissemination of information are developed, promoted, implemented and reviewed as per organizations’ strategic plan
2. Channels of communication are established and reviewed based on the workplace needs
3. Communication training needs are identified and provided according to SOPs
4. Work related network and relationship are maintained based on workplace requirements
5. Negotiation and conflict resolution strategies are maintained as per the workplace procedures
 |
| 1. Conduct workplace interviews
 | 1. ***Communication strategies*** are identified and employed in ***interview situations*** based on workplace requirements
2. Records of interviews are made and maintained in accordance with organizational procedures
3. Effective questioning, listening and nonverbal communication techniques are used based on needs
 |
| 1. Facilitate group discussions
 | 1. Mechanisms to enhance ***effective group interaction*** are identified and implemented according to workplace requirements
2. Strategies to encourage group participation are identified and used as per organizations’ procedures
3. Meetings objectives and agenda are set and followed based on workplace requirements
4. Relevant information is provided and feedback obtained according to set protocols
5. Evaluation of group communication strategies is undertaken in accordance with workplace guidelines
6. Specific communication needs of individuals are identified and addressed as per individual needs
 |
| 1. Represent the organization
 | 1. Relevant presentation are researched and presented based on internal or external communication forums requirements Presentation is delivered in a clear and sequential manner as per the predetermined time
2. Presentation is made as per appropriate media
3. Difference views are respected based on workplace procedures
4. Written communication is done as per organizational standards
5. Inquiries are responded according to organizational standard
 |

**RANGE**

This section provides work environment and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Communication strategies may include but not limited to:
 | * Language switch
* Comprehension check
* Repetition
* Asking confirmation
* Paraphrase
* Clarification request
* Translation
* Restructuring
* Approximation
* Generalization
 |
| 1. Effective group interaction may include but not limited to:
 | * Identifying and evaluating what is occurring within an interaction in a non-judgmental way
* Using active listening
* Making decision about appropriate words, behavior
* Putting together response which is culturally appropriate
* Expressing an individual perspective
* Expressing own philosophy, ideology and background and exploring impact with relevance to communication
* Openness and flexibility in communication
 |
| 1. Interview situations may include but not limited to:
 | * Establishing rapport
* Eliciting facts and information
* Facilitating resolution of issues
* Developing action plans
* Diffusing potentially difficult situations
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Active listening
* Giving/receiving feedback
* Interpretation of information
* Role boundaries setting
* Negotiation
* Communication

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Communication process
* Dynamics of groups and different styles of group leadership
* Communication skills relevant to client groups
* Flexibility in communication

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical aspects of Competency
 | Assessment requires evidence that the candidate: 1. Met communication needs of clients and colleagues
2. Contributed to the development of communication strategies
3. Conducted interviews
4. Facilitated group discussions
5. Represented the organization
 |
| 1. Resource Implications
 | The following resources should be provided: 1. Access to relevant workplace or appropriately simulated environment where assessment can take place
2. Materials relevant to the proposed activity or tasks
 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through: 1. Observation
2. Oral questioning
3. Written test
4. Portfolio of Evidence
5. Interview
6. Third party report
 |
| 1. Context of Assessment
 | Competency may be assessed: 1. On the job
2. Off the job
3. During industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE NUMERACY SKILLS

**UNIT CODE:** BUS/OS/TX/BC/02/5/A

**UNIT DESCRIPTION**

This unit covers the competencies required to demonstrate numeracy skills. it involves calculating with whole numbers and familiar fractions, decimals, and percentages for work estimating, measuring, and calculating with routine metric measurements for work, using routine maps and plans for work, interpreting, drawing and constructing 2D and 3D shapes for work, interpreting routine tables, graphs and charts for work, collecting data and constructing routine tables and graphs for work and using basic functions of calculator.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT** These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements.***Bold and italicized terms*** ***are elaborated in the Range.*** |
| 1. Calculate with whole numbers and familiar fractions, decimals and percentages for work
 | 1. Mathematical information that may be partly embedded in routine workplace tasks and texts is selected and interpreted as per SOPs
2. Whole numbers and routine or familiar fractions, decimals and percentages including familiar rates are interpreted and comprehended as per SOPs
3. Calculations which may involve a number of steps are performed as per SOPs
4. Calculations done with whole numbers and routine or familiar fractions, decimals and percentages as per SOPs
5. Conversion between equivalent forms of fractions, decimals and percentages is done as per SOPs
6. Order of operations is applied to solve multi-step calculations as per SOPs
7. Problem solving strategies are appropriately applied as per SOPs
8. Estimations are made to check reasonableness of problem solving process, outcome and its appropriateness to the context and task as per SOPs
9. Formal and informal mathematical language and symbolism are used to communicate the result of the task as per SOPs.
 |
| 1. Estimate, measure, and calculate with routine metric measurements for work
 | 1. Measurement information in workplace tasks and texts are selected and interpreted in accordance with workplace requirements
2. Appropriate routine measuring equipment are identified and selected in accordance with workplace requirements
3. Measurements are estimated and made using correct units as per measurement manuals.
4. Estimations and calculations done as per routine measurements
5. Conversions performed routinely as per metric units
6. Problem solving processes are used to undertake the tasks as per workplace procedures.
7. Estimations are made to check reasonableness of problem-solving process, outcome and its appropriateness to the context and task as per workplace procedures
8. Information is recorded using mathematical language and symbols appropriate to discuss the task as per workplace procedures.
 |
| 1. Use routine maps and plans for work
 | 1. Features are identified in routine maps and plans as per SOPs
2. Symbols and keys in routine maps and plans are clearly explained as per SOPs
3. Orientation of map to North is identified and interpreted as per SOPs
4. Understanding of direction and location is clearly demonstrated as per SOPs
5. Simple scale is applied to estimate length of objects, or distance to location or object as per SOPs
6. Directions are given and received using both formal and informal language as per SOPs
 |
| 1. Interpret, draw and construct 2D and 3D shapes for work
 | 1. Two dimensional shapes and routine three dimensional shapes identified in everyday objects and in different orientations in accordance with job specifications
2. The use and application of shapes elaborately explained as per SOPs
3. Formal and informal mathematical language and symbols used to describe and compare the features of two dimensional shapes and routine three dimensional shapes as per workplace procedures.
4. Common angles identified in accordance with SOPs
5. Common angles in everyday objects are appropriately estimated as per SOPs
6. Formal and informal mathematical language are used to describe and compare common angles as per workplace procedures.
7. Common geometric instruments used to draw two dimensional shapes as per SOPs
8. Routine three dimensional objects constructed from given nets as per SOPs.
 |
| 1. Interpret routine tables, graphs and charts for work
 | 1. Routine tables, graphs and charts identified in predominately familiar texts and contexts as per tables and graph manuals
2. Common types of graphs and their different uses identified as per SOPs
3. Features of tables, graphs and charts identified as per workplace procedures
4. Information in routine tables, graphs and charts located and interpreted as per workplace procedures
5. Calculations are performed to interpret information as per SOPs
6. How statistics can inform and persuade interpretations is explained as per SOPs
7. Misleading statistical information is identified as per workplace procedures.
8. Information relevant to the workplace is discussed as per workplace procedures.
 |
| 1. Collect data and construct routine tables and graphs for work
 | 1. Features of common tables and graphs identified as per SOPs
2. Uses of ***different tables and graphs*** identified as per job specifications
3. Data and variables to be collected are determined as per workplace procedures.
4. The audience is determined as per the workplace procedures
5. Method of data collection is select as per job requirement
6. Data is collected as per SOPs
7. Information is collated in a table as per SOPs
8. Suitable scale and axes determined as per job specifications
9. Graph to present information is drafted and drawn as per SOPs
10. Data checked to ensure that it meets the expected results and context as per workplace procedures
11. Information is reported or discussed using formal and informal mathematical language as per workplace procedures
 |
| 1. Use basic functions of calculator
 | * 1. Keys are identified and used for ***basic functions on a calculator*** as per SOPs
	2. Calculation is done using whole numbers, money and routine decimals and percentages as per SOPs
	3. Calculation done with routine fractions and percentages as per SOPs
	4. Order of operations is applied to solve multi-step calculations as per SOPs
	5. Results are interpreted, displayed and recorded as per workplace procedures
	6. Estimations are made to check reasonableness of problem-solving process, outcome and its appropriateness to the context and task as per workplace procedures
	7. Formal and informal mathematical language and appropriate symbolism and conventions used to communicate the result of the task as per workplace procedures.
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Use basic functions of calculator may include but not limited to:
 | * Addition
* Multiplication
* Calculate ratios
* Conversion of ratios into percentages
 |
| 1. Different tables and graphs may include but not limited to:
 | * Bar Graphs
* Flow Charts
* Pie Charts
* Pictograph
* Line Graphs
* Time Series Graphs
* Stem and Leaf Plot
* Histogram
* Dot Plot
* Scatter plot
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Measuring
* Logical thinking
* Computing
* Drawing of graphs
* Applying mathematical formulas
* Analytical

**Required knowledge**

The individual needs to demonstrate knowledge of:

* Types of common shapes
* Differentiation between two dimensional shapes / objects
* Formulae for calculating area and volume
* Types and purpose of measuring instruments
* Units of measurement and abbreviations
* Fundamental operations (addition, subtraction, division, multiplication)
* Rounding techniques
* Types of fractions
* Different types of tables and graphs
* Meaning of graphs, such as increasing, decreasing, and constant value
* Preparation of basic data, tables & graphs

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical aspects of Competency
 | Assessment requires evidence that the candidate:1. Calculated correctly with whole numbers and routine or familiar fractions, decimals and percentages
2. Estimated, measured and calculated with routine metric measurements
3. Applied simple scale to estimate length of objects or distance to location or object
4. Used formal and informal mathematical language to describe and compare common angles
5. Used common geometric instruments to draw two dimensional shapes
6. Collected data and constructed routine tables and graphs
7. Used basic functions of calculator correctly
 |
| 1. Resource Implications
 | The following resources should be provided: 1. Access to relevant workplace or appropriately simulated environment where assessment can take place
2. Materials relevant to the proposed activity or tasks
 |
| 1. Methods of Assessment
 | Competency may be assessed through:1. Observation
2. Oral questioning
3. Written test
4. Portfolio of Evidence
5. Interview
6. Third party report
 |
| 1. Context of Assessment
 | Competency may be assessed in:1. On the job
2. Off the job
3. Industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE DIGITAL LITERACY

**UNIT CODE:** BUS/OS/TX/BC/03/5/A

**UNIT DESCRIPTION**

This unit covers the competencies required to demonstrate digital literacy. It involves identifying appropriate computer software and hardware, applying security measures to data, hardware, software in automated environment, applying computer software in solving tasks, applying internet and email in communication at workplace, applying desktop publishing in official assignment and preparing presentation packages.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT** These describe the key outcomes which make up workplace function | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements.***Bold and italicized terms*** ***are elaborated in the Range*** |
| 1. Identify appropriate computer software and hardware
 | 1. Concepts of ICT are determined in accordance with computer equipment
2. Classifications of computers are determined in accordance with manufacturers specification
3. ***Appropriate computer software*** is identified according to manufacturer’s specification
4. ***Appropriate computer hardware*** is identified according to manufacturer’s specification
5. Functions and commands ofoperating system are determined in accordance withmanufacturer’s specification
 |
| 1. Apply security measures to data, hardware, software in automated environment
 | 1. ***Data security and privacy are classified*** in accordance with the prevailing technology
2. ***Security threats*** areidentified, **and *control measures*** are applied in accordance with laws governing protection of ICT
3. Computer threats and crimes are detected in accordance with Information security management guidelines
4. Protection against computer crimes is undertaken in accordance with laws governing protection of ICT
 |
| 1. Apply computer software in solving tasks
 | 1. ***Word processing concepts***are applied in resolving workplace tasks, report writing and documentation as per job requirements
2. ***Word processing utilities*** are applied in accordance with workplace procedures
3. Worksheet layout is prepared in accordance with work procedures
4. Worksheet is build and data manipulated in the worksheet in accordance with workplace procedures
5. Continuous data manipulated on worksheet is undertaken in accordance with work requirements
6. Database design and manipulation is undertaken in accordance with office procedures
7. Data sorting, indexing, storage, retrieval and security is provided in accordance with workplace procedures
 |
| 1. Apply internet and email in communication at workplace
 | 1. Electronic mail addresses are opened and applied in workplace communication in accordance with office policy
2. Office internet functions are defined and executed in accordance with office procedures
3. ***Network configuration*** is determined in accordance with office operations procedures
4. Official World Wide Web is installed and managed according to workplace procedures
 |
| 1. Apply desktop publishing in official assignments
 | 1. Desktop publishing functions and tools are identified in accordance with manufactures specifications
2. Desktop publishing tools are developed in accordance with work requirements
3. Desktop publishing tools are applied in accordance with workplace requirements
4. Typeset work is enhanced in accordance with workplace standards
 |
| 1. Prepare presentation packages
 | 1. Types of presentation packages are identified in accordance with office requirements
2. Slides are created and formulated in accordance with workplace procedures
3. Slides are edited and run in accordance with work procedures
4. Slides and handouts are printed according to work requirements
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Appropriate computer hardware may include but not limited to:
 | * Computer case
* Monitor
* keyboard
* mouse
 |
| 1. Data security and privacy may include but not limited to:
 | * Confidentiality of data
* Cloud computing
* Integrity -but-curious data surfing
 |
| 1. Security and control measures may include but not limited to:
 | * Counter measures against cyber terrorism
* Risk reduction
* Cyber threat issues
* Risk management
* Pass wording
 |
| 1. Security threats may include but not limited to:
 | * Cyber terrorism
* Hacking
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical skills
* Interpretation
* Typing
* Communication
* Basic ICT skills

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Software concept
* Functions of computer software and hardware
* Data security and privacy
* Computer security threats and control measures
* Technology underlying cyber-attacks and networks
* Cyber terrorism
* Computer crimes
* Detection and protection of computer crimes
* Laws governing protection of ICT
* Microsoft suite

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:1. Identified and controlled security threats
2. Detected and protected computer crimes
3. Applied word processing in office tasks
4. Designed, prepared work sheet and applied data to the cells in accordance to workplace procedures
5. Opened electronic mail for office communication as per workplace procedure
6. Installed internet and World Wide Web for office tasks in accordance with office procedures
7. Integrated emerging issues in computer ICT applications
8. Applied laws governing protection of ICT
 |
| 1. Resource Implications
 | The following resources should be provided:1. Tablets
2. Laptops
3. Desktop computers
4. Calculators
5. Internet
6. Smart phones
7. Operation Manuals
 |
| 1. Methods of Assessment
 | Competency may be assessed through:1. Written Test
2. Observation
3. Practical assignment
4. Interview/Oral Questioning
 |
| 1. Context of Assessment
 | Competency may be assessed in:1. Off the job
2. On the job setting
3. Industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE ENTREPRENEURIAL SKILLS

**UNIT CODE :** BUS/OS/TX/BC/04/5/A

**UNIT DESCRIPTION**

This unit covers the competencies required to demonstrate understanding of entrepreneurship. It involves demonstrating understanding of an entrepreneur, entrepreneurship, and self-employment, identifying entrepreneurship opportunities, creating entrepreneurial awareness, applying entrepreneurial motivation, developing business innovative strategies and developing business plan.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT** | **PERFORMANCE CRITERIA**  |
| 1. Demonstrate understanding of an Entrepreneur
 | 1. Entrepreneurs and Businesspersons are distinguished as per principles of entrepreneurship
2. ***Types of entrepreneurs*** are identified as per principles of entrepreneurship
3. Ways of becoming an Entrepreneur are identified as per principles of Entrepreneurship
4. ***Characteristics of Entrepreneurs*** are identified as per principles of Entrepreneurship
5. Factors affecting Entrepreneurship development are explored as per principles of Entrepreneurship
 |
| 1. Demonstrate understanding of Entrepreneurship and self-employment
 | 1. Entrepreneurship and self-employment are distinguished as per principles of entrepreneurship
2. Importance of self-employment is analysed based on business procedures and strategies
3. ***Requirements for entry into self-employment*** are identified according to business procedures and strategies
4. Role of an Entrepreneur in business is determined according to business procedures and strategies
5. Contributions of Entrepreneurs to National development are identified as per business procedures and strategies
6. Entrepreneurship culture in Kenya is explored as per business procedures and strategies
7. Born or made Entrepreneurs are distinguished as per entrepreneurial traits
 |
| 1. Identify Entrepreneurship opportunities
 | 1. Sources of business ideas are identified as per business procedures and strategies
2. Business ideas and opportunities are generated as per business procedures and strategies
3. Business life cycle is analysed as per business procedures and strategies
4. Legal aspects of business are identified as per procedures and strategies
5. Product demand is assessed as per market strategies
6. Types of ***business environment*** are identified and evaluated as per business procedures
7. Factors to consider when evaluating business environment are explored based on business procedure and strategies
8. Technology in business is incorporated as per best practice
 |
| 1. Create entrepreneurial awareness
 | 1. ***Forms of businesses*** are explored as per business procedures and strategies
2. Sources of business finance are identified as per business procedures and strategies
3. Factors in selecting source of business finance are identified as per business procedures and strategies
4. ***Governing policies*** on Small Scale Enterprises (SSEs) are determined as per business procedures and strategies
5. Problems of starting and operating SSEs are explored as per business procedures and strategies
 |
| 1. Apply entrepreneurial motivation
 | 1. ***Internal and external motivation*** factors are determined in accordance with motivational theories
2. Self-assessment is carried out as per entrepreneurial orientation
3. Effective communications are carried out in accordance with communication principles
4. Entrepreneurial motivation is applied as per motivational theories
 |
| 1. Develop innovative business strategies
 | 1. Business innovation strategies are determined in accordance with the organization strategies
2. Creativity in business development is demonstrated in accordance with business strategies
3. ***Innovative business strategies*** are developed as per business principles
4. Linkages with other entrepreneurs are created as per best practice
5. ICT is incorporated in business growth and development as per best practice
 |
| 1. Develop Business Plan
 | 1. Identified Business is described as per business procedures and strategies
2. Marketing plan is developed as per business plan format
3. Organizational/Management plan is prepared in accordance with business plan format
4. Production/operation plan in accordance with business plan format
5. Financial plan is prepared in accordance with the business plan format
6. Executive summary is prepared in accordance with business plan format
7. Business plan is presented as per best practice
 |

**RANGE**

This section provides work environment and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| 1. **Variable**
 | **Range**  |
| 1. Types of entrepreneurs may include but not limited to:
 | * Innovators
* Imitators
* Craft
* Opportunistic
* Speculators
 |
| 1. Characteristics of Entrepreneurs may include but not limited to:
 | * Creative
* Innovative
* Planner
* Risk taker
* Networker
* Confident
* Flexible
* Persistent
* Patient
* Independent
* Future oriented
* Goal oriented
 |
| 1. Requirements for entry into self-employment may include but not limited to
 | * Technical skills
* Management skills
* Entrepreneurial skills
* Resources
* Infrastructure
 |
| 1. Internal and external motivation may include but not limited to:
 | * Interest
* Passion
* Freedom
* Prestige
* Rewards
* Punishment
* Enabling environment
* Government policies
 |
| 1. Business environment may include but not limited to:
 | * External
* Internal
* Intermediate
 |
| 1. Forms of businesses may include but not limited to:
 | * Sole proprietorship
* Partnership
* Limited companies
* Cooperatives
 |
| 1. Governing policies may include but not limited to:
 | * Increasing scope for finance
* Promoting cooperation between entrepreneurs and private sector
* Reducing regulatory burden on entrepreneurs
* Developing IT tools for entrepreneurs
 |
| 1. Innovative business strategies may include but not limited to:
 | * New products
* New methods of production
* New markets
* New sources of supplies
* Change in industrialization
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Management
* Problem-solving
* Root-cause analysis
* Communication

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Decision making
* Business communication
* Change management
* Competition
* Risk
* Net working
* Time management
* Leadership
* Factors affecting entrepreneurship development
* Principles of Entrepreneurship
* Features and benefits of common operational practices, e. g., continuous improvement (kaizen), waste elimination,
* Conflict resolution
* Health, safety and environment (HSE) principles and requirements
* Customer care strategies
* Basic financial management
* Business strategic planning
* Impact of change on individuals, groups and industries
* Government and regulatory processes
* Local and international market trends
* Product promotion strategies
* Market and feasibility studies
* Government and regulatory processes
* Local and international business environment
* Relevant developments in other industries
* Regional/ County business expansion strategies

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:1. Distinguished entrepreneurs and business persons correctly
2. Identified ways of becoming an entrepreneur appropriately
3. Explored factors affecting entrepreneurship development appropriately
4. Analysed importance of self-employment accurately
5. Identified requirements for entry into self-employment correctly
6. Identified sources of business ideas correctly
7. GeneratedBusiness ideas and opportunities correctly
8. Analysed business life cycle accurately
9. Identified legal aspects of business correctly
10. Assessed product demand accurately
11. Determined Internal and external motivation factors appropriately
12. Carried out communications effectively
13. Identified sources of business finance correctly
14. Determined Governing policy on small scale enterprise appropriately
15. Explored problems of starting and operating SSEs effectively
16. Developed Marketing, Organizational/Management, Production/Operation and Financial plans correctly
17. Prepared executive summary correctly
18. Determined business innovative strategies appropriately
19. Presented business plan effectively
 |
| 1. Resource Implications
 | The following resources should be provided:1. Access to relevant workplace where assessment can take place
2. Appropriately simulated environment where assessment can take place
 |
| 1. Methods of Assessment
 | Competency may be assessed through:1. Written tests
2. Oral questions
3. Third party report
4. Interviews
5. Portfolio
 |
| 1. Context of Assessment
 | Competency may be assessed: 1. On-the-job
2. Off-the –job
3. During Industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE EMPLOYABILITY SKILLS

**UNIT CODE:** BUS/OS/TX/BC/05/5/A

**Unit Description**

This unit covers competencies required to demonstrate employability skills. It involves conducting self-management, demonstrating interpersonal communication, critical safe work habits, leading small teams, planning and organizing work, maintaining professional growth and development, demonstrating workplace learning, problem solving skills and managing workplace ethics.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements.***Bold and italicized terms are elaborated in the Range*** |
| 1. Conduct self-management
 | 1. Personal vision, mission and goals are formulated based on potential and in relation to organization objectives
2. Emotional intelligence is demonstrated as per workplace requirements.
3. Individual performance is evaluated and monitored according to the agreed targets.
4. Assertiveness is developed and maintained based on the requirements of the job.
5. Accountability and responsibility for own actions are demonstrated based on workplace instructions.
6. Self-esteem and a positive self-image are developed and maintained based on values.
7. Time management, attendance and punctuality are observed as per the organization policy.
8. Goals are managed as per the organization’s objective
9. Self-strengths and weaknesses are identified based on personal objectives
 |
| 1. Demonstrate interpersonal communication
 | 1. Writing skills are demonstrated as per communication policy
2. Negotiation and persuasion skills are demonstrated as per communication policy
3. Internal and external stakeholders’ needs are identified and interpreted as per the communication policy
4. Communication networks are established based on workplace policy
5. Information is shared as per communication policy
 |
| 1. Demonstrate critical safe work habits
 | 1. Stress is managed in accordance with workplace policy.
2. Punctuality and time consciousness is demonstrated in line with workplace policy.
3. Personal objectives are integrated with organization goals based on organization’s strategic plan.
4. ***Resources*** are utilized in accordance with workplace policy.
5. Work priorities are set in accordance to workplace goals and objectives.
6. Leisure time is recognized and utilized in line with personal objectives.
7. ***Drugs and substances of abuse*** are identified and avoided based on workplace policy.
8. HIV and AIDS prevention awareness is demonstrated in line with workplace policy.
9. Safety consciousness is demonstrated in the workplace based on organization safety policy.
10. ***Emerging issues*** are identified and dealt with in accordance with organization policy.
 |
| 1. Lead small teams
 | 1. Performance targets for the ***team*** are set based on organization’s objectives
2. Duties are assigned in accordance with the organization policy.
3. ***Forms of communication*** in a team are established according to organization’s policy.
4. Team performance is evaluated based on set targets as per workplace policy.
5. Conflicts are resolved between team members in line with organization policy.
6. Gender related issues are identified and mainstreamed in accordance workplace policy.
7. Human rights and fundamental freedoms are identified and respected as Constitution of Kenya 2010.
8. Healthy relationships are developed and maintained in line with workplace.
 |
| 1. Plan and organize work
 | 1. Task requirements are identified as per the workplace objectives
2. Task is interpreted in accordance with safety (OHS ), environmental requirements and quality requirements
3. Work activity is organized with other involved personnel as per the SOPs
4. Resources are mobilized, allocated and utilized to meet project goals and deliverables.
5. Work activities are monitored and evaluated in line with organization procedures.
6. Job planning is documented in accordance with workplace requirements.
7. Time is managed achieve workplace set goals and objectives.
 |
| 1. Maintain professional growth and development
 | 1. Personal training needs are identified and assessed in line with the requirements of the job.
2. ***Training and career opportunities*** are identified and utilized based on job requirements.
3. Resources for training are mobilized and allocated based organizations and individual skills needs.
4. Licensees and certifications relevant to job and career are obtained and renewed as per policy.
5. Work priorities and personal commitments are balanced and managed based on requirements of the job and personal objectives.
6. Recognitions are sought as proof of career advancement in line with professional requirements.
 |
| 1. Demonstrate workplace learning
 | 1. Learning opportunities are sought and managed based on job requirement and organization policy.
2. Improvement in performance is demonstrated based on courses attended.
3. Application of learning is demonstrated in both technical and non-technical aspects based on requirements of the job
4. Time and effort is invested in learning new skills based on job requirements
5. Initiative is taken to create more effective and efficient processes and procedures in line with workplace policy.
6. New systems are developed and maintained in accordance with the requirements of the job.
7. Awareness of personal role in workplace ***innovation*** is demonstrated based on requirements of the job.
 |
| 1. Demonstrate problem solving skills
 | 1. Creative, innovative and practical solutions are developed based on the problem
2. Independence and initiative in identifying and solving problems is demonstrated based on requirements of the job.
3. Team problems are solved as per the workplace guidelines
4. Problem solving strategies are applied as per the workplace guidelines
5. Problems are analyzed and assumptions tested as per the context of data and circumstances
 |
| 1. Demonstrate workplace ethics
 | 1. Policies and guidelines are observed as per the workplace requirements
2. Self-worth and professionalism is exercised in line with personal goals and organizational policies
3. Code of conduct is observed as per the workplace requirements
4. Integrity is demonstrated as per legal requirement
 |

**RANGE**

This section provides work environment and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Range** | **Variable** |
| 1. Drug and substance abuse may include but not limited to:
 | Commonly abused* Alcohol
* Tobacco
* Miraa
* Over-the-counter drugs
* Cocaine
* Bhang
* Glue
 |
| 1. Feedback may include but not limited to:
 | * Verbal
* Written
* Informal
* Formal
 |
| 1. Relationships may include but not limited to:
 | * Man/Woman
* Trainer/trainee
* Employee/employer
* Client/service provider
* Husband/wife
* Boy/girl
* Parent/child
* Sibling relationships
 |
| 1. Forms of communication may include but not limited to:
 | * Written
* Visual
* Verbal
* Non verbal
* Formal and informal
 |
| 1. Team may include but not limited to:
 | * Small work group
* Staff in a section/department
* Inter-agency group
 |
| 1. Personal growth may include but not limited to:
 |

|  |
| --- |
| * Growth in the job
* Career mobility
* Gains and exposure the job gives
* Net workings
* Benefits that accrue to the individual as a result of noteworthy performance
 |

 |
| 1. Personal objectives may include but not limited to:
 | * Long term
* Short term
* Broad
* Specific
 |
| 1. Trainings and career opportunities may include but not limited to
 | * Participation in training programs
* Technical
* Supervisory
* Managerial
* Continuing Education
* Serving as Resource Persons in conferences and workshops
 |
| 1. Resource may include but not limited to:
 | * Human
* Financial
* Hardware
* Software
 |
| 1. Innovation may include but not limited to:
 | * New ideas
* Original ideas
* Different ideas
* Methods/procedures
* Processes
* New tools
 |
| 1. Emerging issues may include but not limited to:
 | * Terrorism
* Social media
* National cohesion
* Open offices
 |
| 1. Range of media for learning may include but not limited to:
 | * Mentoring
* peer support and networking
* IT and courses
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Communication
* Critical thinking
* Observation
* Organizing
* Negotiation
* Monitoring
* Evaluation
* Record keeping
* Problem solving
* Decision Making
* Resource utilization
* Resource mobilization

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Work values and ethics
* Company policies
* Company operations, procedures and standards
* Occupational Health and safety procedures
* Fundamental rights at work
* Personal hygiene practices
* Workplace communication
* Concept of time
* Time management
* Decision making
* Types of resources
* Work planning
* Resources and allocating resources
* Organizing work
* Monitoring and evaluation
* Record keeping
* Workplace problems and how to deal with them
* Gender mainstreaming
* HIV and AIDS
* Drug and substance abuse
* Leadership
* Safe work habits
* Professional growth and development
* Technology in the workplace
* Emerging issues
* Social media
* Terrorism
* National cohesion

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical aspects of Competency
 | Assessment requires evidence that the candidate:1. Conducted self-management
2. Demonstrated interpersonal communication
3. Demonstrated critical safe work habits
4. Led small teams
5. Planned and organized work
6. Maintained professional growth and development
7. Demonstrated workplace learning
8. Demonstrated problem solving skills
9. Demonstrated workplace ethics
 |
| 1. Resource Implications
 |

|  |
| --- |
| The following resources should be provided:1. Access to relevant workplace where assessment can take place
2. Appropriately simulated environment where assessment can take place
 |

 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through: 1. Oral questioning
2. Portfolio of evidence
3. Third Party Reports
4. Written tests
 |
| 1. Context of Assessment
 | Competency may be assessed:1. On-the-job
2. Off-the –job
3. During Industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE ENVIRONMENTAL LITERACY

 **UNIT CODE:** BUS/OS/TX/BC/06/5/A

**UNIT DESCRIPTION**

This unit describes the competencies required to demonstrate understanding of environmental literacy. It involves controlling environmental hazard, controlling control environmental pollution, complying with workplace sustainable resource use, evaluating current practices in relation to resource usage, identifying environmental legislations/conventions for environmental concerns, implementing specific environmental programs and monitoring activities on environmental protection/programs.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements.***Bold and italicized terms*** ***are elaborated in the Range*** |
| 1. Control environmental hazard
 | 1. ***Storage methods*** for environmentally***hazardous*** materials are strictly followed according to environmental regulations and OSHS.
2. ***Disposal methods*** of hazardous wastes are followed always according to environmental regulations and OSHS.
3. ***PPE*** is used according to OSHS.
 |
| 1. Control environmental Pollution control
 | 1. Environmental pollution ***control measures*** are compiled following standard protocol.
2. Procedures for solid waste management are observed according to Environmental Management and Coordination Act 1999
3. Methods for minimizing ***noise pollution*** is complied with based on Noise and Excessive Vibration Pollution and Control Regulations, 2009
 |
| 1. Demonstrate sustainable resource use
 | 1. Methods for minimizing wastage are complied with.
2. Waste management procedures are employed following principles of 3Rs (Reduce, Reuse, Recycle)
3. Methods for economizing and reducing resource consumption are practiced as per the Environmental Management and Coordination Act 1999
 |
| 1. Evaluate current practices in relation to resource usage
 | 1. Information on resource efficiency **systems and procedures** are collected and provided to the work group where appropriate.
2. Current resource usage is measured and recorded by members of the work group.
3. Current purchasing strategies are analysed and recorded according to industry procedures.
4. Current work processes to access information and data is analysed following enterprise protocol.
 |
| 1. Identify Environmental legislations/conventions for environmental concerns
 | 1. Environmental ***legislations/conventions*** and local ordinances are identified according to the different ***environmental aspects/impact***
2. ***Industrial standard/environmental practices*** are described according to the different environmental concerns
 |
| 1. Implement specific environmental programs
 | 1. Programs/Activities are identified according to organizations policies and guidelines.
2. Individual roles/responsibilities are determined and performed based on the activities identified.
3. Problems/constraints encountered are resolved in accordance with organizations’ policies and guidelines
4. Stakeholders are consulted based on company guidelines
 |
| 1. Monitor activities on Environmental protection/Programs
 | 1. Activities are periodically monitored and evaluated according to the objectives of the environmental Program
2. Feedback from stakeholders are gathered and considered in proposing enhancements to the program based on consultations
3. Data gathered are analysed based on evaluation requirements
4. Recommendations are submitted based on the findings
5. Management support systems are set/established to sustain and enhance the program
6. Environmental incidents are monitored and reported to concerned/proper authorities
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. PPE may include but not limited to:
 | * Mask
* Gloves
* Goggles
* Safety hat
* Overall
* Hearing protector
* Safety boots
 |
| 1. Environmental pollution control measures may include but not limited to:
 | * Methods for minimizing or stopping spread and ingestion of airborne particles
* Methods for minimizing or stopping spread and ingestion of gases and fumes
* Methods for minimizing or stopping spread and ingestion of liquid wastes
 |
| 1. Waste management procedures may include but not limited to:
 | * Sorting
* Storing of items
* Recycling of items
* Disposal of items
 |
| 1. Resources may include but not limited to:
 | * Electric
* Water
* Fuel
* Telecommunications
* Supplies
* Materials
 |
| 1. Workplace environmental hazards may include but not limited to:
 | * Biological hazards
* Chemical and dust hazards
* Physical hazards
 |
| 1. Organizational systems and procedures may include but not limited to:
 | * Supply chain, procurement and purchasing
* Quality assurance
* Making recommendations and seeking approvals
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Observation
* Measuring
* Writing
* Communication
* Analytical
* Monitoring
* Evaluation

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Storage methods of environmentally hazardous materials
* Disposal methods of hazardous wastes
* Usage of PPE Environmental regulations
* OSHS
* Types of pollution
* Environmental pollution control measures
* Different solid wastes
* Solid waste management
* Different noise pollution
* Methods of minimizing noise pollution
* Solid Waste Act
* Methods of minimizing wastage
* Waste management procedures
* Economizing of resource consumption
* 3Rs principle
* Types of resources
* Techniques in measuring current usage of resources
* Calculating current usage of resources
* Types of workplace environmental hazards
* Environmental regulations
* Environmental regulations applying to the enterprise.
* Measurement and recording of current resource usage
* Analysis current work processes to access information and data Analysis of data and information
* Identification of areas for improvement
* Resource consuming processes
* Determination of quantity and nature of resource consumed
* Analysis of resource flow of different parts of the resource flow process
* Use/conversion of resources
* Causes of low efficiency of use
* Increasing the efficiency of resource use
* Inspection of resource use plans
* Regulations/licensing requirements
* Determine benefit/cost for alternative resource sources
* Benefit/costs for different alternatives
* Components of proposals
* Criteria on ranking proposals
* Regulatory requirements
* Proposals for improving resource efficiency
* Implementation of resource efficiency plans
* Procedures in monitor implementation
* Adjustments of implementation plan
* Inspection of new resource usage

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:1. Controlled environmental hazard
2. Controlled environmental pollution
3. Demonstrated sustainable resource use
4. Evaluated current practices in relation to resource usage
5. Demonstrated knowledge of environmental legislations and local ordinances according to the different environmental issues /concerns.
6. Described industrial standard environmental practices according to the different environmental issues/concerns.
7. Resolved problems/ constraints encountered based on management standard procedures
8. Implemented and monitored environmental practices on a periodic basis as per company guidelines
9. Recommended solutions for the improvement of the Program
10. Monitored and reported to proper authorities any environmental incidents
 |
| 1. Resource Implications
 | The following resources should be provided:1. Workplace with storage facilities
2. Tools, materials and equipment relevant to the tasks (ex. Cleaning tools, cleaning materials, trash bags, etc.)
3. PPE
4. Manuals and references
5. Legislation, policies, procedures, protocols and local ordinances relating to environmental protection
6. Case studies/scenarios relating to environmental Protection
 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through:1. Observation
2. Oral questioning
3. Written test
4. Interview/Third Party Reports
5. Portfolio of evidence
 |
| 1. Context of Assessment
 | Competency may be assessed: 1. On-the-job
2. Off-the –job
3. During Industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# DEMONSTRATE OCCUPATIONAL SAFETY AND HEALTH PRACTICES

**UNIT CODE:** BUS/OS/TX/BC/07/5/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to identify workplace hazards and risk, identify and implement appropriate control measures and implement OSH programs, procedures and policies/ guidelines

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the key outcomes which make up workplace function. | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements.***Bold and italicized terms are elaborated in the Range*** |
| 1. Identify workplace hazards and risk
 | 1. ***Hazards*** in the workplace are identified ***based their indicators***
2. Risks and hazards are evaluated based on legal requirements.
3. ***OSH concerns*** raised by workers are addressed as per legal requirements.
 |
| 1. Control OSH hazards
 | 1. Hazard prevention ***and control measures*** are implemented as per legal requirement.
2. Risk assessment is conductedand a risk matrix developed based on likely impact.
3. ***Contingency measures***, including ***emergency procedures*** during workplace ***incidents and emergencies*** are recognized and established in accordance with organization procedures.
 |
| 1. Implement OSH programs
 | 1. Company OSH program are identified, evaluated and reviewed based on legal requirements.
2. Company OSH programs are implemented as per legal requirements.
3. Workers are capacity built on OSH standards and procedures as per legal requirements
4. ***OSH-related records*** are maintained as per legal requirements.
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range** |
| 1. Hazards may include but are not limited to:
 | * Physical hazards
* Biological hazards
* Chemical hazards
* Ergonomics
* Psychological factors
* Physiological factors
* Safety hazards
* Unsafe workers’ act
 |
| 1. Indicators may include but are not limited to:
 | * Increased of incidents of accidents, injuries
* Increased occurrence of sickness or health complaints/ symptoms
* Common complaints of workers related to OSH
* High absenteeism for work-related reasons
 |
| 1. Evaluation and/or work environment measurements may include but are not limited to:
 | * Health Audit
* Safety Audit
* Work Safety and Health Evaluation
* Work Environment Measurements of Physical and Chemical Hazards
 |
| 1. OSH issues and/or concerns may include but are not limited to:
 | * Workers’ experience/observance on presence of work hazards
* Unsafe/unhealthy administrative arrangements (prolonged work hours, no break time, constant overtime, scheduling of tasks)
* Reasons for compliance/non-compliance to use of PPEs or other OSH procedures/policies/guidelines
 |
| 1. Prevention and control measures may include but are not limited to:
 | * Eliminate the hazard
* Isolate the hazard
* Substitute the hazard with a safer alternative
* Use administrative controls to reduce the risk
* Use engineering controls to reduce the risk
* Use personal protective equipment
* Safety, Health and Work Environment Evaluation
* Periodic and/or special medical examinations of workers
 |
| 1. Safety gears /PPE (Personal Protective Equipment’s) may include but are not limited to:
 | * Arm/Hand guard, gloves
* Eye protection (goggles, shield)
* Hearing protection (ear muffs, ear plugs)
* Hair Net/cap/bonnet
* Hard hat
* Face protection (mask, shield)
* Apron/Gown/coverall/jump suit
* Anti-static suits
* High-visibility reflective vest
 |
| 1. Appropriate risk controls
 | * Eliminate the hazard altogether
* Isolate the hazard from anyone who could be harmed
* Substitute the hazard with a safer alternative
* Use administrative controls to reduce the risk
* Use engineering controls to reduce the risk
* Use personal protective equipment
 |
| 1. Contingency measures may include but are not limited to:
 | * Evacuation
* Isolation
* Decontamination
* Emergency personnel
 |
| 1. Emergency procedures may include but are not limited to:
 | * Fire drill
* Earthquake drill
* Basic life support/CPR
* First aid
* Spillage control
* Decontamination of chemical and toxic
* Disaster preparedness/management
* Set of fire-extinguisher
 |
| 1. Incidents and emergencies may include but are not limited to:
 | * Chemical spills
* Equipment/vehicle accidents
* Explosion
* Fire
* Gas leak
* Injury to personnel
* Structural collapse
* Toxic and/or flammable vapors emission.
 |
| 1. OSH-related Records may include but are not limited to:
 | * Medical/Health records
* Incident/accident reports
* Sickness notifications/sick leave application
* OSH-related trainings obtained
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Communication
* Interpersonal
* Presentation
* Risk assessment
* Evaluation
* Critical thinking
* Problem solving
* Negotiation

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* General OSH Principles
* Occupational hazards/risks recognition
* OSH organizations providing services on OSH evaluation and/or work environment measurements (WEM)
* National OSH regulations; company OSH policies and protocols
* Systematic gathering of OSH issues and concerns
* General OSH principles
* National OSH regulations
* Company OSH and recording protocols, procedures and policies/guidelines
* Training and/or counseling methodologies and strategies

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:1. Identified hazards in the workplace based their indicators
2. Evaluated workplace hazards based on legal requirements.
3. Addressed OSH concerns raised by workers as per legal requirements.
4. Implemented hazard prevention and control measures as per legal requirement.
5. Conducted risk assessment as per legal requirement.
6. Developed risk matrix based on likely impact.
7. Recognized and established contingency measures in accordance with organization procedures.
8. Identified, evaluated and reviewed company OSH program based on legal requirements.
9. Implemented company OSH programs as per legal requirements.
10. Capacity built workers on OSH standards and procedures as per legal requirements
11. Maintained OSH-related records as per legal requirements.
 |
| 1. Resource Implications
 | The following resources should be provided:1. Access to relevant workplace where assessment can take place
2. Appropriately simulated environment where assessment can take place
 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through: 1. Observation
2. Oral questioning
3. Written test
4. Portfolio of Evidence
5. Interview
6. Third party report
 |
| 1. Context of Assessment
 | Competency may be assessed: 1. On-the-job
2. Off-the –job
3. During Industrial attachment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# COMMON UNITS OF COMPETENCY

#  TAXATION CONCEPT

**UNIT CODE:** **BUS/OS/TX/CC/01/5/A**

**UNIT DESCRIPTION**

This unit specifies the competencies required to understand taxation concept. it involves applying taxation concept and understanding tax policies.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**These are **assessable** statements which specify the required level of performance for each of the elements.***Bold and italicized terms are elaborated in the range.*** |
| 1. Apply taxation concept
 | * 1. Types of taxes are identified as per tax Act
	2. Features of taxation are identified as per tax Act
	3. Taxes are classified as per tax Act
	4. Reasons for taxation are identified as per tax Act
	5. Taxable capacity is determined as per tax Act
	6. Principles of taxation are identified as per tax Act
 |
| 1. Understand tax policies
 | * 1. Double taxation treaties are identified as per tax Act
	2. Resident and non -resident status are identified as per tax Act
	3. Method of ***tax planning*** is identified as per tax Act
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range**  |
| 1. Tax planning
 | * + Avoidance
	+ Evasion
 |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Business & Economic cycles in a diverse range of sectors.
* Financial Accounting.
* Risk management.

**SKILLS**

The individual needs to demonstrate the following skills:

* Evaluation.
* Communication
* Analysis.
* Numeracy.
* Report writing.
* Negotiation
* Inter-personal.

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:* 1. Demonstrated the ability to apply taxation concept
	2. Demonstrated the ability to understand tax policies
 |
| 1. Resource Implications
 | The following resources must be provided:* 1. Taxation policies
	2. Tax schedules
 |
| 1. Methods of Assessment
 | Competency may be accessed through:1. Tax policies
2. Taxation codes
 |
| 1. Context of Assessment
 | Competency may be assessed:1. On the job
2. Off the job
3. In work placement (attachment)

Off the job assessment must be undertaken in a closely simulated workplace environment |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# APPLY PRINCIPLES OF BUSINESS LAW

**UNIT CODE:** **BUS/OS/TX/BC/02/5/A**

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply principles of business law; It involves demonstrating the understanding law, applying law of Persons, law of tort, law of contract, law of sale of goods, hire purchase contracts, law of agency, law of negotiable instruments, the law of insurance, the law of property, understanding administrative of law and apply law of partnership.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**These are **assessable** statements which specify the required level of performance for each of the elements.***Bold and italicized terms are elaborated in the range.*** |
| 1. Demonstrate understanding of law
 | * 1. Nature of law is determined as per common law of England
	2. Court structure is determined as per law Act of Kenya
	3. The sources of law are identified as per common law of England
	4. The purpose of the law is identified as per common law of England
	5. Laws are classified as per common law of England.
	6. Law and morality are identified as per law Act of Kenya
	7. Alternative dispute resolutions are identified as per law Act of Kenya
 |
| 1. Apply law of tort
 | * 1. Functions of law of tort are determined as per law Act of Kenya
	2. Nature of tortuous law liability is explained as per law Act of Kenya
	3. Tortuous liability is determined as per law Act of Kenya
	4. Tort, crime, breach of contract and malice are differentiated as per law Act of Kenya
	5. Capacity to sue or be sued is determined as per law Act of Kenya
	6. General defense methods are identified as per law Act of Kenya
	7. Occupiers’ liabilities are identified as per law Act of Kenya
	8. Limitation of actions are identified as per law Act of Kenya
 |
| 1. Apply law of Persons
 | 1. Nature of persons are identified as per law Act of Kenya
2. Nationality is defined as per law Act of Kenya
3. Citizenship is defined as per law Act of Kenya
4. Domicile are defined as per law Act of Kenya
5. Corporative societies are defined as per law Act of Kenya
6. Unincorporated partnership is defined as per law Act of Kenya
7. Incorporated associations are defined as per law Act of Kenya
 |
| 1. Apply law of contract
 | 1. Contract are classified based on the terms of engagement as per the organizational policies
2. Essentials of valid contract are determined as per
3. Terms of contract are defined as per organizational procedures
4. Vitiating factors are identified as per organizational procedures
5. Illegal contracts are defined as per organizational procedures
6. Discharge of contracts is defined as per organizational procedures
7. Remedies for breach of a contract are identified as per terms of the contract
 |
| 1. Apply law of sale of goods
 | * 1. Sale agreement to sell are differentiated as per sale of goods Act
	2. Capacity to buy and sell is determined as per sale of goods Act
	3. Implied conditions and warranties are identified as per sale of goods Act
	4. Doctrine of caveat emptor
	5. Factors affecting transfer of title are determined as per sale of goods Act
	6. Rights of buyer and unpaid seller are identified as per sale of goods Act
	7. Auction process is determined as per the sale of goods Act
 |
| 1. Apply hire purchase contracts
 | * 1. Nature of hire purchase is determined as per hire purchase law
	2. Hire purchase agreement are registered as per hire purchase law
	3. Terms of terminating hire purchase agreement are determined as per hire purchase law
	4. Completion of hire purchase agreement is determined as per hire purchase law
 |
| 1. Apply law of

agency | * 1. Agents are identified as per the organizational policies and procedures
	2. Rights and duties of the parties are determined based on the contract
	3. Authority of an agent is defined as per the organizational requirements
	4. Termination of agency procedures are determined based on the contract
 |
| 1. Apply law of negotiable instruments
 | * 1. ***Negotiable instruments*** are identified as per the company Act
	2. Characteristics of negotiable instrument are identified as per the company Act
 |
| 1. Apply law of insurance
 | * 1. Insurance contract are identified and selected as per insurance policies
	2. Insurance principles are formulated based on the contract
	3. Contract are formed as per the organizational requirement
 |
| 1. Apply law of property
 | * 1. ***Property*** is classified based on their properties
	2. Land interests are determined as per the organizational requirements
	3. ***Intellectual property*** is determined as per the SOPs***.***
 |
| 1. Understanding administrative of law
 | * 1. Functions of administrative law are identified as per law Act of Kenya
	2. Doctrines of separation of power are identified as per law Act of Kenya
	3. Principles of natural justice are identified as per law Act of Kenya
	4. Judicial control of executive are identified as per law Act of Kenya
 |
| 1. Apply law of partnership
 | * 1. Types of partnership are identified as per partnership deed
	2. Rights, duties and liabilities of partners are identified as per partnership deed
	3. Management of partnership is defined as per partnership deed.
	4. Terms of dissolution of partnership are identified as per partnership deed
	5. Implications of partnership are identified as per partnership deed
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range**  |
| 1. Negotiable instrument includes but not limited to:
 | * + Cheques
	+ Bill of exchange
	+ Promissory note
 |
| 1. Property includes but not limited to:
 | * + Real and personal
	+ Movable
	+ immovable
	+ tangible
	+ And intangible
 |
| 1. Intellectual property includes but not limited to:
 | * + Plant breeder’s patents
	+ trademarks,
	+ Copyrights
	+ Industrial designs
 |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Business & Economic cycles in a diverse range of sectors.
* Financial Accounting.
* Risk management.

**SKILLS**

The individual needs to demonstrate the following skills:

* Evaluation.
* Communication
* Analysis.
* Numeracy.
* Report writing.
* Negotiation
* Inter-personal.

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:1. Demonstrated the ability to understand law
2. Demonstrated the ability to apply law of Persons
3. Demonstrated the ability to apply law of tort
4. Demonstrated the ability to apply law of contract
5. Demonstrated the ability to apply law of sale of goods
6. Demonstrated the ability to apply hire purchase contracts
7. Demonstrated the ability to apply law of agency
8. Demonstrated the ability to apply law of negotiable instruments
9. Demonstrated the ability to apply the law of insurance
10. Demonstrated the ability to apply the law of property
 |
| 1. Resource Implications
 | The following resources must be provided:* 1. Policy documents
	2. Code of conducts
 |
| 1. Methods of Assessment
 | Competency may be accessed through:1. Written tests
2. Oral questioning
3. Third party reports
4. Case studies
 |
| 1. Context of Assessment
 | Competency may be assessed:1. On the job
2. Off the job
3. In work placement (attachment)
4. Off the job assessment must be undertaken in a closely simulated workplace environment
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

**APPLY FINANCIAL ACCOUNTING SKILLS**

**UNIT CODE:** BUS/OS/TX/BC/03/5/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to apply financial accounting skills. It involves understanding accounting basis and concepts, understanding accounting records and understanding financial statements.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the **key outcomes** which make up **workplace function**. | **PERFORMANCE CRITERIA**These are **assessable** statements which specify the required level of performance for each of the elements.***Bold and italicized terms are elaborated in the range.*** |
| 1. Understand accounting basis and concepts
 | 1. Nature of financial accounting is identified as per accounting standards
2. Accounting principles/concepts are identified as per accounting standards
3. Types of assets are identified as per accounting standards
4. Types of liabilities are identified as per accounting standards
5. Accounting equation is derived as per accounting standards
 |
| 1. Understand accounting records
 | 1. Journals are prepared as per accounting standards
2. Double Entry are prepared as per accounting standards
3. Journals are prepared as per accounting standards
4. Bank reconciliation is prepared as per accounting standards
5. Depreciations/Revaluation of assets are prepared as per accounting standards
6. Control accounts are prepared as per accounting standards
 |
| 1. Understand financial statements
 | * 1. Financial statements of a sole trader are prepared as per accounting standards
	2. Financial statements of a partnership are prepared as per accounting standards
	3. Financial statements of companies are prepared as per accounting standards
	4. Cash flows statement is prepared as per accounting standards
	5. Manufacturing accounts are prepared as per accounting standards.
	6. Banking accounts are prepared as per accounting standards
	7. Insurance accounts are prepared as per accounting standards
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environment and situations that will affect performance.

|  |  |
| --- | --- |
| **Variable** | **Range**  |
| 1. Management Accounts
 | * + Weekly financial statements
	+ monthly financial statements
	+ quarterly financial statements
 |
| 1. Audited Financial Statements
 | * + Statement of financial position
	+ Cash Flow Statement
	+ Statement of comprehensive income
 |
| 1. Non-financial signs
 | * + Management weaknesses
	+ Labor issues
	+ Competition
	+ Premises
	+ Equipment
 |

**REQUIRED KNOWLEDGE AND UNDERSTANDING**

The individual needs to demonstrate knowledge of:

* Business & Economic cycles in a diverse range of sectors.
* Financial Accounting.
* Risk management.

**SKILLS**

The individual needs to demonstrate the following skills:

* Evaluation.
* Communication
* Analysis.
* Numeracy.
* Report writing.
* Negotiation
* Inter-personal.

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:1. Demonstrated the ability to understand accounting principles and policies.
2. Demonstrated the ability to prepare financial ratios.
3. Demonstrated the ability to interpret audited financial statements
4. Demonstrated the ability to interpret management accounts
5. Demonstrated the ability to analyze cash conversion cycle
6. Demonstrated the ability to evaluate management financial decision making
 |
| 1. Resource Implications
 | The following resources must be provided:* 1. Periodic financial statements
 |
| 1. Methods of Assessment
 | Competency may be accessed through:1. Written tests
2. Oral questioning
3. Third party reports
4. Case studies
 |
| 1. Context of Assessment
 | Competency may be assessed:1. On the job
2. Off the job
3. In work placement (attachment)

Off the job assessment must be undertaken in a closely simulated workplace environment |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# CORE UNITS OF COMPETENCY

#  FILE TAX RETURNS

**UNIT CODE:** BUS/OS/TX/CR/01/5/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to file tax returns. It involves preparing pay as you earn return (P.A.Y.E), preparing VAT returns, preparing statutory deductions and preparing income tax .

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the key outcomes which make up workplace function (to be stated in active) | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)***Bold and italicized terms* *are elaborated in the Range*** |
| 1. Prepare pay as you earn return (P.A.Y.E)
 | * 1. ***Payroll*** is prepared as per organization system
	2. ***Gross pay*** is computed as per the employment terms
	3. P.A.Y.E is computed as per graduated scale rate
	4. P.A.Y.E is filed online as per KRA ITAX system
	5. P.A.Y.E is paid as per KRA ITAX receipt
	6. P.A.Y.E payment slips are filed as per organization policy
 |
| 1. Prepare VAT returns
 | * 1. Monthly sales invoice are obtained as per organization procedure
	2. Monthly z-report is generated as per fiscal tax register
	3. Monthly sales invoice are compared against monthly z-report
	4. Monthly z-report is reconciled against the monthly sales report
	5. Total output figure is obtained as per the reconciled monthly report
	6. Monthly purchase invoice are analyzed as per the purchase day book
	7. Total input figure is obtained as per the monthly purchase invoice
	8. VAT payable/refundable is computed as the ITAX system
	9. VAT receipt is printed as per the ITAX system
	10. VAT refundable is carried forward as per KRA policy
	11. VAT payable is paid as per the ITAX system
	12. VAT payment slips are filed as per organization policy
 |
| 1. Prepare statutory deductions
 | * 1. Number of employees is determined as per organization employment record
	2. Gross pay of the employee is determined as per the employee contract
	3. Amount payable by each employee is determined as per statutory deduction guidelines
	4. Amount of ***Statutory deduction*** is uploaded to the specific portal
	5. E-slip is generated as per the specific portal
	6. Amount of statutory deduction is paid as per E-slip
	7. Statutory payment slips are filed as per organization policy
 |
| 1. Prepare income tax
 | * 1. Annual employment income is determined as per Income Tax Act
	2. Annual ***business income*** is computed as per the income tax act
	3. File amount payable from income tax computed as per Itax system
	4. E- slip is generated as per the income tax
	5. Amount generated is paid as per Itax System
	6. Invoices are filed as per organizational policy
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **VARIABLE** | **RANGE** |
| 1. Payroll
 | * May include but are not limited to:
* Employee name
* Employee bank details
* Employee pay
* Employee net pay
 |
| 1. Statutory deduction
 | * NSSF
* NHIF
* HELB
 |
| 1. business income
 | * Sole trader
* Partnership
* Corporate bodies
* Financial Institutions
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Communication

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* I Tax
* Tax
* Accounting

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:* 1. Demonstrated ability to prepare taxable incomes
	2. Demonstrated ability to identify tax policy on estimation
	3. Demonstrated ability to file estimated tax
	4. Demonstrated ability to file statutory deductions
	5. Demonstrated ability to prepare taxable incomes
	6. Demonstrated ability to file taxable incomes
 |
| 1. Resource Implications
 | The following resources should be provided:* 1. P9 and P10 documents
 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through:1. Written tests
2. Oral questioning
3. Third party reports
4. Case studies
 |
| 1. Context of Assessment
 | Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment.  |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# ADMINISTER PAYROLL SYSTEM

**UNIT CODE:** BUS/OS/TX/CR/02/5/A

**UNIT DESCRIPTION**

This unit specifies the competencies required to administer payroll system.it involves grouping organization employee, determining the payroll system, computing employee payment, computing employee P.A.Y.E, preparing employee payment excel sheet and obtaining approval of employee payment.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the key outcomes which make up workplace function (to be stated in active) | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)***Bold and italicized terms* *are elaborated in the Range*** |
| 1. Group organization employee
 | * 1. Employee appointment letter is obtained as per organization procedures
	2. Employee appointment letters are categorized as per terms of employment
	3. Employees are categorized as per job specialization
 |
| 1. Determine the payroll system
 | * 1. Number of employees is determined as per the
	2. Acceptability of the software is determined as per organizational policy
	3. Affordability of the software is determined as per
	4. Ability of the software to ***support employment contract*** terms
	5. Security of the software is determined as per the control system of the organization
	6. System controller is identified as per the organization policy
 |
| 1. Compute employee payment
 | * 1. Payroll system is chosen as per the organization policy
	2. Employee details are obtained as per human resource records
	3. Employee basic pay is determined as per the appointment letter
	4. Total gross pay is determined as per employee basic pay, allowances and overtime
	5. Net salary is determined as per employee gross pay less statutory deductions
	6. Net pay is determined as per net salary less contributions
 |
| 1. Compute employee P.A.Y.E
 | * 1. Gross pay is obtained as per the company employee payroll.
	2. Amount of P.A.Y.E is determined as per the current graduated scale rate.
	3. ***P10 template*** is created as per KRA requirements.
	4. P10 template is uploaded in ITAX system as per KRA guidelines.
	5. P.A.Y.E E-slip is generated as per ITAX system
	6. Amount of P.A.Y.E is paid as per KRA guidelines
	7. Payment slip is filed as per organization policy
 |
| 1. Prepare employee payment excel sheet
 | * 1. Number of employees is keyed in as per the payroll
	2. Employee names is keyed in as per the payroll
	3. Employee bank keyed in as per the payroll
	4. Employee bank branch keyed in as per the payroll
	5. Employee branch code keyed in as per the payroll
	6. Account number is keyed in as per the payroll
	7. Net pay is keyed in as per the payroll
 |
| 1. Obtain approval of employee payment
 | * 1. Two copies of excel sheet are printed as per organization policy
	2. Copies of printed excel sheet are approved as per organizational procedures
	3. Soft copy of approved excel sheet is sent to bank as per organization procedure
	4. Copy of approved excel sheet is filed as per organization policy
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **VARIABLE** | **RANGE** |
| 1. Ability of the software to support employment contract
 | * May include but are not limited to:
	+ Weekly pay
	+ Monthly pay
 |
| 1. P10 template
 | * Name of employee
* KRA Personal identification number
* Status
* Gross pay
* Personal relief
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

Required Skills

The individual needs to demonstrate the following skills:

* Analytical
* Critical thinking
* Communication
* Negotiation
* Persuasive
* Selling

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Cash handling
* Bank product
* Market niche
* Business competitors

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:* 1. Demonstrated ability to understand Knowledge of payroll system
	2. Prepared P10 on excel sheet
	3. Demonstrated ability to file Pay As You Earn
	4. Demonstrated ability to understand Knowledge in excel sheet
	5. Demonstrated ability to understand procedures of obtaining approval for employee payments
 |
| 1. Resource Implications
 | The following resources should be provided:* 1. Payroll calculator
 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through:1. Written tests
2. Oral questioning
3. Third party reports
 |
| 1. Context of Assessment
 | Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment.  |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |

# MANAGE COMPANY ASSET REGISTER

UNIT CODE: BUS/OS/TX/CR/03/5/A

**UNIT DESCRIPTION**

This unit specifies the competencies required manage company asset register.it involves analyzing company assets, determining qualifying cost of the asset, determining capital allowance and determining legal ownership.

**ELEMENTS AND PERFORMANCE CRITERIA**

|  |  |
| --- | --- |
| **ELEMENT**These describe the key outcomes which make up workplace function (to be stated in active) | **PERFORMANCE CRITERIA**These are assessable statements which specify the required level of performance for each of the elements (to be stated in passive voice)***Bold and italicized terms* *are elaborated in the Range*** |
| * 1. Analyze company assets
 | * 1. Categories of assets are identified as per organization purchase records
	2. ***Company assets*** are classified as per Tax Act
	3. Company assets are recorded as per organization policy
	4. Company assets are coded as per organization policy
 |
| * 1. Determine Qualifying cost of the asset
 | 1. Purchase invoices are obtained as per organization policy
2. ***Incidental cost*** invoices are obtained as per Tax Act
3. Qualifying cost is determined as per the Tax Act
4. Qualifying cost is recorded as per the organization policy
 |
| * 1. Determine capital allowance
 | * 1. Qualifying cost are identified as per Tax Act
	2. Assets are classified as per Tax Act
	3. ***Capital allowance*** are calculated as per Tax Act
	4. Capital allowance records are maintained in excel sheet as per organization policy
 |
| * 1. Determine legal ownership
 | * 1. Legal documents are obtained as per organization policy
	2. Authenticity of legal documents is confirmed as per organization policy
	3. Actual assets are verified against the legal documents as per organization policy
 |

**RANGE**

This section provides work environments and conditions to which the performance criteria apply. It allows for different work environments and situations that will affect performance.

|  |  |
| --- | --- |
| **VARIABLE** | **RANGE** |
| 1. Incidental cost
 | * May include but are not limited to:
* Import duty
* Insurance on transit
* Transportation
* Installation
* Testing
* Custom duty
 |
| 1. Capital allowance
 | * Investment deduction
* Industrial building deductions
* Wear and tear allowance
* Farm work deductions
* Mining deductions
 |

**REQUIRED SKILLS AND KNOWLEDGE**

This section describes the skills and knowledge required for this unit of competency.

**Required Skills**

The individual needs to demonstrate the following skills:

* Analytical
* Communication
* Negotiation

**Required Knowledge**

The individual needs to demonstrate knowledge of:

* Accounting
* Taxation
* Legal
* Excel sheet

**EVIDENCE GUIDE**

This provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge and range.

|  |  |
| --- | --- |
| 1. Critical Aspects of Competency
 | Assessment requires evidence that the candidate:Demonstrated ability to;* 1. Classify company assets
	2. Determine qualifying cost
	3. Understanding of incidental cost
	4. Understanding of capital allowance
	5. Compute capital allowance
	6. Ability to use excel sheet
	7. Understanding of legal documents
 |
| 1. Resource Implications
 | The following resources should be provided:* 1. Asset’s register
 |
| 1. Methods of Assessment
 | Competency in this unit may be assessed through:1. Written tests
2. Oral questioning
3. Third party reports
4. Case studies
 |
| 1. Context of Assessment
 | 1. Competency may be assessed on the job,
2. Off the job or a combination of these.
3. Off the job assessment must be undertaken in a closely simulated workplace environment.
 |
| 1. Guidance information for assessment
 | Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended. |