



CURRICULUM

LEVEL 5



LEARNERSHIP Payroll Management Services

SAQA ID 67229

Users of this document	
SETA	As record of the institutional and workplace learning requirements to be met in the learnership To guide the approval of employers applying to implement the learnership
ETQA	To guide the approval of accredited training providers applying to implement the learnership
Lead Training Provider and facilitators	To identify the institutional learning component that must be covered during the learning sessions with the training provider, and what should be covered in the learning materials
Assessors	To inform the development of assessment instruments for institutional learning and the final integrated summative assessments
Employers	To understand the broader framework within which the workplace learning activities should be delivered

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Acronyms and abbreviations	
AC	Assessment criteria
AS	Accounting standards
AVC	Actuarial Value Calculations
BCOE	Basic Conditions of Employment
CCFO	Critical Cross-Field Outcomes
CCMA	Commission for Conciliation, Mediation and Arbitration
COIDA	Compensation for Occupational Injuries and Diseases Act
ELO	Exit Level Outcome
ETQA	Education and Training Quality Assurance body
FSA	Final Summative Assessment
GAAP	Generally Accepted Accounting Practices
HR	Human Resources
IT	Information Technology
MIS	Management Information System
NQF	National Qualifications Framework
OFO	Organising Framework for Occupations
OID	Occupational Injuries and Diseases Act
PAYE	Pay As You Earn
PDP	Personal Development Plan
PoE	Portfolio of Evidence
RFI	Retirement Funding Income
RPL	Recognition of Prior Learning
RSC	Regional Services Council Act
SAQA	South African Qualifications Authority
SARS	South African Revenue Services
SDL	Skills Development Levy
SETA	Sector Education and Training Authority
SITE	Standard Income Tax on Employees
SO	Specific Outcome
STC	Secondary Tax on Companies
UIF	Unemployment Insurance Fund
US	Unit standard
WCA	Workmen's Compensation Act
WP	Workplace
YTD	Year-to-date



INTRODUCTION TO THE CURRICULUM

1. THE CURRICULUM

1.1 Purpose of the curriculum

The curriculum describes the broad framework that guides and informs the development and implementation of the learning programme of the learnership towards the National Diploma: Payroll Administration Services (SAQA ID 67229, NQF Level 5). Its main purpose is to ensure coherence in the outcomes achieved and the competencies developed by learners who complete the programme at different learning institutions.

1.2 Content of the curriculum

The curriculum describes:

- The learnership and qualification details
- The purpose and target group of the learnership
- The learning path for learners enrolled in the learnership
- The Fundamental, Core and Elective unit standards covered in the learnership
- The clustering of unit standards into nine skills programmes that integrate the Exit Level Outcomes (ELOs) of the qualification, and
- Formative and summative assessments of institutional and workplace learning.

The main section of the curriculum gives a detailed description of the learning requirements for each skills programme, indicating:

- The specific outcomes and assessment criteria of the unit standards
- The institutional learning (knowledge and theory) to be covered during learning sessions with the training provider, derived from the specific outcomes and assessment criteria of the unit standards
- The practical activities the learners are required to complete in a workplace environment, again derived from the specific outcomes and assessment criteria of the unit standards
- Guidelines on the percentage of learning that is to take place the training provider, and the notional hours for workplace activities
- Guidelines on the time allocation for each skills programme, reflecting the priority of each in relation to the job requirements of a Level 5 Payroll Manager, and
- The Final Summative Assessments (FSAs) of each skills programme, designed to promote integrated assessment of applied competence.



QUALIFICATION AND LEARNERSHIP

2. THE QUALIFICATION

2.1 Qualification details

The title of the qualification associated with the learnership is the National Diploma: Payroll Administration Services. The qualification is attached as Annexure A. The details of the qualification are as follows:

- SAQA qualification ID number: 67229
- NQF level: Level 5
- Expiry date of the qualification (registration end date): 2012-11-03
- Minimum number of credits of the qualification: 240
- Entry level requirements for the qualification: Computer Literacy, Mathematical Literacy and Communication at NQF Level 4
- Name of the Education and Training Quality Assurance body (ETQA) accredited for the qualification: Services Sector Education and Training Authority (SETA).

2.2 Unit standards in the qualification

The table below indicates the Core, Fundamental and Elective unit standards of the qualification that are covered in the learnership.

Type	ID	UNIT STANDARD TITLE	LEVEL	CREDITS
Core	110024	Plan, organise, implement and monitor work within the payroll environment	Level 4	10
Core	109994	Ascertain gross pay	Level 5	15
Core	109995	Complete year-end procedures	Level 5	40
Core	110008	Determine individual and aggregate payments	Level 5	45
Core	10054	Identify and manage areas of customer service impact	Level 5	6
Core	11909	Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation	Level 5	5
Core	110033	Process redundancy documents	Level 5	5
Core	12891	Apply concepts and principles of business ethics in the professional environment	Level 6	5
Core	12935	Recognise, measure, classify and record financial and non-financial data	Level 6	8
Fundamental	14522	Analyse and explain the impact of one's personal interactive style on one's relationship with a client	Level 5	6
Fundamental	8647	Apply workplace communication skills	Level 5	10
Fundamental	10053	Manage customer requirements and needs and implement action plans	Level 5	8
Fundamental	14525	Present an informed argument on a current issue in a business sector	Level 5	5



Fundamental	12998	Produce spreadsheets using accounting related information technology	Level 5	8
Elective	10137	Conduct project documentation management to support project processes	Level 4	6
Elective	10131	Identify, organise and co-ordinate project life cycle phases for control purposes	Level 4	5
Elective	10980	Induct a new employee	Level 4	6
Elective	11473	Manage individual and team performance	Level 4	8
Elective	10143	Monitor, evaluate and communicate project schedules	Level 4	4
Elective	10136	Plan, organise and support project meetings and workshops	Level 4	4
Elective	110025	Process data using information technology	Level 4	5
Elective	10133	Schedule project activities to facilitate effective project execution	Level 4	8
Elective	7886	Develop and implement a business plan	Level 5	8
Elective	13015	Draft financial statements	Level 5	12
Elective	10171	Manage the capture, storage and retrieval of human resources information using an information system	Level 5	3
Elective	11906	Manage the design, development and review of a human resource information system	Level 5	3
Elective	13019	Prepare business tax returns	Level 5	12
Elective	13020	Prepare personal tax returns	Level 5	10
Elective	12140	Recruit and select candidates to fill defined positions	Level 5	9
Elective	12138	Conduct an organisational needs analysis	Level 6	10

3. THE LEARNERSHIP

3.1 Learnership details

The details of the learnership are as follows:

- Learnership title: Payroll Management Services (Level 5)
- Department of Labour registration number: *(Not yet allocated)*
- NQF level: Level 5
- Number of credits to be earned through the learnership: Minimum of 240 credits
- Occupation code: 132305, as per the Organising Framework for Occupations (OFO)
- Related occupation: Payroll Manager (as per OFO).

This learnership replaces an existing one:

- Title of the previous learnership: Payroll Administration Level 5
- Number of the previous learnership: 23 Q 230036 24 240 5 5 R.



3.2 Purpose of the learnership and learner target group

3.2.1 Key features of learnerships

A learnership is a structured learning experience that combines theoretical learning with practical work experience and it leads to a qualification registered on the National Qualifications Framework (NQF) by the South African Qualifications Authority (SAQA). The theoretical and knowledge component of the learnership is delivered by an accredited training provider, and the workplace experience is gained during employment with an employer. The duration of this learnership will generally be between 18 and 24 months. However, learners with previous work experience in payroll will be able to complete the learnership in less time.

Learnerships are a tool for aligning education and training initiatives more closely with labour market needs in order to equip learners with the competence required in the labour market. Learnerships are designed to promote the transfer of learning to the workplace. This means that learners must be actively involved in the learning process, and should be given the opportunity to apply the theoretical frameworks and concepts they have learnt in a work context.

3.2.2 Purpose of the learnership

The overarching purpose of the learnership is to improve the provision of payroll services in organisations across all sectors. The learnership will develop the knowledge, skills and values in the main areas of payroll administration services, which constitute the core components of the qualification associated with this learnership.

The learnership will develop the theoretical underpinnings as well as the practical skills essential for managing the payroll function of an organisation. This will build the applied competence of learners, which will enable them to add value to their organisations. The learnership will promote the quality and relevance of education and training in the payroll industry, thereby enabling learners to benchmark themselves against international standards and work towards meeting these standards.

3.2.3 Learner target group and entry requirements

The learnership is designed to meet the needs of those learners who are already involved, or wish to become involved, in managing the payroll function of an organisation. It is equally relevant to employed and unemployed learners. It is particularly valuable for those learners who are performing payroll functions in organisations but have not had the opportunity to obtain a formal qualification beyond NQF Level 4. The learnership will also provide learners with the opportunity to progress to more advanced qualifications on NQF Level 6 in payroll or related learning fields.

The learnership will facilitate access to a structured learning opportunity for learners who:

- Wish to gain a SAQA-registered and nationally and internationally recognised qualification in providing payroll services
- Wish to extend their competency levels in order to develop the broad range of knowledge and skills required by someone in the occupation of Payroll Manager (as registered on the OFO, code 132305)
- Have worked in the field of payroll administration services for many years but wish to gain recognition for learning achievements through the process of Recognition of Prior Learning (RPL) for all or part of the qualification
- Were previously disadvantaged or unable to complete their schooling and were therefore denied access to Further Education and Training, and



- Want to prepare for professional registration with the South African Payroll Association as a Certified Payroll Manager.

Prospective learners entering this learnership will come from a range of job categories, including Payroll Managers, Payroll Supervisors, Payroll Administrators, Payroll Clerks and Wage and Salary Clerks.

3.2.4 Competencies to be developed

The learnership will develop the knowledge, skills and values in the following main areas of payroll administration services, which constitute the core components of the qualification associated with this learnership:

- Plan, organise, implement and monitor work within the payroll environment
- Ascertain gross pay and process redundancy documents
- Determine individual and aggregate payments
- Process financial data
- Complete year-end procedures
- Recognise, measure, classify and record financial and non-financial data
- Track payments on the human resource information system
- Identify and manage areas of customer service impact
- Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation
- Apply concepts and principles of business ethics in the professional environment, and
- Manage payroll projects.

The elective components of the qualification that can be included in the learnership will enable learners to develop specialised knowledge, skills and insight in areas related to managing a payroll function. These include managing payroll projects, conducting organisational analysis and business planning, managing the human resources in the payroll unit and their performance, providing financial services, completing personal and business tax returns, and using information technology to process financial data.

3.2.5 The learning path for learners enrolled in the learnership

The qualification builds on the Further Education and Training Certificate: Payroll Administration Services (ID 66169, Level 4, 161 credits). Other NQF Level 4 qualifications in management and financial administration will form building blocks towards this qualification.

The qualification articulates with management qualifications on NQF Level 5, in particular the National Certificate: Generic Management (59201) as well as qualifications in the following fields: Human Resource Management, Project Management, Financial Administration, Business Administration, and Data Capturing and Processing.



4. SKILLS PROGRAMMES IN THE LEARNERSHIP

4.1 The structuring of the learnership in skills programmes

Skills programmes are short occupation-directed learning programmes consisting of a number of unit standards grouped together. The Services SETA promotes the practice of structuring learnerships on the basis of a number of skills programmes. This enables learners to work towards achieving the qualification through completing a series of skills programmes. It is also possible for learners to complete a selection of skills programmes if they do not want to work towards the qualification.

The structure of the skills programmes for this learnership is derived from the typical functions of a person managing a payroll unit in an organisation. This learnership consists of nine skills programmes:

- Skills Programme 1: Manage the payroll function [15 credits, with a possible additional 18 credits for Electives]
- Skills Programme 2: Comply with Basic Conditions of Employment (BCOE) and ethical requirements [20 credits]
- Skills Programme 3: Ascertain gross pay [20 credits, with a possible additional 20 credits for Electives]
- Skills Programme 4: Track payments on the human resource information system [45 credits, with a possible additional 6 credits for Electives]
- Skills Programme 5: Manage customer service relationships [20 credits]
- Skills Programme 6: Manage staff in the payroll function [potentially up to 23 credits for Electives]
- Skills Programme 7: Process financial data [16 credits, with a possible additional 5 credits for Electives]
- Skills Programme 8: Complete year-end procedures [40 credits, with a possible additional 12 credits for Electives]
- Skills Programme 9: Manage payroll projects [potentially up to 27 credits for Electives].

4.2 The unit standards in the skills programmes

The unit standards of the National Diploma: Payroll Administration Services that are closely related have been grouped together to promote the development of applied competence and to facilitate integrated assessment.

The skills programmes have mainly been structured on the basis of the Fundamental and Core unit standards that are compulsory for all learners in this learnership. The Elective unit standards were integrated into the skills programmes to which they are most closely related. Elective unit standards that are important to the functions of the Payroll Manager are indicated as 'recommended', and learners are strongly advised to complete these unit standards. 'Optional' Elective unit standards can be selected by learners if they are a job requirement, or if the learners have a particular interest in those areas.



Skills Programme 1: Manage the payroll function

ELO	US type	NLRD	US title	Level	Credits
<ul style="list-style-type: none"> - Plan, organise, implement and monitor work within the payroll environment - Manage work unit to achieve organisational objectives - Conduct an organisational needs analysis - Demonstrate an understanding of statutory legislation and requirements - Develop and implement a business plan - Prepare and communicate a productivity improvement plan for a function 	Core	110024	Plan, organise, implement and monitor work within the payroll environment	Level 4	10
	Fundamental	14525	Present an informed argument on a current issue in a business sector	Level 5	5
	Elective (recommended)	12138	Conduct an organisational needs analysis	Level 6	10
	Elective (recommended)	7886	Develop and implement a business plan	Level 5	8
				TOTAL CREDIT VALUE	15 (Core & Fundamental) + 18 (Electives)

Skills Programme 2: Comply with BCOE and ethical requirements

ELO	US type	NLRD	US title	Level	Credits
<ul style="list-style-type: none"> - Demonstrate an understanding of statutory legislation and requirements - Explain the concepts of business ethics in the professional environment - Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation 	Core	11909	Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation	Level 5	5
	Core	12891	Apply concepts and principles of business ethics in the professional environment	Level 6	5
	Fundamental	8647	Apply workplace communication skills	Level 5	10
				TOTAL CREDIT VALUE	20 (Core & Fundamental)

Skills Programme 3: Ascertain gross pay

ELO	US type	NLRD	US title	Level	Credits
<ul style="list-style-type: none"> - Ascertain gross pay - Process redundancy documents 	Core	109994	Ascertain gross pay	Level 5	15
	Core	110033	Process redundancy documents	Level 5	5
	Elective (optional)	13019	Prepare business tax returns	Level 5	10
	Elective (optional)	13020	Prepare personal tax returns	Level 5	10
				TOTAL CREDIT VALUE	20 (Core) + 20 (Electives)



Skills Programme 4: Track payments on the HR information system

ELO	US type	NLRD	US title	Level	Credits
- Manage the design, implementation and the administration of compensation in an organisation - Manage the design, development and review of an information system for human resource management	Core	110008	Determine individual and aggregate payments	Level 5	45
	Elective (recommended)	10171	Manage the capture, storage and retrieval of human resources information using an information system	Level 5	3
	Elective (optional)	11906	Manage the design, development and review of a human resource information system	Level 5	3
			TOTAL CREDIT VALUE		45 (Core) + 6 (Electives)

Skills Programme 5: Manage customer service relationships

ELO	US type	NLRD	US title	Level	Credits
- Identify and manage areas of customer service impact	Core	10054	Identify and manage areas of customer service impact	Level 5	6
	Fundamental	14522	Analyse and explain the impact of one's personal interactive styles on one's relationship with a client	Level 5	6
	Fundamental	10053	Manage customer requirements and needs and implement action plans	Level 5	8
			TOTAL CREDIT VALUE		20 (Core & Fundamental)

Skills Programme 6: Manage staff in the payroll function

ELO	US type	NLRD	US title	Level	Credits
- None specified	Elective (recommended)	11473	Manage individual and team performance	Level 4	8
	Elective (recommended)	10980	Induct a new employee	Level 4	6
	Elective (optional)	12140	Recruit and select candidates to fill defined positions	Level 5	9
			TOTAL CREDIT VALUE		23 (Electives)



Skills Programme 7: Process financial data

ELO	US type	NLRD	US title	Level	Credits
- Recognise, measure, classify and record financial and non-financial data	Core	12935	Recognise, measure, classify and record financial and non-financial data	Level 6	8
	Fundamental	12998	Produce spreadsheets using accounting related information technology	Level 5	8
	Elective (optional)	110025	Process data using information technology	Level 4	5
			TOTAL CREDIT VALUE	16 (Core & Fundamental) + 5 (Electives)	

Skills Programme 8: Complete year-end procedures

ELO	US type	NLRD	US title	Level	Credits
- Complete year-end procedures	Core	109995	Complete year-end procedures	Level 5	40
	Elective (optional)	13015	Draft financial statements	Level 5	12
			TOTAL CREDIT VALUE	40 (Core) + 12 (Electives)	

Skills Programme 9: Manage payroll projects

ELO	US type	NLRD	US title	Level	Credits
- Plan and implement projects	Elective (optional)	10137	Conduct project documentation management to support project processes	Level 4	6
	Elective (optional)	10131	Identify, organise and coordinate project life cycle phases for control purposes	Level 4	5
	Elective (optional)	10143	Monitor, evaluate and communicate simple project schedules	Level 4	4
	Elective (optional)	10136	Plan, organise and support project meetings and workshops	Level 4	4
	Elective (optional)	10133	Schedule project activities to facilitate effective project execution	Level 4	8
			TOTAL CREDIT VALUE	27 (Electives)	

4.3 Critical Cross-Field Outcomes in the skills programmes

The table below lists all the Critical Cross-Field Outcomes (CCFOs) that are recommended by SAQA. Most of these are included in all the unit standards in the qualification. The table indicates the skills programmes that relate most directly to the CCFOs. These CCFOs must be assessed in an integrated way with the specific outcomes of the unit standards.



CCFOs covered in the skills programmes	
IDENTIFYING: Identifying and solving problems in which responses demonstrate that responsible decisions using critical and creative thinking have been made	Skills Programme 1 Skills Programme 5
WORKING: Working effectively with others as a member of a team, group, organisation or community	Skills Programme 5 Skills Programme 6 Skills Programme 9
ORGANISING: Organising and managing oneself and one's activities responsibly and effectively	Skills Programme 1 Skills Programme 2
COLLECTING: Collecting, analysing, organising and critically evaluating information	Skills Programme 1 Skills Programme 5 Skills Programme 8 Skills Programme 9
COMMUNICATING: Communicating effectively using visual, mathematical and/or language skills in the modes of oral and/or written presentation	Skills Programme 1 Skills Programme 2 Skills Programme 5 Skills Programme 6
USING SCIENCE: Using science and technology effectively and critically, showing responsibility towards the environment and health of others.	Skills Programme 3 Skills Programme 4 Skills Programme 7 Skills Programme 8
DEMONSTRATING: Demonstrating an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation.	Skills Programme 1 Skills Programme 5
CONTRIBUTING: Contributing to the full personal development of each learner and the social and economic development of the society at large, by making it the underlying intention of any programme of learning to make an individual aware of the importance of: <ul style="list-style-type: none"> - Reflecting on and exploring a variety of strategies to learn more effectively, - Participating as responsible citizens in the life of local, national and global communities, - Being culturally and aesthetically sensitive across a range of social contexts, - Exploring education and career opportunities, and - Developing entrepreneurial opportunities. 	Skills Programme 6

4.4 Delivery and assessment of skills programmes

4.4.1 Structure of the learning programme

The learning programme for the learnership should be structured and delivered on the basis of the nine skills programmes, as they are designed to promote integrated learning in order to develop applied competence.

The tables in section 5 below describe the required institutional learning and workplace learning activities for each skills programme. The tables provide guidelines on the percentage of learning that is to take place at the training provider and the workplace, and the notional hours for workplace learning. The percentages and notional hours are not fixed, and they will be affected by factors such as the learners' previous learning and work experience, as well as the specific work context. Training providers and employers should use the percentages and notional hours as an indication of the required balance between institutional and workplace learning.

4.5.2 Assessment and moderation requirements

The final decision on the competence of learners should be made on the basis of the application of learning in a workplace context. This will be demonstrated in the ten FSAs that cover the ELOs of the qualification.



The assessment of learners must be conducted in accordance with the requirements for outcomes-assessment of NQF-registered qualifications and unit standards. A combination of formative and summative assessments should be conducted during institutional and workplace learning. Registered assessors, who have been registered by the ETQA of the Services SETA as constituent assessors, must be used for all summative assessments.

At least 20% of summative assessments should be moderated internally before the assessment results are forwarded to the ETQA for external moderation.

4.5.3 Assessment of institutional learning

The assessment of the knowledge and theory of the qualification is not specified in the curriculum. Training providers should use a variety of formative and summative assessment instruments throughout the institutional learning component of the learnership, for example, case studies, class discussions, role plays, individual and group exercises, and written tests. Self-assessments and peer assessments can be used for the formative assessment of aspects of institutional learning.

Summative assessments should, where possible, be designed as integrated assessments to assess applied competence. Assessors should avoid the practice of assessing specific outcomes individually, as this is not in line with SAQA's guidelines on integrated assessments. SAQA states that integrated assessment can be achieved through:

- Assessing a number of specific outcomes from one unit standard together
- Assessing a number of unit standards together in one assessment
- Assessing the outcomes of clusters of specific outcomes or unit standards together
- Assessing clusters of related learning outcomes together, particularly where they constitute coherent 'chunks' of learning
- Assessing a number of assessment criteria together in one assessment, and/or
- Assessing the CCFOs together with the specific outcomes of unit standards (SAQA, *Guidelines for integrated assessment*, 2005: 10 & 19).

The evidence produced by learners in summative assessments against specific outcomes of unit standards must be included in the learner's Portfolio of Evidence (PoE), as the registered assessor will use this in the final judgement on the learner's competence.

4.5.4 Assessment of workplace learning activities

The specified workplace activities, which are derived from the unit standards, are described in the detailed section of the curriculum in the tables in section 5 below, as well as in the Logbook that will be completed by learners. These activities should be formatively assessed in the workplace or in a workplace context. The assessment can be conducted by supervisors, coaches or mentors, or by assessors in the organisation (where available). As these are formative assessments, they do not have to be conducted by registered assessors. The completed Logbook must be included in the learner's PoE to serve as additional evidence that could be considered by the registered assessor in the final judgement on the learner's competence.

Learners will also be able to indicate their learning achievements through self-assessments, which must be confirmed by persons in the workplace, e.g. their supervisor, coach or mentor.



4.5.5 Final Summative Assessments

Learners will have to complete ten FSAs that are based on the nine skills programmes. *(There are two FSAs for Skills Programme 1.)* The FSAs will determine the learners' competence in relation to the ELOs of the qualification for the purposes of awarding the qualification. Learners will therefore gain credits for the unit standards that they have successfully completed in each skills programme. In cases where learners do not meet the requirements in one or more skills programmes, they will still be awarded the credits for the unit standards in the other skills programmes in which they were assessed as competent.

A description of the FSAs is provided under each skills programme in section 5. *(Full details of the assessment requirements for each FSA are provided in the Final Summative Assessment Tool for this learnership.)*

Most formative and shorter summative assessments are designed to build towards the FSAs. Therefore, learners should use the information they gained and documents they developed during these assignments to complete the final integrated assignments.

4.5.6 Assessment for Recognition of Prior Learning

Learners may apply for RPL for parts of or the whole qualification. These learners will have to follow the procedure and meet the requirements described in the RPL Tool for this learnership. RPL will only be awarded if the learners have provided valid, authentic, current and sufficient evidence that they have met all the requirements of the 10 FSAs.

4.6 Time allocation per skills programme

The table below indicates the percentage of time allocated to the different skills programmes, reflecting the priority of each in relation to the job requirements of a Payroll Manager. The table should be used as a guideline in planning the allocation of time for institutional and workplace learning in the skills programmes.

Skills programme	Total credits	Percentage of total learning time	Institutional learning (including facilitation and assessments)	Workplace learning (including learning and assessment activities)
Skills programme 1: Manage the payroll function	15 (+ 18 Electives)	18%	32%	68%
Skills programme 2: Comply with BCOE and ethical requirements	20	05%	30%	70%
Skills programme 3: Ascertain gross pay	20 (+ 20 Electives)	12%	35%	65%
Skills programme 4: Track payments on the HR information system	45 (+ 6 Electives)	18%	28%	72%
Skills programme 5: Manage customer service relationships	20	10%	47%	53%



Skills programme	Total credits	Percentage of total learning time	Institutional learning (including facilitation and assessments)	Workplace learning (including learning and assessment activities)
Skills programme 6: Manage staff in the payroll function	23 (Electives)	07%	37%	63%
Skills programme 7: Process financial data	16 (+ 5 Electives)	05%	43%	57%
Skills programme 8: Complete year-end procedures	40 (+ 12 Electives)	20%	29%	71%
Skills programme 9: Manage payroll projects	27 (Electives)	05%	30%	70%
Totals	37 credits for Fundamental and 139 for Core unit standards, with a minimum of 64 credits for Elective unit standards	100%	35%	65%



CURRICULUM DETAILS

5. DETAILED DESCRIPTION OF THE SKILLS PROGRAMMES IN THE LEARNERSHIP

5.1 Skills Programme 1: Manage the payroll function

Unit standards covered in Skills Programme 1:

- CORE: Plan, organise, implement and monitor work within the payroll environment – 110024 (Level 4, 10 credits)
- FUNDAMENTAL: Present an informed argument on a current issue in a business sector – 14525 (Level 5, 5 credits)
- RECOMMENDED ELECTIVES: Conduct an organisational needs analysis – 12138 (Level 6, 10 credits)
- RECOMMENDED ELECTIVES: Develop and implement a business plan – 7886 (Level 5, 8 credits)

110024: Plan, organise, implement and monitor work within the payroll environment (Level 4, 10 credits)

Range:

- Control mechanisms: Information on the use of resources, progress towards meeting agreed targets.
- Agreed targets: In terms of quantity, time and quality.
- Procedures developed: On own initiative within own operational area, in collaboration with others.
- Specialist advice: Obtained from within the organisation, from sources external to the organisation.
- Legal/regulatory requirements: Statutory, non-statutory.
- Appointments: For self, for others, arranged by self, through organising others
- Persons: Individuals, groups.



Essential embedded knowledge specified in the unit standard:

A good understanding of:

- Own work role and responsibilities:
 - Plan and agree on work for the payroll cycle
 - Monitor and control the achievement of targets planned within the payroll cycle
 - Manage appointments
- Colleagues' work roles and responsibilities: Plan and agree on work for the payroll cycle
- Work planning methods: Appointments are managed to meet work objectives and appropriate action taken
- Ways of target setting and prioritising and organising work: Plan and agree on work for the payroll cycle
- Ways of dealing with changed priorities and unforeseen situations: Plan and agree on work for the payroll cycle
- Methods of time management: Plan and agree on work for the payroll cycle
- Methods of coordinating resources and tasks: Plan and agree on work for the payroll cycle
- Ways of informing and consulting with others about work methods: Plan and agree on work for the payroll cycle
- Ways of negotiating the assistance of others: Plan and agree on work for the payroll cycle
- Legal and regulatory requirements relating to work practices and work methods: Plan and agree on work for the payroll cycle
- Scope and limit of own authority for taking corrective actions: Monitor and control the achievement of targets planned within the payroll cycle
- Methods of monitoring achievement of targets: Monitor and control the achievement of targets planned within the payroll cycle
- Ways of dealing with deviations from planned targets: Monitor and control the achievement of targets planned within the payroll cycle
- Ways of establishing and implementing control mechanisms: Monitor and control the achievement of targets planned within the payroll cycle
- Ways of reviewing and evaluating work outcomes against targets: Monitor and control the achievement of targets planned within the payroll cycle
- Procedures for reporting issues and recommendations: Monitor and control the achievement of targets planned within the payroll cycle
- Methods of prioritising and organising appointments: Manage appointments
- Ways of monitoring and updating systems: Manage appointments
- Ways of dealing with non-routine and emergency situations: Manage appointments
- Types and uses of appointment management systems: Manage appointments
- Procedures and formats for recording appointments: Manage appointments.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Plan and agree on work for the payroll cycle.	1. Tasks are identified and prioritised to meet organisational and statutory requirements.	<ul style="list-style-type: none"> · Develop a draft outline of the payroll cycle, describing the following: <ul style="list-style-type: none"> ○ Tasks to be executed and work methods ○ Persons responsible for executing the tasks in the payroll unit and in the organisation ○ The allocation of resources ○ The time frame for the different activities. 	40%	60%	<ul style="list-style-type: none"> · WP 1: Develop a plan for the payroll cycle (or revise and update the existing plan). The plan must include the annual and monthly cycle, as well as the following information: <ul style="list-style-type: none"> ○ The activities for internal processes in your organisation to ensure that all staff salaries are paid on the appointed day ○ The allocation of persons to the activities, the resources required and the leave schedule of employees in the payroll unit ○ Due dates in order to meet organisational and statutory deadlines, and dates when requests must be forwarded managers to submit the required information ○ The activities and time frame for South African Revenue Services (SARS) processes (if this cycle differs from that of own organisation) ○ Legislative requirements that must be met and third party payments that must be made (e.g. medical aid and garnishees, i.e. emulent deductions). 	16
	2. Resources are allocated to complete identified tasks in order of priority.					
	3. Changes in priorities are recognised and resource allocations adapted accordingly.					
	4. Relevant assistance is identified, negotiated and coordinated to meet specific demands and deadlines.					
	5. Tasks are accurately defined and appropriate information provided.					
	6. Work methods and activities are clearly defined and agreed with appropriate persons.					
	7. Work methods and activities conform to statutory requirements and organisational procedures.	<ul style="list-style-type: none"> · Discuss the statutory requirements for the processes in the payroll cycle. 				
SO 2: Monitor and control the	1. Valid and accurate control mechanisms are maintained in	<ul style="list-style-type: none"> · Identify and discuss the procedures required for monitoring and 	20%	80%	<ul style="list-style-type: none"> · WP 2: Use existing control mechanisms to monitor and track 	8



achievement of targets planned within the payroll cycle.	accordance with organizational procedures and statutory requirements.	controlling the activities in the payroll cycle to track outcomes against targets and input.			the activities of one or two employees of the payroll unit against specific targets in the payroll cycle for a period of one or two months. <ul style="list-style-type: none"> Record the actions taken to track progress and to monitor and control the achievement of targets. Describe actions taken to address deviations from the planned targets. <i>[Note: Keep the record of the monitoring and use it for continuous performance improvement, during performance appraisals or for any actions taken due to under-performance.]</i> 	
	2. Work outcomes are reviewed, analysed and evaluated against agreed targets.					
	3. Reasons for deviations from planned targets are identified and, where necessary, reported to appropriate persons.					
	4. Corrective actions are implemented within limits of own authority and the relevant people are informed.					
SO 3: Develop procedures to meet specified needs.	1. Procedures are developed that meet identified needs and conform to statutory and organisational requirements.	<ul style="list-style-type: none"> List the typical procedures required for managing the payroll function in compliance with statutory requirements, and describe the most important areas to be covered in each procedure. List the requirements to be included in the procedures relating to benefits and costs. <i>[Note: Integrated into the learning related to ACs 1 to 3 of SO 2 of this unit standard.]</i> 	20%	80%	<ul style="list-style-type: none"> WP 3: Develop procedures (or revise existing ones) in order to comply with statutory and organisational requirements, in consultation with users. Review security and confidentiality procedures to ensure that they are appropriate to the information dealt with in the payroll unit. 	8
	2. Designs and specifications for procedures are developed in conjunction with users.					
	3. Benefits and costs are formulated and agreed with decision-makers.					
	4. Specialist advice is obtained, when required, and acted upon, where appropriate.					
SO 4: Implement and maintain	1. Accurate, clear and comprehensive guidance is supplied to users about procedures.	<ul style="list-style-type: none"> Discuss the guidelines and support to be provided to different users on implementing the procedures 	10%	90%	<ul style="list-style-type: none"> WP 4: Provide guidance and support to staff of the payroll unit and/or other users of procedures. 	3



procedures.	2. Users are provided with support to enable them to implement agreed procedures.	relating to payroll.			<ul style="list-style-type: none"> Record the guidance and support provided. Record actions taken to improve procedures, where relevant. 	
	3. Installed procedures conform to relevant statutory and organisational requirements.	· <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i>				
	4. The effectiveness of procedures, in meeting their purpose, is assessed and evaluated.	<ul style="list-style-type: none"> Discuss methods for determining the effectiveness of procedures, including feedback from users. Discuss actions to effect improvements, where required. 				
	5. Opportunities for improvement are identified and appropriate action taken.					
SO 5: Manage appointments.	1. Appointments are managed to meet work objectives and the availability of the appropriate persons.	<ul style="list-style-type: none"> Discuss the regular appointments that should be held with payroll staff, department managers and third parties. Discuss the records to be kept, distributed and stored in order to inform relevant persons and to adhere to security and confidentiality requirements. 	10%	90%	<ul style="list-style-type: none"> WP 5: Keep records of appointments with employees and customers relating to the payroll cycle for at least one month. 	3
	2. Appointments are negotiated with the appropriate persons and agreed within given time constraints.					
	3. Appointments are confirmed with the appropriate persons.					
	4. Essential information is recorded appropriately and is up-to-date, legible and accurate.					
	5. Reasons for non-attendance at appointments are promptly clarified and reported to the appropriate persons.					
	6. Security and confidentiality procedures conform to organisational requirements.					



14525: Present an informed argument on a current issue in a business sector (Level 5, 5 credits)

Range:

- The presentation should include a handout, slides and verbal presentation.

Essential embedded knowledge specified in the unit standard:

- (None specified)

Note:

- Unit standard 14525 is covered in FSA 1, and in an integrated way in most FSAs.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Demonstrate knowledge and insight into a current issue in a selected business sector.	1. A current issue is identified in a selected business sector.	<ul style="list-style-type: none"> • Analyse a current issue affecting the payroll environment and its potential impact on business sectors. 	10%	90%	<ul style="list-style-type: none"> • WP 1: Select an issue relating to payroll in own work environment. • Analyse the issue in depth and use the results of the analysis to determine the potential impact of the issue on own business. • Describe the relevance of any legislative requirements to your argument. 	20
	2. The issue is analysed indicating in-depth insight into the specialist issue.					
	3. The relevance of the issue and potential impact on a specific business sector is explained with reference to current research.					
	4. Regulations relating to the topic are identified to ensure that the argument to be developed complies with legislative requirements.	<ul style="list-style-type: none"> • Identify legal and regulatory requirements relevant to the issue affecting the payroll industry. • <i>[Note: This topic is covered in detail in Skills Programme 2: Comply with BCOE and ethical requirements.]</i> 				
SO 2: Develop an argument	1. Appropriate terminology is used in the correct context.	<ul style="list-style-type: none"> • Identify guidelines on how to compile a document on a business- 	10%	90%	<ul style="list-style-type: none"> • WP 2: Compile a written document on your analysis in which you 	7



around an issue using the language of the field.	2. The issue is considered from different viewpoints in order to produce an objective position or balanced view.	related analysis.			summarise the results of your analysis. · Formulate and motivate your points of view on the relevance of your analysis to the organisation and substantiate your arguments with relevant information from the analysis.	
	3. A specific case for or against the issue is developed for a selected audience and purpose.					
	4. The argument is substantiated in order to produce informed opinions.	· <i>[Note: Integrated into the learning related to ACs 1 and 2 of SO 3 of this unit standard.]</i>				
	5. Potential challenges to the argument are anticipated in order to be prepared for questions or counter arguments.					
SO 3: Organise a communication on a selected issue.	1. The objective of the communication is clearly identified and stated for the target audience.	<ul style="list-style-type: none"> · Identify guidelines for effective business documents and PowerPoint slides. · Use the results from the analysis completed for SO 1 and SO 2 above to make a verbal presentation to a selected audience. · Make a coherent presentation in which you build a convincing argument on the impact of the selected issue on your own organisation, based on your analysis. · Answer questions and convincingly counter arguments that oppose your view points. Use slides and handouts in the presentation. 	50%	50%	· WP 3: Develop slides and a document summarising the results of your analysis to do a presentation on the issue to a selected audience.	5
	2. Appropriate communication tools are used to achieve the stated objective of the communication.					
	3. The selected content is sequenced to achieve the communication objective.					



	<p>4. The information is synthesised into a coherent presentation that meets the objective and is appropriate for the intended audience.</p> <p>5. A cogent argument is provided to negate undesired options.</p>	<p>effectiveness of presentations done in the classroom setting.</p> <ul style="list-style-type: none"> Use the Assessment Criteria of this unit standard to compile the checklist. 				
SO 4: Apply technical knowledge and skill to present argument on an issue in a selected business sector.	<p>1. A written document is produced to present an argument on the selected issue and support a verbal presentation.</p> <p>2. The main points of the argument are identified and highlighted with due regard for the specific audience and purpose.</p> <p>3. The language level and vocabulary used are appropriate for the audience.</p> <p>4. A communication is presented coherently using the basic conventions of the appropriate professional discourse.</p> <p>5. A specific viewpoint is defended and substantiated with additional information and examples when necessary.</p> <p>6. Comments and challenges are addressed without losing the focus of the argument.</p>	<ul style="list-style-type: none"> <i>[Note: Covered in SO 2 of this unit standard.]</i> Include criteria for effective business documents in the checklist developed for SO 3 above, derived from the Assessment Criteria of SO 4. Use the checklist to evaluate the effectiveness of the document that summarises the results of the analysis described in SO 1 above. 	50%	50%	<ul style="list-style-type: none"> <i>[Note: Covered in WP 2 and WP 3 of this unit standard.]</i> 	3



Final Summative Assessment 1: Skills Programme 1

Notes:

- This is the first of two FSAs for Skills Programme 1.
- Unit standards covered: Core 110024 (SO 1-5), Fundamental 14525 (SO 1-4).
- Notional hours for the FSA: 12, in addition to the notional hours covered in the tables above covering the unit standards in this FSA.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Develop, present and implement a plan for the payroll cycle that includes the annual and monthly cycles.

The following information and documents must be included in the assignment:

- The activities and time frame for internal processes in your organisation to ensure that all staff salaries are paid on the appointed day, including dates for requesting to managers to submit the required information,
- The resources required and the leave time table of employees in the payroll unit to ensure that employees are at work at critical periods in the payroll cycle,
- The activities and time frame for SARS processes (if this cycle differs from that of own organisation),
- Legislative requirements and third-party payments that must be met (e.g. medical aid and garnishees, i.e. emulent deductions),
- Examples of procedures governing payroll that you developed (or existing ones you adapted), e.g. the procedure relating to issuing payslips and contingency procedures,
- Records of the implementation of procedures, and guidance and support provided on the implementation,
- A PowerPoint presentation on the plan you developed and a record of the presentation to staff in the payroll function, e.g. minutes, and
- Records relating to the monitoring and control of activities against the targets in the payroll cycle, covering the activities of one or two employees of the payroll unit against specific targets in the payroll cycle for a period of one or two months, and actions taken to address deviations from the planned targets.

Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to FSA 1 of Skills Programme 1, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in this FSA



ORGANISING: Organising and managing oneself and one's activities responsibly and effectively

COLLECTING: Collecting, analysing, organising and critically evaluating information

COMMUNICATING: Communicating effectively using visual, mathematical and/or language skills in the modes of oral and/or written presentation



Recommended Elective unit standards

12138: Conduct an organisational needs analysis (Level 6, 10 credits)

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance. This includes knowledge on:

- Methods for gathering information
- Data analysis methods, e.g. SWOT (strengths, weaknesses, opportunities, threats) analysis, force fields, tables and charts
- Organisational theory, organisational performance models, methods to assess organisational performance
- Best practices to report an organisational needs analysis.

Note:

- This unit standard should be applied in conducting a needs analysis in the payroll unit, or in relation to an issue in the organisation that directly impacts on the payroll function.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Analyse the current situation.	<p>1. The purpose of the analysis is established and confirmed with stakeholders.</p> <p>2. The method and scope of the analysis is planned thoroughly to ensure effective and efficient analysis. Range: The plan covers: sources, stakeholders, time frames, policies, procedures, systems.</p> <p>3. Sourced information is current,</p>	<ul style="list-style-type: none"> · Discuss different methods for gathering relevant information. · Identify methods for conducting an analysis of a business-related issue, e.g. a SWOT analysis or force-field analysis. · Identify theories, models and methods for assessing organisational performance. · Discuss best practices and guidelines for effective business analysis. 	30%	70%	<ul style="list-style-type: none"> · WP 1: Identify an area in the payroll function to analyse, in consultation with stakeholders. · <i>[Note: You are advised to analyse the effectiveness of the payroll unit in providing customer service to its internal and external customers. If you select this area for your analysis, you can use the results to complete the assignments of unit standards 12138 and 7886, as well as Skills Programme 5.]</i> 	20



	<p>relevant and accurate. The information covers the entire planned scope of analysis.</p> <p>4. The method of analysis used is sufficient and relevant to accurately describe the present situation and meet the purpose of the analysis.</p> <p>5. Actions, processes and procedures are recorded to facilitate further interpretation and validation of the analysis.</p> <p>6. Different methods of analysis and data gathering are described in terms of their strengths, weaknesses, features and applications. Range: Methods include SWOT (strengths, weaknesses, opportunities, threats) analysis, force fields, tables and charts.</p>	<ul style="list-style-type: none"> Discuss the areas to be covered in the plan for conducting the analysis. Critically evaluate the appropriateness of different analysis methods for conducting an analysis of a business situation. 			<ul style="list-style-type: none"> Develop a plan for conducting the analysis, including the sources of information, stakeholders, time frames, and the methods of analysis and data collection you will use. 	
<p>SO 2: Determine and describe agreed short and long term organisational objectives.</p>	<p>1. The objectives are verified with stakeholders as valid, current and complete. Key decision-makers are included in the verification process.</p> <p>2. The objectives are recorded clearly to facilitate further interpretation.</p> <p>3. The role and importance of objectives are described within the context of the analysis taking cognisance of their function and value to the organisation.</p>	<ul style="list-style-type: none"> Identify examples of business objectives in the payroll context. Identify the stakeholders and decision-makers who should be consulted in formulating business objectives. 	40%	60%	<ul style="list-style-type: none"> WP 2: Describe the short and long-term organisational objectives that relate to the area covered in your analysis. Consult with relevant stakeholders and decision-makers to verify the objectives. 	5



<p>SO 3: Define the gap and make recommendations for bridging the gap. Range: The gap refers to the difference between the current situation and the short and long term objectives.</p>	<p>1. The gap is determined using an acceptable analysis technique appropriate to the context. Range: Acceptable techniques include SWOT (strengths, weaknesses, opportunities, threats) analysis, force fields, tables and charts.</p>	<ul style="list-style-type: none"> Analyse the feasibility and relevance of different techniques for conducting a gap analysis in a business context. 	20%	80%	<ul style="list-style-type: none"> WP 3: Describe the gap between the desired state and the current situation, based on the information obtained during the analysis. Include recommendations for addressing the gap identified. 	8
	<p>2. The definition of the gap is consistent with the analysis of the current situation and objectives. All objectives found to be un-addressed are highlighted and described in terms of a need.</p>	<ul style="list-style-type: none"> Discuss how to clearly define the gap identified during a business gap analysis. 				
	<p>3. The definition of the gap addresses the scope and purpose of the analysis, and facilitates further planning and decision-making.</p>					
	<p>4. Recommendations of methods and scenarios for closing the gap are verified as reasonable, effective and comprehensive.</p> <p>Range:</p> <ul style="list-style-type: none"> Reasonable means the recommendations are within the resources or reach of the organisation. Effective means the recommendations have a basis for proposing them in that they are supported by precedents, research results or motivations. Comprehensive means the recommendations are sufficient to 	<ul style="list-style-type: none"> Discuss examples of recommendations for closing the gaps and/or addressing challenges that are commonly experienced in the payroll environment. 				



	address all defined needs, as identified in the gap definition.					
SO 4: Produce a written report of the results.	1. The report meets the organisational format specifications. Graphics and tables are used where appropriate to improve the quality and ease of the communication.	<ul style="list-style-type: none"> Identify different ways of graphically depicting the results of the analysis. Use the checklist developed in SO 3 and SO 4 of unit standard 14525 to identify key requirements for a written report on the analysis. 	20%	80%	<ul style="list-style-type: none"> WP 4: Record the findings of your analysis in a report, using the appropriate language and graphics or tables, where appropriate. 	12
	2. The language medium adheres to organisational language policy. The grammar and syntax conform to international norms.					
	3. The content accurately reflects the analysis, the objectives and the recommendations.					
	4. Support documentation is used, when necessary, and enhances the potential of understanding the report.					
	5. Sources are acknowledged according to organisational format policy.					
	6. The report is completed within agreed time frames.					



7886: Develop and implement a business plan (Level 5, 8 credits)

Essential embedded knowledge specified in the unit standard:

- *Note: Essential embedded knowledge is dealt with under the outcomes section of this unit standard.*

Assessment criteria for all the Specific Outcomes of this unit standard:

1. Arrange or create an environment in which the learner can be fairly assessed against the outcomes.

Notes:

- There are no restrictions on where this unit standard may be assessed but clear links to the workplace must be evident.
- It is recommended that this unit standard be assessed in conjunction with other unit standards.

2. Evaluate the learner's ability to meet the outcomes consistently.

Notes:

- This unit standard can be assessed by using a combination of observation, case studies, written tests or discussion with the candidate, testimony from relevant persons; and
- Product sampling of documents drawn up, and evidence of identified sources of information, cost estimates, breakeven analysis, time/action plans and projections, control procedures.

3. Provide specific feedback to the learner on assessments and the learner's ability to meet the outcomes.

4. Complete the declaration of competence and inform the appropriate ETQA once the learner has demonstrated the ability to meet all the outcomes.

5. Counsel the learner on future assessments, necessary learning and further qualifications.

Note:

- This unit standard should be applied to the development and implementation of a business plan for the payroll unit of an organisation.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Explain the importance of having a broad knowledge of legal and liability issues. Notes: Explain the importance of having a broad knowledge of legal and liability issues when developing a business plan.	<i>(See ACs for all the SOs listed above)</i>	<ul style="list-style-type: none"> Explain the importance of having a business plan for the payroll unit and the relationship between the business plan and the organisation's strategic intent. Identify the legal and liability issues that have to be addressed in the business plan for the payroll unit. 	80%	20%	<ul style="list-style-type: none"> WP 1: Develop an outline of the process for developing a business plan for the payroll unit. Describe the internal organisational requirements to which the plan must be aligned. Identify the staff and stakeholders who should be consulted in developing the plan. 	4
SO 2: Explain the importance of a business plan. Notes: Explain the importance of a business plan as a document that outlines the organisation's strategic intent.	<i>(See ACs for all the SOs listed above)</i>					
SO 3: Explain why good communication and leadership skills are important. Notes: Explain why good communication and leadership skills are so important when implementing a business plan in an organisation or department.	<i>(See ACs for all the SOs listed above)</i>	<ul style="list-style-type: none"> Discuss the leadership, communication and consultation with staff and key stakeholders who are essential for the effective development and implementation of the business plan. 	80%	20%		
SO 4: Explain why staff, management and stakeholders should be consulted. Notes: Explain why staff, management and stakeholders should be consulted when developing a business plan.	<i>(See ACs for all the SOs listed above)</i>					



SO 5: Describe the organisational systems that are required in a business plan. Notes: Describe the organisational systems (such as accounting or distribution) that are required in a business plan.	<i>(See ACs for all the SOs listed above)</i>	<ul style="list-style-type: none"> · Identify the contents to be covered in a business plan for a payroll unit. · Discuss the relevance of the following in developing a business plan for the payroll unit: <ul style="list-style-type: none"> ○ Vision statement, business objectives, mission statement and the organisation's operational strategy ○ Industry/business environment and market analysis/strategy ○ Management and organisational structure ○ Human resources and skills requirements ○ Financial plan and projections ○ Action plan and schedule ○ Customer analysis/strategy. 	20%	80%	<ul style="list-style-type: none"> · WP 2: Develop a business plan for the payroll unit, in consultation with staff and stakeholders. The plan could include: <ul style="list-style-type: none"> ○ Vision and mission statements, scope of functions performed, services provided, objectives, internal/external customers, strategies to achieve the objectives, human, financial and other resources required for effective operation, and other areas relevant to own organisational context. · Record and communicate the plan to staff in the payroll unit and other interested parties. · <i>[Note: We recommend that you use the analysis you conducted for unit standard 12138 as a basis for this business plan.]</i> 	10
SO 6: Prepare a business plan using recognised business planning techniques.	<i>(See ACs for all the SOs listed above)</i>					
Range for SO 6: <ul style="list-style-type: none"> - Business plan: division/department, new division/department, new product; - Business planning techniques: vision statement, business objectives, mission statement, current/potential new product, operational strategy, industry/business environment, market analysis/strategy, management & organisational structure, labour requirements & skills, financial plan & projections, action plan & schedule, liability & legal issues, customer analysis/strategy. 						
SO 7: Consult relevant staff, management and other stakeholders. Notes: Consult relevant staff, management and other stakeholders and include their input in the development of the plan.	<i>(See ACs for all the SOs listed above)</i>	<ul style="list-style-type: none"> · Identify the staff, management and other stakeholders who should be consulted in order to obtain their input into the development of the business plan. 	20%	80%	<ul style="list-style-type: none"> · <i>[Note: Covered in WP 2 of SO 5 and SO 6 above.]</i> 	2



SO 8: Communicate the objectives and content of the plan in a timely manner. Notes: Communicate the objectives and content of the plan in a timely manner to staff, management and stakeholders.	<i>(See ACs for all the SOs listed above)</i>	· <i>[Note: Integrated into the learning related to SO 3 and SO 4 of this unit standard.]</i>	20%	80%		
SO 9: Manage the business plan in a manner that promotes staff commitment to targets and service quality.	<i>(See ACs for all the SOs listed above)</i>	· <i>[Note: Integrated into the learning related to SO 3, SO 4 and SO 7 of this unit standard.]</i>	10%	90%	· WP 3: Implement the business plan, and manage its implementation in accordance with the time frame and budget.	10
SO 10: Implement actions detailed in the plan in a cost efficient manner. Notes: Implement actions detailed in the plan in a cost efficient manner according to schedule and budgets.	<i>(See ACs for all the SOs listed above)</i>	· Discuss the actions to be taken to review the business plan and to monitor the activities during its implementation. · Consider the environmental changes that might impact on the success of the plan, and contingency measures to keep the plan on track.	10%	90%	· <i>[Note: If it is not practical to implement the business plan in the time frame of the learning programme, submit evidence relating to the implementation of a previous business plan.]</i>	
SO 11: Review the business plan and monitor the activities on an ongoing basis. Notes: Review the business plan and monitor the activities on an ongoing basis using the evaluation methods detailed in the plan.	<i>(See ACs for all the SOs listed above)</i>		20%	80%	· WP 4: Monitor the implementation of the business plan against the specifications in the plan. · Identify environmental changes that might impact on the success of the plan. · Take the appropriate corrective actions or implement contingency plans as required.	4
SO 12: Implement agreed changes to the plan promptly.	<i>(See ACs for all the SOs listed above)</i>					



SO 13: Identify environmental changes that might impact on the success of the plan. Notes: Identify environmental changes that might impact on the success of the plan and adapt the plan accordingly.	<i>(See ACs for all the SOs listed above)</i>				
SO 14: Implement contingency plans to meet challenges or problems that may arise.	<i>(See ACs for all the SOs listed above)</i>				
SO 15: Given a small or large business environment, describe how performance would be adapted.	<i>(See ACs for all the SOs listed above)</i>		20%	80%	· <i>[Note: Covered in WP 2 of SO 5 and SO 6 above.]</i> 1



Final Summative Assessment 2: Skills Programme 1

Notes:

- This is the second FSA for Skills Programme 1. It covers the two Elective unit standards, 12138 (SO 1-4) and 7886 (SO 1-15).
- Learners are advised to complete these two Electives together as they are closely related.
- Notional hours for this FSA: 45, in addition to the notional hours covered in the tables for the unit standards above.
- Incorporate relevant information from the documents you developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Conduct a needs analysis, develop and implement a business plan for the payroll function, and record the documents developed and the actions taken.

The following must be included in the assignment:

- Analyse the current state of the payroll function in relation to its effectiveness in providing customer service to its internal and external customers, or the area you selected for your analysis.
 - Evaluate the information obtained, including feedback from customers of the payroll function. (*You could use the same feedback that was obtained in Skills Programme 5 on customer service.*)
 - Formulate the short and long-term objectives, in consultation with employees of the payroll function, relevant managers and selected stakeholders who have close links to the payroll unit.
 - Describe the gap between the current and desired state.
 - Recommend actions to bridge the gap.
 - Compile a written report on the results of the analysis, and circulate the report to relevant persons for input.
 - Distribute the final report to interested parties.
- Develop a business plan for a period of at least one year, using recognised business planning techniques. The following should be included in the business plan:
 - Use relevant information from the report on the result of the analysis of the payroll function.
 - Obtain input from employees of the payroll unit, relevant managers and selected stakeholders.
 - Identify changes in the internal and external environmental that might impact on the success of the plan.
 - Include an estimate of the employees and other resources needed in the payroll function, necessary upgrades to existing systems to ensure effective and efficient software, and a budget (including a budget for training employees in the payroll function).
 - Describe contingency measures in the business plan to meet unforeseen problems and challenges, e.g. back-up equipment or emergency measures to ensure that payroll functions are executed on time.



- Describe the implementation of the plan.
- Communicate the approved plan timeously to employees of the payroll unit and other interested parties.
- Implement the actions in the business plan within the stipulated time frames and in a cost-effective manner including:
 - Tracking the progress during implementation of the plan to ensure that actions are completed cost-effectively and within stipulated time frames,
 - Monitoring and evaluating the implementation of the business plan to take corrective actions and to measure whether the desired objectives are achieved, and
 - Reporting on the implementation to relevant stakeholders.

Note:

- Learners can use reports on the implementation of a business plan from previous years, on condition that a manager confirms that they compiled the reports.

Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to FSA 2 of Skills Programme 1, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in this FSA
IDENTIFYING: Identifying and solving problems in which responses demonstrate that responsible decisions using critical and creative thinking have been made
DEMONSTRATING: Demonstrating an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation.



5.2 Skills Programme 2: Comply with BCOE and Ethical Requirements

Unit standards covered in Skills Programme 2:

- CORE: Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation – 11909 (Level 5, 5 credits)
- CORE: Apply concepts and principles of business ethics in the professional environment – 12891 (Level 6, 5 credits)
- FUNDAMENTAL: Apply workplace communication skills – 8647 (Level 5, 10 credits)

11909: Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation (Level 5, 5 credits)

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance, including:

- Relationship between statutes, contracts and agreements, basic principles of contracts, relevant sections of labour legislation, relevant centralised and plant level agreements.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Identify rights and obligations in terms of statutes, contracts and agreements.	1. Sources of information are correctly identified.	<ul style="list-style-type: none"> Identify statutes, contracts and agreements relevant to conditions of employment and related rights. These include the Acts governing income tax, Basic Conditions of Employment (BCOE), Unemployment Insurance Fund (UIF), Workmen's Compensation, Compensation for Occupational Injuries and Diseases, and the Labour Relations Act. 	50%	50%	<ul style="list-style-type: none"> WP 1: Analyse the employment contracts of at least two members of staff of a work unit in your organisation against the substantive conditions of employment and related rights and obligations. <i>[Note: The staff should be from different job categories.]</i> 	10
	2. Rights and obligations are correctly identified from the identified sources of information.					
	3. Statutes, contracts and	<ul style="list-style-type: none"> Prioritise the rights and obligations 				



	agreements are correctly ranked in the context of particular conditions.	in terms of their relevance in the payroll context.				
	4. Rights and obligations in terms of statutes, contracts and agreements are correctly prioritised.					
SO 2: Ensure compliance with statutory and other conditions of employment.	1. Contracts and conditions are regularly monitored according to best practices.	<ul style="list-style-type: none"> Analyse examples of employment contracts to determine areas of compliance and non-compliance, tax-free incentives that are illegal, working hours, and prohibitions on joining a trade union. 	20%	80%	<ul style="list-style-type: none"> WP 2: Describe the terms in the employment contracts that adhere to statutory and other conditions, rights and obligations. Describe the sections in the employment contracts that do not comply with statutory and other conditions of employment. Inform affected persons of adjustments that are to be made to ensure compliance. 	5
	2. Necessary adjustments are made.					
	3. Affected persons are consulted and advised when adjustments are made.					
SO 3: Provide advice on the application of substantive conditions.	1. Problems are correctly identified.	<ul style="list-style-type: none"> Motivate the adjustments required with reference to relevant sections in the statutes, contracts and agreements. 	20%	80%	<ul style="list-style-type: none"> WP 3: Formulate recommendations on changes required to the employment contracts so that they meet all relevant requirements. Provide references to relevant provisions in legal and other documents. 	3
	2. Relevant source of information is identified and utilised.					
	3. Relevant information is applied to problem as identified.					
	4. Problems are effectively resolved.					
	5. Affected persons are consulted and advised about the identified problems and solutions.					



12891: Apply concepts and principles of business ethics in the professional environment (Level 6, 5 credits)

Essential embedded knowledge specified in the unit standard:

- A demonstrated understanding of Codes of Professional Conduct (i.e. Code of Professional Conduct for Payroll in South Africa), professional ethics.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Demonstrate an understanding of the concepts and principles relating to business ethics.	1. The philosophy and framework of ethical conduct is explained in a meaningful manner.	<ul style="list-style-type: none"> Identify concepts and principles of business ethics that are particularly relevant to the payroll environment. Analyse the Code of Professional Conduct for Payroll in South Africa and identify the practical implications for the execution of payroll functions. 	40%	60%	<ul style="list-style-type: none"> WP 1: Evaluate the code of ethics in own organisation (or any document(s) that describes the rules of ethical conduct) in relation to general principles of business ethics. Examples are communicating information on employees' personal circumstances or salaries, deductions without written permission, ghost employees and fraud. 	4
	2. The corporate code of ethics of a corporation/business entity is described in relation to general principles of corporate behaviour within the organisation and/or profession.					
	3. Codes of professional conduct are explained in accordance with their related regulations.		40%	60%	<ul style="list-style-type: none"> WP 2: Analyse the adherence of the payroll unit of own organisation to the Code of Professional Conduct for Payroll in South Africa, in consultation with employees in the payroll unit. 	4
SO 2: Exercise professional judgement with regard to practical situations.	1. Practical situations are analysed to enable the practitioner to make professional judgements in relation to the applicable code of professional conduct.	<ul style="list-style-type: none"> Analyse typical practical situations from the payroll environment to determine compliance with the principles of business ethics and with the Code of Professional Conduct for Payroll in South Africa. 	20%	80%	<ul style="list-style-type: none"> WP 3: Identify practical situations in own organisation in which the Code of Conduct should be applied in executing the payroll function, in consultation with employees in the payroll unit. Write a short memorandum with recommendations on changes required to the employment 	5
	2. Professional judgement is applied to practical situations in accordance with the applicable	<ul style="list-style-type: none"> Formulate statements to be included in the codes of conduct of organisations in order to promote 				



	code of professional conduct.	ethical practices.			contracts in own organisation so that they meet all relevant requirements.	
	3. Professional judgement is exercised in line with the organisational code of ethics.	· <i>[Note: SO 2 and SO 3 of this unit standard can be covered simultaneously.]</i>				
SO 3: Use ethical procedures in a professional environment.	1. Ethical procedures are used in the professional environment that comply with the code of professional conduct.	· Analyse procedures commonly applied in the payroll environment to determine their compliance with the principles of business ethics and the with Code of Professional Conduct for Payroll in South Africa. · Formulate statements to be included in the codes of conduct of organisations in order to promote ethical practices.	20%	80%	· WP 4: Develop (or revise) processes/procedures in the payroll unit to improve compliance with the Code of Professional Conduct for Payroll in South Africa and to promote ethical business practices.	8
	2. Situations are evaluated to judge the professional intervention and procedure that are most appropriate.					
	3. Procedures are developed and implemented, where necessary, in accordance with organisational and professional ethics.					

8647: Apply workplace communication skills (Level 5, 10 credits)

Range:

The following range statements in this unit standard are generic across the outcomes, with appropriate interpretations for written and oral skills. They are as follows:

1. Length: average length of 5 pages (5 - 10 minutes)
2. Syntax: simple, compound and complex sentences (usually not more than one embedded clause) sentences
3. Vocabulary: familiar to the industry
4. Topic: closely related to the industry
5. Purpose: a variety of functions.

These are intended only as a general guide to scope and complexity of what is required

Essential embedded knowledge specified in the unit standard:



- (None specified)

Assessment Criteria:

The assessment criteria for all three Specific Outcomes are:

The assessment of a person against this standard should meet the requirements of established assessment principles. It will be necessary to develop assessment activities and tools which are appropriate to the contexts in which the skills will be applied. These activities and tools may include an appropriate combination of self assessment and peer assessment; formative and summative assessment; and portfolios and observations.

The assessment should ensure that all the specific outcomes, critical cross-field outcomes, and essential embedded knowledges are assessed.

1. The specific outcomes must be assessed through observation of performance. Supporting evidence should be used to prove competence of specific outcomes only when they are not clearly seen in the actual performance.
2. Essential embedded knowledge must be assessed in its own right, through oral and written evidence. It cannot be assessed only through seeing the knowledge being applied.
3. The specific outcomes and essential embedded knowledge must be assessed in relation to each other. If the person being assessed is able to explain the essential embedded knowledge but is unable to perform the specific outcomes, they should not be assessed as competent. Similarly, if they are able to perform the specific outcomes but are unable to explain or justify their performance in terms of the essential embedded knowledge, they should also not be assessed as competent.
4. Evidence of the specified critical cross-field outcomes should be found both in performance and in the essential embedded knowledge.

When conducting assessments, assessors must ensure that they are familiar with the full text of the Unit Standards being assessed. They must ensure that the assessment covers the specific outcomes, critical cross-field outcomes and essential embedded knowledge. As each situation is different, it will be necessary to develop assessment activities and tools, which are appropriate to the contexts in which practitioners are working. These activities and tools may include self-assessment, peer assessment; formative and summative assessment.

The specific outcomes and essential embedded knowledge must be assessed in relation to each other. If a practitioner is able to explain the essential embedded knowledge but is unable to perform the specific outcomes, they should not be assessed as competent. Similarly, if a practitioner is able to perform the specific outcomes but is unable to explain or justify their performance in terms of the essential embedded knowledge, they should not be assessed as competent.

Method of assessment:

Assessment should include practical demonstration of competence, either in the workplace or through work-realistic, out-of-classroom simulation. A range of assessment methods should be used, including:



- Direct observation – watch the practitioner carry out the task or produce a desired outcome during the course of his or her normal work under normal workplace conditions
- Product sample - examine the outcomes previously produced by the practitioner
- Simulation of a specific task - set a specific task for the practitioner to demonstrate in a simulated environment
- Questioning (verbal or written) - ask relevant questions linked to the unit standard
- Testimony - collect a portfolio of evidence from suitable people (e.g. reports from a third party).

Integrated assessment:

- It may be more effective and efficient to assess a number of unit standards together thus reducing the overall number of assessment 'events'.
- Consider a complete activity in the workplace (the 'whole of work' approach) and see which unit standards relate to this activity.
- Work out how practitioners could collect evidence on a number of unit standards at the same time covering all the critical aspects of the standards
- Ensure that commonalities that exist between a number of unit standards are captured in a way that makes sense for assessment.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Interpret and respond to accessible written communications in the workplace. Range: A normal office memorandum.	<i>[Note: Refer to the ACs for all the SOs described above.]</i>	· Discuss the purpose and format of a memorandum	5%	95%	· WP 1: <i>[Note: Covered in the document developed in WP 1 and WP 2 of unit standard 11909, based on the analysis of ethical conduct in own organisation.]</i> · <i>[Note: The notional hours will be covered in written and oral communication throughout the programme – not only in WP 1 and WP 2 here.]</i>	30
SO 2: Produce simple written communication in the workplace.	<i>[Note: Refer to the ACs for all the SOs described above.]</i>	· Identify the requirements for effective written communication	10%	90%	· WP 2: <i>[Note: Integrated into the memorandum written in WP 3 of unit standard 11909.]</i>	10
SO 3: Produce	<i>[Note: Refer to the ACs for all the</i>	· Identify the requirements for	10%	90%	· WP 3: Prepare and do a short	8



and respond to accessible oral communication in the workplace.	<i>SOs described above.]</i>	effective oral communication		presentation (5 to 10 minutes) in own organisation on the memorandum on compliance with statutory and other conditions of employment. · Answer questions and motivate your statements with reference to the analysis you completed in WP 1 of unit standard 11909.	
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Final Summative Assessment 3: Skills Programme 2

Notes:

- Unit standards covered in Skills Programme 2: Core 11909 (SO 1-3), Core 12891 (SO 1-3) and Fundamental 8647 (SO 1-2).
- Notional hours for the FSA: 70, in addition to the notional hours indicated in the tables above covering the unit standards in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Compile a report summarising the results of the analysis of your organisation’s compliance with the requirements relating to substantive conditions of employment, as well as the application of business ethics and the Code of Professional Conduct for Payroll in South Africa in the payroll function.

The following must be covered in the report:

- A description of areas of non-compliance and other weaknesses identified during the analysis, with reference to practical examples,
- Recommendations on improving compliance with statutory and other conditions of employment, with reference to practical actions to be taken in order to comply with specific statutory and other requirements,
- Recommendations on improving adherence to the principles of business ethics and the Code of Professional Conduct for Payroll in South Africa in the payroll unit of your organisation, with reference to practical actions, and
- A prioritisation of the actions that are required to implement the recommendations.

Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to Skills Programme 2, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in the skills programme
ORGANISING: Organising and managing oneself and one's activities responsibly and effectively
COMMUNICATING: Communicating effectively using visual, mathematical and/or language skills in the modes of oral and/or written presentation



5.3 Skills Programme 3: Ascertain Gross Pay

Unit standards covered in Skills Programme 3:

- CORE: Ascertain gross pay – 109994 (Level 5, 15 credits)
- CORE: Process redundancy documents – 110033 (Level 5, 5 credits)
- OPTIONAL ELECTIVE: Prepare business tax returns – 13019 (Level 5, 10 credits)
- OPTIONAL ELECTIVE: Prepare personal tax returns – 13020 (Level 5, 10 credits)

109994: Ascertain gross pay (Level 5, 15 credits)

Range:

- The range includes, but is not limited to:
- Documentation: Pay card/docket, time sheet, clock card, swipe card, pay scales, contractual details, statutory benefit regulations, pension / provident fund regulations, authorised signatory list, claim documents, Employment contract, EMP10
- Entitlements: Shift pay, unsociable hours, stand-by payments, contractual overtime, standard bonus, lump sums, and other entitlements
- Temporary entitlements: Sick pay, maternity pay, holiday pay, variable overtime, shift pay, retrospective pay adjustments, production bonus, performance-related pay, special payments (expenses, subsistence, travel costs, reimbursements), ex gratia payments, Compensatory payments, Redundancy, pay in lieu of notice, arbitration awards
- Benefits: Use of assets e.g. company vehicle, cell phone, purchase of company assets at less than market value, medical aid, etc
- Processing Systems: Manual, computerised.

Essential embedded knowledge specified in the unit standard:

An understanding of:

- The parameters of payroll calculation:
 - Positive and negative payrolls, pay frequency, pay intervals
- Payroll processing methods:
 - Computerised in-house, computerised bureau, manual.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Demonstrate an understanding of gross pay.	1. The compilation of gross pay is understood and explained with examples.	· Explain the types of payments that make up gross pay.	40%	60%	<ul style="list-style-type: none"> · WP 1: Select two employees who are entitled to additional benefits and analyse the cost to company of the employees. <i>[Note: Select employees with different benefits.]</i> · For example, it could be a person who is based in Botswana, earns a commission and is entitled to accommodation and fuel allowances, or someone who was awarded a trip to Mauritius by the company for special achievement. · Describe the factors that were used to calculate the employees' gross pay, including basic entitlements such as subsistence allowances. 	14
	2. Different ways of defining gross pay as per various statutes is understood and explained with examples.	· Identify the statutes used to determine gross pay, e.g. the BCOE Act and SARS requirements.				
	3. The implication of various definitions on calculation of gross pay is understood and demonstrated with examples.					
SO 2: Determine basic entitlements.	1. Details of employees' basic pay rates and contracted conditions are verified for accuracy and authorisation.	· Identify the documents to be used to verify that the rates and contracted conditions are correct.	40%	60%	<ul style="list-style-type: none"> · WP 2: Obtain documents relevant to the calculation of basic entitlements, e.g. time sheets. · Verify the information in these documents against the rates applicable to the employees, relevant company policies and statutory requirements, e.g. UIF, Skills Development Levy (SDL) and pension/ provident deductions. 	12
	2. Variations in working hours are checked for accuracy and authorisation.					
	3. Employees covered by positive payrolls are clearly identified and relevant details are inserted correctly.	· Identify the category of employees covered by positive payrolls.				
	4. Rates for overtime payments are checked against agreed scales for	· Identify statutory requirements relevant to overtime payments.				



	each type of employee affected.					
	5. The treatment of permanent allowances and enhancements is correctly identified with respect to tax, UIF, skills development and pension provident deductions.	· <i>[Note: Integrated into the learning related to AC 1 and AC 2 of this unit standard.]</i>				
	6. All permanent entitlements and enhancements supplementary to basic pay are identified and input correctly to payroll.	· Discuss why payroll data should be properly certified.				
SO 3: Determine fringe benefits values.	1. All relevant fringe benefits are identified and correctly applied to employee records.	· Identify the stipulation in the Income Tax Act relating to fringe benefit tax and the authorisation of payments.	20%	80%	· WP 3: Determine the value of fringe benefits, e.g. a housing allowance and petrol card. · Indicate the related company policy and current statutes.	16
	2. Proper authorisation is obtained in accordance with company policy.					
	3. All relevant fringe benefits are applied in accordance with current statutes.					
SO 4: Input additional pay and allowances.	1. All relevant temporary entitlements are identified and correctly applied.	· Identify at least five temporary entitlements and how they are applied, e.g. sick pay and leave pay. · Explain the procedure for temporary payments.	10%	90%	· WP 4: Determine additional pay and allowances, e.g. temporary entitlements, a sleeping-out or inconvenience allowance, or performance-based bonuses. · Indicate the related company policy and current statutes. · Calculate the total value of the additional pay and allowances.	10
	2. Where necessary, payment of temporary entitlements is checked for proper authorisation in accordance with organisational requirements.					
	3. The treatment of all temporary pay and allowances are correctly identified with respect to statutes and contractual deductions.					
	4. Where variations in gross pay arise, the appropriate action is	· Discuss the actions that should be taken in relation to extraordinary				



	taken to apply the terms of statutory and organisational payment schemes.	payments that are not normally on the payroll system, e.g. special bonuses or Commission for Conciliation, Mediation and Arbitration (CCMA) payments.				
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110033: Process redundancy documents (Level 5, 5 credits)

Range:

- Statutory deductions: Tax, Unemployment Insurance, court orders and emoluments, child support orders.
- Non-statutory deductions: Pension / provident contributions (basic supplementary and additional voluntary contributions), medical aid, incomplete work period, recovery of overpayments, advances and contributions to payments in kind, voluntary deductions (union subscriptions, savings), repayment of loans.
- Documents: Tax tables, UIF regulations, pension / provident and medical aid fund regulations, authorisations for voluntary deductions, statutory orders, authorised signatory list, directives.
- Processing systems: Manual, computerised.

Essential embedded knowledge specified in the unit standard:

- The Statutory Framework
- A working knowledge of: statute law affecting payrolls:
 - Labour Relations Act
 - Basic Conditions of Employment Act
- The Organisation
- A detailed understanding of:
 - Information flows within the organisation, organisational, external agency and employee requirements for information, procedures for the security and confidentiality of information, sources of information for the resolution of discrepancies.
- Supplementary information
- Legal
 - Labour Relations Act, Basic Conditions of Employment Act, Occupational Injuries and Diseases Act (OID), Regional Services Council Act (RSC)
 - Income Tax Act and amendments, Unemployment insurance Act, Skills Development Levies Act.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Understand and process source redundancy document.	1. All documentation relating to the redundancy is checked for compliance with statutory and organisational requirements.	<ul style="list-style-type: none"> Identify the redundancy documents that should be issued. 	40%	60%	<ul style="list-style-type: none"> WP 1: Obtain the redundancy document of an employee, e.g. a retrenchment letter. Verify the severance pay against relevant statutory and organisational specifications for compliance and accuracy. Refer the matter to the relevant person for corrective action, where necessary. 	8
	2. Where documentation does not comply with statutory and organisational requirements the matter is referred to the appropriate person for resolution.	<ul style="list-style-type: none"> Indicate the departments or managers who should provide information if redundancy documents do not comply. 				
	3. An understanding of the process and documents relating to redundancy is demonstrated with examples.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i> 				
SO 2: Calculate redundancy pay.	1. Length of service, age and value of a week's pay are determined in accordance with statutory rules, or agreement reached.	<ul style="list-style-type: none"> Establish the contributing factors for calculating redundancy pay. 	20%	80%	<ul style="list-style-type: none"> WP 2: Calculate the redundancy pay based on the relevant statutory and organisational specifications. Provide a detailed calculation of the redundancy pay. Apply to SARS for a tax directive, and obtain final assessment from SARS indicating the tax payable. Incorporate the tax directive into the payroll system. Where relevant, communicate information relating to retirement to the pension or provident fund. Calculate the final separation package, reflecting SARS tax deductions, and including any additional payments, e.g. pay in lieu of leave or a 13th cheque. 	10
	2. The amount of any local, non-statutory scheme to enhance the statutory payment is applied correctly.					
	3. Where the redundancy is linked to pensionable retirement, appropriate steps are taken to inform the relevant pensions administrator and any abatement is correctly calculated and applied to the final payment.	<ul style="list-style-type: none"> Discuss the differences between a normal redundancy and a redundancy linked to retirement. 				
	4. Obtain redundancy directive from the South African Revenue	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to AC 1 of SO 2 of this unit]</i> 				



	Services (SARS).	<i>standard.]</i>				
	5. Details of any sum due as a redundancy payment are correctly entered into the appropriate payments system in accordance with organisational requirements and for the pay date coinciding with the effective date of the redundancy.					
SO 3: Communicate, and disperse redundancy documents.	1. All communications relating to redundancy are conducted at an appropriate level of confidentiality.	· Discuss the communication that the payroll unit will receive from the HR unit on the redundancy, and how to protect the confidentiality of the information received.	10%	90%	· WP 3: Submit the documents relevant to the redundancy pay to the HR unit or relevant person for record keeping. · Notify third parties of the redundancy, e.g. inform attorneys regarding garnishee orders, inform the UIF through the UI19 declaration form, and inform others, e.g. medical aid.	4
	2. All documentation is filed in accordance with the requirements of the organisation and in a logical and orderly manner.					
	3. Full compliance with all statutory requirements relating to the storage of personal data.	· Describe the measures taken to ensure the secure storage of personal data, in compliance with statutory requirements.				



Final Summative Assessment 4: Skills Programme 3

- Unit standards covered: Core 109994 (SO 1-4) and 110033 (SO 1-3).
- Notional hours for the FSA: 60, in addition to the notional hours indicated in the tables above covering the unit standards in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Process the redundancy documents of at least two employees who have different circumstances affecting their gross pay.

The following information and documents must be included in the assignment:

- The documents describing the reason for redundancy, e.g. letters of resignation or termination.
- Calculation of the final payment, with a detailed description of the information used to determine the figures.
- The calculation must include:
 - Payments due (e.g. For leave or salary),
 - Basic entitlements in terms of severance pay versus a resignation,
 - Fringe benefit values, and
 - Any additional payments and allowances.
- The final payslip issued to the employee.

Critical Cross-Field Outcomes

The following CCFO is particularly relevant to Skills Programme 3 and must be assessed in an integrated way in this Final Summative Assessment.

CCFO covered in the skills programme
USING SCIENCE: Using science and technology effectively and critically, showing responsibility towards the environment and health of others.



Optional Elective unit standards

13019: Prepare business tax returns (Level 5, 12 credits)

Range:

- Tax returns, Provisional tax returns, STC returns.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding and knowledge of:

- The business environment
- Taxation principles and theory
- The client
- What constitutes trade
- Gross income (general definition and specific inclusions)
- Deductions (general, specific, negative, special rules)
- Exemptions (in terms of section 10)
- Farming income/ loss (determination of gross income, stock on hand, expenses, capital improvement, taxable income/ loss)
- When to claim finance charges
- Leasing (Lease premiums, lease improvements, relief to lessors, limitation on allowances, recoupments)
- Dividends (Constitution, dividend cycle, exemptions, apportionment, deemed)
- Determination of net amount
- Dates of payment

Legal Requirements:

- South African Revenue Services (SARS) Regulations, South African normal taxation liability

Terminology:

- STC - Secondary Tax on Companies

[Notes: This unit does not include the tax implications relating to trusts.]



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Calculate taxable income from trade and complete business sections of <i>(personal)</i> tax returns. Range: IT 12 returns	1. Taxable income is calculated for inclusion in the tax return. Range: Computation of taxable income and split between partners	· Identify taxable income for inclusion in the tax return.	40%	60%	· WP 1: Select a business entity for which to complete a business tax return. · Identify the latest SARS requirements for business tax returns.	3
	2. In the case of partnerships, profits and losses are correctly divided amongst partners in accordance with the agreed procedures.	· Explain the process for correctly dividing the profits and losses amongst partners.				
	3. The IT 12-form is completed in full.	· <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i>			· WP 2: Complete the relevant sections of the IT 12 form (local business trade and professional income, including rental income) in full. · <i>[Note: It may not be necessary to complete the entire IT 12 form for the entity you selected.]</i> · Complete the income, expenditure, adjustment and determination of profits/losses sections of the IT 12 form as required by SARS. · Make sure that the calculated profit or loss at the end of the business section of IT 12 is in agreement with the figures on the income statement of the entity's financial statements.	10
	4. Computations and submissions are made in accordance with current tax legislation and take account of current SARS practice.	· <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i>				
	5. Consultations with SARS staff are conducted openly and constructively.	· Discuss the interaction with SARS in relation to tax queries, and the circumstances under which it is necessary to consult with SARS.				



	6. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· Identify the submission dates and how to complete the tax returns.			with SARS.	
	7. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns. Range: Sole traders, Partnerships, Farmers	· Discuss the types of advice that would be provided to clients, and how to protect the confidentiality of client information.			· WP 4: Describe the advice you would provide to the manager of the business entity related on keeping records for tax returns. · Take appropriate measures to protect the confidentiality of the client and the business.	1
	8. Confidentiality of the client is maintained at all times.					
SO 2: Prepare computations of capital allowances and recoupments. Range: Recoupments refers to general, set-off and further recoupments	1. Computations and submissions are made in accordance with current legislation and take account of current SARS practice.	· Discuss current SARS practice on computations and submissions of tax returns.	40%	60%	· WP 5: Identify the latest legal and SARS requirements for capital allowances.	1
	2. Expenditure on capital assets is classified according to capital and revenue expenditure. Range: Capital expenditure on plants and machinery, industrial buildings, residential buildings, leased assets, other assets.	· Identify the different requirements relating to capital assets.			· WP 6: Check that the capital assets have been correctly classified in the financial statements. · Prepare a schedule that reflects the actual figures and how they were handled, together with recommendations for recalculation and revision, where necessary.	6
	3. Entries and calculations relating to the computation of capital allowances are correct. Range: Repairs versus improvements. Wear and Tear (wear and tear, initial allowances, annual allowances, investment allowances, special depreciation allowances, allowances on plant, residential building allowances,				· WP 7: Check that the capital allowances have been correctly handled in the books of account, in the tax calculation and in the tax return. · Prepare a schedule that reflects the actual figures and how they were handled, together with recommendations for recalculation and revision, where necessary. <i>[Note: Include this in the schedule</i>	9



	scrapping allowances, connected persons).				<i>developed for WP 2 of SO 1 above.]</i>	
	4. Consultations with SARS staff are conducted openly and constructively.	· <i>[Note: Integrated into the learning related to AC 5 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 3 of SO 1 above.]</i>	
	5. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· <i>[Note: Integrated into the learning related to AC 6 of SO 1 of this unit standard.]</i>				
	6. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns.	· <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 4 of SO 1 above.]</i>	
	7. Confidentiality of the client is maintained at all times.					
SO 3: Calculate and account for provisional tax payments. Range: Clients - persons other than companies.	1. Computations and submissions are made in accordance with current legislation and take account of SARS practice.	· Identify the difference between first, second and third provisional taxes, and Identify SARS requirements for provisional tax.	40%	60%	· WP 8: Calculate and account for the provisional tax payments made by the client for the last financial year. · Compare the actual income to the provisional tax payments. · Verify that the provisional tax calculations for the year in question were correct.	12
	2. Details of charges and credits are correctly identified and entered on appropriate documentation.	· <i>[Note: Integrated into the learning related to AC 6 of SO 1 of this unit standard.]</i>				
	3. Tax due is calculated in accordance with established procedures.					
	4. Returns are completed accurately and legibly and are submitted within the SARS time scale.				· <i>[Note: Integrated into WP 3 of SO 1 above.]</i>	
	5. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns.	· <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 4 of SO 1 above.]</i>	
	6. Confidentiality of the client is					



	maintained at all times.					
SO 4: Adjust income or losses of companies to taxable income and complete company tax returns. Range: Companies and Close Corporations, IT 14 return.	1. Accounting profits/ losses are accurately adjusted to taxable income/ loss.	· Explain the process for adjusting profits and losses.	40%	60%	· WP 9: Complete the relevant sections of the IT 14 form in full, i.e. income statement information, tax computation and credits available. · Make sure that the taxable profit/ loss is in agreement with the amount indicated in the profit/loss section of the IT 14 form.	9
	2. Confidentiality of the client is maintained at all times.	· <i>[Note: Integrated into the learning related to AC 8 of SO 1 of this unit standard.]</i>				
	3. South African normal tax is correctly calculated.	· <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i>				
	4. Assessed losses and provisional payments are brought into account during the tax return process.	· Explain the circumstances under which losses can be brought into account in current tax returns.			· WP 10: Check that the tax assessments received for a previous year reflect the correct assessed losses and provisional payments.	2
	5. The IT 14-form is completed in accordance with current tax legislation and takes account of current SARS practice.	· <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 9 of SO 4 above.]</i>	
	6. Schedules are prepared where required and the impact of information is taken into account.				· WP 11: Where relevant to the business, prepare schedules as required in the IT 14 form.	1
	7. Deferred tax reconciliation is prepared correctly.	· Identify the information required in order to undertake the deferred tax reconciliation and to determine the effect of transfer pricing.			· WP 12: Discuss with financial officer/accountant whether there are circumstances when deferred tax and/or transfer pricing would be relevant in own organisation. If so, describe them, or why not.	2
	8. The effect of transfer pricing is taken into account in the tax return process.					
	9. Consultations with SARS staff are conducted openly and constructively.	· <i>[Note: Integrated into the learning related to AC 5 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 3 of SO 1 above.]</i>	
	10. Timely and constructive advice is given to clients on the maintenance of records relevant to	· <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 4 of SO 1 above.]</i>	



	tax returns.					
SO 5: Calculate and account for STC (Secondary Tax on Companies). Range: Companies and Close Corporations.	1. Computations and submissions are made in accordance with current tax legislation and take account of current SARS practice.	· Identify the requirements of Secondary Tax on Companies (STC) and how to calculate it.	40%	60%	· WP 13: Discuss with the accountant/financial officer of own organisation to identify whether there are circumstances when Secondary Tax on Companies would be relevant to the company. · If so, describe them, and if not, describe why not.	6
	2. Details of changes and credits are correctly identified and entered on appropriate documentation.	· Explain the details that must be entered into the appropriate documents.				
	3. STC due is calculated in accordance with established procedures.	· <i>[Note: Integrated into the learning related to AC 1 of SO 5 of this unit standard.]</i>				
	4. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· <i>[Note: Integrated into the learning related to AC 4 of SO 3 of this unit standard.]</i>				
	5. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns.	· <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 4 of SO 1 above.]</i>	
	6. Confidentiality of the client is maintained at all times.					

13020: Prepare personal tax returns (Level 5, 10 credits)

Range:

- Tax returns, Provisional tax returns.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding and knowledge of:



- The business environment
- Taxation principles and theory
- The client
- Split of income: Where in partnership or married in community of property
- Non residents: Taxable portion of investment, royalty or rental income
- Taxation liability issues
- Remuneration and fringe benefits
- Standard Income Tax on Employees (SITE) and Pay As You Earn (PAYE)
- Allowable deductions
- Investments and exemptions
- Rental income and allowable expenditure
- Lump sum benefits
- Provisional tax
- Employment contracts
- Legal Requirements: South African Revenue Services (SARS) regulations, South African normal taxation liability, Income Tax Act.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Calculate income from employment, SITE and PAYE deductions. Range: PAYE return.	1. Computation of remuneration, including fringe benefits, is correct. Range: Remuneration from a source in the Republic, Taxable value of fringe benefits and other allowances.	· Explain what is included in fringe benefits, tax on allowances, and deductions allowed in calculating taxable income.	40%	60%	· WP 1: Use the information from the IRP 5, as well as detailed information of remuneration and fringe benefits received during the year, to verify the correctness of the computation of the IRP 5. · Based on the calculation of taxable income, ensure that SITE and PAYE were correctly calculated in accordance with current SARS practice.	13
	2. Net remuneration for SITE purposes or the amount on which PAYE is deducted, is calculated correctly. Range: Allowable deductions include medical and dental expenses, and contributions for: pension fund, arrear pension fund, retirement fund, and arrear retirement fund.					
	3. Computations and submissions are made in accordance with current tax legislation and take account of current SARS practice.					
	4. Consultations with SARS staff are conducted openly and constructively.	· Discuss the interaction with SARS in relation to tax queries, and the circumstances under which it is necessary to consult with SARS.			· WP 2: Where necessary, engage with SARS staff to obtain the information required. · Keep record of the communication with SARS.	1
	5. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· Identify submission dates and how to complete the tax returns.				
	6. Timely and constructive advice is given to clients on the maintenance	· Discuss the types of advice that would be provided to clients, and				



	of records relevant to tax returns.	how to protect the confidentiality of client information.			the business entity related to keeping records for tax returns. · Take appropriate measures to protect the confidentiality of the client and the business.	
	7. Confidentiality of the client is maintained at all times.					
SO 2: Prepare computations of investment, royalty and rental taxable income. Range: Recoupments refers to general, set-off and further recoupments Exemptions refers to amounts exempted in terms of current legislation in respect of investment incomes, Section 6quat exemption, and amounts not from a source in the Republic or not deemed to be from a source in the Republic.	1. The source of the investment, royalty and rental income is correctly determined.	· Identify the source documents relating to investment, royalty and rental income.	40%	60%	· WP 4: Analyse the original documents relating to investments, royalties and rentals to determine the source.	8
	2. Schedules of annuities, dividends and interest received are accurately prepared and checked for completeness.	· Determine the information to be inserted in the schedules for SARS in relation to annuities, dividends and interest, royalties, rental income, etc.			· WP 5: Verify that schedules of annuities, dividends and interest, as well as royalty income and appropriate deductions, are available and correct. · Verify that schedules of rental income and deductions have been prepared and that profits/losses have been correctly calculated.	3
	3. Schedules of royalty income received are accurately prepared, appropriate deductions claimed and checked for completeness.					
	4. Schedules of rental income are accurately prepared, appropriate deductions are claimed and profits and losses are accurately determined after/ if a trade has been conducted.					
	5. Section 6quat report is properly brought into account.				· WP 6: If relevant, verify that items relating to the Section 6quat report are correctly entered into the IT 12 form.	2
	6. Computations and submissions are made in accordance with current legislation and take account of current SARS practice. Range: Sources of investment income from companies, trusts, banks, building societies and unit trusts (including deemed source of				· WP 7: Where relevant, verify that all income has been correctly reflected in the IT 14 form in terms of current SARS practice.	2



	investment income). Royalties on copyright, trade marks, patents, models, patterns, plans, formulae, processes, motion pictures or scientific, technical, industrial, commercial knowledge or information. Trade income from investment in fixed or moveable property.					
	7. Consultations with SARS staff are conducted openly and constructively.	· <i>[Note: Integrated into the learning related to AC 4 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 2 of SO 1 above.]</i>	
	8. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· <i>[Note: Integrated into the learning related to AC 5 of SO 1 of this unit standard.]</i>				
	9. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns and the confidentiality of the client is maintained at all times.	· <i>[Note: Integrated into the learning related to AC 6 and AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 3 of SO 1 above.]</i>	
SO 3: Calculate taxable portions of lump sum benefits. Range: Clients - persons other than companies	1. Distinction is drawn between lump sums received from the employer and lump sums received from retirement, provident and retirement annuity funds. 2. Exempt amounts are calculated correctly. Range: Exemptions include lump sums from employers, on retirement, on death, on resignation from pension, provident or annuity funds.	· Determine the current statutory requirements relating to lump sum benefits.	40%	60%	· WP 8: Verify that the assessment received from SARS reflects the correct amount of tax in respect of a lump sum received.	10



	3. Rating calculations are accurate. Range: Rating in terms of Section 5(10) of the Income Tax Act.					
	4. Computations and submissions are made in accordance with current legislation and take account of SARS practice.	· Identify requirements in current tax legislation and SARS practice relating to lump sum benefits.				
	5. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· <i>[Note: Integrated into the learning related to AC 5 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 2 of SO 1 above.]</i>	
	6. Consultations with SARS staff are conducted openly and constructively.	· <i>[Note: Integrated into the learning related to AC 4 of SO 1 of this unit standard.]</i>				
	7. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns.	· <i>[Note: Integrated into the learning related to AC 6 and AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 3 of SO 1 above.]</i>	
	8. Confidentiality of the client is maintained at all times.					
SO 4: Prepare personal tax returns and calculate the tax liability. Range: Returns relating to individuals. Rating; Primary, Over 65 years of age.	1. Computations and schedules of income from all sources and allowable deductions are correctly calculated and recorded. Range: Allowable deductions include medical and dental expenses, tool allowance, donations, pension fund contributions, arrear pension fund contributions, retirement fund contributions, arrear retirement fund contributions, entertainment, travelling and other expenses.	· Determine the information to be inserted in the schedules for SARS, in relation to personal tax.	40%	60%	· WP 9: Use the information collected for SO 1 to SO 3 above to prepare schedules of income and allowable deductions. · Do the calculation of tax payable in terms of current SARS practice, ensure that the correct rebates have been applied, and determine the tax liability of the client.	20



2. Computations and submissions are made in accordance with current tax legislation and take account of current SARS practice.	· Identify requirements in current tax legislation and SARS practice relating to personal tax returns.				
3. The impact of answers to general questions on returns are taken into account.	· Discuss the impact of answers to general questions in the personal tax return on your tax liability.				
4. Consultations with SARS staff are conducted openly and constructively.	· <i>[Note: Integrated into the learning related to AC 4 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 2 of SO 1 above.]</i>	
5. Returns are completed accurately and legibly and are submitted within the SARS time scale.	· <i>[Note: Integrated into the learning related to AC 5 of SO 1 of this unit standard.]</i>				
6. Taxable income and South African normal tax is calculated correctly.				· <i>[Note: Integrated into WP 1 of SO 1 above.]</i>	
7. The correct tax rebates are brought into account.					
8. Timely and constructive advice is given to clients on the maintenance of records relevant to tax returns.	· <i>[Note: Integrated into the learning related to AC 6 and AC 7 of SO 1 of this unit standard.]</i>			· <i>[Note: Integrated into WP 3 of SO 1 above.]</i>	
9. Confidentiality of the client is maintained at all times.					

5.4 Skills Programme 4: Track Payments on the Human Resource Information System

Unit standards covered in Skills Programme 4:

- CORE: Determine individual and aggregate payments – 110008 (Level 5, 45 credits)
- RECOMMENDED ELECTIVE: Manage the capture, storage and retrieval of human resources information using an information system – 10171 (Level 5, 3 credits)
- OPTIONAL ELECTIVE: Manage the design, development and review of a human resource information system – 11906 (Level 5, 3 credits)



110008: Determine individual and aggregate payments (Level 5, 45 credits)

Range:

- Statutory deductions: Tax, Unemployment Insurance, court orders and emoluments, child support orders, attachment of earnings.
- Non-statutory deductions: Pension / provident contributions (basic, supplementary and additional voluntary contributions), medical aid, incomplete work period, recovery of overpayments, advances and contributions to payments in kind, voluntary deductions (union subscriptions, savings), repayment of loans.
- Documents: Tax tables, UIF regulations, pension / provident and medical aid fund regulations, authorisations for voluntary deductions, statutory orders, authorised signatory list.
- Processing systems: Manual, computerised.
- Pay periods: Weekly, fortnightly, monthly, quarterly, supplementary payroll, irregular pay periods.
- Entitlements: Unsociable hours, stand-by payments, permanent overtime, standard bonus, lump sums (vehicles, accommodation, tools, clothing), sick pay, maternity pay, holiday pay, variable overtime, shift pay allowances, retrospective pay adjustments, production bonus, performance related pay, special payments (expenses, subsistence, travel costs, reimbursements), ex gratia payments.
- Compensatory payments: Redundancy pay, pay in lieu of notice, arbitration awards.
- Statutory payment: Employer's Unemployment Insurance, Skills Development Levy.
- Non-statutory payments: Employer's pension and medical aid contributions.
- Statutory bodies: South African Revenue Service, UIF, local authorities, courts.
- Non-statutory bodies: Trade unions and associations, financial institutions, charities, pension fund, medical insurers.
- Other information: Name, employee number/reference, distribution address, cumulative totals of pay, tax, UIF, and pension/provident contributions, tax code/basis, tax reference, other deductions.

Essential embedded knowledge specified in the unit standard:

General Information - An understanding of:

- The parameters of payroll calculation:
 - Positive and negative input, pay frequency pay intervals, methods of payment
- Payroll-processing methods:
 - Computerised, in-house, computerised, bureau, manual
- The role and influence of regulatory bodies:
 - South African Revenue Service, UIF, courts, local authorities, tax calculations.



The Statutory Framework - A working knowledge of:

- Statute law affecting payrolls:
 - Labour Relations Act, Basic Conditions of Employment Act, Income Tax Act and amendments, Unemployment insurance Act
 - Skills Development Levies Act, Occupational Injuries and Diseases Act (OID), Regional Services Council Act (RSC)
- The provisions of the regulations for:
 - Maternity Pay, Sick Pay, Guarantee Payments, Redundancy Pay
- The Organisation - An understanding of the principles underlying the calculation of:
 - Statutory, contractual and voluntary deductions, basic pay and contractual obligations, entitlements, emoluments and benefits.
- An understanding of the general principles underlying the operation of pension/provident schemes - A detailed understanding of:
 - The functional position of payroll in the workplace

Administrative requirements of the organisation:

- Time scales and schedules for updating, presenting and despatching data
- Information flows within the organisation
- Procedures for the security and confidentiality of information
- Procedures for initiating and monitoring payments
- Principles of payroll accounting and the reconciliation of periodic balances
- Methods of disbursement
- Information and time scale requirements of systems for transmission of disbursements to employees.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Identify and record deductions.	1. All relevant temporary deductions are identified and correctly applied to employees affected.	<ul style="list-style-type: none"> Identify where information relating to temporary deductions is recorded. Explain how you would check that the temporary deductions are correctly applied in calculating employee salaries. 	30%	70%	<ul style="list-style-type: none"> WP 1: Identify examples of the deductions that apply to employees in own organisation, including temporary/permanent deductions, and statutory and retirement contributions. Provide a list of the deductions, with at least one employee to whom each of the deductions apply. Indicate how the amount is determined that must be deducted. Indicate changes to medical, pension and other deductions due to changes during the tax period, e.g. in marital status or number of children. Identify the deductions that fall outside the parameters of payroll and refer them to the appropriate person for resolution, e.g. garnishee orders. Check that the earnings and deduction definitions on the payroll system are descriptive and understandable. Check that the deduction definitions are set up correctly on the payroll system, with the correct IRP 5 codes for PAYE, pension, etc. Check that statutory and third party deductions are made and paid over within the company & 	30
	2. Temporary deductions are checked for proper authorisation in accordance with organisational and legal requirements.					
	3. Permanent deductions are identified by reference to core payroll data.					
	4. Income subject to statutory contributions is correctly identified for all eligible employees.	<ul style="list-style-type: none"> Identify the requirements relating to statutory contributions as mandated by the different statutory bodies. 				
	5. Retirement funding income is correctly identified for all eligible employees.	<ul style="list-style-type: none"> List the income that is included in Retirement Funding Income (RFI). 				
	6. All deductions are compared with payroll requirement parameters and any that fall outside the parameters are referred to the appropriate person for resolution.	<ul style="list-style-type: none"> Describe how you would compare deductions to the payroll parameter requirements. Indicate the persons who should provide the required information, where needed. 				
	7. All time scales and cut-off dates are complied with in terms of organisational and statutory requirements.	<ul style="list-style-type: none"> Discuss the cut-off dates for statutory and organisational payments. 				



					third party deadline. · <i>[Note: The notional hours for the workplace activities in this unit standard will be completed over the duration of the learning programme, as these activities are central to the payroll function.]</i>	
SO 2: Perform basic tax calculations.	1. The concept of SITE is explained orally and SITE calculations are done for all employees on the payroll/ for at least ten employees.	· Explain Standard Income Tax on Employees (SITE) and how it is calculated.	20%	80%	· WP 2: Calculate SITE and PAYE for all – or at least ten – employees in own organisation. · Use SARS guidelines to correctly calculate taxable income. · Use SARS guidelines for correct tax rates and apply them to the calculation. · Ensure that the employees' tax status is in line with their employment status, i.e. temporary, personal service company, statutory rates.	10
	2. The concept of PAYE is explained orally and PAYE calculations are done for all employees on the payroll/ for at least ten employees.	· Explain Pay as You Earn (PAYE) and how it is calculated.				
	3. Taxable income is correctly identified and calculated for each employee on the payroll/for at least ten employees.	· <i>[Note: Integrated into the learning related to AC 1 of SO 2 of this unit standard.]</i>				
	4. The difference between non-cumulative and accumulative tax is explained in tabular form with at least five examples given of each.	· Use examples to describe the difference between non-cumulative and accumulative tax.				
	5. The correct calculation of tax for employees working for various tax periods is performed for at least two employees falling into each category. Range: Various tax periods includes hourly, daily, weekly fortnightly, monthly, part-time, casual, annual.	· Describe the calculation of tax for employees working in different tax periods, i.e. hourly, daily, weekly, fortnightly, monthly, part-time, casual or annual.				
					· WP 3: Develop a table with at least five examples to indicate the difference between non-cumulative and accumulative tax.	2
					· WP 4: Calculate the tax for at least two employees working for the following tax periods: hourly, daily, weekly, fortnightly, monthly, part-time, casual or annual. · <i>[Note: Use fictitious information if employees in own organisation do not fall into all these categories.]</i>	8
SO 3: Calculate and verify net	1. The employee status of all employees is checked for validity.	· <i>[Note: Integrated into the learning related to AC 5 of SO 2 of this unit</i>	30%	70%	· WP 5: Manually calculate the net pay of all – or at least ten –	20



<p>pay.</p>	<p>2. Deductions from gross pay are calculated accurately for all employees on the payroll/for at least ten employees to determine net pay in accordance with statutory and organisational policies.</p>	<p><i>standard.]</i></p>			<p>employees in own organisation, using SARS tax tables and formulas.</p> <ul style="list-style-type: none"> · Print the spreadsheet reflecting the calculations. · Record any discrepancies and communicate them to the relevant person. 			
	<p>3. Net pay figures are checked against the parameters for the payroll concerned and any discrepancies are dealt with or referred to the appropriate person for resolution.</p>				<p>SO 4: Ascertain and reconcile aggregate payroll totals.</p>	<p>1. Payroll totals are reconciled and authorized so that employees can be paid.</p>	<ul style="list-style-type: none"> · Explain the totals that need to be reconciled in order for employees to be paid. 	<p>20%</p>
<p>2. Aggregate employer's statutory and contractual contributions are correctly calculated and reconciled against control totals.</p>	<ul style="list-style-type: none"> · Explain the statutory and contractual requirements that have to be checked against the organisation’s budget when determining aggregate payments. 	<p>3. Aggregate payments are checked against control totals.</p>	<p>4. Roundings to facilitate cash payments are accurately aggregated and reconciled to control totals.</p>	<p>5. Aggregate amounts payable to external bodies in respect of statutory and voluntary deductions are correctly calculated and reconciled against control totals.</p>	<p>6. Total charges to organisational budgets are reconciled against</p>			



	aggregate payroll totals and are correctly coded for allocation.					
	7. Discrepancies which arise are resolved and those that cannot be are referred for action to the appropriate supervisor(s).	<ul style="list-style-type: none"> Discuss examples of typical discrepancies relating to aggregate payments. Identify the persons who should be approached to resolve the different discrepancies. 				
	8. All time scales and cut-off dates are complied with in terms of organisational and statutory requirements.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i> 				
SO 5: Generate and distribute payslips.	<p>1. All payslips are completed in accordance with statutory and organizational requirements. Range: Organisational and statutory requirements include, but are not limited to: legible, understandable, mathematically correct, on time, statutory deductions made and indicated.</p> <p>2. The number of payslips generated is reconciled promptly with the number of positive pays produced on the payroll.</p> <p>3. The number of no-pays and actual pays is reconciled promptly with the number of employees on the payroll.</p> <p>4. Payslips are distributed to employees in accordance with statutory requirements and organisational procedures.</p>	<ul style="list-style-type: none"> Identify the statutory and organisational requirements that apply to the completion of payslips. Explain the procedure for reconciling payslips with positive pays produced on payroll. Identify the controls that need to be reconciled to identify the no-pays. <i>[Note: Integrated into the learning related to AC 1 of SO 5 of this unit standard.]</i> 	10%	90%	<ul style="list-style-type: none"> WP 7: Complete payslips for all – or at least ten – employees in own organisation. Generate a payslip with all the required information, including financial and non-financial information. Run a test print of the payslips and make any corrections required before running the final payroll. Ensure that the payslips include the minimum required information as per statutory requirements. Ensure the number of payslips produced equals the number of employees paid. Ensure that payslips are distributed by the specified date. Ensure that payslips are securely stored and distributed for confidentiality purposes. Ensure that systems are in place to store source documents and payslips securely for five years, in order to meet statutory and 	10



					organisational requirements.	
	5. Emergency or extraordinary payments are produced in accordance with organisational requirements.	<ul style="list-style-type: none"> Identify how emergency or extraordinary payments are produced, and how the documents should be stored to adhere to statutory and organisational requirements. 			<ul style="list-style-type: none"> WP 8: Document procedures for the issuing of payslips – or revise existing procedures – to ensure compliance with statutory and organisational requirements. Ensure that the procedures cover emergency or extraordinary payments, as well as applicable time scales and deadlines. 	10
	6. All supporting documentation is retained and filed in accordance with statutory and organisational requirements.					
	7. Payment procedures are initiated in accordance with organisational procedures.					
	8. All time scales and deadlines are complied with in terms of organisational and statutory requirements.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to AC 7 of SO 1 of this unit standard.]</i> 				



Final Summative Assessment 5: Skills Programme 4

Notes:

- Unit standard covered: Core 11008 (SO 1-5).
- Notional hours for the FSA: 150, in addition to the notional hours indicated in the table above covering the unit standard in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Compile the payslips for a period of one month for two individual employees with different employment circumstances and financial packages. Submit the payslips for the two employees, together with all the source documents used to create the payslips.

In addition, you must provide the following information:

- A description of how the calculation of gross income was ultimately arrived at for individual and aggregate payments,
- The printed spreadsheet reflecting the calculation of taxable income, medical aid contributions and beneficiaries, pensionable incomes, fringe benefits, non-statutory deductions and company contributions, where relevant to the specific employee,
- An explanation of relevant legal requirements, e.g. eligibility for pension and UIF deductions, and
- An explanation of how the payslips are distributed and the security measures in place to protect confidentiality.

Critical Cross-Field Outcomes

The following CCFO is particularly relevant to Skills Programme 4, and must be assessed in an integrated way in this Final Summative Assessment.

CCFO covered in the skills programme

USING SCIENCE: Using science and technology effectively and critically, showing responsibility towards the environment and health of others.



Recommended Elective unit standard

10171: Manage the capture, storage and retrieval of human resources information using an information system (Level 5, 3 credits)

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance. This includes knowledge on:

- Methods and techniques to analyse and validate Human Resource Management and Practices information
- Application of generic management abilities in the context of Human Resource Management and Practices information management
- Methods and techniques to interpret, organise and present Human Resource Management and Practices information at strategic level.

Note:

- Learners should apply this unit standard to information on the payroll system that relates to the employees of the organisation, and not to the information that is on the organisation's HR system.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Organise the collation of information required for human resources management.	1. The collated information meets design requirements.	<ul style="list-style-type: none"> · Discuss the information related to the payroll function that is required to complete forms related to the employees of an organisation. · Identify the source documents for the information. · Discuss the most effective way of verifying the accuracy of the information. 	40%	60%	<ul style="list-style-type: none"> · WP 1: Select a business unit in own organisation and analyse the information on the payroll system related to the leave of employees. · Produce a summary of the leave records of employees in terms of the different leave categories. · Verify the information related to leave against the information in personnel records. · <i>[Note: Learners could select another category of employee information instead of leave.]</i> 	10
	2. The information is accurate, verifiable against reliable sources and obtained within agreed time frames.					
	3. Information obtained is verified and where information is inadequate, contradictory or ambiguous, prompt and effective action rectifies deficiencies.					
	4. The methods used to collate information are effective, efficient	<ul style="list-style-type: none"> · Discuss different methods of collating information that comply with organisational values, policies 				



	and consistent with organisational values, policies and legal requirements.	and legal requirements.				
<p>SO 2: Organise, control and monitor the storing, recording, maintenance and retrieval of collated info.</p> <p>Notes: Organise, control and monitor the storing, recording, maintenance and retrieval of collated information related to human resources management.</p>	<p>1. Resources are used efficiently to capture, record and organise information within agreed timeframes.</p> <ul style="list-style-type: none"> Range: Resources include human and physical resources. 	<ul style="list-style-type: none"> Describe effective methods used in the payroll function to organise, control and monitor the storing, recording, maintenance and retrieval of collated information related to human resource management. 	30%	70%	<ul style="list-style-type: none"> WP 2: Analyse the procedure for recording and storing the information. Verify that the procedures followed meet legal and organisational requirements, and that access to confidential information is controlled. Where necessary, revise the procedures and communicate the revised procedures to existing and new staff. Make arrangements for the training of staff, if necessary. 	5
	2. Information is recorded accurately and stored securely, in line with system requirements.	<ul style="list-style-type: none"> Analyse the different methods for recording and storing information relating to payroll, and indicate which of these methods comply with organisational policies and legal requirements. 				
	3. The stored information is maintained in accordance with organisational policies and legal requirements.					
	4. Review of the records capture system ensures that system quality records are in accordance with the organisation's record keeping procedures or industry best practices, organisational quality control procedures, and customer service satisfaction.					
	5. Access to stored information is controlled in accordance with organisational policies.	<ul style="list-style-type: none"> List the areas that should be covered in training users of payroll information to ensure that relevant security and legal requirements are adhered to. 				
	6. Resources are developed and utilised efficiently and effectively for the retrieval of information on demand.					
	7. Provision is made for the training of users and operational staff is					



	carried out in accordance with organisational and technical requirements.					
	8. Records of long-term value are identified at creation stage and are maintained according to long-term preservation and retrieval requirements.	<ul style="list-style-type: none"> Determine the statutory and organisational requirements relating to the storage, retrieval and destruction of records, as well as the monitoring of these processes. 				
	9. Monitoring of the records continuum facilitates the timely transfer of inactive records, and ensures efficient use of equipment.					
SO 3: Advise and inform the organisation by providing human resource information for the use of others.	1. Information and advice are given at a time and place and in a form and manner appropriate to the needs of recipients.	<ul style="list-style-type: none"> Discuss typical examples of information and advice that are required from the payroll function by a range of users. Identify the format and way in which such required information and advice are provided by staff in the payroll function. 	20%	80%	<ul style="list-style-type: none"> WP 3: Provide the information on the leave of employees (or the other category you selected) to the relevant persons in the required format and within the stipulated time frames. Where relevant, provide advice to the users of the information. 	2
	2. Information given is accurate, relevant, current and sufficient for the specifications of the user.					
	3. The advice given is consistent with the policy, procedures and resource constraints of the organisation.					
	4. The advice is supported by reasoned arguments and appropriate evidence.					
	5. Recipients' understanding of the information and advice given is checked and confirmed.					
	6. Organisational confidentiality is adhered to.	<ul style="list-style-type: none"> Describe the confidentiality requirements that should be adhered to in disseminating payroll information. 			<ul style="list-style-type: none"> WP 4: Request and obtain feedback from the users of the information. Analyse the feedback, and identify and implement corrective actions to improve the information and/or advice provided to the users. 	3



	7. Feedback from recipients about the usefulness of information and advice provided is used to improve ways in which information and advice are given.	· Discuss ways of engaging with users of payroll information to obtain feedback on the usefulness of the information and value of the advice.				
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Optional Elective unit standard

11906: Manage the design, development and review of a human resource information system (Level 5, 3 credits)

Range:

- Manage includes determining information needs, developing the brief for design, sourcing the brief and reviewing the design.

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance. This includes knowledge on:

- Development of a design brief, design review, relational databases, review and improvement of information system performance.

Note:

- This unit standard is particularly relevant to payroll authors. Learners should apply this unit standard to information on the payroll system that relates to the employees of the organisation, and not to the information that is on the organisation's HR system.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Manage the design and development of an information system for human resources management. Range: Manage includes determining information needs, developing the brief for design, sourcing the brief and reviewing the design.	1. The process of analysis is sufficient to define all the requirements within the organisation for information related to human resources management and to support decision-making about information system design. Range: Requirements include the type of information, the relationships between the various categories of information and intended uses of the system and legislation.	<ul style="list-style-type: none"> List the information that staff in the payroll unit require from the organisation's human resource management system. 	20%	80%	<ul style="list-style-type: none"> WP 1: Review the current system for recording information on employees that is relevant to the payroll function. Aspects to cover in the review include: <ul style="list-style-type: none"> Type of information on the system Relationship between the various categories of information Users and internal and external information needs Legal and organisational requirements Flexibility of the system to respond to current or emerging needs Effectiveness of the system in terms of providing the information required by different users. Analyse the results of the review and summarise the findings. 	8
	2. The process accounts for all internal and external information needs related to human resources management.					
	3. The design brief provides sufficient information for the development of an effective information system for human resources management. Range: Effective means that the system provides for all identified uses and provides for easy and rapid access of information on demand, for specified purposes and authorised personnel.	<ul style="list-style-type: none"> Compile a design brief describing the information from the HR system that should be available to payroll staff, including the design features to ensure flexibility and responsiveness to information needs. Include the requirements in the brief for ensuring that information is obtained in accordance with established procedures, that it is current, relevant and precise, and that it is from reliable sources. 				
	4. The design of the system is aligned to the organisation's values					



	and culture, and contributes to the achievement of its strategies and plans.					
	5. The design is sufficiently flexible to respond to current and emerging needs, and comply with current best practices.					
	6. The brief includes a reasonable time stipulated for the completion of the development.	<ul style="list-style-type: none"> Discuss the factors that should be considered in selecting developers of an information system that meets the needs of the payroll function. 	20%	80%	<ul style="list-style-type: none"> WP 3: Source and brief the information system developer (or relevant internal person) on changes to improve the system. Record communication with the system developer and the changes effected. 	4
	7. Information system developers are sourced in accordance with organisational procedures.					
	8. Developers are selected in accordance with their ability to meet the design brief.					
	9. Sourced information is obtained in accordance with established procedures and is current, relevant, precise and from reliable sources.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to ACs 3 to 5 of SO 1 of this unit standard.]</i> 				
SO 2: Review the information system for human resources management.	1. The system is evaluated to ensure identified user requirements are met. Appropriate measures are taken to ensure deficiencies are rectified. Range: The evaluation is conducted after initial development and as an continuous process when in use.	<ul style="list-style-type: none"> Discuss the typical challenges experienced in the payroll function when accessing information from HR information systems. In the discussion, consider factors such as efficiency and cost-effectiveness, the appropriate use of data sources, the format, and the timely availability of required information. 	20%	80%	<ul style="list-style-type: none"> <i>[Note: Covered in WP 1 of SO 1 above.]</i> 	8
	2. Review measures and criteria are cost effective, and make optimum use of data sources and means of collection.					



	3. Review measures and criteria provide sufficient and timely information to make judgements about effectiveness of the information system for human resources management.					
	4. Resources required to conduct the review are identified and sought, and are appropriate to the review method to be utilised. Range: Resources include but not limited to internal expert/s, external expert/s, budget, and senior human resource management support.	· Discuss how to conduct the review of an HR information system and how to ensure that the review complies with organisational and legal requirements.				
	5. Conclusions of the review define and detail the effectiveness of the information system for human resources management and are in the required format, within the required timeframes.	· Summarise the main conclusions of the discussion on the effectiveness of the HR information system.				
	6. Review is conducted in accordance with organisational and legal requirements.	· <i>[Note: Integrated into the learning related to AC 4 of SO 2 of this unit standard.]</i>				
SO 3: Make recommendations for improvements of the information system for human resources management.	1. Input from internal and external consultation is obtained and incorporated into recommendations in a manner that meets organisational requirements. 2. Assessment of perceived weakness and gaps between existing system and organisational needs includes all relevant information subsystems, with cause and effect links established.	· Use the results from the discussion on the payroll requirements of the HR information system to recommend how to improve access to required information.	20%	80%	· WP 2: Formulate recommendations on changes required in the information system to address perceived weaknesses and gaps. · Consult with internal and/or external users to obtain their input on the recommendations. · Consider alternative solutions and select the most appropriate, considering operational implications, risk, contingency, feasibility and cost-effectiveness.	4



<p>3. Alternatives for improvements are considered in terms of strategic, tactical and operational implications and consider risk, contingency, feasibility and cost-effectiveness.</p>					
<p>4. Information management system techniques and methods for improvement are identified, and are compatible with greater organisation requirements.</p>					



5.5 Skills Programme 5: Manage Customer Service Relationships

Unit standards covered in Skills Programme 1:

- CORE: Identify and manage areas of customer service impact – 10054 (Level 5, 6 credits)
- FUNDAMENTAL: Analyse and explain the impact of one’s personal interactive styles on one’s relationship with a client – 14522 (Level 5, 6 credits)
- FUNDAMENTAL: Manage customer requirements and needs and implement action plans – 10053 (Level 5, 8 credits)

Note:

- The customers of the payroll unit are the employees and managers of your organisation and third parties, i.e. medical aid, Retirement Fund Administrators and SARS.

10054: Identify and manage areas of customer service impact (Level 5, 6 credits)

Range:

[Note: The range statement will be applied in the payroll context.]

- This standard applies to Contact Centres that are in-bound and /or out bound within a commercial or emergency context and will include appropriate subject matter in the area in which the learner chooses to operate.
- Change agents including internal or external.
- Methodical tools including group techniques, process consultation, team building, plans of action and participative management.

Essential embedded knowledge specified in the unit standard:

- A general and broad understanding of the areas of customer service impact in an organisation.
- A broad understanding of methods and techniques for developing solutions to problems within a customer service arena.
- A basic understanding of methods and techniques for managing change or improvement.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Identify "touch points" of customers.	1. Moments of truth are identified and explained.	<ul style="list-style-type: none"> Discuss areas of customer service impact in organisations, 'moments of truth' and areas of vulnerability in relation to customer service. 	20%	80%	<ul style="list-style-type: none"> WP 1: Analyse the current state of customer service provided by the payroll unit and identify challenges and/or areas of vulnerability. Include an interview with at least one major customer in the analysis. Select an area of customer service in the payroll unit in which change or improvement is needed. 	12
	2. Customer service impact areas of vulnerability are identified and explained.					
	3. The characteristics of customer service are identified in terms of their quantitative nature.	<ul style="list-style-type: none"> Discuss the quantitative impact of customer service on organisations. 				
SO 2: Determine solutions in areas of customer service.	1. Solutions provide for the optimal satisfaction of customer service within the constraints and priorities of the organisation.	<ul style="list-style-type: none"> Identify and compare options for resolving typical challenges faced in improving the impact of customer service. 	20%	80%	<ul style="list-style-type: none"> WP 2: Determine possible options for improving the impact of customer service in the selected area. Consult with relevant stakeholders to select the most workable option(s). Develop a plan to implement the selected option(s) for improving the impact of customer service. The plan must include organisational specifications, constraints and priorities relevant to customer service, the resources needed for its implementation, as well as the time frame for implementing the plan. 	14
	2. The solution plan provides and compares options for customer service impact areas.	<ul style="list-style-type: none"> Identify guidelines for developing a plan to improve the impact of customer service. 				
	3. Solutions are developed in consultation with all stakeholders and authorised and approved by individuals with authority to do so.	<ul style="list-style-type: none"> Identify the stakeholders who should be involved in developing and implementing solutions related to customer service. 				
	4. Solutions are developed within agreed timeframe and meet organisational specifications.					
SO 3: Action changes or	1. Changes are implemented within agreed timeframes and in format.	<ul style="list-style-type: none"> Identify guidelines for implementing a plan for improving the impact of 	20%	80%	<ul style="list-style-type: none"> WP 3: Track the implementation of the plan for improving the impact 	10



improves areas of customer service.	2. Solutions are justified in terms of their feasibility and usefulness in the management of customer service.	customer service. · Identify guidelines for monitoring the achievement of the objectives of the plan, and the contribution of the change agents.			of customer service to determine its feasibility and usefulness in bringing about the desired change. Consider different approaches to promoting continuous improvement. · WP 4: Compile a report on the findings of the evaluation of the implementation of the plan.	
	3. The role and usefulness of change agents are identified and their strengths and limitations are assessed.					
	4. Approaches for continuous improvement are evaluated and assessed in managing the planned changes or improvements.					
	5. Methodical tools and methods are used to facilitate the change or improvement process.	· Identify and compare the types of tools and methods that can be used to bring about the required improvements, and the benefits of each.				

14522: Analyse and explain the impact of one's personal interactive style on one's relationship with a client (Level 5, 6 credits)

Note:

- The clients of the payroll unit are the employees and managers of your organisation and third parties, i.e. medical aid, Retirement Fund Administrators and SARS.

Essential embedded knowledge specified in the unit standard:

- (None specified)

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Workplace		



SO 1: Analyse own behaviour in managing interactions with people in different situations.	1. Personal interactions with people in different situations are analysed and an indication is given of the learner's typical response in five different work situations.	· Analyse personal interactions between people in different situations, e.g. constructive, domineering and manipulative interactions.	30%	70%	<ul style="list-style-type: none"> · WP 1: Select one of the models (covered in SO 4 of this unit standard) to develop a short questionnaire (or use an existing one) with questions on people's interactions with others in different work situations. · Use the questionnaire to do a self-evaluation on your personal interactions in different work situations, and request your direct supervisor and one colleague to do an evaluation. · Analyse the feedback received and compare it to your own. Identify areas in which you need to improve your personal interactions. 	14
	2. The appropriateness of the learner's response in each situation is interpreted based on personal reflection.	· Use role play to demonstrate interactions between people in five different work situations. Analyse the appropriateness of people's responses in the different situations. Demonstrate and analyse different ways of managing people's responses.				
	3. Strategies to manage responses in a variety of situations are demonstrated in role play.					
SO 2: Interpret the fundamentals of sustainable client relationships for a specific work environment.	1. The fundamentals of sustainable client relationships are researched and applied to a specific work environment.	· Identify the fundamentals of sustainable client relationships, with reference to examples from the payroll environment.	50%	50%	<ul style="list-style-type: none"> · WP 2: Describe what you should do to improve long-term client relationships through the application of the fundamentals of sustainable client relationships. · Include corrective actions you should take to make your responses more constructive. · Incorporate these actions in a Personal Development Plan (PDP). 	4
	2. Strategies to ensure that client relationships are sustainable are proposed in terms of consistency across all client relationships in a specific organisation.	· Recommend strategies for promoting sustainable long-term client relationships in the payroll environment.				
	3. Strategies to ensure that client relationships are sustainable are proposed in terms of a specific long-term relationship in an organisation.					
	4. The relationship between personal values and client relationships is explained with examples.	· Provide examples to explain the relationship between personal values and client relationships, and between corporate values and client				



	5. The relationship between corporate values and client relationships is explained with examples.	relationships.				
SO 3: Analyse the inter relationship between two parties in an interaction.	1. The effects of own behaviour on the response from other parties in a relationship are explored for five examples.	· <i>[Note: Integrated into the learning related to SO 1 of this unit standard.]</i>	50%	50%	· <i>[Note: SO 3, ACs 1 and 2 are integrated into WP 1 above.]</i>	2
	2. The chain reactions that emanate from specific behavioural patterns are explored for two case studies and an indication is given of the indirect impact of negative and positive interactions.	· Analyse two case studies (or incidents from own workplace) to identify the indirect impact of negative and positive interactions between people in the payroll environment. · For example, a conflicting interaction between a person who participated in a strike and one who opposed the strike.				
SO 4: Apply a selected behavioural model to a specific work situation.	1. Three different models of behaviour are researched and compared in terms of their theories of people interaction.	· Identify and compare the key elements of three models of behaviour relating to interaction between persons, using practical examples from a payroll environment.	60%	40%	· <i>[Note: SO 4, ACs 1 and 2 are integrated into WP 1 above.]</i>	2
	2. A model of behaviour is selected and applied to a specific work situation.					

10053: Manage customer requirements and needs and implement action plans (Level 5, 8 credits)

Range: *[Note: The range statement will be applied in the payroll context.]*

- Marketing including all forms of marketing communications, direct marketing and relationship marketing, sponsorship, event marketing, sales promotions, public relations and alternative strategies.
- Standard applies to marketing management, customer management, marketing communications and marketing research
- Questioning skills, including using open and close ended questions.



Essential embedded knowledge specified in the unit standard:

- A broad understanding of methods and techniques for developing and implementing action plans.
- A general and broad understanding of methods and techniques for tracking and measuring performance against an agreed plan of action.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Listen to and interpret customer needs	1. Questioning skills are used to obtain information so interpretation of customer's needs is accurate.	<ul style="list-style-type: none"> · Discuss questioning techniques for obtaining accurate information to be used for identifying and prioritising customer needs. · Discuss effective listening skills. 	30%	70%	<ul style="list-style-type: none"> · <i>[Note: Integrated into WP 1 of SO 1 of unit standard 10054 – Analyse the current state of customer service provided by the payroll unit and identify challenges and/or areas of vulnerability.]</i> 	5
	2. Customers needs are prioritised.					
	3. Customer is listened to, using established methods.					
SO 2: Describe action plan	1. Action plan is agreed with all stakeholders.	<ul style="list-style-type: none"> · <i>[Note: Use the action plan developed in the workplace WP 1 of unit standard 10054 for this learning activity.]</i> · Identify the elements of an action plan for improving customer service, and the resources that will be needed for its implementation so that the plan will enable the customer requirements to be met. 	30%	70%	<ul style="list-style-type: none"> · <i>[Note: Integrated into WP 2 of SO 2 of unit standard 10054 – Develop a plan to implement the selected option(s) for improving customer service impact.]</i> 	5
	2. Resources required to implement the action plan are communicated.					
	3. Action plan is evaluated in terms of its ability to meet customer requirements.					
SO 3: Implement action plan to meet customer's needs	1. Actions of frontline providers are evaluated against action plan agreed previously.	<ul style="list-style-type: none"> · <i>[Note: In the payroll context, the frontline provider is the payroll person.]</i> 	20%	80%	<ul style="list-style-type: none"> · <i>[Note: Integrated into WP 3 of SO 3 of unit standard 10054 – Track the implementation of the plan for improving customer service impact to determine its feasibility and usefulness in bringing about the desired change.]</i> 	10
	2. Action plan is implemented within agreed timeframes, budgets and resource allocations.	<ul style="list-style-type: none"> · <i>[Note: Integrated into the learning related to ACs 1 to 3 of SO 2 of this unit standard.]</i> 				
	3. Action plan is implemented to the satisfaction of the customer and the organisation.					



	4. Documentation relating to the action plan is complete, concise and in the required format and location.					
SO 4: Track and measure the action plan to its completion.	1. All stakeholders agree measurement techniques	· Discuss the types of measurement techniques for tracking the implementation of an action plan.	20%	80%	· <i>[Note: Integrated into WP 3 of SO 3 of unit standard 10054 – Track the implementation of the plan for improving customer service impact to determine its feasibility and usefulness in bringing about the desired change.]</i> · <i>[Note: Integrated into WP 4 of unit standard 10054 – Compile a report on the findings of the evaluation of the implementation of the plan.]</i>	6
	2. Actual progress is evaluated and reviewed against the action plan agreed.	· Analyse an example of a template for tracking and measuring an action plan for improving customer service.				
	3. Identified variances against action plan are recorded and reasons for the discrepancy are found and analysed.	· Identify potential reasons for variances between an action plan and its implementation.				
	4. Measurement report and review records are complete, concise, completed in the required format and within the agreed time frame.	· Discuss the content that should be covered in a report on the implementation of an action plan to improve customer service relationships.				

Final Summative Assessment 6: Skills Programme 5

- Unit standards covered: Core 10054 (SO 1-3), 14511 (SO 1-4) and 10053 (SO 2-4).
- Notional hours for the FSA: 40, in addition to the notional hours indicated in the tables above covering the unit standards in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Compile a report on the implementation of the plan for improving customer service.

The report must include:

- A description of the main challenge(s) or area(s) of vulnerability relating to customer service provided by the payroll unit to its internal and/or external customers, as well as the plan you developed to improve customer service, including the methods and techniques used,
- The Personal Development Plan (PDP) for improving your personal interactive style in relation to clients,
- The report on the implementation of the plan, in which you describe the effectiveness of the plan in improving customer service in the areas identified, and



- Recommendations on the continuous improvement of customer service by the payroll unit, with reference to organisational specifications, constraints and priorities relevant to customer service, as well as the persons who should act as change agents to bring about the desired improvement to the impact of customer service. Include recommendations on improving long-term client relationships through the application of the fundamentals of sustainable client relationships.

Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to Skills Programme 5, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in the skills programme
IDENTIFYING: Identifying and solving problems in which responses demonstrate that responsible decisions using critical and creative thinking have been made
WORKING: Working effectively with others as a member of a team, group, organisation or community
COLLECTING: Collecting, analysing, organising and critically evaluating information
COMMUNICATING: Communicating effectively using visual, mathematical and/or language skills in the modes of oral and/or written presentation
DEMONSTRATING: Demonstrating an understanding of the world as a set of related systems by recognising that problem-solving contexts do not exist in isolation.

5.6 Skills Programme 6: Manage Staff in the Payroll Function

Unit standards covered in Skills Programme 6:

- RECOMMENDED ELECTIVE: Manage individual and team performance – 11473 (Level 4, 8 credits)
- RECOMMENDED ELECTIVE: Induct a new employee – 10980 (Level 4, 6 credits)
- OPTIONAL ELECTIVE: Recruit and select candidates to fill defined positions – 12140 (Level 5, 9 credits)

Note:

- Learners are strongly advised to do all three unit standards in view of the critical importance of this skills programme in ensuring the effective management of the payroll unit.



Recommended Elective unit standards

11473: Manage individual and team performance (Level 4, 8 credits)

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance. This includes knowledge on:

- Methods to set performance goals, performance contracts, performance measurement, performance evaluation techniques
- Development plans.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Set performance goals and measures.	1. Performance goals are measurable, clear, achievable and aligned to individual career paths, organisational objectives and legislative requirements. Range: Legislative requirements include but are not limited to the Skills Development Act and Employment Equity Act.	<ul style="list-style-type: none"> Identify the legislative requirements relating to staff development, including those in the Skills Development and Employment Equity Acts. Identify methods for setting performance goals that comply with relevant legislative requirements. 	20%	80%	<ul style="list-style-type: none"> WP 1: Formulate performance goals and objectives to be used for conducting a performance appraisal of one employee in your organisation (preferably in the payroll unit). Describe the performance goals for the employee, based on the employee's contract and/or job description and the goals of the business unit. Formulate quantifiable performance measures that can be used for evaluating the employee's performance against the performance goals. Provide the document describing the performance goals and measures to the employee and a knowledgeable person in the Human Resource unit for their feedback, and revise the document 	10
	2. Performance measures are quantified to facilitate performance evaluation. Range: Quantified includes but is not limited to quantity, quality, time, cost and risk.	<ul style="list-style-type: none"> Formulate performance measures that are quantified in terms of relevant criteria, e.g. quantity, quality, time, cost and risk. 				
	3. Appropriate actions are undertaken to obtain agreement from relevant parties to identified performance goals and measures. Range: Parties may include but are	<ul style="list-style-type: none"> Determine the parties that should be consulted in formulating performance goals, as well as the appropriate actions for obtaining their agreement. 				



	not limited to the employee, team, supervisor, manager or shop steward.				if required. · Obtain the employee’s signature on the revised document to confirm agreement. · Review the employee’s contract to confirm its alignment to the performance goals, and revise it, if necessary.	
	4. The stipulation of the identified performance goals and measures in the performance contract enables the contract to serve as a source document for performance evaluation.	· Formulate performance goals and measures in performance contracts that can be used for conducting performance evaluations.				
SO 2: Formulate development plans.	1. Plans are focused on competencies needed to achieve performance goals of the individual, department and organisation.	· Determine the purpose of the Personal Development Plan (PDP), and the content to be covered in it. Determine how it should reflect the goals of the individual, business unit and organisation, as well as industry practices and values. <i>[Note: This is combined with AC 2 of SO 3 of this unit standard.]</i>	20%	80%	· WP 2: Compile a Personal Development Plan (PDP) based on the competencies needed to meet the performance goals, in consultation with the employee. · Describe the formal and informal training and development programmes that the employee would need to complete to develop the required competencies. · Where needed, consult with other persons, e.g. the employee’s direct supervisor or employee representative, and adjust the plan accordingly. · Obtain the employee’s signature as a written agreement to the plan.	8
	2. Plans are formulated in a clear manner and are defined in terms of specific improvement actions, time frames and accountability.					
	3. Plans are aligned with legislative requirements and individual career paths. Range: Legislative requirements include but are not limited to the Skills Development Act and Employment Equity Act.	· <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i>				
	4. Appropriate facilitation actions are taken to obtain agreement on development plans from relevant parties. Range: Parties may include but are not limited to the employee, team, supervisor, manager or shop steward.	· Recommend the consultation process for reaching agreement on PDPs with the employees and other relevant parties.				



SO 3: Monitor and evaluate performance.	1. Performance evaluation techniques are applied that are valid, current and sufficient.	· Identify effective performance evaluation techniques.	20%	80%	<ul style="list-style-type: none"> · WP 3: Monitor the performance of the employee for a period of two to three months. · Write an evaluation report on the employee's performance over the period, with recommendations on improving performance. · Provide written and verbal feedback to the employee on the performance evaluation. · Evaluate the effectiveness of the appraisal processes, and record notes on areas for improvement, e.g. the formulation of performance goals, the measurement of performance, the process followed in conducting the appraisals, and the templates used in the appraisal and for the PDP. 	10
	2. Performance goals and measures are aligned with organisational and industry practices and values.	· Describe the processes for monitoring and evaluating employee performance against performance goals, and for recording the results on an ongoing basis.				
	3. Performance is monitored and assessed on an ongoing basis against performance goals.					
	4. Progress is recorded and records are updated to manage performance.					
	5. Performance records are analysed to identify variations in performance and to compile a suggested plan of action.	· Analyse and compare performance records to identify variations and trends in performance, and recommend an action plan.				
	6. Feedback is given to address competence gaps and poor performance, recognise good performance and revise performance goals.	· Discuss the importance of providing feedback on the results of the performance evaluation, and discuss the role of feedback in improving performance.				
	7. Feedback is constructive, tactful, honest, respectful and is focussed on performance.					

10980: Induct a new employee (Level 4, 6 credits)

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance. This includes knowledge on:

- Employment policies and conditions in an organisation



- Organisation of work processes
- Preparation of an orientation information pack
- Preparation of work environment for new entrant.

Note:

- This unit standard should be applied to the induction of a new staff member into the payroll unit, which is likely to differ from inducting a new employee into the organisation.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Compile induction plan for new entrant/s.	<p>1. Starting dates are confirmed and communicated to relevant parties prior to the arrival of new entrant/s. Range: Relevant parties include but are not limited to managers, supervisors and team members.</p> <p>2. Planning is done for work space, workstation, equipment and mentor if required by the job/s to which the new entrant/s is/are assigned.</p> <p>3. General organisational orientation, induction and job specific training are scheduled.</p> <p>4. Orientation information pack is prepared. Range: Orientation information pack includes but is not limited to a letter of welcome and organisational vision, mission, values, structures, conditions of employment and</p>	<ul style="list-style-type: none"> · Discuss the process for inducting a new employee into the payroll unit. · This should include the process to be followed, the planning and preparation for introducing the new member to the unit, the information and documentation to be provided, as well as the mentoring process. 	40%	60%	<ul style="list-style-type: none"> · WP 1: Compile an orientation pack (or revise an existing one) to be used for the induction of a new member into the payroll unit. · Include information in the pack that a new recruit would need, including: <ul style="list-style-type: none"> ○ A letter of welcome ○ The organisation’s vision, mission, values and structures ○ The operation of the payroll unit ○ Facilities ○ Conditions of employment, organisational benefits, and ○ Relevant rules/regulations and policies/procedures. 	8



	rules/regulations/policies.					
SO 2: Prepare environment to accommodate new entrant.	1. Employees are briefed on name of new entrant, job title, date of commencement, duties and responsibilities. Range: Employees include colleagues and team members.	<ul style="list-style-type: none"> Discuss the preparation required for accommodating a new employee in the payroll unit, including personal, organisational and physical factors that must be considered. Identify the items that should be included in a checklist to be used for planning and implementing the induction. The checklist should include workstation and equipment allocation, introduction to team members and colleagues, general orientation to the payroll unit and the work process, the organisation and relevant policies and procedures, employment conditions, job-specific induction and performance requirements. 	40%	60%	<ul style="list-style-type: none"> WP 2: Develop a checklist to be used as part of the orientation process that includes: <ul style="list-style-type: none"> The briefing of employees on the new recruit The allocation of a workstation and equipment Introducing the recruit to team members and colleagues Assigning a mentor/coach, and Explaining the job requirements and performance standards. 	2
	2. Workstation is allocated in the work space and equipped before date of commencement.					
	3. Arrangements are in place for the direction of the new entrant to the specified person as in the letter of appointment.					
SO 3: Manage general organisational orientation process.	1. Contents of general orientation programme cover all essential areas. Range: The essential areas include but are not limited to the vision, mission, values, organisation structure and history, rules and regulations, and facilities.	• <i>[Note: Integrated into SO 1 of this unit standard.]</i>	20%	80%	<ul style="list-style-type: none"> WP 3: Compile a document describing the induction and orientation process of a new recruit into the payroll unit. The process should include: <ul style="list-style-type: none"> The persons to be involved The explanation of job requirements Reaching agreement and documenting duties Responsibilities and performance standards, and Identification of training and development needs. 	8
	2. People, presenters and venues for the general programme are notified and venues arranged prior to date of commencement of programme.	• <i>[Note: Integrated into SO 2 of this unit standard.]</i>				
SO 4: Implement and monitor job	1. New entrant is introduced to team members and colleagues.	<ul style="list-style-type: none"> Use a role play to demonstrate the induction of a new member into a team. Discuss the role play to identify 	20%	80%	<ul style="list-style-type: none"> WP 4: Implement the induction process and orientation pack with a new recruit. <i>[Note: If there has been no new</i> 	5
	2. Appropriate communication					



specific induction.	techniques are used to contribute to optimal team functioning. Range: Appropriate techniques include, but are not limited to, effective listening, non-verbal communication, use of feedback and reflection.	guidelines, e.g. on introducing a new person, effective communication techniques, and explaining the duties and responsibilities of the new employee within the team.			<i>recruit in the payroll unit, test the process and orientation pack with someone who was recently appointed in the payroll unit.]</i>	
	3. Duties, responsibilities and performance standards are discussed, explained, allocated, mutually agreed upon and documented.	· <i>[Note: Covered in detail in SO 3: "Monitor and evaluate performance" in unit standard 11473: Manage individual and team performance.]</i>				
	4. Training and development needs are identified and job specific training scheduled according to new entrants requirements.	· Identify typical training and development needs of new entrants into the payroll unit. · Describe the role of a mentor/coach in assisting with the training and development of a new entrant into the payroll unit.				
	5. Suitable mentor/coach is identified and assigned. Range: A suitable mentor/coach is someone trained in mentorship/coaching and who is competent to fulfil the role that is assigned to the new entrant.					
	6. Role performance is monitored and developed for optimal team functioning.	· <i>[Note: Covered in detail in SO 3: Monitor and evaluate performance in unit standard 11473: Manage individual and team performance.]</i>				
SO 5: Evaluate effectiveness of induction process.	1. Items specified on an induction checklist are complete within the specified time frame (six weeks) or as indicated by company policies/procedures. Range: An induction checklist	· <i>[Note: Integrated into SO 2 of this unit standard.]</i>	20%	80%	· <i>[Note: Use the checklist developed in WP 2.]</i> · WP 5: Obtain written feedback on the value and relevance of the orientation pack, as well as recommendations on	3



	includes but is not limited to workstation and equipment allocation, introduction to team members and colleagues, completed general orientation and job specific induction performance standards agreed upon and documented.				improvements. · Revise and adapt the induction process and orientation pack where necessary, based on the feedback received.	
	2. Information regarding the effectiveness of the orientation or induction programme is collated. Range: Information is collated from new entrants through individual feedback interviews, group discussions or surveys.	· Use the role play (described in SO 4) to obtain feedback on the effectiveness of the induction from both role players and from members who observed the induction. · Discuss recommendations on improving induction processes, based on the feedback received.				
	3. Data from the feedback is analysed to identify areas to improve the existing induction process and the programme is modified accordingly.					

Optional Elective unit standard

12140: Recruit and select candidates to fill defined positions (Level 5, 9 credits)

Essential embedded knowledge specified in the unit standard:

Knowledge considered to be critical evidence of competence is included in the assessment criteria explicitly, or can be inferred by performance. This includes:

- Knowledge of relevant legislation
- Knowledge relevant to the position and industry sector.

Note:



- In most organisations, the recruitment and selection of new employees is done by the Human Resource unit. Therefore, this unit standard will focus on the role of the manager of the payroll unit in assisting HR to recruit and select a new employee for the payroll unit.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Plan and prepare for recruitment and selection.	1. Information is obtained on the position that is relevant and complete. Range: The information can include, but is not limited to, job description, job specification, job profile or job order.	<ul style="list-style-type: none"> · Determine the information on a position to be filled, e.g. job description, job specification, job profile or job order. 	30%	70%	<ul style="list-style-type: none"> · WP 1: Arrange with the Human Resource (HR) unit in your organisation to participate in the recruitment and selection of a candidate for a new position in the payroll unit, or in another unit in your organisation. · Obtain the selection procedure used in your organisation, and check that it is appropriate for the specific position, that it meets all relevant legal and organisational requirements, and that it avoids partiality and bias. · Develop a plan for the recruitment and selection, including timing, resources, contingencies, methods for recruitment, verification of information, the selection process and criteria to be used, as well as communication and feedback to candidates. 	10
	2. A selection procedure is selected or designed and is ensured to be appropriate for the specific position and in line with organisational and legal requirements. Range: Organisational requirements could include policies regarding internal and external applicants.	<ul style="list-style-type: none"> · Discuss methods to be used during recruitment and selection, the advantages and disadvantages of each, and the circumstances under which they are appropriate. · Identify legal and organisational requirements that must be adhered to during recruitment and selection. · Discuss what constitutes a valid selection procedure and a non-biased recruitment/selection process, as well as valid selection criteria. 				
	3. The selection procedure is confirmed to be a validated procedure.					
	4. Resources and methods needed for recruitment and selection are identified and budgets prepared and managed. The resources are available, within budget and fit for purpose. Range: Recruitment methods can include the printed or electronic media, networking or executive	<ul style="list-style-type: none"> · Discuss the factors that must be considered in planning a recruitment and selection process. · This must include the timing, resource allocation and budget, recruitment methods to be used, contingency plans, the verification of information provided by candidates, and the communication with and feedback to successful and 				



	search.	unsuccessful candidates.				
	5. Selection criteria and control procedures are developed in line with organisational and legal requirements, and avoid partiality or bias.	· <i>[Note: Integrated into the learning related to AC 3 of SO 1 of this unit standard.]</i>				
	6. A plan is developed that ensures effective and efficient recruitment and selection. Range: The plan covers timing; resource allocation; contingencies; methods for recruitment, verification of information, selection, and nature and medium of communication and feedback.	· <i>[Note: Integrated into the learning related to AC 4 of SO 1 of this unit standard.]</i>				
SO 2: Recruit applicants.	1. Recruitment is conducted in accordance with the plan and in such a way as to have the potential to elicit the desired response from the target market.	· Use a role play to demonstrate the recruitment of applicants. · Discuss the role play to identify guidelines for an effective recruitment process.	40%	60%	· WP 2: Participate with the HR unit in conducting the recruitment process, including the initial screening of candidates and the selection of potential candidates. · Record lessons learnt on how to conduct an effective recruitment process.	10
	2. Responses are dealt with in accordance to planned control procedures.					
	3. The initial screening determines if applicants meet the critical job specifications and requirements to expedite the departure of unsuitable applicants.	· Use the outcome of the role play to discuss the factors to consider during the initial screening of applicants to exclude unsuitable applicants as soon as possible.				
	4. Implementation of corrective action following the evaluation of the initial recruitment plan, if the initial screening does not elicit					



	desired responses.					
	5. A list of potential candidates is prepared to facilitate selection.					
	6. An applicant database is managed in accordance with legislation and organisational requirements.	<ul style="list-style-type: none"> Identify the information on applicants, short listed candidates and the successful candidate that should be documented and communicated to relevant persons. 				
	7. Unplanned events are dealt with in accordance with the circumstances and contingency plans are initiated.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to ACs 1 and 2 of SO 2 of this unit standard.]</i> 				
SO 3: Select staff.	1. Backgrounds and qualifications are validated using appropriate verification methods according to the plan.	<ul style="list-style-type: none"> Discuss what to look for in validating backgrounds, qualifications and other information provided by applicants. 	30%	70%	<ul style="list-style-type: none"> WP 3: Participate with the HR unit in assessing the potential candidates to select the most suitable candidate. Validate the backgrounds and qualifications of the candidates, and assess them against the selection criteria. Participate in interviewing candidates, selecting the preferred candidate, providing written/verbal feedback to all candidates, and documenting and forwarding decisions to designated HR staff for processing. Record lessons learnt on how to ensure that the most appropriate person is selected for a position. 	10
	2. Candidates are assessed against the requirements of the defined position. Range: Assessment is based on evidence gained from any of three of: applications, curriculum vitae, references, previous performance, test results, assessment interview schedules, portfolios of evidence, recognition of prior learning and current competencies.	<ul style="list-style-type: none"> Continue with the role play from SO 2 of this unit standard: Recruit applicants to interview a potential candidate for a position. Interview a candidate to determine his/her suitability in relation to the selection criteria. 				
	3. Candidates are interviewed using best practice techniques appropriate to the defined position.					
	4. A shortlist is drawn up to reflect the results of the assessment of candidates. The shortlist can be	<ul style="list-style-type: none"> Discuss the benefits of short listing candidates, and criteria that short listed candidates should meet to 				



	justified in terms of the match between candidate profile and job requirements.	satisfy job and organisational requirements. · <i>[Note: The legal requirements are integrated into AC 2 of SO 1 of this unit standard.]</i>				
	5. Selections are made in accordance with planned strategy and can be justified in terms of best match between candidate profile and job and organisation requirements and meeting legislative requirements.					
	6. Feedback is relevant to the enquiry and the job requirements, and is given to both successful and unsuccessful candidates tactfully according to the planned time framework and legal requirements.	· Continue with the role play from SO 2 of this unit standard. · Provide feedback to the candidate who was interviewed in the role play.				
	7. Records are documented to facilitate further processing and reflect agreements reached and successful candidate details accurately. Records are authorised and forwarded to designated personnel.	· <i>[Note: Integrated into AC 6 of SO 2 of this unit standard.]</i>				
	8. Unplanned events are dealt with in accordance with the circumstances, and contingency plans are initiated.	· <i>[Note: Integrated into the role play described in AC 3 of SO 3 of this unit standard.]</i>				



Final Summative Assessment 7: Skills Programme 6

- Unit standards covered: Core 11473 (SO 1-3), Elective 12140 (SO 1) and Elective 10980 (SO 1-3).
- Notional hours for the FSA: 76, in addition to the notional hours indicated in the tables above covering the unit standards in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Compile a guideline document describing the processes and documents to be used in the payroll unit of your organisation for the management of staff in the unit. Where such guidelines and documents exist, review and adapt them to reflect lessons learnt through this skills programme.

The following processes should be included in the document: 1) the recruitment and selection of candidates for positions, 2) the orientation of newly appointed employees to the payroll function, and 3) conducting performance appraisals and formulating Personal Development Plans (PDPs).

[Please note: You do not have to cover the requirements for the Electives you did not select for the purpose of assessment, although you could include them for the benefit of the payroll unit.]

- Describe the role of the manager of the payroll unit in working with the Human Resource (HR) unit to recruit and select a candidate to fill a position in the payroll unit. Use the notes on lessons learnt during your participation in the recruitment and selection process in completing the workplace activities of this skills programme to formulate general guidelines.
- Describe the process to be followed for the induction and orientation of a new employee in the payroll unit of your organisation, with reference to the orientation pack and checklist you developed in the workplace assignment of this skills programme.
- Describe the process for conducting performance appraisals in the payroll unit, including the templates to be used for the appraisal and the PDP. Use the notes on lessons learnt during the performance appraisal you conducted in the workplace assignment of this skills programme to formulate general guidelines.



Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to Skills Programme 6, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in the skills programme
WORKING: Working effectively with others as a member of a team, group, organisation or community
COMMUNICATING: Communicating effectively using visual, mathematical and/or language skills in the modes of oral and/or written presentation
CONTRIBUTING: Contributing to the full personal development of each learner and the social and economic development of the society at large, by making it the underlying intention of any programme of learning to make an individual aware of the importance of: Reflecting on and exploring a variety of strategies to learn more effectively, Participating as responsible citizens in the life of local, national and global communities, Being culturally and aesthetically sensitive across a range of social contexts, Exploring education and career opportunities, and Developing entrepreneurial opportunities.



5.7 Skills Programme 7: Process Financial Data

Unit standards covered in Skills Programme 7:

- CORE: Recognise, measure, classify and record financial and non-financial data – 12935 (Level 6, 8 credits)
- FUNDAMENTAL: Produce spreadsheets using accounting related information technology – 12998 (Level 5, 8 credits)
- OPTIONAL ELECTIVE: Process data using information technology – 110025 (Level 4, 5 credits)

12935: Recognise, measure, classify and record financial and non-financial data (Level 6, 8 credits)

Range:

- A person may exhibit this competence in the private and/or the public sector.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- Recognition, classification, measurement and disclosure techniques
- Elements of financial position
- Elements of financial performance

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Workplace		
SO 1: Recognise financial and non-financial data. Range: Assets, liabilities, financial position, financial performance, non-financial	1. Assets and liabilities in general purpose financial statements are recognised and selected accurately. 2. Elements of financial position are recognised. 3. Elements of performance in relevant statements are recognised. (Range: Income and expense, cash flow). 4. Non-financial information is	· Identify the elements of financial statements, including assets and liabilities, income and expense, and cash flow. · Identify examples of non-financial	40%	60%	· WP 1: Analyse a financial statement of own organisation and indicate the financial and non-financial data, including: <ul style="list-style-type: none"> ○ Assets and liabilities ○ Income and expense ○ Financial position and performance ○ The organisation's products, services and customers, and its position in the market. 	8



information.	recognised in terms of importance and relevance.	information that are relevant to the payroll function.				
SO 2: Classify financial and non- financial data.	1. Assets and liabilities in general purpose financial statements are classified as per relevant sections of the legislation.	<ul style="list-style-type: none"> Analyse a financial statement to determine how assets and liabilities are classified. Identify sections of legislation that are relevant to financial statements. 	30%	70%	<ul style="list-style-type: none"> WP 2: Classify financial and non-financial data of the organisation as follows: <ul style="list-style-type: none"> Classify assets and liabilities in the financial statement in terms of the relevant sections required by legislation. Classify elements of financial position and financial performance in terms of the relevant sections required by legislation. Classify non-financial data in order of importance and relevance. 	8
	2. Elements of financial position are classified as per relevant sections of the legislation.					
	3. Elements of performance in relevant statements are classified as per relevant sections of the legislation. Range: Income and expense, cash flow.					
	4. Non-financial data is classified in order of importance and relevance.	<ul style="list-style-type: none"> Discuss the importance and relevance of non-financial information to the payroll function. 				
SO 3: Measure and record financial and non-financial data.	1. Assets and liabilities in general purpose financial statements are measured and disclosed in accordance with defined measurement and disclosure criteria.	<ul style="list-style-type: none"> Analyse a financial statement to determine how assets and liabilities are measured and disclosed. 	30%	70%	<ul style="list-style-type: none"> WP 3: Measure financial and non-financial data in the financial statement of the organisation in accordance with defined measurements, and disclose the data in accordance with disclosure criteria. The following must be covered: <ul style="list-style-type: none"> Assets and liabilities The financial position of the organisation The elements of performance in income and expense and cash flow statements Non-financial data that is relevant and important. 	10
	2. Elements of financial position are measured and disclosed in accordance with defined measurement and disclosure criteria.					
	3. Elements of performance in relevant statements are measured and disclosed in accordance with defined measurement and					



	disclosure criteria. Range: Income and expense, cash flow.				· Disclose quantitative information relevant to risk in pre-determined time frames and relate it to the organisational environment and human resources.
	4. Qualitative information relevant to risk is disclosed in pre-defined timeframes, and related to the environment and human resources.	· Determine how qualitative information that is relevant to risk should be disclosed.			
	5. Non-financial data that is of relevance and importance, is measured and disclosed in accordance with defined measurement and disclosure criteria.	· Determine how non-financial information that is relevant to the payroll function is measured and disclosed.			

12998: Produce spreadsheets using accounting related information technology (Level 5, 8 credits)

Range:

- Information: obtained from own work and area of responsibility, obtained on request from others
- Spreadsheets include those that require possible rounding errors, have conditions in some formulas, are used to produce graphs
- MIS - computerised system

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- General Information Technology, MIS, other IT applications
- The organisation
- Spreadsheets, cost benefit analysis techniques
- Organisation's computer software, systems and networking

Legal Requirements:

- Security and legal regulations: Data Protection Act

Terminology:



- MIS - Management Information Systems and IT - Information Technology

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
<p>SO 1: Obtain information from a computerised management information system. Range: Information; obtained from own work and area of responsibility, obtained on request from others.</p>	<p>1. The principles of general information technology are described in relation to MIS, other IT applications and spreadsheets.</p>	<ul style="list-style-type: none"> Discuss the relevance of the principles of Information Technology (IT) to the information needs of the payroll function, and the access that should be granted to payroll staff to the organisation's MIS. 	40%	60%	<ul style="list-style-type: none"> WP 1: Select an aspect of the payroll function in which spreadsheets are developed, e.g. 12-month reports extracted from the payroll system. Obtain General Ledger information from the payroll system, including all earnings, deductions, company contributions, taxable perks and selected information relating to an employee. Balance the spreadsheet back to a summary report as proof of verification of the accuracy and completeness of the information obtained. Describe the organisation's security specifications relating to authorisation required for obtaining, securing and disclosing sensitive or confidential information. 	10
	<p>2. The required information is correctly located within the MIS structure. Range: Information locations; database, unique reference codes.</p>					
	<p>3. Advice is sought from the appropriate person, where there are difficulties in obtaining the required information. Range: Costs incurred, Time taken.</p>	<ul style="list-style-type: none"> Identify the persons who should assist in providing required information in case of system problems. 				
	<p>4. Additional authorisation is obtained for sensitive or confidential information in accordance with the organisation's security regulations.</p>	<ul style="list-style-type: none"> Identify the authorisation required for accessing sensitive or confidential information. 				
	<p>5. Information is checked for its accuracy and completeness.</p>	<ul style="list-style-type: none"> Discuss how to check the accuracy and completeness of information on the MIS. 				
	<p>6. Information is stored in a format that facilitates access and use by others.</p>	<ul style="list-style-type: none"> Discuss procedures for facilitating access to information, and methods for the secure storage and dissemination of confidential information. 				
	<p>7. Confidential information is kept secure and not disclosed to unauthorised people.</p>					



<p>SO 2: Produce spreadsheets for the analysis of numerical information.</p> <p>Range: Spreadsheets include those that require possible rounding errors, have conditions in some formulas, are used to produce graphs.</p>	<p>1. The spreadsheet is titled in a way that clearly defines its use and purpose.</p>	<ul style="list-style-type: none"> · Analyse a spreadsheet to determine the different elements, and to check the correctness and accuracy of information. · The following aspects should be covered: <ul style="list-style-type: none"> ○ Numeric and alphabetic information ○ Calculated values ○ Formatting ○ Rounding. 	20%	80%	<ul style="list-style-type: none"> · WP 2: Generate a spreadsheet with payroll information, using data from the General Ledger, extracted from the payroll system. · Indicate the following on the spreadsheet: <ul style="list-style-type: none"> ○ The title and purpose of the spreadsheet ○ The account in the General Ledger ○ The period covered in the spreadsheet ○ The amounts for different categories of information ○ Rates and other numeric and/or alphabetic input assumptions to the correct decimal number ○ The totals. · Take the necessary security measures to ensure confidentiality, e.g. password. 	14
	<p>2. The arrangement of the spreadsheet is consistent with organisational conventions.</p> <p>Range: Spreadsheet produced for own work and area of responsibility and/ or on request from others.</p>					
	<p>3. All rates and other numeric inputs and assumptions are stated to the correct number of decimal places.</p> <p>Range: Information may be numeric and/or alphabetic.</p>					
	<p>4. Calculated values are checked for correctness when changes are made to input data.</p>					
	<p>5. The spreadsheet is used to carry out data modifications and for entry of related formulas.</p> <p>Range: Spreadsheet produced by modification and/or creation.</p>					
	<p>6. Each cell is formatted clearly and accurately.</p>					
	<p>7. A method is selected to eliminate rounding errors which is suitable for the purpose of the spreadsheet.</p>					
	<p>8. Confidential information is kept secure and not disclosed to unauthorised people.</p>	<ul style="list-style-type: none"> · Discuss the methods to be used to secure confidential information and to prevent disclosure to unauthorised persons. 				



SO 3: Contribute to the quality of the management information system. Range: MIS - computerised system.	1. Potential improvements to the MIS are identified and considered for their impact on the quality of the system and any interrelated systems.	<ul style="list-style-type: none"> · Discuss the typical problems experienced in accessing payroll information from the MIS, and recommend improvements to promote the quality of and access to required information. · Identify the benefits and cost savings of the recommended improvements. 	20%	80%	<ul style="list-style-type: none"> · WP 3: Use the experience in producing the spreadsheet to review the quality and relevance of the information available on the information system. · Formulate and motivate recommendations on changes for improving the quality of the information system, with a description of benefits and costs, where relevant. · Communicate the recommendations to the relevant person. 	4
	2. Suggestions for changes are supported by a clear rationale as to how they could improve the quality of the system.					
	3. The reliability of assumptions and judgements made is assessed and clearly stated.					
	4. The benefits and costs of all changes are described accurately.					
	5. Suggestions are presented clearly and in a way that assists people to understand and act on them.					

Final Summative Assessment 8: Skills Programme 7

- Unit standards covered: Core 12935 (SO 1-3) and Fundamental 12998 (SO 1-3).
- Notional hours for the FSA: 48, in addition to the notional hours indicated in the tables above covering the unit standards in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Select a cost centre of your organisation and determine the leave values of the employees. Produce a spreadsheet to reflect the leave values of the cost centre.

In addition to the spreadsheet, the following information must be included in your assignment:

- Describe the legal and organisational requirements relating to the calculation of annual leave.
- List the employees and the number of days leave due to each.



- Verify the information on employee leave against leave records in the HR department/unit and provide the leave records obtained from HR.
- Indicate the value of the annual leave of each employee on a specified date.
- Describe how you arrived at the figure you used in the calculation.
- Record any discrepancies identified, e.g. in leave balances, and formulate recommendations on improving the system.

Critical Cross-Field Outcomes

The following CCFO is particularly relevant to Skills Programme 7, and must be assessed in an integrated way in this Final Summative Assessment.

CCFO covered in the skills programme
USING SCIENCE: Using science and technology effectively and critically, showing responsibility towards the environment and health of others.



Optional Elective unit standard

110025: Process data using information technology (Level 4, 5 credits)

Essential embedded knowledge specified in the unit standard:

An understanding of:

- Basic computer operating systems and backups.

General Information Technology:

- Purpose and Application of IS - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
- Relationship between IS and other IT applications - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
 - Contribute to the quality of the management information system.
- Range of IS use in organisations - Specific outcomes:
 - Obtain information from an information system. Contribute to the quality of the management information system.
- Range of document products - Specific outcomes:
 - Produce documents for the analysis of numerical information.
- Interfaces with other software packages: databases, documents, word processors - Specific outcomes:
 - Produce documents for the analysis of numerical information.
- Purpose and application of document - Specific outcomes:
 - Produce documents for the analysis of numerical information.
- The Organisation: Types of information contained within the IS - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
 - Contribute to the quality of the management information system.
- Location of information sources - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
 - Contribute to the quality of the management information system.
- Ways of organising, interpreting and presenting information - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
 - Contribute to the quality of the management information system.



- Relevant security and legal regulations and their purpose - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
 - Contribute to the quality of the management information system.
- The organisation's computer software systems and networking - Specific outcomes:
 - Obtain information from an information system. Produce documents for the analysis of numerical information.
 - Contribute to the quality of the management information system.
- Cost-benefit analysis techniques - Specific outcomes:
 - Contribute to the quality of the management information system.

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Capture information from source documents onto a computer system.	1. All vital fields are completed accurately.	<ul style="list-style-type: none"> · Identify the different source documents relevant to the payroll function. · Determine the information from these documents that must be captured in the payroll system, and where it must be captured. 	30%	70%	<ul style="list-style-type: none"> · WP 1: Capture payroll data from source documents in the correct field on the computerised payroll system, e.g. information on new employees, salaries, tax categories of employees and tax payable. · Ensure that statutory requirements are met for the required employee personal information, i.e. tax number and contact details. · Check that the information has been captured correctly. 	5
	2. Incomplete or unauthorised source documents are referred for clarification.	<ul style="list-style-type: none"> · Identify where queries regarding incomplete or unauthorised source documents should be referred to. 	30%	70%	<ul style="list-style-type: none"> · WP 2: Identify gaps in the information available and obtain information required from HR or third parties, e.g. medical aid. · Identify documents that are incomplete or where authorisation is required, and refer these to the relevant persons for authorisation. · Follow the correct procedure for the storage of source documents 	5
	3. All errors in data capturing and coding are identified and corrected as required.	<ul style="list-style-type: none"> · <i>[Note: Integrated into the learning related to AC 1 of SO 1 of this unit standard.]</i> 				
	4. The correct part of the computer system is used for capturing data.					



	5. New, unique reference codes are generated as necessary.	· Determine when new reference codes should be allocated in order to avoid duplication.			to ensure that all legal and organisational procedures are met for the safe and confidential storage of information.	
	6. Data capturing is completed to agreed deadline.	· Identify the deadlines for capturing the data from different source documents.				
	7. Organisational procedures for filing source documents are followed for the organization in question.	· Discuss typical organisational procedures for filing source documents and minimising risks relating to the capturing of information on the MIS.				
	8. Risks to the information technology environment are minimised at all times.					
<p>Range for SO 1:</p> <ul style="list-style-type: none"> · Information: Words, numbers, information to be coded using reference codes. Source documents: Complete and incomplete. · Computer systems: Databases, spreadsheets, backups. · Types of inputting: Addition of new information, the generation of unique reference codes, the modification of existing information, deletion/cancelling of existing information. · Examples of databases: Job costing, sales ledgers, purchase/bought ledgers, employee database and cash logs. · Examples of unique reference codes: Job costing, customer references, invoice numbers, employee numbers. 						
SO 2: Generate and print standard reports on a computer system.	1. Printed information is correct and complete.	<ul style="list-style-type: none"> · Use the example of a payroll document, e.g. a payslip. Discuss the following: <ul style="list-style-type: none"> ○ Information that should be captured on the document ○ The format and technical requirements for producing the document ○ The deadlines ○ Collation and distribution. 	20%	80%	<ul style="list-style-type: none"> · WP 3: Generate the reports from the information captured on the computerised payroll system. · Print the reports, e.g. leave records, tax reports or payslips. · Distribute the reports to relevant parties by the agreed deadlines. · Store reports in the correct format in the payroll system so that they are accessible to persons who are authorised to access the information. · Store backups of the reports in accordance with security and confidentiality requirements. 	8
	2. Hard copy is clean, clearly printed and aligned correctly.	· Discuss the printing of payroll documents, and in particular ways of minimising wastage.				
	3. Efforts are made to minimise the wastage of paper.					



	4. The printer area is kept clean and tidy.					
	5. Work is produced to agreed deadline.	· <i>[Note: Integrated into the learning related to AC 1 of SO 2 of this unit standard.]</i>				
	6. Documents are correctly collated and distributed as directed.					
	7. Risks to the information technology environment are minimised at all times.	· Discuss ways of minimising risks related to the capturing of information on the MIS.				
<p>Range for SO 2:</p> <ul style="list-style-type: none"> · Generation: Specification of the start and finish of the range and selection of the required report. · Standard reports: Bar charts, pie charts, histograms, standard database reports (some of which require special stationery). · Computer systems: Databases, spreadsheets, backups. · Examples of standard: Invoices, payments, pay runs, statements of accounts, infringement reports and database reports flextime reports. 						
SO 3: Obtain information from an information system.	1. The required information is correctly located within the IS structure.	<ul style="list-style-type: none"> · Use the same example of a payroll document used in the learning related to AC 1 of SO 2. Discuss the following: <ul style="list-style-type: none"> ○ Where to obtain advice on difficulties in obtaining required information ○ Obtaining additional authorisation for sensitive or confidential information ○ Checking the accuracy and completeness of information. 	20%	80%	· <i>[Note: Integrated into WP 1.]</i>	5
	2. Advice is sought where there are difficulties in obtaining the required information.					
	3. Additional authorisation is obtained for sensitive or confidential information, in accordance with the organisation`s security regulations.					
	4. Information is checked for its accuracy and completeness.					
	5. Information is stored in a format which helps others to access and use it.	<ul style="list-style-type: none"> · Discuss procedures for facilitating access to information, and methods for the secure storage and dissemination of confidential information. 				
	6. Confidential information is kept secure and not disclosed to					



	unauthorised people.					
<p>Range for SO 3:</p> <ul style="list-style-type: none"> Information locations: Database, unique reference codes. Information: Obtained for own work and area of responsibility, obtained on request from others. Difficulties: Costs incurred, time taken. 						
SO 4: Produce documents for the analysis of numerical information.	1. The document is titled in a way that clearly defines its use and purpose.	<ul style="list-style-type: none"> Analyse an example of a payroll document to determine the different elements and to check the correctness and accuracy of information. The following aspects should be covered: <ul style="list-style-type: none"> Numeric and alphabetic information Calculated values Formatting Rounding. 	20%	80%	<ul style="list-style-type: none"> WP 4: Use the payroll data captured on the electronic payroll system to produce documents that can be used for the analysis of numeric information, e.g. to calculate total salaries, the value of leave days due or third-party deductions. Check the values against source documents to ensure the accuracy of the calculations. Ensure that the information in the documents is recorded and classified in accordance with legal and organisational requirements. Store documents securely to prevent access by unauthorised persons and to protect the confidentiality of information. 	10
	2. The arrangement of the document is consistent with organisational conventions.					
	3. All rates and other numeric inputs and assumptions are stated to the correct number of decimal places.					
	4. Calculated values are checked for correctness when changes are made to the inputs.					
	5. The document is used to carry out data modifications and for the entering of related formulas.					
	6. Each document is formatted clearly and accurately.					
	7. A method is selected to eliminate rounding errors which is suitable for the purpose of the document.					
	8. Confidential information is kept secure and not disclosed to unauthorised people.	<ul style="list-style-type: none"> Discuss the methods to be used to secure confidential information and to prevent disclosure to unauthorised persons. 				
Range for SO 4:						



<ul style="list-style-type: none"> Documents: Produced by modification, creation; those which require possible rounding errors, those which have conditions in some formulas, and those which are used to produce graphs, for own work and area of responsibility, on request from others. Information: Numeric, alphabetic. 						
<p>SO 5: Contribute to the quality of the management information system. Range: MIS: Computerised system. Range for SO 5: MIS: Computerised system.</p>	1. Potential improvements to the IS are identified and considered for their impact on the quality of the system and any interrelated systems.	<ul style="list-style-type: none"> Discuss the typical problems experienced in accessing payroll information from the MIS and recommend improvements to promote the quality and access to required information. Identify the benefits and cost savings of the recommended improvements. 	10%	90%	<ul style="list-style-type: none"> WP 5: Identify areas in the Management Information System (MIS) that relate to the payroll function that can be improved. Make recommendations on improvements and communicate them to the appropriate persons. Describe the benefits of the proposed changes, and the costs (where relevant). 	5
	2. Suggestions for changes are supported by a clear rationale as to how they could improve the quality of the system.					
	3. The reliability of assumptions and judgements made is assessed and clearly stated.					
	4. The benefits and costs of all changes are described accurately.					
	5. Suggestions are presented clearly and in a way that helps people to understand and act on them.					



5.8 Skills Programme 8: Complete Year-End Procedures

Unit standards covered in Skills Programme 8:

- CORE: Complete year-end procedures – 109995 (Level 5, 40 credits)
- OPTIONAL ELECTIVE: Draft financial statements – 13015 (Level 5, 12 credits)

109995: Complete year-end procedures (Level 5, 40 credits)

Range:

- Data: Taxable pay, tax paid, tax numbers, UIF deductions, statutory payments, taxable benefits and expenses, pension/provident contributions deducted, employee names, addresses, dates of birth.
- Returns/Documents: Statutory tax returns, electronic tax certificate submissions, management reports.
- Media: Paper, magnetic, e-mail, Internet, disc.
- Leavers: Resignations, retirements, dismissals, deaths, redundancies.
- Cumulative records: Gross pay, taxable pay, non-taxable pay, statutory payments, pension contributions (occupational/additional voluntary contributions), voluntary deductions, performance related pay.
- Year ends: Tax, organisation/accounting, schemes.

Essential embedded knowledge specified in the unit standard:

An understanding of the parameters of payroll calculation:

- Pay frequency, pay intervals, methods of payment.

The Organisation

Detailed understanding of administrative requirements of the organisation:

- Policies, practices and procedures for filing, signatories and authorisations, information flows within the organization, procedures for the security and confidentiality of information.

A detailed understanding of:

- Organisational and employee requirements for information, sources of information for the resolution of discrepancies, principles of payroll accounting and the reconciliation of balances.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Prepare for the year-end.	1. Monthly checklists are reconciled for year-end procedures according to statutory and organisational requirements.	<ul style="list-style-type: none"> Determine the statutory and typical organisational requirements relating to year-end procedures, e.g. EMP 201, EMP 501 and IRP 5. Identify the steps in reconciling monthly checklists for the year-end procedures according to statutory and organisational requirements. 	30%	70%	<ul style="list-style-type: none"> WP 1: Print all the EMP 201 returns and receipts for the financial year. Complete an Occupation, Injuries and Disease (OID) report (WA 8 return) as per Workmen's Compensation Act (WCA) at year end. Check that correct earnings and company contributions are included as per statutory requirements. Ensure that employee data is complete on the payroll system as per SARS requirements. Print a 12-month report detailing all earnings, deductions, perks and company contributions per employee. 	50
	2. Interim year-to-date validations are completed as per organisational requirements.					
	3. Interim year-to-date tax checks are proven as per statutory requirements.					
SO 2: Reconcile balances to produce year-end returns.	1. Cumulative pay records are reconciled to year-end balances.	<ul style="list-style-type: none"> Determine the information and documents required to reconcile year-end balances, e.g. payslips, year-to-dates (YTD), UIF and Skills Development Levy (SDL). 	30%	70%	<ul style="list-style-type: none"> WP 2: Calculate the taxable and non-taxable income and benefits, including Retirement Funding Income (RFI) and non-retirement funding income. Compare the EMP 201 reports to the data from the 12-month report to ensure that the tax deducted and tax paid to SARS reconcile. Check records to ensure RFI totals are correct. Audit payroll set-up to ensure that all income and deduction codes 	50
	2. Totals of statutory returns are calculated and reconciled as per requirements.					
	3. The value of pension deductions from each employee by way of basic, supplementary and Actuarial Value Calculations (AVC) contributions is totalled and reconciled with cumulative net taxable pay prior to completion of	<ul style="list-style-type: none"> Identify the information required to balance taxable third-party payments, e.g. Actuarial Value Calculations (AVC) and pension deductions. 				



	year-end returns to the South African Revenue Services.				meet the SARS requirements and are allocated the correct SARS IRP 5 codes.	
	4. The value of taxable benefits is identified and collated correctly.	<ul style="list-style-type: none"> Determine the taxable and non-taxable benefits, e.g. loans and company cars. 				
	5. Internal year-end summaries required for accounting purposes by management are completed in an accurate and timely manner.	<ul style="list-style-type: none"> Determine the information required for accounting purpose, e.g. head counts and budgets. 				
SO 3: Complete and submit year-end returns.	1. All statutory and non-statutory year-end returns are completed accurately.	<ul style="list-style-type: none"> Identify the legal requirements and due dates for the submission of year-end returns. 	20%	80%	<ul style="list-style-type: none"> WP 3: Complete and submit the OID report (WA 8 report) to the Compensation Commissioner annually by 31 March. Complete the EMP 501 and generate IRP 5 tax certificate for SARS by the statutory due dates. Distribute IRP 5 tax certificates to employees. 	50
	2. All statutory and non-statutory year-end returns are dispatched to outside bodies by due dates					
	3. Year-end information for employees is submitted accurately by the statutory dates.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to ACs 1 and 2 of SO 2 of this unit standard.]</i> 				
	4. Year-end information for employees is calculated accurately and made available by the applicable statutory date.					
SO 4: Establish opening records for new year.	1. Cumulative totals are cleared in accordance with statutory and organizational requirements.	<ul style="list-style-type: none"> Identify the cumulative totals that have to be cleared to comply with statutory and organisational requirements. Determine the factors to be considered in cases where the year end of the organisation differs from that of SARS. 	10%	90%	<ul style="list-style-type: none"> WP 4: Start/create/open records for the new financial year. Ensure that totals are cleared in the various accounts by posting them to the different income and expense statements. Audit payroll records to ensure that old employee terminations are deleted. Incorporate SARS and other statutory updates into the payroll 	25
	2. Action is taken to deal with the consequent balances at the appropriate time where the organisation's financial year end does not correspond with that of the tax year for the purpose of accounting and/or the operation of pension/provident or special					



	payments schemes (e.g. loans/savings).				system, if relevant.	
	3. Records of employees leaving in the previous year are deleted within an appropriate period of time.	· Explain how to deal with the records of employees leaving in the previous year.			· If updates are received after the first payroll month, ensure that changes are backdated to the applicable months.	
	4. New cumulative records are created promptly and accurately.	· Describe the process for creating and checking new cumulative records.				
	5. Changes in statutory and other requirements introduced in any Budget or Finance Act are incorporated in the payroll data in time for the first applicable payroll run.	· Describe the process and time frame for incorporating statutory requirements introduced in any Budget or Finance Act into the payroll system. · Describe how to incorporate any organisational budget and costing requirements into the payroll system.				
	6. Amendments to budgetary, costing and other information required by management are incorporated in payroll data in a timely manner.					



Final Summative Assessment 9: Skills Programme 8

- Unit standard covered: Core 109995 (SO 1-4)
- Notional hours for the FSA: 125, in addition to the notional hours indicated in the table above covering the unit standard in this skills programme.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.

ASSIGNMENT: Submit all the documents you produced in completing the year-end procedures for your organisation.

You must include the following documents in the assignment.

- All reports printed relating to the year end, i.e. 12-month reports, EMP 201 for each month, EMP 501 (annual reconciliation), and a sample of IRP 5 certificates (about five),
- COIDA report with a completed WA 8 return,
- Print-out of three control accounts, e.g. medical aid, pension and PAYE,
- Records of submission to SARS and acknowledgement of receipt from SARS, and
- Printed report of the opening records after the first run, indicating that the opening balances and statutory changes have been correctly loaded onto the payroll system.

Evaluate the process followed in completing the year-end procedures as well as the documents and information used. Formulate recommendations on improving the year-end procedures, for example, streamlining the process, revising the procedures, changes to the time frames, or improvements relating to the data needed to complete the year-end procedures.

Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to Skills Programme 8, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in the skills programme
COLLECTING: Collecting, analysing, organising and critically evaluating information
USING SCIENCE: Using science and technology effectively and critically, showing responsibility towards the environment and health of others.



Optional Elective unit standard

13015: Draft financial statements (Level 5, 12 credits)

Range:

- Accounting practice, Industry and Commerce, Balance sheet, Income statement
- Limited company (unitary, consolidated), Sole trader, Close corporation, Partnership

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- The Business Environment, Accounting techniques, Accounting principles and theory
- The organisation, Financial statements for Limited company, Close corporation, Partnership and Sole trader
- Legal Requirements: General legal framework of limited companies, Close corporations, Partnerships and Sole traders
- Disclosure requirements (statutory form of financial statements)
- Presentation of Corporation tax in financial statements

Terminology:

- GAAP - Generally Accepted Accounting Practices, AC - Accounting Standards

Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Demonstrate an understanding of the business and accounting environment.	1. The business environment is defined in relation to generally accepted accounting practice. Range: Financial statements, Legislative and regulatory framework, Equity and loan capital, GAAP's, accounting standards, Statutory form of accounting statements, Corporation tax presentation.	· Determine the information in the payroll system that is incorporated into the financial statements of an organisation.	60%	40%	· WP 1: Analyse own organisation's policies, procedures and financial statements in relation to Generally Accepted Accounting Practices (GAAP) requirements, in consultation with the person responsible for drafting the financial statements (e.g. the accountant or financial manager). · Describe the payroll information that is required for generating financial statements, and indicate in which financial statement the	20
	2. Various accounting techniques	· Determine how the information in the payroll system is used in the				



	<p>are described and utilised in the process of drafting financial statements.</p> <p>Range: Preparation of financial statements, Information analysis and interpretation, General principles of consolidation, Accounting ratio computation and interpretation.</p>	<p>general accounting systems of an organisation.</p>			<p>information would be used.</p> <ul style="list-style-type: none"> · Identify the financial procedures and policies, including confidentiality requirements that should be adhered to in the payroll function. · Describe the areas in which improvements are required in submitting payroll figures for financial statements. 	
	<p>3. The principles and theory underpinning accounting are explained in relation to financial statements within the framework of GAAP.</p> <p>Range: Differences in published accounts, GAAP concepts</p>	<ul style="list-style-type: none"> · Identify the principles and theory underpinning accounting within the framework of GAAP. 				
	<p>4. Organisational policies and procedures related to accounting and administrative systems are explained in GAAP terms.</p> <p>Range: Organisational structure, Business transactions.</p>	<ul style="list-style-type: none"> · Describe typical organisational policies and procedures that are in compliance with GAAP. 				
<p>SO 2: Identify financial statement information.</p> <p>Range: Balance sheet, Income statement</p>	<p>1. The general purpose and elements of financial statements used in various organisations are identified correctly.</p> <p>Range: Elements include assets, liabilities, ownership interest, income, expenditure, contributions from owners, distribution to owners, gains and losses.</p>	<ul style="list-style-type: none"> · Discuss the elements of financial statements that are relevant to the payroll unit, e.g. assets and expenditure. 	60%	40%	<ul style="list-style-type: none"> · WP 2: Analyse a balance sheet and income statement of your own organisation, in consultation with the person responsible for drafting these documents. · Describe the main elements in the company's financial statements and the relationship between them, with examples. · Make general statements about the financial position of the organisation, without divulging confidential information, in terms 	20
	<p>2. The relationship between elements within financial statements is identified and</p>	<ul style="list-style-type: none"> · Determine the financial information in the payroll system that will be used in the financial statements to 				



	<p>explained in meaningful terms. Range: Financial profitability, Liquidity, Efficient use of resources, Financial position.</p>	determine the profitability of any cost centre.			of total cost to company and total salary bill.	
	3. The relationship between elements of limited company financial statements is interpreted in a manner which ensures understanding.					
	4. Unusual features or significant issues are identified within financial statements and included in reports.	· Discuss typical examples of unusual features or significant issues within financial statements and how to deal with them, e.g. when payroll gross and financial gross do not balance.				
SO 3: Draft year-end financial statements. Range: Limited company (unitary, consolidated), Sole trader, Close corporation, Partnership.	<p>1. Financial statements are accurately drafted from the appropriate information. Range: Profit and loss account, Balance sheet, Owner's capital and current account, Cash flow statement, statement of total recognised gains and losses, The supplementary notes required by statute, GAAPs, accounting standards or other relevant pronouncements.</p>	· Identify the information that is provided in different types of financial statements, e.g. profit and loss account and balance sheet.	40%	60%	<p>· <i>[Note: You can use fictitious information in the activities in WP 3 to protect confidentiality.]</i></p> <p>· WP 3: Draft the following financial statements for your organisation: Profit and loss account, balance sheet, owner's capital and current account, cash flow statement, and statement of total recognised gains and losses.</p> <p>· The financial statement must comply with relevant statutory requirements and accounting standards.</p> <p>· Identify and record adjustments, referring any issues and unresolved discrepancies to the appropriate person.</p>	10
	2. Subsequent adjustments are correctly implemented.					
	3. Draft accounts comply with domestic standards and legislation and, where relevant, partnership agreements.	· Identify the statutory requirements that apply to domestic standards and partnership agreements.				



	Range: Domestic standards refer to relevant GAAPs, accounting standards and other pronouncements.					
	4. A cash flow statement is correctly prepared and interpreted where required.	· Use information of a real or fictitious company to prepare a cash flow statement.				
	5. Year-end financial statements are presented for approval to the appropriate person in a clear format.	· Discuss the persons responsible for providing information required to complete year-end financial statements, and those responsible for the completion and approval of the statements.			· WP 4: Analyse one of the year-end financial statements of your organisation to identify the relevance of information from the payroll function to these statements.	10
	6. Confidentiality procedures are followed at all times in line with organisational and legal regulations.	· Discuss typical organisational policies, regulations, procedures and time scales relating to financial statements, including confidentiality procedures, that should be in place to adhere to legal requirements.			· WP 5: Analyse the confidentiality procedures in your organisation and describe areas for improvement, without compromising the confidentiality of financial information. Refer discrepancies or other information to the appropriate person.	10
	7. The organisation's policies, regulations, procedures and timescales relating to financial statements are observed at all times.					
	8. Discrepancies, unusual features or queries are identified and either resolved or referred to the appropriate person.	· <i>[Note: Integrated into the learning related to AC 4 of SO 2 of this unit standard.]</i>				

5.9 Skills Programme 9: Manage Payroll Projects

Elective unit standards

Unit standards that can be covered in Skills Programme 9 (all Electives):

- Conduct project documentation management to support project processes – 10137 (Level 4, 6 credits)



- Identify, organise and coordinate project life cycle phases for control purposes – 10131 (Level 4, 5 credits)
- Monitor, evaluate and communicate simple project schedules – 10143 (Level 4, 4 credits)
- Plan, organise and support project meetings and workshops – 10136 (Level 4, 4 credits)
- Schedule project activities to facilitate effective project execution – 10133 (Level 4, 8 credits)

Guidelines to learners on Skills Programme 9

- All the unit standards in the qualification relating to projects have been included in this skills programme, and there is substantial overlap in the Specific Outcomes of the unit standards.
- There are no compulsory unit standards in this skills programme. Learners can select the number of unit standards they need to complete the 240 credits of the qualification. However, learners are advised to complete at least one of these project management unit standards, as many payroll processes should be managed as projects.
- Examples of processes that could be managed as projects are: Completing year-end procedures, conducting annual performance appraisals of employees, and implementing annual salary increases and payment of annual bonuses.
- Learners should be able to integrate the selected project management unit standards into another assignment for one of the other skills programmes. Therefore, they should not have to complete a separate assignment in this skills programme.
- For example, the workplace assignment for Skills Programme 8: Complete year-end procedures, can be planned and managed as a project. Learners will then have to provide evidence that they have met all the requirements of the selected project management unit standard(s) in the documents provided for the assignment on the year-end procedures. Learners will not have to submit the same evidence twice, but will have to provide cross-references to the evidence filed under Skills Programme 8 in the Portfolio of Evidence. For example, the year-end schedule (from Skills Programme 8) will serve as the project plan (for Skills Programme 9).



10137: Conduct project documentation management to support project processes (Level 4, 6 credits)

Range:

- Project level will include working as a leader in the context of a small project / sub-project involving few resources and having a limited impact on stakeholders and the environment or working as a contributing team member on a medium to large project when not a leader.
- Projects will include all projects including technical, developmental and business related projects.
- Documentation management systems will include computer based document control systems, computer based document tracking systems, manually operated document control systems
- Templates will include: letters, memo's, faxes, e-mail messages, minutes of meetings, document transmittal forms, various types of drawings, programme schedules, cost reports, equipment data sheets, specifications, procedures, standing orders, materials control documents (Orders, receiving, issued, inventory levels, stock counts), contracts, requisitions, budget authorisations, change notices, change orders, site instructions, rectification instructions, variation orders, petty cash vouchers, petty cash returns.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- Methods and techniques of paper based filing and retrieval systems.
- Methods and techniques of electronic based filing and retrieval systems.
- Types of documentation templates used in project management.
- Identifying, securing and finding documents related to a project.
- Attributes, descriptions, characteristics and properties of securing confidential and sensitive documentation.
- Causes, effects and implications of uncontrolled changes and access to documentation.
- Contractual importance of various types of documents.
- Unique numbering systems for documentation.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Use a paper based and/or electronic filing system for a project.	1. A filing system exclusively for the project is selected.	<ul style="list-style-type: none"> Identify the features of a filing system for the accurate recording and storage of project information. Discuss the most appropriate way of ensuring an audit trail for project documentation. 	40%	60%	<ul style="list-style-type: none"> WP 1: Use a structured and indexed paper-based and/or electronic filing system for recording and controlling project documentation. 	5
	2. Project files are clearly named and structured to enable easy filing or retrieval.					
	3. An inventory for the project documentation is prepared and maintained.					
	4. An audit trail for project documentation is selected and maintained.					
	5. All files and documentation are current, up-to-date, neat, clean and carefully maintained.					
SO 2: Use standards for identifying, securing and finding documentation.	1. All documents are named and filed to agreed standards.	<ul style="list-style-type: none"> Discuss the different methods for ensuring the effective retrieval of project documentation and the protection of sensitive information and documents. 	20%	80%	<ul style="list-style-type: none"> WP 2: Describe documentation management systems, e.g. computer-based/manual document tracking and control systems, and the provisions made for the security of confidential/sensitive documents. 	10
	2. Filing system is structured and indexed reflecting project, sub-project, phase and stage levels, management, quality and specialist (technical) products.					
	3. Multiple versions of documents are correctly filed and annotated.					
	4. Back-up and archive process are identified and utilised.					
	5. Sensitive documents are kept in safe custody and unauthorised					



	access denied.					
SO 3: Prepare and provide project templates to team members.	1. Templates and their components are identified and explained in terms of how they meet the needs of the project.	· Analyse templates for recording project information, and identify the features of useful templates.	30%	70%	· WP 3: Prepare/revise templates to be used during the project.	10
	2. How and where to locate project documentation documents is documented and communicated.					
	3. Templates are prepared in accordance with requirements and accepted standards.	· Develop draft templates to be used for recording project information.				
	4. Templates are assembled and presented to enhance use and understanding.					
SO 4: Prepare project documents for hand-over at the end of a project.	1. Hand-over project documents are prepared in correct format and within agreed time frame.	· Identify the requirements for the hand-over of project documents.	10%	90%	· WP 4: Complete and then hand-over and/or file the documentation at the end of the project.	10
	2. Hand-over project documents are complete, concise and in the required location and are handed over to appropriate individuals.					
SO 5: Describe and explain project documentation management process.	1. The documentation system requirements are explained in relation to quality, access and traceability.	· Discuss the importance of project documentation management for ensuring the quality, access to, traceability, retrieval and control of documents.	40%	60%	· <i>[Note: Integrated into WP 1 of SO 1 above.]</i>	5
	2. Document control requirements are explained.					
	3. Storage and retrieval functions and processes are explained.					
	4. Benefits of project documentation management are explained in terms of system design	· Discuss the benefits of an effective project documentation management system.				



	and use.					
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10131: Identify, organise and co-ordinate project life cycle phases for control purposes (Level 4, 5 credits)

Range:

- Identify, organise and co-ordinate project life cycle phases in the context of a small project / sub-project involving few resources and having a limited impact on stakeholders and the environment.
- Projects will include all projects including technical, developmental and business related projects.
- Processes, events, causes, effects and sub-processes including initiating, planning, controlling, execution, close out processes, budgeting, approval, implementation, monitoring, evaluation, elementary risk identification, analysis, quantification, time management, risk management, quality management, resources management, communication management, scope management, contract management and supplies management.
- Life cycle phases including concept, development, implementation, close out, programming, identification, formulation, financing and evaluation. Basic terminology and definitions including: project management, project, programme, phase, stage, life cycle, activities, tasks, close out, scope, risk, scheduling.
- Understanding and explanations will reflect the nature of project experience, the sector within the learner is operating and prior management experience.
- Schedule for assigning resources will include responsibility assignment matrix, to-do-lists, job-lists and task-by-resource against time.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- The elements of a project: uniqueness, constraints of time and resources, specified deliverables.
- The use of life cycle approach in the control of projects.
- The role of the product, project and operations life cycles.
- The product-oriented processes and the project management processes and sub-processes.
- The concepts of traditional, phased-construction and fast-tracking approach.
- The relationship between processes, sub-processes and core knowledge areas.
- How various role-players are involved in the project and product life cycle.
- The basic terminology and definitions of project management.
- An overview of project cycle management.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Explain the nature of the project.	1. Differences between project and non-project work are discussed and explained.	<ul style="list-style-type: none"> Use an example of a typical project in the payroll function, e.g. completing year-end procedures, conducting performance appraisals of staff in the payroll function, implementing annual salary increases, or paying annual bonuses. Describe the distinguishing features of the project, with reference to project deliverables and structures, project phases, and the environment in which projects are carried out. 	40%	60%	<ul style="list-style-type: none"> WP 1: Describe the nature of the project, its objectives and project deliverables. Describe the relevant life cycle phases, which could include concept, development, implementation, close-out, programming, identification, formulation, financing and evaluation. 	10
	2. The deliverables and structures of a project are described.					
	3. Major phases of a project are recognised and explained.					
	4. The environment in which the project is carried out is described and explained.					
SO 2: Identify processes & sub-processes and select sub-processes.	1. A schedule assigning the responsible person/s to the individual project activities is drawn-up.	<ul style="list-style-type: none"> Draft a project schedule for the selected project, including processes, sub-processes, activities and responsible persons. Discuss criteria to be used for selecting processes and sub-processes to ensure that project objectives are met. 	20%	80%	<ul style="list-style-type: none"> WP 2: Describe the main processes and sub-processes, which could include analysis, initiating, planning, controlling, execution and close out processes, budgeting, approval, resources management, monitoring, evaluation, basic risk identification and contingency planning. Schedule resources in a responsibility assignment matrix, describing deliverables, tasks, responsibility, resources and time frame. 	17
	2. Processes and sub-processes are identified with the appropriate life cycle phases.					
	3. Processes and sub-processes are selected using established criteria.					
SO 3: Co-ordinate the project processes and sub processes	1. The relationship between project processes and sub-processes and the project life cycle is explained.	<ul style="list-style-type: none"> Explain the relationship between project processes and sub-processes and the life cycle of the project. 	20%	80%	<ul style="list-style-type: none"> WP 3: Coordinate the selection, documentation, communication and approval of project processes and sub-processes over the life cycle of the project. 	8
	2. Sub-process selection is conducted to meet project	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to AC 2 of SO 2 of this unit]</i> 				



over the various life cycle phases.	objectives.	<i>standard.]</i>				
	3. Sub-process is documented for approval.	· Describe the documenting of processes and sub-processes, and the approval of these processes.				
	4. Approved processes & sub-processes are documented and communicated.					

10143: Monitor, evaluate and communicate project schedules (Level 4, 4 credits)

Range:

- Monitoring, evaluating and communicating project schedules in the context of a small project / sub-project involving few resources and having a limited impact on stakeholders and the environment.
- Projects will include all projects including technical, developmental and business related projects.
- Scheduling tools including: 'S' Curves, display of actual vs. planned, slippage / advance representation.
- Stakeholders will include: client, suppliers, project team members, labourers, project managers, project sponsors, directors, users and all other parties affected directly or indirectly by the project.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- Audit techniques.
- Methods and techniques for solving scheduling related problems.
- Methods and techniques for communicating with relevant parties effectively to maintain motivation to complete the project.
- Project management information systems for scheduling of projects.
- The range of scheduling tools and techniques.
- Data collection techniques.
- Performance measurement techniques.
- The definition of internal and external stakeholders.
- Tools and techniques for defining and documenting stakeholders needs.

Specific	Assessment Criteria	Institutional learning	Percentage of	Specified Practical Workplace	Notional
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Outcomes of the Unit Standard		(Knowledge / Theory)	learning at:		Experience Activities	hours: Workplace activities
			Training Provider	Work-place		
SO 1: Identify and co-ordinate stakeholders, their roles, needs and expectations.	1. Project stakeholders are identified to determine the roles and influences on achievement of project outcomes.	<ul style="list-style-type: none"> Use an example of a typical project in the payroll function, e.g. completing year-end procedures, conducting performance appraisals of staff in the payroll function, implementing annual salary increases, or paying annual bonuses. Identify the project stakeholders and describe their roles and influence on the achievement of the project outcomes. 	20%	80%	<ul style="list-style-type: none"> WP 1: Select scheduling tools, which could include: 'S' Curves, display of actual versus planned, and slippage/advance representation. Identify the stakeholders, who could include: project team members, project manager, users, and all other parties affected directly or indirectly by the project. Describe the methods/tools/ techniques for: identifying stakeholder needs, data collection, performance measurement, solving schedule-related problems, and communicating with relevant parties. Determine stakeholder needs and expectations. 	12
	2. Stakeholders needs and expectations are monitored over the project life cycle to ensure they are aligned with project objectives.	<ul style="list-style-type: none"> Discuss how to monitor stakeholder needs and expectations over the project life cycle to ensure alignment with the project objectives, and to address changes, where required. 				
	3. Modifications to stakeholders needs are identified, agreed, documented and communicated to higher authority for approval.					
	4. Approved modifications to stakeholders needs are communicated to relevant parties.					
	5. Needs of stakeholders are verified against project deliverables.					
SO 2: Describe and explain a range of project schedule control procedures and techniques.	1. The necessity and value of control of project schedules is explained.	<ul style="list-style-type: none"> Explain the need for and value of the control of project schedules, and the importance of making required changes during the project life cycle. 	40%	60%	<ul style="list-style-type: none"> WP 2: Control the project schedule to keep the project activities on track and within the time frames. Identify and obtain approval for changes and/or corrective actions. 	5
	2. The process of controlling the execution of the project schedule is explained.					



	3. The importance of changes to the duration of activities is described and explained.					
SO 3: Monitor and evaluate actual project work versus plan (baseline).	1. Approved schedule is obtained and actual versus planned performance is compared.	· Discuss the monitoring and evaluation of project work against the project plan and schedules.	10%	90%	· WP 3: Monitor the project against the baseline in the project plan to check the alignment of project objectives to stakeholder needs and expectations, and to identify and record variances.	8
	2. The impact of problems and issues are evaluated and a forecast of change to the schedule is produced.					
	3. Variances are identified, documented and recorded.	· Discuss typical examples of variances that occur during projects, and examples of appropriate corrective actions.				
	4. Corrective actions are identified and suggested to higher authority.					
	5. Lessons learned are documented and communicated to relevant parties build a historical database.	· Discuss the documentation and communication of lessons learnt for future reference.				
SO 4: Record and communicate schedule changes.	1. Approved changes to schedules are documented and plans are updated.	· <i>[Note: Integrated into the learning related to SO 3 of this unit standard.]</i>	10%	90%	· WP 4: Communicate information to higher authorities, stakeholders and relevant parties, and record lessons learnt.	5
	2. Approved changes are communicated to relevant parties in the agreed format and time frame.					

10136: Plan, organise and support project meetings and workshops (Level 4, 4 credits)

Range:

- Project level will include working as a leader in the context of a small project / sub-project involving few resources and having a limited impact on stakeholders and the environment or working as a contributing team member on a medium to large project when not a leader.



- Projects will include all projects including technical, developmental and business related projects.
- Types of meetings/workshops, including formal, informal, site, off site, progress, issue/problem resolution, change control board, steering committees.
- Conventions including seconding, moving, amending, recording, voting.
- Roles of meeting participants including chairperson, minute taker, technical experts, decision-makers.
- Storage of meeting/workshop documentation including electronic, paper, audio, audio-visual.
- Meeting/workshop resources including name cards/tags, refreshments, writing material, visual display equipment.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- Procedures and techniques for preparing and conducting project meetings
- Principles, methods and techniques for organising, storing and retrieving information - manual and electronic
- Procedures and systems for security and protecting confidentiality of information
- Principles and techniques for preparing and producing meeting/workshop documentation
- Methods and techniques for obtaining information required for meetings/workshops



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Explain the purpose, objective and scope of project meetings and/or workshops.	1. Meetings and workshops are identified and explained.	<ul style="list-style-type: none"> Use an example of a typical project in the payroll function, e.g. completing year-end procedures, conducting performance appraisals of staff in the payroll function, implementing annual salary increases, or paying annual bonuses. Discuss the meetings and/or workshops that will be required to achieve the project objectives. 	20%	80%	<ul style="list-style-type: none"> WP 1: Plan, schedule and prepare for project meetings/workshops, including formulating the purpose, objectives and scope of the events, inviting relevant persons, organising the facilities, venues and resources and preparing and distributing the documentation. 	8
	2. Roles of meeting/workshop participants are described and their importance is explained.					
	3. Types of meetings/workshops are described in terms of their purpose. Range: at least two types.					
SO 2: Plan for a project meeting/workshop.	1. Meeting/workshop participants and alternates are identified, recorded and contact details are available.	<ul style="list-style-type: none"> <i>[Note: Integrated into the learning related to SO 1 of this unit standard.]</i> 	20%	80%	<ul style="list-style-type: none"> <i>[Note: Covered in WP 1 of SO 1 above.]</i> 	10
	2. <i>[Note: In the unit standard, the description of AC 2 is incorrectly the same as SO 1 in the unit standard.]</i>					
	3. Dates, times and venue for project meeting/workshop are determined and recorded.					
SO 3: Arrange and support a project meeting and/or workshop.	1. Project meeting/workshop invitations and agendas are prepared and distributed in a time-frame that allows for pre-meeting/workshop preparation.	<ul style="list-style-type: none"> Discuss the arrangements and support to be provided for project meetings/workshops, including: <ul style="list-style-type: none"> Invitations and agendas Preparation and storage of project documentation Arrangements for facilities, venues and resources Communication with 	05%	95%	<ul style="list-style-type: none"> WP 3: Conduct project meetings/workshops and record the decisions/outcomes of the events. Distribute documentation relating to the meetings/workshops. 	16
	2. Meeting minutes and other supporting documentation is distributed within agreed time frames after previous					



	meeting/workshop.	participants.					
	3. Meeting/workshop documentation is complete and accurate and stored in safe custody.						
	4. Necessary facilities, venues and resources are arranged in accordance with requirements.						
	5. Meeting/workshop participants are communicated with in order to confirm and clarify arrangements and resolve issues.						

10133: Schedule project activities to facilitate effective project execution (Level 4, 8 credits)

Range:

- Project level will include working as a leader in the context of a small project / sub-project involving few resources and having a limited impact on stakeholders and the environment or working as a contributing team member on a medium to large project when not a leader.
- Projects will include all projects including technical, developmental and business related projects.
- Networks and diagramming techniques including at least Activity-On-Arrow, Activity-On-Node (Precedence).
- Projects at this level are basic in nature and are usually less than 500 activities.
- Presentation of schedule should be done in at least two different formats.
- Learners’ technical experience will dictate the level of participation in a project or sub-project.

Essential embedded knowledge specified in the unit standard:

A demonstrated understanding of:

- Principles, methods and techniques for scheduling tasks and activities within time frames, and time planning and management.
- Principles and techniques for drafting and using Gantt or Bar Charts.
- Principles and techniques for using either Activity-On-Arrow or Activity-On-Node.
- The implications of workload on resources.
- Different display methods including milestone charts.



Specific Outcomes of the Unit Standard	Assessment Criteria	Institutional learning (Knowledge / Theory)	Percentage of learning at:		Specified Practical Workplace Experience Activities	Notional hours: Workplace activities
			Training Provider	Work-place		
SO 1: Identify, explain and describe the purpose and process of scheduling.	1. The importance and function of scheduling a project is described and explained.	<ul style="list-style-type: none"> Use an example of a typical project in the payroll function, e.g. completing year-end procedures, conducting performance appraisals of staff in the payroll function, implementing annual salary increases, or paying annual bonuses. Explain the importance and function of scheduling project activities to ensure project completion within the required time frame. 	20%	80%	· <i>[Note: Integrated into WP 3 of SO 4 below.]</i>	8
	2. Schedule development process is explained in accordance with established industry practices.					
	3. The differences and implications of project completion within the shortest possible time and at specified due date are explained.					
SO 2: Define and gather project activities from technical experts and within area of technical expertise.	1. Tasks specific to a project are identified and prioritised within objectives and scope of project.	<ul style="list-style-type: none"> Identify the tasks and activities for the project selected, and prioritise them in relation to the objectives and scope of the project. Indicate the resources required for each activity. 	30%	70%	<ul style="list-style-type: none"> WP 1: Specify the project activities to be completed, and prioritise them in accordance with the project objectives and scope. Update the work breakdown structure. 	20
	2. Specific project activities are identified and gathered from technical experts.					
	3. Work breakdown structure is updated and matches the scope statement.	<ul style="list-style-type: none"> Identify the tasks and results to be covered in the project activities. Discuss the updating of the work breakdown structure. 				
	4. Tasks and results are included in the activity description.					
SO 3: Sequence activities and estimate duration.	1. Predecessor/successor relationships are identified and distinguished as either mandatory or discretionary.	<ul style="list-style-type: none"> Describe the sequence of activities, and indicate which of the activities are mandatory and discretionary. Indicate the estimated duration of different activities. Discuss the development and documentation of basic networks. 	30%	70%	<ul style="list-style-type: none"> WP 2: Sequence the activities, considering predecessor/successor and mandatory/discretionary relationships. Develop and document basic networks, with time duration estimates, where relevant. 	12
	2. Basic networks are developed and documented.					
	3. Time duration estimates are					



	sourced from responsible individuals and indicated on the basic network.					
SO 4: Develop a project schedule.	1. Activity lists are updated to contain relevant updated data.	· <i>[Note: Integrated into the learning related to SO 2 of this unit standard.]</i>	20%	80%	<ul style="list-style-type: none"> · WP 3: Develop the project schedule, indicating activity lists, resources required, and start and end dates. · Apply the principles and techniques for drafting and using Gantt or bar charts, and for using Activity-On-Arrow or Activity-On-Node (Precedence). 	20
	2. The shortest time to complete the project is determined.	· <i>[Note: Integrated into the learning related to SO 3 of this unit standard.]</i>				
	3. Resources required for activities are identified and documented per activity.	· <i>[Note: Integrated into the learning related to SO 2 of this unit standard.]</i>				
	4. Start and finish dates are indicated according to requirements and duration and effort are differentiated.	· <i>[Note: Integrated into the learning related to SO 3 of this unit standard.]</i>				
	5. Non-critical activities are identified and scheduled according to requirements.	· <i>[Note: Integrated into the learning related to SO 3 of this unit standard.]</i>				
	6. Project schedule is developed within agreed time frames and format.	· <i>[Note: Integrated into the learning related to SO 1 of this unit standard.]</i>				

Final Summative Assessment 10: Skills Programme 9

Note:

- It is not feasible to be prescriptive about the assignment of this skills programme as it is not possible to anticipate which of the project management unit standards learners will select. Furthermore, learners are likely to select different payroll processes for integrating the project management unit standards.
- Incorporate relevant information from the documents developed in all the assignments in this skills programme in this integrated assignment.



ASSIGNMENT: Select a payroll process (e.g. year-end procedures, conducting annual performance appraisals of employees, implementing annual salary increases, or paying annual bonuses) and apply the theory and practice of project management to planning and managing the process.

The following should be covered in the assignment:

- The project plan, including a clear description of the purpose, objectives and scope of the selected project,
- The main processes and activities in the project, with the allocation of responsibilities to people involved in the project,
- A brief description of the statutory and internal requirements that have to be met,
- The information requirements and the sources of information,
- The documents and templates to be used in the different activities,
- Records of project meetings, including minutes and other records of outcomes of the most important meetings,
- Records of the main activities and decisions, with the relevant signatures where authorisation is required,
- Records of the coordination, monitoring and control of project activities, and corrective actions taken, where needed,
- Records of data collected, documents developed (e.g. payslips) and reconciliation statements,
- Communication to the relevant parties (e.g. employees, managers, HR and finance departments), and
- Final report at the conclusion of the project.



Critical Cross-Field Outcomes

The following CCFOs are particularly relevant to Skills Programme 9, and must be assessed in an integrated way in this Final Summative Assessment.

CCFOs covered in the skills programme
WORKING: Working effectively with others as a member of a team, group, organisation or community
COLLECTING: Collecting, analysing, organising and critically evaluating information

Requirements for the Elective unit standards in Skills Programme 9

Note: In addition to the areas described above, learners will have to provide evidence that they have met all the requirements in the Elective project management unit standards they selected. The requirements from the Specific Outcomes of the different unit standards are described below.

Conduct project documentation management to support project processes – 10137 (Level 4, 6 credits)

- Use a structured and indexed paper-based and/or electronic filing system for recording and controlling project documentation.
- Describe documentation management systems, e.g. computer-based/manual document tracking and control systems.
- Make provision for the security of confidential/sensitive documents.
- Prepare/revise templates to be used during the project.
- Complete and then hand over and/or file the documentation at the end of the project.

Identify, organise and coordinate project life cycle phases for control purposes – 10131 (Level 4, 5 credits)

- Describe the nature of the project, its objectives and project deliverables.
- Describe the relevant life cycle phases, which could include concept, development, implementation, close-out, programming, identification, formulation, financing and evaluation.
- Describe the main processes and sub-processes, which could include analysis, initiating, planning, controlling, execution and close-out processes, budgeting, approval, resources management, monitoring, evaluation, basic risk identification and contingency planning.
- Coordinate the selection, documentation, communication and approval of project processes and sub-processes over the life cycle of the project.
- Schedule resources in a responsibility assignment matrix that describes the deliverables, tasks, responsibilities, resources and time frame.



Monitor, evaluate and communicate simple project schedules – 10143 (Level 4, 4 credits)

- Select scheduling tools, which could include 'S' Curves, display of actual vs. Planned, and slippage/advance representation.
- Identify the stakeholders, who could include project team members, the project manager, users, and all other parties affected directly or indirectly by the project.
- Describe the methods/tools/techniques for identifying stakeholder needs, data collection, performance measurement, solving schedule-related problems and communicating with relevant parties.
- Determine stakeholder needs and expectations.
- Control the project schedule to keep the project activities on track and in the set time frames, and identify and obtain approval for changes and/or corrective actions.
- Monitor the project against the baseline in the project plan to check the alignment of project objectives to stakeholder needs and expectations, in order to identify and record variances.
- Communicate information to higher authorities, stakeholders and relevant parties, and record lessons learnt.

Plan, organise and support project meetings and workshops – 10136 (Level 4, 4 credits)

- Plan, schedule and prepare for project meetings/workshops, including formulating the purpose, objectives and scope of the events, inviting relevant persons, organising the facilities, venues and resources and preparing and distributing the documentation.
- Conduct project meetings/workshops and record the decisions/outcomes of the events.
- Distribute documentation relating to the meetings/workshops.

Schedule project activities to facilitate effective project execution – 10133 (Level 4, 8 credits)

- Specify the project activities to be completed, and prioritise and sequence them in accordance with the project objectives and scope.
- Develop the project schedule, indicating activity lists, resources required, and start and end dates.
- Update the work breakdown structure, sequence the activities, and consider predecessor/successor and mandatory/discretionary relationships.
- Develop and document basic networks, with time duration estimates, where relevant.
- Apply the principles and techniques for drafting and using Gantt or bar charts, and for using Activity-On-Arrow or Activity-On-Node (Precedence).



Annexure A: The Qualification



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SOUTH AFRICAN QUALIFICATIONS AUTHORITY REGISTERED QUALIFICATION:

National Diploma: Payroll Administration Services

SAQA QUAL ID	QUALIFICATION TITLE			
67229	National Diploma: Payroll Administration Services			
ORIGINATOR		REGISTERING/RECORDING PROVIDER		
SGB Administration				
QUALITY ASSURING BODY				
SERVICES - Services Sector Education and Training Authority				
QUALIFICATION TYPE	FIELD	SUBFIELD		
National Diploma	Field 03 - Business, Commerce and Management Studies	Office Administration		
ABET BAND	MINIMUM CREDITS	OLD NQF LEVEL	NEW NQF LEVEL	QUAL CLASS
Undefined	240	Level 5	New Level Assignment Pend.	Regular-Unit Stds Based
REGISTRATION STATUS		SAQA DECISION NUMBER	REGISTRATION START DATE	REGISTRATION END DATE
Reregistered		SAQA 0160/05	2009-11-03	2012-11-03
LAST DATE FOR ENROLMENT		LAST DATE FOR ACHIEVEMENT		
2013-11-03		2017-11-03		

In all of the tables in this document, both the old and the new NQF Levels are shown. In the text (purpose statements, qualification rules, etc), any reference to NQF Levels are to the old levels unless specifically stated otherwise.

This qualification replaces:

Qual ID	Qualification Title	Old NQF Level	New NQF Level	Min Credits	Replacement Status
35926	National Diploma: Payroll Administration Services	Level 5	New Level Assignment Pend.	240	Complete



PURPOSE AND RATIONALE OF THE QUALIFICATION

This Qualification is for any individual who is, or wishes to be, involved in the Payroll Administration function in any organisation or business in any sector, or field as well as in non-commercial organisations such as clubs and charitable organisations. The Qualification will provide the broad knowledge, skills and values needed in the administration field in all sectors.

The Core component contains competencies in Payroll Administration, General Administration, Human Resources and Project Management. The Elective component allows the learner to gain specialist knowledge, skills and insight in the areas of Payroll Administration, Project Management, Human Resources, aspects of Financial Services and organisational research.

Learners working towards this Qualification will find that the acquisition of competence in the Unit Standards, which make up the Qualification, will add value to their work performance. This Qualification is intended to enhance the provision of service within the field of Payroll Administration within all sectors.

It will facilitate access to and mobility and progression within education and training for learners who:

- Were previously disadvantaged or who were unable to complete their schooling and were therefore denied access to Further Education and Training.
- Have worked in this field for many years, but have no formal Qualifications and would like to achieve this through the process of RPL (Recognition of Prior Learning) and/or formal study
- Wish to extend their range of skills and knowledge of administration within their respective industries so that they can extend their competency levels.

The Qualification has building blocks that can be developed further in Qualifications at a higher level. It contains all the competencies, skills and values required by a learner who wishes to access the National Degree in Payroll Administration Services at NQF: Level 6. It also focuses on the skills, knowledge, values and attitudes required to progress further.

The intention is:

- To promote the development of knowledge, skills and values that are required for service excellence within the field of Payroll administration.
- To release the potential of people.
- To provide opportunities for people to move up the value chain.

Rationale for the qualification

The National Diploma in Payroll Administration Services: NQF Level 5 is designed to meet the needs of those learners who are already involved, or wish to become involved, in the field of Payroll Administration. It is applicable to employed and unemployed learners. It is particularly suited to those learners who are performing Payroll tasks, in commercial and non-commercial organisations across the entire spectrum, but have not had the opportunity to obtain a formal Qualification beyond NQF level 4.

Payroll Administration is an essential field of learning as the competences required by people doing Payroll administrative tasks are generic in nature and apply to all businesses in all sectors and to many non-business organisations such as sports and cultural clubs and the like. Payroll Administration is done at various levels depending upon the nature and size of the organization and its management structure. People involved in Payroll Administration are known by such terms as Payroll Administrators, Payroll Clerks, Wage and Salary Clerks, Payroll Supervisors and Payroll Managers, depending on the organisation in which they are employed. There is therefore an on-going need for highly skilled Payroll administration personnel and a need for a well-developed learning pathway to cater for Payroll administrative personnel at the various levels at which they operate, especially since it is becoming a specialised profession in its own right in South Africa.

The National Diploma in Payroll Administration Services at NQF: Level 5 is the second Qualification in a learning pathway that starts at NQF level 4 and ends with the National Diploma in Payroll Administration Level 5. It is planned to develop higher diploma's and degrees in Payroll Administration at levels 6, 7 and 8 as the final steps in the learning pathway and investigations are being undertaken into overseas degrees in this field so that benchmarking from an international perspective is undertaken.

The National Diploma in Payroll Administration Services at NQF: Level 5 supports the objectives of the NQF in that it gives the learner access to a registered Qualification. The Qualification also offers learners the opportunity to have the knowledge and skills that they have developed in the workplace recognised through the awarding of a registered qualification, either in whole or in part. It will ensure



that the quality of education and training in the sub-field is enhanced and of a world-class standard. The Qualification will allow learners not only to develop their knowledge and skills in the field of Administration, but will also enable them to benchmark their competence against international standards.

LEARNING ASSUMED TO BE IN PLACE AND RECOGNITION OF PRIOR LEARNING

Learners accessing this Qualification are assumed to be competent in:

- Computer Literacy at NQF level 4
- Mathematical Literacy at NQF level 4
- Communications at NQF level 4.

Recognition of prior learning

The structure of this Unit Standard based Qualification makes the Recognition of Prior Learning possible. Learners who are able to demonstrate competence in the knowledge, skills, values and attitudes implicit in this Qualification and/or any of its constituent Unit Standards must receive the appropriate credits. Assessment of Prior Learning must be done by means of Integrated Assessment as mentioned in the previous paragraph.

Recognition of Prior Learning may allow:

- For accelerated access to further learning at this or higher levels on the NQF
- Gaining of credits towards a Unit Standard
- The obtaining in whole or in part of this Qualification.

RECOGNISE PREVIOUS LEARNING?

Y

QUALIFICATION RULES

Fundamental: 37 credits

Core: 139 credits

Elective: a minimum of 64 credits

Total: 240 credits

EXIT LEVEL OUTCOMES

On achieving this Qualification, the learner will be able to:

- Demonstrate an understanding of statutory legislation and requirements
- Process redundancy documents
- Complete year end procedures
- Ascertain gross pay
- Explain the concepts of business ethics in the professional environment
- Recognise, measure, classify and record financial and non-financial data
- Contribute to project initiation, scope definition and scope change control
- Demonstrate an understanding of statutory legislation and requirements
- Plan, organise, implement and monitor work within the Payroll environment
- Manage the design, implementation and the administration of compensation in an organisation
- Prepare and communicate a productivity improvement plan for a function
- Identify and manage areas of customer service impact
- Conduct an organisational needs analysis
- Develop and implement a business plan
- Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation
- Manage the design, development and review of an information system for human resource management
- Manage work unit to achieve organisational objectives
- Conduct skills development administration



- Plan, organize and support project meetings and workshops
- Conduct project documentation management to support project processes
- Monitor, evaluate and communicate project schedules
- Identify, organize and co-ordinate project life cycle phases for control purposes
- Schedule project activities to facilitate effective project execution

Exit points for learners who do not complete the qualification

- Learners will be credited with Unit Standards in which they have proved competence.
- Learners who complete individual Unit Standards but do not complete this qualification retain their credits. However, should the substance of the Unit Standard change, the validity of the credit towards the qualification may be reviewed.
- Learners who change their provider or learning site before completing the qualification may transfer their credits to the new learning site.
- Learners who change their provider or learning site before completing the qualification may transfer their credits to the new learning site.

ASSOCIATED ASSESSMENT CRITERIA

In particular, assessors should check that the learner can demonstrate an ability to consider a range of options and make decisions and apply the skills that relate to:

- Calculating individual and aggregate payments
- Processing redundancy documents against statutory and organisation requirements and employee contracts
- Complete and report on Year End procedures in relation to Payroll function
- Ascertain gross pay
- Apply business ethics and standards of professionalism to Payroll function
- Classify and interpret financial and non-financial data as it relates to the Payroll function
- Participate in projects
- Administer compensation
- Prepare and communicate a productivity improvement plan in relation to the Payroll function

Integrated assessment

Because assessment practices must be open, transparent, fair, valid, and reliable and ensure that no learner is disadvantaged in any way whatsoever, an integrated assessment approach is required for this Qualification.

Learning, teaching and assessment are inextricably linked. Whenever possible, the assessment of knowledge, skills, attitudes and values shown in the Unit Standards should be integrated.

Assessment of Communication, and numeracy should be conducted in conjunction with other competencies contained in the Core Component and should use authentic Payroll Administration contexts wherever possible.

A variety of methods must be used in assessment and assessment tools and activities must be appropriate to the context in which the learner is working. Where it is not possible to assess the learner in the workplace or on-the-job, simulations, case studies, role-plays and other similar techniques should be used to provide a context appropriate to the assessment.

The term 'Integrated Assessment' implies that theoretical and practical components should be assessed together. During integrated assessments, the assessor should make use of a range of formative and summative assessment tools and methods and assess combinations of practical, applied, foundational and reflective competencies.

Assessors must assess and give credit for learning that has already been acquired through formal, informal and non-formal learning and work experience.

Assessment should ensure that all Specific Outcomes, Embedded Knowledge and Critical Cross-Field Outcomes are evaluated. The assessment of the Critical Cross-Field Outcomes should be integrated with the assessment of the Specific Outcomes.



INTERNATIONAL COMPARABILITY

Benchmarking was done by comparison with Qualifications and Unit Standards/Outcomes for Payroll Administration in United Kingdom. The United Kingdom Payroll Association was consulted to determine their approach to Payroll Qualifications.

A direct comparison of the title, specific outcomes, assessment criteria and embedded knowledge was undertaken with each of the UK standards.

ARTICULATION OPTIONS

This Qualification articulates with the following Qualifications:

- The National Diploma in Business Administration: Level 5
- The National Certificate in Management: Level 5

It should also articulate with any other Qualification at Level 5 in the following fields:

- Human Resources
- Project Management
- Financial Administration
- Generic Management
- Business Administration
- Data Capturing and Processing
- Organisational Research

MODERATION OPTIONS

- Anyone assessing a learner or moderating the assessment of a learner against this Qualification must be registered as an assessor with a relevant Education, Training, Quality, Assurance (ETQA) Body or with an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Any institution offering learning that will enable the achievement of this Qualification must be accredited as a provider with the relevant ETQA or with an ETQA that has a Memorandum of Understanding with the relevant ETQA.
- Moderation of assessment will be overseen by the relevant ETQA or by an ETQA that has a Memorandum of Understanding with the relevant ETQA, according to the ETQA's policies and guidelines for assessment and moderation.
- Moderation must include both internal and external moderation of assessments at exit points of the Qualification, unless ETQA policies specify otherwise. Moderation should also encompass achievement of the competence described both in individual Unit Standards as well as in the exit level outcomes described in the Qualification.

CRITERIA FOR THE REGISTRATION OF ASSESSORS

For an applicant to register as an assessor for this Qualification, the applicant should:

- Have had experience in the Payroll environment;
- Be registered as an assessor with the relevant ETQA.

NOTES

This qualification replaces qualification 35926, "National Diploma: Payroll Administration Services", Level 5, 240 credits.

UNIT STANDARDS:

	ID	UNIT STANDARD TITLE	OLD LEVEL	NEW LEVEL	CREDITS
Core	110024	Plan, Organise, Implement and Monitor Work within the Payroll environment	Level 4	NQF Level 04	10
Core	109994	Ascertain Gross Pay	Level 5	New Level	15



				Assignment Pend.	
Core	109995	Complete Year End Procedures	Level 5	New Level Assignment Pend.	40
Core	110008	Determine individual and aggregate payments	Level 5	New Level Assignment Pend.	45
Core	10054	Identify and manage areas of customer service impact	Level 5	New Level Assignment Pend.	6
Core	11909	Monitor and advise on substantive conditions of employment and related rights and obligations in an organisation	Level 5	New Level Assignment Pend.	5
Core	110033	Process redundancy documents	Level 5	New Level Assignment Pend.	5
Core	12891	Apply concepts and principles of business ethics in the professional environment	Level 6	New Level Assignment Pend.	5
Core	12935	Recognise, measure, classify and record financial and non-financial data	Level 6	New Level Assignment Pend.	8
Fundamental	14522	Analyse and explain the impact of one`s personal interactive style on one`s relationship with a client	Level 5	New Level Assignment Pend.	6
Fundamental	8647	Apply workplace communication skills	Level 5	New Level Assignment Pend.	10
Fundamental	10053	Manage customer requirements and needs and implement action plans	Level 5	New Level Assignment Pend.	8
Fundamental	14525	Present an informed argument on a current issue in a business sector	Level 5	New Level Assignment Pend.	5
Fundamental	12998	Produce spreadsheets using accounting related information technology	Level 5	New Level Assignment Pend.	8
Elective	10137	Conduct project documentation management to support project processes	Level 4	NQF Level 04	6
Elective	10131	Identify, organise and co-ordinate project life cycle phases for control purposes	Level 4	NQF Level 04	5
Elective	10980	Induct a new employee	Level 4	NQF Level 04	6
Elective	11473	Manage individual and team performance	Level 4	NQF Level 04	8
Elective	10143	Monitor, evaluate and communicate project schedules	Level 4	NQF Level 04	4
Elective	10136	Plan, organise and support project meetings and workshops	Level 4	NQF Level 04	4
Elective	110025	Process data using information technology	Level 4	NQF Level 04	5
Elective	10133	Schedule project activities to facilitate effective project execution	Level 4	NQF Level 04	8
Elective	7886	Develop and implement a business plan	Level 5	New Level	8

				Assignment Pend.	
Elective	13015	Draft financial statements	Level 5	New Level Assignment Pend.	12
Elective	10171	Manage the capture, storage and retrieval of human resources information using an information system	Level 5	New Level Assignment Pend.	3
Elective	11906	Manage the design, development and review of a human resource information system	Level 5	New Level Assignment Pend.	3
Elective	13019	Prepare business tax returns	Level 5	New Level Assignment Pend.	12
Elective	13020	Prepare personal tax returns	Level 5	New Level Assignment Pend.	10
Elective	12140	Recruit and select candidates to fill defined positions	Level 5	New Level Assignment Pend.	9
Elective	12138	Conduct an organisational needs analysis	Level 6	New Level Assignment Pend.	10

LEARNING PROGRAMMES RECORDED AGAINST THIS QUALIFICATION:

When qualifications are replaced, some (but not all) of their learning programmes are moved to the replacement qualifications. If a learning programme appears to be missing from here, please check the replaced qualification.

NONE

PROVIDERS CURRENTLY ACCREDITED TO OFFER THIS QUALIFICATION:

This information shows the current accreditations (i.e. those not past their accreditation end dates), and is the most complete record available to SAQA as of today. Some Quality Assuring Bodies have a lag in their recording systems for provider accreditation, in turn leading to a lag in notifying SAQA of all the providers that they have accredited to offer qualifications and unit standards, as well as any extensions to accreditation end dates. The relevant Quality Assuring Body should be notified if a record appears to be missing from here.

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