

**Domain****HOSPITALITY OPERATIONS**  
**Manage payroll for a hospitality establishment****Title:****Level: 5****Credits: 7****Purpose**

This unit standard specifies the competency required to manage the payroll in a hospitality establishment. This unit standard is intended for those who work as supervisors and managers in the hospitality and tourism industry.

**Special Notes**

1. Entry information  
Prerequisite:
  - Unit 42 *Follow workplace health, safety and hygiene procedures in a hospitality establishment* or demonstrated equivalent knowledge and skills.
2. Assessment evidence may be collected from a real workplace, or simulated real workplace or an appropriate simulated realistic environment in which hospitality operations are carried out.
3. All record keeping associated with payroll operations must comply with Namibian accounting and auditing standards.
4. Regulations and legislation relevant to this unit standard include the following:
  - Labour Act, 15 of 2004
  - Social Security Act, Act no. 34 of 1994
  - Affirmative Action Employment Act, 29 of 1998
  - Transformation on Economic Social Empowerment Framework (draft Broad-based Black Economic Empowerment policy April 2008)
  - Companies Act of 2004
  - Income Tax Amendment Act, 10 of 2003
  - Sales Tax Act, 5 of 1992
  - Value-Added Tax Amendment Act, 12 of 2004
  - Occupational Health and Safety Regulations No.18, 1997 and all subsequent amendments to any of the above.

**Quality Assurance Requirements**

This unit standard and others within this subfield may be awarded by institutions which meet the accreditation requirements set by the Namibia Qualifications Authority and the Namibia Training Authority and which comply with the national assessment and moderation requirements. Details of specific accreditation requirements and the national assessment arrangements are available from the Namibia Qualifications Authority and the Namibia Training Authority. All approved unit standards, qualifications and national assessment arrangements are available on the Namibia Training Authority website [www.nta.com.na](http://www.nta.com.na)

## **Elements and Performance Criteria**

### **Element 1: Establish procedures for the management of payroll**

#### **Range**

Security procedures may include but are not limited to supervision of timesheets; numbering of payroll registers; employees signing for pay; keeping payroll documents secure; authorised access; computer passwords; backup files; maintaining security and confidentiality of employees' details; restricting access to electronic files and locking paper-based confidential information; ensuring security of passwords/keys; separating locations of confidential information; storage of information off-site.

Control measures may include but are not limited to reconciliation of records; separation of duties; authorisation requirements; multiple checks and balances; dual checking system.

#### **Performance Criteria**

- 1.1 Security procedures are established to ensure the confidentiality and security of payroll information in line with establishment requirements.
- 1.2 Procedures are implemented for justification of allowance claims in line with establishment requirements.
- 1.3 Control measures are established to safeguard financial resources in line with legislative and establishment requirements.
- 1.4 Systems are established to ensure that records are kept in line with legislation and establishment requirements.

### **Element 2: Prepare payroll data**

#### **Range**

Nominated industrial awards, contracts and government legislation may include but are not limited to national awards, establishment business agreements; certified/workplace agreements.

Pay and salaries calculations may include but are not limited to appropriate pay structure; time sheets; employment history cards; sick leave; annual leave loading; long service leave; overtime; allowances; deductions; salary packaging items; salary sacrificing.

Statutory and voluntary deductions may include but are not limited to payroll tax; medical insurance levy; union fees; insurance.

Designated timelines may include but are not limited to stipulated time period before pay is due to employees; stipulated time period before employee departs organization; Namibian income tax timelines for submission of group tax, fringe benefits tax.

### **Performance Criteria**

- 2.1 Nominated industrial awards, contracts and government legislation are used to calculate salary and wages in line with legislative and establishment requirements.
- 2.2 Statutory and voluntary deductions are calculated using appropriate documentation in line with legislative and establishment requirements.
- 2.3 Payroll data is provided to payroll processing officer for calculation within designated timelines.

### **Element 3: Authorise payment of salaries**

#### **Performance Criteria**

- 3.1 Payroll is checked and salaries and wages are authorised for payment in line with establishment policy and procedures.
- 3.2 Salaries, wages and deductions are reconciled in line with establishment policy and procedures.
- 3.3 Enquiries related to salary and wages are dealt with in line with establishment policy and procedures.

### **Element 4: Administer salary records**

#### **Range**

Nominated creditors may include but are not limited to may include unions; member organisations; health funds; vehicle leasing organizations; government agencies; Namibia taxation office; those nominated as part of salary packaging.

#### **Performance Criteria**

- 4.1 Declaration forms for new and existing employees are processed in line with legislative and establishment requirements.
- 4.2 Periodic deductions are forwarded to nominated creditors within designated timelines in line with legislative and establishment requirements.
- 4.3 Payments to government authorities are accurately prepared and dispatched in line with legislative requirements.
- 4.4 Group tax amounts are calculated and/or transcribed and payments made in line with legislative requirements.
- 4.5 Employee group certificate amounts are prepared and reconciled from salary records in line with legislative and establishment requirements.

## **Registration Data**

<b>Subfield:</b>	Hospitality and Tourism
<b>Date first registered:</b>	13 November 2008
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<b>Body responsible for review:</b>	Namibia Training Authority