HUMAN RESOURCE BUDGETS

UNIT CODE: BUS/CU/HRMCR/04/5/A

Relationship to Occupational Standards
This unit addresses the Unit of Competency: Prepare
Human Resource Budgets

Duration of Unit: 50 Hours

Unit Description
This unit specifies the competencies required to
undertake financial management. It includes budgeting
for the HR activities, managing payroll, administering
statutory deductions, implementing third party
transactions in the payroll and processing insurance
claims.

Summary of Learning Outcomes
1. Budget for the human resource activities
2. Manage payroll
3. Administer statutory deductions
4. Implement third party transactions in the payroll
5. Process insurance claims

**Learning Outcomes, Content and Suggested
Assessment Methods**

Learning Outcome	Content	Suggested Assessment Methods

1. Budget for The Human Resource Activities	• Definition of a budget • Importance /uses of human resource	• Written tests • Oral questions • Observation

Learning Outcome	Content	Suggested Assessment Methods
	budget • Human resource budget activities • Drawing a budget	
2. Manage Payroll	• Introduction to pay roll management • Payroll requirements/data • Payroll administration • Payroll audit	• Written tests • Oral questions • Observation
3. Administer Statutory and Third-party Deductions	• Definition of statutory and third-party deductions • Types of statutory deductions • Calculations of statutory deduction • Remittance of statutory deductions and third-party deductions	• Written tests • Oral questions • Observation
4. Implement Third Party Transactions in The Payroll	• Introduction of third party deductions • Calculation of third party deductions. • Implementation of third party	• Written tests • Oral questions • Observation

Learning Outcome	Content	Suggested Assessment Methods
	deductions. • Remittance of third party deductions.	
5. Process Insurance Claims	• Introduction of insurance • Process of insurance claims identified as per SOPs	• Written tests • Oral questions • Observation

Suggested Delivery Methods
- Instructor led facilitation of theory
- Demonstrations by trainer
- Practical work by trainee
- Viewing of related videos
- Project
- Group discussions

Recommended Resources
- Office stationeries
- Computers
- Computer software
- Printers
- Projectors