

## KEEP AGRI-ENTERPRISE RECORDS

ISCED UNIT CODE: 0811 451 05A

TVETCDACC UNIT CODE: AG/OS/PN/CR/05/3/MA

### UNIT DESCRIPTION

This unit specifies the competencies required to keep agri-enterprise records. It involves establishing relevant agri-enterprise record keeping systems, recording agri-enterprise data, periodically preparing agri-enterprise reports, and maintaining agri-enterprise records.

### ELEMENTS AND PERFORMANCE CRITERIA

<b>ELEMENT</b> These describe the <b>key outcomes</b> which make up workplace function (to be stated in active)	<b>PERFORMANCE CRITERIA</b> These are <b>assessable statements</b> which specify the required level of performance for each of the elements (to be stated in passive voice) <i><b>Bold and italicized terms are elaborated in the Range</b></i>
1 Establish record keeping system	1.1 Purpose of recording is determined based on the needs of the business and existing legal requirements. 1.2 <i><b>Types of business records</b></i> are determined in accordance with the type of product or service. 1.3 <i><b>Record keeping procedure</b></i> is selected on the basis of recording purpose, ease of use and available resources 1.4 Recording materials, devices, equipment and software are acquired based on the selected recording procedure in line with organizational procurement procedures. 1.5 Periodic record keeping schedule established based on volume of transactions and Generally Accepted Accounting Principles(GAAP)
2 Record agri-enterprise data	2.1 Data capture steps and <i><b>tools</b></i> are identified and adopted according to basic book keeping practices and GAAP 2.2 Recording templates are filled based on the type of business record and selected record keeping procedure 2.3 Data records are checked in accordance with basic bookkeeping principles

3 Prepare agri-enterprise reports	<p>3.1 Data records are analyzed as per data analysis methods and the need in the business and GAAP</p> <p>3.2 <b>Types of agri-enterprise reports</b> are identified and determined based on the type and objectives of the agri enterprise</p> <p>3.3 Business reporting formats and standards are selected in accordance with established organizational policy and prevailing accounting standards.</p> <p>3.4 Reports are prepared based on the type of record, outcome of data records analysis and record keeping system.</p>
4 Maintain agri-enterprise records	<p>4.1 Record <b>storage devices</b> are identified and sourced in line with record keeping system in place, organizational procurement procedures and available resources.</p> <p>4.2 Digitization of records is carried out in accordance with organizational policies, available resources and record keeping system.</p> <p>4.3 Sensitive documents are identified and secured in accordance with organizational policies.</p> <p>4.4 <b>Trigger points</b> are established based on organizational goals and objectives.</p> <p>4.5 Reports are submitted and reviewed based on nature of trigger points and organizational reporting requirements</p> <p>4.6 Enterprise performance is reviewed and action taken based on reports generated.</p>

## RANGE

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

VARIABLE	RANGE
1. <b>Types of business records</b> includes but not limited to;	<ul style="list-style-type: none"> <li>● Production records <ul style="list-style-type: none"> <li>• Yield record</li> <li>• Land use records</li> <li>• Field records</li> </ul> </li> <li>● Breeding records</li> <li>● Health records <ul style="list-style-type: none"> <li>• Disease prevention and control records</li> <li>• Vaccination records</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>• Treatment records</li> <li>● Labour records <ul style="list-style-type: none"> <li>• Labour requirements</li> <li>• Payroll records</li> </ul> </li> <li>● Financial records <ul style="list-style-type: none"> <li>• Delivery notes</li> <li>• Customer lists</li> <li>• Invoices</li> <li>• Receipts</li> <li>• Purchase orders</li> <li>• Sales records</li> <li>• Cashbooks</li> <li>• Cash flow statements</li> </ul> </li> <li>● Weather records <ul style="list-style-type: none"> <li>• Cropping calendar</li> <li>• Early warning system records</li> </ul> </li> <li>● Vendor's list</li> <li>● Inventory records <ul style="list-style-type: none"> <li>• Fixed assets</li> <li>• Input records (feeds, fertilizer, planting materials, drugs and other raw materials)</li> <li>• Output records (finished products and by-products)</li> </ul> </li> <li>● Debtors register</li> <li>● Creditors register</li> </ul>
2. <b>Record keeping Procedures</b> includes but not limited to	<ul style="list-style-type: none"> <li>● Manual / analog (pen and paper)</li> <li>● Computerized / digital (scanned digital pages, records in MS excel and other record keeping software)</li> </ul>
3. <b>Tools used to capture business information</b> includes but not limited to;	<ul style="list-style-type: none"> <li>● Bank statement</li> <li>● Cash sale receipt</li> <li>● Packing slip</li> <li>● Sales order</li> <li>● Supplier invoice</li> <li>● Delivery notes</li> <li>● Ledgers</li> </ul>
4. <b>Types of agri-enterprise reports</b> includes but not limited to;	<ul style="list-style-type: none"> <li>● Sales reports</li> <li>● Weekly timesheet reports</li> <li>● Production report</li> </ul>

5. <i>Storage devices</i> includes but not limited to;	<ul style="list-style-type: none"> <li>● Hard copy Files</li> <li>● Cabinets</li> <li>● Digital devices</li> </ul>
6. <i>Trigger points</i> includes but not limited to;	<ul style="list-style-type: none"> <li>● Business and staff performance appraisal</li> <li>● Gross margins</li> <li>● Pending liabilities</li> <li>● Expense tracking</li> <li>● Slow paying customers</li> <li>● Payment priorities</li> </ul>

## REQUIRED SKILLS AND KNOWLEDGE

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

### Required Skills

The individual needs to demonstrate the following skills;

- Accounting skills
- Accounting skills
- Analytical skills
- Basic computer application skills
- Cataloguing skills
- Communication skills
- Data analysis skills
- Data entry skills
- Filing skills
- Financial management skills
- General writing skills
- Presentation skills
- Reading skills
- Report writing skills
- Proficiency in Microsoft Excel
- Produce work with a high level of accuracy
- Professionalism and organization skills

### Required Knowledge

The individual needs to demonstrate knowledge of:

- Types of agri enterprise records
- Record keeping procedures and significance
- Record keeping systems and media

- Basic arithmetic
- Basic book keeping and accounting knowledge
- Basic Microsoft Office packages – Word & Excel.
- Knowledge of business accounting applications e.g Quickbooks and Zoho
- Generally Accepted Accounting Principles (GAAP)
- Financial and asset management
  - Preparation of financial statement
  - Interpreting income statements
- Business planning
- Recording business transactions
- Information management
  - Legislations governing data privacy
  - Business ethics, values and principles
- Report formats
- Risk management
- Resource mobilization
- Teamwork and conflict management
- SME taxation policy in Kenya

## EVIDENCE GUIDE

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

1 Critical Aspects of Competency	Assessment requires evidence that the candidate: <ul style="list-style-type: none"> <li>1.1 Designed various record keeping templates</li> <li>1.2 Prepared various records required for business operations.</li> <li>1.3 Used basic ICT software to prepare reports to inform decision making in the business</li> <li>1.4 Stored records and reports in the right media</li> <li>1.5 Used reports generated to improve business performance</li> </ul>
2 Resource Implications	The following resources should be provided: <ul style="list-style-type: none"> <li>2.1 Access to relevant workplace or appropriately simulated environment where assessment can take place</li> <li>2.2 Materials relevant to the proposed activity or tasks</li> <li>2.3 Data analysis tools</li> <li>2.4 Filing cabinets</li> <li>2.5 Record templates</li> <li>2.6 Computer (MS office software)</li> <li>2.7 External hard disks, flash disks and CD ROMs</li> </ul>

3	Methods of Assessment	Competency in this unit may be assessed through: 3.1 Oral 3.2 Written 3.3 Observation 3.4 Third party 3.5 Practical test 3.6 Case study
4	Context of Assessment	Competency may be assessed on the job, off the job or a combination of these. Off the job assessment must be undertaken in a closely simulated workplace environment.
5	Guidance information for assessment	Holistic assessment with other units relevant to the industry sector, workplace and job role is recommended.