



**NATIONAL COMPETENCY STANDARDS
FOR
COMMERCIAL ACCOUNTANT
NC2**

**Department of Occupational Standards
Ministry of Labour and Human Resources
Thimphu, Bhutan.
(May 2022)**



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FOREWORD

The Department of Occupational Standards of the Ministry of Labour and Human Resources proudly presents the revised National Competency Standards (NCS) for Commercial Accountant as part of TVET reform initiative for improving the quality of Vocational Education and Training System in Bhutan. The standards represent the fruits of hard work and invaluable experiences gained by the department since its establishment in the latter half of 2003. The main aim of developing National Competency Standards is to set up a well-defined nationally recognized Vocational Qualification and Certification system that will help set a benchmark for the Technical Vocational Education and Training (VET) System in our country aligned to international best practices.

National Competency Standards is one of the base pillars in the Bhutan Vocational Qualification Framework (BVQF) and is the first step in its implementation. The standards are developed to ensure that employees or vocational graduates possess and acquire the desired skills, knowledge and attitude required by industries and employers. In order to ensure this close match in supply and demand of skills, knowledge and attitude, standards have been developed in close consultation and partnership with industry experts and validated by the Technical Advisory Committees for the concerned economic sectors.

A vocational education and training system based on National Competency Standards shall ensure that delivered training is of a high quality and relevant to the needs of the labour market. As a result, future TVET graduates will be better equipped to meet the need and expectations of industries and employers. This positive impact on the employability of TVET graduates will enhance the reputation of vocational education and training and make it attractive to school leavers.

While acknowledging the existing level of cooperation and collaboration, the ministry earnestly requests employers and training providers to extend the fullest support and cooperation in implementing the National Competency Standards. The ultimate objective is to build a competent and productive national workforce that will contribute to the continued socio-economic progress of our country.

I gratefully acknowledge the valuable contributions made by experts from industries during the consultation, verification and validation processes of the standards. I look forward to improved engagement and active participation of the industry and employers in the development of a quality assured demand driven TVET system in the near future.

Department of Occupational Standards,
Ministry of Labour and Human Resources

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PACKAGING OF QUALIFICATIONS

National Certificate Level 2



Prepare statement of financial position
3313-U7-L2

Prepare income statement
3313-U6-L2

Prepare bank reconciliation statement (BRS)
3313-U5-L2

Prepare payroll records
3313-U4-L2

Prepare trial balance
3313-U3-L2

Maintain bills payable and receivable books
3313-U2-L2

Prepare journal entries
3313-U1-L2



Entry

OVERVIEW OF UNIT COMPETENCIES

National Certificate - Level 2

UNIT TITLE	ELEMENTS OF COMPETENCE	PAGE
Prepare journal entries	<ol style="list-style-type: none">1. Prepare voucher2. Process journal entries3. Post journal entries	6
Maintain bills payable and receivable books	<ol style="list-style-type: none">1. Process receiving documents2. Process accounts receivable3. Process accounts payable	10
Prepare trial balance	<ol style="list-style-type: none">1. Prepare account with debit balance2. Prepare account with credit balance3. Finalize trial balance	14
Prepare payroll records	<ol style="list-style-type: none">1. Set up payroll records2. Calculate payroll3. Process tax forms/filings	17
Prepare bank reconciliation statement (BRS)	<ol style="list-style-type: none">1. Verify documents2. Reconcile accounts	21
Prepare income statement	<p>Determine gross profit/loss</p> <p>Determine net profit/loss</p>	23
Prepare statement of financial position	<ol style="list-style-type: none">1. Maintain PPE schedule2. Maintain current assets3. Record and process the non-current and current liabilities	25

UNIT TITLE : Prepare Journal Entries

DESCRIPTOR: This unit covers the competencies required to prepare voucher, carry out journal and ledger entries into appropriate ledger heads.

CODE : 3313-U1-L2

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Prepare voucher	1.1 Verify the bills/cash memo following standard procedures. 1.2 Use accounting voucher and source documents as per job requirements. 1.3 Write narrations in accordance with Transactions following standard procedures. 1.4 File forms/records in correct location in accordance with establishment policy and standard procedures.
2. Prepare journal entries	2.1 Determine journals to be used during transactions with narration in accordance with job requirements following standard procedures. 2.2 Enter debited or credited amounts to accounts with correct date following standard accounting procedures. 2.3 Attach source document and supporting comments if any, as per the job requirements following standard procedures. 2.4 Maintain journal register and cash book in accordance with generally accepted accounting principles (GAAP) following standard procedures.

<p>3. Post journal entries</p>	<p>3.1 Use vouchers/records as per the job requirements following standard procedures.</p> <p>3.2 Identify appropriate ledger for posting as per the job requirements following standard procedures.</p> <p>3.3 Record debit/credit journal entry into account head in accordance with GAAP following standard procedures.</p> <p>3.4 Check and ensure the accuracy of entries as per the job requirements following standard procedures.</p> <p>3.5 Record new account balance and folio as a post reference in journal register and cash book in accordance with the job requirements following standard procedures.</p>
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RANGE STATEMENT

Accounting Voucher may include but not limited to conducting:

- Cash voucher (Debit voucher & Credit voucher, Contra voucher)
- Non-cash voucher (Journal Voucher)

Source documents may include but not limited to:

- Cash memo
- Money receipt
- Pay-in-slip
- Bill / invoice
- Challan
- Purchase order

Critical aspects:

- Demonstrate safe working practices at all times in accordance with OHS regulations.
- Demonstrate ability to post journal entries into ledger book in accordance with Generally accepted accounting principles (GAAP).
- Demonstrate ability to identify the classification of accounts.
- Record new account balance and folio as a post reference in journal register and cash book in accordance with the job requirements.

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none"> • Ethics and Integrity • Occupational Health and Safety (OHS) Regulations • First Aid • Accounting soft wares • Relevant section of Income Tax Act • Bhutanese accounting standards (BAS) • Generally Accepted Accounting Principles (GAAP) • Basic accounting terminologies • Classification of accounts and golden rules/modern approach. 	<ul style="list-style-type: none"> • Team work • Negotiation • Communication skills • Problem solving • Analytical Skills • Time Management

UNIT TITLE : Maintain Bills Payable and Receivable Books

DESCRIPTOR: This unit covers the competencies required to process bills payable and bills receivable and then to maintain payable and receivable books.

CODE : 3313- U2- L2

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Process receiving documents	1.1 Review actual purchase order in accordance with the job requirement following standard procedures. 1.2 Compare deliveries to purchase order as per the job requirement following standard procedures. 1.3 Document/record discrepancies if any in accordance with establishment policy following standard procedures. 1.4 Prepare accounting vouchers as per the job requirement following standard procedures. 1.5 Journalize and post entries / memos as per the job requirements following standard procedures. 1.6 File forms and report as per the job requirements following standard procedures.
2. Process accounts receivable	2.1 Prepare money receipt following standards procedures. 2.2 Prepare credit voucher with all necessary information against the name of the party in accordance with the job requirements following standard procedures. 2.3 Enter the credited amount in relevant books of account/ accounting software in accordance with job requirements following standard procedures.

<p>3. Process accounts payable</p>	<p>3.1 Prepare debit voucher as per the job requirements following standard procedures.</p> <p>3.2 Verify and document billing adjustment if any, as per the job requirements following standard procedures.</p> <p>3.3 Process for cheque issuance in accordance with job requirements following standard procedures.</p> <p>3.4 Enter the debited amount in relevant books of account/accounting software in accordance with job requirements following standard procedures.</p>
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RANGE STATEMENT

Accounting vouchers may include but not limited to:

- Journal
- Debit
- Credit

Memos may include but not limited to:

- Cash
- Credit

Information may include but not limited to:

- Date
- Amount
- Account head
- Narration
- Voucher

Critical aspects:

- Demonstrate safe working practices at all times in accordance with OHS regulations.
- Process bills receivable and payable in accordance with generally accepted accounting principles.

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none"> • Ethics and Integrity • Occupational Health & Safety • First Aid • Accounting software • Relevant section of Income Tax Act • Generally accepted accounting principles (GAAP) • Bhutan accounting standards (BAS) 	<ul style="list-style-type: none"> • Team work • Negotiation • Communication skills • Problem solving • Analytical Skills • Time Management

UNIT TITLE : **Prepare Trial Balance**

DESCRIPTOR: This unit covers the competencies required to carry out preparation of trial balance accurately.

CODE : **3313-U3-L2**

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Prepare account with debit balance	1.1 Check and list the debit items /amount from the ledger and cash/bank book in accordance with job requirements following standard procedures. 1.2 Determine the total debit amount as per the job requirements following standard procedures.
2. Prepare account with credit balance	2.1 Check and list the credit items / amount from the ledger and cash / bank book in accordance with job requirements following standard procedures. 2.2 Determine the total credit amount as per the job requirements following standard procedures.
3. Finalize trial balance	3.1 Check the debit and credit amount following standard procedures. 3.2 Compare the equity of amounts and rectify errors, following standard procedures. 3.3 File report following standard procedures.

RANGE STATEMENT

Errors may include but not limited to:

- Error of omission
- Error of commission
- Error of compensating
- Error of principles

Critical aspects:

- Demonstrate safe working practices at all times in accordance with OHS regulations.
- Prepare trial balance and rectify errors where necessary in accordance with generally accepted accounting principles.

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none"> • Ethics and Integrity • First aid • Accounting software • Finance/accounting rules • Relevant section of Income Tax Act • Generally accepted accounting principles (GAAP) • Bhutan accounting standards (BAS) 	<ul style="list-style-type: none"> • Team work • Negotiation • Communication skills • Problem solving • Analytical Skills • Time Management

UNIT TITLE : Prepare Payroll

DESCRIPTOR: This unit covers the competencies required to set up payroll records, and to calculate and prepare payroll accurately within accepted timeframe.

CODE : 3313-U4-L2

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Set up payroll records	1.1 Select required accounting tools and equipment in accordance with job requirements following standard procedures. 1.2 Obtain and verify the employee information and file records in accordance with job requirements. 1.3 Enter all necessary data as per the job requirements following standard procedures.
2. Calculate payroll	2.1 Verify and update all necessary information as per the job requirements following standard procedures. 2.2 Determine gross pay in accordance with establishment policy and procedures. 2.3 Determine deductions in accordance with establishment policy and procedures. 2.4 Determine net pay in accordance with job requirements. 2.5 Prepare salary cheque/online payment system as per the job requirements following standard procedures. 2.6 Update and file forms / reports in accordance with job requirements following standard procedures.

<p>3. Process tax forms/filings</p>	<p>3.1 Enter remittance data in the forms as per the job requirements following standard procedures.</p> <p>3.2 Complete remittance of all taxes as per the job requirements following standard procedures.</p> <p>3.3 File forms / records in accordance with job requirements following standard procedures.</p>
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RANGE STATEMENT

Accounting tools and equipment may include but not limited to:

- Calculator
- Accounting software
- Computer

Information may include but not limited to:

- Name
- Address
- Employee id
- Contact number
- Designation

Deductions may include but not limited to:

- PF
- Health contributions
- GIS
- TDS
- Loans
- Other deductions
- Advance

Critical aspects:

- Demonstrate safe working practices at all times in accordance with OHS regulations.
- Evidence of the performance shall be based on practical demonstration.
- Knowledge can be accessed through diagrams, in writing or orally (viva-voce)

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none"> • Ethics and integrity • Occupational Health & Safety • First aid • Accounting software • Relevant section of Income Tax Act • Bhutan accounting standards (BAS) • Familiarity with establishment procedures 	<ul style="list-style-type: none"> • Team work • Negotiation • Communication skills • Problem solving • Analytical Skills • Time Management

UNIT TITLE : Prepare Bank Reconciliation Statement (BRS)

DESCRIPTOR: This unit covers the competencies required to prepare bank reconciliation statement (BRS) accurately.

CODE : 3313-U5-L2

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Verify documents	<p>1.1 Enter records using BRS format and tools as per the job requirements following standard procedures.</p> <p>1.2 Verify the accuracy of bank transactions in accordance with job requirements.</p> <p>1.3 File forms/records in accordance with establishment policy following standard procedures.</p>
2. Reconcile accounts	<p>2.1 Select account information sources as per the job requirements following standard procedures.</p> <p>2.2 Verify the accuracy of account activity as per the job requirements following standard procedures.</p> <p>2.3 Rectify discrepancies, if any in accordance with job requirements following standard procedures.</p> <p>2.4 Enter corrections/adjustment following standard procedures.</p> <p>2.5 File forms/records as per the job requirements following standard procedures.</p>

RANGE STATEMENT

Tools and records may include but not limited to:

- Computer
- Calculator
- Printers
- Bank statement /pass book
- Cash book
- Accounting software

Bank transaction may include but not limited to:

- Cheque number
- Date
- Amount deposit/withdrawal recipient

Critical aspects:

- Demonstrate safe working practices at all times in accordance with OHS regulations.
- Prepare bank reconciliation statement accurately as per the job requirements following standard procedures.

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none">• Ethics and Integrity• Occupational Health and Safety (OHS) Regulations• BRS procedures• Accounting software• Bhutan accounting standards (BAS)• Banking knowledge	<ul style="list-style-type: none">• Team work• Negotiation• Communication skills• Problem solving• Analytical Skills• Time Management

UNIT TITLE : **Prepare Income Statement**

DESCRIPTOR: This unit covers the competencies required to prepare income statement.

CODE : **3313-U6-L3**

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Determine gross profit/loss	1.1 Verify and record the value of opening stock as per the job requirements following standard procedures. 1.2 Determine direct expenses and direct income as per the job requirements in standard format following standard procedures. 1.3 Determine and record the value of closing stock as per the job requirements in standard format following standard procedures. 1.4 Determine gross profit or loss as per the job requirements in standard format following standard procedures.
2. Determine net profit/loss	2.1 Determine overhead Indirect expenses as per the job requirements in standard format following standard procedures. 2.2 Verify and record indirect income as per the job requirements in standard format following standard procedures. 2.3 Determine net profit or loss as per the job requirements in standard format following standard procedures. 2.4 Determine distributable profit after tax deductions as per the job requirements in standard format following standard procedures.

RANGE STATEMENT	
Direct expenses may include but not limited to:	
<ul style="list-style-type: none"> • Cost of Labour 	<ul style="list-style-type: none"> • Cost of material
Indirect expenses may include but not limited to:	
<ul style="list-style-type: none"> • Depreciation expenses 	<ul style="list-style-type: none"> • Finance costs • Employee benefit costs

Critical aspects:
<ul style="list-style-type: none"> • Demonstrate safe working practices at all times in accordance with OHS regulations. • Prepare income statement.

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none"> • Ethics and Integrity • Occupational Health and Safety (OHS) Regulations • Basic First Aid • Accounting software • Generally accepted accounting principles (GAAP) • Relevant sections of Income tax act 	<ul style="list-style-type: none"> • Team work • Negotiation • Communication skills • Problem solving • Analytical Skills • Time management

UNIT TITLE : **Prepare Statement of Financial Position**

DESCRIPTOR: This unit covers the competencies required to prepare financial statement.

CODE : **3313-U7-L3**

ELEMENTS OF COMPETENCE	PERFORMANCE CRITERIA
1. Maintain PPE schedule	1.1 Update the non-current asset register as per the job requirements following standard procedures. 1.2 Determine the life of PPE (Property Plant & Equipment) and depreciation schedule in accordance with the establishment policy following standard procedures. 1.3 Verify the installation of asset within the establishment policy following standard procedures. 1.4 Determine the total cost of asset as per the job requirements following standard procedures.
2. Maintain current assets	2.1 Record and verify all the current assets as per the job requirement following standard procedures. 2.2 Determine the total current assets as per the job requirement following standard procedures.
3. Record and process the non-current and current liabilities	3.1 Record all necessary information of the non-current and current liabilities as per the job requirements following standard procedures. 3.2 Determine the total non-current and current liabilities as per the job requirements following standard procedures.

RANGE STATEMENT	
Assets may include but not limited to:	
<ul style="list-style-type: none"> • Current asset 	<ul style="list-style-type: none"> • Fixed/Non-current asset
Liabilities may include but not limited to:	
<ul style="list-style-type: none"> • Long-term/Non-current liabilities 	<ul style="list-style-type: none"> • Current liabilities

Critical aspects:
<ul style="list-style-type: none"> • Demonstrate compliance with safety regulation applicable to work site operation. • Prepare statement of financial position.

UNDERPINNING KNOWLEDGE	UNDERPINNING SKILLS
<ul style="list-style-type: none"> • Ethics and Integrity • Occupational Health and Safety (OHS) Regulations • Basic First Aid • Accounting software • Types of assets and liabilities • Relevant sections of Income tax act • Bhutan Accounting Standards (BAS) 	<ul style="list-style-type: none"> • Team work • Negotiation • Communication skills • Problem solving • Analytical Skills • Time Management

Annexure:

1.1 National Competency Standards (NCS)

National Competency Standards specify the skill, knowledge and attitudes applied to a particular occupation. Standards also specify the standards or criteria of performance of a competent worker and the various contexts in which work may take place. Standards provide explicit advice to assessors regarding the skill and knowledge to be demonstrated by candidates seeking formal recognition either following training or through work experience.

1.2 Purpose of National Competency Standards

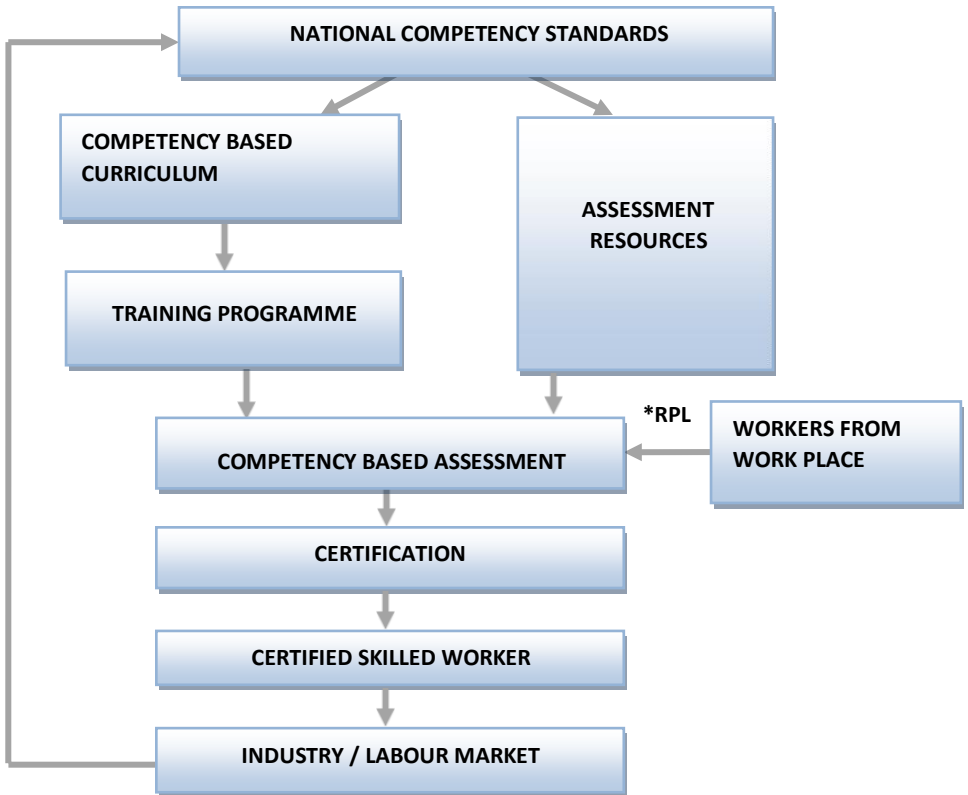
Competency Standards serve a number of purposes including:

- Providing advice to curriculum developers about the skill and knowledge to be included in curriculum.
- Providing specifications to assessment resource developers about the skill, knowledge and attitudes within an occupation to be demonstrated by candidates.
- Providing advice to industry/employers about job functions, which in turn can be used for the development of job descriptions, performance appraisal systems and work flow analysis.

1.3 Bhutan Vocational Qualifications Framework (BVQF)

Bhutan Vocational Qualifications Framework is an agreed system of Assessing, Certifying and Monitoring nationally recognized qualifications for all learning in the VET sector against national standards, in training institutions, in the workplace, in schools or anywhere where learning takes place.

Components of the Bhutan Vocational Qualification Framework (BVQF)



* RPL = Recognition of Prior Learning

1.4 BVQF Levels

The Bhutan Vocational Qualifications Framework has three levels classified based on the competency of the skilled workers. The three levels are:

- National Certificate Level 3 (NC 3) -Master Craftsman
- National Certificate Level 2 (NC 2) -Craftsman
- National Certificate Level 1 (NC 1) -Semi Skilled Worker

BVQF Level Descriptors

The qualification levels are decided based on level descriptors. The detail of the qualification level descriptor is as follows:

National Certificate Level 1 (Semi skilled)

Carry out processes that:	Learning demand:	Responsibilities Which are applied:
<ul style="list-style-type: none">• Are narrow in range.• Are established and familiar.• Offer a clear choice of routine responses.• Involve some prioritizing of tasks from known solutions.	<ul style="list-style-type: none">• Basic operational knowledge and skill.• Utilization of basic available information.• Known solutions to familiar problems.• Little generation of new ideas.	<ul style="list-style-type: none">• In directed activity.• Under general supervision and quality control.• With some responsibility for quantity and quality.• With no responsibility for guiding others.

National Certificate Level 2 (Craftsman)

Carry out processes that:	Learning demand:	Responsibilities which are applied:
<ul style="list-style-type: none"> • Require a range of well-developed skills. • Offer a significant choice of procedures requiring prioritization. • Are employed within a range of familiar context. 	<ul style="list-style-type: none"> • Some relevant theoretical knowledge. • Interpretation of available information. • Discretion and judgment. • A range of known responses to familiar problems 	<ul style="list-style-type: none"> • In directed activity with some autonomy. • Under general supervision and quality checking. • With significant responsibility for the quantity and quality of output. • With some possible responsibility for the output of others.

National Certificate Level 3 (Master Craftsman)

Carry out processes that:	Learning demand:	Responsibilities which are applied:
<ul style="list-style-type: none"> • Requires a wide range of technical or scholastic skills. • Offer a considerable choice of procedures requiring prioritization to achieve optimum outcomes. • Are employed in a variety of familiar and unfamiliar contexts. 	<ul style="list-style-type: none"> • A broad knowledge base which incorporates some theoretical concepts. • Analytical interpretation of information. • Informed judgment. • A range of sometimes innovative responses to concrete but often unfamiliar problems. 	<ul style="list-style-type: none"> • In self-directed activity. • Under broad guidance and evaluation. • With complete responsibility for quantity and quality of output. • With possible responsibility for the output of others.

1.5 CODING USED FOR NATIONAL COMPETENCY STANDARDS

The coding and classification system developed in Bhutan is logical, easy to use, and also aligned with international best practices. The Bhutanese coding and classification system is based on the International Standard Classification of Occupations, 2008 (ISCO-08) developed by the International Labour Organisation (ILO).

The coding of the National Competency Standards forms the basis of the identification code for the Vocational Education and Training Management Information System (VET – MIS) both in terms of economic sector identification and that of the individual standard.

Coding the individual unit competency standard is to identify the level in qualification package to which it belongs.

While packaging, in order to follow a logical order, only competency standards related to each other and following a logical sequence in terms of training delivery, from the simple to the complex, are clustered into a qualification package.

1.6 ASSESSMENT GUIDE

Form of assessments

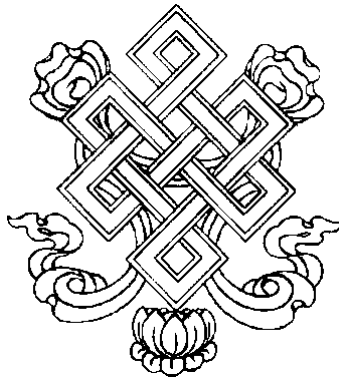
- Continuous assessment together with collected evidence of performance will be used.
- Evidence of the performance shall be based on practical demonstration.
- Knowledge can be assessed through diagrams, in writing or orally (viva- voce).

Assessment context

- Competency may be assessed in the actual work place or in a simulated workplace setting.

Assessment condition

- The candidate shall have access to all required tools, equipment, materials and documents.
- Candidate must complete the assessment in industry accepted time frame.



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