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PART A

COMPETENCY FRAMEWORK FOR PFM STAFF OF NEPAL

This report is part of main report of "Training Needs Assessment and Develop Action Plan for Establishing Sustainable Institutions Set-Ups for PFM Capacity Building in the Federal Structure in Nepal"

**December
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COMPETENCY FRAMEWORK FOR PFM STAFF OF NEPAL

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Training Needs Assessment and Develop Action Plan for Establishing Sustainable Institutions Set-Ups for PFM Capacity Building in the Federal Structure

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Contents

1. Introduction..... 4

2. Framework development process 4

3. Components of framework..... 4

4. Usage of competency framework 6

5. Benefits of using a competency framework 6

6. General competencies..... 8

7. Technical competencies..... 9

 AREA 1: PLANNING AND BUDGETING 10

 AREA 2: REVENUE 19

 2.1 Customs..... 19

 2.2 Inland Revenue..... 29

 AREA 3: EXPENDITURE, ACCOUNTING AND REPORTING 38

 AREA 4: ASSETS MANAGEMENT 50

 AREA 5: PROCURMENT MANAGMENT 56

 AREA 6: PUBLIC DEBT & INVESTMENT 62

 AREA 7: TREASURY MANAGEMENT 73

 AREA 8: AUDITING..... 79

 8.1: Internal Auditing 79

 8.2: External Audit..... 87

References 88

1. Introduction

A competency framework is a structure of competencies that are characterized by observable behaviors and designed to meet the needs and culture of the organization. A 'competency framework' is a structure that sets out and defines each competency (such as problem-solving or people management) required by individuals working in an organization or part of that organization. It is a model that broadly describes **performance excellence** within an organization. Defining which competencies are necessary for success in your organization can help to do the following:

- Ensure that your people demonstrate sufficient expertise.
- Recruit and select new staff more effectively.
- Evaluate performance more effectively.
- Identify skill and competency gaps more efficiently.
- Provide more customized training and professional development.
- Plan sufficiently for succession.
- Make change management processes work more efficiently.

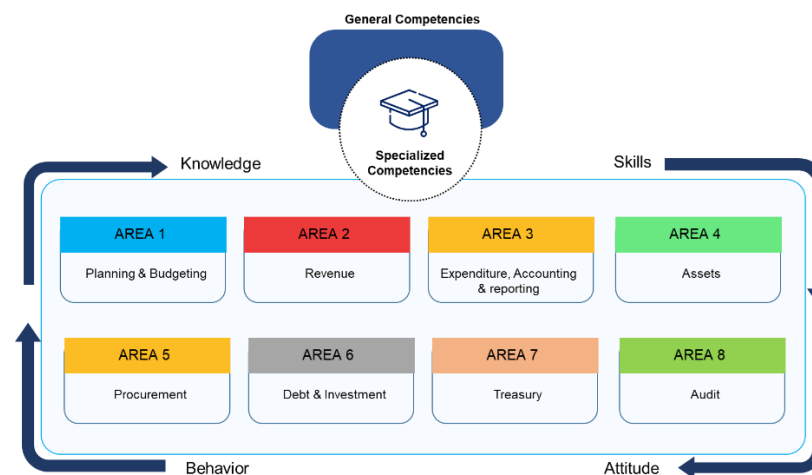
The competency framework is used in a wide range of governments and public sector organizations. This framework largely focuses on the technical competencies of the public financial management staff of Nepal.

2. Framework development process

This competency framework is for the public financial management staff of Nepal. The overall development process has involved the assessment of the existing level of competencies and the required level of competencies to meet the organizational goal. Each organization's functions were diagnosed with the level of skill of the public service capabilities within the organizations. The framework has been developed by focusing on the technical aspect. Coverage of three tiers of government and the three layers of hierarchy has been undertaken during the entire process.

3. Components of framework

The competency framework of the PFM staffs of Nepal in the three spheres of government **Federal, provincial and local government** has been covered. The framework covers General competencies and Technical competencies.



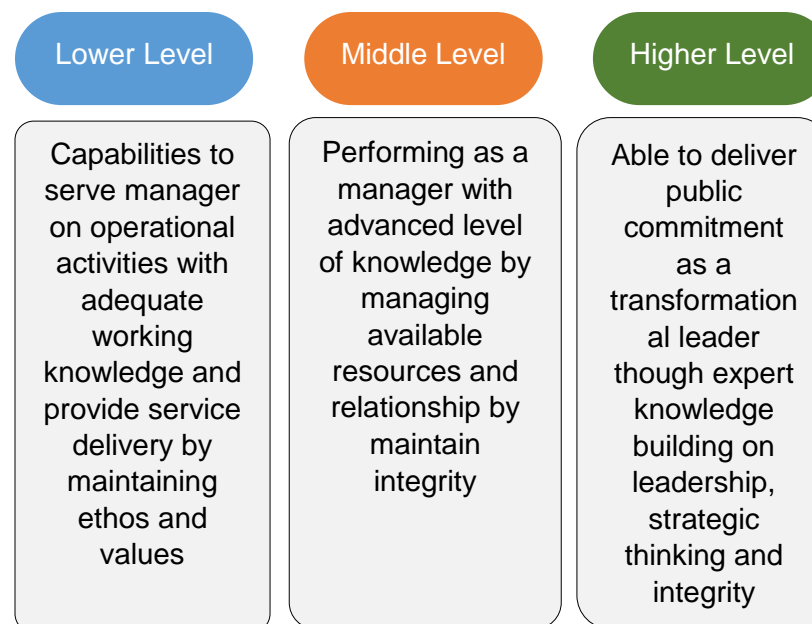
General competency: These are the basic foundational skills that enable individuals to perform specific activities. These are the occupational basic skill demanded by the nature of public financial management.

Technical competency: are more guided by the responsibilities assumed by an individual for a job position held for a specified duration. The nature of work varies from organization to organization and even the level of the position varies the level of performance. The same individual can be in a high-level position in certain organization whereas, the same person can be in a lower-level organization depending upon the nature of the organization. These technical competencies are more focused on the PFM areas and the level required to execute the function.

Three broad levels of classification are made to ensure the responsibilities are executed. The hierarchical position are mapped with these three broad levels;

- **Lower level:** largely focused on operational activities and entrusted for executing all preparatory works. Assistants and officers lie in this category. Non-Gazetted officers (Class less) and gazetted officers of 2nd class and 3rd class fall under this category. In subnational governments staff under the 6th level fall under this category.
- **Middle level:** Officers with a supervisory role at the middle of professional level are classified in this level. Gazetted officers of the 2nd class fall under this category. In subnational governments staff under the 7th-9th level fall under this category.
- **Senior-level:** Staff at a decision taking roles with more strategic function are classified in this level. Their decision impacts the entire functions of respective areas. Gazetted officers of the Special class and 1st class fall under this category. In subnational governments staff under 10th level and above fall under this category.

Each level of the staff have a separate level of competencies required. Competency for each level of staff is defined as follows;



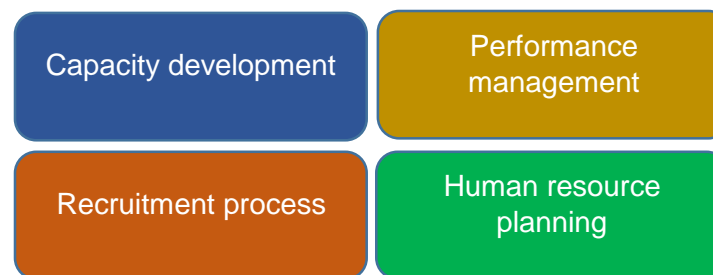
Overall framework has 3 tiers of government, 3 levels, and 8 PFM areas. Competencies are applied uniformly at each level of the staff. Following PFM areas are covered in this framework.



Each of the areas are adequately covered for three tiers of government.

4. Usage of competency framework

Attainment of organizational goals is directly attributed to the performance of staff. The competency framework enables the staff at various roles with various levels of knowledge, skill and attitude to direct towards this common goal. This framework enables capacity development of staffs, management the performance, plan recruitment process and in human resource planning. These would be determined by the assigned job responsibilities and capacity development practices.



Potential usage of this framework is expected in PFM related organization and staffs;

- **Line ministries and spending agencies:** Use this framework in proposing training programs and capacity development activities.
- **Specialized agencies:** Deliver capacity development activities in specialized function within its jurisdiction.
- **PFM professionals:** Undertake specialized accredited courses who are willing to develop a career in the PFM sector.
- **Training providing institutions:** Develop courses and curriculum in each PFM area to each category of staffs.
- **Development partners:** Design their program of capacity development and PFM reform based on this framework.

5. Benefits of using a competency framework

The competency framework enables the staff to understand the existing needs and the required level of performance. this sets a clear benchmark for everyone to perform and develops their capabilities. Specifically, it ensures that;

- The gap in performance of staff and the required level of skills to meet those requirements are uniformly addressed,

- The entire process of planning, recruitment, development and deployment are streamlined,
- The demarcation between the staff performance and organizational expectation is set and this reinforces the capacity development initiatives,
- Organizational culture, behavioural aspects of individual are fostered towards career orientation and achievement of organizational results.

Usage of the framework benefits both individuals and organizations through shared common goals. This way maximum can be achieved from the available resources.

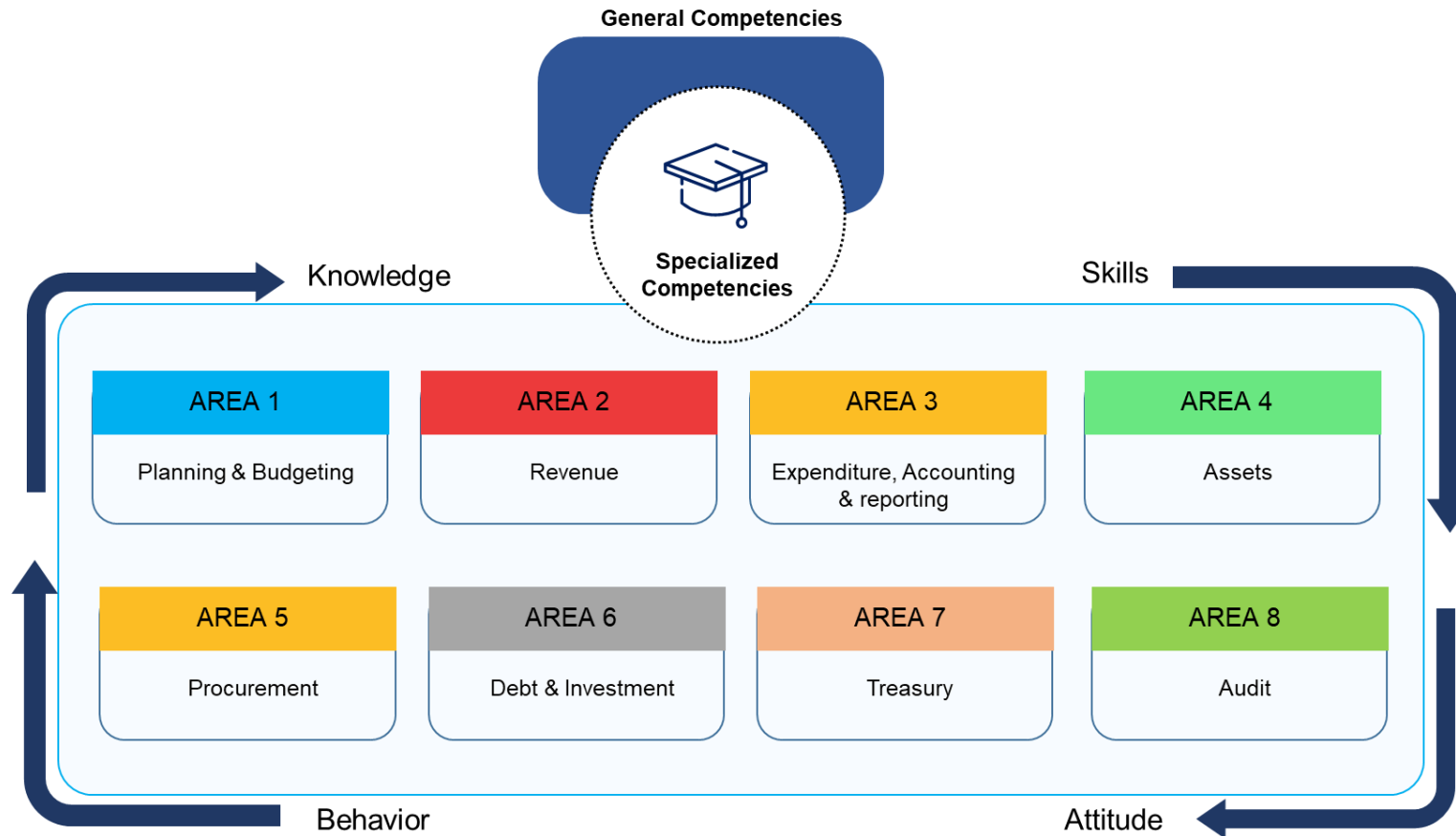
6. General competencies

These are the general and fundamental competencies that every staff at every level must have to execute the technical competencies. The categories and the requirement of the skill, in general, is presented in the table below;

Competency Type	Competency Title	Competency description	Competency level		
			Lower	Middle	Higher
Computer Skills	Login to computer	Able to login into a computer using given credentials	✓	✓	✓
	Join internet/WIFI	Capable to join internet and Wi-Fi given credentials	✓	✓	✓
	Use of Office package	Use of basic functions of Microsoft word, excel and PowerPoint	✓	✓	✓
	Print files and report	Possess the capability to print given documents	✓	✓	✓
	Use of internet	Can browse website online and access software portals	✓	✓	✓
	Use email	Access email accounts and able to operate emails	✓	✓	✓
	Use of virtual meeting platforms	Demonstrates ability to join virtual meetings.	✓	✓	✓
Legal framework	Understand finance acts	Understand and ability to interpret the provision of financial procedures and fiscal responsibility act and regulations of each tier of government	✓	✓	✓
	Sectoral Laws	Ability to understand the required provision of each PFM areas (e.g procurement, debt, and related policies)	✓	✓	✓
	Guidelines	Use provided guidelines related to financial management such as accounting manual, Internal audit guidelines, etc.	✓	✓	✓
	Chart of accounts	Understand the charts of accounts structure and coding level and appropriately use them.	✓	✓	✓
	Code of ethics	Apply code of ethics applicable for the financial management staffs	✓	✓	✓
FMIS	The software system of the government	Ability to access and navigate through the government system by referring to system manuals	✓	✓	✓
Soft skills	Communication	Demonstrate capability to draft and issues letter, communicate verbally and respond appropriately.	✓	✓	✓
	Presentation skills	Capacity to prepare and present matters and concepts	✓	✓	✓
	Behavioural skills	Appropriately behave for effective service delivery	✓	✓	✓

7. Technical competencies

Technical competencies are developed based on identified 8 eight areas of PFM, for all three tiers of government and all three levels of staff. Each of the areas is further expanded in specialization areas. These areas are identified based on gap analysis conducted within three tiers of government. Each of the areas includes the capabilities that an individual needs to demonstrate from the perspective of Knowledge skill and attitude.



AREA 1: PLANNING AND BUDGETING

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Legislative Framework	Budget Planning Legislative Framework, Understanding the Legislation, Policies and Procedures Framework for Budget Preparation			
	Competency Title	Legislative Regulatory Framework, Ministerial Policies and procedures		
	Competency Definition	Ability to understand, interpret and apply relevant legislation, policies, regulations, standards, and guidelines governing the planning and budgeting process of the Government of Nepal		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	National periodic plan, Budget Preparation guidelines, Medium Term Expenditure Framework-MTEF, Finance procedure and fiscal responsibility act, 2076 and rules Annual policies and programs	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Perform Planning & Budgeting activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures. Conduct data analysis to support the budgeting process.	Manage the performance of Planning and Budgeting activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures.	Monitor the performance of Planning & Budgeting activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures.
Budget Planning including multi-years	Budget Planning – Prepare and update governments/ministries Long Term, Medium Term and Annual budget plans (Strategic planning and fiscal forecasting)			
	Competency Title	Budget Planning and Development of Estimates, Identification of estimates of expenditure Against Annual, Medium and Long Term Plans for Budget Document Preparation		
	Competency Definition	Ability to administer the Ministry / Department's / Governments inputs for the Budget Estimates in compliance with the Fiscal policies, Budget Documents, Discussions, Legislation, Annual Policies, Regulations, Standards, Guidelines and Procedures		

	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Budget related Documents 1. MTEF 2. Annual Budget Plan 3. 3 Year Rolling Plan 4. Budget preparation guidelines 5. Expenditure guidelines 6. Economic indicators 7. Policies and priorities of government 8. Major matters of the budget discussion. 9. Revenue, foreign aid and internal borrowing	Requires working knowledge of Budget Documents with a good understanding to be applied in circumstances of limited complexity.	Requires thorough knowledge of Budget Documents with an in-depth understanding to be applied in complex circumstances.	Requires expert knowledge of Budget Documents with a comprehensive understanding to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Ability to Prepare the necessary information required to compile the Estimates Annual Budget Plan, 3 Year Plans as well as MTEF as per legislative requirements, Budget Guidelines and Fiscal Envelope following the Budget Discussions.	Interpret and implement the Budget guideline and Discussions for estimates in the Annual Budget Plan, 3 Year Plans as well as MTEF.	Supervise and Manage the preparation of the Budget and address complex issues on Budget Document preparation faced by Staff Ensure timely submission of all required Budget documentation as per the approved budget calendar.
		Analyze the resources for execution of budget from revenue, foreign aid and internal borrowing.	Undertake necessary actions to manage resources for execution of budget from revenue, foreign aid and internal borrowing.	Coordinate with stakeholders.
		Prepare the Budget Document in line with the budget guidelines, Annual Action Plan, 3Year Plans and National Strategic Plan and policies.	Align the Budget Document in line with the budget guidelines, Annual Action Plan, 3Year Plans and National. Strategic Plan and policies.	Approve the Budget Document in line with the budget guidelines, Annual Action Plan, 3Year Plans and National Strategic Plan and policies.
Chart of Accounts	Using Chart of Accounts in Budget Planning and Execution			

	Competency Title	Understanding Functions and How to Use Chart of Accounts		
	Competency Definition	Understanding how the Government Chart of Accounts affect the Financial and Statistics reporting		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	<p>Understanding the purpose, components and structure of the Government Chart of Accounts (CoA) for Financial and Government Financial Statistics (GFS) and their key differences.</p> <p>Also, understand how changes arising from Budget Discussions impact the components of Revenues and Expenditures and Presentation of the Budget and Budget Execution Reporting.</p>	<p>Requires a working knowledge with a good understanding of Budget Documents and Chart of Accounts to be applied in circumstances of limited complexity.</p> <p>Understand its relationship with financial reporting, programs and activities.</p>	<p>Requires expertise knowledge with a good understanding of Budget Documents and Chart of Accounts to be applied in complex circumstances.</p> <p>Develop changes to Chart of Accounts arising from Budget Discussions and changes of Government Expenditures and new sources of revenue.</p>	<p>Requires expertise knowledge with a good understanding of Budget Documents and Chart of Accounts to be applied in highly complex circumstances.</p> <p>Able to verify proposed changes and approve them to ensure intentions and new requirements of government and stakeholders are correctly reflected in the changes.</p>
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<p>Correctly classify the government's revenue and expenditure as per the established codes in the Government Chart of Accounts in the Budget Documents.</p> <p>Understanding the economic codes, functional classification, organizational codes, donor codes for precise applications.</p>	<p>Verify the classified government's revenue and expenditure following the established codes in the Government Chart of Accounts to the Budget Documents.</p> <p>Able to identify misclassifications and instruct on corrections required</p> <p>Respond to any questions of moderate complexity asked by Government Officials, Parliament, Cabinet, NGOs, Bilateral Partners</p>	<p>Approve the classified government's revenue and expenditure economic classification following the established codes in the Government Chart of Accounts.</p> <p>Able to verify and approve corrections to Budget Documents and authorize changes to misclassifications</p> <p>Respond to any questions of high complexity asked by Government Officials, Parliament, Cabinet NGOs, Bilateral Partners and other interested stakeholders.</p>

			and other interested stakeholders. Identify the need for changes to CoA and request change/ addition/ deletion for improvements to Chart of Accounts structure and/or cost/revenue codes, when required.	
Budget Planning and Development of Revenue and Expenditure Estimates	Development of Operational Models to accurately estimate future expenditures and revenues as per budget requirements, appropriately classify and prioritize the program activities.			
	Competency Title	Annual Plan, Program preparation (Revenue and expenditure estimates) and Accurate Development of Cost Estimates		
	Competency Definition	Operational Model Creation and Modification, budget classification and prioritization, Macro and Micro economic indicators		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Understand and Identify the various components that build up to expenditures and revenues and how they are impacted by the economy, government policies, plans and external factors. Understanding the features and capabilities of forecast models to accurately forecast expenditures and revenues Develop an annual plan and program with estimates of revenue and expenditure.	Requires a working knowledge with a good understanding of Budget Documents and Chart of Accounts to be applied in circumstances of limited complexity.	Requires a working knowledge with a good understanding of Budget Documents and Chart of Accounts to be applied in complex circumstances.	Requires a working knowledge with a good understanding of Budget Documents and Chart of Accounts to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Able to operate expenditure and revenue models and derive estimated costs and	Able to modify expenditure and revenue models for changes	Able to modify expenditure and revenue models at a high level of complexity.

		<p>revenue with a limited level of complexity and under the supervision of seniors.</p>	<p>involving a moderate level of complexity.</p> <p>Understanding and appropriately interpret the data related to Macro and Micro economic indicators.</p> <p>Review and verify expenditure and revenue models to establish staff have accurately input model components following Planning and Budgeting SOP.</p> <p>Able to use historical data to identify changes in estimate calculations to improve the accuracy of forecasts.</p> <p>Able to modify calculations for changing scenarios to enable decisions to be made on reliable data.</p>	<p>Approve expenditure and revenue estimates and able to respond to queries on calculations, components of calculations and reliability of estimates and basis of calculations from Parliament, Senior Officials in Govt., Cabinet, Development Partners, NGOs and other stakeholders.</p> <p>Monitor and approve changes to calculations to ensure accuracy of data is maintained and reliable data is provided for decision making.</p>
Budget data maintenance in budgeting software systems.	Maintain budget data in the Government Financial Management Systems and maintain appropriate documentation of the related data.			
	Competency Title	Budget Data Updates in LMBIS, PLMBIS and SuTRA, including budget documentation		
	Competency Definition	Ability to update the Govt FMIS that require Budget Data to be included, ensuring these are updated timely and accurately		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Knowledge of LMBIS, PLMBIS and SuTRA systems and business processes.	Requires working knowledge of Budget Documents and Govt. FMIS with an understanding of source data and how it is to be input into software system under	Requires a high-level knowledge of Budget Documents and Govt. FMIS with a good understanding of source data and how it is to be input into software	Requires an expert level knowledge of Budget Documents and Govt. FMIS with an excellent understanding of source data and how it is to be reported into software systems under

		circumstances of limited complexity.	system under circumstances of moderate level of complexity.	circumstances of a high level of complexity.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Input data accurately and timely with limited supervision. Maintain documentation of the activities entered in the software system. Report the immediate senior staff based on data entry and selection of activities in the software system.	Review and monitor data input and identify errors and approve corrections required. Adjust the data in accordance with the instruction of senior staff and budget discussions.	Authorize changes to data input where technical decisions or interpretations of Budget Documents are required.
Budget Execution				
	Budget execution Monitoring			
	Competency Title	Budget execution monitoring and analyses		
	Competency Definition	Ability to conduct expenditure analysis on budget execution data in relation to budget and identify causes for variance and relate it to formulae components in operating models		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Knowledge of Budget Execution and Identification of causes for variances (Including authorization)	Able to obtain and analyze causes of variances of budget to actual with a limited level of complexity.	Review monitoring analysis to determine if the operating model of budget needs to be modified with a moderate level of complexity.	Identify and approve changes to the operating model for budget estimates involving a high level of complexity to ensure the accuracy of forecasts is improved.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Identify and investigate variances for causes with a limited level of complexity.	Review and identify the impact of variances on operating models with	Address impact of variances on operating models with issues of a high level of

		Modify changes to budget estimates under the supervision of superiors. Prepare adequate documentation for the required changes.	issues of moderate level of complexity. Analyze the impact on activity and the sources of fundings. Supervise changes to operating models to ensure future estimates are more accurate.	complexity. Ensure the adhered policies are aligned during the variances.
Execution Monitoring and Funding Requirement Forecasts	Liaison between Ministry of finance / Department/ ministries/ governments in relation to treasury position and expenditures, Funding Requirement. Forecasts to accurately update Treasury, Cash Flow Forecasts.			
	Competency Title	Liaising Effectively with Treasury on Funding Requirements for Ministry / Department and monitoring of the budget execution.		
	Competency Definition	Liaison between Ministry of finance / Department/ ministries/ governments in relation to treasury position and expenditures, Funding Requirement. Forecasts to accurately update Treasury, Cash Flow Forecasts. Monitor on the Budget Execution considering KPI's and OVI's		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Analysis of Budget Execution to identify actual cash spend and future funding requirements and attaining intended results. The process to undertake budget virements and budget surrenders.	Awareness of the impact of budget execution on funding needs and cash requirements of limited complexity and actions to be undertaken to meet results.	Awareness of the impact of budget execution on funding needs and cash requirements of moderate complexity and actions to be undertaken to meet results. Ability to monitor the activities undertaken based on the budget implementation plan of respective entities.	Awareness of the impact of budget execution on funding needs and cash requirements of high complexity and actions to be undertaken to meet results. Ensure the monitoring activities are undertaken based on the budget implementation plan of respective entities.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Ability to determine from analysis of variances of budget to actual execution and its impact on funding requirements with limited complexity. Evaluate the progress of activities and programs	Ability to determine from analysis of variances of budget to actual execution and its impact on funding requirements with moderate complexity.	Ability to determine from analysis of variances of budget to actual execution and its impact on funding requirements with a high level of complexity.

		<p>following its implementation plan.</p> <p>Prepare and analyze reports for the budget virements, source adjustment and budget surrenders. Raise files for initiating these actions.</p>	<p>Ability to develop future funding needs scenarios of limited complexity.</p> <p>Analyze the progress of activities and programs as per their implementation plan.</p> <p>Analyze and Undertake necessary action for the budget virements, source adjustment and budget surrenders.</p>	<p>The ability to accurately forecast future funding needs to be based on variances in actual execution to the budget of moderate or high complexity.</p> <p>Provide necessary instruction and undertake the decision required for effective implementation of the activities and programs.</p> <p>Approve budget virements, source adjustment and budget surrenders. Provide necessary justification in case demanded by a higher level of jurisdictions.</p>
Reporting - Budget Execution Reports not covered under Accounting and Reporting	Monthly and quarterly and annual budget execution reports including analysis			
	Competency Title	Preparation of Budget Execution Reports in Required Format on Timely Basis		
	Competency Definition	Ability to produce accurate and comprehensive budget execution reports including analysis of causes and submit to required offices of government		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	<p>Understanding of Financial Reporting, ability to extract data and meaning of each Expenditure and Revenue component</p> <p>Ability to analyze variances and report to the level of detail required by MoF / MOEAP / Finance administration section.</p> <p>Reporting requirement provided by legalization and its Compliance</p>	<p>Understand the composition of budget reports, source of data and how various components impact the report as a whole on matters of limited complexity.</p> <p>Understand financial analysis concepts of limited complexity.</p> <p>Understanding major components of financial reports and their functions of limited complexity.</p>	<p>Understand the composition of budget reports, source of data and how various components impact the report as a whole on matters of moderate complexity.</p> <p>Understand financial analysis concepts of moderate complexity.</p> <p>Understanding major components of financial</p>	<p>Understand the composition of budget reports, source of data and how various components impact the report as a whole on matters of high complexity.</p> <p>Understand financial analysis concepts of high complexity.</p> <p>Understanding major components of financial reports and their functions of high complexity.</p>

			reports and their functions of moderate complexity.	
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Ability to prepare budget execution reports and address queries of limited complexity.	Ability to prepare and review budget execution reports and address queries of moderate complexity. Able to provide revised information required by superiors due to changes in economic and other changes.	Ability to analyze and approve budget execution reports and address queries of high complexity. Able to identify changes required to reporting content arising from changing circumstances and work with MoF /MOEAP/ Finance administration section to develop and deliver revisions.

AREA 2: REVENUE**2.1 Customs**

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Legislative Framework	Customs Legislative Framework, Understanding the Legislation, Policies and Procedures Framework for Preparation of Custom related policy, procedures & directives.			
	Competency Title	Legislative Regulatory Framework, Policies, Procedures and Guidelines		
	Competency Definition	Ability to understand, interpret and apply relevant legislation, policies, regulations, standards and guidelines governing Custom revenue of the Government of Nepal		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Custom Act & Rule, VAT Act & Rule, Excise Act & Rule, Financial Act, bonded warehouse procedure, custom procedure, EXIM code procedure, ASYCUDA procedure, directive and laws of MOICS and others.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances	Requires an expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Perform custom related activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures.	Manage the performance of custom related activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures	Monitor the performance of custom related activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures
Preparation and implementation of policy & procedure and propose necessary amendment in custom law to GoN	Preparation & Implementation – Prepare and update Custom related policies, procedures, plan, guidelines, directives and ensure effective implementation of those policies, laws and guidelines, and propose necessary amendment in Custom law to GoN.			
	Competency Title	Development and formulation of Custom related legislative framework		
	Competency Definition	Ability to develop, update and formulate Custom related policies, procedures, directives, guidelines and propose necessary amendment required in Custom laws in compliance with the existing legislative framework.		

	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, Knowledge of government's revenue mobilizations policy, implementation of fiscal program & policies. Knowledge of international convention standards, WTO/TFA standards, SAFE framework of WCO, DATA Model, Risk management and single window compendia, Immediate release guidelines and Customs Procedure for Economic Impacts (CPEI).	Requires a working knowledge of with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires an expert knowledge with a comprehensive understanding to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Ability to prepare the necessary information required to develop and update custom related policies, procedures, plan, directives, guidelines and custom administration management procedure and policies in accordance with legislative requirements and international best practices and convention standards.	<ul style="list-style-type: none"> ▪ Interpret and implement government's revenue mobilizations policy, fiscal program & policies, international convention standards, WTO/TFA standards, SAFE framework of WCO, DATA Model, Risk management and single window compendia, immediate release guidelines and Customs Procedure for Economic Impacts (CPEI). 	Supervise and Manage the preparation & updating of the Custom related policies, procedures, plan, directives, guidelines and custom administration management procedure & policy and address complex issues on preparation faced by Staff
Fair & Accurate revenue collection and Classification of goods	Supervise – Custom revenue collection process and perform fair & accurate revenue collection and perform classification of goods under harmonized system.			
	Competency Title	Supervise Fair & Accurate revenue collection and Classification of goods		

	Competency Definition	Conduct fair & accurate revenue collection and make accurate classification of goods base on Harmonized system. Ability to conduct fair & accurate classification and valuation of goods for collection of actual revenue to be collected in the process of international trading of goods.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework Custom administration management procedure. Knowledge of valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, risk based checks of declared value. Knowledge of Harmonized system of goods classification, its rules for classification of goods and general rule of interpretation of HS	Requires a working knowledge with a good understanding of to be applied in circumstances of limited complexity	Requires a thorough knowledge with in-depth understanding to be applied in complex circumstances	Requires a expertise knowledge with a comprehensive understanding to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Execute task related to valuation of goods at custom point using the valuation database model, TSC of ASYCUDA and assist senior staff in risk based checking of declared value of goods. Execute task related to classification of goods based on harmonized system of goods classification	Manage & Review the task related to valuation of goods at custom point using the valuation database model, TSC of ASYCUDA and perform risk based checking of declared value of goods. Interpret and implement the harmonized system of goods classification and its rules for classification of goods and general rule of interpretation of HS. Manage & Review the task related to	Review and Supervise that the fair classification and valuation of goods are made in accordance of valuation manual, valuation database model, TSA of ASYCUDA, harmonized system of goods classification. Support the subordinates on the cases of difficulties face during valuation and classification of goods. Execute risk based checking of declared classification and value of goods.

			classification of goods based on harmonized system of goods classification	
Preparation and implementation of guidelines and standards to conduct post clearance audit.	Preparation & Implementation – guidelines and standard to conduct Post Clearance Audit			
	Competency Title	Execution of Post Clearance Audit		
	Competency Definition	Prepare guidelines and standard for conduction post clearance audit and effective implementation of PCA guidelines & standards. Conducting effective Post Clearance Audit based on prepared guidelines and standards of PCA		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative Framework, International best practices of PCA, International PCA guidelines, procedures and standards. Fundamental principles of PCA, legitimate trade & trade facilitation Knowledge of audit standard, procedures and methodologies for examining commercial data, books and business system of entity	Requires a working knowledge with a good understanding of internal audit plan and risk assessment techniques to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding of internal audit plan and risk assessment techniques to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding of internal audit plan and risk assessment techniques to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Prepare strategic procedures standards and guidelines for conducting PCA in line with international practice on PCA procedure and guidelines. Execute various task related to PCA such as checking accuracy of all legislative requirements in the goods declaration and any other legal requirements including customs value and examining commercial data,	Interpret and implement the PCA procedures standards and guidelines for conducting PCA in line with international practice on PCA procedure and guidelines. Review and manage various task related to PCA such as checking accuracy of all legislative requirements in the goods declaration and any other legal requirements	Review and authorize the PCA procedures standards and guidelines for conducting PCA in line with international practice on PCA procedure and guidelines. Manage and Supervise various task related to PCA such as checking accuracy of all legislative requirements in the goods

		books and business system of entity involved directly or indirectly in international trade	including customs value and examining commercial data, books and business system of entity involved directly or indirectly in international trade	declaration and any other legal requirements including customs value and examining commercial data, books and business system of entity involved directly or indirectly in international trade.
Preparation and implementation of guidelines and standards for examination of goods to be imported or exporter from Custom point for the purpose of custom clearance.	Prepare & Implement- guidelines and standard for examination of good to be imported or exported for the purpose of custom clearance			
	Competency Title	Executing Custom clearance related activities and preparation of guidelines for custom clearance procedure.		
	Competency Definition	Preparation and implementation of guidelines and standards for examination of goods to be imported or exporter from Custom point for the purpose of custom clearance. Ability to prepare guidelines and standards for examining goods for custom clearance process and execute the custom clearance process.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, Custom laws, policy, procedure, international standard and best practices related to custom clearance procedure. Fundamentals of custom clearance system & procedure and its components as per nature of transaction	Requires a working knowledge with a good understanding of custom clearance related international practices to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding of custom clearance related international practices to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding of custom clearance related international practices to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Execute custom clearance activities obtaining documents, verification of documents, testing & verification of goods, classification of goods, valuation of goods, and verification of payment	Review and manage the custom clearance process performed by subordinates such as obtaining documents, verification of documents, testing & verification of goods,	Manage and supervise overall activities custom clearance process performed by subordinates is in line custom laws, rules, procedure & guidelines international best practices of custom clearance guidelines and standards,

		<p>procedure in line of custom clearance guidelines and standards, Harmonized system of classification, valuation data base model TSC. Assist to preparation of guidelines and standards of custom clearance process.</p>	<p>classification of goods, valuation of goods, and verification of payment procedure in line of custom laws, rules, procedure & guidelines international best practices of custom clearance guidelines and standards, Harmonized system of classification, valuation data base model TSC. Preparation of guidelines and standards of custom clearance process</p>	<p>Harmonized system of classification, valuation data base model TSC. Review, implement and interpret the custom clearance guidelines , standards and procedure in line with custom laws, rules, procedure & guidelines international best practices of custom clearance guidelines and standards.</p>
Effectiveness and Appropriateness of Applied Software Systems and Prepare Disaster Recovery Policy to Manage ICT	Evaluation of the Effectiveness and Appropriateness of Applied Software Systems and Preparation & Implementation of disaster recovery policy and IT policy for managing information system ASYCUDA, Single Window, NECAS, NNSW, Manifesto model, Exim code			
	Competency Title	Assessment of Applied Software Systems and its Disaster Recovery Mechanism		
	Competency Definition	Evaluation of the Effectiveness & Appropriateness of Applied Software Systems and Preparation of IT Policy & Disaster Recovery Policy to Manage ICT & ITS.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	<p>Technical knowledge of system audit, software development cycle ,software business process and inter-linkage of business process with the system flow & process. Understanding of ICT network and infrastructure system, ICT security architecture and disaster recovery policy framework.</p>	<p>Requires a working knowledge with a good understanding of integration mechanism and the role of the software system in IFMIS system to be applied in circumstances of limited complexity</p>	<p>Requires a thorough knowledge with an in-depth understanding of integration mechanism and the role of the software system in IFMIS system to be applied in complex circumstances</p>	<p>Requires a expertise knowledge with comprehensive understanding of integration mechanism and the role of the software system in IFMIS system to be applied in highly complex circumstances</p>
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:

		Operate the system software associated and should know the business operation cycle used in software system. Perform business impact analysis to identify & prioritize critical IT system and components. Use step-by-step procedures for recovering disrupted systems and networks, and help them resume normal operations. Use disaster recovery policy framework for preparation of disaster recovery policy and assist in enhancement of Disaster Recovery Centre (DRC)	Conduct and manage the system audit and reviews. Interlink business process with the system flow and process. Understand and comment over the software business process and its documentation. Review and manage step-by-step procedures for recovering disrupted systems and networks, and help them resume normal operations. Use disaster recovery policy framework for preparation of disaster recovery policy and enhancement of Disaster Recovery Centre (DRC) through effective coordination with National Information Technology Centre (DRC).	Use the software tools to analyse the effectiveness of the software including technical knowledge of the system audit and reviews. Manage and supervise the system audit, regulate the use of disaster recovery policy framework for preparation of disaster recovery policy. Manage enhancement of Disaster Recovery Centre (DRC) ICT network & infrastructure system, strengthen the hardware & software of ASYCUDA, Single Window, NECAS, NNSW, Manifesto model, Exim code and enhancement of ICT security architecture. Manage effective coordination with National Information Technology Centre (DRC).
Perform Time-Release Study (TRS)	Perform Time-Release Study (TRS)			
	Competency Title	Execute the Time-Release Study (TRS)		
	Competency Definition	Execute, Review, Manage, Supervise and Monitor Time-Release Study (TRS). Ability to execute manage and supervise the Time-Release Study (TRS) to measure the effectiveness of operational procedures carried in the standard processing of imports, exports, cross border and transit movements.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative Framework, Trade Facilitation agreement TRS tool, WCO guidelines for TRS study, TRS cycle , statistical tools for	Requires a working knowledge with a good understanding of TRS cycle to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding of TRS cycle to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding TRS cycle to be applied in highly complex circumstances

	analysing data collected, effective use of statistical analysing tools			
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	Usage of TRS tool, WCO guidelines for TRS study, TRS cycle , statistical tools for analysing data collected, effective use of statistical analysing tools such as arithmetic means and/or median between the arrival of the goods into the Customs premises, and their release into the economy via a standardized system	Perform Time Release Study in line of WCO guideline and TRS cycle adopting different approaches to conducting TRS (for example, a consecutive or simultaneous TRS at all identified border points). Use of modern technologies in data collection, collation and analysis for improving the TRS process (e.g. electronic processing systems, Single Window, Smartphone's, RFID seals, and GPS-enabled track and trace).	Execute and manage the TRS process in line with WCO guidelines, TRS cycle. Interpret and review the information collected by subordinates and analyse such data using statistical analysing tools such as arithmetic means and/or median between the arrival of the goods into the Customs premises, and their release into the economy via a standardized system	Supervise and authorize the Time-Release Study in line with WCO guidelines, TRS cycle. Review and authorize the data collected and analysed through use of statistical analysing tools such as arithmetic means and/or median. Support the subordinates staff in case of difficulties faces in process of performing TRS.
Supervise and inspect the auction of goods which could not be cleared and collect revenue accordingly	Execute Perform, Supervise and Inspect the auction process of goods which could not be cleared from custom and collect the revenue from auction accordingly.			
	Competency Title	Execute Perform, Supervise and Inspect the auction process		
	Competency Definition	Execute Perform, Supervise and Inspect the auction process of goods which could not be cleared from custom and collect the revenue from auction accordingly. Ability to Execute Perform, Supervise and Inspect the auction process of good that couldn't get custom clearance and are remained in custom office.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, custom laws, regulation, procedure, guidelines and standards Knowledge of auction procedure and criteria for auctioning of the goods Knowledge of international best	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding to be applied in highly complex circumstances

	practices involve in auction of goods.			
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	Able to conduct auction of goods based on auction procedure and guidelines. Knowledge of Confiscation of goods and the auction procedure	Execute activities of auction process such as selection of goods, valuation of goods, preparation of bid documents, Opening of bid document, handling of bid deposit, receiving of revenue collected for auction process etc.	<ul style="list-style-type: none"> Review and Manage the confiscation of goods and the auction procedure such as: Selection of goods, valuation of goods, preparation of bid documents, Opening evaluation and awarding of bid, handling of bid deposit, handling of revenue collected for auction process. 	<ul style="list-style-type: none"> Monitor and supervise the confiscation of goods and the auction procedure such as: Selection of goods, valuation of goods, preparation of bid documents, Opening evaluation and awarding of bid, handling of bid deposit, handling of revenue collected for auction process. And support the subordinate in case of difficulties faced by them in process of executing auction of goods
Analysis of revenue related data generated from MIS and report it to MoF	Monthly and quarterly and annual reports preparation by analysing revenue related data generated from MIS and report it to MoF			
	Competency Title	Custom Revenue Related Report Preparation		
	Competency Definition	Preparation of custom revenue related report in required format by analyzing revenue related data generated from MIS and report it to MoF. Ability to produce accurate and comprehensive revenue related data from Custom MIS and analyzing such data for preparation of custom related report.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Knowledge of accounting & financial terminologies, financial data analyzing tools, accounting principles, MIS reporting formats	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Collect and capture information on activities and model it into reporting templates	Monitor & review the information on activities and prepare & review monthly quarterly and yearly Revenue related	Manage the activities of preparation of consolidated revenue related report. Ability to analyse and approve revenue related reports and

		<p>Ability to prepare monthly quarterly and yearly revenue related reports and address queries of limited complexity Assist in consolidation of different revenue related reports of different custom office</p>	<p>reports and address queries of moderate complexity Able to prepare consolidate revenue related report Able to provide revised information required by superiors due to changes caused by thorough data analysis of revenue.</p>	<p>address queries of high complexity Able to identify changes required to reporting content arising from changing circumstances and address the complexity face by subordinates in preparation of periodic revenue reports.</p>
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2.2 Inland Revenue

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Legislative Framework	Income Tax, VAT, Excise related Legislative Framework, Understanding the Legislation, Policies and Procedures Framework for Preparation of Tax related plan, policy , procedures & directives.			
	Competency Title	Legislative Regulatory Framework, Policies, Procedures and Guidelines		
	Competency Definition	Ability to understand, interpret and apply relevant legislation, policies, regulations, standards and guidelines governing Inland Revenue collection process of the Government of Nepal		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Income Tax Act & Rules, VAT Act & Rules, Excise Act & Rules, Tax related manuals, directives guidelines, Annual Financial Act, Fiscal and Monetary policy,	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances	Requires an expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Perform inland tax related activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures.	Manage the performance of inland tax related activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures	Monitor the performance of Inland tax related activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures
Formation and implementation of policy, procedure, & guidelines related to tax laws and propose necessary amendment in tax law to GoN	Formation & Implementation – Prepare and update tax related policies, procedures, plan, guidelines, directives and ensure effective implementation of those policies, laws and guidelines, and propose necessary amendment in tax law to GoN.			
	Competency Title	Formation and implementation of Tax related legislative framework		
	Competency Definition	Understanding of public revenue forecasting & analysis, revenue intelligence mechanism, macro-economic analysis, macro-economic modeling, internal economic analysis, debt analysis		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management

	Knowledge of public revenue forecasting & analysis, revenue intelligence mechanism, macro-economic analysis, macro-economic modeling, internal economic analysis, debt analysis, statistical data analysis tools	Requires a working knowledge with a good understanding of international taxation practices to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding of international taxation practices to be applied in complex circumstances	Requires an expert knowledge of with a comprehensive understanding of international taxation practices to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Ability to prepare the necessary information required to develop and update tax related policies, procedures, plan, directives, guidelines and revenue administration management procedure and policies in accordance with legislative requirements and international best practices.	Interpret and implement revenue forecasting & analysis, revenue intelligence mechanism, macro-economic analysis, macro-economic modelling, internal economic analysis, debt analysis, statistical data analysis, international tax laws in tax related policies, procedures, plan, directives and guidelines.	Supervise and Manage the preparation & updating of the tax related policies, procedures, plan, directives, guidelines and revenue administration management procedure & policy and address complex issues on preparation faced by Staff
		Prepare the tax related policies, procedures, plan, directives, guidelines and revenue administration management procedure & policies in line with the legislative requirements, public revenue forecast & analysis, macro-economic analysis & modelling, annual	Align the tax related policies, procedures, plan, directives, guidelines and revenue administration management procedure & policies in line with the legislative requirements, public revenue forecast & analysis, macro-economic	Approve the tax related policies, procedures, plan, directives, guidelines and revenue administration management procedure & policies in line with the legislative requirements, public revenue forecast & analysis, macro-economic analysis &
		Plans & programs, Fiscal & monetary policy and best international tax related practices.	analysis & modelling, annual plans & programs, Fiscal & monetary policy and best international tax related practices.	modelling, annual plans & programs, Fiscal & monetary policy and best international tax related practices.

Formation and implementation of guidelines and standards for conducting revised/amended tax assessment (full audit) and refund of tax.	Formation & Implementation – Prepare and update procedures, guidelines, directives & standards related to conducting revised/amended tax assessment (full audit) and refund of tax. and ensure effective implementation			
	Competency Title	Formation and implementation of revised/amended tax assessment (full audit) related guidelines, standards and legislative framework		
	Competency Definition	Understanding of existing legislative framework, components of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial statement analysis skills, examination of books of account of taxpayer's, taxpayer's nature of business and its business process.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework Components of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial statement analysis skills, audit procedure & techniques. Detail knowledge taxpayer's organization its business process, financial management system.	Requires a working knowledge with a good understanding of audit principles and procedure to be applied in circumstances of limited complexity.	Requires a thorough knowledge with in-depth understanding of audit principles and procedure to be applied in complex circumstances	Requires a expertise knowledge with a comprehensive understanding of audit principles and procedure to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Execute task related to revised and amended tax assessment and keep up-to-date record of documents containing information about causes of amendment & changes made in tax assessment made by taxpayers.	Manage review task related to revised and amended tax assessment. Prepare report of amendment & changes made on tax assessment and circulate to senior management including the recommendation for approval of amendment and changes made on taxpayer's tax assessment.	Manage and supervise the process of periodic review of revised & amended tax assessment and ensure the effective settlement of amendment made. Review and approve the changes/ amendment recommended by the subordinates.

Make strategy and policy for collection of tax due, supervise the tax collection related activities and Refund of the tax to the taxpayer and diplomat upon the examination of application for refund.	Making strategy and policy for speedy collection of tax revenue and encouraging taxpayers to pay due tax, supervising the tax revenue collection activities , and perform activities related to tax refund to the taxpayer and diplomats			
	Competency Title	Make strategy and policy for collection of tax due and refund of tax		
	Competency Definition	Prepare annual strategic plans and policy for collection of due tax from taxpayer and manage tax refund process. Conducting various revenue management activities, speedy revenue collection procedure and schemes.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, Annual Financial Act, Annual Plans and Programs, monetary policy, tax waiver strategy, tax concession schemes and their impact analysis in revenue management. Knowledge of criteria for refunding tax to the national taxpayer, tourist and diplomat	Requires a working knowledge with a good understanding of tax waiver and tax concession schemes to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding of tax waiver and tax concession schemes to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding of tax waiver and tax concession schemes to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	Ability to develop annual strategy & policy for collection of tax revenue and due tax revenue Able to manage tax refunding activities to the national taxpayer, tourist and diplomat.	Prepare annual strategic plan and policy related to tax revenue collection in compliance with legislative framework and Financial act, Execute various tasks related to tax revenue collection, managing of tax concession & tax waiver scheme, deal with the taxpayers on the matter of tax concession & waiver, tax refund procedure, examination and inspection of documents and matching criteria for refund procedure.	Interpret and implement tax laws, polices, procedures, guidelines, financial act, revenue forecasting & analysis in preparation of annual strategic plan and policy related to tax revenue collection. Manage the tasks related to tax revenue collection, managing of tax concession & tax waiver scheme, deal with the taxpayers on the matter of tax concession &	Manage and supervise the process of preparation of annual strategic audit plan and policy related to tax revenue collection in compliance with tax laws, polices, procedures, guidelines, financial act, revenue forecasting & analysis and address complex issues arise in process of execution.

			waiver, tax refund procedure, examination and inspection of documents and matching criteria for refund procedure.	
Make annual target of taxpayer registration and issue certificate	Execution Taxpayers Registration and Issuance of Certificate			
	Competency Title	Executing registration and issuance of certificate to taxpayers		
	Competency Definition	Perform taxpayer's registration as per annual target planned and issuance of registration certificate. Ability to prepare annual target of tax payers registration and issue registration certificate in accordance to the tax related laws, rules, procedures, guidelines and standards.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, Tax related directives, guidelines and standards. Virtual linkages established with key government agencies, Identifying the data, analysis of the data, documents required for registration, criteria for compulsory registration of taxpayers, and process of issuance of certificate.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Execute the taxpayer's registration process through associated system software. Examining the required documents for registration and issuance of the registration certificate to the taxpayer in compliance of tax laws, policy, guidelines, manual and standards.	Plan and manage the taxpayer's registration process through associated system software. Verifying the required documents for registration and issuance of the registration certificate to the taxpayer in compliance of tax laws,	Manage and supervise overall activities of taxpayer's registration process made through associated system software in compliance of tax laws, policy, guidelines, manual and standards. Support the subordinates in case of difficulties face by them in process of registration of taxpayers.

			policy, guidelines, manual and standards.	
Effectiveness and Appropriateness of Applied Software Systems and Prepare Disaster Recovery Policy to Manage ICT	Evaluation of the Effectiveness and Appropriateness of Applied Software Systems and Preparation & Implementation of disaster recovery policy and IT policy for managing information system			
	Competency Title	Assessment of Applied Software Systems and its Disaster Recovery Mechanism		
	Competency Definition	Evaluation of the Effectiveness & Appropriateness of Applied Software Systems and Preparation of IT Policy & Disaster Recovery Policy to Manage ICT & ITS		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Technical knowledge of system audit, software development cycle ,software business process and inter-linkage of business process with the system flow & process. Understanding of ICT network and infrastructure system, hardware & software of CBMS & ITS, ICT security architecture and disaster recovery policy framework.	Requires a working knowledge with a good understanding of integration mechanism and the role of the software system in IFMIS system to be applied in circumstances of limited complexity	Requires a thorough knowledge with an in-depth understanding of integration mechanism and the role of the software system in IFMIS system to be applied in complex circumstances	Requires a expertise knowledge with comprehensive understanding of integration mechanism and the role of the software system in IFMIS system to be applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:

		<p>Operate the system software associated and should know the business operation cycle used in software system. Perform business impact analysis to identify & prioritize critical IT system and components.</p> <ul style="list-style-type: none"> Use disaster recovery policy framework for preparation of disaster recovery policy and assist in enhancement of Disaster Recovery Centre (DRC), ICT network & infrastructure system, strengthen the hardware & software of CBMS & ITS and enhancement of ICT security architecture. 	<p>Conduct and manage the system audit and reviews. Interlink business process with the system flow and process. Understand and comment over the software business process and its documentation. Use disaster recovery policy framework for preparation of disaster recovery policy and enhancement of Disaster Recovery Centre (DRC) ICT network & infrastructure system, strengthen the hardware & software of CBMS & ITS and enhancement of ICT security architecture through effective coordination with National Information Technology Centre (DRC).</p>	<p>Use the software tools to analyse the effectiveness of the software including technical knowledge of the system audit and reviews. Manage and supervise the system audit, regulate the use of disaster recovery policy framework for preparation of disaster recovery policy. Manage enhancement of Disaster Recovery Centre (DRC) ICT network & infrastructure system, strengthen the hardware & software of CBMS & ITS and enhancement of ICT security architecture. Manage effective coordination with National Information Technology Centre (DRC).</p>
Manage and supervise the cases of administrative review and Revenue Tribunal on assessment of tax from taxpayer.	Monitor, Manage and Supervise administrative review of tax assessment and decision of Revenue Tribunal on tax assessment			
	Competency Title	Monitoring and supervise the cases of administrative review and Revenue Tribunal		
	Competency Definition	Review, Manage, Supervise and Monitor cases of administrative review and Revenue Tribunal. Monitor, Manage and Supervise the cases of administrative review and decision of Revenue tribunal on case of tax assessment.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative Framework, Tax related laws, rules, directives, guidelines and standards.	Requires a working knowledge with a good understanding of tax assessment tools to be	Requires a thorough knowledge with an in-depth understanding of tax assessment tools to	Requires a expertise knowledge with comprehensive understanding tax assessment tools to be

	Knowledge of tax assessment procedure, audit skills, accounting skills, financial report analysis skill and other soft skills Audit steps, Procedures and the tools being applied during the audit of the taxpayer's business and knowledge of business process of taxpayer business.	applied in circumstances of limited complexity	be applied in complex circumstances	applied in highly complex circumstances
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		Assist in case of administrative review related to amended tax assessment and provide documents of assessment made to the senior staff for the review of assessment made and cause of revision made on tax assessment. Assist in dispute settlement and negotiation with taxpayers.	Review, interpret and implement the cause of amendment made on the tax assessment of the taxpayer's Actively involved in the cases of administrative review and use the soft skills and technical skills for dispute settlements. Deal with decision of the revenue tribunal on the tax assessment made.	Manage & supervise the activities of administrative review and support the subordinates in case of difficulties face by them in course of administrative review and review of decision of revenue tribunal on the matters of tax assessment
Execution of the double tax avoidance, tax evasion and other related international treaties and agreement	Execute the double tax avoidance related activities in course of tax assessment and examine & investigate the possible tax evasion, and execution of other related international treaties and agreement.			
	Competency Title	Execution of double taxation avoidance and other related international treaties		
	Competency Definition	Execute the policies, laws, guidelines and standard related to Double Tax avoidance policy and other related international treaties & agreement. And perform the activities to minimize the chances of tax evasion.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, tax laws, policies, regulations guidelines and standards.	Requires a working knowledge with a good understanding to be applied	Requires a thorough knowledge with an in-depth understanding to	Requires a expertise knowledge with comprehensive understanding to be applied

	<p>Knowledge of international tax laws and their best practices. Knowledge of international treaties and agreement Knowledge of Risk assessment software Risk Engine, methods and tools used for audit and investigation based on magnitude of revenue risk</p>	<p>in circumstances of limited complexity</p>	<p>be applied in complex circumstances</p>	<p>in highly complex circumstances</p>
	<p>Skill Requirement and Application of Skills</p>	<p>The incumbent should be able to:</p>	<p>The incumbent should be able to:</p>	<p>The incumbent should be able to:</p>
		<p>Perform activities related to double tax avoidance treaty on tax assessment. Collect information from use of risk assessment software and submit to senior staff. Perform audit and investigation based on magnitude of revenue risk.</p>	<p>Review and manage the activities of double tax avoidance treaty on tax assessment. Manage and interpret such international treaties & agreement and their practical implications. Use and analysis of risk assessment software to identify high risk bearing taxpayer, data of other virtual linkages with key government agency. Review and manage the audit and investigation based on magnitude of revenue risk.</p>	<p>Manage & supervise the activities of double tax avoidance treaty on tax assessment. Make understand the subordinates the practical implication of such international treaties & agreement on tax revenue collection. Manage and supervise the activities of audit and investigation based on magnitude of revenue risk Review and authorize the data analysed from the use of risk assessment software 'Risk Engine'.</p>

AREA 3: EXPENDITURE, ACCOUNTING AND REPORTING

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Legislative Framework	Understand financial procedures and ability to develop policies			
	Competency Title	Legislative Regulatory Framework, Ministerial Policies and procedures		
	Competency Definition	Ability to understand, interpret and apply relevant legislation, policies, regulations, standards and guidelines governing expenditure, accounting and reporting process of the Government of Nepal. Provide and received authorization and necessary guidelines for incurring the expenditure. Demonstrate ability to set up the business process.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Relevant legislation, policies, regulations, standards and guidelines on financial management. Impact of accounting policies and procedures in the financial system.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Meets all necessary knowledge on legislative provision to perform proactively and effectively without any further assistance in operational level ensuring the basic right. 	<ul style="list-style-type: none"> Analytical use of a legal provision in financial policies, decisions undertaken in complex scenarios. Provide necessary suggestions for modification in policies and laws to reflect the practical scenarios in compliance with accounting standards. 	<ul style="list-style-type: none"> Demonstrate ability in overcoming complex and problematic issues and challenges and even intervene in emerging areas. Analyze the legal provision and advocate the strategic essence of the provisions. Appropriately devise accounting policies to streamline accounting policies.
Charts of account and OAG accounting format	Charts of account and OAG accounting format			
	Competency Title	Charts of account and OAG accounting format		

	Competency Definition	Use of charts of accounts in streamlining the government finance and statistics. Ensure uniformity in accounting practice in all three tiers of government by adhering to accounting standards in the public sector. Adopt an integrated approach in the use of CoA and accounting formats.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Classification of the charts of accounts, level of the accounting codes and its usage. overall knowledge on GFSM 2014	Classification of the coding structure that's allocated for data entry and data aggregation adequate to an operational level.	Application of the functional codes, COFOG classifications, organizational codes, activity codes at a more advanced level. Understand the interlinkage between financial data and government statistics.	Expert-level knowledge to understanding the fundamental of the coding structure and its basis.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Appropriate application of the codes in regular accounting and reporting of financial activities. Usage of the codes as a ledger and ability to deal with sub-ledgers based on its description. ▪ Demonstrate the understanding of the financial activities and their relation to the codes. 	<ul style="list-style-type: none"> ▪ Undertake necessary modifications in the CoA as per the emerging condition as demanded by the financial activity and budgets. ▪ Respond and Support subordinates in its usage, ensure appropriate selection of the codes by them to record and report the transactions. 	<ul style="list-style-type: none"> ▪ Capability to justify its essence and requirements at the strategic and executive level. Apply discretion and judgment in dealing with issues related to the use of CoA. ▪ Convince and engage others is the usage of the CoA. ▪ Provide constructive and positive feedback on the enhancement/ modification of CoA.
TSA & Banking operations				
	Competency Title	TSA & Banking operations		
	Competency Definition	Operations of the national treasury, undertake reimbursement from donors and be accountable for its transparency. Implement treasury guidelines, banking operation guidelines and make necessary arrangements for the banking system. Use of electronic fund transfers and operation of project accounts.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management

	Treasury guidelines, TSA guidelines, Government Banking operation directive, EFT guidelines, RIMS guidelines, Accounting manual.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Operate the TSA system and ability to undertake necessary activities to run TSA and banking functions. ▪ Undertake day-end functions and coordinate with commercial banks conducting government transactions for its settlement. ▪ Operate cheques in agencies where TSA is not in operation and undertake necessary control mechanisms to avoid possible risk. 	<ul style="list-style-type: none"> ▪ Leverage technology and gain efficiencies in financial management. ▪ Suggest initiatives in improvement on the banking mechanism and operations. ▪ Resolve issues identified in transaction processing, bank account administration. ▪ Operate cheques in agencies where TSA is not in operation and undertake necessary control mechanisms to avoid possible risk. ▪ Approve the daily transaction reports and management reports ▪ Promote knowledge, capacity and information dissemination taking due care of the legislative environment. 	<ul style="list-style-type: none"> ▪ Provide direction and clarity on operational issues. Ensure the team is updated on recent developments. ▪ Institutionalize the procedures and policies in financial management practice. ▪ Take initiative in undertaking policy reform and system development. ▪ Operate cheques in agencies where TSA is not in operation and undertake necessary control mechanisms to avoid possible risk.
Bookkeeping and recording				
	Competency Type			
	Competency Title			
	Competency Definition	Maintain books of accounts in accordance with national accounting standards and approved OAG accounting formats. Arrange for incurring expenditure based on the authorization received and also ensure compliance of laws related to expenditure. Maintain appropriate documentation of the financial transaction and keep the recording of financial activities.		

	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Nepal public sector accounting standards, OAG accounting formats, Bookkeeping practices, Accounting software system, software operational manuals, accounting manuals.	Thorough understanding of the OAG formats, accounting standards, bookkeeping practices and usage of software systems that can enable overall accounting function.	In-depth understanding of OAG formats, accounting standards, bookkeeping practices and interlinkage of the provision with the software system.	Expert level of knowledge in dealing with fundamental principles and policies along with national and international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Adopt a learning approach on the government accounting system and operate accounting software CGAS+. ▪ Maintain reliable accounting records, preparation of journal vouchers, maintain ledgers, documentation and related data approved by the accounts responsible officer. ▪ Ability to prepare cash & bank books, evaluate ledgers, prepare trial balances and undertake reconciliation on regular basis. ▪ Provide necessary management reports on-demand basis by the senior staffs. ▪ Apply accounting standards and policies in accounting functions. 	<ul style="list-style-type: none"> ▪ Capability to undertake analysis and scrutiny of ledgers, sub-ledgers, cash & bank books and resolve issues encountered by subordinate staffs. Evaluate management reports, identify possible areas of risk and errors. ▪ Encourage staff members to undertake internal control activities in the financial management system. 	<ul style="list-style-type: none"> ▪ Authorize the journal vouchers and verify their documentation. ▪ Provide authoritative advice in documentation and bookkeeping. Put forward demands for management reports. ▪ Lead in advocating the essence in activity-based accounting, and usage of CoA.
Payment processing (Including taxation)				
	Competency Title	Payment processing (Including taxation)		
	Competency Definition	Release payment to related parties upon completion of intended activities by complying with agreement clauses. Compliance with local tax laws and undertake mandatory deductions.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management

	EFT system, Payment order, cheque operations, Tax and VAT laws, Statutory deductions.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Prepare payment orders where the TSA system is effective and prepare cheques where TSA is not effective and also get it approved for release of payment with adequate documentation. ▪ Demonstrate ability to deduct statutory deductions like TDS, VAT and other necessary deductions and deposit them in respective accounts. ▪ Evaluate the payment amounts and ledger balances. Remain alert for payment of unrelated parties and duplicate payments. 	<ul style="list-style-type: none"> ▪ Monitor the payment schedule and mechanism. Ensure the payment is being made upon completion of due process. ▪ Evaluate the ledger and payment records to avoid any possible financial risk and conduct regular monitoring of the financial activities. ▪ Take full responsibility for ensuring compliance with the taxation laws and agreement terms of related payments. 	<ul style="list-style-type: none"> ▪ Authorize for payment and cross verify the appropriateness of such payment. ▪ Create a supportive environment in overall payment processing and maintain the credibility of government transactions.
Advance management				
	Competency Title	Advance management		
	Competency Definition	Provide advance and settlement of the same within the time limit and administer the recording and reporting process.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Advance release procedures, Mechanism to handle advance, Settlement modalities, monitoring of the advance payments.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems. Settlement procedure and knowledge.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:

		<ul style="list-style-type: none"> ▪ Collection of the advance request and process for release of the requested amounts. ▪ Ensure compliance requirement of providing advance and keep records on prescribed accounting formats to follow-up of the activities. ▪ Ensure the unspent balance is deposited in treasury accounts and the supporting information is received for its settlement. ▪ Ensure year-end procedures by undertaking cut-off procedures and carry forward of balance to next year. 	<ul style="list-style-type: none"> ▪ Able to cross-check the documents, legal requirements and agreement clause for releasing advance. ▪ Ensure advances are settled inappropriate manner such as the settlement of mobilization advance on civil contracts on a proportionate basis and all general advances are settled within the fiscal year. ▪ Examine the year-end procedures are appropriate and support the subordinate staff in resolving any possible issues. 	<ul style="list-style-type: none"> ▪ Direct the team to adopt the accepted principles and comply with the legal provision and contractual obligations. ▪ Monitor the aging of advances and settlement period of advance ▪ Withstand any conflicting situation on the settlement of advances and ensure the public funds are utilized in the best of public interest.
Payroll management				
	Competency Title	Payroll management		
	Competency Definition	Approval of salary sheet of spending units, verify the mandatory deductions such as TDS, CIT, advances. Calculation of grade and deduction for non-payment circumstances.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Calculation of grade, salary scale and structures, salary tax calculations, income tax laws, procedures of CIT.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems. Settlement procedure and knowledge.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Preparation of salary sheets, undertake income tax calculation and usage of excel sheet and software tools. Ability to enter data in CGAS+ and generate accurate journal 	<ul style="list-style-type: none"> ▪ Demonstrate ability to verify the accurateness of the calculations made by the subordinates. ▪ Resolve issues of the payroll process. 	<ul style="list-style-type: none"> ▪ Ability to indicate any inconsistencies in payroll processing and approve payroll in the designated timeframe.

		<p>vouchers for the payment process.</p> <ul style="list-style-type: none"> ▪ Verify the records with the general administration and PIS records to ensure the grade and there are no ghost employees. ▪ Deposit generates liabilities of tax, CIT, PF, SSF in the prescribed time and prescribed procedures. ▪ Proactively identify possible issues on employee payment and communicate to respective sections and report to immediate senior. 	<ul style="list-style-type: none"> ▪ Proactively acquire the information over changes made on taxation and HR policies of the government. 	<ul style="list-style-type: none"> ▪ Maintain coordination between the agencies involved in the payroll process and provide the necessary support to the team.
Promote institutional memory and administration of procurements				
	Competency Title	Promote institutional memory and administration of procurements		
	Competency Definition	Documentation procedures, keep track of records, comply with the agreement of procurements		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Documentation management, Contract compliance, record keeping	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Organize the documentation required for the overall financial management system in a systematic manner that can be made easily available on demand. ▪ Coordinate with other departments/ sections within the organization to ensure smooth contract administration of procurements. 	<ul style="list-style-type: none"> ▪ Develop capabilities to provide appropriate documents for creating institutional memory. Design the process and system that supports these processes. 	<ul style="list-style-type: none"> ▪ Create long-term strategies to develop institutional memory and advocate in developing institutional memory through the usage of office automation systems and contract management software.

		<ul style="list-style-type: none"> ▪ Demonstrates understanding of documentation principles. 		
Project accounting, Donor covenants and compliance				
	Competency Title	Project accounting, Donor covenants and compliance		
	Competency Definition	Demonstrate ability to understand the fundamentals of project accounting, execute the project and comply with donor covenants.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Project accounting, agreement clauses and conditions, Foreign exchange treatment, handling Bank accounts (Special, imprest, reimbursements, replenishments), Source adjustments.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Demonstrate ability to maintain books of accounts related to project and maintain adequate documentation in compliance with the financial procedure of donors. ▪ Interpret the donor covenants and ensure their compliance in a localized context. ▪ Apply the donor guidelines by understanding its provisions. 	<ul style="list-style-type: none"> ▪ Develop the capability to understand the accounting functions and respond to compliance requirements ▪ Provide advice with adequate reasons to the subordinates on complex issues. ▪ Proactively engage in attaining reimbursement, transfers of the fund in grant accounts and settlement of eligible expenditures. ▪ possess the capability to communicate necessary information to respective stakeholders. 	<ul style="list-style-type: none"> ▪ Provide critical input in intervention areas of the project. ▪ Possess the capability to communicate necessary information to respective stakeholders. ▪ Ability to approve project accounts by undertaking necessary clarification.
Commitment recording				

	Competency Title	Commitment recording		
	Competency Definition	Demonstrate the circumstance to record commitments, settle them on the actual transactions, and incorporate them into the forecasting of cash position and treasury positions. Diagnose significant financial risk an organization is exposed to and foresee emerging scenarios and events.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Commitment accounting and reporting, Forecasting mechanism and determination of commitment liability, Analysis of financial risk and possible scenarios	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Possess a basic understanding of commitment recording and reporting. ▪ Understand effective control set by the commitment system. ▪ Ability to record the commitment transactions and settlement in event of actual transactions. 	<ul style="list-style-type: none"> ▪ Apply technical skill in complex scenarios on the commitment accounting, ▪ Demonstrate skills to design scenarios and project financial risks, ▪ Design and implement risk reporting system and establish communication mechanism for senior staffs. 	<ul style="list-style-type: none"> ▪ Develop an innovative and strategic approach in the management of a commitment recording system that can enable the management of significant financial risks. ▪ Advice on applicable areas upon request of subordinate and provide necessary directions. ▪ Analyze the financial trends and undertake appropriate financial decisions.
Virement analysis and Cash forecasting				
	Competency Title	Virement analysis and Cash forecasting		
	Competency Definition	Possess an in-depth understanding of the budget variance and its implications. Ability to manage financial information in systems and applications. Proactively forecast the possible future scenarios in overall cash management and resource arrangements.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management

	Budget variance analysis, Scenarios analysis techniques, risk exposed by the financial systems, demanding and realistic forests systems, financial modeling and scenarios.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Gather adequate information for analyzing budget variance analysis, compare expenditure outruns. ▪ Proactively inform on the expenditure outruns and possible scenarios. Ability to generate management reports based on the request of senior. ▪ Usage of OAG formats for cash forecasting and variance analysis. ▪ Advanced usage of the software system and excel model for forecasting possible scenarios. 	<ul style="list-style-type: none"> ▪ Perceives the possible situation on the budget outruns and undertakes necessary actions to avoid such circumstances. ▪ Take necessary actions to scenarios where there are negative variances and able to establish a relationship between causes and effects. ▪ Interpret the cash forecasting and provide necessary feedback to senior staffs. 	<ul style="list-style-type: none"> ▪ Interprets the report and undertakes necessary actions to avoid possible financial risks. ▪ Reach to a conclusion and in extreme circumstances, initiate investigations if required. ▪ Approve the cash forecast and variance analysis by ensuring the accurate cash position of the entity.
Management reports and Financial reporting				
	Competency Title	Management reports and Financial reporting		
	Competency Definition	Gain adequate technical knowledge and skill in accounting standards. Demonstrate ability to understand and evaluate management and financial reports. Assess the results and undertake strategic financial decisions based on these reports.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Financial procedure acts and regulations, guidelines, OAG reporting formats, Software systems, Nepal public sector accounting standards.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.

	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Capability to regularly summarize the ledgers, prepare reconciliation statements and undertake cut-off procedures. ▪ Consistently applies the relevant provision of laws and accounting standards in the preparation of financial reports. ▪ Proactively undertakes responsibility in meeting compliance requirements of the financial reporting. ▪ Meets the disclosure requirement to generate general purpose financial reports (GPFS) and management-specific reports. ▪ Ability to use OAG specific accounting reports on respective areas and also prepare NPSAS based reports. ▪ Provide necessary information demanded by various stakeholders and meet the public disclosure requirement. ▪ Compilation of financial statements of the agencies within its jurisdiction. 	<ul style="list-style-type: none"> ▪ Ability to analyze the ledgers and undertake ledger scrutiny for identifying possible errors. ▪ Actively support in the preparation of financial information by providing technical advice and making informed about the ongoing developments. ▪ Evaluate results and assess the accurateness and appropriates of financial reports and management reports. ▪ Regularly follow up for ensuring the compliance calendars are adequately met. ▪ Analyze the situation and the level of access to data for public disclosures. ▪ Consolidation of financial information by complying with the requirement of accounting standards and adopted accounting policies. 	<ul style="list-style-type: none"> ▪ Approve the financial statements for statutory reporting and authorizes for public disclosures. ▪ Draw insight from the financial report in policy-level decision-making and planning activities. ▪ Participate in high-level strategic meetings and lead in continuous quality improvement of financial systems. ▪ Lead public financial management reform system and innovate through appropriate usage of IFMIS/software systems. ▪ Ability to undertake monitoring activities based on the insight of financial information.
Usage and administration of financial management software systems				
	Competency Title	Usage and administration of financial management software systems		
	Competency Definition	Lead in continuous usage and improvement of the software system. Demonstrate ability to incorporate business processes in software systems. Ensure the data integrity reliability and reusability through data integration. Continuously innovate through the use of IT systems.		

	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Accounting business process, Software development life cycle, documentation of procedure and manuals, software administration, data integration, security and sustainability.	Thorough understanding of the guidelines, directives and manuals that can enable the overall functioning of the systems.	In-depth understanding of the technicalities and interlinkage of the provision with system application.	Expert level of knowledge in dealing with fundamental principles and policies along with international standards.
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Operate existing software systems with the adequate skill to ensure accurateness and appropriateness. ▪ Usage of a software system through an understanding of the operational manuals, ▪ Provide feedback on any bugs and errors in the system inappropriate manner. ▪ Maintain data reliability and support in data security, ▪ Ensure the username and password are used by the intended user and privacy is maintained. ▪ Regularly data backup and security checks are conducted. 	<ul style="list-style-type: none"> ▪ Adopt the emerging system developed by the federal government and implement it with the support of technical experts. ▪ Evaluate the effectiveness and appropriateness of the software system by aligning it with the business process. 	<ul style="list-style-type: none"> ▪ Demonstrate ability to adhere to the changes introduced by the software system. ▪ Ensure the data security, sustainability, data integrity is maintained through enforcement of monitoring mechanism.

AREA 4: ASSETS MANAGEMENT

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Assets acquisition & ownership				
	Competency Title	Assets acquisition & ownership		
	Competency Definition	Possess the ability to identify the needs, proceed with the procurement of required assets. Proactive to identify the assets under its legal ownership and able to gain ownership in case of absence. Maintain adequate control over the assets and gain economic benefit from their usage.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Assets management guidelines and practices, Finance procedure laws, Government policy on assets, Accounting standards.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Collect the demands and needs of the department within the organization for acquisition. ▪ Ensure the appropriateness of procurement and recommend for attains the assets. ▪ Maintain adequate documentation of ownership of assets of both existing and additions. ▪ Demonstrates the ability to classify the assets based on the charts of accounts. ▪ Prepares assets procurement report with necessary details. 	<ul style="list-style-type: none"> ▪ Acknowledges and verifies the demands and needs of assets. ▪ Validates the essence and appropriateness of assets to be procured. ▪ proactively engages in gaining ownership of assets. ▪ Verifies the assets procurement report. 	<ul style="list-style-type: none"> ▪ Approve the assets to be procured based on their appropriateness along with the assets procurement report. ▪ Encourages the team to gain ownership and even coordinate with appropriate agencies for undertaking the ownership.

Maintain records of fixed assets register and Use of PAMS software				
	Competency Title	Maintain records of fixed assets register and Use of PAMS software		
	Competency Definition	Demonstrate ability to keep up-to-date records of assets. Proficient use of PAMS software and produce reports.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Charts of accounts, OAG accounting formats, Accounting standards, Valuation standards, PAMS software.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Collect and compile records and details of assets within the jurisdiction of the organization. ▪ applies accounting principles to accurately record the assets. ▪ Appropriately use the chart of accounts, OAG formats and ability to determine the class of assets for maintaining fixed assets register (Expendable and non-expendable OAG formats). ▪ Can operate the PAMS software for recording of assets and solve any issues. ▪ Assign codes to assets based on agreed conventions. 	<ul style="list-style-type: none"> ▪ Supports the team to identify the assets within the jurisdiction of the organization. ▪ Encourage the team to use PAMS software and undertake capacity development activity for its usage. ▪ Determine the assets coding convention that best reflects its position and status. 	<ul style="list-style-type: none"> ▪ Identifies potential issues while undertaking assets and takes necessary action to resolve them. ▪ Promotes ownership in the usage of PAMS software.
Assets valuation (Depreciation & impairments)				
	Competency Title	Assets valuation (Depreciation & impairments)		

	Competency Definition	Possess the capability to understand and apply the provision of valuation standards proficiently and technically in assets management.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Charts of accounts, OAG accounting formats, Accounting standards, Valuation standards, PAMS software.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Possess the ability to determine the value of assets and undertake valuation techniques based on valuation standards. ▪ Demonstrate ability to undertake depreciation calculation and assess impairments. ▪ Apply accounting principles appropriately in depreciation, appreciation and impairments ▪ Collaborate with the accounting section for incorporating it into books of accounts. 	<ul style="list-style-type: none"> ▪ Possess the capability to understand and apply the provision of valuation standards. ▪ Participate in the assets valuation committee and determine the value of assets. ▪ Develop accounting policies for assets suitable to organization nature that enables to provide a realistic value of assets. 	<ul style="list-style-type: none"> ▪ Validates and assesses the valuation of assets with adopted accounting principles and valuation standards. ▪ Make necessary arrangements and participation in valuation committees. ▪ Oversee the accounting policies and take strategic decisions.
Usage, maintenance and safeguarding				
	Competency Title	Usage, maintenance and safeguarding		
	Competency Definition	Develops ability to determine long-term assets management strategy, Ability to implement the assets management plan. Demonstrate ability to identify the associate risk, evaluate and monitor the assets management practices.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Finance procedure acts and guidelines, Charts of accounts, OAG accounting formats, Accounting standards, Valuation	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .

	standards, PAMS software, International practices on assets management.			
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Takes responsibility for evaluating the usage pattern of the assets and report immediate senior. ▪ Collects the maintenance request and process by complying with requirements ▪ Uses OAG accounting formats for the demand request to repair actions, Enters the data in the PAMS system. ▪ Monitors and safeguards the assets, in cases of necessity apply necessary mechanisms to safeguard assets. 	<ul style="list-style-type: none"> ▪ Demonstrates the ability to understand the fundamental principles of assets management ▪ Consults with supervisor for determining the long term assets management strategy by reviewing the assets life cycle, ▪ Develop assets management plan and policies required for it 	<ul style="list-style-type: none"> ▪ Review and approve assets management plan (AMP) ▪ Encourage the team to adhere to adopted strategies and polices
Verification & inspection				
	Competency Title	Verification & inspection		
	Competency Definition	Demonstrates the ability to verify the assets, their usage and condition. Recommend necessary action to undertake safeguard. Make recommendations in the assets management plan.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Verification tools and techniques, legislative requirements, Fixed assets register and practices.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Applies necessary skill to physically verify assets based on the assets coding. 	<ul style="list-style-type: none"> ▪ Ensures the team is well informed about the 	<ul style="list-style-type: none"> ▪ Approves annual work plan based on the nature and status of assets.

		<ul style="list-style-type: none"> ▪ Determine the frequency and schedule for physical verification. ▪ Draft reports and status of verification. ▪ Apply entity's policies for inspection of assets and undertakes action in the best interest. 	assets verification practices. <ul style="list-style-type: none"> ▪ Assess the report prepared by the team and recommend necessary actions to safeguard assets. ▪ Prepares annual work plan for verification and inspection of assets. 	<ul style="list-style-type: none"> ▪ Demonstrates adequate knowledge to assess the results of the verification and inspection report.
Auction & Disposal				
	Competency Title	Auction & Disposal		
	Competency Definition	The design process enables the identification of the status assets. Develops and implements a mechanism of auction and disposal. Actively participate in the auction and disposal process.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Finance procedure acts and guidelines, Charts of accounts, OAG accounting formats, Accounting standards, Valuation standards, PAMS software, International practices on assets management.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ identify the assets required to be disposed of offed and undertaken into an auction. ▪ Make necessary arrangements for valuation and processing. ▪ participate in auction committee. ▪ Take necessary action as provisioned in the laws ▪ Prepare report after completion of targeted action. 	<ul style="list-style-type: none"> ▪ Review the requirements and provide necessary guidance. ▪ Participate in the auction committee and undertake necessary actions. ▪ Evaluate the auction and write-off process undertaken and ensure its appropriateness. 	<ul style="list-style-type: none"> ▪ Strategically incorporate these actions in the Assets management plan (AMP). ▪ Provide strategic guidance in the auction process and assets disposal process.
Consolidation and reporting				

	Competency Title	Consolidation and reporting		
	Competency Definition	Possess the ability to compile records of entities within its jurisdiction. Consolidated the records of assets with value. Ensures the reports are prepared submitted within the prescribed timeframe.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Finance procedure acts and guidelines, Charts of accounts, OAG accounting formats, Accounting standards, Valuation standards, PAMS software, International practices on assets management.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Possess the ability to compile the records from entities within its jurisdiction. ▪ Possess basic knowledge of database, advanced excel tool and analysis techniques. ▪ Undertake calculation of depreciation and appreciations. ▪ Consolidation of the assets records obtained and prepare necessary disclosures. 	<ul style="list-style-type: none"> ▪ Administer the IT database related to assets management. ▪ Reviews and ensures the assets policies are complied with. ▪ Possess the ability to determine the accuracy of the consolidated reports. 	<ul style="list-style-type: none"> ▪ Approves the consolidated report for submission to respective agencies and public disclosures. ▪ Undertake necessary strategic decisions and represent in forums. ▪ Promote the asset management practices and use of integrated PAMS system.

AREA 5: PROCUREMENT MANAGEMENT

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Master plan and annual procurement plan				
	Competency Title	Master plan and annual procurement plan		
	Competency Definition	Possess the ability to prepare master procurement plan and annual procurement plan. Ability to integrate it into the budget execution process. Continuously undertake improvement actions and provide necessary suggestions to decision-makers.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Public procurement act and regulations, Contract Act and regulations, PPMO directions, Donor procurement guidelines.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Demonstrates the ability to understand the procurement cycle and the implication of procurement plans on-budget execution. ▪ Ability to understand the matters to be incorporated in the plan such as procurement type, package, schedule, agreement modality, specifications, procurement process. ▪ Develop the procurement plan in the prescribed form by the procurement act. ▪ Collect the necessary information for the preparation of the plan. 	<ul style="list-style-type: none"> ▪ Possess the ability to evaluate the estimated cost, prequalification requirements, tentative schedule at related matters, ▪ Foster the practice for Competition and fair participation in procurement. ▪ Evaluate the directions provided by PPMO. 	<ul style="list-style-type: none"> ▪ Monitor the compliance of the provided format and matters to be included in the plan. ▪ Ensure the plans are prepared in the prescribed timeframe and accurately.
Cost estimate preparation and approval				

	Competency Title	Cost estimate preparation and approval		
	Competency Definition	Ensure realistic estimates of the items to be procured. Ability to identify the basis undertaken for an estimate and provide justification for its appropriateness.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Rate and bases to be undertaken for estimation, Procedures of estimate preparation, Methods of procurement, Procurement process.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Able to use the formats developed for the cost estimate for each type of procurement. ▪ Identifies the requirements of the estimates and can justify the basis undertake for determining the cost. ▪ Prepares the details of specification, outputs and results. ▪ Clear distinction on the estimate to be prepared for each category of consulting, goods and service, civil works, and other services. 	<ul style="list-style-type: none"> ▪ Communicates appropriately to receive approval from the concerned agency authorized for approval of cost estimates, ▪ Possess an adequate understanding of quality standards and criteria's for cost estimation ▪ Ability to identify norms on an estimate and supervise the subordinate on its usage. 	<ul style="list-style-type: none"> ▪ Possess in-depth knowledge about cost estimation practices in the national and international arena. ▪ Approves the prepared cost estimate for further actions of procurement based on the threshold permitted by law.
Bid document preparation				
	Competency Title	Bid document preparation		
	Competency Definition	Possess an in-depth understanding of the pre-qualification, terms and conditions to be set in the bid documents. Ability to use the formats developed by PPMO and implement the directions provided.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Methods of procurement, Procurement process,	Requires a working knowledge with a good	Requires a thorough knowledge with an in-	Requires expert knowledge with a comprehensive

	Procurement method selection, Situation of procurement, procurement plan.	understanding to be applied in circumstances of limited complexity .	depth understanding to be applied in functional circumstances .	understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Ensure the criteria for the pre-qualification of the bid are met and understood. ▪ Ability to understand the skills and capacity of the bidders and the nature of the procurement. ▪ Understand the procedures of the joint venture, subcontracts and international bidding prequalification criteria. ▪ Ability to use the standards formats developed by PPMO ▪ Demonstrates the capacity to draft the conditions in the bid documents. ▪ Determine the eligibility criteria and set the technical details, components of price, bills of quantity (BoQ), warranties and currency details. ▪ Determine the details of the package and its evaluation, ▪ Identify any special matters to be included. 	<ul style="list-style-type: none"> ▪ Oversee the quality of the terms and conditions of bid documents and pre-qualification criteria. ▪ Possess adequate and in-depth knowledge on the use of standards formats developed by PPMO. ▪ Demonstrates the capacity to draft the conditions in the bid documents and undertake a review of the documents. ▪ Manage to ensure all the required matters in the bid document are incorporated. 	<ul style="list-style-type: none"> ▪ Identifies any components missing in the bid documents and direct subordinate to include those matters. ▪ Evaluate the implication of special terms and conditions applicable in the bid documents. ▪ Interprets and analyses the provision and contents law and resolves critical cases.
Bid Evaluation & award				
	Competency Title	Evaluation & award		
	Competency Definition	Understands the process of bid evaluation and award. Possess the ability to understand each process bid invitation, bid submission process, modification on the bid, the validity of the bid, opening of bid and its evaluation.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management

	Methods of procurement, Procurement process, Bid process and steps, Envelope system of bidding.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Identifies the procedures for notice publication and information dissemination criteria. ▪ Understand the requirement for national and international bids. ▪ Clearly understand the process of bid submission and the limit for mandatory usage of e-GP for bid submission. ▪ Actively engages in the situation in needs of modification of bid ▪ Understands the criteria for eligibility and validity of submitted bids. ▪ Coordinate with the bid evaluation committee and maintains adequate documentation (<i>Muchulka</i>). ▪ Support the evaluation committee in assessing the completeness of the bid, identify any errors and adequacy of documents. ▪ Ability to set clear demarcation of technical and financial proposal evaluation. ▪ Maintains a learning attitude and understands the governance issues. 	<ul style="list-style-type: none"> ▪ Assess the requirement of the bid is as per the provision laid down in the procurement laws. ▪ promote usage of the e-GP system for every possible level of procurement. ▪ Assess the requirement of the bid, evaluate its criteria's and engage in the publication of bids. ▪ Participate in the bid evaluation committee. ▪ Adhere with the principles set in procurement laws during bid evaluation and comply with every process. ▪ Preparing evaluation reports based on the facts of the evaluation committee. ▪ Notify senior management for any bids to be declared null or void or cancellation, ▪ Maintain integrity during the evaluation of bids. 	<ul style="list-style-type: none"> ▪ Evaluates the implication of the change of the regulations. ▪ Demonstrates adequate knowledge and resolves any pertaining issues on the bid process. ▪ Approves the eligible bidders and evaluations made by the evaluation committee. ▪ Withstand on any critical cases and undertake strong decisions on an adequate basis. ▪ Promote best practice and integrity in the procurement process.
Contract management and execution				

	Competency Title	Contract management		
	Competency Definition	Possess the ability to understand the clauses of the contract and ease the process of execution. Evaluate the payment clauses, variation clauses, extension details, price adjustment, contract termination and settlement of disputes.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Contract preparation and its validity, Contract execution, Contract termination, and settlement of disputes. Contract laws.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Clearly understand the provision and clauses to be incorporated in the contract. ▪ Able to understand the type of contract for each category goods and service, consulting service and civil works are different. ▪ Understand the parties involved in the contract, understand the general clauses and special clauses. ▪ Clearly understand the validity and tenure of the contract. ▪ Proactively make necessary arrangements for the execution of the contract. ▪ Make necessary arrangements for execution. ▪ Obtain necessary guarantees and bonds required for the signing of the contract. 	<ul style="list-style-type: none"> ▪ Possess knowledge on the ability to evaluate the clauses of the contract and reaching into an agreement. ▪ participate in the negotiation of the contract. ▪ Facilitates the execution of the contract by providing the necessary environment. ▪ Deal with complex scenarios such as price adjustment, price variation, time extension with reasonable due care. ▪ diligently deal with critical scenarios such as termination of the contract, legal litigations. 	<ul style="list-style-type: none"> ▪ Actively support the contract execution process, recommend required clauses for the execution of the contract. ▪ Ability to review and approve the contract and notify the risk areas on the contract clauses. ▪ Facilitate the complex scenarios and deal tactically with the critical scenarios. If required recommend for blacklisting provision. ▪ Take full responsibility for the decision and actions taken by the staffs and members of the committees. ▪ Monitor and supervise the contract execution process.
Use of the e-GP system and other special cases				

	Competency Title	Use of the e-GP system and other special cases		
	Competency Definition	Champions the usage of the e-GP system in the procurement process. Understand the special circumstance and the ability to interpret such situations. Demonstrates the ability to make direct procurements and obtain necessary recommendations from PPMO.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Proficient use of the e-GP system and ability to deal with operational cases. ▪ Demonstrates the ability to deal with criteria and scenarios of direct procurement. ▪ Interpret the special circumstance and make necessary arrangements for procurement in such cases. ▪ Applies the mechanisms of obtaining recommendations from PPMO in required circumstances. ▪ Promote governance and usage of public monies in the best interest. 	<ul style="list-style-type: none"> ▪ Encourages team to use e-GP for carrying our procurement and also gains advanced knowledge on its usage. ▪ Ensure fair completion and appropriateness even on the direct procurement. ▪ Demonstrates ability to interpret special circumstances and conduct procurement. ▪ Coordinate with PPMO for instances where the laws are not clear and gain clarity over issues raised in procurement. ▪ Undertakes necessary arrangements for blacklisting provisions. 	<ul style="list-style-type: none"> ▪ Actively supports in use of e-GP, encourages team on its efficient usage. ▪ Leads continuously in dealing with special circumstances and adoption of procurement methods. ▪ Remains well informed about the ongoing changes in procurement practices keeps updated the team about its developments. ▪ Undertakes clear decisions regarding blacklisting and Coordinates with PPMO for undertaking necessary actions. ▪ Creates a conducive environment for enabling the culture of integrity.

AREA 6: PUBLIC DEBT & INVESTMENT

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Legislative Framework	Public Debt Management Legislative Framework, Understanding the Legislation, Policies and Procedures Framework for Debt Management			
	Competency Title	Legislative Regulatory Framework, Organizational Policies and Procedures		
	Competency Definition	Ability to understand, interpret and apply relevant legislation, policies, regulations, standards and guidelines governing public debt management of the Government of Nepal		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Public Debt Act 2059, Rastriya Rin Niyamawali 2059 with amendment, NRB Act 2058 with related circulars, Monetary and Fiscal policies, Finance procedure and fiscal responsibility act, 2076 and rules Annual policies and programs.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Perform Public Debt Management activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures. 	<ul style="list-style-type: none"> Manage the performance of Public Debt Management activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures. 	<ul style="list-style-type: none"> Monitor the performance of Public Debt Management activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures.
Projection of Public Debt Need and Perform Liquidity Management	Public Debt Need –Prepare projection report of Debt need in consultation of NNRFC and NRB and perform Liquidity Management through the open market operation of debt instruments.			

	Competency Title	Identification & Projection of need of Public Debt, Forecasting & Managing of liquidity of GoN		
	Competency Definition	Ability to analyze macroeconomic assumption & make the dynamic comparison of projected revenue and expenditure for projection of debt need and able to forecast liquidity requirement of GoN along with managing the open market operation of a debt instrument in compliance with the Legislation, Annual Policies, Regulations, Standards, Guidelines and Procedures.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, Policies, Procedures & Guidelines, Macroeconomic assumption (GDP, BOP, etc.), monetary and fiscal policy, statistical analyzing tools, fiscal risk framework, debt instruments open market, the trade-off between cost & risk of debt instruments.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires expert knowledge with a comprehensive understanding to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Ability to prepare the necessary information required to project debt need and liquidity management following legislative requirements, Debt projection guideline & framework and Monetary & Fiscal policies. ▪ Prepare the projection report of debt need in line with the Debt projection guideline & 	<ul style="list-style-type: none"> ▪ Interpret and implement the debt projection guidelines & framework, fiscal risk analysis, debt risk assessment, framework and Monetary & Fiscal policies in Debt Need Forecasting and liquidity management. ▪ Align the projection report of debt need in line with the Debt projection guideline & framework and Monetary & Fiscal policies, Annual 	<ul style="list-style-type: none"> ▪ Supervise and Manage the preparation of the report on Debt Need forecasting and function of liquidity management. ▪ Ensure timely submission of all required Debt Need Projection documents as per the approved reporting calendar. ▪ Approve the Debt Need Projection report in line with the Debt projection

		<p>framework and Monetary & Fiscal policies, Annual Action Plan, 3 Year Plans and National Strategic Plan and Policies and perform a function related to open.</p> <ul style="list-style-type: none"> market operation of debt instruments as per liquidity state, fiscal risk analysis framework trade-off between cost & risk of debt and monetary and fiscal policies. 	<p>Action Plan, 3Year Plans and National Strategic Plan and policies and supervise function related to open market.</p> <ul style="list-style-type: none"> operation of debt instruments as per liquidity state, fiscal risk analysis framework trade-off between cost & risk of debt and monetary and fiscal policies. 	<p>guideline & framework and Monetary & Fiscal policies, Annual Action Plan, 3 Year Plans and National Strategic Plan and Policies and Supervise & Manage the function related to.</p> <ul style="list-style-type: none"> open market operation of debt instruments as per liquidity state, fiscal risk analysis framework trade-off between cost & risk of debt and monetary and fiscal policies.
Preparation of Documents required for Making & Updating Public Debt Making & Updating Public Debt Management related Laws and report related to Debt Management Strategy and Formulation of Public Debt Policy	Preparation of report related to Short-Term, Mid-Term, Long-Term Debt Management Strategy, Prepare Documents required to Make and Update public Debt Management related Laws and Formulate Public Debt Policies, Procedures, and Guidelines.			
	Competency Title	Understanding of Public Debt Management legislation for the base of preparation of Public Debt Management strategy and Public Debt Management related Laws and Formulation of such Policies		
	Competency Definition	Ability to prepare reports related to Short-Term, Mid-Term, Long-Term Debt Management Strategy, Able to Prepare Documents required to Make and Update public Debt Management related Laws and can Formulate Public Debt related Policies, Laws and Strategies.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Understanding the Legislative Framework related to Public Debt Management, Debt Management strategy Framework, Cost Risk Trade-off of, risk of key policy areas. Also understand annual debt requirement, annual	Requires a working knowledge with a good understanding of public debt strategy framework and risk assessment of debt and policy areas to be applied in circumstances of limited complexity.	Requires expertise knowledge with a good understanding of public debt strategy framework and risk assessment of debt and policy areas to be applied in complex circumstances.	Requires expertise knowledge with a good understanding of public debt strategy framework and risk assessment of debt and policy areas to be applied in highly complex circumstances.

	borrow plan, monetary & fiscal policy and quantitative benchmarks of debt, public debt management .benchmarks, international practices on debt management.	Understand of cost risk trade-off of the debt instrument and its importance in public debt management.	Develop changes required in Public Debt Management Law.	Able to verify proposed changes and approve them to ensure intentions and new requirements of Public Debt Management Law are correctly reflected in the changes.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Able to classify the composition of debt, identify the risk areas and able to use cost-risk trade-off ▪ Understanding the alternative borrowing strategies, annual borrowing plan and linkage with monetary & fiscal policies. ▪ Understand the best international practices, frameworks and benchmarks related to public debt management. 	<ul style="list-style-type: none"> ▪ Verify the classified composition of debt. ▪ Perform cost risk analyses of existing debt & potential funding sources and risk analysis of key areas such as fiscal, monetary, external, and market. ▪ Able to analyze the degree of market risk, compare alternative borrowing strategies and made linkage of annual borrowing plan with monetary & fiscal policies. ▪ Identify the best international practices frameworks and benchmarks that can be followed. 	<ul style="list-style-type: none"> ▪ Approve the verified classification of debt composition. ▪ Manage and supervise the function of cost risk analyses of existing debt & potential funding sources and risk analysis of key areas such as fiscal, monetary, external, and market. ▪ Involve in and support the subordinates in analyzing the degree of market risk, comparing alternative borrowing strategies and linking of annual borrowing plan with monetary & fiscal policies. ▪ Respond and authorize to follow the identified best international practices frameworks and benchmarks.
Identify the Operational Area Public Debt, Make Effective Management of Internal and External Debt and Perform Efficient Functioning of Share	Identifying the operational area of Public Debt & Suggest MoF, Perform Share and Debt Investment Function on behalf of GoN as approved from MoF and Perform Effective Management of both Internal and External Debt.			

and Debt Investment on Behalf of GoN.				
	Competency Title	Identify operational area of Debt, Effective Debt Management, Efficient Debt & Investment Functioning of government		
	Competency Definition	Ability to identify the potential area where public debt functioning can be operated, make effective management of both internal and external debt and perform efficient functioning of share and debt investment on behalf of GoN.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative Framework, Public Debt Management-related policies, procedures and guidelines. Understanding public debt instrument, the risk associated with debt instrument & functional area and its implication in macroeconomy, monetary and fiscal policy Knowledge of debt issuance calendar, cash flow projection and market development activities. Understand the cost-risk trade-off of loan investment.	Requires a working knowledge with a good understanding of the Public Debt management framework to be applied in circumstances of limited complexity. Sound knowledge of Public Debt Management Strategies.	Requires a working knowledge with a good understanding of the Public Debt management framework to be applied in complex circumstances. Moderate Knowledge of Public Debt Management Strategies.	Requires a working knowledge with a good understanding of the Public Debt management framework to be applied in highly complex circumstances. Good Knowledge of Public Debt Management Strategies.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Perform debt issuance and record of internal & foreign debt; make payment of principal and interest amount of public debt and foreign debt as per agreement. ▪ Understand the public debt instruments, their risk and implication with macroeconomy, 	<ul style="list-style-type: none"> ▪ Manage the debt issuance, analyze liquidity status & cash flow projection, cost calculation of public debt and foreign debt and perform market development strategies. 	<ul style="list-style-type: none"> ▪ Review and Supervise the function of debt issuance, analysis of liquidity status & cash flow projection, cost calculation of public debt and foreign debt and market development strategies. ▪ Approve payment of principal and interest

		<p>monetary and fiscal policy.</p> <ul style="list-style-type: none"> ▪ Prepare agreement and other documents related to the subsidiary loan with public institutions, and keep an up-to-date record of it. 	<ul style="list-style-type: none"> ▪ Ensure systematic record-keeping of internal & foreign debt. ▪ Ensure efficient payment of principal and interest amount of public debt and foreign debt as per agreement. ▪ Understanding and appropriately interpret the public debt instruments, their risk and implication with macroeconomy, monetary and fiscal policy. ▪ Analyze the cost & risk of debt and risk analysis of the functional area of debt. ▪ Review and verify agreement and other documents related to subsidiary loans and public institutions. 	<p>amount of public debt and foreign debt as per agreement.</p> <ul style="list-style-type: none"> ▪ Review and appraise in process of analyzing risk associated with public debt and its implication with macroeconomy, monetary and fiscal policy. • Supervise and help the subordinates in difficulties faced during analyzing the cost & risk of debt and risk analysis of the functional area of debt. • Approve and sign loan agreement related to a subsidiary loan with public institutions.
<p>Debt Data Maintenance in Debt Management Software Systems and Security Market Operation</p>	<p>Maintain Debt data in the Debt Operating Management Systems and Maintain Appropriate Documentation of the related Data. Effective Operation of Secondary Security Market of Government Securities.</p>			
	<p>Competency Title</p>	<p>Debt Data Updates in DOMS and other Systems including Debt-related Documentation and Effective Operation of Secondary Security Market.</p>		
	<p>Competency Definition</p>	<p>Ability to update the Govt DOMS that require Debt Data to be included, ensuring these are updated timely and accurately and able to effectively operate secondary security market operation of Government securities.</p>		

	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Knowledge of DOMS and Govt FMIS system and business processes. Knowledge of government securities secondary market operation process and system software handling process.	Requires working knowledge of Debt Documents, DOMS, Govt. FMIS with the understanding of source data and how it is to be input into software system under circumstances of limited complexity.	Requires a high-level knowledge of Debt Documents, DOMS, Govt. FMIS with a good understanding of source data and how it is to be input into software system under circumstances of moderate level of complexity.	Requires an expert level knowledge of Debt Documents, DOMS, Govt. FMIS with an excellent understanding of source data and how it is to be reported into software systems under circumstances of a high level of complexity.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	Able to input data into DOMS, FMIS accurately and in a timely fashion.	<ul style="list-style-type: none"> ▪ Input data accurately and timely with limited supervision. Maintain documentation of the activities entered in the software system. ▪ Report the immediate senior staff based on data entry and selection of activities in the software system. ▪ Understand the secondary market operation system of gov. Securities, Dematerialization. ▪ process and operation of Security market software system 	<ul style="list-style-type: none"> ▪ Review and monitor data input and identify errors and approve corrections required. ▪ Adjust the data in accordance with the instruction of senior staff and Debt status discussions. ▪ Able to operate the secondary market of gov. Securities and review and monitor Dematerialization process 	<ul style="list-style-type: none"> ▪ Authorize changes to data input where technical decisions or interpretations of Debt Documents are required. ▪ Manage and supervise the operation of secondary security market operation of government securities.
Public Debt & Investment Management Assessment	Public Debt Management Performance Assessment and Public Investment Management Assessment			
	Competency Title	Public Debt & Investment Management Assessment		

	Competency Definition	Ability to Assess the Performance of Managing the Public Debt and Public Investment in line with Strengthen Debt Management Capacity and Procedure, Process & Tools used in Decision Making and Monitoring.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Knowledge of Debt Management Performance Indicators and Public Investment Management Assessment Framework. Understanding its components and scoring methodology.	Requires a working knowledge with a good understanding of the fundamentals of DeMPA & PIMA's framework to be applied in circumstances of limited complexity.	Requires a high-level knowledge with a good understanding of the fundamentals of DeMPA & PIMA's framework to be applied under circumstances of moderate level of complexity.	Requires an expert level knowledge with an excellent understanding of the fundamentals of DeMPA & PIMA's framework to be applied under circumstances of a high level of complexity.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Identify & Collect the data and information required in performance assessment in line with DeMPA & PIMA's framework and indicators. 	Review & Verify the information and data collected for performance assessment in line with DeMPA & PIMA's framework and indicators Perform the scoring and Ranking function based on performance indicators.	Supervise, Manage & authorize the performance assessment conducted in line with DeMPA & PIMA's framework and indicators. Review and supervise the scoring and ranking function based on performance indicators. Address impact performance assessment result to concerned stakeholders.
Debt Sustainability Analyses and Managing Government Guarantees	Perform Debt Sustainability Analyses, Reconciliation of Internal & External Public Debt and Manage the Government Guarantees.			
	Competency Title	Perform Analyses of Debt Status & Sustainability, Perform, Activities related to Government Guarantees and Reconciliation of Internal & External Public Debt and Manage Government Guarantees.		
	Competency Definition	Able to conduct analyses of debt status and sustainability and its future viability, perform activities related to government guarantees management and keep an up-to-date reconciled record of internal & external debt status.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative Framework, Debt Management	Requires a working knowledge with a good	Requires a high-level knowledge with a good	Requires an expert level knowledge with an excellent

	<p>Framework, Guidelines and Debt Sustainability Analyses Framework including baseline scenario based on macro-economic assumption and other various assumption regarding policy variables, macroeconomic developments, financing costs paths of debt indicators and stress test.</p> <p>Government Guarantee Management Frameworks and checklist.</p> <p>Knowledge of systematic reconciliation and debt record management system.</p>	<p>understanding of macro-economic modeling, fiscal risk analysis to be applied in circumstances of limited complexity.</p>	<p>understanding of macro-economic modeling, fiscal risk analysis to be applied under circumstances of moderate level of complexity.</p>	<p>understanding of macro-economic modeling, fiscal risk analysis to be applied under circumstances of a high level of complexity.</p>
	<p>Skill Requirement and Application of Skills</p>	<p>The incumbent should be able to:</p>	<p>The incumbent should be able to:</p>	<p>The incumbent should be able to:</p>
		<ul style="list-style-type: none"> ▪ Collect information and data required to assess the country's current level of debt and prospective borrowing that affects the present and future ability to meet debt service obligations in line with debt sustainability analyses framework including baseline scenario based on macroeconomic assumptions and other tools. ▪ Perform activities related to government guarantees in line with government guarantee 	<ul style="list-style-type: none"> ▪ Review & Analyse the information and data collected for analyzing debt sustainability in line with the debt sustainability analyses framework including baseline scenarios based on macroeconomic assumptions and other tools. ▪ Review & Supervise the activities related to government guarantees in line with government guarantee management 	<ul style="list-style-type: none"> ▪ Support and appraise the subordinates on difficulties faced by them in course of debt sustainability analyses. ▪ Supervise & Authorize the debt sustainability analyses in line with the debt sustainability analyses framework including baseline scenarios based on macroeconomic assumptions and other tools. ▪ Supervise & Authorize the activities related to government guarantees in line with government

		<p>management frameworks and checklists.</p> <ul style="list-style-type: none"> Perform systematic reconciliation of internal and external public debt and keep an up-to-date record. 	<p>frameworks and checklist.</p> <ul style="list-style-type: none"> Review & Verify the reconciliation of internal and external public debt and ensure proper record keeping. 	<p>guarantee management frameworks and checklist.</p> <ul style="list-style-type: none"> Supervise & authorize the reconciliation of internal and external public debt.
Debt Reporting	Monthly, Quarterly and Annual Debt Status Reports and 3 years Budget Projection Report of Payment of Internal & External Debt			
	Competency Title	Preparation of Debt Management related Reports in Required Format on Timely Basis		
	Competency Definition	Ability to produce accurate and comprehensive Debt Status reports, 3 years budget projection report of payment of internal & external debt including analysis of causes and submit to required offices of government		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	<p>Understanding of Debt Reporting, ability to extract data and meaning of each Debt-related component.</p> <p>Understanding of public sector debt statistics (PDS), debt reporting system (DRS), and general data dissemination System (GDDS), components of report and framework of reporting.</p> <p>Reporting requirement provided by legalization and its Compliance.</p>	<p>Understand the composition of Debt reports, source of data and how various components impact the report as a whole on matters of limited complexity.</p> <p>Understand Debt analysis concepts of limited complexity.</p> <p>Understanding major components of Debt reports and their functions of limited complexity.</p>	<p>Understand the composition of Debt reports, source of data and how various components impact the report as a whole on matters of moderate complexity.</p> <p>Understand Debt analysis concepts of moderate complexity.</p> <p>Understanding major components of Debt reports and their functions of moderate complexity.</p>	<p>Understand the composition of Debt reports, source of data and how various components impact the report as a whole on matters of high complexity.</p> <p>Understand Debt analysis concepts of high complexity.</p> <p>Understanding major components of Debt reports and their functions of high complexity.</p>
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:

		<ul style="list-style-type: none"> ▪ Ability to prepare Debt execution reports and address queries of limited complexity in line with debt reporting system (DRS), and general data dissemination System (GDDS). 	<ul style="list-style-type: none"> ▪ Ability to prepare and review Debt execution reports and address queries of moderate complexity in line with debt reporting system (DRS), and general data dissemination System (GDDS). ▪ Able to provide revised information required by superiors due to changes in economic and other changes. 	<ul style="list-style-type: none"> ▪ Ability to analyze and approve Debt execution reports and address queries of high complexity in line with debt reporting system (DRS), and general data dissemination System (GDDS). ▪ Able to identify changes required to reporting content arising from changing circumstances and work with MoF/NPC/ NRB/Finance administration section to develop and deliver revisions.
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AREA 7: TREASURY MANAGEMENT

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Treasury Guidelines (NRB & FCGO)				
	Competency Title	Treasury Guidelines (NRB & FCGO)		
	Competency Definition	Understand the elements of guidelines and ensures their compliance. Interpret the provision and guidelines and implement them effectively and accurately. Possess the ability to identify the areas of improvement and report any deviations.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Treasury operation guidelines, Finance procedure and fiscal responsibility act, NRB banking operation directives.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Understands the provision laid out in the policies and able to implement for the execution of the assignment with utmost care. 	<ul style="list-style-type: none"> Demonstrates the ability to interpret the provision and make an application in the best interest of treasury operations. 	<ul style="list-style-type: none"> Ensure that all actions undertaken are in compliance with the provision laid in the legal framework and undertake strategic decisions.
Banking operations, reimbursements and settlements				
	Competency Title	Banking operations		
	Competency Definition	Understands the classification of the bank accounts under the NRB banking operation directive for respective tiers of government and its groups. Demonstrate the ability to set clear demarcation between the groups and subgroup to handle each class of transactions.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management

		Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Recognizes the type of bank accounts applicable for each tier of government in each set of accounts (e.g "Ka", "Kha" and "Gaa" group of accounts). ▪ Assign each group of accounts appropriately for the respective nature of transactions (E.g Expenditure accounts odd and even year). ▪ Understand the revenue accounts, expenditure accounts, treasury accounts, divisible fund accounts, grant accounts and effectively take into accounts these respective accounts. ▪ Ability to understand the fundamentals of treasury accounts, such as funds cannot spend off from consolidated account and revenue accounts. ▪ Prepare daily position of the fund's release by the commercial banks on behalf of the government and provide reimbursement in coordination with NRB. 	<ul style="list-style-type: none"> ▪ Demonstrates the ability to make a distinction between the types of treasury accounts, bank groups and subgroup, and assign respective bank accounts to each class of transactions. ▪ Evaluate the operation of the respective accounts and complies with the directives and directions. ▪ Responds to any issues and provide the necessary support to subordinates. ▪ Verify the amounts to be reimbursed on daily basis and generate reports. 	<ul style="list-style-type: none"> ▪ Monitors and evaluates the compliance of the legislation and directives on banking operations. ▪ Approve the reimbursement and settlement amount to be provided on behalf of government transactions. ▪ Responds to challenges with logic and provides leadership with guidance in a difficult situation. ▪ Develops a convincing environment to overcome challenges faced by the staff in their daily work.
Use of TSA and cash management practices				
	Competency Title	Use of TSA and cash management practices		

	Competency Definition	Ability to understand the cash management practices, application and layers of treasury single account. Usage of decentralized payment system through the banking system. Demonstrates capability to maintain the relationship with the central bank and commercial banks.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Treasury single accounts operational guidelines, Banking operation guidelines of NRB, fundamentals of TSA,	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Ability to undertake the operation of the TSA system and provide data input in the system. ▪ Process payment orders and release payments to the vendors on behalf of spending agencies. ▪ Prepare daily status of the payments and initiate process of settlement with NRB and commercial bank. ▪ Undertake day close functions and undertake periodic cut-off procedures. ▪ Prepare reconciliation statement on daily basis for payment processing. 	<ul style="list-style-type: none"> ▪ Monitors the usage and access to the TSA software system. ▪ Approves the payments request and authorizes for release of payment. ▪ Provide technical assistance in the usage of the system and understand the TSA principles. ▪ Generate monitoring report and forward it to senior officers. ▪ Coordinates with NRB and commercial banks for smooth operation. 	<ul style="list-style-type: none"> ▪ Evaluates and approves the reports generated by the subordinate staff produced on a daily and periodic process. ▪ Identifies the trends and possible associated risks in the payment mechanism and reports to the concerned agency about such events. ▪ Maintains relationships with NRB and commercial banks for smooth operation. ▪ Leads continuously in capacity development and best cash management practices.
Treasury planning & forecasting				
	Competency Title	Treasury planning & forecasting		
	Competency Definition	Evaluate the position of treasury and provide a strategic decision in treasury management of government. Predict and envision possible financial and fiscal risk from the perspective of the treasury. Evaluate the overall scenarios and recommend the government undertake necessary initiatives to safeguard the treasury position. Understand the practices of government financial assets management.		

	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Forecasting tools, Treasury and Cash management practices, Debt management practices, In-month forecast and periodic forecast.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Generate data related to revenue, budget execution, debt service payments, cash flows related to both inflows and outflows. ▪ Proactively engage in the collection of cash plans for agencies and compile them. ▪ Ability to process and project forecast using the modeling tools and creating scenarios. ▪ Ability to prepare annual cash plan, budget implementation plan, the monthly cash plan, and in-month forecast. 	<ul style="list-style-type: none"> ▪ Ability to evaluate and assess the results of cash plans prepared by the subordinate staffs. ▪ Deal with technical complexities and update the cash plans based on the scenarios, ▪ Verify the reports and forward them to senior staffs. 	<ul style="list-style-type: none"> ▪ Anticipate the trends and evolving situations based on the forecast reports and continuously recognize the problems and recommend solutions. ▪ Undertake strategic decisions based on the forecast on cash planning, budget implementation and debt management.
Evaluating contractual obligations				
	Competency Title	Evaluating contractual obligations		
	Competency Definition	Identify the contractual obligation during budget implementation. Identify critical areas and develop methods to manage the resource and integrate it with treasury planning and forecasts.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Treasury functions, Forecast tools and techniques, Cash management principles.	Requires a working knowledge with a good understanding to be applied	Requires a thorough knowledge with an in-depth understanding to	Requires expert knowledge with a comprehensive understanding of

		in circumstances of limited complexity .	be applied in functional circumstances .	fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Readily compiles the data related to the commitment and contractual obligations and outstanding payments. ▪ Takes responsibility in understanding the implication and the essence. ▪ Identifies the priorities and seeks ways to address them. ▪ Generate a report to accurately depict the situation to affect the treasury position. 	<ul style="list-style-type: none"> ▪ Acknowledges the report and provides necessary feedback over the situation. ▪ Assess and evaluates the data to incorporate it into the forecast reports, match the obligation with cash flows. 	<ul style="list-style-type: none"> ▪ Take a strategic decision based on the reports and approves the reports for further use. ▪ Acknowledges others' skills and encourages the team members to continuously exchange information, knowledge and experience.
Reporting of treasury position				
	Competency Title	Reporting and application of Accounting standards		
	Competency Definition	Generate reports on treasury position, cash forecast, and obligation by disclosing its associated risk. Assess the results and undertake strategic decisions.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Treasury operation guidelines, Finance procedure and fiscal responsibility act, NRB banking operation directives, Accounting standards, OAG formats.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Compile data and prepare treasury reports prescribed in OAG formats. ▪ Prepare tailor-made management reports for internal usage. 	<ul style="list-style-type: none"> ▪ Evaluate and assess the reports and provide review notes. ▪ Provide necessary directions to subordinates on the management reports. 	<ul style="list-style-type: none"> ▪ Authorize for publication on information on the website and annual reports, ▪ Undertake strategic decisions and assess the areas of continuous

		<ul style="list-style-type: none"> ▪ Produced report based on public sector accounting standards for public disclosures with adequate explanatory notes. 	<ul style="list-style-type: none"> ▪ Set clear demarcation on the information to be made available for management use and public disclosure. ▪ Incorporate the reports in the consolidated financial statement. 	<p>improvement and take initiative in its innovation.</p>
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AREA 8: AUDITING**8.1: Internal Auditing**

Function Specialization	Competencies Required	Entry Level Staff Competency Levels Required	Middle Level Staff Competency Levels Required	Senior Management Competency Levels Required
Legislative Framework				
	Competency Title	Legislative Regulatory Framework, Policies, Procedures and Guidelines		
	Competency Definition	Ability to understand, interpret and apply relevant legislation, policies, regulations, standards and guidelines governing the internal audit process of the Government of Nepal.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Finance procedure and fiscal responsibility act, 2076 and rules, Internal audit manual, Internal control system guidelines, internal government fiscal transfer act 2076.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity .	Requires a thorough knowledge with an in-depth understanding to be applied in functional circumstances .	Requires expert knowledge with a comprehensive understanding of fundamentals to be applied in complex circumstances .
	Skill Requirements	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Perform Internal Audit activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures. Conduct internal control mechanism analysis to support the internal control process. 	<ul style="list-style-type: none"> Manage the performance of Internal Audit activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures. 	<ul style="list-style-type: none"> Monitor the performance of Internal Audit activities in compliance with relevant plans, legislation, policies, regulations, standards, guidelines and procedures.
Establish a framework of Internal Audit				

	Competency Title	Understanding of COSO framework, strategic management of IAA, charts of Account, Financial management process, key internal control process.		
	Competency Definition	Ability to develop, update and formulate internal audit policies, procedures, directives, guidelines and internal control mechanisms in compliance with the existing legislative framework.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Knowledge of the following internal audit-related documents: 1. COSO framework 2. IAA 3. Internal Audit principles 4. Financial management process 5. Key Internal control process 6. Charts of account.	Requires working knowledge of Internal Audit-related Documents with a good understanding to be applied in circumstances of limited complexity.	Requires thorough knowledge of Internal Audit-related Documents with an in-depth understanding to be applied in complex circumstances.	Requires expert knowledge of Internal Audit-related Documents with a comprehensive understanding to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Demonstrate ability to prepare the necessary information required to develop and update internal audit policies, procedures, plans, directives, guidelines, and internal control procedures and policies following legislative requirements and, internal audit-related documents. ▪ Draft audit policies, procedures, plans, directives, guidelines and internal control procedures and policies in line with the legislative requirements. 	<ul style="list-style-type: none"> ▪ Interpret and implement COSO Framework, internal audit principles, financial management process, Internal control process & policies, charts of account in internal audit policies, procedures, plan, directives, guidelines and internal control procedure and policies. ▪ Align the audit policies, procedures, plans, directives, guidelines and internal control procedure and policies in line with the legislative requirements, 	<ul style="list-style-type: none"> ▪ Supervise and manage the preparation of the internal audit policies, procedures, plans, directives, guidelines and internal control procedure and policy. ▪ Address complex issues faced by subordinate staff during the formulation of policies. ▪ Approve the developed policies and take lead in their implementation.

		<ul style="list-style-type: none"> Ability to incorporate elements of COSO framework, internal audit principles, key internal control process, financial management process, charts of account and IAA. 	COSO framework, internal audit principles, key internal control process, financial management process.	
Internal control system review				
	Competency Title	Conduct periodic review of internal control system and appraise to establish integrated control system		
	Competency Definition	Pursue the ability to conduct a periodic review, analyses and evaluation of implemented internal control system of an entity, make appraisal for any change required and to establish an integrated control system.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework Internal control system review tools and technique Risk management policies and procedures, the principle of internal control, charts of account organizational business process, financial management system, internal policies procedures, manuals and internal guidelines.	Requires a working knowledge with a good understanding of internal control mechanism, integrated internal control system to be applied in circumstances of limited complexity. Understand its relationship with risk assessment, fraud preventions & fiduciary risk.	Requires a thorough knowledge with an in-depth understanding of internal control mechanism, integrated internal control system to be applied in complex circumstances. Develop changes to internal control system derived from risk assessment and review of control mechanism.	Requires expertise knowledge with a comprehensive understanding of internal control mechanism, integrated internal control system to be applied in highly complex circumstances. Able to verify proposed changes and approve them to ensure intentions and new requirements of the integrated control system are correctly reflected in the changes.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Execute tasks related to internal control system review and keep an up-to-date record of documents containing information about 	<ul style="list-style-type: none"> Manage review of the internal control system of various functions of organizations. 	<ul style="list-style-type: none"> Manage and supervise the process of periodic review of the internal control system and alert the

		<p>system implementation and changes required in the system.</p> <ul style="list-style-type: none"> ▪ Demonstrates ability to analyze the internal control mechanism and possible areas of risk. 	<ul style="list-style-type: none"> ▪ Prepare a report of the system and circulate it to senior management including the recommendation for changes/improvement in the existing control system. 	<p>management when they exceed the acceptable risk.</p> <ul style="list-style-type: none"> ▪ Review and approve the changes/improvements recommended in a control system.
Planning and risk assessment				
	Competency Title	Prepare annual audit plan and risk assessment plan		
	Competency Definition	Application of knowledge and attitude of skepticism in conducting a risk assessment of various organizational units, divisions and functions. Preparation of annual audit plan and audit framework		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Finance procedure and fiscal responsibility act 2076 and rules Internal audit-related policies, regulation, guidelines & procedures Principle of internal control Risk management policies and procedures, Risk assessment methodologies.	Requires a working knowledge with a good understanding of internal audit plans and risk assessment techniques to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding of internal audit plan and risk assessment techniques to be applied in complex circumstances.	Requires expertise knowledge with a comprehensive understanding of internal audit plans and risk assessment techniques to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	Ability to develop an annual audit plan and to use risk assessment tools and techniques for risk management of the organization.	<ul style="list-style-type: none"> ▪ Ability to prepare annual strategic audit plan and programs in compliance with internal audit policies, procedures and guidelines. ▪ Execute various tasks related to the risk assessment process such as the use of risk assessment tools, techniques and 	<ul style="list-style-type: none"> ▪ Review of annual plan and programs. ▪ Interpret and implement internal audit policies & procedures, internal control guidelines in the preparation of the annual strategic audit plan. 	<ul style="list-style-type: none"> ▪ Approve audit plan and program and provide necessary arrangements for execution. ▪ Manage and supervise the process of preparation of annual strategic audit plan and risk assessment process and address

		framework in compliance with risk management policies and procedures.	<ul style="list-style-type: none"> Manage the use of risk assessment tools, techniques and framework in the risk assessment process, and implement the risk management policies and procedure in the risk assessment process. 	complex issues that arise in process of execution.
Internal Audit and Follow-up				
	Competency Title	Perform Internal Audit and follow-up		
	Competency Definition	Ability to perform system-based compliance, risk-based audits, and identify the issues through uses of professional behavior and follow-up of audit recommendation and audit arrears settlement.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, Internal audit policies, procedures & guidelines, internal audit manuals, Annual audit plan, entities internal controls procedures, manuals and guidelines Audit arrears settlement process.	Requires a working knowledge with a good understanding of annual strategic internal audit plan and internal control system to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding of annual strategic internal audit plan and internal control system to be applied in complex circumstances.	Requires expertise knowledge with a comprehensive understanding of annual strategic internal audit plan and internal control system to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
	Able to conduct Internal Audit following the annual strategic internal audit plan and as per the individual audit plan (TOR's)	<ul style="list-style-type: none"> Demonstrate ability to execute internal audit activities in compliance with annual audit plan, program and engagement plan. Takes responsibility for drafting internal audit reports and compilation of internal audit reports. 	<ul style="list-style-type: none"> Plan and manage the Internal Audit activities and per annual strategic audit plan. Pursues follow-up of previous audit recommendation and status of audit arrears settlement, conduct meeting with various 	<ul style="list-style-type: none"> Manage and supervise overall activities of Internal Audit and annual audit plan. Direct and authorize the individual TOR and engagement plan on internal audit. Review the status of audit arrears settlement and follow-up of previous audit recommendation.

		<ul style="list-style-type: none"> ▪ Maintain records and register of audit-related issues of individual entities. ▪ Follow-up of previous audit recommendation and status of audit arrears settlement, a compilation of audit findings, and audit arrears settlement report. ▪ Takes due care on maintaining confidentiality and performs with professionalism. 	<p>parties and concerned stakeholders.</p> <ul style="list-style-type: none"> ▪ Identifies critical areas during the compilation of internal audit reports. 	<ul style="list-style-type: none"> ▪ Conduct meetings with high-level parties and stakeholders in case of serious audit matters. ▪ Review, finalize and authorize the internal audit report compiled internal audit report.
Effectiveness and Appropriateness of Applied Software Systems				
	Competency Title	Evaluation of the Effectiveness and Appropriateness of Applied Software Systems		
	Competency Definition	Ability to use the software tools to analyze the effectiveness of software including technical knowledge of system audit and reviews.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Standard software evaluation process, technical knowledge of system audit, software development cycle, software business process and inter-linkage of business process with the system flow & process.	Requires a working knowledge with a good understanding of integration mechanism and the role of the software system in IFMIS system to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding of integration mechanism and the role of the software system in the IFMIS system to be applied in complex circumstances.	Requires expertise knowledge with a comprehensive understanding of integration mechanism and the role of the software system in IFMIS system to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Ability to use developed software systems for use within the organization. ▪ Understands the elements of the business operation 	<ul style="list-style-type: none"> ▪ Interlink business process with the system flow and process. ▪ Understand and comment on the software 	<ul style="list-style-type: none"> ▪ Manage and supervise the system audit, regulate the use of system software and computer-assisted auditing tools (CAAT).

		<p>cycle used in the software system.</p> <ul style="list-style-type: none"> Perform audits through the use of system software and computer-assisted auditing tools (CAAT). 	<p>business process and its documentation.</p> <ul style="list-style-type: none"> Use software systems and computer-assisted auditing tools (CAAT). 	<ul style="list-style-type: none"> Provide necessary recommendations on the suitability of software systems.
Monitoring & Evaluation of Internal Audit Activities				
	Competency Title	Review, Manage, Supervise and Monitor Internal Audit Activities		
	Competency Definition	Monitor, Manage and Supervise Internal Audit, Internal Control Effectiveness, Implementation of Internal Audit Directives and Review of the Annual Strategic Audit Plan & Program.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative Framework, Audit plan and framework, Adopted monitoring mechanism, assessment of risk areas, internal control mechanisms, software system and monitoring tools	Requires a working knowledge with a good understanding of CAAT tools to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding of CAAT tools to be applied in complex circumstances.	Requires expertise knowledge with a comprehensive understanding of CAAT tools to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> Understand the areas to be covered during monitoring functions. Contributes to the preparation of the monitoring report. Complies with the monitoring IA guidelines and professional practice. 	<ul style="list-style-type: none"> Review, interpret and implement standardized plans and programs of international standard and best practices to prepare comprehensive strategic annual audit plan. Monitor, manage and supervise functions in the internal audit. Ensures standardization of the overall function. 	<ul style="list-style-type: none"> Review and authorize the comprehensive strategic annual audit plan. Undertakes required action based on the results of monitoring activities. Ensure the effective implementation of internal controls system and audit directives.
Representation and coordination with different stakeholder				

	Competency Title	Representation in government and professional committee related to internal audit and co-ordination with governments stakeholders		
	Competency Definition	Ability to act as liaison with internal and external audit and government stakeholders deals with auditors, audit reports, audit queries and management letters, represent in meeting related to internal audit.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Legislative framework, internal audit regulations and guidelines, technical knowledge of audit, risk identification, risk register, risk response strategy and internal control policies and procedures, follow-up action plan framework.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires expertise knowledge with comprehensive understanding to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Collect information for responses to audit queries and coordination matters. ▪ Maintain the risk register to record the key risk area such as financial, operational, performance reputational, system and other risks along with the record of risk response performed. ▪ Effectively complies with the information to support senior staffs during the representation. 	<ul style="list-style-type: none"> ▪ Make effective representation with professional knowledge related to internal audits. ▪ Communicate the decision and discussion made on such meetings to respective agencies and officials concerning the IA. 	<ul style="list-style-type: none"> ▪ Strong representation in government and professional committees related to internal audits and coordination with government stakeholders. ▪ Promote internal audit function and take a strong stand on the independence and function of the internal auditors. ▪ Advocate and foster professionalism amongst internal auditors.
Reporting	Monthly and quarterly and annual reports			
	Competency Title	Preparation of Internal Audit Reports in Required Format on Timely Basis		

	Competency Definition	Ability to produce accurate and comprehensive and consolidated Internal Audit reports as required by the management and or by legislation.		
	Knowledge Requirement	Officers and assistants	Middle Management	Senior Management
	Reporting requirement provided by legalization and its compliance. Reporting mechanisms and standards.	Requires a working knowledge with a good understanding to be applied in circumstances of limited complexity.	Requires a thorough knowledge with an in-depth understanding to be applied in complex circumstances.	Requires expertise knowledge with comprehensive understanding to be applied in highly complex circumstances.
	Skill Requirement and Application of Skills	The incumbent should be able to:	The incumbent should be able to:	The incumbent should be able to:
		<ul style="list-style-type: none"> ▪ Collect and capture information on activities and model it into reporting templates. ▪ Ability to prepare monthly quarterly and yearly Internal Audit reports and address queries of limited complexity. ▪ Assist in compilation of different Internal Audit reports and support in the drafting of the final report. ▪ Prepare status, charts, graphs and use of analytical tools to be used in final reports. 	<ul style="list-style-type: none"> ▪ Demonstrate ability to review the information on activities and review monthly, quarterly and yearly Internal Audit reports ▪ Able to diagnosis the level of information to be presented in the report with due care and ability to visualize the impact of such information in the overall internal audit function. ▪ Engages in the refinement of the internal audit report based on the feedback from senior staffs. 	<ul style="list-style-type: none"> ▪ Capabilities to identify changes required to reporting content arising from changing circumstances and address the complexity face by subordinates in preparation of periodic audit reports. ▪ Approve the final internal audit report to be presented to the finance minister.

8.2: External Audit

Office of auditor general has conducted a separate training needs assessment. Our team has relied upon the report of the TNA conducted by the experts at OAGN office. Separate detailed assessment has not been conducted in order to avoid duplication of effort. For detailed competency standards and related contents please refer to TNA assessment report of OAG annexed with this report in Part C.

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