

**ROYAL GOVERNMENT OF BHUTAN  
ROYAL CIVIL SERVICE COMMISSION**

**POSITION DESCRIPTION**

**1. JOB IDENTIFICATION.**

- 1.1 Position Title:** Finance Officer
- 1.2 Position Level:** P4
- 1.3 Major Group:** Audit and Finance Services Group
- 1.4 Sub-Group:** Finance, Accounting & Budget Services
- 1.5 Job Code No.:** 06.360.04

**1.6 Job Location (*Complete as appropriate*):**

**Ministry:** Ministry of Finance; **Department:** \_\_\_\_\_; **Division:**  
\_\_\_\_\_; **Section:** \_\_\_\_\_; **Unit:** \_\_\_\_\_.

**1.7 Title of First Level Supervisor (*Official title of the Supervisor*):** Sr.  
Accounts Officer

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**2. PURPOSE, DUTIES & RESPONSIBILITIES** (*Describe the main duties and responsibilities, indicating what is done and how it is done. Purpose should be a short statement linking the position to the mission and goals of the organization and specifying the outputs of the positions. Duties should be presented in decreasing order of percentage of time spent on them, or in order of relative importance*):

**Purpose:** To represent Ministry of Finance in the Departments and Dzongkhags and to facilitate smooth and efficient functioning of the Finance Section for prompt, reliable and responsive delivery of the Financial Services and also to assist the Organization in the management and usage of Government resources to achieve the plan targets and goals.

Duties and Responsibilities	% of time
<ul style="list-style-type: none"> <li>i. Compile and update budget proposals in the MYRB.</li> <li>ii. List out the activities from the approved budget to be assigned to respective LC/PLC account and coordinate with DPA on the assignment of activities.</li> <li>iii. Ensure timely submission of BUP by departments/sectors.</li> <li>iv. Ensure releases are received within stipulated deadline and also fulfil requirements for releases.</li> <li>v. Verify the budgetary and non-budgetary fund release request and approve for submission to DPA.</li> <li>vi. Scrutinize the bills and invoices as per the rules and accord approval for payment.</li> <li>vii. Check and validate on changes/update made in pay bill that are communicated to Finance Section/AFD.</li> <li>viii. Ensure that accounting procedures and internal control systems are exercised at all times.</li> <li>ix. Ensure the books of accounts are timely updated and all the reports are correct and accurate for submission to the donor agencies and other relevant government organizations.</li> <li>x. Consolidate the reports on budget utilization for midyear budget review.</li> <li>xi. Guide the departments/sectors on the utilization of the budget. Under utilization of the budget should be reported on a timely manner for appropriate actions.</li> <li>xii. Ensure timely and accurate updating of BRS.</li> <li>xiii. Coordinate the collection of taxes, fees, revenues and ensure timely deposit of such collection into designated account.</li> <li>xiv. Perform any other tasks delegated by the CFO/superiors.</li> </ul>	

**3. KNOWLEDGE AND SKILLS REQUIREMENTS** *(Minimum requirement for performance of work described (Level of Knowledge, Skill and Ability):*

**3.1 Education:** B.Com/BA (Economics).

**3.2 Training:** Training in Financial and Accounting

**3.3 Length and type of practical experience required:** Minimum experience of 4 years as Asst. Accounts Officer or equivalent experience.

**3.4 Knowledge of Language(s) and other specialized requirements:** Should have the ability to converse and communicate in both Dzongkha & English with clarity and diligence. Should be a computer literate.

4. **COMPLEXITY OF WORK** *(Describe the intricacy of tasks, steps, processes or methods involved in work, difficulty and originality involved in work):*

Ascertaining and evaluating accounting and internal control system is fairly a complex job. It determines the nature and extent of the accounting procedures to be carried out in any Government Organization. This serves as a guide to determine areas of critical nature thereby signalling immediate attention and a substantive internal audit. Duties require maintaining and developing systems of best practice in internal controls in the area of financial and accounting transactions. Ability to visualize potential loopholes in the system is required and thorough analysis of the present accounting standards at this level is necessary.

5. **SCOPE AND EFFECT OF WORK** *(Describe the breadth of work performance, and the effect the work has on the work of others or the functions of the organization):*

The work performance covers all units, sections, divisions, projects and departments in the employee's organization and the departments under Ministry of Finance. It consists of planning, developing and carrying out vital innovative and professional programs essential to the mission of the Agency.

The effect and impact on the work performance are on the

**Employees of his organisation:** All payments due to the employees are made in time and all receivables from them realized. The employees would be further motivated and this will have a positive impact on the work.

**Royal Audit Authority:** By full compliance to all rules and regulations and proper record keeping of all the transactions, the objections from the Audit would be minimum and audit of accounts and operations could be carried out smoothly. The Audit report of the country will paint a positive picture of the country's economy.

**Department of Budget and Accounts:** Adhering to all the procedures of the Ministry of Finance in release, budgeting and accounting, would ensure proper management of Government funds and accurate reporting at the Government level.

**Department of Revenue and Customs:** Ensuring correct statutory recoveries and timely remittances of all such recoveries in the treasury, would enable the Department of Revenue and Customs on the accurate assessment of Government revenues and reliable forecasting.

**Suppliers/Contractors/Financial Institutes:** The suppliers and the contractors would get their bills paid in time and their cash flows would improve which will have a positive impact on the economy of the Government. Similarly the Financial Institutes would also reap the benefit of timely repayments of all loans and advances paid to the employees and other stakeholders.

6. **INSTRUCTIONS AND GUIDELINES AVAILABLE:**

6.1 **Instructions** (*Describe controls exercised over the work by the Superior, how work is assigned, reviewed and evaluated*):

In line with the plans, policies, goals and objectives of the Organization, the works requires efficient implementation of the financial system. The civil servant of this post would already have the requisite experience of minimum four years and the work is performed independently, adhering to the financial standards and initiatives.

6.2 **Guidelines** (*Indicate which written or unwritten guidelines are available, and the extent to which the employees may interpret, adapt or devise new guidelines*):

Financial Manual, Procurement Manual and Bhutan Civil Service Rules, Dzongkhag Yargay Tshogdu and Geog Yargay Tshogchung Chatrim, Government Circulars provide the main pillar of our Accounting foundation. As such functions are based under these broad guidelines, vis-à-vis, financial manual, procurement manual and other general guidelines, rules and regulation involving financial applications. The duty requires interpretation and implementation of above in line with the Auditing standards.

7. **WORK RELATIONSHIPS** (*Indicate the frequency, nature and purpose of contacts with others within and outside the assigned organization (other than contacts with superiors)*):

The employee has a wide network of good working relationships with peers, subordinates, supervisors, customers and clients. These contacts are made to obtain, clarify or exchange information, perform a service, negotiate transaction, resolve conflicts and to provide or seek advices/approvals.

8. **SUPERVISION OVER OTHERS** (Describe responsibility this position has for supervision of other employees, including the nature of supervisory responsibilities and categories and number of subordinates, both directly and indirectly supervised):

Supervises as a line manager around 4-7 administrative and accounting staff. The efficient discharge of their professional duties and responsibilities are monitored and supervised as frequently as possible. Technical supervision in Finance and Accounting is given to a large number of employees including the Dzongkhag Sector Heads and to the Head of Department and Organizations.

9. **JOB ENVIRONMENT** (*Describe physical demands required, such as walking, standing, lifting heavy objects, etc., and/or any risks or discomforts like exposure to hazards such as exposure to chemicals, infections, radiation, extreme weather and other hostile working conditions*):

This job involves tours on foot to various construction sites in the rural areas to check on the progress and quality of the works and for site verification and measurement upon completion and handing taking over of the works. Thus it requires strenuous physical exertion and exposure to extreme weather conditions.