

ROYAL GOVERNMENT OF BHUTAN  
ROYAL CIVIL SERVICE COMMISSION

POSITION DESCRIPTION

1. JOB IDENTIFICATION:

- 1.1 Position Title: Accounts Asst VI
- 1.2 Position level: S3 A
- 1.3 Major Group: Audit & Finance Services Group
- 1.4 Sub-Group: Finance, Accounting & Budget Services
- 1.5 Job Code No.: 06.360.16
- 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*): Asst. 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:** The purpose of the work is to facilitate judicious utilization of government funds year marked for a particular government Ministry/Department / Project/Agency in a most efficient and effective manner by applying reasonable degree of due diligence, care and judgement when making the payment of government funds within the broad financial guidelines. The resources so utilized must be translated into accounting report such as the monthly expenditure report, Receipt and Payment Statement, the budget variance report, the bank reconciliation statement that serves as a basis for decision making by the supervisor.

<b>DUTIES AND RESPONSIBILITIES</b>	<b>% Of time</b>
<ul style="list-style-type: none"> <li>i. Update budget proposal in the MYRB.</li> <li>ii. Check and validate the assigned activities in the respective LC/PLC accounts.</li> <li>iii. Update the Budget Utilization Plan (BUP) in PEMS as per the forecast submitted by department/sectors.</li> <li>iv. Check and validate fund releases from DPA with Bank of Bhutan from time to time.</li> <li>v. Process for budgetary and non-budgetary fund release request to DPA as and when the bills have been raised.</li> <li>vi. Incorporate all the changes in the pay bill such as advances, loan deductions, arrears, new appointment and disburse the pay on the last day of the month. A pay slip giving the details of the amounts drawn and deductions made shall be given to each of the employees.</li> <li>vii. Verify and process contractors, suppliers and employees payments with due diligence and to the completeness of the claims and in conformity of the rules and regulations.</li> <li>viii. Ensure that all the statutory deductions and other recoveries are effected and remitted to the concerned agencies/beneficiaries within the time frame. All the revenue remittances are updated in RAMIS.</li> <li>ix. Ensure that all the claims are settled within the stipulated time frame.</li> <li>x. Maintain the books of accounts, i.e. ledger, sub-ledger, cash book and all other records as per FRR.</li> <li>xi. Prepare cheque, draft and ensure proper receipt by the appropriate payee and on time.</li> <li>xii. Close the cash book on a daily basis and reconcile the accounts to ascertain the fund balance.</li> <li>xiii. Furnish bank statement from Bank, update the statement and complete the bank reconciliation statement monthly.</li> <li>xiv. Ensure monthly accounts are closed on time.</li> <li>xv. Ensure proper verification and records on receipts of life insurance, taxes and revenues are maintained and deposit into designated account within the stipulated time frame.</li> <li>xvi. The revenues, fees and other collections are updated in the RAMIS.</li> <li>xvii. Renew bank guarantees, drafts and other financial instruments and maintain safe custody of cash.</li> <li>xviii. Maintain proper documentation of financial records/documents for future reference and for audit purpose.</li> <li>xix. Assist in midyear budget review by providing necessary information.</li> <li>xx. Make site visits whenever necessary for muster roll payment and</li> </ul>	

joint measurement with audit. xxi. Participate in the bid evaluation committee and verify the arithmetical accuracy. xxii. Perform any other tasks delegated by the CFO/superiors.	
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3. **KNOWLEDGE AND SKILLS REQUIREMENTS** *(Minimum requirement for performance of work described (Level of Knowledge, Skill and Ability):*

**3.1 Education:** Non-Class XII with certificate

**3.2 Training:** Financial Management/ Accounting

**3.3 Length and type of practical experience required:**

**3.4 Knowledge of Language(s) and other specialized requirements:** Spoken and written Dzongkha & English with basic knowledge in computer.

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

Though the work is routine in nature, the work demands high integrity, dedication and honesty since government fund is transacted on a daily basis. A fair knowledge of the financial rules and regulations is a must. The work also involves precise calculations and verifications as to the arithmetical accuracy, conformity to the accounting concepts and conventions, adherence to the financial rules.

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

Work involves the execution of specific rules, regulation or procedures that brings effective utilization of government funds, transparency and accountability to those responsible for spending the government funds and efficient implementation of government programs/projects. The accurate reporting of utilization of government resources is a key for generation of reliable national accounts. The report also provides to the people up in the hierarchy reliable accounting information that is useful for making a decision for the organization/Department.

6. **INSTRUCTIONS AND GUIDELINES AVAILABLE:**

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

The work involves routine services with instructions from Accounts Officers/Head of the Organization. Also seeks advice on unfamiliar issues from the Asst. Accounts Officers. The employee is evaluated on the performance of the task assigned by the supervisors.

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):*

Functions under broad guidelines of Financial manual, Procurement manual, Civil Service Rules & Regulations, Tax rules and other general guidelines, rules and regulation issued from time to time.

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

Contacts with most people within the organization on a daily basis for clarification on any payment issues. Contacts with other organizations, agencies, business houses, vendors, suppliers and dealers those that have a business dealing with the organisations and where the payment is involved.

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):*

No supervisory role.

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):*

No risks.