

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

POSITION DESCRIPTION

1. JOB IDENTIFICATION:

- 1.1 Position Title:** Asst. Finance Officer
- 1.2 Position Level:** P5
- 1.3 Major Group:** Audit & Finance Services Group
- 1.4 Sub-Group:** Finance, Accounting & Budget Services
- 1.5 Job Code No.:** 06.360.05
- 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*):**
Accounts Officer
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2. DUTIES AND RESPONSIBILITIES (*Describe the main duties and responsibilities, indicating what is done and how it is done. Duties should be presented in decreasing order of percentage of time spent on them, or in order of relative importance*):

Purpose: The main purpose is to provide an accurate and timely financial data to assist the organisation in the management of the Government's scarce and limited resources. The overriding purpose is to be able to report on the financial status of the organisation and to be able to depict as to how the organisation has performed during that fiscal year in terms of the target that had been laid down in the fiscal year.

Duties and Responsibilities	% of Time
<ul style="list-style-type: none"> i. Compile and update budget proposals in the MYRB. 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. iii. Ensure timely submission of BUP by departments/sectors. iv. Ensure releases are received within stipulated deadline and also fulfil requirements for releases. v. Verify the budgetary and non-budgetary fund release request and approve for submission to DPA. vi. Scrutinize the bills and invoices as per the rules and accord approval for payment. vii. Check and validate on changes/update made in pay bill that are communicated to Finance Section/AFD. viii. Ensure that accounting procedures and internal control systems are exercised at all times. 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. x. Consolidate the reports on budget utilization for midyear budget review. 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. xii. Ensure timely and accurate updating of BRS. xiii. Coordinate the collection of taxes, fees, revenues and ensure timely deposit of such collection into designated account. xiv. Perform any other tasks delegated by the CFO/superiors. 	

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

3.1 Education: Bachelors in relevant subjects with PGCFM

3.2 Training:

3.3 Length and type of practical experience required: Entry.

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, process or methods involved in work, difficulty and originality involved in work):

The work is complex and involves implementation and usage of different methods such as internal check and control systems in an organization. The intricacy of tasks involves budgeting, planning, forecasting, expenditure reporting and planning, auditing, expenditure control and ensuring transparency at all levels in the organization.

The work involves preparation of plans and budget based on the base line data and taking into consideration the implementation capacity of the organization, socio economic condition of the country and the availability of the resources. The works have to be carried out in the most judicious manner and strictly as per the rules in force so that the Government resources are utilized in the best interest of the country. The future course of action of the Government in planning and budgeting largely depends on the reports submitted and it is very important for this position of the civil servants to ensure that such reports are prepared and submitted in the true sense if it essence and applicability.

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

This would encompass completing the work on the agreed and targeted time and one has to continuously self-monitor and regulates the work to ensure that the task at hand is complete on time. In order to enhance the quality of work one has to have the ability to establish and maintain a positive and productive working relationship. In the process of performance one has to make one always available and attend to the assigned task on time. The reports facilitate the management and budget office to make mid-course corrections as necessary. Duties involve implementing an integrated and cost effective financial system and rely on primary data on financial transaction supplied by staff accountants.

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 control exercised over the work by the Superior; how work is assigned, reviewed and evaluated*):

The work delegated by the superior is discharged independently within the broad framework of the financial rules and regulations.

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 Rules and Regulations, Procurement Manual, Bhutan Civil Service Rules and Regulations, Dzongkhag Yargay Tshogdu and Geog Yargay Tshogchung Chatrims, Government Circulars provide the main pillar of our Accounting foundation. The duty demands correct interpretation of these rules and regulations in the true context of their applicability.

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 are on matters pertaining to clarifications, issues arising out of proposed claims and settlement of bills with sectoral concerns, contractors and suppliers. Contacts with employees of other agencies on a regular basis at times leading to unpleasant atmosphere. The nature and types of people contacted would depend on the areas of responsibility one has to discharge. The contact occasionally is with officers above own level or dealing and responding to outside enquiries. The purpose of such contacts is to gather information to substantiate certain observations or to seek certain clarification on transactions not wholly supported by lawful documents. It does indeed brighten up the accounting arena, which is perceived with a certain degree of pessimism.

8. **SUPERVISION OVER OTHERS** (*Describe responsibility for supervision of other employees, including the nature of supervisory responsibilities and categories and number of subordinates):*

He has to assign the duties to the accountants to get the desired results. In doing so has to have the capacity to motivate and lead them forward by monitoring their progress and promoting discipline, productivity and selflessness.

Duties require supervising the accounting works of 5 or more accounts personnel. The supervision is to gain compliance to financial rules and regulations.

9. **JOB ENVIRONMENT** (*Describe physical exertion 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):*

The work does not demand any physical risks, hazards or hostile working conditions; however one has to be prepared to work under pressure and stress

evolving during certain emergent situations. It does involve certain degree of risk when it involves travelling to rural areas for disbursements of cash payments.