

PART B

TRAINING NEEDS ANALYSIS ON COMPETENCY OF PFM STAFFS IN 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"

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GAP ANALYSIS ON COMPETENCY OF PFM STAFFS IN 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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1. Background

This exercise of identifying the existing level of competency of the staffs involved in public financial management staffs allowed to identify the existing level based on the roles they are entrusted. This assessment is conducted a part of major task under the training needs assessment in all three tiers of government. Development of competency framework is based on this analysis along with the types of training and courses proposed. the overall objective of this assessment is provided more realistic and factual based understanding on the existing status of knowledge and skill.

2. Gap Analysis Process

Role analysis was conducted prior to identifying the gap. To meet the organisational roles individuals' competency were mapped. Analysis was done using the tools and techniques applied in conducting training needs. The international team provided the international practice whereas the national team played vital role in localisation of international practice. Online survey tool, focused group discussion, informal interview were primarily conducted to identify the existing training needs status and the gaps in the current practice. Survey was largely focused in the middle level and lower level of staffs, focused group discussions were conducted to validate the findings, informal discussion and consultative meeting were conducted to identify any missing information's and even validate the statement. Each of the areas were diagnosed with the areas required with competency, existing status, gaps therein and training required. This exercise also provided the types of training to be delivered to within the PFM staffs. Required course and the professional course that can be delivered in each areas were identified.

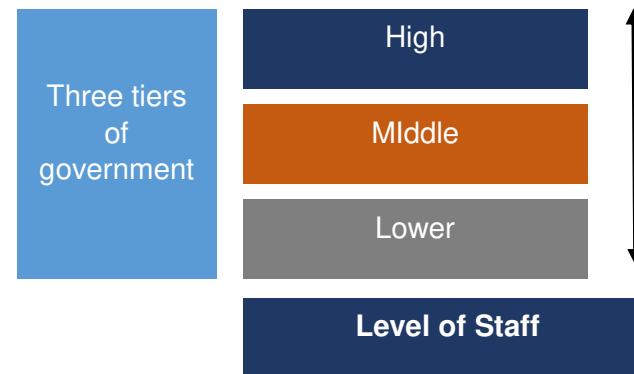
3. Gaps Identified

Each PFM areas were identified for the overall gaps. The gap were basically observed due to lack of training in service entry and the lower staff had even more dire need to training. Large group of the training participants had experienced lack of

practical aspect of training and the more repeated version of training in the training provided organisation. The gap identification has been done in the eight areas that;

1. Planning and budgeting
2. revenue
3. Expenditure, accounting and reporting
4. Assets management
5. procurement
6. Debt Management
7. Treasury
8. Audit

Apart for each this gap analysis is conducted for three tier and three level of staffs



Each of the gap analysis is then further linked with the needs identification and the competency framework. Large section of this report is directly linked with the overall assessment.

**ORGANISATIONAL
FUNCTION
&
INDIVIDUAL ROLE
ANALYSIS**

4. Organisation function analysis on each PFM areas

4.1. Planning & Budgeting

Organization	Role Analysis
National Planning Commission	<p>Governing Law</p> <ul style="list-style-type: none"> • Financial Procedure and Fiscal Accountability Act, 2076 and rules, 2077 • Nepal Government Work Division Rules, 2076 • Constitution of Nepal <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Preparation of Medium-term Expenditure Framework • Estimation of the source and determining the ceiling of expenditure • Provide budget guidance and ceiling to MoF • Prioritization of plans and programs • Formulation of basic development policies and MTEF guidelines • Preparation of periodic development plans within MTEF of a long term development perspective • Report MoF about goals and expected results of each areas of proposed budget and program. • Advice GoN for the institutional development of monitoring & evaluation system • Classification of programs that the GoN can implement in federal, provincial and local level • Assist and guide sectoral ministries, departments, other agencies and local bodies for formulation of programs and projects. • Periodic Monitoring and evaluation (programs, development projects and provide feedback)
Ministry of Finance	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Financial Procedure and Fiscal Accountability Act, 2076 and rules, 2077 • Nepal Government Work Division Rules, 2076 • Constitution of Nepal <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Preparation of budget and program, • Formulation, implementation and regulation of budget along with preparation of budget preparation guidelines, • In coordination with the NPC, the MoF projects the revenue and expenses of the country and determine the budget ceilings. • Send budget guidelines & ceiling to all concerned ministries. • Estimate the resource required as per MTEF on the basis of framework prepared by resource estimate committee • Present the detail of principles of budget & programs and priorities of project and programs in federal assembly • Perform mid-term review of budget in every 2/2 month • Provide detail of equalization grant and revenue sharing to all three tiers of government with consultation of NNRFC • Discuss on each projected budget line items of LMBIS • Perform evaluation of last FY budget. • Present the budget every FY in assembly • Periodic Monitoring and evaluation of current year budget (programs, development projects and provide feedback)

National Natural Resources and Fiscal Commission	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Financial Procedure and Accountability Act 2076 and rules, 2077 • National Natural Resources and Fiscal Commission Act, 2017 • Inter-governmental fiscal transfer act, 2074 • Article 251, Constitution of Nepal <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Determine basis and modality for the distribution of revenues between three tiers of government out of the Federal Consolidated Fund • Make recommendation about equalization grants to be provided to the State and Local Governments out of the Federal Consolidated Fund • Prepare parameters as to conditional grants to be provided to the State and Local Governments • Set basis of share of investment and return from mobilization of natural resources between three tiers of government • Determine basis and modality for the distribution of revenues between the State and Local Governments out of the State Consolidated Fund • Review the bases for the distribution of revenues between three tiers of government and recommend for revision • Analyze macro-economic indicators and recommend ceiling of internal loans that the three tier government can borrow
Concerned Federal Ministries and Constitutional Bodies	<p>Major Governing Laws</p> <ul style="list-style-type: none"> • Constitution of Nepal • Nepal Government Work Division Rules, 2076 • Financial Procedure and Fiscal Accountability Act, 2076 and rules 2077 • Budget Preparation Directives of MoF <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Prepare send MTEF with estimate expenditure for three years to MoF and NPC • Send budget ceiling and guidelines received from MoF and NPC to the department and entities under one's ministries • Obtain budget from each expenditure entities through LMBIS • Discussion and review of budget received from central and district level department, entities • Input the budget detail received from central and district level department & entities in LMBIS and send to MoF • Discussion in ministry level on heading of budget line items of LMBIS to give budget final structure. • Periodic preparation of yearly and Medium term programs and put them in Medium term plans and programs • Yearly and quarterly review of information of plans and programs (running in ministry and its entities) implementation, monitoring, evaluation, progress its results
Provincial Planning Commission	<p>Major Governing Laws</p> <ul style="list-style-type: none"> • Financial Procedure and Fiscal Accountability Act, 2076 and rules, 2077 • Intergovernmental fiscal arrangement act, 2074 • Province financial procedure act of respective provinces • Provincial Budget Preparation Guidelines

	Job, Duties and Responsibilities: <ul style="list-style-type: none"> • Preparation of MTEF every FY for next three years, if there is Medium-Term programs, in co-ordination of Ministry of economic affairs & planning (MOEAP). • Estimate the revenue & expenditure and send report with data to GoN • Determine the total budget and budget ceiling and make assurance of same is implemented by the Ministry of economic affairs & planning (MOEAP). • Send budget guidance & ceiling to concerned provincial ministries and entities • Prioritization of plans and programs • Preparation of provincial periodic development plans within MTEF • Discuss on plans, policy, programs, priorities of budget with concerned ministries and entities • Periodic review, monitoring and evaluation (programs, development projects and provide feedback) • Analysis of provincial economy and review of development project implementation.
Provincial MoEAP	Major Governing Laws <ul style="list-style-type: none"> • Constitution of Nepal • Financial Procedure Act of Respective Province • Intergovernmental fiscal arrangement act, 2074 • Budget Preparation Guidelines Job, Duties and Responsibilities: <ul style="list-style-type: none"> • Determine the size and ceiling of budget on the basis of report of source committee, MTEF committee, revenue consult committee • Send budget preparation guideline and budget ceiling to concerned ministries • Discuss or make discuss on principles and policies of budget & programs, priorities of project and programs, capital budget with concerned ministries, departments, directorate, and entities • Discuss or make discuss on current budget • Preparation of budget statement and finalize the shape of budget programs • Make approval of finance ordinance, Budget appropriation ordinance and submit budget statement in provincial assembly • Approve detailed budgets and programs (segregated in quarterly basis) • Yearly evaluation of last year budget • Review of implementation and progress current year plans programs and budget quarterly and yearly • Periodic Monitoring and evaluation
Provincial Concerning Ministries	Major Governing Laws <ul style="list-style-type: none"> • Constitution of Nepal • Financial Procedure Act of respective provinces • Provincial Budget Preparation Guidelines, 2075

	<p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Form committee for preparation of MTEF in ministries level and make necessary arrangement to obtain report • Send budget guidelines and ceiling received from ministry of economic affairs and planning to concerned directorates, offices and project • Enter the budget of self, concerned directorates and entities prepared as per the guideline and ceiling of MoEAP in PLMBIS and send to MoEAP • Take part on discussion of principles, plans and policy, priorities of budget and primary & capital budget • Take approval of budget and programs • Discuss about plans, policy and programs of budget and its progress with MoEAP • Take part on discussion about plans, policy and programs describe in budget statement in every two month • Review of implementation and progress current year plans programs and budget quarterly and yearly with concerned departments and entities • Periodic Monitoring and evaluation
Local Level Government	<p>Major Governing Laws</p> <ul style="list-style-type: none"> • Constitution of Nepal • Local government operation act, 2074 • Intergovernmental fiscal transfer act, 2074 • Respective LG's Financial Procedure Act and rules • Local Level planning and budget preparation guidelines 2074 <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Send detail of estimate income & expenditure along with data to government of Nepal (Federal govt.) • Get budget guideline and ceiling and financial transfer framework from federal and provincial government • To classify the development program subject wise and take charge of such subjects (development programs) • Discussion on <i>subjective sectoral committee over the budget and programs</i>, • Get report from local <i>revenue advisor committee</i> about revenue can be generated in next FY by analyzing the source of revenue, coverage area and rate of tax that can be exercise within jurisdiction area of local level. • Get report from <i>source estimation and budget and program determining committee</i>, about total estimate revenue and total budget ceiling of local level government from estimation of internal income, income from division of revenue, donation and credit • Determine budget ceiling on the basis of reports of local revenue advisor committee and source estimate & budget and program determining committee • Selection and prioritization of programs • Preparation of budget on basis of budget guidelines and budget ceilings of as prescribed by committee. • Budget endorsement by the executive committee (karyapalika) • Present and take approval of budget and program from assembly • Review of implementation and progress current year plans programs and budget quarterly and yearly • Periodic Monitoring and evaluation

4.2. Revenue

Organization	Role Analysis	
Inland Revenue Department (IRD)	Governing Laws: Income Tax Act, 2058 Income Tax Rule, 2059 Value Added Tax Act, 2052 Value Added Rule, 2053 Excise Act, 2058 Excise Rule, 2059 Liquor Act, 2031 Liquor Rule, 2033 Revenue Tribunal Act, 2031 Finance Act	Types of Revenue Collected Income Tax Value Added Tax Excise Duty Education Service Tax Pollution Control Tax Telephone Ownership Tax Entertainment Fee Telecommunication Service Tax
	Job, Duties and Responsibilities: <ul style="list-style-type: none"> • Revenue administration and reform • Fair revenue collection • Excise licensing • Formation and Execution of revenue policy • Taxpayer service and taxpayer education • Research and development in revenue under its jurisdiction • Management of information system • Promoting self-assessment based taxation system • Amending tax return submitted by taxpayer and doing investigation on tax return submitted by taxpayer (Tax audit) • Enforcement towards tax compliance • Review and appeal to concerned judicial body (Supreme court, Revenue Tribunal) • Tax refund • Issuance of advance ruling and public circular • Widening the coverage of tax and narrowing informal economy of the Country. • Extending international co-operation and co-ordination on tax administration. • Entering and executing the treaties (DTAA and tax Evasion) and agreement conducted between foreign countries. 	
Department of Customs	Governing Laws: Customs Act, 2064 Customs Rule, 2064 Finance Act, 2077 Integrated Custom Tarif	Types of Revenue Collected Custom/Import Duty Excise Duty Value Added Tax Income Tax Custom Service Fee Agricultural Reform Fee Health Risk Tax Infrastructure Development Tax Road Development Fee Road Repair and Maintenance Fee

	<p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Fair revenue collection for socio and economic development of society • Custom administration • Facilitation to international trade • Make proposal to reform customs related policies • Classification of goods under Harmonic Code System and settling dilemma on HS classification of goods. • Appointing, renewing and monitoring custom agent • Monitoring of custom valuation and transaction price • Conducting post clearance audit • Auction of goods which could not be cleared • Providing bonded warehouse and bank guarantee facility • Providing EXIM code, renewing and cancelling them • Making and implementing plan for IT based custom system • Promotion local product and industry through custom rate • Preparing budget for the department • Initiation to ensure better protection of society by restricting on import of negative list's goods • Adhere the standards and norms set by (World Customs Organization) WCO • Execution of international commitment made by GoN like WTO, WCO, SAARC, SAFTA, BIMSTEC, Revised Kyoto Convention, Revised Arusha Declaration etc. • Making ease on custom clearance of goods • Lab test of goods to be imported and exported • Prepare data relating to international trade
Department of Revenue Investigation (DRI)	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Foreign Exchange Regulation Act, 2019 • Foreign Exchange (Regulation) Rules, 2020 • Revenue Leakage (Investigation and Control) Act, 2052 • Revenue Leakage (Investigation and Control) Rules, 2070 <p>Types of Revenue Collected</p> <ul style="list-style-type: none"> • Custom/Import Duty • Excise Duty • Value Added Tax • Income Tax <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Investigate upon leakage of tax and non-tax revenue and prevent such type of leakage • Investigate upon unauthorized transaction of foreign currency and filing case in court for identified unauthorized transactions. • Provide policy related feedback for betterment of revenue administration and effective and efficient revenue collection.

<p>Department of Money Laundering Investigation (DMLI)</p>	<p>Major Governing Laws</p> <ul style="list-style-type: none"> • Corruption Prevention Act, 2059 • Money Laundering Prevention Act, 2064 • Money Laundering Prevention Rules, 2073 • Money Laundering Prevention (withholding of assets or funds of listed persons, groups or organizations) Rules, 2070 • Organized Crime Prevention Act, 2070 • Criminal Assets and Means (Prevention, Control and Seizure) Act, 2070 • Mutual Legal Aid Act, 2070 • Mutual Legal Aid Rules, 2070 • Extradition Act, 2070 <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Obtain information and intelligence on suspected money laundering and terrorist financing activities from Financial Information Unit (FIU) of NRB and from other general person, investigate upon the information and file a case to the Special Court. • Take necessary action like supervision, monitoring, investigation, structural reform, procedural changes to prevent money laundering and terrorist financing. • To strengthen the legal, economic and security system of the country. • Strengthen the capacity and effectiveness of Financial Information Unit. • Development of mechanism for international co-operation and co-ordination against money laundering and terrorist financing relating activities.
<p>Provincial Government</p>	<p>Major Governing Laws</p> <p>Constitution of Nepal Inter-governmental fiscal arrangement act, 2074 Respective Provincial Finance act</p> <p>Types of Revenue Collected</p> <p>Taxes on Agricultural Income Land and house registration fee Vehicle tax Property Tax Entertainment Tax</p> <ul style="list-style-type: none"> • <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Formulate revenue policy and identify areas of revenue within the jurisdiction by constitutions • Determine the rates and taxation policy and consultation with resource committees • Undertake necessary arrangement for revenue collection and formulate laws • Receive the divisible shared revenue from federal and local government • use suitable software system for revenue administration • formulate revenue collection strategy, and revenue projection • Execute revenue improvement action plan • Maintain the records of taxation to be raised.

Local Government	<p>Major Governing Laws Constitution of Nepal Inter-governmental fiscal arrangement act, 2074 Respective local government finance act</p> <p>Types of Revenue Collected Property Tax Rental Tax Vehicle Tax Business Tax Taxes on Using Infrastructure Entertainment Tax Advertisement Tax Parking Fee Design and Drawing Approval Fee Recommendation Fee River and riverine fee Other Fees</p>
	<p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Formulate revenue policy and identify areas of revenue within the jurisdiction by constitutions • Determine the rates and taxation policy and consultation with resource committees • Undertake necessary arrangement for revenue collection and formulate laws • Receive the divisible shared revenue from federal and provincial government • use suitable software system for revenue administration • formulate revenue collection strategy, and revenue projection • Execute revenue improvement action plan • maintain the records of taxation to be raised.

4.3. Expenditure, accounting and reporting

Organization	Role Analysis
Spending Unit (Ministries, Constitutional Bodies, Departments, Offices etc.)	<p>Applicable Laws:</p> <ul style="list-style-type: none"> • Financial Operations and Financial Accountability Act, 2076 • Financial Operations and Financial Accountability Rule, 2077 • Annual Appropriation Act • Travel Expenses Rules, 2064 • Guidelines for Maintaining Economy in Public Expenditure, 2077 • Expenditure operation guidelines of MoF • Government accounting manual, 2073 • Public Procurement Act, 2063 • Public Procurement Rule, 2064 • Income tax act and VAT rules • Civil service act and rules • Other relevant acts, rules and guidelines <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Receive authorization and budget release, • Incur expenditure as per approved budget and program, • Payment to parties after getting required/appropriate supporting documents like invoices, memo etc. • Entered the expenditure related data in CGAS+, CGAS, SuTRA or other appropriate system. • Administer the procurement related process, • Supervision of expenditure made by line entities, • Ensure the compliance of applicable Act, Rules, Directives, Guidelines, Norms etc. in relation to the expenditure. • Obtain necessary approval and record of budget virement properly, • Provide advance and settlement of the same within the time limit, • Obtain bank guarantee for advance if required by law or any agreement. • Payroll management. • Deduction and deposit of Tax Deducted at Source (TDS), VAT within the prescribed time. • Deduct retention money and release the retention money as per rule. • Prepare necessary ledgers and records on OAG form. • Reconciliation of expenditure with DTCO records. • Preparation of monthly expenditure plan, cash forecast and commitment recording • Implementation of charts of accounts, • Surrender of budget and reporting of related record, • Preparation and submission of reports to higher level office and DTCO. • Support in conducting internal and external audit.
Organization	Role Analysis
Central Ministries and Entities,	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Financial Procedure and Fiscal Accountability Act, 2076 • Financial Procedural and Fiscal Accountability Regulation, 2077

Boards, Corporation, Committee & Public Institutions	<p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Prepare consolidated report of financial transaction of central and line entities and submit to FCGO within Asoj end • Prepare detail report of income and expenditure of dated till poush end for half yearly evaluation of budget implementation and send such report to FCGO within 15th Magh • Prepare detail amended report of income and expenditure for evaluation of current year budget implementation and send such report to FCGO within 15th Baisakh • Prepare yearly fixed assets and liabilities detail report of entities and line entities and submit report to FCGO within Asoj end. • Boards, corporation, committee having grant from GoN should prepare trimester and yearly report of income and expenditure including grant received GoN, internal revenue, grant from other entities. • Boards, corporation, committee should submit trimester report within 7 days of end of trimester and yearly report within 35 days of end of the FY to concerned ministries. • Boards, corporation, committee should prepare report of conditional grant and detail of amount not expensed should be return to GoN. • Concerned Entities should review and evaluate the report of Boards, corporation, committee and do mapping of extra budgetary entities and prepare consolidated report of such entities and send report of FCGO and OAG • Public Institutions should prepare report of grant received from GoN, investment of GoN, internal revenue, expenditure and detail of unsettled audit arrears, and submit to concerned ministries or MoF within three month end of the FY • Public institutions must reconcile the detail of investment of GoN with PDMO within 4 months of end of the FY
FCGO	<p>Governing Laws: Financial Procedure and Fiscal Accountability Act, 2076 Financial Procedural and Fiscal Accountability Regulation, 2077</p> <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Keep the records of expenditure made from Federal Treasury Fund and prepare annual reports of such fund. • Responsible for preparation of consolidated annual reports based on financial statements of Federal Treasury Fund, Provincial Treasury Fund, Local Treasury Fund, and other Government Fund. • Prepare consolidated report every FY about accounting & appropriation of federal consolidated fund, international grant and international Loan fund, revenue & expenses, deposits, other fund including report of central accounting entity and submit such report of OAG within 15th of Kartik • Prepare consolidated report of report submitted by central ministries and entities for current year budget evaluation and should submit such report to MoF within end of Baisakh • Prepare consolidated report of assets and liabilities of GoN and submit such report to OAG within end of Kartik

	<ul style="list-style-type: none"> • Preparation of consolidated Financial report on the basis of financial report of Federal consolidated fund, Provincial consolidated fund, Local level consolidated fund, and other government fund and submit to OAG • Preparation of debt position quarterly report of GoN and submit to OAG and MoF • Preparation of consolidated internal audit report and submit such report to finance minister every year within end of Kartik • Prepare monthly report of appropriation of revenue
DTCO	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Financial Procedure and Fiscal Accountability Act, 2076 • Financial Procedural and Fiscal Accountability Regulation, 2077 <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Should prepare separate detail of district based office about payment withdrawal given from GoN source and international aid/grant detail of revenue, deposit and other treasury and assets and submit such report to FCGO within 2 month of the end of FY. • Detail report of line item included in budget but not requires payment withdrawn approval should be prepared with detail including donor agency, expenditure head, source and payment detail and send to FCGO • Detail report of yearly budget, virement, payment withdrawn, expenditure, revenue, balance budget, deposit and other treasury, after reconciliation, should be send to FCGO and concerned office keeping central account. • Review the financial report of district offices and advice them and send such report to concerned department of related office , central entities and FCGO
Concerned departments, directorate and entities (District based)	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Financial Procedure and Fiscal Accountability Act, 2076 • Financial Procedural and Fiscal Accountability Regulation, 2077 <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Preparation of monthly details of statement of expenditure, unsettled advance, detail of revenue and deposit, Bank reconciliation statement, detail of settlement of deposit, detail of assets should be reconciled with data of concerned of DTCO and report of such should be submitted by every office within 7 days of end of month to concerned governing office. • Send monthly report of audit arrears to concerned governing office • In case of foreign aid/grant detail report of grant received cash or kind including physical and technical support should be submitted monthly to concerned governing office • Yearly details of statement of expenditure, unsettled advance, detail of revenue and deposit, Bank reconciliation statement, detail of settlement of deposit, detail of assets, detail of foreign aid/grant, detail of outstanding payment should be submitted within 21 days of end of FY to concerned DTCO • After approval from DTCO should send such detail within 7 days of approval to concerned governing office • Prepare financial transaction report of a FY in prescribed format and send to DTCO within 45 days of end of the FY • Prepare send detail report of Fixed assets and liabilities to the concerned governing entities and ministries

PTCO	PTCO is to prepare consolidated reports on consolidated reports submitted by respective local level and grant and revenue received from GoN, internal revenue collected, loan and grant received and expenditure made by offices under its jurisdiction and submit them to FCGO.
Local Level	Local level authority is to prepare consolidated reports on grant and revenue received from Province and Federal Government, internal revenue collected, loan and grant received and expenditure made by them in a FY and submit them to respective PTCO and DTCO. MOFAGA

4.4. Procurement management

Organization	Role Analysis
Public Procurement Monitoring Office	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Public Procurement Act, 2063 • Public Procurement Regulation, 2064 • Financial Procedure and Fiscal Accountability Act, 2076 • Financial Procedural and Fiscal Accountability Regulation, 2077 • Standard bidding documents <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Provide advice on formulation of procurement policy and recommendation for procurement act and regulation of three tiers of the Government. • Development of procurement guidelines, directives and procurement related procedural document. • Preparation of standard bidding document, prequalification document, agreement document and other proposal document related to consultancy services. • Monitoring of procurement activities and issuance of guidance. • Giving authorized opinion on procurement issues. • Establishment and operation of procurement related website. • To operate separate e- portal for procurement. • Conduct procurement related training, workshop and conference. • Perform the job related to black listing. • Publication of annual report and submission the report to honorable Prime Minister.
Other Entities federal government (Ministries, Departments and spending agencies)	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Public Procurement act, 2063 • Public Procurement Regulation, 2064 • Financial Procedure and Fiscal Accountability Act, 2076 • Financial Procedural and Fiscal Accountability Regulation, 2077 • Standard bidding documents <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Comply the procurement act, rules and regulation and directives on any procurement made. • Need assessment or demand collection within the organization. • Preparation of master procurement plan. • Preparation of annual procurement plan and its implementation. • Preparation of cost estimate and taking necessary approval. • Preparation of bidding document. • Review of prepared bidding documents. • Approval of Bidding document and specification. • Amendment of bidding document. • Accomplishment of bid calling, opening, evaluation and reporting activities • Approval of bid or proposal. • Issuance of notice of intention. • Issuance of notice for selection of bid. • Bid agreement. • Time extension activities

	<ul style="list-style-type: none"> • Variation order issue. • Receiving goods, services and completion of the works and store entries. • Payment for the goods, services and works.
Province Ministries, Directorates and other entities	<p>Governing Laws:</p> <p>Public Procurement act, 2063 Public Procurement Regulation, 2064 Provincial Public Procurement Regulation (Respective provinces) Financial Procedure and Fiscal Accountability Act, 2076 Financial Procedural and Fiscal Accountability Regulation, 2077 Financial Procedural Act (province) Standard bidding documents</p> <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Comply the procurement act, rules and regulation on any procurement made. • . • Need assessment or demand collection within the organization. • Preparation of master procurement plan. • Preparation of annual procurement plan and taking necessary approval. • Preparation of cost estimate and taking necessary approval. • Preparation of bidding document. • Review of prepared bidding documents. • Approval of Bidding document and specification. • Amendment of bidding document. • Accomplishment of bid calling, opening, evaluation and reporting activities • Approval of bid or proposal. • Issuance of notice of intention. • Issuance of notice for selection of bid. • Bid agreement. • Time extension activities • Variation order issue. • Receiving goods, services and completion of the works and store entries. • Payment for the goods services and works.
Procurement unit of local government.	<p>Major Governing Laws</p> <ul style="list-style-type: none"> • Public Procurement act, 2063 • Public Procurement Regulation, 2064 • Local level Public Procurement Regulation (Respective LG's) • Local Level Government Operational Act, 2074 • Respective LG's finance procedure act • Standard bidding documents

	Job, Duties and Responsibilities: <ul style="list-style-type: none"> • Comply the procurement rules and regulation on any task perform. . • Need assessment or demand collection within the organization and from ward offices. • Preparation of master procurement plan. • Preparation of annual procurement plan and taking necessary approval. • Preparation of detailed cost estimate and taking necessary approval from respective authority. • Preparation of bidding document. • Review of prepared bidding documents. • Approval of Bidding document and specification. • Amendment of bidding document. • Accomplishment of bid calling, opening, evaluation and reporting activities • Approval of bid or proposal. • Issuance of notice of intention. • Issuance of notice for selection of bid. • Bid agreement. • Time extension activities • Variation order issue. • Receiving goods, services and completion of the works and store entries. • Payment for the goods services and works. • Taking necessary approval from respective committee, executive, and council.
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4.5. Debt management

Organization	Role Analysis
Public Debt Management Office	Governing laws <ul style="list-style-type: none"> • Public Debt Act 2059 • NRB Act 2058 • Rastra Rin Niyamawali 2059 • PDMO Act under consideration
	Job, Duties and Responsibilities: <ul style="list-style-type: none"> • Projection of need of public debt, in coordination with NNRFC & NRB, through analyzing GoN's projected revenue and expenditure and report to MoF • Perform function of liquidity management and forecast of GoN • Preparation of short term, mid-term & long term Debt management related strategy and report MoF • Public Debt Policy Formulation • Preparation of documents required in making or updating of law's related to public debt management • Identifying the operational area of public debt and suggest to MoF • Appraise about ceiling and operation of public debt in provincial and local level govt. • Perform internal debt management through up to date record keeping, issuance of debt security, ensuring payment of principal and interest amount of debt securities • Perform external debt management through making payment of principal and interest amount of foreign debt as per debt agreement, up-to date record keeping of foreign debt

	<ul style="list-style-type: none">• Make share and debt investment on behalf of government of Nepal as per approval of MoF• Make agreement of subsidiary loan with public institutions, on behalf of GoN and keep up to date record of it.• Management of Secondary Market Transaction of Government Securities• Competent about associated software system• Ability of security market operation• Perform debt management performance assessment• Ability to analyze debt sustainability• Preparation three years budget projection of internal and external debt payment and report to MoF and NPC• Preparation of report of status of internal and external debt and report to FCGO and MoF monthly, quarterly and yearly• Perform activities related to government guarantee
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4.6. Internal Audit

Organization	Role Analysis
Financial Comptroller General Office	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Constitution of Nepal ,2072 (Article 125) • Financial Procedure and Fiscal Accountability Act, 2076 • Financial Procedural and Fiscal Accountability Regulation, 2077 • Internal Audit Manual, 2073 • Internal Control System Guidelines, 2075 <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Formulation of Internal audit policy for three tiers of the Government. • Development and implementation of internal audit directives for three tiers of the govt. • Preparation of internal audit procedure for federal government. • Development of separate cadre for the internal audit activities. • Perform the internal audit activities of federal Government through DTGO. • Conduct various trainings for internal audit staffs. • To develop appropriate software system for internal audit. • Preparation of roster for internal audit expert. • To conduct monitoring activities regarding DTGO's action and report in internal audit. • Preparation and publication of consolidated report of internal audit. • Preparation and implementation of internal control directives. • Preparation of status paper of internal control system. • To conduct the study and research activities on internal audit and internal control. • Representation on various internal control and internal audit activities as the role of FCGO.
DTGO	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Constitution of Nepal ,2072 (Article 125) • Financial Procedural and fiscal accountability act, 2076 • Financial Procedural and fiscal accountability regulation, 2077 • Internal control directives <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Preparation of Internal audit plan and program and taking necessary approval from FCGO. • To conduct the internal audit activities as mentioned in the yearly audit plan and program within the stimulated time frame. • To submit the trimester internal audit report to FCGO, concerning ministries and entities. • To check and verify the existence of internal control system while conducting the internal audit. • To follow up the progress of internal audit arrears (beruju) and report to FCGO and concerning entities. • To report serious matters while conducting the internal audit. • Preparation of audit report and delivery of yearly report to the FCGO and concerning ministries and entities.

Ministries, Dept. and concerning entities	<p>Governing Laws:</p> <ul style="list-style-type: none"> • Constitution of Nepal ,2072 (Article 125) • Financial Procedural and fiscal accountability act, 2076 • Financial Procedural and fiscal accountability regulation, 2077 <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • To conduct the internal audit of revenue, deposit, expenditure and other funds from the DTCO of concerning district. • To maintain the record of internal audit arrears of various budget head revenue and deposit. • To clear the internal audit arrears and follow up the progress of internal audit arrears (beruju) and report to the concerning entities. • To prepare and implement the internal control system and framework. • To take necessary action on serious matters of the internal audit. • To supervise the offices on the internal audit and internal control matters once a year and give suggestion for further improvement. • To take necessary action on the yearly report of internal audit.
PTCO	<p>Major Governing Laws</p> <ul style="list-style-type: none"> • Constitution of Nepal ,2072 (Article 213) • Financial Procedural and fiscal accountability act, 2076 • Financial Procedural and fiscal accountability regulation, 2077 • Intergovernmental fiscal transfer act, 2074 • Financial procedural act of respective province • Internal audit directives (if exists) • Internal control directives (if exists) <p>Job, Duties and Responsibilities:</p> <ul style="list-style-type: none"> • Formulation of Internal audit policy for the provincial Government. • Development and implementation of internal audit directives for the provincial government. • Preparation of Internal audit plan and program and taking necessary approval from concerning authority. • To conduct the internal audit activities as mentioned in the yearly audit plan and program within the stimulated time frame. • To submit the trimester internal audit report to ministry of economic affairs and planning, concerning ministries and entities. • To check and verify the existence of internal control system while conducting the internal audit. • To follow up the progress of internal audit arrears (beruju) and report to concerning authority and entities. • To report serious matters while conducting the internal audit. • Preparation of audit report and submission of report concerning authority, ministries and entities.

Internal audit section of local Government	Major Governing Laws <ul style="list-style-type: none"> • Intergovernmental fiscal transfer act, 2074 • Local level government operational act, 2074 • Internal audit directives (if exists) • Internal control directives (if exists)
	Job, Duties and Responsibilities: <ul style="list-style-type: none"> • To assist the preparation of internal audit directives and implement the directives. • To prepare the internal audit plan and take necessary approval from concerning authority. (Nagar/Gaon karyapalika or sabha) • To conduct the internal audit activities within the palika as mentioned in the annual audit plan. • To submit the trimester internal audit report to concerning authority. • To check and follow the existence of internal control tools and systems while conducting the internal audit. • To report the serious matters of internal audit to concerning authority while conducting the internal audit. • Preparation of annual internal audit report and submission report to concerning authority. • Follow up of internal audit arrears progress and report to concerning authority. • Provide annual internal audit report to Office of the auditor General. • Support accounts committee member for settlement of audit arrears

4.7. External Audit

Organization	Role Analysis
Office of Auditor General	Governing Laws: <ul style="list-style-type: none"> • Constitution of Nepal • Audit act 2075 • Nepal Government Audit Standard, 2021 • Audit policy and work schedule 2078 • Government auditor Code of Ethics, 2070
	Job, Duties and Responsibilities: <ul style="list-style-type: none"> • Conducting statutory audit of all constitutional bodies, government agencies and three tiers of government in regards to the regularity, economy, efficiency, effectiveness and the propriety thereof. • Submit annual audit report to the president of Nepal • Issue necessary directives setting forth the principles for carrying out the audit of public enterprise • To promote public accountability and transparency; • To bring forth economy in the mobilization of public resources and enhance efficiency; • To enhance effectiveness of public entities; • To improve and assure better practices in the working system of administrative, financial and managerial system; • To assist in compliance of the existing laws; • To encourage abandonment of the discretionary work-style;

	<ul style="list-style-type: none">•To recommend practical suggestions for improvement by identifying weaknesses and gaps in the existing approaches, processes, practices and legal provisions and•To encourage the practice of taking actions against delinquents and rewarding the excellent performers. <p>[Specific job responsibility of the Directors, AAG and officers is provided in the website of OAGN]</p>
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5. Individual role Analysis on each PFM areas

5.1. Planning & Budgeting

Federal government

Organization	Staff Level	Benchmark Performance
National Planning Commission	High	Expertise on reviewing and finalizing Medium-Term Expenditure Framework
		Review and finalize the source estimated and determined budget ceiling
		Ability to prioritize plans and program
		Formulate basic development policies and MTEF guidelines
		Review and finalize periodic development plans within MTEF of a long term development perspective
		Authorize and report MoF about goals and expected results of each area of proposed budget and program.
		Appraise GoN for the institutional development of monitoring & evaluation system
		Ability to analyze micro & macro-economic indicators
		Classify and report the programs that the GoN can implement in federal, provincial and local level.
		Well understanding of business process & software system associated
		Periodic Monitoring and evaluation
	Middle	Ability to draft Medium-Term Expenditure Framework
		Ability to estimate source and determine budget ceiling
		Ability to prepare basic development policies and MTEF guidelines.
		Preparation of periodic development plans within MTEF of a long term development perspective
		Involve in prioritization of plans and program.
		Preparation of goals and expected results of each area of proposed budget and program.
	Lower	Conduct periodic monitoring and evaluation
		Assist in preparation of Medium-Term Expenditure Framework
		Assist to draft MTEF, basic development policies and MTEF guidelines.
		Assist in preparation of goals and expected results of each area of proposed budget and program.
		Documentation of MTEF, basic development policies and MTEF guidelines
Ministry of Finance	High	Documentation of MTEF, MTEF guidelines basic development policies and goals & results of proposed budget and program
		Preparation of budget and program
		Preparation of guidelines of budget and program
		Formulate, implement and regulate budget and program along with preparation of budget preparation guidelines
		Ability to project the revenue and expenses of the country and determine the budget ceilings.
		Review and finalize the estimate of resource required as per MTEF on the basis of framework prepared by resource estimate committee

		Representation as presenter of detail principles of budget & programs and priorities of project and programs in federal assembly
		Review and finalize the detail of equalization grant and revenue sharing of all three tiers of government with consultation of NNRFC.
		Conduct mid-term review of budget in every 2/2 month
		Conduct periodic monitoring and evaluation of current year budget
		Evaluate the budget of last FY
		Present the budget every FY in assembly.
	Middle	Ability to draft budget & program, budget preparation guidelines.
		Circulate budget guidelines & ceiling to all concerned ministries.
		Perform mid-term review of budget and last year budget evaluation.
		Perform discussion on each projected budget line items of LMBIS
		Ensure effective implementation of budget preparation guidelines in process of budget preparation
		Coordinate with NPC to project the revenue and expenses of the country and determine the budget ceilings
	Lower	Preparation of detail of equalization grant and revenue sharing of all three tiers of government with consultation of NNRFC
		Perform mid-term review of budget
		Perform periodic monitoring and evaluation of current year budget
		Assist in drafting budget & program, budget preparation guidelines
		Assist in preparation of detail of equalization grant and revenue sharing and circulate to all three tiers of government
		Competent in the matter of software system operation.
National Natural Resources and Fiscal Commission	High	Documentation of budget preparation guidelines, budget & program related documents
		Forwarding the documents related to budget and program to immediate supervisor
		Determination of the basis and modality for the distribution of revenues between three tiers of government out of the Federal Consolidated Fund
		Appraise and make recommendation about equalization grants to be provided to the State and Local Governments out of the Federal Consolidated Fund
		Preparation of parameters as to conditional grants to be provided to the State and Local Governments
		Design and set basis of share of investment and return from mobilization of natural resources between three tiers of government
		Determine the basis and modality for the distribution of revenues between the State and Local Governments out of the State Consolidated Fund
		Review the bases for the distribution of revenues between three tiers of government and recommend for revision
	Middle	Ability to analyze macro-economic indicators and recommend ceiling of internal loans that the three tier government can borrow
		Involve in the determination of the basis and modality for the distribution of revenues between three tiers of government out of the Federal Consolidated Fund

		Involve in preparation of parameters as to conditional grants to be provided to the State and Local Governments
		Involve in setting the basis of share of investment and return from mobilization of natural resources between three tiers of government
		Involve in determining the basis and modality for the distribution of revenues between the State and Local Governments out of the State Consolidated Fund
		Assist in recommendation of ceiling of internal loans that the three tier government can borrow
	Lower	Assist in drafting the basis and modality for the distribution of revenues between three tiers of government out of the Federal Consolidated Fund and between State and Local Governments out of the State Consolidated Fund
		Competent in the matter of software system operation.
		Documentation of documents related to revenue sharing basis and modality among governments
		Forwarding the documents related to revenue sharing basis and modality to immediate supervisor
Concerned Federal Ministries and Constitutional Bodies	High	Review & authorize to send MTEF with estimate expenditure for three years to MoF and NPC.
		Discuss and review of budget received from central and district level department, entities
		Direct to input the budget detail received from central and district level department & entities in LMBIS and authorize to send to MoF
		Discuss in ministry level on heading of budget line items of LMBIS to give budget final structure.
		Periodic preparation of yearly and Medium term programs and put them in Medium term plans and programs
		Review of information of plans and programs (running in ministry and its entities) implementation, monitoring, evaluation, progress its results
	Middle	Preparation of MTEF with estimate expenditure for three years
		Involve in discussion and review of budget received from central and district level department, entities.
		Involve in discussion with ministry level on heading of budget line items of LMBIS to give budget final structure.
		Input the budget detail received from central and district level department & entities in LMBIS and send to MoF.
		Preparation of medium term plans and programs.
		Perform yearly and quarterly review of information of plans and programs (running in ministry and its entities) implementation, monitoring, evaluation, progress its results
	Lower	Assist in drafting MTEF with estimate expenditure for three years
		Facilitate and coordinates every discussion and review of budget, plans and programs
		Involve in preparation of medium term plans and programs
		Documentation of MTEF and medium term plans and programs related documents
		Assist in input of the budget detail received from central and district level department & entities in LMBIS and send to MoF.

		Competent in the matter of software system operation
		Circulation of budget ceiling and guidelines received from MoF and NPC to the department and entities under one's ministries
Provincial Planning Commission	High	Preparation of MTEF every FY for next three years, in co-ordination of Ministry of economic affairs & planning (MOEAP).
		Review and authorize to send estimated revenue & expenditure report with data to GoN
		Determining the total budget and budget ceiling
		Prioritization of plans and programs
		Review and authorize to send budget guidance & ceiling to concerned provincial ministries and entities
		Preparation of provincial periodic development plans within MTEF
		Discuss on plans, policy, programs, priorities of budget with concerned ministries and entities
		Analysis of provincial economy and review of development project implementation
		Conduct periodic review, monitoring and evaluation
	Middle	Ability to draft provincial Medium Term Expenditure Framework
		Involve in preparation of provincial periodic development plans within MTEF
		Preparation of revenue and expenditure estimate report with data .
		Involve in discussion on plans, policy, programs, priorities of budget with concerned ministries and entities
		Assurance of effective implementation of total budget and budget ceiling by MoEAP
		Assist in prioritizing the plans and programs
		Perform periodic review, monitoring and evaluation of budget, plans and programs
	Lower	Assist in drafting MTEF & periodic plans
		Circulate budget guidance & ceiling to concerned provincial ministries and entities
		Documentation of MTEF, periodic plans and revenue and expenditure estimate related documents
		Forwarding the MTEF, periodic plans and revenue and expenditure estimate related documents to immediate supervisor.
Provincial MoEAP	High	Determine the size and ceiling of budget on the basis of report of source committee, MTEF committee, and revenue consult committee.
		Review and authorize to send budget preparation guideline and budget ceiling to concerned ministries.
		Conduct discussion on principles and policies of budget & programs, priorities of project and programs, capital budget with concerned ministries, departments, directorate, and entities.
		Discuss or make discuss on current budget
		Preparation of budget statement and finalize the shape of budget programs

		Make approval of finance ordinance, Budget appropriation ordinance and submit budget statement in provincial assembly.
		Approve detailed budgets and programs (segregated in quarterly basis)
		Evaluate the budget of last FY
		Review of implementation and progress current year plans programs and budget quarterly and yearly
		Conduct periodic monitoring and evaluation
	Middle	Ability to draft budget preparation guideline and budget ceiling
		Involve in discussion on principles and policies of budget & programs, priorities of project and programs, capital budget with concerned ministries, departments, directorate, and entities.
		Assist in preparation of budget statement and finalize the shape of budget programs.
		Facilitate and coordinate in process of budget statement submission in provincial assembly
		Perform periodic review of implementation and progress current year plans programs and budget
		Assist in evaluation of last year budget
		Perform periodic monitoring and evaluation
	Lower	Assist in drafting budget preparation guideline and budget ceiling
		Assist in drafting budget statement and finalize the shape of budget programs.
		Circulate budget preparation guideline and budget ceiling to concerned ministries.
		Documentation of budget preparation guideline, budgets and programs related documents
		Forwarding the budget preparation guideline, budgets and programs related documents to immediate supervisor
		Circulation of the decision and letters
Provincial Concerning Ministries	High	Form committee for preparation of MTEF in ministries level and make necessary arrangement to obtain report
		Direct to make entry of budget of self and concerned directorates and entities in PLMBIS
		Make assurance of budget preparation is done within the guideline and ceiling of MoEAP
		Review and authorize to send the budget and program of self and concerned directorates and entities to MoEAP
		Representation on discussion of principles, plans and policy, priorities of budget and primary & capital budget
		Discuss about plans, policy and programs of budget and its progress with MoEAP
		Review of implementation and progress current year plans programs and budget quarterly and yearly with concerned departments and entities
		Conduct periodic monitoring and evaluation.
	Middle	Facilitate and coordinate the committee formed for preparation of MTEF in ministries level and make necessary arrangement to obtain report

		Enter the budget of self and concerned directorates and entities in PLMBIS
		Involve in discussion plans, policy and programs of budget and its progress with MoEAP
		Assist in Review of implementation and progress current year plans programs and budget
		Perform periodic monitoring and evaluation
	Lower	Assist in entering the budget of self and concerned directorates and entities in PLMBIS
		Circulate the guidelines and ceiling received from ministry of economic affairs and planning to concerned directorates, offices and project.
		Documentation of budget preparation guideline, budgets and programs related documents
		Forwarding the budget preparation guideline, budgets and programs related documents to immediate supervisor
		Circulation of the decision and letters
Local Level Government	High	Review and authorize to send detail of estimate income & expenditure along with data to government of Nepal (Federal govt.)
		Classifying the development program subject wise and take charge of such subjects (development programs)
		Discuss with subjective sectoral committee over the budget and programs
		Obtain report from local <i>revenue advisor committee</i> about revenue can be generated in next FY by analyzing the source of revenue, coverage area and rate of tax that can be exercise within jurisdiction area of local level.
		Obtain report from source estimation and budget and program determining committee, about total estimate revenue and total budget ceiling of local level government from estimation of internal income, income from division of revenue, donation and credit
		Determining the budget ceiling on the basis of reports of local revenue advisor committee and source estimate & budget and program determining committee
		Make selection and prioritization of plans and programs.
		Preparation of budget on basis of budget guidelines and budget ceilings of as prescribed by committee.
		Endorsement of budget through executive committee (Karyapalika)
		Review of implementation and progress current year plans programs and budget quarterly and yearly
		Conduct periodic monitoring and evaluation
	Middle	Preparation of report of estimated income and expenditure along with data
		Assist in classifying the development program subject wise and take charge of such subjects (development programs)
		Facilitate and coordinate with local revenue advisor committee and source estimation and budget and program determining committee and obtain required report from them,
		Assist in selection and prioritization of plans and programs

		Ability to draft budget on basis of budget guidelines and budget ceilings of as prescribed by committee.
		Involve in discussion with subjective sectoral committee over the budget and programs
		Assist in Review of implementation and progress current year plans programs and budget quarterly and yearly
		Perform periodic monitoring and evaluation
	Lower	Assist in drafting report of estimated income and expenditure along with data
		Assist in drafting budget on basis of budget guidelines and budget ceilings of as prescribed by committee
		Documentation of budget preparation guideline, budgets and programs related documents
		Forwarding the budget preparation guideline, budgets and programs related documents to immediate supervisor
		Circulation of the decision and letters

5.2 Revenue

Federal government

Organization	Staff Level	Benchmark Performance
Ministry of Finance	Higher	Formulation and revision of revenue policy.
		Formulation and revision of revenue related law policy.
		Setting annual revenue targets and
		Supervision, monitoring and co-ordination between revenue collection units.
	Middle	Assist in formulation and revision of revenue policy.
		Assist in formulation and revision of revenue related law policy.
		Setting annual revenue targets and
		Supervision, monitoring and co-ordination between revenue collection units.
	Lower	Assist in formulation and revision of revenue policy.
		Assist in formulation and revision of revenue related law policy.
		Assist on setting annual revenue targets and
		Assist on supervision, monitoring and co-ordination between revenue collection units.

Area: Revenue-IRD

Federal government

Organization	Staff Level	Benchmark Performance
Inland Revenue Department (IRD)	Higher	Formation of policy and propose necessary amendment in tax law to GoN.
		Preparation and implementation of policy and procedure to widen scope of taxation.
		Make annual target for registration of taxpayer (in income tax, VAT and excise) and review on timely manner.
		Supervision of tax collection related activity on regular basis.
		Make strategy and policy for collection of tax due.
		Preparation of disaster recovery policy and IT policy for managing information system.
		Implementation of disaster recovery policy and IT policy for managing information system.
		Analysis of revenue related data generated from MIS and report it to MoF.
		Conduct research and development for betterment of revenue administration, tax collection and public wellbeing.
		Preparation and implementation of guidelines and standards to conduct revised and amended tax assessment (full audit) of tax liability of taxpayers under its jurisdiction.
		Appeal to Supreme court upon the verdict given by Revenue Tribunal on assessment of tax from taxpayer.
		Preparation and implementation of guidelines for refund tax.
		Hear the application of administrative review submitted by taxpayer.
		Issuance of public circular.

		Execution of the double tax avoidance, tax evasion and other related international treaties and agreement.
	Middle	Assist on formation of policy and propose necessary amendment in tax law to GoN.
		Assist in preparation and implementation of policy and procedure to widen scope of taxation.
		Register (in income tax, VAT and excise) and provide registration certificate to taxpayer.
		Collection of revenue from taxpayer.
		Assist in preparation of strategy and policy for collection of tax due.
		Provide username and password to taxpayer for administration of income tax, VAT and excise duty.
		Take action for collection of tax due from taxpayer.
		Issue excise license to taxpayer and renew them.
		Prepare material and provide tax education and awareness to taxpayer and citizens.
		Conduct revised and amended tax assessment (full audit) of tax liability of taxpayers under its jurisdiction.
		Assist to appeal on Supreme court upon the verdict given by Revenue Tribunal on assessment of tax from taxpayer.
		Refund the tax to the taxpayer and diplomat upon the examination of application for refund.
		Issuance of advance ruling.
		Issuance of tax clearance certificate to taxpayer.
		Execution of the double tax avoidance, tax evasion and other related international treaties and agreement.
		Conduct investigation of transaction carried out by taxpayer.
		Inspection of business place of taxpayer on timely basis.
	Lower	Assist to register (in income tax, VAT and excise) and provide registration certificate to taxpayer.
		Assist in collection of tax due from taxpayer.
		Assist on issuance of excise license to taxpayer and renew them.
		Assist in collection of revenue from taxpayer.
		Assist in preparation of material for/and provide tax education and awareness to taxpayer and citizens.
		Assist to conduct revised and amended tax assessment (full audit) of tax liability of taxpayers under its jurisdiction.
		Assist in refund the tax to the taxpayer and diplomat.
		Assist on issuance of tax clearance certificate to taxpayer.
		Assist to conduct investigation of transaction carried out by taxpayer.
		Inspection of business place of taxpayer on timely basis.

Area: Revenue-Customs

Federal government

Organization	Staff Level	Benchmark Performance
Department of Customs	Higher	Formation of policy and propose necessary amendment in tax law to GoN.

		Preparation and implementation of policy and procedure to widen scope of Custom Duty.
		Supervision of tax collection related activity on regular basis.
		Preparation of disaster recovery policy and IT policy for managing information system.
		Implementation of disaster recovery policy and IT policy for managing information system.
		Analysis of revenue related data generated from MIS and report it to MoF.
		Conduct research and development for betterment of custom administration, tax collection, foster international trade and public wellbeing.
		Preparation and implementation of guidelines and standards to conduct post clearance audit.
		Preparation and implementation of guidelines for refund tax.
		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.
		Establishment of custom godown.
		Supervise and inspect the auction of goods which could not be cleared and collect revenue accordingly.
		Give decision on classification of goods under HS code if there arise any confusion to middle level management.
		Execution of international commitment made by GoN like WTO, WCO, SAARC, SAFTA, BIMSTEC, Revised Kyoto Convention, Revised Arusha Declaration etc.
		Prescribe standards and norms for determination of custom value.
Middle		Assist on formation of policy and propose necessary amendment in tax law to GoN.
		Assist in preparation and implementation of policy and procedure to widen scope of Custom Duty.
		Issuance of custom agent license and renewal of the same.
		Collection of Custom Duty and other taxes on import and export of goods.
		Issuance of EXIM code to importer and exporter.
		Prepare material and provide tax education and awareness to importer, exported and citizens.
		Inspection of purchase/sale of imported goods by importer on timely basis.
		Conduct post clearance audit.
		Refund the tax to the importer of goods upon the examination of application for refund.
		Examination of goods to be imported or exporter from Custom point for the purpose of custom clearance.
		Operate the custom godown.
		Determine the custom value for the purpose of clearance of goods and collection of duty.
		Computation and collection of demurrage from importer and exporter of the goods.

		Conduct the auction of goods which could not be cleared and collect revenue accordingly.
		Examination of declaration form submitted by importer and exporter.
		Ensure the proper classification of goods so disclosed in declaration form with tariff rate.
		Collect specimen of goods and test them from the perspective of quality test, customs valuation, classification, possible impact in health or environment.
		Assist in execution of international commitment made by GoN like WTO, WCO, SAARC, SAFTA, BIMSTEC, Revised Kyoto Convention, Revised Arusha Declaration etc.
	Lower	Assist in collection of Custom Duty and other tax from importer and exporter of goods.
		Assist on issuance of license to custom agent and renew them.
		Assist on issuance of EXIM code to exporter and importer of goods.
		Assist in preparation of material for/and provide tax education and awareness to importer, exporter and citizens.
		Assist to conduct post clearance audit.
		Assist to refund the Custom Duty to the importer and exporter of goods.
		Assist to inspection of purchase/sale of imported goods by importer on timely basis.
		Assist in examination of goods to be imported or exporter from Custom point for the purpose of custom clearance.
		Assist on operation of custom godown.
		Assist on computation and collection of demurrage from importer and exporter of the goods.
		Assist in auction of goods which could not be cleared and collect revenue accordingly.
		Assist to collect specimen of goods and test them from the perspective of quality test, customs valuation, classification, possible impact in health or environment.
		Assist to determine the custom value for the purpose of clearance of goods and collection of duty.

Area: Revenue-DRI**Federal government**

Organization	Staff Level	Benchmark Performance
Department of Revenue Investigation (DRI)	Higher	Provide policy related feedback for betterment of revenue administration and effective and efficient revenue collection.
		Analysis of complaints received in relation to the revenue leakage and unauthorized transaction of foreign exchange and take prompt action for investigation, search, seizure etc.
		Supervise the activities of staffs on investigation upon leakage of tax and non-tax revenue and unauthorized foreign currency transaction.
		Supervise the activities on filing case to the court.
		Supervise the activities on regular patrol, raid, search and seizure etc.

		Supervise the activities carried out for public awareness program on compliance of laws.
	Middle	Registration of complaints received in relation to the revenue leakage and unauthorized transaction of foreign exchange.
		Operate regular and urgent patrol in market, high way.
		Operate rapid patrol.
		Investigate on leakage of tax and non-tax revenue.
		To raid the suspicious area.
		To monitor vehicles.
		To record the statements of accused.
		Obtain deposit from accused
		Visit suspicious place where leakage of tax and non-tax revenue is probable.
		Obtain consulting from Office of Jilla Sarkari Okil in relation to leakage of tax and non-tax revenue.
		Make auction of goods, and properties.
		Publish the notice relating to auction
		Confiscation of deposit if person winning auction does not remove goods within 7 days from date of auction.
		File case in relation to leakage of tax and non-tax revenue and unauthorized transaction of foreign exchange on court.
		Investigation of complaints against corruption.
		Operate vehicle and consignment tracking system (VCTS) to prevent leakage of tax and non-tax revenue.
		Prepare material and provide education and awareness to citizens to encourage compliance of laws.
		Operate interaction program
		Providing expenses and rewards to informer who gives information in relation to leakage of tax and non-tax revenue and unauthorized transaction of foreign exchange.
	Lower	Assist to operate regular and urgent patrol in market, high way.
		Assist to investigate on leakage of tax and non-tax revenue.
		Assist to raid the suspicious area.
		Assist to obtain deposit from accused
		Visit suspicious place where leakage of tax and non-tax revenue is probable.
		Assist in operation of vehicle and consignment tracking system (VCTS) to prevent leakage of tax and non-tax revenue.
		Assist on auction of goods, and properties and publish the notice relating to auction
		Assist to file case in relation to leakage of tax and non-tax revenue and unauthorized transaction of foreign exchange on court.
		Assist on investigation of complaints against corruption.
		Assist to prepare material and provide education and awareness to citizens to encourage compliance of laws.
		Assist to operate interaction program.
		Assist on providing expenses and rewards to informer who gives information in relation to leakage of tax and non-tax revenue and unauthorized transaction of foreign exchange.

Area: Revenue**Provincial government**

Organization	Staff Level	Benchmark Performance
Ministry of Economic Affairs and Planning	Higher	Formulation and revision of revenue policy for provincial government
		Formulation and revision of revenue related law policy.
		Setting annual revenue targets and
		Supervision, monitoring and co-ordination between revenue collection units.
	Middle	Assist in formulation and revision of revenue policy.
		Assist in formulation and revision of revenue related law policy.
		Setting annual revenue targets and
		Supervision, monitoring and co-ordination between revenue collection units.
	Lower	Assist in formulation and revision of revenue policy.
		Assist in formulation and revision of revenue related law policy.
		Assist on setting annual revenue targets and
		Assist on supervision, monitoring and co-ordination between revenue collection units.

5.3 Expenditure, accounting and reporting

Federal, Local and Provincial government

Organization	Staff Level	Benchmark Performance
Spending Unit (Ministries, Constitutional Bodies, Departments, Offices etc.)	Higher	Receive authorization and budget release,
		Supervision of expenditure made by line entities
		Obtain necessary approval and record of budget virement properly
		Supervise the payroll management function
		Supervise on the compliance of applicable laws in relation to expenditure
		Inspect and analyze necessary ledgers and records on OAG form
		Review monthly expenditure plan, cash forecast and commitment recording
		Ensure the compliance on implementation of charts of accounts
		Ensure the compliance on surrender of budget and reporting of related record
		Ensure the timely preparation and submission of reports to higher level office and DTCO
	Middle	Support in conducting internal and external audit
		Incur expenditure as per approved budget and program
		Payment to parties after getting required/appropriate supporting documents
		Administer the procurement related process
		Ensure the compliance of applicable Act, Rules, Directives, Guidelines, Norms etc. in relation to the expenditure.
		Obtain necessary approval and record of budget virement properly
		Provide advance and settlement of the same within the time limit
		Obtain bank guarantee for advance if required by law or any agreement
		Payroll management of the employees
		Ensure the compliance on deduction and deposit of Tax Deducted at Source (TDS), VAT
		Ensure the compliance on deduction of retention money and release the retention money as per rule
		Analyze the necessary ledgers and records on OAG form
		Ensure the correctness of reconciliation of expenditure with DTCO records
		Preparation of monthly expenditure plan, cash forecast and commitment recording
		Implementation of charts of accounts
		Surrender of budget and reporting of related record
		Preparation and submission of reports to higher level office and DTCO
		Support in conducting internal and external audit
	Lower	Initiate the payment to parties after getting required/appropriate supporting documents
		Entered the expenditure related data in CGAS+, CGAS, SuTRA or other appropriate system.
		Ensure the compliance of applicable Act, Rules, Directives, Guidelines, Norms etc. in relation to the expenditure.

		Assist to provide advance and settlement of the same within the time limit
		Assist in obtaining bank guarantee for advance if required by law or any agreement
		Assist in payroll management of the employees
		Deduction and deposit of Tax Deducted at Source (TDS), VAT within the prescribed time
		Deduct retention money and release the retention money as per rule
		Prepare necessary ledgers and records on OAG form
		Prepare reconciliation of expenditure with DTCO records
		Assist in preparation of monthly expenditure plan, cash forecast and commitment recording
		Assist in implementation of charts of accounts
		Assist on surrender of budget and reporting of related record
		Assist in preparation and submission of reports to higher level office and DTCO
		Support in conducting internal and external audit

5.4 Procurement

Organization	Staff Level	Benchmark Performance
Public Procurement Monitoring Office	High	Appraise on formulation of procurement policy and recommendation for procurement act and regulation of three tiers of the government.
		Development of procurement guidelines, directives and procurement related procedural document.
		Preparation of standard bidding document, prequalification document, agreement document and other proposal document related to consultancy services.
		Monitoring of procurement activities and issuance of guidance
		Establishment and operation of procurement related website.
		Operate separate e- portal for procurement.
		Conduct procurement related training, workshop and conference.
		Perform the job related to black listing.
		Authorize for publication of annual report and authorize for submission of the report to honorable Prime Minister
	Middle	Assist in developing of procurement guidelines, directives and procurement related procedural document.
		Ability to draft standard bidding document, prequalification document, agreement document and other proposal document related to consultancy services.
		Perform monitoring of procurement activities and issuance of guidance.
		Ensure effective operation of procurement related website
		Ensure effective operation and implementation of separate e- portal for procurement.
		Preparation of list of black listing with the basis on ground of which black listing is done.
		Operate procurement related training, workshop and conference.
		Preparation of annual report to be published.
	Lower	Assist in drafting standard bidding document, prequalification document, agreement document and other proposal document related to consultancy services.
		Competent on smooth operation system software.
		Assist on drafting annual report.
		Facilitate and coordinate in operation of procurement related training, workshop and conference.
		Documentation of procurement guidelines, directives and procurement related procedural document.
		Forwarding the procurement guidelines, directives and procurement related procedural documents to immediate supervisor
Federal Government (ministries, Departments)	High	Make ensure that compliance of the procurement act, rules and regulation and directives are carried out on any procurement made.
		Direct to conduct need assessment or demand collection within the organization
		Review and authorize the master procurement plan.

and spending agencies)		Review and authorize the annual procurement plan and its implementation
		Review and approve cost estimates, prepared bidding documents and specification.
		Ensure effective accomplishment of bid calling, opening, evaluation and reporting activities
		Review & finalize the time extension activities and variation order issue
		Review and approve amendment of bidding document.
		Ensure systematic receiving of goods, services and completion of the works and store entries.
		Ensure payment for goods and services and works is within the legal framework
	Middle	Perform procurement related activities complying the procurement act, rules and regulation and directives
		Conduct need assessment or demand collection within the organization
		Preparation of master procurement plan, annual procurement plan and ensure its implementation.
		Preparation of cost estimates, bid documents and specification.
		Preparation of documents related to time extension activities and variation order issue
		Preparation of documents related to bid documents amendment
		Perform bid calling, opening, evaluation and reporting activities
	Lower	Direct to accomplish systematic receiving of goods, services and completion of the works and store entries.
		Involve in conducting need assessment or demand collection within the organization
		Assist in preparation of master procurement plan, annual procurement plan, cost estimates, bid documents and specification.
		Issuance of notice of intention, notice of bid open and bid selection
		Involve in bid calling, opening, evaluation and reporting activities.
		Perform job of receiving of goods, services and completion of the works and store entries.
		Documentation procurement related documents
		Forwarding the procurement related documents to the immediate supervisor
		Circulation of notice and documents related to procurement.
Province Ministries, Directorates and other entities	High	Make ensure that compliance of the procurement act, rules and regulation and directives are carried out on any procurement made.
		Direct to conduct need assessment or demand collection within the organization
		Review and authorize the master procurement plan.
		Review and authorize the annual procurement plan and its implementation
		Review and approve cost estimates, prepared bidding documents and specification.

		Ensure effective accomplishment of bid calling, opening, evaluation and reporting activities
		Review & finalize the time extension activities and variation order issue
		Review and approve amendment of bidding document.
		Ensure systematic receiving of goods, services and completion of the works and store entries.
		Ensure payment for goods and services and works is within the legal framework
	Middle	Perform procurement related activities complying the procurement act, rules and regulation and directives
		Conduct need assessment or demand collection within the organization
		Preparation of master procurement plan, annual procurement plan and ensure its implementation.
		Preparation of cost estimates, bid documents and specification.
		Preparation of documents related to time extension activities and variation order issue
		Preparation of documents related to bid documents amendment
		Perform bid calling, opening, evaluation and reporting activities
	Lower	Direct to accomplish systematic receiving of goods, services and completion of the works and store entries.
		Involve in conducting need assessment or demand collection within the organization
		Assist in preparation of master procurement plan, annual procurement plan, cost estimates, bid documents and specification.
		Issuance of notice of intention, notice of bid open and bid selection
		Involve in bid calling, opening, evaluation and reporting activities.
		Perform job of receiving of goods, services and completion of the works and store entries.
		Documentation procurement related documents
		Forwarding the procurement related documents to the immediate supervisor
		Circulation of notice and documents related to procurement.
Local Level Government	High	Make ensure that compliance of the procurement act, rules and regulation and directives are carried out on any procurement made.
		Direct to conduct need assessment or demand collection within the organization
		Review and authorize the master procurement plan and take necessary approval from respective committee, executive, and council
		Review and authorize the annual procurement plan and take necessary approval from respective committee, executive, and council
		Review and approve cost estimates, prepared bidding documents and specification and take necessary approval from respective committee, executive, and council

		Ensure effective accomplishment of bid calling, opening, evaluation and reporting activities
		Review & finalize the time extension activities and variation order issue
		Review and approve amendment of bidding document.
		Ensure systematic receiving of goods, services and completion of the works and store entries.
		Ensure payment for goods and services and works is within the legal framework
	Middle	Perform procurement related activities complying the procurement act, rules and regulation and directives
		Conduct need assessment or demand collection within the organization
		Preparation of master procurement plan, annual procurement plan and ensure its implementation.
		Preparation of cost estimates, bid documents and specification.
		Preparation of documents related to time extension activities and variation order issue
		Preparation of documents related to bid documents amendment
		Perform bid calling, opening, evaluation and reporting activities
		Direct to accomplish systematic receiving of goods, services and completion of the works and store entries.
	Lower	Involve in conducting need assessment or demand collection within the organization
		Assist in preparation of master procurement plan, annual procurement plan, cost estimates, bid documents and specification.
		Issuance of notice of intention, notice of bid open and bid selection
		Involve in bid calling, opening, evaluation and reporting activities.
		Perform job of receiving of goods, services and completion of the works and store entries.
		Documentation procurement related documents
		Forwarding the procurement related documents to the immediate supervisor
		Circulation of notice and documents related to procurement.

5.5 Debt management

Organization	Staff Level	Benchmark Performance
Public Debt Management office	High	Review & authorize submission of report related to the projection of need of public debt, in coordination with NNRFC & NRB, through analyzing GoN's projected revenue and expenditure to MoF
		Perform function of liquidity management and forecast of GoN
		Review & authorize submission of report related to report short term, mid-term & long term Debt management related strategy to MoF
		Formulation of public debt policy
		Review and finalize documents required in making or updating of law's related to public debt management

		Review and finalize the Identified operational area of public debt and suggest to MoF
		Appraise about ceiling and operation of public debt in provincial and local level govt.
		Ensure effective internal debt management through up to date record keeping, issuance of debt security, ensuring payment of principal and interest amount of debt securities
		Ensure effective external debt management through making payment of principal and interest amount of foreign debt as per debt agreement, up-to date record keeping of foreign debt
		Ensure efficient functioning of share and debt investment on behalf of government of Nepal as per approval of MoF
		Make agreement of subsidiary loan with public institutions, on behalf of GoN
		Evaluate the effectiveness and appropriateness of applied software systems
		Perform debt management performance assessment
		Perform and review debt sustainability analyses
		Review and authorize three years budget projection of internal and external debt payment report to MoF and NPC
		Review and authorize report of status of internal and external debt and report to FCGO and MoF monthly, quarterly and yearly
		Monitor subordinates activities related to government guarantee
	Middle	Prepare report related to the projection of need of public debt, in coordination with NNRF & NRB, through analyzing GoN's projected revenue and expenditure
	Middle	Involve in function of liquidity management and forecast of GoN
	Middle	Prepare report related to report short term, mid-term & long term Debt management related strategy to MoF
	Middle	Assist in formulation of public debt policy
	Middle	Prepare documents required in making or updating of law's related to public debt management
	Middle	Identifying the operational area of public debt
	Middle	Perform internal debt management through up to date record keeping, issuance of debt security, ensuring payment of principal and interest amount of debt securities
	Middle	Perform external debt management through making payment of principal and interest amount of foreign debt as per debt agreement, up-to date record keeping of foreign debt
	Middle	Perform function of share and debt investment on behalf of government of Nepal as per approval of MoF
	Middle	Prepare agreement and other document related to subsidiary loan with public institutions, and keep up to date record of it.
	Middle	Coordinate to incorporate business process in software systems
	Middle	Ability to manage and operate security/ secondary market transaction of government securities
	Middle	Involve in Performing debt management performance assessment
	Middle	Ability to analyze debt sustainability
	Middle	Prepare three years budget projection of internal and external debt payment
	Middle	

		Prepare report of status of internal and external debt
		Perform activities related to government guarantee
	Lower	Assist in preparing report related to the projection of need of public debt
		Keep up to date record of documents related to internal and external debt management
		Assist to draft subsidiary loan agreement with public institutions, and keep up to date record of it.
		Assist to draft report of status of internal and external debt
		Assist to draft report of three years budget projection of internal and external debt payment
		Competent in operating the system software associated and sound knowledge of security market operation.

5.6 Audit

Federal government

Organization	Staff Level	Benchmark Performance
Financial Comptroller General Office (JD: Internal audit division)	High	Approve and appraise internal audit policy for federal government.
		Ability to execute and approve internal audit directives
		Monitoring of the internal audit activities
		Appraise and approve internal audit procedure for federal government.
		Develop appropriate policy for separate cadres of internal audit
		Execute the internal audit plan and program prepared by DTCCO with suggestions or improvements.
		Supervise the internal audit activities of federal government
		Evaluate the effectiveness and appropriateness of applied software systems
		Authorize for submission of the complied annual internal audit report to finance minister
		Facilitate and coordinate for effective implementation of internal control system in central level entities
		Representation on various internal control and internal audit activities in secretaries meeting, finance ministry and ministries high level meeting. (Senior official meeting)
		Review and approve the research activities on internal audit areas
		Approve the roster of internal audit expert
	Middle	Ability to draft internal audit policy for federal government.
		Ability to develop and implement internal audit directives
		Preparation of internal audit procedure for federal government.
		Conduct capacity development activity for separate cadres of internal audit
		Involve in preparation of internal audit plan and program prepared by DTCCO with suggestions or improvements.
		Perform the internal audit activities of federal Government through DTCCO.

		Coordinate to incorporate business process in software systems
		Compile the individual internal audit report and status paper for preparation of annual report
		Preparation and implementation of internal control mechanism
		Preparation of roster for internal audit expert.
		Liaising and representation on various internal control and internal audit activities in the role of FCGO.
		Conduct the study and research activities on internal audit and internal control.
	Lower	Assist in compilation of internal audit report
		Documentation of internal audit report and policies
		Forwarding the audit plans and program to immediate supervisor
		Drafting of internal audit circular, directives and policies
		Circulation of the decision and letters
DTCO	High	Preparation of internal audit plan and program
		Obtain approval of internal audit plan and program from FCGO
		Supervise the internal audit activities as per yearly audit plan and program within the stimulated time frame
		Execute & expedite the internal audit plan and program
		Supervise the internal audit activities
		Prompt reporting serious audit matters/findings during the internal audit to FCGO, concerned entities, department and ministries.
		Review & authorize for submission of the internal audit report to the FCGO and concerning ministries and entities on trimester and yearly basis.
		Review of design, implementation and effectiveness of internal control system of the entities and their effectiveness towards possible risk.
		Facilitate and coordinate for effective implementation of internal control system in concerning entities within the district.
		Review of efficiency and economy of public funds being expensed by the organization.
	Middle	Evaluate the effectiveness and appropriateness of applied software systems
		Representation on various internal control and internal audit activities within the district.
		Ability to draft internal audit plan and program
		Perform internal audit activities as per yearly audit plan and program within the stimulated time frame.
		Examination of efficiency and economy of public funds being expensed by the organization.
		Review of Compliance of the various applicable laws, policies, guidelines, directives, internal policies etc.
		Ensure effective implementation of internal control mechanism towards possible risk.
		Review of different areas of operations keeping into mind check and balance system of the organization.

		Review of optimum utilization of the available resources be they financial or human.
		Follow up the progress of internal audit arrears (beruju) and report to higher authorities of DTCO
		Coordinate to incorporate business process in software systems
		Prompt reporting serious audit matters/findings during the internal audit to higher level authorities of DTCO.
		Preparation of internal audit report by incorporating audit findings and internal audit recommendation and submission to the higher level authorities of DTCO on trimester and yearly basis.
	Lower	Assist in execution of internal audit activities
		Assist in preparation of internal audit report
		Competent in the matter of software system operation.
		Documentation of internal audit reports, plan & program and audit arrears related documents
		Forwarding the audit plans and program to immediate supervisor
		Drafting of internal audit circular
		Circulation of the decision and letters
Ministries, Dept. and concerning entities	High	Appraise, approve and implement internal control policy
		Evaluate the effectiveness and appropriateness of internal control system
		Review the matter of internal audit report
		Supervise the offices on the matter of internal audit & internal control and suggest for further improvement
		Administer the progress of internal audit arrears settlement
		Direct the subordinates to make environment to conduct internal audit
		Prompt action on the serious matter of internal audit
	Middle	Ability to draft internal control policy
		Make effective implementation of internal control system
		Facilitate and coordinate to conduct the internal audit of revenue, deposit, expenditure, funds and other areas from the DTCO of concern district.
		Settlement of internal audit arrears and follow up the progress of internal audit arrears (beruju) and report to the concerning entities
	Lower	Assist in conducting of internal audit
		Maintain the record of internal audit arrears (beruju) of various budget head revenue and deposit.
		Documentation of internal audit report and internal control policies
		Forwarding the internal audit reports and internal control policies to immediate supervisor.
PTCO	High	Recommend appropriate internal audit policy and directives/manual for internal audit of provincial government.
		Appraise and make prepare yearly audit plan and program by incorporating possible risk and way for addressing them.
		Obtain approval of internal audit policy, directives/manual, plan and program from MoEAP

		Conduct the internal audit activities as mentioned in the yearly audit plan and program within the stimulated time frame
		Supervise the internal audit activities of provincial government.
		Review of design, implementation and effectiveness of internal control system of the entities and their effectiveness towards possible risk.
		Review & authorize for submission of the internal audit report by incorporating audit recommendation upon audit findings to the MoEAP and concerning ministries and entities on trimester and yearly basis.
		Review & authorize for submission of the internal audit arrears (Beruju) settlement progress report to the MoEAP and concerning ministries and entities on trimester and yearly basis
		Evaluate the effectiveness and appropriateness of applied software systems
		Prompt reporting serious audit matters/findings during the internal audit to MoEAP, concerned entities, department and ministries.
		Review of design, implementation and effectiveness of internal control system of the entities and their effectiveness towards possible risk.
		Review of efficiency and economy of public funds being expensed by the organization.
		Representation on various internal control and internal audit activities in meetings of provincial ministries and other entities
	Middle	Ability to draft internal audit plan and program
		Perform internal audit activities as per yearly audit plan and program within the stimulated time frame.
		Examination of efficiency and economy of public funds being expensed by the organization.
		Review of Compliance of the various applicable laws, policies, guidelines, directives, internal policies etc.
		Ensure effective implementation of internal control mechanism towards possible risk.
		Review of different areas of operations keeping into mind check and balance system of the organization.
		Review of optimum utilization of the available resources be they financial or human.
		Coordinate to incorporate business process in software systems
		Follow up the progress of internal audit arrears (beruju) and prepare report of it.
		Prompt reporting serious audit matters/findings during the internal audit to higher level authorities of PTCO
		Preparation of internal audit report by incorporating audit findings and internal audit recommendation and submission to the MoEAP, concerning ministries and entities on trimester and yearly basis.
	Lower	Assist in execution of internal audit activities
		Assist in preparation of internal audit report
		Competent in the matter of software system operation.

Provincial Ministries, directorates and other entities		Documentation of internal audit reports, plan & program and audit arrears related documents
		Forwarding the audit plans and program to immediate supervisor
		Drafting of internal audit circular
		Circulation of the decision and letters
	High	Appraise, approve and implement internal control policy
		Evaluate the effectiveness and appropriateness of internal control system
		Review the matter of internal audit report
		Supervise the offices on the matter of internal audit & internal control and suggest for further improvement
		Administer the progress of internal audit arrears settlement
		Direct the subordinates to make environment to conduct internal audit
		Prompt action on the serious matter of internal audit
	Middle	Ability to draft internal control policy
		Make effective implementation of internal control system
		Facilitate and coordinate to conduct the internal audit of revenue, deposit, expenditure, funds and other areas from the DTCO of concern district.
		Settlement of internal audit arrears and follow up the progress of internal audit arrears (beruju) and report to the concerning entities
	Lower	Assist in conducting of internal audit
		Maintain the record of internal audit arrears (beruju) of various budget head revenue and deposit.
		Documentation of internal audit report and internal control policies
		Forwarding the internal audit reports and internal control policies to immediate supervisor.
Internal Audit section of Local Government	High	Appraise and assist in preparation of internal audit policies and directives.
		Implementation of internal audit policies and directives
		Ability to prepare yearly internal audit plan and program by incorporating possible risk and way for addressing them.
		Obtain approval of audit plan and program from executive of LG's
		Conduct the internal audit activities as mentioned in the yearly audit plan and program within the stimulated time frame
		Review of design, implementation and effectiveness of internal control system of the LG's and their effectiveness towards possible risk.
		Review of Compliance of the various applicable laws, policies, guidelines, directives, internal policies etc.
		Prompt reporting serious audit matters/findings during the internal audit to executive of the LG's and respective committee (accounts and audit if any)
		Review & authorize for submission of the trimester internal audit report by incorporating audit recommendation upon audit findings to executive of the LG's and respective committee (accounts and audit if any).

		Evaluate the effectiveness and appropriateness of applied software systems
		Review of efficiency and economy of public funds being expensed by the LG's
		Review & authorize for submission of report on progress of internal audit arrears (beruju) to executive of the LG's and respective committee (accounts and audit if any).
	Middle	Ability to draft internal audit plan and program
		Perform internal audit activities as per yearly audit plan and program within the stimulated time frame
		Ensure Effective implementation of internal control system towards possible risk
		Review of different areas of operations keeping into mind check and balance system of the organization.
		Review of optimum utilization of the available resources be they financial or human.
		Coordinate to incorporate business process in software systems
		Follow up the progress of internal audit arrears (beruju) and prepare report of it.
		Prompt reporting serious audit matters/findings during the internal audit to higher level authorities of audit section
		Preparation of internal audit report by incorporating audit findings and internal audit recommendation and submission to the executive of the LG's and respective committee (accounts and audit if any) on trimester and yearly basis.
		Appraise & Support accounts committee member for settlement of audit arrears
	Lower	Assist in execution of internal audit activities
		Assist in preparation of internal audit report
		Competent in the matter of software system operation.
		Documentation of internal audit reports, plan & program and audit arrears related documents
		Forwarding the audit plans and program to immediate supervisor
		Drafting of internal audit circular
		Circulation of the decision and letters

TRAINING NEEDS ANALYSIS

6. Training needs Analysis on each PFM areas

Area 1: Planning & Budgeting: Planning & Budgeting Competency

Area 1.1: Federal Government

Agencies covered: Federal NPC & NNRFC

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Review and Finalize Medium-Term Expenditure Framework, source estimated and budget ceiling	<ul style="list-style-type: none"> Senior staffs with an economics and planning background have adequate competencies in this area. <p>Gaps have primarily been identified for those staff that has joined the planning & budgeting function with specializations other than economics and planning background. In most cases, the inadequacy of knowledge is compensated by the support of subordinate staff who are adequately knowledgeable.</p>			✓	<ul style="list-style-type: none"> Officers other than those with an economics background do not have in-depth knowledge of tools used in the review of MTEF, source estimation and budget ceiling determination. <p>Note: These gap analyses relate primarily to senior civil servants outside the economics and planning background.</p>	<ul style="list-style-type: none"> 7 days courses on the preparation of MTEF, MTEF guideline, and budget preparation tools & techniques.
	Ability to prioritize plans and program	<ul style="list-style-type: none"> Senior & experienced staffs with economics and planning backgrounds have adequate competencies in this area. Gaps have primarily been identified for those staff that has joined the planning & Budgeting function with specializations other than economics and planning background and newly posted staff. 			✓	<ul style="list-style-type: none"> Officers other than those with an economics background do not have in-depth knowledge of cost-benefit analysis, risk assessment, fiscal gaps, fiscal policy & target quantification socio-economic impact. 	<ul style="list-style-type: none"> 3 days Short and intensive courses on budget preparation framework, tools for cost-benefit analysis, risk assessment, and method of assessing socio-economic impact.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Review and finalize periodic development plans within MTEF of a long term development perspective	<ul style="list-style-type: none"> Senior staffs with an economics and planning background have adequate competencies in this area. General understanding of the planning framework, modality & approach, data analyzing skill, development policies and strategies, a macroeconomic framework for economics and planning background officials but, staff from others background may have less knowledge about it. 			✓	<ul style="list-style-type: none"> Officers other than those with an economics background do not have the in-depth knowledge planning framework, macroeconomic framework, data analyses required in the preparation of periodic developments plan. <p>Note: These gap analyses relate primarily to senior civil servants outside the economics and planning specializations. in most cases inadequacy of knowledge is compensated by support subordinate staff who are adequately knowledgeable.</p>	<ul style="list-style-type: none"> Short and intensive course on the planning framework, modality & approach, data analyzing statistical tools, development policies and strategies, a macroeconomic framework for economics and planning.
	Authorize and report MoF about goals and expected results of each area of proposed budget and program	<ul style="list-style-type: none"> Senior and experienced staff have adequate competency for authorizing the report of goals and expected results of each area of the proposed budget and program. However, the staff other than economics and planning background has inadequate knowledge of macro-economic analysis, analysis of socio-economic impact, relating goal and expected result. 			✓	<ul style="list-style-type: none"> Gap has been identified on the new staff and staff other than those is from economics background don't have in-depth knowledge of macro-economic analysis, analysis of socio-economic impact, relating goal and expected result. 	<ul style="list-style-type: none"> Short training courses on macro-economic analysis, analysis of socio-economic impact, the process of setting goals and related goals with an expected result.
	Determination & review of the basis and modality for the distribution of revenues between three tiers of government out of the Federal Consolidated Fund and between state and local governments out of state consolidated fund and revision of such bases.	<ul style="list-style-type: none"> Have adequate legislative knowledge related to this area Most senior staffs can use the tools for setting the bases and framework of revenue sharing. Some senior staffs with no related academic background find it difficult to achieve this without support from subordinates. A senior staff of non-economic backgrounds faced difficulties in using the tools, data analyses and do not have the skills to develops indexes to set bases and framework of revenue sharing. This gap is overcome through support from subordinates who have adequate knowledge in this matter. However, reliance cannot be placed that there will be always subordinate staff to support senior officer 			✓	<ul style="list-style-type: none"> Inadequate knowledge of statistical tools, data analyses, methodology of developing different indices, method of uses of proxy values. This needs to be overcome especially for those staffs that are from backgrounds other than economics and planning. 	<ul style="list-style-type: none"> Comprehensive courses on theory and principles of revenue sharing, factors concerned in revenue sharing, framework and statistical tools used to define modality of revenue sharing.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Appraise and prepare parameters on about fiscal equalization grant, conditional grant, special grant and complementary grant to be provided to the State and Local Governments	<ul style="list-style-type: none"> Most of the senior staff able to use the tools and techniques for setting parameters on fiscal equalization grant, conditional grant, special grant and complementary grant to be provided. Senior staff other than those with economic backgrounds faced difficulties in using the tools techniques for setting parameters related to all grants to be provided. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of statistical analyzing tools & techniques, indices development process, identifying the gap between revenue capacity and expenses need, uses of proxy values. Lack of in-depth knowledge of fiscal gap analysis, the framework of grant processing, 	<ul style="list-style-type: none"> Comprehensive courses on theories and principles of the grant of federal structure government, types of grant, principles of fiscal gap, tools and technique for setting parameters on fiscal equalization grant, conditional grant, special grant and complementary grant. Practical based training on statistical analyzing tools, demographic analyses, fiscal gap analysis, methodology of developing & analyzing different indices, and method of uses of proxy values.
	Design and set the basis of the share of investment and return from the mobilization of natural resources between three tiers of government	<ul style="list-style-type: none"> Most of the senior staff can use the tools and techniques to design and set a share of investment from the mobilization of natural resources. Senior staff other than those with economic backgrounds faced difficulties in this matter of competencies. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of statistical analyzing tools & techniques, indices development process. 	<ul style="list-style-type: none"> short and intensive course on legislation provision on the share of investment and return from the mobilization of natural resources, tools and technique of share of investment and return from the mobilization of natural resources.
	Ability to analyze macro-economic indicators and recommend ceiling of internal loans that the three-tier government can borrow	<ul style="list-style-type: none"> Most of the senior staff can analyze macro-economic indicators and debt burden indicators such as cost, credit risk, capacity to pay, liquidity. Non-economic backgrounds senior staffs faced difficulties in this matter of competencies. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of analyzing macro-economic indicators, debt indicators, credit appraisal techniques and lower level of knowledge about internationally accepted economic indicators. 	<ul style="list-style-type: none"> Short course on analyzing macro-economic indicators and debt burden indicators such as cost, credit risk, capacity to pay, liquidity.
	Periodic monitoring and evaluation of fiscal and mid-term plans and program	<ul style="list-style-type: none"> Most senior staffs with an economics and planning background have adequate competencies in monitoring and evaluating fiscal and mid-term plans and programs. However, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	<ul style="list-style-type: none"> The short and intensive courses on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		components of performance indicators and analyses of such indicators.					
Middle							
	Ability to draft Medium-Term Expenditure Framework and estimated source and budget ceiling	<ul style="list-style-type: none"> Experienced and Staffs with an economics and planning background have adequate competencies in this area. Gaps have primarily been identified in staff who are newly recruited; staff who are transferred from other ministries/sectors and staff who have joined the planning & budgeting function with specializations other than economics and planning background. In most cases, the inadequacy of knowledge is compensated by the guidance of senior-level staff and the support of adequately knowledgeable colleagues. 	✓	✓		<ul style="list-style-type: none"> Officers other than those with an economics background do not have in-depth knowledge of the framework, components and tools used in the preparation of MTEF, source estimation and budget ceiling determination. 	<ul style="list-style-type: none"> Mid-term courses on the preparation of MTEF, MTEF guideline, and budget preparation tools & techniques.
	Preparation of periodic development plans within MTEF of a long term development perspective	<ul style="list-style-type: none"> Experienced and Staffs with an economics and planning background have adequate competencies in this area. However, there is inadequate competency of general understanding on the planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework in staff those are newly recruited; staff those are transferred from other ministries/sector and staff those that have joined the planning & budgeting function with specializations other than economics and planning background. In most cases, the inadequacy of knowledge is compensated by the guidance of senior-level staff and the support of adequately knowledgeable colleagues. 	✓	✓		<ul style="list-style-type: none"> Officers other than those with an economics background do not have an in-depth knowledge of planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework required in the preparation of periodic developments plan. 	<ul style="list-style-type: none"> Comprehensive mid-term courses on the planning framework, modality & approach, data analyzing statistical tools, development policies and strategies, the macroeconomic framework for economics and planning.
	Involve in the prioritization of plans and programs.	<ul style="list-style-type: none"> Senior & experienced staffs with economics and planning backgrounds have adequate competencies in this area. Gaps have primarily been identified for those staff that has joined the planning & Budgeting function with specializations other than 	✓	✓		<ul style="list-style-type: none"> Officers other than those with an economics background do not have in-depth knowledge of quantification socio-economic impact, fiscal policies & targets, cost-benefit analysis, risk assessment. 	<ul style="list-style-type: none"> Comprehensive courses on budget preparation framework, fiscal policies & targets, tools for cost-benefit analysis, risk assessment and method of

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		economics and planning background and newly recruited staff.					assessing socio-economic impact.
	Preparation of goals and expected results of each area of the proposed budget and program.	<ul style="list-style-type: none"> The experienced staff has adequate competency for authorizing the report of goals and expected results of each area of the proposed budget and program. However, the staff with no economics and planning background has inadequate knowledge of macro-economic analysis, analysis of socio-economic impact, relating goal and expected result. 	✓	✓		<ul style="list-style-type: none"> Gap has been identified on the new staff and staff other than of economics background does not have adequate knowledge of macro-economic analysis, analysis of socio-economic impact, relating goal and expected result. 	<ul style="list-style-type: none"> Short training courses on macro-economic analysis, analysis of socio-economic impact, the process of setting goals and related goals with the expected result.
	Involve in the determination of the basis and modality for the distribution of revenues between three tiers of government out of the Federal Consolidated Fund and between state and local governments out of state consolidated fund	<ul style="list-style-type: none"> Has adequate legislative knowledge related to this area. Most of the staffs can use the tools for setting the bases and framework of revenue sharing. While staff from non-economic backgrounds find it difficult to achieve this without guidance from high-level staff and support from colleagues. A senior staff other than those with economic backgrounds faced difficulties in using the tools, data analyses and do not have the skills to develop indices to set bases and framework of revenue sharing. This gap is overcome through support from subordinates who have adequate knowledge in this matter. However, reliance cannot be placed that there will be always guidance from the high-level staff and support from colleagues. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of statistical tools, data analyses, demographic analyses, methodology of developing different indices, and method of uses of proxy values. This needs to be overcome especially for those staffs that are from backgrounds other than economics and planning. 	<ul style="list-style-type: none"> Mid-term courses on theory and principles of the revenue sharing framework. Practical based training on statistical analyzing tools, demographic analyses, methodology of developing & analyzing different indices, and method of uses of proxy values.
	Involve in preparation of parameters of fiscal equalization grant, conditional grant, special grant and complementary grant to be provided to the State and Local Governments	<ul style="list-style-type: none"> Most of the senior staff can use the tools and techniques for setting parameters of fiscal equalization, conditional, special and complementary grants to be provided. Senior staff other than those with economic backgrounds faced difficulties in using the tools techniques for setting parameters of all grants to be provided. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of statistical analyzing tools & techniques, analyses of development indices, identifying the gap between revenue capacity and expenses need, uses of proxy values. Lack of in-depth knowledge of fiscal gap analysis, the framework of grant processing, 	<ul style="list-style-type: none"> Comprehensive short courses on theories and principles of the grant of federal structure government, types of grant, principles of fiscal gap, tools and technique for setting parameters on fiscal equalization grant, conditional grant, special grant and complementary grant. Practical based training on statistical analyzing tools, demographic analyses, fiscal gap analysis, methodology of

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							developing & analyzing different indices, and method of uses of proxy values.
	Involve in setting the basis for a share of investment and return from the mobilization of natural resources between three tiers of government	<ul style="list-style-type: none"> Most of the senior staff have adequate knowledge of legislative provisions on the share of investment and can use the tools and techniques to design and set a share of investment and return from the mobilization of natural resources. Senior staff other than those with economic backgrounds faced difficulties in this matter of competencies. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of statistical analyzing tools, demographic analyses, geographical base analyses, affected area & population analysis, socio-economic impact analysis, techniques, development indices analyses 	<ul style="list-style-type: none"> short courses on legislation provision on the share of investment and return from the mobilization of natural resources, tools and technique of share of investment and return from the mobilization of natural resources. Mid-term courses on statistical analyzing tools, demographic analyses, geographical base analyses, affected area & population analysis, socio-economic impact analysis, techniques, development indices analyses
	Assist in the recommendation of the ceiling of internal loans that the three-tier government can borrow	<ul style="list-style-type: none"> Most of the staff can analyze macro-economic indicators and debt burden indicators such as cost, credit risk, capacity to pay, liquidity status required for determining the ceiling of internal loan. Senior staff other than those with economic backgrounds faced difficulties in this matter of competencies. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of analyzing macro-economic indicators, debt indicators, credit appraisal techniques and lower level of knowledge about internationally accepted economic indicators. 	<ul style="list-style-type: none"> A short course on analyzing macro-economic indicators, debt burden indicators such as cost, credit risk, capacity to pay, liquidity status analysis, and use of credit appraisal techniques, internationally accepted economic indicators.
	Periodic monitoring and evaluation	<ul style="list-style-type: none"> Senior and experienced staffs have adequate competencies in monitoring and evaluating fiscal and mid-term plans and programs. However, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	<ul style="list-style-type: none"> Mid-term courses on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators
Lower							
	Assist in preparation of Medium-Term	<ul style="list-style-type: none"> Most of the staff assists in drafting the MTEF framework under the guidance of senior officials. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of fundamentals of MTEF, components of MTEF macro-economic assumption. 	<ul style="list-style-type: none"> Short-term training on legislative framework of MTEF, fundamentals of MTEF,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Expenditure Framework	<ul style="list-style-type: none"> However, the staff lacks in-depth knowledge of the fundamentals of MTEF, components of MTEF macro-economic assumption. 					components of MTEF macro-economic assumption.
	Assist in drafting the basis and modality for the distribution of revenues, share of investment and parameters of grants	<ul style="list-style-type: none"> Most of the staff lacks knowledge of principal and components of revenue sharing bases, along with principles & components of grants of federal structure government, types of grant, fiscal gap principles, tools and technique used for setting parameters. However, they assist in drafting basis over the guidance from senior officers. 	✓	✓		<ul style="list-style-type: none"> Lack of fundamental knowledge about components and principles of revenue sharing bases and of parameters of setting grants. 	<ul style="list-style-type: none"> The short-term comprehensive training on fundamentals of principal and components of revenue sharing bases, along with principles & components of grants of federal structure government, types of grant, fiscal gap principles, tools and technique used for setting parameters.
	Keeping an up-to-date record of documents related to MTEF, basic development policies, MTEF guidelines, revenue & investment sharing basis, parameters of grants and others.	<ul style="list-style-type: none"> All the staffs are keeping records of documents related to budget, MTEF guidelines, development policies, revenue & investment sharing basis and parameters of grant, the limit of the internal loan based on general practices and traditional methods. However, the use of modern methods, systematic and scientific record-keeping is not being followed effectively. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on modern methodologies of record-keeping, electronic record-keeping system. 	<ul style="list-style-type: none"> Comprehensive training on office management and secretarial practices, systematic & scientific record-keeping systems, project management.
	Competent in the matter of software system operation	<ul style="list-style-type: none"> Some of the staff are not adequately capable of operating system software associated. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of system software associated, components of system software and business process of the system. 	<ul style="list-style-type: none"> Short and intensive practical problem base training on system software associated Fundamental components of the software system and business process associated with it.
	Circulation of documents, letters & circulars	<ul style="list-style-type: none"> Have an adequate level of competency. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A

Agencies Covered: Federal MoF and other ministries

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Preparation of budget and program	<ul style="list-style-type: none"> Have adequate knowledge of legislative framework, ministerial policies and procedures. Most of the senior staff know budgetary framework, government classification and uses of governments chart of account. Senior staff other than those with economic backgrounds faced difficulties in this matter of competencies. 			✓	<ul style="list-style-type: none"> Comprehensive knowledge of budgetary framework, government classification and uses of government's chart of account, plan & program of priority. 	<ul style="list-style-type: none"> A short course on budget and its framework, government classification and uses of government's chart of account, plan & program of priority.
	Preparation of guidelines of budget and program	<ul style="list-style-type: none"> Adequacy of competencies in the matter of budget classification, program-based budget, budget estimates, expenditure trend for preparation of budget guidelines. However, senior staff other than those with economic backgrounds and new lateral transferred staff faced difficulties in this matter of competencies. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework in senior staff other than those with economics backgrounds. 	<ul style="list-style-type: none"> A short and intensive course on budgetary framework, estimation skills, analysis of expenditure trend, macro-economic framework, government classification and uses of government's chart of account.
	Formulate implement & regulate budget and program	<ul style="list-style-type: none"> Have adequate competency of budget forecasting, ceiling setting, prioritization of programs, budget analysis, analysis of expenditure pattern, methodologies of regulating budget and program, However senior staff other than those with economics backgrounds and new lateral transferred staffs faced difficulties in this matter of competencies 			✓	<ul style="list-style-type: none"> Lowe level of knowledge about, budget analysis, analysis of expenditure pattern, methodologies of regulating budget and program, budget forecasting skills, ceiling setting, prioritization of programs. 	<ul style="list-style-type: none"> Training on budget analysis, analysis of expenditure pattern, methodologies of regulating budget and program, determinants of prioritization of plans & programs, ion procedures of budget regulation and implementation need to be given to overcome the gap.
	Ability to project the revenue and expenses of the country and determine the budget ceilings.	<ul style="list-style-type: none"> Projection of revenue and expenses is being done based on general practices, last year's revenue and expenditure pattern, trend analysis. However, intensive use of the macro-economic framework, fiscal targets & indicators, use of forecasting methodologies is lacking. 			✓	<ul style="list-style-type: none"> Moderate knowledge of the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting. 	<ul style="list-style-type: none"> A short and intensive course on the use of the macro-economic framework, setting fiscal targets & indicators, use of forecasting methodologies determine and prioritization of plans & programs, methods of determining budget ceilings.
	Review and finalize the detail of	<ul style="list-style-type: none"> Have the ability to review the parameter sets for equalization grants revenue sharing of all 			✓	<ul style="list-style-type: none"> Inadequate knowledge of statistical analyzing tools & techniques, indices 	<ul style="list-style-type: none"> Short course on theories and principles of the grant of federal

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	equalization grant and revenue sharing of all three tiers of government with the consultation of NNRFRC.	three tiers of government and the tools and techniques used for setting such parameters. ▪ Senior staff other than those with economic backgrounds faced difficulties in reviewing and finalizing such parameters, as they have a low level of competency on using the tools techniques for setting parameters on equalization grants & revenue sharing of all three tiers of government. This gap is overcome through support from subordinates who have adequate knowledge in this matter. However, reliance cannot be placed that there will be always subordinate staff to support senior officer				development process, identifying the gap between revenue capacity and expenses need, uses of proxy values.	structure government, types of grant, principles of fiscal gap, tools and technique for setting parameters on fiscal equalization grant, conditional grant, special grant and complementary grant, theory and principles of revenue sharing, framework and tools on revenue sharing.
	Review & authorize to send MTEF with estimated expenditure for three years to MoF and NPC.	▪ Senior staffs with an economics and planning background have adequate competencies in this area. ▪ Gaps have primarily been identified for those staff that has joined the planning & Budgeting function with specializations other than economics and planning background. In most cases, the inadequacy of knowledge is compensated by support subordinate staff that are adequately knowledgeable.			✓	▪ Officers other than those with an economics background do not have in-depth knowledge of tools used in the review of MTEF, source estimation and budget ceiling determination, prioritization in resource allocation. Note: These gap analyses relate primarily to senior civil servants outside the economics and planning background.	▪ Mid-term courses on the preparation of MTEF, MTEF guideline, and budget preparation tools & techniques.
	Discuss and review of budget received from central and district level department, entities	▪ An adequate level of discussion is undertaken by the senior staff amongst the subordinate and other MDE's about the budget received from MDA's. ▪ Adequate discussion & review on the priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, implementation and regulatory part of budget are not being carried out due to lower level of technical and professional knowledge on the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework.			✓	▪ Gaps are observed in the part of analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget.	▪ A short course on principles and practice of budget, budget preparation framework, MTEF, budget preparation guidelines, ▪ Training on analyzing priority of plan & program, analysis of expenditure trend, macro-economic framework, goals and expected results of budget.
	Direct to input the budget detail received from central	▪ The budget received from other central departments & entities is entered in system software LMBIS by the subordinate staff. The			✓	▪ N/A	N/A

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	and district level department & entities in LMBIS and authorize to send to MoF	senior level of staff possess adequate knowledge of system software used in planning & budgeting and have adequate skills to review and authorize the budget entered in LMBIS.					
	Review of information of plans and programs (running in ministry and its entities) implementation, monitoring, evaluation, progress its results	<ul style="list-style-type: none"> Most senior staffs with an economics and planning background have adequate competencies in reviewing of implementation, monitoring and evaluation of fiscal and mid-term plans and programs. Although, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	<ul style="list-style-type: none"> The short and intensive courses on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.
Middle							
	Ability to draft budget & program, budget preparation guidelines.	<ul style="list-style-type: none"> Have adequate knowledge of legislative framework, ministerial policies and procedures Most of the senior staff know budgetary framework, government classification, budget classification, program-based budget, budget estimates, expenditure trend and uses of governments chart of account. Though, senior of non-economic background and new lateral transferred staffs faced difficulties in this matter of competencies. 	✓	✓		<ul style="list-style-type: none"> Comprehensive knowledge of budgetary framework, government classification and uses of government's chart of account, priority plan & program. Inadequate knowledge of the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework in senior staff other than those with economics backgrounds. 	<ul style="list-style-type: none"> A short course on budget and its framework, government classification and uses of government's chart of account, plan & program of priority. A short and intensive course on budget estimation skills, analysis of expenditure trend, macro-economic framework, government classification and uses of government's chart of account.
	Input the budget detail received from central and district level department & entities in LMBIS	<ul style="list-style-type: none"> Most of the staff have adequate competency of the LMBIS budgetary system and its components. The newly recruited staffs and staffs other than those with account & economics backgrounds faced difficulties in this matter of competencies. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of LMBIS system, system software components and line items of budgetary system. 	<ul style="list-style-type: none"> Comprehensive training on LMBIS system, components of the system software, components and line items of budgetary system.
	Perform discussion on each projected budget line items of LMBIS	<ul style="list-style-type: none"> The middle-level staff involves in a discussion of budget line items of LMBIS with other MDE's about the budget. Adequate discussion & review on the priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, implementation and regulatory part of budget are 	✓	✓		<ul style="list-style-type: none"> Gaps are observed in the part of analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget. 	<ul style="list-style-type: none"> Mid-term courses on principles and practice of budget, budget preparation framework, MTEF, budget preparation guidelines. Training on analyzing priority of plan & program, analysis of

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		not being carried out due to lower level of technical and professional knowledge on the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework.					expenditure trend, macro-economic framework, goals and expected results of budget.
	Ensure effective implementation of budget preparation guidelines in process of budget preparation	<ul style="list-style-type: none"> Most of the staff can ensure that the budget preparation guidelines are effectively followed by MDE's in process of preparation of the budget. But, some of the new staff and staff other than those with economic backgrounds have inadequate knowledge of the budgetary framework, framework budget classification, program-based budget, budget estimates, expenditure trend, macro-economic framework. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework in senior staff other than those with economics backgrounds. 	<ul style="list-style-type: none"> Mid-term course on budgetary framework, estimation skills, analysis of expenditure trend, macro-economic framework, government classification and uses of government's chart of account.
	Coordinate with NPC to project the revenue and expenses of the country and determine the budget ceilings	<ul style="list-style-type: none"> Coordination on the projection of revenue and expenses is being done based on general practices, last year's revenue and expenditure pattern, trend analysis. However, intensive use of the macro-economic framework, fiscal targets & indicators, use of forecasting methodologies is lacking. 	✓	✓		<ul style="list-style-type: none"> In-depth knowledge of the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting. 	<ul style="list-style-type: none"> A short and intensive course on the use of the macro-economic framework, setting fiscal targets & indicators, use of forecasting methodologies determine and prioritization of plans & programs, methods of determining budget ceilings.
	Preparation of detail of equalization grant and revenue sharing of all three tiers of government with the consultation of NNRFC	<ul style="list-style-type: none"> Most of the staff can prepare the parameter sets for equalization grants revenue sharing of all three tiers of government with the consultation of NNRFC and has the knowledge of tools and techniques used for setting such parameters. Difficulties are faced by the new staffs and also the staffs having no economic background while reviewing and finalizing such parameters, as they have a low level of competency on using the tools techniques for setting parameters on equalization grants& revenue sharing of all three tiers of government. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of statistical analyzing tools & techniques, indices development process, identifying the gap between revenue capacity and expenses need, uses of proxy values. 	<ul style="list-style-type: none"> Short course on theories and principles of the grant of federal structure government, types of grant, principles of fiscal gap, Mid-term courses on tools and technique for setting parameters on fiscal equalization grant, conditional grant, special grant and complementary grant, theory and principles of revenue sharing, framework and tools on revenue sharing,
	Perform periodic monitoring and evaluation of budget and programs	<ul style="list-style-type: none"> Senior and experienced staffs have adequate competencies in monitoring and evaluating fiscal and mid-term plans and programs. However, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	<ul style="list-style-type: none"> Mid-term courses on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		components of performance indicators and analyses of such indicators.					
Lower							
	Assist in drafting budget & program, budget preparation guidelines	<ul style="list-style-type: none"> Most of the staff have inadequate knowledge of budgetary framework, government classification, budget classification, program-based budget, budget estimates, expenditure trend and uses of governments chart of account 	✓	✓		<ul style="list-style-type: none"> Comprehensive knowledge of the budgetary framework, government classification and budget classification, program-based budget, budget estimates, expenditure trend and uses of government's chart of account. 	<ul style="list-style-type: none"> Comprehensive courses on budget and its framework, government classification and budget classification, program-based budget, budget estimates, expenditure trend and uses of government's chart of account, priority plan & program.
	Assist in preparation of detailed MTEF and medium-term plan & program	<ul style="list-style-type: none"> Most of the staff assists in drafting the MTEF framework under the guidance of senior officials. However, the staff lacks in-depth knowledge of the fundamentals of MTEF, components of MTEF macro-economic assumption. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of fundamentals of MTEF, components of MTEF macro-economic assumption. 	<ul style="list-style-type: none"> Short-term training on legislative framework of MTEF, fundamentals of MTEF, components of MTEF macro-economic assumption.
	Documentation of budget preparation guidelines, budget & program-related documents	<ul style="list-style-type: none"> All the staffs are keeping records of documents related to budget, MTEF guidelines, development policies, revenue & investment sharing basis and parameters of grant, the limit of the internal loan based on general practices and traditional methods. However, the use of modern methods, systematic and scientific record-keeping is not being followed effectively. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on modern methodologies of record-keeping, electronic record-keeping system. 	<ul style="list-style-type: none"> Comprehensive training on office management and secretarial practices, systematic & scientific record-keeping systems, project management.
	Competent in the matter of software system operation	<ul style="list-style-type: none"> Some of the staff are not adequately capable of operating system software associated. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of system software associated, components of system software and business process of system 	<ul style="list-style-type: none"> Short and intensive practical problem base training on system software associated Fundamental components of the software system and business process associated with it.
	Circulation of documents, letters & circulars	<ul style="list-style-type: none"> Have an adequate level of competency. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A

Area 1.2: Provincial Government**Agencies Covered: Provincial Planning commission**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Preparation of MTEF every FY for the next three years, in the coordination of the Ministry of economic affairs & planning (MOEAP).	<ul style="list-style-type: none"> Senior and experienced staff from economics and planning background have adequate knowledge on preparing MTEF However the senior staff other than economics and planning background has inadequate knowledge on planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills. In most cases, the inadequacy of knowledge is compensated by support subordinate staff who are adequately knowledgeable. 			✓	<ul style="list-style-type: none"> Gaps identified in the area of comprehensive knowledge over planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills. 	<ul style="list-style-type: none"> Short and intensive training on planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills.
	Review and authorize to send estimated revenue & expenditure report with data to GoN	<ul style="list-style-type: none"> Review of estimated revenue and expenses is being done based on general practices, last year's revenue and expenditure pattern, trend analysis. However, on reviewing estimated revenue and expenses intensive use of the macro-economic framework, fiscal targets & indicators, the use of forecasting methodologies is lacking. 			✓	<ul style="list-style-type: none"> Moderate knowledge of the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting. 	<ul style="list-style-type: none"> Short and comprehensive courses on the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting.
	Determining the total budget and budget ceiling	<ul style="list-style-type: none"> Total budget and budget ceiling are determined based on estimated revenue and expenses over the planned programs. However intensive analysis of macro-economic indicators, fiscal targets & indicators, the priority of programs, and risk assessment of the proposed budget are not done due to a moderate level of knowledge over the above subject matter. 			✓	<ul style="list-style-type: none"> Moderate knowledge of macro-economic indicators, fiscal targets & indicators, prioritizing assessment tool of programs, and risk assessment tools & techniques 	<ul style="list-style-type: none"> Comprehensive training on analyzing and use of macro-economic indicators, fiscal targets & indicators. Intensive practical approach training on the use of risk assessment tools. Statistical analyzing tools.
	Prioritization of plans and programs	<ul style="list-style-type: none"> Senior & experienced staffs with economics and planning backgrounds have adequate competencies in this area. Gaps have primarily been identified for those staff that has joined the planning & Budgeting function with specializations other than 			✓	<ul style="list-style-type: none"> Officers other than those with economic backgrounds do not have in-depth knowledge of cost-benefit analysis, risk assessment and quantification of socio-economic impact. 	<ul style="list-style-type: none"> Short and intensive courses on budget preparation framework, tools for cost-benefit analysis, risk assessment and method of assessing socio-economic impact.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		economics and planning background and newly posted staff.					
	Review and authorize to send budget guidance & ceiling to concerned provincial ministries and entities	<ul style="list-style-type: none"> ▪ Able to review and authorize the budget preparation guidance and budget ceiling. ▪ However, senior staff other than those with economics backgrounds and new lateral transferred staffs have inadequate knowledge in the matter of budget classification, macro-economic framework, budget estimates, trend analysis required for preparation of budget guidance. Thus faced difficulties in this matter of competencies. 			✓	<ul style="list-style-type: none"> ▪ Inadequate knowledge of the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework in senior staff other than those with economics backgrounds. 	<ul style="list-style-type: none"> ▪ Comprehensive courses on the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework.
	Preparation of provincial periodic development plans within MTEF	<ul style="list-style-type: none"> ▪ Senior staffs with an economics and planning background have adequate competencies in this area. ▪ General understanding of the planning framework, modality & approach, data analyzing skill, development policies and strategies, the macroeconomic framework for economics and planning background officials but from others background may have less knowledge over it. 			✓	<ul style="list-style-type: none"> ▪ Officers other than those with an economics background do not have the in-depth knowledge planning framework, macroeconomic framework, data analyses required in the preparation of periodic developments plan. <p>Note: These gap analyses relate primarily to senior civil servants outside the economics and planning specializations. in most cases inadequacy of knowledge is compensated by support subordinate staff who are adequately knowledgeable.</p>	<ul style="list-style-type: none"> ▪ Short courses on planning framework, macroeconomic framework, data analyses required in the preparation of periodic developments plan.
	Discuss plans, policy, programs, priorities of the budget with concerned ministries and entities	<ul style="list-style-type: none"> ▪ An adequate level of discussion is undertaken by the senior staff amongst the other MDE's about the plans, policy, programs, and priorities of the budget. ▪ Adequate discussion & review on the priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, implementation and regulatory part of budget are not being carried out due to lower level of technical and professional knowledge on the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework. 			✓	<ul style="list-style-type: none"> ▪ Gaps are observed in the part of analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget. 	<ul style="list-style-type: none"> ▪ Short and intensive training on analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Analysis of provincial economy and review of development project implementation	<ul style="list-style-type: none"> Senior staffs with an economics and planning background have adequate competencies in this area. However, the senior staff other than economics and planning background has inadequate knowledge on data analyzing skill, macroeconomic framework, analyzing of macro-economic indicators, analyzing fiscal target & indicators, analysis of various development indices. Similarly, insufficient knowledge of using review and analyzing tools, review framework for reviewing project implemented. In most cases inadequacy of knowledge is compensated by support subordinate staffs who are adequately knowledgeable. 			✓	<ul style="list-style-type: none"> Officers other than those with an economics background do not have in-depth knowledge of data analyzing skill, macroeconomic framework, analyzing of macro-economic indicators, analyzing fiscal target & indicators, analysis of development indices, reviewing tools and framework. 	<ul style="list-style-type: none"> Practical approach short & intensive training on data analysis, macroeconomic framework, macroeconomics indicator and fiscal indicator analysis, and development indices analyzing training is required for overcoming the gap.
	Conduct periodic review, monitoring and evaluation	<ul style="list-style-type: none"> Most senior staffs with an economics and planning background have adequate competencies in monitoring and evaluating fiscal and mid-term plans and programs. While, the new staff and staff from different backgrounds, lack in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	<ul style="list-style-type: none"> The short and intensive courses on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.
Middle							
	Ability to draft provincial Medium Term Expenditure Framework	<ul style="list-style-type: none"> Senior and experienced staff from economics and planning background have adequate knowledge on preparing MTEF However, the new staff and staffs other than economics and planning background have inadequate knowledge on planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills. 	✓	✓		<ul style="list-style-type: none"> Gaps identified in the area of comprehensive knowledge over planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills. 	<ul style="list-style-type: none"> Mid-term training on planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills.
	Involve in preparation of provincial periodic	<ul style="list-style-type: none"> Staffs with an economics and planning background have adequate competencies in this area. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge planning framework, macroeconomic framework, data analyses required in the preparation of periodic developments plan. 	<ul style="list-style-type: none"> Comprehensive courses on planning framework, macroeconomic framework, data analyses required in the

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	development plans within MTEF	<ul style="list-style-type: none"> General understanding of the planning framework, modality & approach, data analyzing skill, development policies and strategies, the macroeconomic framework for economics and planning background officials but from others background may have less knowledge over it. 					preparation of periodic developments plan.
	Preparation of revenue and expenditure estimate report with data.	<ul style="list-style-type: none"> Most of the staff can prepare a report of estimated revenue and expenses based on general practices, last year's revenue and expenditure pattern, trend analysis. Although, few of the staff lacks in-depth knowledge on the use of the macro-economic framework, fiscal targets & indicators, use of forecasting methodologies. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting. 	<ul style="list-style-type: none"> Mid-term courses on the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting.
	Involve in discussion on plans, policy, programs, priorities of the budget with concerned ministries and entities	<ul style="list-style-type: none"> Most of the staff involves in discussion with other MDE's about the plans, policy, programs, and priorities of the budget. However, adequate discussion & review on the priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, implementation and regulatory part of budget are not being carried out by middle-level staff. 	✓	✓		<ul style="list-style-type: none"> Gaps are observed in the part of analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget. 	<ul style="list-style-type: none"> Short and intensive training on analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget.
	Assurance of effective implementation of the total budget and budget ceiling by MoEAP	<ul style="list-style-type: none"> Most of the staff can ensure that the budget preparation guidelines are effectively implemented by MoEAP among other MDDE's in process of preparation of the budget. However, the new staff and staff other than those with economic backgrounds have inadequate knowledge of the budgetary framework, framework budget classification, program-based budget, budget estimates, expenditure trend, macro-economic framework. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework in senior staff other than those with economics backgrounds. 	<ul style="list-style-type: none"> Mid-term course on budgetary framework, estimation skills, analysis of expenditure trend, macro-economic framework, government classification and uses of government's chart of account.
	Assist in prioritizing the plans and programs	<ul style="list-style-type: none"> Senior & experienced staffs with economics and planning backgrounds have adequate competencies in this area. Gaps have primarily been identified for those staff that has joined the planning & Budgeting function with specializations other than 	✓	✓		<ul style="list-style-type: none"> Officers other than those with an economics background do not have in-depth knowledge of quantification socio-economic impact, fiscal gaps, fiscal policies & targets, cost-benefit analysis, risk assessment. 	<ul style="list-style-type: none"> Comprehensive courses on budget preparation framework, fiscal policies & targets, tools for cost-benefit analysis, risk assessment and method of

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		economics and planning background and newly posted staff.					assessing socio-economic impact.
	Perform the periodic review, monitoring and evaluation of budget, plans and programs	<ul style="list-style-type: none"> Senior and experienced staffs have adequate competencies in monitoring and evaluating fiscal budget and mid-term plans and programs. However, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	<ul style="list-style-type: none"> Mid-term courses on tools & techniques of monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.
Lower							
	Assist in drafting MTEF & periodic plans	<ul style="list-style-type: none"> Most of the staff assists in drafting the MTEF framework under the guidance of senior officials. However, the staff lacks in-depth knowledge of the fundamentals of MTEF, components of MTEF macro-economic assumption. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of fundamentals of MTEF, components of MTEF macro-economic assumption 	<ul style="list-style-type: none"> Short-term training on legislative framework of MTEF, fundamentals of MTEF, components of MTEF macro-economic assumption.
	Documentation of MTEF, periodic plans and revenue and expenditure estimate related documents	<ul style="list-style-type: none"> All the staff is keeping records of documents related to budget, MTEF guidelines, development policies, revenue & investment sharing basis and parameters of grant, the limit of the internal loan based on general practices and traditional methods. However, the use of modern methods, systematic and scientific record-keeping is not being followed effectively. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on modern methodologies of record-keeping, electronic record-keeping system. 	<ul style="list-style-type: none"> Comprehensive training on office management and secretarial practices, systematic & scientific record-keeping systems, project management.
	Competent in the matter of software system associated	<ul style="list-style-type: none"> Some of the staff are not adequately capable of operating system software associated. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of system software associated, components of system software and business process of system 	<ul style="list-style-type: none"> Short and intensive practical problem base training on system software associated Fundamental components of the software system and business process associated with it.
	Forwarding and circulating the MTEF, periodic plans and revenue and expenditure budget guidance & ceiling to	<ul style="list-style-type: none"> Have an adequate level of competency. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	concerned provincial ministries and entities						

Agency Covered: Provincial MoEAP & other MDDE's

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Determine the size and ceiling of the budget based on the report of source committee, MTEF committee, and revenue consult committee.	<ul style="list-style-type: none"> Total budget and budget ceiling are determined based on the report of source committee, MTEF committee, and revenue consult committee. However, intensive analysis of macro-economic indicators, fiscal targets & indicators, the priority of programs, and risk assessment of the proposed budget are not done due to a moderate level of knowledge over the above subject matter. 			✓	<ul style="list-style-type: none"> Moderate knowledge of macro-economic indicators, fiscal targets & indicators, prioritizing assessment tool of programs, and risk assessment tools & techniques 	<ul style="list-style-type: none"> Comprehensive training on analyzing and use of macro-economic indicators, fiscal targets & indicators. Intensive practical approach training on the use of risk assessment tools Statistical analyzing tools
	Review and authorize to send budget preparation guidelines and budget ceiling to concerned ministries.	<ul style="list-style-type: none"> Able to review and authorize the budget preparation guidance and budget ceiling. However senior staff other than those with economic backgrounds and newly recruited staffs lacks in-depth knowledge in the matter of budget classification, macro-economic framework, budget estimates, trend analysis required for preparation of budget guidance. Thus faced difficulties in this matter of competencies 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework in senior staff other than those with economics backgrounds. 	<ul style="list-style-type: none"> Short training on the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework.
	Conduct discussion on principles and policies of budget & programs, priorities of projects and programs, capital budget with concerned ministries, departments,	<ul style="list-style-type: none"> Discussion is undertaken by the senior staff of the MDE's about the plans, policy, programs, and priorities of the budget. However, Adequate discussion is not being carried out due to a lower level of technical and professional knowledge, among the senior staff other than economics background, about statistical analyzing tools, macro-economic indicator analyzing skill, trend analysis, risk 			✓	<ul style="list-style-type: none"> Gaps are observed in the part of technical and professional knowledge about statistical analyzing tools, macro-economic indicator analyzing skill, trend analysis, risk assessment tools, the skill of relating goals and expected result of the proposed budget and macro-economic framework. 	<ul style="list-style-type: none"> Comprehensive training on statistical analyzing tools, trend analysis and short-term courses on macro-economic framework & macro-economic indicator analyzing.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	directorates, and entities.	assessment tools, the skill of relating goals and expected result of the proposed budget.					
	Preparation of budget statement and finalize the shape of budget programs	<ul style="list-style-type: none"> The budget statement is prepared by consolidating and aggregating the budget received from all the ministries, departments, entities & directorates, after finalizing all the plans and programs and is submitted to Finance Minister for budget speech in the assembly. The senior-level staff has adequate competency in this matter. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
	Approve detailed budgets and programs (segregated quarterly)	<ul style="list-style-type: none"> Most of the senior-level staff can approve the detailed budget and program segregated quarterly. However, the senior staff other than from economics, planning and budgeting background has a lower level of knowledge about budget preparation framework, MTEF, macroeconomic framework, budget guidelines. Thus face difficulties in finalizing the detailed budget and programs. 			✓	<ul style="list-style-type: none"> Inadequate knowledge with senior staff other than from economics, planning and budgeting background about budget preparation framework, MTEF, macroeconomic framework, budget guidelines. 	Short and Intensive courses on budget preparation framework, MTEF, macroeconomic framework, budget guidelines are required to overcome the gap.
	Direct to make entry of budget of self and concerned directorates and entities in PLMBIS	<ul style="list-style-type: none"> The budget received from other departments, directorates & entities is entered in system software PLMBIS by the subordinate staff. The senior level of staff possess adequate knowledge of system software used in planning & budgeting and have adequate skills to review and authorize the budget entered in PLMBIS. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
	Make assurance of budget preparation is done within the guideline and ceiling of MoEAP	<ul style="list-style-type: none"> All the ministries, departments, directorates & entities need to prepare a budget based on the budget ceiling and budget preparation guidelines prepared and send by MoEAP. Most of the senior staff has adequate knowledge of the budgetary framework, budget principles, policies, and budget guidelines and can make assurance that the budget is prepared based on the budget ceiling and budget preparation guidelines of MoEAP. 			✓	<ul style="list-style-type: none"> However, the new senior staff other than the economics, planning & budgeting background face difficulties in making an assurance that the budget is prepared within the budget ceiling and guidelines due to inadequate knowledge of the budgetary framework, budget principles, policies, and budget guidelines. 	<ul style="list-style-type: none"> To overcome the gap short and intensive training on the budgetary framework, budget principles, policies, and budget guidelines, the budget formulation process should be organized.
	Conduct periodic review, monitoring and evaluation	<ul style="list-style-type: none"> Most of the senior staff with an economics and planning background have adequate competencies in reviewing of implementation, 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected 	<ul style="list-style-type: none"> The short and intensive courses on tools & techniques of monitoring and evaluation,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>monitoring and evaluation of fiscal and mid-term plans and programs.</p> <ul style="list-style-type: none"> However, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 				result framework, components of performance indicators and analyses of such indicators.	monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.
Middle							
	Facilitate and coordinate the committee formed for preparation of MTEF at the ministries level and make necessary arrangement to obtain a report	<ul style="list-style-type: none"> Most of the staff have in-depth knowledge of legislative frameworks and ministerial policies and procedures. However, the new staff and staffs other than economics and planning background have inadequate knowledge on planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills. 	✓	✓		<ul style="list-style-type: none"> Gaps identified in the area of comprehensive knowledge over planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills. 	<ul style="list-style-type: none"> Mid-term training on planning framework, modality & approach, data analyzing skill, development policies and strategies, macroeconomic framework, estimates skills.
	Enter the budget of self and concerned directorates and entities in PLMBIS	<ul style="list-style-type: none"> Most of the staff have adequate competency of the PLMBIS budgetary system and its components. However, the newly recruited staffs and staff other than those with account & economics backgrounds faced difficulties in this matter of competencies 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of PLMBIS system, system software components and line items of budgetary system 	<ul style="list-style-type: none"> Comprehensive training on PLMBIS system, components of the system software, components and line items of budgetary system.
	Involve in discussion plans, policy and programs of budget and its progress with MoEAP	<ul style="list-style-type: none"> The middle-level staff involves in the discussion of budget line items of PLMBIS with other MDE's about the budget Adequate discussion & review on the priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, implementation and regulatory part of budget are not being carried out due to lower level of technical and professional knowledge on the budgetary framework, estimate skills, analysis of expenditure trend, macro-economic framework. 	✓	✓		<ul style="list-style-type: none"> Gaps are observed in the part of analyzing priority of plan & program, goals and expected results of budget, budget preparation framework, MTEF, estimate skills, analysis of expenditure trend, macro-economic framework implementation and regulatory part of the budget. 	<ul style="list-style-type: none"> Mid-term courses on principles and practice of budget, budget preparation framework, MTEF, budget preparation guidelines. Training on analyzing priority of plan & program, analysis of expenditure trend, macro-economic framework, goals and expected results of budget.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Perform periodic monitoring and evaluation	<ul style="list-style-type: none"> Senior and experienced staffs have adequate competencies in monitoring and evaluating fiscal and mid-term plans and programs. While, the new staff and staff other than from economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 				<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators. 	<ul style="list-style-type: none"> Mid-term courses on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators.
Lower							
	Assist in entering the budget of self and concerned directorates and entities in PLMBIS	<ul style="list-style-type: none"> Most of the staff have adequate competency of the PLMBIS budgetary system and its components. However, the newly recruited staffs and staff other than those with account & economics backgrounds faced difficulties in this matter of competencies 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of PLMBIS system, system software components and line items of budgetary system. 	<ul style="list-style-type: none"> Comprehensive training on PLMBIS system, components of the system software, components and line items of budgetary system.
	Documentation of budget preparation guideline, budgets and programs related documents	<ul style="list-style-type: none"> All the staffs are keeping records of documents such as MTEF guidelines, development policies, plans & programs, budget preparation guidelines and other documents related to budget and programs based on general practices and traditional methods. Meanwhile, the use of modern methods, systematic and scientific record-keeping is not being followed effectively. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on modern methodologies of record-keeping, electronic record-keeping system. 	<ul style="list-style-type: none"> Comprehensive training on office management and secretarial practices, systematic & scientific record-keeping systems, project management.
	Circulation of the decision and letters and forwarding the budget preparation guideline, budget ceilings, budgets and programs related documents	<ul style="list-style-type: none"> Have an adequate level of competency. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A

Area 1.3 Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Review and authorize to send detail of estimated income & expenditure along with data to the government of Nepal (Federal govt.)	<ul style="list-style-type: none"> Review of estimated revenue and expenses is being done based on general practices, last year's revenue and expenditure pattern, trend analysis. The statistical data that needs to be collected and analyzed are not completed aggregated and analyzed due to the lower level of knowledge about budgetary and macroeconomics framework However, on reviewing estimated revenue and expenses intensive use of the macro-economic framework, fiscal targets & indicators, the use of forecasting methodologies is lacking. 			✓	<ul style="list-style-type: none"> A lower level of knowledge on the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting. 	<ul style="list-style-type: none"> Mid-term & intensive courses on the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting, budgetary framework need to be provided to fill the gap.
	Classifying the development program subject-wise and take charge of such subjects (development programs)	<ul style="list-style-type: none"> Development programs on the local level budget should be classified by thematic area and should take charge area of such development programs. The classification of the development program at the local level is done based on local need and availability of resources and periodic plan but the matter such as sectoral policy decisions, investments priorities, contextual local need, institutional capacity macro-economic indicators, fiscal indicators, development indices, socio-economic impact are not duly incorporated. 			✓	<ul style="list-style-type: none"> Most of the seniors' staff have inadequate knowledge of the macro-economic framework, the skill of analysis of macro-economic indicators, fiscal indicators and tools and techniques to develop and analyze development indices and also have lower knowledge of quantifying the socio-economic impact of programs. 	<ul style="list-style-type: none"> To overcome the gap comprehensive training on the macro-economic framework, the skill of analysis of macro-economic indicators, fiscal indicators. Training on tools and techniques to develop and analyze development indices should be provided.
	Discuss with the subjective sectoral committee over the budget and programs	<p>Discussion is undertaken by the senior staff with the subjective sectoral committee over the budget and programs.</p> <ul style="list-style-type: none"> However Adequate discussion is not being carried out due to a lower level of technical and professional knowledge, among the senior staff about statistical analyzing tools, macro-economic indicator analyzing skills, trend analysis, risk assessment tools, the skill of relating goals and expected result of the proposed budget. 			✓	<ul style="list-style-type: none"> Gaps are observed in the part of technical and professional knowledge about statistical analyzing tools, macro-economic indicator analyzing skill, trend analysis, risk assessment tools, the skill of relating goals and expected result of the proposed budget and macro-economic framework. 	<ul style="list-style-type: none"> Comprehensive training on statistical analyzing tools, trend analysis and short-term courses on macro-economic framework & macro-economic indicator analyzing.
		Obtain a report from the local revenue advisor committee about revenue that can be			✓		

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		generated in the next FY by analyzing the source of revenue, coverage area and rate of tax that can be exercised within the jurisdiction area of the local level.					
		Obtain report from source estimation and budget and program determining committee, about total estimate revenue and total budget ceiling of local-level government from the estimation of internal income, income from the division of revenue, donation and credit			✓	▪ N/A	▪ N/A
	Determining the budget ceiling based on reports of local revenue advisor committee and source estimate & budget and program determining committee	<ul style="list-style-type: none"> ▪ Total budget and budget ceiling are determined based on estimated revenue and expenses reports of local revenue advisor committee and source estimate & budget and program determining committee over the planned programs. ▪ However, intensive analysis of macro-economic indicators, fiscal targets & indicators, the priority of programs, and risk assessment of the proposed budget are not done due to a lower level of knowledge over the above subject matter. 			✓	<ul style="list-style-type: none"> ▪ Lower level of knowledge on macro-economic indicators, fiscal targets & indicators, prioritizing assessment tool of programs, and risk assessment tools & techniques 	<ul style="list-style-type: none"> ▪ Comprehensive training on analyzing and use of macro-economic indicators, fiscal targets & indicators. ▪ Intensive practical approach training on the use of risk assessment tools ▪ Statistical analyzing tools
	Make selection and prioritization of plans and programs.	<ul style="list-style-type: none"> ▪ Senior & experienced staffs with economics and planning backgrounds have adequate competencies in this area. ▪ Gaps have primarily been identified for those staff that has joined the planning & Budgeting function with specializations other than economics and planning background and newly posted staff. 			✓	<ul style="list-style-type: none"> ▪ Officers other than those with economic backgrounds do not have in-depth knowledge of cost-benefit analysis, risk assessment and quantification of socio-economic impact. 	<ul style="list-style-type: none"> ▪ Short and intensive courses on budget preparation framework, tools for cost-benefit analysis, risk assessment and method of assessing socio-economic impact.
	Preparation of budget on basis of budget guidelines and budget ceilings as prescribed by the committee.	<ul style="list-style-type: none"> ▪ Have adequate knowledge of legislative framework, ministerial policies and procedures. ▪ Most of the senior staff know budgetary framework, government classification and uses of governments chart of account. ▪ Senior staff other than those with economic backgrounds faced difficulties in this matter of competencies. 			✓	<ul style="list-style-type: none"> ▪ Inadequate knowledge of budgetary framework, government classification and uses of government's chart of account, prioritization of plans & programs. 	<ul style="list-style-type: none"> ▪ Comprehensive training on budgetary framework, government classification and uses of government's chart of account, prioritization of plans & programs should be given to overcome the gap.
	Endorsement of the budget through executive committee (Karyapalika)	<ul style="list-style-type: none"> ▪ The budget of the local level is endorsed by the local level executive committee called "Karyapalika" 			✓	<ul style="list-style-type: none"> ▪ N/A 	<ul style="list-style-type: none"> ▪ N/A

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> The senior-level staff of local-level government is competent in endorsing the budget through <i>Karyapalika</i>". 					
	Conduct periodic and monitoring and evaluation	<ul style="list-style-type: none"> Monitoring of local level plan and the program is guided by <i>The Local Level Plan and Budget Formulation Guideline, 2017</i>. Monitoring and evaluation of local level plans and programs are conducted by following the general local practices and procedures and monitoring reports are prepared in general format. Though the local level has formed the Local Developmental Problem Solution Committee and other various monitoring committees effective monitoring is not done due to a lower level of knowledge on specific monitoring & evaluation indicators and international monitoring and evaluation practices. 			✓	<ul style="list-style-type: none"> Gaps identified are a lower level of knowledge on specific monitoring & evaluation indicators and international monitoring and evaluation practices and specific format of reporting. 	<ul style="list-style-type: none"> Intensive theory and practical training courses on specific monitoring & evaluation indicators, international monitoring and evaluation practices and specific format of reporting.
Middle							
	Preparation of report of estimated income and expenditure along with data	<ul style="list-style-type: none"> Preparation of estimated revenue and expenses report is being done based on general practices, last year revenue and expenditure pattern, trend analysis. The statistical data that needs to be collected and analyzed are not completed aggregated and analyzed due to the lower level of knowledge about budgetary and macroeconomics framework However on the staff lacks in-depth knowledge of the use of the macro-economic framework, fiscal targets & indicators, use of forecasting methodologies is lacking. 	✓	✓		<ul style="list-style-type: none"> The lower level of knowledge on the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting. 	<ul style="list-style-type: none"> Mid-term & intensive courses on the macro-economic framework, analysis of fiscal targets and indicators, uses of forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting, budgetary framework need to be provided to fill the gap.
	Assist in classifying the development program subject-wise and take charge of such subjects (development programs)	<ul style="list-style-type: none"> Development programs on the local level budget should be classified by thematic area and should take charge area of such development programs. The classification of the development program at the local level is done based on local need and availability of resources and periodic plan but the matter such as sectoral policy decisions, investments priorities, contextual local need, institutional capacity 	✓	✓		<ul style="list-style-type: none"> Most of the staff have inadequate knowledge of the macro-economic framework, the skill of analysis of macro-economic indicators, fiscal indicators and tools and techniques to develop and analyze development indices and also have lower knowledge of quantifying the socio-economic impact of programs. 	<ul style="list-style-type: none"> To overcome the gap comprehensive training on the macro-economic framework, the skill of analysis of macro-economic indicators, fiscal indicators. Training on tools and techniques to develop and analyze development indices should be provided.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		macro-economic indicators, fiscal indicators, development indices, socio-economic impact are not duly incorporated.					
	Assist in selection and prioritization of plans and programs. Facilitate and coordinate with local revenue advisor committee and source estimation and budget and program determining committee	<ul style="list-style-type: none"> Senior & experienced staffs with economics and planning backgrounds have adequate competencies in this area. Gaps have primarily been identified for those staff that has joined the planning & budgeting function with specializations other than economics and planning background and newly posted staff. 	✓	✓		<ul style="list-style-type: none"> Officers other than those with economic backgrounds do not have in-depth knowledge of cost-benefit analysis, risk assessment and quantification of socio-economic impact. 	<ul style="list-style-type: none"> Short and intensive courses on budget preparation framework, tools for cost-benefit analysis, risk assessment and method of assessing socio-economic impact.
	Ability to draft budget on basis of budget guidelines and budget ceilings as prescribed by the committee.	<ul style="list-style-type: none"> Have adequate knowledge of legislative framework, ministerial policies and procedures However, the staffs lack in-depth knowledge of budgetary framework, government classification and uses of governments chart of account. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of budgetary framework, government classification and uses of government's chart of account, prioritization of plans & programs. 	<ul style="list-style-type: none"> Comprehensive training on budgetary framework, government classification and uses of government's chart of account, prioritization of plans & programs should be given to overcome the gap.
	Involve in discussion with the subjective sectoral committee over the budget and programs	<ul style="list-style-type: none"> The middle-level staff involves in discussion with the subjective sectoral committee over the budget and programs however the adequate discussion is not being carried out due to a lower level of technical and professional knowledge, about statistical analyzing tools, macro-economic indicator analyzing skill, trend analysis, risk assessment tools, the skill of relating goals and expected result of the proposed budget. 	✓	✓		<ul style="list-style-type: none"> Gaps are observed in the part of technical and professional knowledge about statistical analyzing tools, macro-economic indicator analyzing skill, trend analysis, risk assessment tools, the skill of relating goals and expected result of the proposed budget and macro-economic framework. 	<ul style="list-style-type: none"> Comprehensive training on statistical analyzing tools, trend analysis and short-term courses on macro-economic framework & macro-economic indicator analyzing.
	Perform periodic monitoring and evaluation	<ul style="list-style-type: none"> Review, monitoring and evaluation of local-level plans, programs and budgets are conducted by following the general local practices and procedures and monitoring reports are prepared in general format. Though the local level has formed the Local Developmental Problem Solution Committee and other various monitoring committees effective monitoring is not done due to a lower level of knowledge on specific monitoring & 	✓	✓		<ul style="list-style-type: none"> Gaps identified are the lower level of knowledge on specific monitoring & evaluation indicators and international monitoring and evaluation practices and specific format of reporting. Lack of in-depth knowledge of <i>Local Level Plan and Budget Formulation Guideline</i> which guides the monitoring of local level plan and program. 	<ul style="list-style-type: none"> Intensive theory and practical training courses on <i>Local Level Plan and Budget Formulation Guideline</i>, specific monitoring & evaluation indicators, international monitoring and evaluation practices and specific format of reporting.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		evaluation indicators and international monitoring and evaluation practices.					
Lower							
	Assist in drafting report of estimated income and expenditure along with data	<ul style="list-style-type: none"> The lower level staff assists in drafting a report of estimated income and expenditure based on general knowledge and guidance of senior staff. <p>The staff has a lower level of knowledge on fundamentals of budgetary & macroeconomics framework and fiscal targets and indicators.</p>	✓	✓		The lower level of knowledge on fundamentals of the macro-economic framework, analysis of fiscal targets and indicators, components of forecasting methodologies.	Mid-term courses on fundamentals of the macro-economic framework, analysis of fiscal targets and indicators, components of forecasting methodologies.
	Assist in drafting budget on basis of budget guidelines and budget ceilings as prescribed by the committee	The staff are some how able to draft budget but lacks adequate knowledge of legislative framework, ministerial policies and procedures, budgetary framework, government classification and uses of governments chart of account	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of budgetary framework, government classification and uses of government's chart of account, prioritization of plans & programs. <p>Moderate knowledge of legislative framework, ministerial policies and procedures</p>	<ul style="list-style-type: none"> Comprehensive training on budgetary framework, government classification and uses of government's chart of account, prioritization of plans & programs should be given to overcome the gap. <p>Short-term theoretical courses on the legislative framework, ministerial policies and procedures related to planning and budgeting.</p>
	Documentation of budget preparation guideline, budgets and programs related documents	<ul style="list-style-type: none"> All the staffs have been keeping records of documents related to budget, MTEF guidelines, budget preparation guideline, development plan, policies & programs, revenue & investment sharing basis and parameters of grant, the limit of the internal loan based on general practices and traditional methods. <p>However, the use of modern methods, systematic and scientific record-keeping is not being followed effectively.</p>	✓	✓		Inadequate knowledge on modern methodologies of record-keeping, electronic record-keeping system	Comprehensive training on office management and secretarial practices, systematic & scientific record-keeping systems, project management.
	Circulation of budget-related documents, decision and letters	Have an adequate level of competency.	✓	✓		N/A	N/A

Area 2: Revenue**Area 2.1: Federal Government****Agencies covered: Ministry of Finance**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Formulation and revision of revenue policy and revenue related law policy.	<ul style="list-style-type: none"> Most of the staff are able to formulate and revise the revenue policies and revenue relate laws through analyzing revenue need, national economic analysis, capacity of tax administration, capacity of key revenue generation area. Though the staff have adequate knowledge of fiscal policies, monetary policy, fiscal target but they lacks intensive use of tools like macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis, inflation analysis, international tax obligation analysis. 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of macro-economic indicators, macro-economic modeling, forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting, and international best revenue management practices. Lacks knowledge of models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models. 	<ul style="list-style-type: none"> Training on fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact. Short & intensive training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools. Comprehensive training on models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models.
	Setting annual revenue targets and	<ul style="list-style-type: none"> Most of the staff have adequate competency to set annual revenue targets through analyzing annual revenue need based on annual estimated expenditure, fiscal target, MTEF, Fiscal policies, Annual Plans and programs However intensive use of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis have not been observed 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools. Lacks adequate knowledge of indentifying data requirements and recognize potential data issues, different models of revenue forecasting and the strengths and limitations of different forecasting methods 	<ul style="list-style-type: none"> Training on fundamentals of different models of revenue forecasting and the strengths and limitations of different forecasting methods, identifying data requirements and recognize potential data issues Short and intensive training on macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools, revenue and expenditure forecasting methodologies
	Supervision, monitoring and co-ordination between revenue collection units.	<ul style="list-style-type: none"> Most of senior staffs with finance, economics and planning background have adequate competencies in supervising, monitoring activities of revenue collection units and 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of 	<ul style="list-style-type: none"> Short and intensive course s on tools & techniques of monitoring and evaluation, monitoring and evaluation

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>establish coordination between revenue collection units.</p> <ul style="list-style-type: none"> However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 				performance indicators and analyses of such indicators	framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators
Middle							
	Assist in formulation and revision of revenue policy and revenue related law policy.	<ul style="list-style-type: none"> Most of the staff with finance, economics and planning background has adequate competencies in assisting in formulation and revision of revenue policy and revenue related law policy. However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models, macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis, inflation analysis, international tax obligation analysis. 	✓	✓		<ul style="list-style-type: none"> The new staff and staff other than from finance, economics and planning background lacks adequate knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis, inflation analysis, international tax obligation analysis, models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models, 	<ul style="list-style-type: none"> Training on fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact. Medium-term training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools. Comprehensive training on models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models.
	Assist in Setting annual revenue targets	<ul style="list-style-type: none"> Most of the staff have adequate competency to set annual revenue targets through analyzing annual revenue need based on annual estimated expenditure, fiscal target, MTEF, Fiscal policies, Annual Plans and programs However intensive use of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis have not been observed 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools. Lacks adequate knowledge of identifying data requirements and recognize potential data issues, different models of revenue forecasting and the strengths and limitations of different forecasting methods 	<ul style="list-style-type: none"> Training on fundamentals of different models of revenue forecasting and the strengths and limitations of different forecasting methods, identifying data requirements and recognize potential data issues Comprehensive training on macroeconomic analysis, macro-economic modeling, MTEF analysis, revenue & economic impact analysis fiscal gap analysis debt analysis,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							statistical data analyzing tools, revenue and expenditure forecasting methodologies
	Assist on Supervision, monitoring and co-ordination between revenue collection units.	<ul style="list-style-type: none"> Most of the middle level staffs with finance, economics and planning background have adequate competencies in supervising, monitoring activities of revenue collection units and establish coordination between revenue collection units. However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	<ul style="list-style-type: none"> Comprehensive training on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators
Low							
	Assist in formulation & revision of revenue policy and revenue related law policy.	<ul style="list-style-type: none"> The experienced lower level staff has moderate knowledge of revenue forecasting & analysis, fiscal policies. However most of the lower level staff lacks knowledge of fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact and knowledge of macro-economic framework, macro-economic modeling, statistical data analysis, fiscal gap analysis, international tax revenue policies. 	✓	✓		<ul style="list-style-type: none"> Lacks adequate knowledge of fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact and knowledge of macro-economic framework, macro-economic modeling, statistical data analysis, fiscal gap analysis. 	<ul style="list-style-type: none"> Training on fundamentals principles and trend in public revenue analysis, policy formation, its socio-economic impact and international revenue policy practices. Medium-term training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools.
	Assist on setting annual revenue targets and	<ul style="list-style-type: none"> The experienced staff have adequate competency to assist on setting annual revenue targets based on annual revenue need, annual estimated expenditure, fiscal target, MTEF, Fiscal policies, Annual Plans and programs however the same competency lacks in fresh recruited staff. However the most of the staff lacks knowledge of intensive use of macroeconomic analysis, macro-economic modeling, revenue & 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools. Lacks adequate knowledge of identifying data requirements and recognize potential data issues, different models of revenue forecasting and the strengths and limitations of different forecasting methods 	<ul style="list-style-type: none"> Training on fundamentals of different models of revenue forecasting and the strengths and limitations of different forecasting methods, identifying data requirements and recognize potential data issues Comprehensive training on macroeconomic analysis, macro-economic modeling,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		economic impact analysis fiscal gap analysis have not been observed				<ul style="list-style-type: none"> ▪ 	MTEF analysis, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools, revenue and expenditure forecasting methodologies
	Assist on supervision, monitoring and co-ordination between revenue collection units.	<ul style="list-style-type: none"> ▪ Most of the experienced staffs with finance, economics and planning background have adequate competencies to assist in supervising, monitoring activities of revenue collection units and establish coordination between revenue collection units. ▪ However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	✓	✓		<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	<ul style="list-style-type: none"> ▪ Comprehensive training on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators

Federal Government: Inland Revenue Department

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Formation and implementation of policy, procedure, & guidelines related to tax laws and propose necessary amendment in tax law to GoN.	<ul style="list-style-type: none"> ▪ The senior staff with account, finance and economic background and experienced staff have moderate knowledge of public revenue forecasting & analysis, fiscal gap analysis, policy formulation and its socio-economic impacts. ▪ However most the staff lacks adequate knowledge of intensive use of macro-economic analysis, macro-economic modeling, statistical data analysis tools, MTEF, revenue & economic impact analysis, models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models, international tax obligation analysis. ▪ Most of the staff has inadequate knowledge of revenue intelligence mechanism and analyzing tax gap and revenue potentials. 			✓	<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge of macro-economic indicators, macro-economic modeling, forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting, and international best revenue management practices. ▪ Lacks knowledge of models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models. ▪ Knowledge of methodologies to access capacity of tax administration, capacity of key revenue generation area and revenue intelligence mechanism and analyzing tax gap and revenue potentials. 	<ul style="list-style-type: none"> ▪ Training on fundamentals principles and trend in public revenue analysis, policy formation, its socio-economic impact, and revenue intelligence mechanism, analyzing tax gap and revenue potentials and methodologies to access capacity of tax administration, capacity of key revenue generation area. ▪ Short & intensive training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							analysis, statistical data analyzing tools. ▪ Comprehensive training on models to quantify the impact of tax policy changes, including input-output tables & micro-simulation model.
	Formation and implementation of guidelines and standards for conducting revised and amended tax assessment (full audit) and refund of tax.	<ul style="list-style-type: none"> ▪ Guidelines, manuals and standard for conducting revised and amended tax assessment and refund of tax are prepared based on knowledge derived from general practices and experienced. ▪ However the staff other than those from finance, account and economic background does not have adequate knowledge of tax assessment procedure, components of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills. 			✓	<ul style="list-style-type: none"> ▪ Lack in-depth knowledge of procedures of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills, laws & policy related to tax assessment and refund of tax, international best practices on guidelines and standards for conducting revised tax assessment. 	<ul style="list-style-type: none"> ▪ Fundamentals training of Tax assessment procedure, components of tax assessment, law and policy related to tax assessment, refund of tax and international practices related to it.
	Make annual target for registration of taxpayer (in income tax, VAT and excise) and review on timely manner.	<ul style="list-style-type: none"> ▪ Most of the senior staff are able to make annual target of taxpayer to be registered based on data of no. of new business organization registered in each FY and general practices. ▪ However some the staff are not able to gather data of potential taxpayer that needs to be register in IRD due to lack of adequate knowledge of identifying required data & analysis of such data and there is lack of effective collaboration with other key government agencies. 			✓	<ul style="list-style-type: none"> ▪ Lack of adequate knowledge of identifying the required reliable data and analysis of such data for retrieving required information. ▪ Lack of effective collaboration with key government agency where potential taxpayer register their new business ▪ Lack of knowledge to use virtual linkages developed with key government agency. 	<ul style="list-style-type: none"> ▪ Short-term training on data identifying and analyzing skill through use of various analyzing tools. ▪ Practical training on using virtual linkages established with key government agency to retrieve required data.
	Make strategy and policy for collection of tax due and supervise the tax collection related activities.	<ul style="list-style-type: none"> ▪ The senior staff with account, finance and economic background and experienced staff have adequate knowledge tax collection procedure and due recovery methodologies. ▪ However the new staff and staff other than from account, finance and economic background do not have adequate knowledge of due tax collection policies & strategies and its impact in revenue management & national economy. 			✓	<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge of annual financial act, tax waiver strategy, tax concession schemes and their impact analysis in revenue management 	<ul style="list-style-type: none"> ▪ Fundamental training on annual financial act, Income tax act & rules, VAT act & rules, excise Act & rules. ▪ Short term training on various possible tax waiver & concession schemes and its impact in revenue management.
	Preparation and Implementation of disaster recovery policy	<ul style="list-style-type: none"> ▪ ICT and ITS system is being in used by IRD and is providing various services of e-payment, 			✓	<ul style="list-style-type: none"> ▪ Lack of knowledge of business process of systems software associated. 	<ul style="list-style-type: none"> ▪ Fundamental training of knowledge of business process of system software associated.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	and IT policy for managing information system.	e-TDS, E-return, E- Tax clearance certificate, e-registration. ▪ However due to less no. of technical manpower and inadequate knowledge of business process of associated system software the staff are not able to prepare effective Disaster recovery policy and are relying upon the system developer in every single matter.				▪ Inadequate technical capacity to enhance ICT network and infrastructure system, strengthen the hardware and software of CBMS and ITS, ICT security architecture, enhancement of Disaster Recovery Centre (DRC) to ensure the security of taxpayers data.	▪ Accreditation courses on enhancement of Disaster Recovery Centre (DRC), ICT network and infrastructure system, strengthen the hardware & software of CBMS & ITS and enhancement of ICT security architecture.
	Analysis of revenue related data generated from MIS and report it to MoF.	▪ The senior staff with account, finance and economic background has adequate knowledge of analyzing data generated from MIS system of IRD and are able to authorize such information to be reported to MoF. ▪ However the staff other than from account, finance and economic background do not have adequate knowledge of accounting and financial terminologies and lack knowledge of analyzing such data			✓	▪ Lack knowledge of accounting & financial terminologies, financial data analyzing tools, accounting principles, MIS reporting formats and its components	▪ Fundamental training on Accounting principles, financial terminologies and taxation terminologies, MIS reporting formats and its components. ▪ Practical training on financial data analysis tools and its impact.
	Manage and supervise the cases of administrative review and Revenue Tribunal on assessment of tax from taxpayer.	▪ Some of the experienced senior staff are able to manage and supervise the cases of administrative review and cases of revenue tribunal on assessment of tax. ▪ However the new staff and staff other than from finance, account and economics background do not have adequate knowledge of tax assessment related activities, financial report analysis, audit and also do not poses the soft skills such negotiation skill, dispute settlement skill, administrative skills etc.			✓	▪ Inadequate knowledge on tax assessment procedure, legal aspects of tax assessment, audit skills, accounting skills, financial report analysis skill and other soft skills.	▪ Fundamental training on procedure of tax assessment including amended assessment, audit skills, accounting skills and practical training of analyzing financial statement of any forms of organization. ▪ Soft skills training on negotiation skill, dispute settlement skill, administrative skills and others.
	Execution of the double tax avoidance, tax evasion and other related international treaties and agreement.	▪ Only the experienced and trained staff are able to execute double tax avoidance related activities, tax evasion investigation activities and execute related international treaties and agreement. ▪ However most of the staff do not have competency in this matter.			✓	▪ Lack of in-depth knowledge on double tax avoidance treaty and its practical implications, ▪ Knowledge of use of risk assessment software Risk Engine and its improvement ▪ Lacks knowledge of using and analyzing data of other virtual linkages with key government agency. ▪ Lack of knowledge of methods and tools used for audit and investigation based on magnitude of revenue risk.	▪ Fundamental training on Double Tax Avoidance and its practical implications ▪ Short term training on use and analysis of risk assessment software to identify high risk bearing taxpayer, data of other virtual linkages with key government agency. ▪ Training on methods and tools used for audit and investigation based on magnitude of revenue risk

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Middle							
Under secretaries	Assist on Formation and implementation of policy, procedure, & guidelines related to tax laws and propose necessary amendment in tax law to GoN.	<ul style="list-style-type: none"> ▪ The middle level staff with account, finance and economic background and experienced staff have moderate knowledge of public revenue forecasting & analysis, fiscal gap analysis, policy formulation and its socio-economic impacts. ▪ However most the staff lacks adequate knowledge of intensive use of macro-economic analysis, macro-economic modeling, statistical data analysis tools, MTEF, revenue & economic impact analysis, models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models, international tax obligation analysis. ▪ Most of the staff has inadequate knowledge of revenue intelligence mechanism and analyzing tax gap and revenue potentials. 	✓	✓		<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge of macro-economic indicators, macro-economic modeling, forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting, and international best revenue management practices. ▪ Lacks knowledge of models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models. ▪ Knowledge of methodologies to access capacity of tax administration, capacity of key revenue generation area and revenue intelligence mechanism and analyzing tax gap and revenue potentials. 	<ul style="list-style-type: none"> ▪ Training on fundamentals principles and trend in public revenue analysis, policy formation, its socio-economic impact, and revenue intelligence mechanism, analyzing tax gap and revenue potentials and methodologies to access capacity of tax administration, capacity of key revenue generation area. ▪ Comprehensive training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools. ▪ Comprehensive training on models to quantify the impact of tax policy changes, including input-output tables & micro-simulation model.
	Assist in Formation and implementation of guidelines and standards for conducting revised and amended tax assessment (full audit) and refund of tax	<ul style="list-style-type: none"> ▪ Guidelines, manuals and standard for conducting revised and amended tax assessment and refund of tax are prepared based on knowledge derived from general practices and experienced. ▪ However the staff other than those from finance, account and economic background does not have adequate knowledge of tax assessment procedure, components of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills. 	✓	✓		<ul style="list-style-type: none"> ▪ Lack in-depth knowledge of procedures of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills, laws & policy related to tax assessment and refund of tax, international best practices on guidelines and standards for conducting revised tax assessment. 	<ul style="list-style-type: none"> ▪ Fundamentals training of Tax assessment procedure, components of tax assessment, law and policy related to tax assessment, refund of tax and international practices related to it.
	Register (in income tax, VAT and excise) and provide registration certificate to taxpayer.	<ul style="list-style-type: none"> ▪ Most of the staff have adequate knowledge of procedure and criteria for registering taxpayer in IRD and presenting registration certificate. 	✓	✓		<ul style="list-style-type: none"> ▪ Knowledge of laws and guidelines related to registration of taxpayer in income tax, VAT and excise. 	<ul style="list-style-type: none"> ▪ Training on fundamentals of registration criteria, procedure, its legal implication and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> However the new staff does not have adequate knowledge of act, rules and guidelines related to voluntary and compulsory registration criteria and documents required for registration process. 				<ul style="list-style-type: none"> Documents required to be submitted for the registration process. Annual taxpayer registration plan and policy. 	documents required for registration.
	Collection of revenue from taxpayer and assist in preparation of strategy and policy for collection of tax due.	<ul style="list-style-type: none"> The staffs with account, finance and economic background and experienced staff have adequate knowledge tax collection procedure and due recovery methodologies. However the new staff and staff other than from account, finance and economic background do not have adequate knowledge of due tax collection policies & strategies and its impact in revenue management & national economy. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of annual financial act, tax waiver strategy, tax concession schemes and their impact analysis in revenue management 	<ul style="list-style-type: none"> Fundamental training on annual financial act, Income tax act & rules, VAT act & rules, excise Act & rules. Short term training on various possible tax waiver & concession schemes and its impact in revenue management.
	Prepare material and provide tax education and awareness to taxpayer and citizens.	<ul style="list-style-type: none"> The staffs with account, finance and economic background and experienced staff have adequate knowledge of tax related matters, manuals, guidelines and laws. Thus are able to prepare tax related brochures, leaflets, pamphlets, and other print and digital media tax awareness information. However the staff other than those of finance and economic background lacks in-depth knowledge of tax related matters, manuals, guidelines and laws and are not able to prepare tax awareness related documents. 	✓	✓		<ul style="list-style-type: none"> The staff with lower level of technical knowledge using software system for providing tax education and awareness to taxpayer and citizens through dedicate digital taxpayer forum with two way communication. Lacks skill to develop uniform and standard teaching material for taxpayer education. 	<ul style="list-style-type: none"> Mid-term training on technical knowledge of using software system and digital platform to provide providing tax education and awareness to taxpayer and citizens. Fundamental training on developing standard teaching materials for tax payer education.
	Conduct revised and amended tax assessment (full audit) of tax liability of taxpayers under its jurisdiction.	<ul style="list-style-type: none"> The staffs with account, finance and economic background and experienced staff have adequate knowledge of tax assessment procedure, components of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills. However the staff other than those from finance, account and economic background does not have adequate knowledge on above matters and are not able to use and analyze risk assessment software 'Risk Engine, 	✓	✓		<ul style="list-style-type: none"> Lack in-depth knowledge of procedures of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills, laws & policy related to tax assessment and refund of tax, international best practices on guidelines and standards for conducting revised tax assessment. Knowledge of using and analyzing risk assessment software 'Risk Engine, 	<ul style="list-style-type: none"> Fundamentals training of Tax assessment procedure, components of tax assessment, law and policy related to tax assessment, refund of tax and international practices related to it. Practical training on using and analyzing risk assessment software 'Risk Engine.
	Assist to appeal on Supreme court upon the verdict given by Revenue Tribunal on	<ul style="list-style-type: none"> Some of the experienced staff are able to assist the senior staff to manage and supervise the cases of administrative review and cases of revenue tribunal on assessment of tax. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on tax assessment procedure, legal aspects of tax assessment, audit skills, accounting skills, financial report analysis skill and other soft skills. 	<ul style="list-style-type: none"> Fundamental training on procedure of tax assessment including amended assessment, audit skills, accounting skills and practical training of analyzing

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	assessment of tax from taxpayer.	<ul style="list-style-type: none"> However the new staff and staff other than from finance, account and economics background do not have adequate knowledge of tax assessment related activities, financial report analysis, audit and also do not poses the soft skills such negotiation skill, dispute settlement skill, administrative skills etc. 					financial statement of any forms of organization. <ul style="list-style-type: none"> Soft skills training on negotiation skill, dispute settlement skill, administrative skills and others.
	Refund the tax to the taxpayer and diplomat upon the examination of application for refund.	<ul style="list-style-type: none"> Most of the staff have adequate theoretical knowledge of criteria for refunding tax to the national taxpayer, tourist and diplomat but lacks knowledge of its practical implication such as refund procedure, examination and inspection criteria, things to be examined before making tax refund. 	✓	✓		<ul style="list-style-type: none"> Lacks practical implication knowledge of tax refund procedure to resident, tourist and diplomat taxpayer. Inadequate knowledge of examining & analyzing documents for making refund of tax. 	<ul style="list-style-type: none"> Short –term training on fundamental of tax refund policy, procedure and guidelines. Case study training on document inspection and analyses for making refund of tax.
	Issuance of Tax clearance certificate	<ul style="list-style-type: none"> Tax clearance certificate is issued to taxpayer by the middle level staff on the basis of recommendation made from the lower level staff. Middle level staff checks the documents roughly only on the major part as detail checking of the documents is done by the lower level staff. However the staff other than those of finance, account and economics background has inadequate knowledge of matter to be examined in the financial statement and annual return document for providing tax clearance certificate. 	✓	✓		<ul style="list-style-type: none"> Lack adequate knowledge of inspecting financial statement, TDS deduction and nature of expenses, tax audit related activities, advance tax settlement, payment due and income tax calculation. 	<ul style="list-style-type: none"> Comprehensive training on examining the audited financial statement of taxpayer, components of F/S, framework of F/S, nature of expenses, TDS deduction, advance tax, income tax calculation, due payment, fine, penalty & interest calculation, and other tax audit related activities.
	Execution of the double tax avoidance, tax evasion and other related international treaties and agreement.	<ul style="list-style-type: none"> Only the experienced and trained staff are able to execute double tax avoidance related activities, tax evasion investigation activities and execute related international treaties and agreement. However most of the staff do not have competency in this matter. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge on double tax avoidance treaty and its practical implications, Knowledge of use of risk assessment software Risk Engine and its improvement Lacks knowledge of using and analyzing data of other virtual linkages with key government agency. Lack of knowledge of methods and tools used for audit and investigation based on magnitude of revenue risk. 	<ul style="list-style-type: none"> Fundamental training on Double Tax Avoidance and its practical implications Short term training on use and analysis of risk assessment software to identify high risk bearing taxpayer, data of other virtual linkages with key government agency. Training on methods and tools used for audit and investigation based on magnitude of revenue risk
	Conduct investigation of transaction and inspection of business place of taxpayer on timely basis	<ul style="list-style-type: none"> The audit section of IRD is liable for conducting investigation and inspection of transaction and business place of taxpayer. Selection of the Risk based taxpayer is made through risk assessment software 'Risk Engine'. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge to use and analyze the data retrieved from Risk Engine and identifies the taxpayer on high, medium, and low risk group. 	<ul style="list-style-type: none"> Comprehensive training on analyzing the data retrieved from risk assessment software 'Risk Engine' and identifying the risk level of taxpayer.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		Some of the staff are only able to use this software and analyze the data retrieved from the software based on which the tax officer make selection of the taxpayer to be investigated and inspected. The tax officer must be able to distinguish the taxpayers to inspect and investigate the transaction or business place or both.				<ul style="list-style-type: none"> ▪ Lacks in-depth knowledge of financial statement analysis, and audit techniques and tools. 	<ul style="list-style-type: none"> ▪ Practical training on audit report analysis of taxpayer and audit of books of account of taxpayer.
Low							
	Assist to register (in income tax, VAT and excise) and provide registration certificate to taxpayer.	<ul style="list-style-type: none"> ▪ Most of the staff have adequate knowledge of procedure and criteria for registering taxpayer in IRD and presenting registration certificate. ▪ However the new staff does not have adequate knowledge of act, rules and guidelines related to voluntary and compulsory registration criteria and documents required for registration process. 	✓	✓		<ul style="list-style-type: none"> ▪ Knowledge of laws and guidelines related to registration of taxpayer in income tax, VAT and excise. ▪ Documents required to be submitted for the registration process. ▪ Annual taxpayer registration plan and policy. 	<ul style="list-style-type: none"> ▪ Training on fundamentals of registration criteria, procedure, its legal implication and documents required for registration.
	Assist in collection of tax revenue and tax due from taxpayer.	<ul style="list-style-type: none"> ▪ The staffs with account, finance and economic background and experienced staff have adequate knowledge tax collection procedure and due recovery methodologies. ▪ However the new staff and staff other than from account, finance and economic background do not have adequate knowledge of due tax collection policies & strategies and its impact in revenue management & national economy. 	✓	✓		<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge of annual financial act, tax assessment period and procedure, tax waiver strategy, tax concession schemes and their impact analysis in revenue management 	<ul style="list-style-type: none"> ▪ Fundamental training on annual financial act, Income tax act & rules, VAT act & rules, excise Act & rules. ▪ Short term training on various possible tax waiver & concession schemes and its impact in revenue management.
	Assist in preparation of material for/and provide tax education and awareness to taxpayer and citizens.	<ul style="list-style-type: none"> ▪ The staffs with account, finance and economic background and experienced staff have adequate knowledge of tax related matters, manuals, guidelines and laws. Thus are able to assist in preparing tax related brochures, leaflets, pamphlets, and other print and digital media tax awareness information. ▪ However the staff other than those of finance and economic background lacks in-depth knowledge of tax related matters, manuals, guidelines and laws and are not able to assist in preparing tax awareness related documents. 	✓	✓		<ul style="list-style-type: none"> ▪ The staff with lower level of technical knowledge using software system for providing tax education and awareness to taxpayer and citizens through dedicate digital taxpayer forum with two way communication. ▪ Lacks skill to develop uniform and standard teaching material for taxpayer education. 	<ul style="list-style-type: none"> ▪ Mid-term training on technical knowledge of using software system and digital platform to provide providing tax education and awareness to taxpayer and citizens. ▪ Fundamental training on developing standard teaching materials for tax payer education.
	Assist to conduct revised and amended tax assessment (full audit) of tax liability of	<ul style="list-style-type: none"> ▪ The staffs with account, finance and economic background and experienced staff have moderate knowledge of tax assessment procedure, components of tax assessment, terminologies of tax assessment, matters to be 	✓	✓		<ul style="list-style-type: none"> ▪ Lack in-depth knowledge of procedures of tax assessment, terminologies of tax assessment, matters to be reviewed under amended tax assessment, financial report analysis skills, laws & policy related to tax 	<ul style="list-style-type: none"> ▪ Fundamentals training of Tax assessment procedure, components of tax assessment, law and policy related to tax assessment, refund of tax and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	taxpayers under its jurisdiction.	reviewed under amended tax assessment, financial report analysis skills. ▪ However the staff other than those from finance, account and economic background does not have adequate knowledge on above matters and are not able to use and analyze risk assessment software 'Risk Engine,				assessment and refund of tax, international best practices on guidelines and standards for conducting revised tax assessment. ▪ Knowledge of using and analyzing risk assessment software 'Risk Engine,	international practices related to it. ▪ Practical training on using and analyzing risk assessment software 'Risk Engine.
	Assist in refund the tax to the taxpayer and diplomat.	▪ Most of the staff have adequate theoretical knowledge of criteria for refunding tax to the national taxpayer, tourist and diplomat but lacks knowledge of its practical implication such as refund procedure, examination and inspection criteria, things to be examined before making tax refund so are not able to assist the senior staffs.	✓	✓		▪ Lacks practical implication knowledge of tax refund procedure to resident, tourist and diplomat taxpayer. ▪ Inadequate knowledge of examining & analyzing documents for making refund of tax.	▪ Short –term training on fundamental of tax refund policy, procedure and guidelines. ▪ Case study training on document inspection and analyses for making refund of tax.
	Assist on issuance of tax clearance certificate to taxpayer.	▪ Tax clearance certificate is issued to taxpayer by the middle level staff on the basis of recommendation made from the lower level staff. ▪ Lower level staff needs to checks the documents thoroughly on the major area of tax assessment, audit report due payment, fine and penalties etc. ▪ However the staff other than those of finance, account and economics background has inadequate knowledge of matter to be examined in the financial statement and annual return document for providing tax clearance certificate thus may create hazard in performing this sort of function	✓	✓		▪ Lack adequate knowledge of inspecting financial statement, TDS deduction and nature of expenses, tax audit related activities, advance tax settlement, payment due and income tax calculation.	▪ Comprehensive training on examining the audited financial statement of taxpayer, components of F/S, framework of F/S, nature of expenses, TDS deduction, advance tax, income tax calculation, due payment, fine, penalty & interest calculation, and other tax audit related activities.
	Assist to conduct investigation of transaction and of business place of taxpayer on timely basis.	▪ The audit section of IRD is liable for conducting investigation and inspection of transaction and business place of taxpayer. ▪ Selection of the Risk based taxpayer is made through risk assessment software 'Risk Engine". Some of the staff are only able to use this software and analyze the data retrieved from the software based on which the tax officer make selection of the taxpayer to be investigated and inspected. The tax officer must be able to distinguish the taxpayers to inspect and investigate the transaction or business place or both.	✓	✓		▪ Inadequate knowledge to use and analyze the data retrieved from Risk Engine and identifies the taxpayer on high, medium, and low risk group. ▪ Lacks in-depth knowledge of financial statement analysis, and audit techniques and tools.	▪ Comprehensive training on analyzing the data retrieved from risk assessment software 'Risk Engine' and identifying the risk level of taxpayer. ▪ Practical training on audit report analysis of taxpayer and audit of books of account of taxpayer.

Federal Government: Department of Customs

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
JFC G	Preparation and implementation of policy & procedure and propose necessary amendment in custom law to GoN.	<ul style="list-style-type: none"> Custom laws and policy are prepared concerning the governments revenue mobilizations, implementation of fiscal program & policies and trade facilitation by adopting international standards and best practices of custom administrative management. The experienced senior staff with account, finance and economic background have moderate knowledge preparing appropriate legal policy and administrative measures based on WTO/TFA standards, general annex of revised Kyoto convention standards Customs Procedure for Economic Impacts (CPEI) and other international convention standards However most the staff lacks adequate knowledge of WTO/TFA standards, general annex of revised Kyoto convention standards Customs Procedure for Economic Impacts (CPEI) and other international convention standards to be implemented in custom policy Most of the staff has inadequate knowledge on principle of legitimate trade and Trusted trade programs 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of WTO/TFA standards, general annex of revised Kyoto convention standards Customs Procedure for Economic Impacts (CPEI) SAFE framework of WCO, DATA Model, Risk management and single window compendia, Immediate release guidelines and other international convention standards , agreements and commitments. 	<ul style="list-style-type: none"> Training on fundamentals principles of legitimate trade and Trusted trade programs Training on 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).
	Supervision of fair & accurate revenue collection and goods classification related activity on regular basis.	<ul style="list-style-type: none"> The experienced senior staff with account, finance and economic background have adequate competency of supervising activities related to fair & accurate revenue collection and classification goods based on harmonized system (HS). However most of the staffs lack adequate knowledge of valuation manual, valuation database model (Tariff specification code of ASYCUDA world system), risk based checks of declared value Classification of goods under HS is complex job, however the senior level has responsibility to suggest the subordinates in case of any difficulties in classification of goods. 			✓	<ul style="list-style-type: none"> In-depth knowledge of valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, risk based checks of declared value. Lacks comprehensive knowledge of rules of goods classification under harmonized system for proper classification of goods to collect accurate revenue. 	<ul style="list-style-type: none"> Short term training on valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, , risk based checks of declared value. Comprehensive training on Harmonized system of goods classification, its rules for classification of goods and general rule of interpretation of HS.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Preparation & implementation of disaster recovery policy and IT policy for managing information system.	<ul style="list-style-type: none"> ICT in use are ASYCUDA, Single Window, NECAS, NNSW, Manifesto model, Exim code, and other non-intrusive equipment. As this ICT are of international standard its adequate business process knowledge is required for effective operation of software system associated IT disaster recoveries plans provide step-by-step procedures for recovering disrupted systems and networks, and help them resume normal operations. As the senior level staff does not have adequate technical IT competencies thus, they rely upon the competent sub-ordinates, and other expert on that field for preparation of disaster recovery policy. Effective Coordination with National Information Technology Center (DRC) is required for periodic back-up of customer data , maintenance of secured database (server back –up) 			✓	<ul style="list-style-type: none"> The internal IT team member lacks adequate knowledge of disaster recovery policy framework. Lacks in-depth knowledge of business impact analysis to identify and prioritize critical IT system and components. Lacks comprehensive knowledge of associated software system in use 	<ul style="list-style-type: none"> Comprehensive training on business impact analysis to identify and prioritize critical IT system and components Short & intensive training on business of process of software system associated and practical training of operating system software with regular refresher problem focused training. Short –intensive training on disaster recovery policy framework including: <ol style="list-style-type: none"> Gathering relevant network infrastructure documents, Identifying the serious threat to IT infra Determine maximum outage time can be handled. Identify emergency response team Develop contingent IT disaster recovery plan Run test of contingent plan Review the gap and prepare IT disaster recovery plan to address critical IT systems and networks.
	Analysis of revenue related data generated from MIS and report it to MoF.	<ul style="list-style-type: none"> The senior staff with account, finance and economic background has adequate knowledge of analyzing data generated from MIS system of DOC and are able to authorize such information to be reported to MoF. However the staff other than from account, finance and economic background do not have adequate knowledge of accounting and financial terminologies and lack knowledge of analyzing such data 			✓	<ul style="list-style-type: none"> Lack knowledge of accounting & financial terminologies, financial data analyzing tools, accounting principles, MIS reporting formats and its components 	<ul style="list-style-type: none"> Fundamental training on Accounting principles, financial terminologies and taxation terminologies, MIS reporting formats and its components. Practical training on financial data analysis tools and it impact.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Preparation and implementation of guidelines and standards to conduct post clearance audit.	<ul style="list-style-type: none"> PCA enables to verify the accuracy of declaration. It is one of the customs control measures to enhance trade facilitation. The experienced senior staff with account, finance and economic background has adequate knowledge of audit procedures and standards which help them to prepare the standard and guidelines to conduct post clearance audit. However the new staff and staff other than those of account finance and economic background lacks adequate knowledge on checking accuracy of all legislative requirements in the goods declaration and any other legal requirements including customs value and have lower level of knowledge in methods of examining commercial data, books and business system of entity involved directly or indirectly in international trade. 			✓	<ul style="list-style-type: none"> Lacks adequate knowledge of post clearance audit procedures, methods of examining commercial data, books and business system of entity, legislative requirement in custom point for declaration of goods its value. 	<ul style="list-style-type: none"> Short & intensive training on audit standard, procedures and methodologies for examining commercial data, books and business system of entity. Similarly training on legislative requirement in course of custom clearance of goods.
	Preparation and implementation of guidelines for advance risk management	<ul style="list-style-type: none"> Risk management will be effectively implemented adopting international standards and best practice Only few senior level staff possess adequate knowledge of international standards and best practice on risk management strategies and are able to prepare and implement RM strategy through exchange of intelligence & risk management information, strengthening the border customs clearance monitoring system and fully integrate RM throughout DOC policies and operations. 			✓	<ul style="list-style-type: none"> Most of the staff lack adequate knowledge of RM strategy frameworks, its components, its impact in advance risk management and international standards and best practice on risk management strategies. Most of the staff lacks knowledge of using indicators and criteria of risk assessing and reference database/ risk engine for risk management. 	<ul style="list-style-type: none"> Short & intensive training on RM strategy frameworks, its components, its impact in advance risk management and international standards and best practice on risk. Comprehensive training on using indicators and criteria of risk assessing and reference database/ risk engine for risk management.
	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.	<ul style="list-style-type: none"> Most of the senior staff has adequate knowledge of custom clearance system and procedure. Thus prepare guidelines for custom clearance procedure based on custom law, policy and international standard and best practices. However the new staff lacks adequate knowledge of custom clearance procedure including documents to be checked, testing of goods if required. 			✓	<ul style="list-style-type: none"> Lacks in-depth knowledge of custom clearance procedure, document to obtain & verified, goods to be tested, declaration, valuation and payment document verification. 	<ul style="list-style-type: none"> Short and intensive training on fundamentals of custom clearance procedure and its components as per nature of transaction Detailed practical training on procedure of custom clearance including document to obtain & verified, goods to be tested, declaration, valuation and payment document verification.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Supervise and inspect the auction of goods which could not be cleared and collect revenue accordingly.	<ul style="list-style-type: none"> Most of the senior staff have adequate legislative knowledge on auction of goods which could not be cleared and collection of revenue accordingly. However the new staff lacks adequate legislative knowledge of auction of goods and its associated process As the auction process has its own underlying complexity in its practical implication it is a tough job to perform. 			✓	<ul style="list-style-type: none"> Most of the staff face difficulties in practical implication of auction process because they lacks adequate knowledge Confiscation of goods and the auction procedure 	<ul style="list-style-type: none"> Short & intensive training on Confiscation of goods and the auction procedure such as: Valuation of goods Preparation bid documents Opening, Evaluation and awarding of bid.
	Perform Time-Release Study (TRS)	<ul style="list-style-type: none"> TRS is a tool developed by WCO to measure the effectiveness of operational procedures carried in the standard processing of imports, exports, cross border and transit movements. Most of the senior staff have moderate knowledge of TRS and are supported by ADB TF experts and other experts. 			✓	<ul style="list-style-type: none"> Lacks in-depth knowledge of TRS tool, WCO guidelines for TRS study, TRS cycle , statistical tools for analyzing data collected, effective use of statistical analyzing 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 	<ul style="list-style-type: none"> Short & intensive training on TRS tool, WCO guidelines for TRS study, TRS cycle , statistical tools for analyzing data collected, effective use of statistical analyzing tools such as arithmetic means and/or median. Practical case study training on each special condition to access TRS.
Middle							
Undersecretaries	Assist in preparation and implementation of policy and propose necessary amendment in custom law to GoN.	<ul style="list-style-type: none"> Custom laws and policy are prepared concerning the governments revenue mobilizations, implementation of fiscal program & policies and trade facilitation by adopting international standards and best practices of custom administrative management. The experienced staff with account, finance and economic background have moderate knowledge preparing appropriate legal policy and administrative measures based on WTO/TFA standards, general annex of revised Kyoto convention standards Customs Procedure for Economic Impacts (CPEI) and other international convention standards However most the staff lacks adequate knowledge of WTO/TFA standards, general annex of revised Kyoto convention standards Customs Procedure for Economic Impacts 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of WTO/TFA standards, general annex of revised Kyoto convention standards Customs Procedure for Economic Impacts (CPEI) SAFE framework of WCO, DATA Model, Risk management and single window compendia, Immediate release guidelines and other international convention standards , agreements and commitments. 	<ul style="list-style-type: none"> Training on fundamentals principles of legitimate trade and Trusted trade programs Training on 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).

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		(CPEI) and other international convention standards to be implemented in custom policy <ul style="list-style-type: none"> Most of the staff has inadequate knowledge on principle of legitimate trade and Trusted trade programs 					
	Perform fair & accurate revenue collection and goods classification related activity on regular basis.	<ul style="list-style-type: none"> The experienced staff with account, finance and economic background have adequate competency of supervising activities related to fair & accurate revenue collection and classification goods based on harmonized system (HS). However most of the staffs lack adequate knowledge of valuation manual, valuation database model (Tariff specification code of ASYCUDA world system), risk based checks of declared value Classification of goods under HS is complex job; however the middle level has responsibility to suggest the subordinates in case of any difficulties in classification of goods. 	✓	✓		<ul style="list-style-type: none"> In-depth knowledge of valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, risk based checks of declared value. Lacks comprehensive knowledge of rules of goods classification under harmonized system for proper classification of goods to collect accurate revenue. 	<ul style="list-style-type: none"> Short term training on valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, , risk based checks of declared value. Comprehensive training on Harmonized system of goods classification, its rules for classification of goods and general rule of interpretation of HS.
	Issuance of custom agent license and renewal of the same.	<ul style="list-style-type: none"> Most of the middle level staff have adequate legislative knowledge regarding issuance of custom agent license and renewal of the same. However the new staff has inadequate knowledge of renewal process, documents to be obtained, fines and penalties to be levied, fee structure and deposit/ bank guarantee requirement, process of new license issuance. 	✓	✓		<ul style="list-style-type: none"> Gap is observed in only newly recruited staff on the process of new licenses issuance and renewal process of old license. 	<ul style="list-style-type: none"> Short training on theoretical aspects of custom agent license issuance procedure and renewal procedure and matter associate with it such criteria for obtaining new license, documents to be obtain, fines and penalties to be levied, fee structure and deposit/ bank guarantee requirement, process of new license issuance.
	Issuance of EXIM code to importer and exporter.	<ul style="list-style-type: none"> Most of the middle level staff has adequate legislative knowledge regarding issuance and renewal of EXIM code. However the newly recruited staff has inadequate knowledge of issuance process, renewal process, documents to be obtain, fines and penalties to be levied, fee structure and deposit/ bank 	✓	✓		<ul style="list-style-type: none"> Gap is observed in only newly recruited staff on the process of new EXIM code issuance and renewal process of old EXIM code. 	<ul style="list-style-type: none"> Short training on theoretical aspects of EXIM code issuance procedure and renewal procedure and matter associate with it such criteria for obtaining new EXIM code, documents to be obtain, fines and penalties to be levied, fee structure and deposit/ bank guarantee requirement,.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Prepare material and provide tax education and awareness to importer, exported and citizens.	<ul style="list-style-type: none"> The staffs with account, finance and economic background and experienced staff have adequate knowledge of custom related matters, procedures, guidelines and laws. Thus are able to prepare custom related brochures, leaflets, pamphlets, and other print and digital media tax awareness information. However the staff other than those of finance and economic background lacks in-depth knowledge of custom related matters, procedures, guidelines and laws and are not able to prepare tax awareness related documents. 	✓	✓		<ul style="list-style-type: none"> The staff with lower level of technical knowledge software system restricts him/her from providing tax education and awareness to taxpayer and citizens through dedicate digital taxpayer forum with two way communication. Lacks skill to develop uniform and standard teaching material for taxpayer education. 	<ul style="list-style-type: none"> Mid-term training on technical knowledge of using software system and digital platform to provide providing tax education and awareness to taxpayer and citizens. Fundamental training on developing standard teaching materials for tax payer education.
	Analysis of revenue related data generated from MIS and report it to MoF.	<ul style="list-style-type: none"> The middle level staff with account, finance and economic background has adequate knowledge of analyzing data generated from MIS system of DOC and are able to authorize such information to be reported to MoF. However the staff other than from account, finance and economic background do not have adequate knowledge of accounting and financial terminologies and lack knowledge of analyzing such data 	✓	✓		<ul style="list-style-type: none"> Lack knowledge of accounting & financial terminologies, financial data analyzing tools, accounting principles, MIS reporting formats and its components 	<ul style="list-style-type: none"> Fundamental training on Accounting principles, financial terminologies and taxation terminologies, MIS reporting formats and its components. Practical training on financial data analysis tools and it impact.
	Involve in Preparation and implementation of guidelines and standards to conduct post clearance audit.	<ul style="list-style-type: none"> PCA enables to verify the accuracy of declaration. It is one of the customs control measures to enhance trade facilitation. The experienced staff with account, finance and economic background has adequate knowledge of audit procedures and standards which help them to prepare the standard and guidelines to conduct post clearance audit. However the new staff and staff other than those of account finance and economic background lacks adequate knowledge on checking accuracy of all legislative requirements in the goods declaration and any other legal requirements including customs value and have lower level of knowledge in methods of examining commercial data, books and business system of entity involved directly or indirectly in international trade. 	✓	✓		<ul style="list-style-type: none"> Lacks adequate knowledge of post clearance audit procedures, methods of examining commercial data, books and business system of entity, legislative requirement in custom point for declaration of goods its value. 	<ul style="list-style-type: none"> Comprehensive training on audit standard, procedures and methodologies for examining commercial data, books and business system of entity. Similarly training on legislative requirement in course of custom clearance of goods.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Operating the bonded warehouse and managing bank guarantee	<ul style="list-style-type: none"> Most of the staff has adequate knowledge of legislative framework related to bonded warehouse operation and managing bank guarantee. However the newly recruited staff lacks adequate legislative knowledge of bonded warehouse and bank guarantee management. 	✓	✓		<ul style="list-style-type: none"> Gap is mainly observed in newly recruited staff on the matter related to criteria for providing license of bonded warehouse, required documents, license fee structure, renewal procedure and renewal fee, license against bank guarantee, duty free shop operation procedure and bank guarantee for operation of such shop, time extension, validity of BG and special case of import through placing BG, release procedure of BG. 	<ul style="list-style-type: none"> Short & intensive training on fundamentals of provisions and procedures related to bonded warehouse licensing and managing bank guarantee.
	Preparation of guidelines and standards for examination of goods to be imported or exporter from Custom point for the purpose of custom clearance.	<ul style="list-style-type: none"> Most of the staff has adequate knowledge of custom clearance system and procedure. Thus prepare guidelines for custom clearance procedure based on custom law, policy and international standard and best practices. However the new staff lacks adequate knowledge of custom clearance procedure including documents to be checked, testing of goods if required. 	✓	✓		<ul style="list-style-type: none"> Lacks in-depth knowledge of custom clearance procedure, document to obtain & verified, goods to be tested, declaration, valuation and payment document verification. 	<ul style="list-style-type: none"> Short and intensive training on fundamentals of custom clearance procedure and its components as per nature of transaction Detailed practical training on procedure of custom clearance including document to obtain & verified, goods to be tested, declaration, valuation and payment document verification.
	Perform the auction of goods which could not be cleared and collect revenue accordingly.	<ul style="list-style-type: none"> Most of the staff have adequate legislative knowledge on auction of goods which could not be cleared and collection of revenue accordingly. However the new staff lacks adequate legislative knowledge of auction of goods and its associated process As the auction process has its own underlying complexity in its practical implication it is a tough job to perform. 	✓	✓		<ul style="list-style-type: none"> Most of the staff face difficulties in practical implication of auction process because they lacks adequate knowledge Confiscation of goods and the auction procedure 	<ul style="list-style-type: none"> Short & intensive training on Confiscation of goods and the auction procedure such as: Valuation of goods Preparation bid documents Opening, Evaluation and awarding of bid.
	Perform Time-Release Study (TRS)	<ul style="list-style-type: none"> TRS is a tool developed by WCO to measure the effectiveness of operational procedures carried in the standard processing of imports, exports, cross border and transit movements. Most of the staff have moderate knowledge of TRS and are supported by ADB TF experts and other experts. 	✓	✓		<ul style="list-style-type: none"> Lacks in-depth knowledge of TRS tool, WCO guidelines for TRS study, TRS cycle, statistical tools for analyzing data collected, effective use of statistical analyzing 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 	<ul style="list-style-type: none"> Short & intensive training on TRS tool, WCO guidelines for TRS study, TRS cycle, statistical tools for analyzing data collected, effective use of statistical analyzing tools such as arithmetic means and/or median.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Practical case study training on each special condition to access TRS.
Low			✓	✓			
	Assist in collection of Custom revenue and goods classification related activity on regular basis.	<ul style="list-style-type: none"> The experienced staff with account, finance and economic background have adequate competency of supervising activities related to fair & accurate revenue collection and classification goods based on harmonized system (HS). However most of the staffs lack adequate knowledge of valuation manual, valuation database model (Tariff specification code of ASYCUDA world system), risk based checks of declared value Classification of goods under HS is complex job; however the lower level staff gets suggestion from the senior subordinates in case of any difficulties in classification of goods. 	✓	✓		<ul style="list-style-type: none"> In-depth knowledge of valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, risk based checks of declared value. Lacks comprehensive knowledge of rules of goods classification under harmonized system for proper classification of goods to collect accurate revenue. 	<ul style="list-style-type: none"> Short term training on valuation manual, valuation database model, Tariff specification code (TSC) of ASYCUDA world system, , risk based checks of declared value. Comprehensive training on Harmonized system of goods classification, its rules for classification of goods and general rule of interpretation of HS.
	Assist on issuance of license to custom agent and renew them.	<ul style="list-style-type: none"> Most of the lower level staff has adequate legislative knowledge regarding issuance of custom agent license and renewal of the same. Thus can assist in the process of issuance and renewal of license. However the new staff has inadequate knowledge of renewal process, documents to be obtained, fines and penalties to be levied, fee structure and deposit/ bank guarantee requirement, process of new license issuance. 	✓	✓		<ul style="list-style-type: none"> Gap is observed in only newly recruited staff on the process of new licenses issuance and renewal process of old license. 	<ul style="list-style-type: none"> Short training on theoretical aspects of custom agent license issuance procedure and renewal procedure and matter associate with it such criteria for obtaining new license, documents to be obtain, fines and penalties to be levied, fee structure and deposit/ bank guarantee requirement, process of new license issuance.
	Assist on issuance of EXIM code to exporter and importer of goods.	<ul style="list-style-type: none"> Most of the lower level staff has adequate legislative knowledge regarding issuance and renewal of EXIM code. Thus can assist in the process of issuance and renewal of EXIM code However the newly recruited staff has inadequate knowledge of issuance process, renewal process, documents to be obtain, fines and penalties to be levied, fee structure and deposit/ bank 	✓	✓		<ul style="list-style-type: none"> Gap is observed in only newly recruited staff on the process of new EXIM code issuance and renewal process of old EXIM code. 	<ul style="list-style-type: none"> Short training on theoretical aspects of EXIM code issuance procedure and renewal procedure and matter associate with it such criteria for obtaining new EXIM code, documents to be obtain, fines and penalties to be levied, fee structure and deposit/ bank guarantee requirement,.
	Assist in preparation of material for/and provide tax education	<ul style="list-style-type: none"> The staffs with account, finance and economic background and experienced staff have adequate knowledge of custom related matters, 	✓	✓		<ul style="list-style-type: none"> The staff with lower level of technical knowledge software system restricts him/her from providing tax education and awareness 	<ul style="list-style-type: none"> Mid-term training on technical knowledge of using software system and digital platform to

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	and awareness to importer, exporter and citizens.	procedures, guidelines and laws. Thus are able to assist in preparing custom related brochures, leaflets, pamphlets, and other print and digital media tax awareness information. ▪ However the staff other than those of finance and economic background lacks in-depth knowledge of custom related matters, procedures, guidelines and laws and are not able to prepare tax awareness related documents.				to taxpayer and citizens through dedicate digital taxpayer forum with two way communication. ▪ Lacks skill to develop uniform and standard teaching material for taxpayer education.	provide providing tax education and awareness to taxpayer and citizens. ▪ Fundamental training on developing standard teaching materials for tax payer education.
	Assist to conduct post clearance audit.	▪ PCA enables to verify the accuracy of declaration. It is one of the customs control measures to enhance trade facilitation. ▪ The experienced staff with account, finance and economic background has adequate knowledge of audit procedures and standards which help them to prepare the standard and guidelines to conduct post clearance audit. ▪ However the new staff and staff other than those of account finance and economic background lacks adequate knowledge on checking accuracy of all legislative requirements in the goods declaration and any other legal requirements including customs value and have lower level of knowledge in methods of examining commercial data, books and business system of entity involved directly or indirectly in international trade.	✓	✓		▪ Lacks adequate knowledge of post clearance audit procedures, methods of examining commercial data, books and business system of entity, legislative requirement in custom point for declaration of goods its value.	▪ Short & intensive training on audit standard, procedures and methodologies for examining commercial data, books and business system of entity. Similarly training on legislative requirement in course of custom clearance of goods.
	Assist in operation of bonded warehouse and managing bank guarantee.	▪ Most of the staff has adequate knowledge of legislative framework related to bonded warehouse operation and managing bank guarantee. ▪ However the newly recruited staff lacks adequate legislative knowledge of bonded warehouse and bank guarantee management.	✓	✓		▪ Gap is mainly observed in newly recruited staff on the matter related to criteria for providing license of bonded warehouse, required documents, license fee structure, renewal procedure and renewal fee, license against bank guarantee, duty free shop operation procedure and bank guarantee for operation of such shop, time extension, validity of BG and special case of import through placing BG, release procedure of BG.	▪ Short & intensive training on fundamentals of provisions and procedures related to bonded warehouse licensing and managing bank guarantee.
	Assist in examination of goods to be imported or exporter	▪ Most of the staff has adequate knowledge of custom clearance system and procedure. Thus prepare guidelines for custom clearance	✓	✓		▪ Lacks in-depth knowledge of custom clearance procedure, document to obtain &	▪ Short and intensive training on fundamentals of custom clearance procedure and its

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	from Custom point for the purpose of custom clearance.	procedure based on custom law, policy and international standard and best practices. ▪ However the new staff lacks adequate knowledge of custom clearance procedure including documents to be checked, testing of goods if required.				verified, goods to be tested, declaration, valuation and payment document verification.	components as per nature of transaction ▪ Detailed practical training on procedure of custom clearance including document to obtain & verified, goods to be tested, declaration, valuation and payment document verification.
	Assist in the auction of goods which could not be cleared and collect revenue accordingly.	▪ Most of the staff has adequate legislative knowledge on auction of goods which could not be cleared and collection of revenue accordingly. ▪ However the new staff lacks adequate legislative knowledge of auction of goods and its associated process ▪ As the auction process has its own underlying complexity in its practical implication it is a tough job to perform.	✓	✓		▪ Most of the staff face difficulties in practical implication of auction process because they lacks adequate knowledge Confiscation of goods and the auction procedure	▪ Short & intensive training on Confiscation of goods and the auction procedure such as: Valuation of goods Preparation bid documents Opening, Evaluation and awarding of bid.
	Assist in Performing Time-Release Study (TRS)	▪ TRS is a tool developed by WCO to measure the effectiveness of operational procedures carried in the standard processing of imports, exports, cross border and transit movements. ▪ Most of the staff have moderate knowledge of TRS and are supported by ADB TF experts and other experts.	✓	✓		▪ Lacks in-depth knowledge of TRS tool, WCO guidelines for TRS study, TRS cycle , statistical tools for analyzing data collected, effective use of statistical analyzing 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	▪ Short & intensive training on TRS tool, WCO guidelines for TRS study, TRS cycle , statistical tools for analyzing data collected, effective use of statistical analyzing tools such as arithmetic means and/or median. ▪ Practical case study training on each special condition to access TRS.

Area 2.1: Provincial and Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
PTCO Chief	Formulation and revision of revenue policy and revenue related law policy for provincial government	▪ Most of the staff are able to formulate and revise the revenue policies and revenue relate laws through analyzing revenue need, national economic analysis, capacity of tax administration, capacity of key revenue generation area.			✓	▪ Lack of in-depth knowledge of macro-economic indicators, macro-economic modeling, forecasting methodologies such as extrapolation, regression/econometrics analysis, hybrid forecasting, and international best revenue management practices.	▪ Training on fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact. ▪ Short & intensive training on revenue forecasting tools &

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> Though the staff have adequate knowledge of fiscal policies, monetary policy, fiscal target but they lacks intensive use of tools like macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis, inflation analysis, international tax obligation analysis. 				<ul style="list-style-type: none"> Lacks knowledge of models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models. 	<p>methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools.</p> <ul style="list-style-type: none"> Comprehensive training on models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models.
	Setting annual revenue targets	<ul style="list-style-type: none"> Most of the staff have adequate competency to set annual revenue targets through analyzing annual revenue need based on annual estimated expenditure, fiscal target, MTEF, Fiscal policies, Annual Plans and programs However intensive use of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis have not been observed 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools. Lacks adequate knowledge of identifying data requirements and recognize potential data issues, different models of revenue forecasting and the strengths and limitations of different forecasting methods 	<ul style="list-style-type: none"> Training on fundamentals of different models of revenue forecasting and the strengths and limitations of different forecasting methods, identifying data requirements and recognize potential data issues Short and intensive training on macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools, revenue and expenditure forecasting methodologies
	Supervision, monitoring and co-ordination between revenue collection units.	<ul style="list-style-type: none"> Most of senior staffs with finance, economics and planning background have adequate competencies in supervising, monitoring activities of revenue collection units and establish coordination between revenue collection units. However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	<ul style="list-style-type: none"> Short and intensive course s on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators
Middle							

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Undersecretaries	Assist in formulation and revision of revenue policy and revenue related law policy.	<ul style="list-style-type: none"> Most of the staff with finance, economics and planning background has adequate competencies in assisting in formulation and revision of revenue policy and revenue related law policy. However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models, macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis, inflation analysis, international tax obligation analysis. 	✓	✓		<ul style="list-style-type: none"> The new staff and staff other than from finance, economics and planning background lacks adequate knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis, inflation analysis, international tax obligation analysis, models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models, 	<ul style="list-style-type: none"> Training on fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact. Medium-term training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools. Comprehensive training on models to quantify the impact of tax policy changes, including input-output tables and micro-simulation models.
	Setting annual revenue targets	<ul style="list-style-type: none"> Most of the staff have adequate competency to set annual revenue targets through analyzing annual revenue need based on annual estimated expenditure, fiscal target, MTEF, Fiscal policies, Annual Plans and programs However intensive use of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis have not been observed 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools. Lacks adequate knowledge of identifying data requirements and recognize potential data issues, different models of revenue forecasting and the strengths and limitations of different forecasting methods 	<ul style="list-style-type: none"> Training on fundamentals of different models of revenue forecasting and the strengths and limitations of different forecasting methods, identifying data requirements and recognize potential data issues Comprehensive training on macroeconomic analysis, macro-economic modeling, MTEF analysis, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools, revenue and expenditure forecasting methodologies
	Supervision, monitoring and co-ordination between revenue collection units.	<ul style="list-style-type: none"> Most of the middle level staffs with finance, economics and planning background have adequate competencies in supervising, monitoring activities of revenue collection units and establish coordination between revenue collection units. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 	<ul style="list-style-type: none"> Comprehensive training on tools & techniques of monitoring and evaluation, monitoring and evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 					
Low							
	Assist in formulation and revision of revenue policy and revenue related law policy.	<ul style="list-style-type: none"> The experienced lower level staff has moderate knowledge of revenue forecasting & analysis, fiscal policies. However most of the lower level staff lacks knowledge of fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact and knowledge of macro-economic framework, macro-economic modeling, statistical data analysis, fiscal gap analysis, international tax revenue policies. 	✓	✓		<ul style="list-style-type: none"> Lacks adequate knowledge of fundamentals principles and trend in public revenue analysis, policy formation and its socio-economic impact and knowledge of macro-economic framework, macro-economic modeling, statistical data analysis, fiscal gap analysis. 	<ul style="list-style-type: none"> Training on fundamentals principles and trend in public revenue analysis, policy formation, its socio-economic impact and international revenue policy practices. Medium-term training on revenue forecasting tools & methodologies, macro-economic analysis, macro-economic modeling, national economic analysis, inflation analysis, debt analysis, statistical data analyzing tools.
	Assist on setting annual revenue targets and	<ul style="list-style-type: none"> The experienced staff have adequate competency to assist on setting annual revenue targets based on annual revenue need, annual estimated expenditure, fiscal target, MTEF, Fiscal policies, Annual Plans and programs however the same competency lacks in fresh recruited staff. However the most of the staff lacks knowledge of intensive use of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis have not been observed 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of macroeconomic analysis, macro-economic modeling, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools. Lacks adequate knowledge of identifying data requirements and recognize potential data issues, different models of revenue forecasting and the strengths and limitations of different forecasting methods 	<ul style="list-style-type: none"> Training on fundamentals of different models of revenue forecasting and the strengths and limitations of different forecasting methods, identifying data requirements and recognize potential data issues Comprehensive training on macroeconomic analysis, macro-economic modeling, MTEF analysis, revenue & economic impact analysis fiscal gap analysis debt analysis, statistical data analyzing tools, revenue and expenditure forecasting methodologies
	Assist on supervision, monitoring and co-	<ul style="list-style-type: none"> Most of the experienced staffs with finance, economics and planning background have adequate competencies to assist in supervising, 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of 	<ul style="list-style-type: none"> Comprehensive training on tools & techniques of monitoring and evaluation, monitoring and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	ordination between revenue collection units.	<p>monitoring activities of revenue collection units and establish coordination between revenue collection units.</p> <ul style="list-style-type: none"> ▪ However the new staff and staff other than from finance, economics and planning background lacks in-depth knowledge of monitoring and evaluation framework, goals and expected result framework, components of performance indicators and analyses of such indicators 				performance indicators and analyses of such indicators	evaluation framework, goals and expected result framework, components of performance indicators KPI's and OPI's and analyses of such indicators

AREA 3: EXPENDITURE, ACCOUNTING AND REPORTING:**Area 3.1: Federal Government**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
FCG, JFCG	<p>Approve policies (finance procedures, guidelines, OAG formats, COA) regarding accounting, recording, and reporting. (Delegation of authority and responsibilities)</p> <p>Question – is this affecting OAG only or other Ministries audited by OAG</p>	<ul style="list-style-type: none"> Polices are developed by the inclusion of technical teams and these are briefed by the subordinates. Senior staff is usually not from an accounting background, but the subordinate staffs are largely likely to be from an accounting and finance background. Support of subordinates is required to deal in technical matters. In very few cases Officers who have been from the career path within the accounting, the group have adequate knowledge in technical matters and even can support the subordinate with technical matters. Tenure of the senior staffs have tended to be of short duration, frequent transfers have been observed, this has direct impact over the learning curve. Accounting and reporting are highly dependent on the software systems, overall architecture and interrelation are not grasped by senior staff due to the technicalities involved. Reform strategy and the ongoing activities have a long-term duration, the overall progress and the impact of these reforms are carried on through the support of the subordinate staff who have adequate knowledge on the respective subject matter. 			✓	<ul style="list-style-type: none"> Depth of subject matters and its weightage may not be understood by the senior staff due to non-financial background this adversely impacts the policies being developed. Inadequate knowledge on the finance procedures, charts of accounts, software system and its relation. Impact of policies adopted in overall PFM architecture and overall economy of a nation (For instance: Allowing the local government to deposit the surplus treasury balance in fixed deposit) International frameworks and standards are not easily grasped and the localized context is not adequately addressed. 	<ul style="list-style-type: none"> Orientation on the PFM architecture, its role, and impact in the overall financial management system, direct impact over the macroeconomic fiscal policies. Short-term course on the implication of approving policies in a financial management system, the reform initiatives, and contribution to transparency and accountability. <p>Need to clarify if these are only for those without the accounting / finance training</p> <p>Perhaps we can recommend that training be provided to senior non accounting / finance officers when they are transferred to these roles to bring them up to speed on this competency</p> <p>This should include short courses on fundamentals of the software system to help them conduct their duties – if necessary the duties can be mentioned here.</p> <p>When there is a lateral move of an office at Senior or Middle Level, there needs to be a Workshop to update the new officer on the current key reforms and projects and bring the officer up to speed on them</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							In some locations , this workshop is central conducted especially where it relates to Govt wide reforms eg PFM reforms, to enable a broad cadre of officers to understand the various activities of govt and the current status. This may be a point to include in our Training Needs Analysis
	Execution of the financial management policies regarding accounting, recording and reporting (Authorization, release and expenditure) Artha budget ko indication.	<ul style="list-style-type: none"> ▪ A higher level of understanding of the policies being adopted in those senior staffs who are from the career path of accounting group but inadequate technical knowledge is observed on other staffs who are from other than accounting group but they have an adequate level of knowledge and can quickly take over the matters. ▪ Changes induced by the federal context have introduced changes largely in the policy aspect and made the financial management system more decentralized making it harder to integrate all the financial management system ▪ The involvement of international standards such as PEFA, GFSM, IPSAS makes it more technical in coverage of the aspect that needs to be aligned during execution, most national policies are developed in this framework. Senior officials are adequately well oriented in national regulations and guidelines ▪ Guidelines are developed by subordinate staffs and these are implemented at spending units, areas of implementation are well known by senior staffs 			✓	<ul style="list-style-type: none"> ▪ High frequency of reforms is being undertaken in the financial management sector, the policies are also being revised adequately to address the federal structure of government, and the implication of policies in the federal structure is inadequate to make even more concrete decisions on financial reforms. ▪ Knowledge about the international framework is not adequate as it requires in-depth technical knowledge and subject expertise. ▪ National guidelines technical knowledge is not adequate for senior staff. <p>Note: Senior staffs are both from the accounting and other areas, both of these senior staff require technical knowledge on PFM frameworks.</p>	<ul style="list-style-type: none"> ▪ Short-term course on the national and international guidelines and framework being applied in the financial management areas. the framework areas must cover the following areas; <p>International framework</p> <ol style="list-style-type: none"> PEFA framework, GFSM 2014 IPSAS 2017 IFMIS architecture IPSAS study 14 (Accrual accounting) COSO framework 2013 and ISSAI framework 9100 <p>National frameworks</p> <ol style="list-style-type: none"> Government accounting manual Integrated charts of accounts Nepal public sector accounting standards (NPSAS) Internal control directive. <p>Could we introduce a course on Execution of New Financial Policies involving accounting, recording and reporting</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Operations of national treasury, undertake reimbursement from donors and be accountable for its transparency (Project accounts approval)	<ul style="list-style-type: none"> The financial comptroller is entrusted for the overall operation of the treasury, expenditures are made within the jurisdictions, Existing treasury operation manual and the government accounting directive governs the operations. Senior officials require assistance from the treasury operation division for undertaking appropriate actions. The electronic medium is used for the fund transfers and most of them are even operated through the system, regular updates are received from the respective departments for the overall status. Senior staff may not be able to identify the accurate position of the funds periodically. 			✓	<ul style="list-style-type: none"> Senior staff does not have adequate skill to analyze the fund management process and procedure due to its complex nature and large volume. Subordinate in the respective division is entrusted for overall operations. An accurate position of the fund requires the technical knowledge of accounting, reconciliation and banking operations which senior staff lacks. <p>Note: In detail, coverage will be covered in treasury management training as a separate area.</p>	<ul style="list-style-type: none"> Medium-term training shall be provided to deliver technical knowledge to senior staff so they will be able to make a decision related to funding even more appropriately. this must cover the following aspects; <ol style="list-style-type: none"> Treasury functions, Banking operations, Treasury reconciliations and reporting, Cash Flow, Liquidity and Fund Management <p>Note: In detail, coverage will be covered in treasury management training as a separate area.</p>
	Approve to publish annual consolidated financial statements of general government (including details of assets and liabilities) (Financial analysis and report publication)	<ul style="list-style-type: none"> A dedicated team of subordinate staff executes the function of preparing the consolidated financial statement for all three tiers of government. The consolidated statement covers from Part 1 – Part 11 including the subnational government reports. Senior staff will have the ability to understand the overall position of the revenue, expenditure and fund position based on the justification provided by the subordinate staff of the financial reporting and publication division. Reporting is based on the practice undertaken in the reporting division, Nepal public sector standard compliance is being gradually adopted for its compliance. Disclosure requirements are not adequately prepared due to limited skills in these areas. 			✓	<ul style="list-style-type: none"> Compliance with accounting and reporting standards are not yet at a full-fledged level due to inadequate technical knowledge of accounting and reporting standards across the financial statement preparers The essence of the disclosure requirements to prepare general purpose financial requirement is not adequately oriented, mostly the financial statement is prepared for the legal requirement and compliance. 	<ul style="list-style-type: none"> Medium-term course with fundamentals on conceptual aspects of financial reporting to be provided. it must cover the aspects of; <ol style="list-style-type: none"> Components of general purpose financial reporting (GPFS) Nepal public sector accounting standards reporting requirement required by OAG. Understanding and Analyzing Financial Reports Courses on New Disclosure requirements arising from introduction of new or revision of existing accounting standards
	Undertake necessary administration of financial management information systems and its reform.	<ul style="list-style-type: none"> Software applications cover large parts of the financial reforms. Senior officials have a lower level of knowledge about the technical aspects of IT systems. However, they have adequate knowledge about the ongoing developments in 			✓	<ul style="list-style-type: none"> Conceptual aspects of the IFMIS systems and the development in the IT sector can open up additional possibilities in the financial management sector. 	<ul style="list-style-type: none"> Orientation on the IFMIS system and its components along with the existing IT infrastructure and the recent development in IT technology.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		the IT system as they are regularly briefed about its updates by the respective division staff.					<ul style="list-style-type: none"> Level of involvement of IT system in financial management reform. Short Courses for Senior Officers on Management and Administration of FMIS – New Systems and Upgrades
	Conduct capacity development activities for enhancing professionalism across the PFM cadres	<ul style="list-style-type: none"> Customized training on technical aspects of the software development and accounting standards are undertaken, role of senior staff is to understand the development and provide ownership to the ongoing capacity development activities. Coordination with PFMTTC undertakes the major initiative for the other PFM capacity development activities which is regularly done on an adequate level. 			✓	<ul style="list-style-type: none"> Ability to establish or initiate the mechanism to identify the training needs and assess the officials who have already received the training. 	<ul style="list-style-type: none"> Short-term course on the modalities of capacity development techniques, forms and methods that are required to be applied.
	Lead the reform activities in public financial management, ensure the internal standards and practices adhere to reform agendas	<ul style="list-style-type: none"> An adequate level of ownership and leadership is being achieved in the PFM reform activities, these activities are being boosted by the technical support of development partners and international agencies. Integration in the PFM reform across various entities has also been undertaken to ensure the leadership by FCGO is achieved. The assistance of the PEFA coordinator is taken to update the ongoing reform initiatives through the development partners whilst the national reforms programs are regularly oriented by the subordinate staff. 			✓	<ul style="list-style-type: none"> Internal reform practices and the reform strategy undertaken by the Nepal government are not adequately oriented. National policies are adequately covering the practices being achieved in the PFM reform but this must be driven by the undertaken strategy. In case of the senior staff are not from the financial management background then they might have deviated from the fundamentals of PFM reform. 	<ul style="list-style-type: none"> Short-term training can facilities in orienting the PFM strategy and the national policies. International reform initiatives are also required to be oriented by linking them with the national context.
	Provide consultation and recommendation to government in regards to the financial matters	<ul style="list-style-type: none"> As FCGO is considered the financial advisor of the government, the role of senior staff is highly entrusted for this task. In major cases, the technical requirements to advise the financial matters may not be only fulfilled by senior staff but requires joint efforts and consultation amongst the staff in respective departments. Due to regular updates to the senior staff, it's likely that consultation and recommendation adequately represent FCGO in totality. 			✓	<ul style="list-style-type: none"> Senior staff in most cases lack the detailed technical knowledge to deal with the matters in which consultation is requested. 	<ul style="list-style-type: none"> Medium-term technical training to be provided with the areas where technical aspects are required. Orientation on possible technical faults and misleading decisions to be delivered to the senior staff. National and international best practices on financial management to be delivered to ensure the decision aligns with these practices.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Approve and appraise monitoring activities related to financial management in public entities and prepare an annual report	<ul style="list-style-type: none"> Monitoring plans are prepared by the respective division, approval is sought by the respective division, and Subordinate staffs provide an adequate level of detailing on the monitoring plan. 			✓	<ul style="list-style-type: none"> knowledge over the tools and techniques used for analyzing the adequacy of the effectiveness of monitoring 	<ul style="list-style-type: none"> Short-term training with detailed coverage on the application of monitoring tools and techniques. This must cover the impact on the results to be achieved by the organization.
	Ensure internal audits are conducted for the expenditures incurred. Internal control mechanisms are adequately established.	<ul style="list-style-type: none"> Arrangements are usually made through a selection of offices to be audited along with the coverage and selection of auditors by the department. Senior staffs usually authorize the audit plans and its implementation plan Internal control is largely a built-in software system and policy level decisions for implementation of internal control are undertaken through the support of the respective division and its subordinate staff. 			✓	<ul style="list-style-type: none"> Inadequate knowledge about the internal audit and its implication, Senior staff have a lower level of understanding of the internal control mechanism 	<ul style="list-style-type: none"> Short term course over the internal audit and internal control mechanism along with its fundamental, principles and practice <p>Note: training course is largely covered under the internal audit section.</p>
	Represent government in policy coordination committee, international forums, in development partners in regards to financial management matters.	<ul style="list-style-type: none"> An adequate level of representation is being made but in some instances, the technical level and requirement are not met as expected by the committees and forums. 			✓	<ul style="list-style-type: none"> In cases the subordinate staffs are available the technical matters are covered but if there are not subordinates to support then the deficiency is observed. 	<ul style="list-style-type: none"> Short-term training on the protocols and modes of dealing with the technical issues in high-level forums and committees. Senior staff must be provided with technical training on fundamentals, PFM areas, and international practice to deal with technical matters
	Settlement of audit irregularities.	<ul style="list-style-type: none"> Adequate level of skill is observed in settlement of audit irregularities. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A refresher training on handling audit issues and dealing with behavioral aspect of the auditees.
Middle							
Unders ecretari es & DTCO chiefs	Develop policies (finance procedures, guidelines, OAG formats, COA) regarding accounting, recording, and reporting.	<ul style="list-style-type: none"> Most of the staff can draft and develop the policies as they are adequately knowledgeable about financial procedures its practical applications. However, in the cases of those staffs who are from lateral entry may face some difficulties in understanding technical subject matter but they can grasp the concepts and incorporate them into the policies. Staff who have served at the DTCO have even more technical knowledge about the issues and challenges posed during the execution of 	✓	✓		<ul style="list-style-type: none"> About 80% of this category of staff are in the operational category (usually a department, project offices, etc). So they are more used to financial operations and might not be aware of the ongoing changes. Practice-based biases can be observed and the adoption of new development may not be easily accepted. The change requires adequate knowledge and the resistance to change may be observed. In the case of lateral entry, transferred staff may have a problem in understanding 	<ul style="list-style-type: none"> A medium-term in-depth course on the fundamentals of accounting Principles, its scope. Training in regards to the technical aspects of the impact of policies, procedures, accounting standards, financial reporting standards, and the practical aspects of financial reporting. International standards and their impact on the overall

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		policies as they have to deal with a variety of issues from a variety of offices.				technical details of the finance and accounting that are required to develop policies.	financial reporting and its framework. ▪ Training on change management to adopt new changes without disrupting the existing architectures. Need to clarify here if this training is split between lateral transfer staff and internally promoted staff
	Arrange for incurring expenditure based on the authorization received and also ensure compliance of laws related to expenditure	<ul style="list-style-type: none"> ▪ The authorization process and the expenditures are now largely being operated through software systems. Staffs have adequate knowledge of the technical details as they require to use it daily in their learning. ▪ Usage of software at the central/aggregate level is more different than using at the operational level, this level of usage is undertaken through the support of the subordinate who have prior experience 	✓	✓		<ul style="list-style-type: none"> ▪ Proficient use of the software system and dealing with technical issues. ▪ Capability to maintain documentation based on the software system. ▪ Due to the usage of the software system, there are lower levels of understanding of the accounting fundamentals and its process. 	<ul style="list-style-type: none"> ▪ A medium-term training by covering the proficient use of software system and dealing with the technical issues. ▪ The software training module must adequately distinguish the aggregate level or central level functionalities from the operational level functionalities. ▪ Understanding Process Flow of accounting in the software system based on the accounting principles.
	Review monthly expenditure plan, cash forecast and commitment recording	<ul style="list-style-type: none"> ▪ The forecasting mechanism is usually conducted based on the format that's made available for overall accounting procedures. Forecast received from various spending agencies requires to comply and overall level of forecast needs to be prepared which is being executed through the practice with fewer details of technical aspects. <p>Note: Spending units provide a monthly breakdown of the cash forecast based on the annual budget to the DTCO's</p>	✓	✓		<ul style="list-style-type: none"> ▪ An effective level of forecasting and broader aspects of the cash management plan is not understood by the accounting staff they need a broader level of training to deal with his technical matters. ▪ Advanced knowledge on the forecasting mechanism and the tools used for financial modeling is not used by the existing staff. This doesn't support the treasury management function and cash planning function at MoF and FCGO levels. 	<ul style="list-style-type: none"> ▪ A medium-term training that covers Cash forecasting mechanism, cash planning and the use of tools and techniques to analyze the cash requirement based on the budgets, their expenditure patterns need to be incorporated in a training module. This must be based on a case study and practical exercises are required. ▪ Software and excel based cash planning tools are also required to be included in the training model, this must be able to analyze the participants to be a financial manager rather than just an accountant.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							What is meant by medium term training – is it in reference to level of training or length of training or timing of training ie mid way through their time in the department – this must be modified in all areas where medium term is used
	Analyze the necessary ledgers, ensure the reconciliation is undertaken periodically. Identify the ledger balance of bank, advances, assets, and liabilities.	<ul style="list-style-type: none"> Standard charts of accounts provide an adequate level of the classification of the activities and ledgers are prepared on the same basis, but a large level of focus is being observed at the expenditure and budgets followed by the revenue and deposits. Our survey shows that more than 65% have limited knowledge of accrual accounting, this makes the cutoff procedure and handling the assets and liabilities a bit more complex. An adequate level of knowledge is expected in analyzing the fund/bank balances 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on advanced use of charts of accounts, handling the ledgers to provide better reporting of financial activities, Inadequate knowledge on the accrual items such as assets and liabilities and their use via charts of accounts. 	<ul style="list-style-type: none"> Long-term training course on the advanced knowledge of the use of charts of accounts and its direct implication on financial reporting. this course must cover the following matters; <ol style="list-style-type: none"> fundamental of ledgers and its usage, how to master the – something is missing here accrual accounting, changes to accounting practices on transition to accrual and preparation of financial reports using accrual basis <p>Would this training apply to all staff or only lateral transfer staff – we need to make it clear</p>
	Approval of master salary sheet and payroll processing	<ul style="list-style-type: none"> Approval of the salary sheet is based on the recommendation made from the general administration division/section of respective spending agencies. Salary tax calculations, mandatory deductions such as CIT, PF, and advances are adequately being covers. Most of the staff undertake this function through the support of subordinate staff due to the involvement of massive transactions and complexities. 	✓	✓		<ul style="list-style-type: none"> Requirement of tax policy must be adequately updated and the calculation errors must be observed. Reliance on the manual data supplied by the respective spending units makes it more difficult to deal with. 	<ul style="list-style-type: none"> Short term training of preparation of the master salary sheet then advancing on its verification. To include the details of the deduction and necessary adjustments of salary scales Online training to update on necessary changes arising from changes in taxation laws.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Operate software systems such as TSA, FMIS at an aggregate level.	<ul style="list-style-type: none"> Our survey shows that majority of staffs almost 80% staff have observed the essence of getting more advanced training on the software system. Accounting and finance are largely guided by the software system and are developed every year through the introduction of new changes. Even the senior staff at their end of career are undertaking the software skill to adapt the changes to execute their function. 	✓	✓		<ul style="list-style-type: none"> Adequate coverage of training is not being provided to every user. Users are learning on their own by consulting with those staff who have adequate skills. 	<ul style="list-style-type: none"> A self-paced online training delivering training on each module of every available software must be created. The software training must be broken down into elementary, advanced, and proficient levels based on the level of user and the skill required. A complete module from basic data entry, to reporting and data analysis, must be introduced. This training must be linked with credit hours and a self-assessment test can also be introduced. <p>Note: A certificate could be awarded to those who accomplish a certain level of competency in the tests.</p>
	Consolidation of financial reports and submit them to Head of Department for statutory audits.	<ul style="list-style-type: none"> Financial reports are consolidated using excel templates as determined by the OAG formats. Usually, the consolidated report is limited to the statement of expenditure based on the economic codes determined by the charts of accounts 	✓	✓		<ul style="list-style-type: none"> Accounting standards designed for financial reporting are not developed based on international practice. Lack of disclosure on the accounting report makes it a more management-based report and the general purpose financial statements (GPFS) are not developed. 	<ul style="list-style-type: none"> Medium-term training on preparation of financial statement based on the accounting standard (NPSAS), including the preparation of disclosure and notes to accounts, Additional training on technical matters like the elimination of inter-government transactions, inclusion of third-party payment information, and preparation of financial statements apart from the economic codes. Need to include Off Financial Statement disclosure of Liabilities that have not been paid and which will have to be cleared out of future years' budgets

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Leading on analysis of the surrender of budget and its reporting.	<ul style="list-style-type: none"> Support of the budget and planning section is undertaken since the accounting section has the expenditure over the variance analysis of the budget with expenditure. However, the program and activities part is not covered by the finance section. 	✓	✓		<ul style="list-style-type: none"> Largely focused on the expenditure part as accountants have a limited view on the programmatic part, its results, and outputs. 	<ul style="list-style-type: none"> Training on the interlinkage of the finance function with program parts. The money should contribute to the results, short term course must cover this practical aspect.
	Conduct financial monitoring of expenditure in public entities	<ul style="list-style-type: none"> Budget execution as per the policies and circulars is observed, a system as per the transaction, DTCO reporting, and compliance. DTCO chief provides feedback, random verification of assets and public notice issues are monitored. 	✓	✓		<ul style="list-style-type: none"> Monitoring of budget execution is not conducted as per the standards and best practices 	<ul style="list-style-type: none"> Training on international and best practices of monitoring on budget execution
	Coordinate with development partners in PFM reforms	<ul style="list-style-type: none"> Projects under operation in various organizations have a direct relationship with finance. The middle managers undertake the coordination of functional and operational matters are dealt by the subordinate staff. Agencies such as PEFA, MoHP, MOE have reform-related programs, adequate knowledge about the covenants are observed. 	✓	✓		<ul style="list-style-type: none"> Interrelation of the PFM strategy with the initiative undertaken by these development partners is less considered creating duplication of efforts and reform initiation. 	<ul style="list-style-type: none"> Orientation course on the PFM strategy governed by the government, including resource mobilization best practices and integrated mechanism
	Arrange for conducting internal audit and responding to serious matters	<ul style="list-style-type: none"> Approved annual plans are implemented through the internal audit division and sections. The annual plans are effectively being implemented. 	✓	✓		<ul style="list-style-type: none"> Fundamental, methods, techniques on internal audit <p>Note: Detailed coverage on internal audit gap analysis</p>	<ul style="list-style-type: none"> A medium-term training on the fundamentals, methods, and techniques of internal audit. <p>Note: Detailed coverage on internal audit gap analysis</p>
	Recording and Recovery of audit irregularities, settlement of audit issues.	Adequate level of skill is observed in settlement of audit irregularities. However lapses are observed in recording of the audit irregularities.	✓	✓		N/A	<p>A refresher training on handling audit issues, recording of the recoverable amounts and dealing with behavioral aspect of the auditees, how to handle difficult audit issues .</p> <p>Training on monitoring and reporting on implementation of recommendations</p>
Low							
Officers , account ants,	Incur expenditure as per approved budget and program, provide payments and	<p>Fresh staffs</p> <ul style="list-style-type: none"> A clear line of distinction is not made of the new staff in private and government accounting due to lack of academic background. Even 	✓	✓		<p>Fresh staffs</p> <p>Lack of knowledge on the fundamental of government accounting in the cash-based system. The payment mechanism is largely</p>	<ul style="list-style-type: none"> A long term training to the staffs by creating a category of elementary, advanced and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
and assistant's	maintain books of accounts in approved OAG format.	<p>though the staff does not have adequate knowledge about governmental accounting, they do support their subordinate through the help of a software system.</p> <p>Trained Staffs</p> <ul style="list-style-type: none"> Technical knowledge on dealing with the accounting aspects and the regular issues make the execution of task challenging Updates in policy, regular changes in software systems, and the introduction of standards make accounting and reporting challenges. But, the regular training has made them adequately able to deliver their functions. 				<p>done through the TSA system which is even more technical for fresh staff.</p> <p>Trained Staffs</p> <p>Due to frequent changes in the software system, the trained staffs are also adversely affected,</p> <p>Application of accounting standards and the accounting manual are still not being complied with.</p>	<p>expert level by covering the following topics;</p> <ol style="list-style-type: none"> Fundamentals of accounting, basics of activity-based accounting. Ledgers, sub-ledgers, and cash & bank books, Charts of accounts, & technical concepts of TSA Bank cash book, payment order and bank reconciliation, Statement of expenditures, revenue, and depositions (monthly and periodic) Preparing management-based reports and statements, Preparing NPSAS based financial statements, Preparing disclosures. Use of software system for accounting CGAS+ and electronic fund transfer modules Compilation and consolidation of financial statements. <ul style="list-style-type: none"> Apart from the fundamental of accounting training over the practical aspects such as deduction of taxes TDS & VAT on payment, maintaining documentation for payment. Use of accounting manual for further clarification on technical matters.
	Use software system related to accounting and financial management	<ul style="list-style-type: none"> Accounting software is being used by the accounting staff with some level of training. CGAS + is being used by most of them as it's the mandatory software. More than 80% of staff have responded to this competency as the primary training needs. <p>Note: In some cases, manual accounts are being maintained</p>	✓	✓		<ul style="list-style-type: none"> Inadequate level of training to cover all the training issues, regular changes are being made to the software system and the staffs are not adequately trained on the new changes. 	<ul style="list-style-type: none"> Online module for learning the usage of the software system. This can be self-paced learning through the use of video tutorials. A certificate can be awarded after the completion of online modules. If manual accounts are maintained, should we recommend training in

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							computerization of accounting and input of data once new FMIS is implemented
	Administer the procurement related process	<ul style="list-style-type: none"> In presence of the procurement unit majority of activities are executed through this unit but in the case where the procurement unit is not present, the finance section deals with procurement. Administration of the payment schedules, duration of insurance, and guarantee is being done without the support of procurement unit staff. In case of procurement staff being unavailable, support from seniors is sought. 	✓	✓		<ul style="list-style-type: none"> While there is record of theoretical training packages being delivered, practice-based training has not been provided. <p>Note: More coverage is included in the procurement gap analysis.</p>	<ul style="list-style-type: none"> A long-term training from the early stage to the execution phase on a practical aspect is required. <p>Note: More coverage is provided from the procurement gap analysis</p>
	Provide necessary information on budget preparation, obtain necessary approval and record of budget virement, and Assist in analyzing the surrender of budget and its reporting.	<ul style="list-style-type: none"> Active participation of the accounting staff is observed in the preparation of the budget and providing financial information. In regards to the virement, the financial information is provided by the accounting staff through the preparation of periodic reports and variance analysis reports. An adequate level of knowledge is observed. 	✓	✓		<ul style="list-style-type: none"> Budget virement requires appropriate modification on the program activity but this is not adequately being incorporated. <p>Note: More coverage is provided from the planning and budget analysis.</p>	<ul style="list-style-type: none"> Activity-based accounting fundamentals to be adequately oriented in short-term training. <p>Note: More coverage is provided from the planning and budget analysis.</p>
	Provide advance and settlement of the same within the time limit	<ul style="list-style-type: none"> Regular accounting is part of advance administration, mostly the accounting formats of advance are used. Documentation and purpose of advance along with the duration is maintained. 	✓	✓		<ul style="list-style-type: none"> The accounting process of the advance, its settlement (partial and full) is technical and not adequately dealt with by many accountants. 	<ul style="list-style-type: none"> Training on government accounting manual along with accounting entries for various cases arising during advance settlement. Procedures to carry a forward balance and undertake year-end cutoff procedures.
	Handle deposit operations and Obtain bank guarantee for advance & contracts if required by law or any agreement	<ul style="list-style-type: none"> Deposit accounts are accrual concept general transactions are adequately covered but the cases related to the forfeiture and carry forward of balance are not adequately processed. 	✓	✓		<ul style="list-style-type: none"> conceptual clarity of the carry forward of a balance of accrual items along with year-end closing procedures are not adequate - consider rewording to "cash related accounting balances that have to be carried forward to the next year as non-budget items" - this avoids confusion of accrual items with accrual accounting basis 	<ul style="list-style-type: none"> Provide medium-term training on the year-end cutoff procedure and carry forward the accrual items. Accrual concepts on the deposits, advances, and liabilities need to be adequately covered with practical exercise.
	Payroll management of the employees	<ul style="list-style-type: none"> Approval of the salary sheet is based on the recommendation made from the general 	✓	✓		<ul style="list-style-type: none"> Changes in taxation policy are not updated which causes errors in calculation. 	<ul style="list-style-type: none"> Short term training of preparation of the master salary

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		administration division/section of respective spending agencies. Salary tax calculations, mandatory deductions such as CIT, PF, and advances are adequately being covers. ▪ Most of the staff undertake this function through the support of subordinate staff, due to the involvement of massive transactions and complexities.				▪ Reliance on the manual data supplied by the respective spending units makes it more difficult to work.	sheet then advancing on its verification, this must include the details of the deduction and necessary adjustment of salary scales ▪ Online training to train the necessary changes made every year by taxation laws.
	Conducting internal audit and notifying top level on serious matters	▪ Internal audit is being carried based on the guidelines developed by the FCGO with support of subordinates and senior staffs	✓	✓		▪ The audit process, tools, and techniques of internal audit are inadequate. Note: Detail covered in gap analysis of internal audit	▪ Long-term training on the internal audit fundamentals, processes, tools, and techniques. Note: Detail covered in gap analysis of internal audit
	Preparation of project accounts and maintain its books of accounts based on donor covenants.	▪ The nature of the donor-driven project is similar to government accounts as they are based on a cash basis of accounting. Technical difficulties are being observed in the compliance of donor covenants and dealing with foreign exchanges. Support of subordinates and senior staff is obtained. ▪ Donors have their own practice and formats for bookkeeping, uniform practice is not being observed on this subject.	✓	✓		▪ Lack of project accounting knowledge of various donors and integrated practice across the government accounting.	▪ A full-fledged training on project accounting including its reporting, preparation of donor covenants, and compliance reports. ▪ Training on the use of the integrated project accounting format developed by FCGO and its reference in the government accounting manual.
	Compilation and consolidation of financial report from all public sector entities	<u>Working in ministry level</u> ▪ Staff working at the ministry level have to compile and undertake the consolidation of financial reports on a manual basis. Elimination of governmental transactions needs to be taken at this level. Support of subordinated is required to compile and consolidate the financial reports. Statement of expenditure, statement of revenue is the primary focus. <u>Working in spending unit level</u> ▪ Usually, the compilation of the offices and projects under the spending unit is compiled and sent to the higher reporting agency. At this level, the staffs have enough capacity as it involves a lower level of technicalities and there is a lower level of working pressures. ▪	✓	✓		▪ The fundamental difference in the concept of compilation and consolidation is lacking. ▪ An adequate level of disclosure notes is not prepared while compiling the information and financial statements.	▪ A medium-term advanced training to the selected participants knowing the preparation of financial statements, this must include the consolidation techniques and the matters to be considered during the compilation ▪ Preparation of consolidated financial statements based on NPSAS accounting standards.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Recording and Recovery of audit irregularities, settlement of audit issues. Is Recovery – Correction of audit irregularities	Adequate level of skill is observed in settlement of audit irregularities. However lapses are observed in recording of the audit irregularities.	✓	✓		▪ N/A	▪ A refresher training on handling audit issues, recording of the recoverable amounts and dealing with behavioral aspect of the auditees. WB wanted OAG to be included – so the training on audit matters for operational staff and staff of OAG office would be different – This must be highlighted here – and indicate where the OAG training is covered if it is included in our TNA Report

Area 3.2: Provincial Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
PTCO, Spending units (Ministries, Constitutional Bodies, Departments, Offices etc.)	Recommend and Appraise on developing policies (finance procedures, guidelines, OAG formats, COA) regarding accounting, recording, and reporting.	<ul style="list-style-type: none"> Polices are developed by the inclusion of technical teams and recommendation and appraisal from PTCO and other spending units in the matters of financial management Recommendation and appraisal are outcomes of comprehensive knowledge of subject matter and experience over the subject matter, Senior staff is usually not from an accounting background, but the subordinate staffs are largely likely to be from an accounting and finance background. Support of subordinates is required to deal in technical matters. In very few cases Officers who have been from the career path within the accounting, they group have adequate knowledge in technical matters and even can support the subordinate with technical matters. Tenure of the senior staffs have tended to be of short duration, frequent transfers have been observed, this has direct impact over the learning curve. Accounting and reporting are highly dependent on the software systems, overall architecture and interrelation are not grasped by senior staff due to the technicalities involved. 			✓	<ul style="list-style-type: none"> Depth of subject matters and its weightage may not be understood by the senior staff due to non-financial background this adversely impacts the policies being developed. Inadequate knowledge on the finance procedures, charts of accounts, software system and its relation. Impact of policies adopted in overall PFM architecture and overall economy of a nation (For instance: Allowing the local government to deposit the surplus treasury balance in fixed deposit) International frameworks and standards are not easily grasped and the localized context is not adequately addressed. Lack of in-depth knowledge on architecture and business process of software system and its interrelation with accounting & reporting 	<ul style="list-style-type: none"> Orientation on the PFM architecture, its role, and impact in the overall financial management system, direct impact over the macroeconomic fiscal policies. Short and intensive training to staff other than those from accounting background on financial procedure, financial management system, charts of account and its relation with financial management system. Short-term course on the implication of policies in a financial management system, the reform initiatives, and contribution to transparency & accountability. Short and intensive training on business process of software system associated and its interrelation with accounting & reporting
	Execution of the financial management policies regarding accounting, recording and reporting (Authorization, release and expenditure).	<ul style="list-style-type: none"> A higher level of understanding of the policies being adopted in those senior staffs who are from the career path of accounting group but inadequate technical knowledge is observed on other staffs who are from other than accounting group but they have an adequate level of knowledge and can quickly take over the matters. Changes induced by the federal context have introduced changes largely in the policy aspect and made the financial management system more decentralized making it harder to integrate all the financial management system 			✓	<ul style="list-style-type: none"> High frequency of reforms is being undertaken in the financial management sector, the policies are also being revised adequately to address the federal structure of government, and the implication of policies in the federal structure is inadequate to make even more concrete decisions on financial reforms. Knowledge about the international framework is not adequate as it requires in-depth technical knowledge and subject expertise. National guidelines technical knowledge is not adequate for senior staff. 	<ul style="list-style-type: none"> Short-term course on complying changes and ways to adopt & execute new financial management policies. Short-term course on the national and international guidelines and framework being applied in the financial management areas. the framework areas must cover the following areas; <p><u>International framework</u> a. PEFA framework,</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> The involvement of international standards such as PEFA, GFSM, IPSAS makes it more technical in coverage of the aspect that needs to be aligned during execution, most national policies are developed in this framework. Senior officials are adequately well oriented in national regulations and guidelines Guidelines are developed by subordinate staffs and these are implemented at spending units, areas of implementation are well known by senior staffs 				<p>Note: Senior staffs are both from the accounting and other areas, both of these senior staff require technical knowledge on PFM frameworks.</p>	<p>b. GFSM 2014 c. IPSAS 2017 d. IFMIS architecture e. IPSAS study 14 (Accrual accounting) f. COSO framework 2013 and ISSAI framework 9100</p> <p>National frameworks a. Government accounting manual b. Integrated charts of accounts c. Nepal public sector accounting standards (NPSAS) d. Internal control directive.</p>
	Operations of provincial treasury, undertake reimbursement from donors and be accountable for its transparency (Project accounts approval)	<ul style="list-style-type: none"> The provincial treasury comptroller officer is entrusted for the overall operation of the treasury, expenditures are made within the jurisdictions, Existing treasury operation manual and the government accounting directive and respective provincial financial procedure governs the operations. Senior officials require assistance from the treasury operation division for undertaking appropriate actions. The electronic medium is used for the fund transfers and most of them are even operated through the system, regular updates are received from the respective departments for the overall status. Senior staff may not be able to identify the accurate position of the funds periodically. 			✓	<ul style="list-style-type: none"> Senior staff does not have adequate skill to analyze the fund management process and procedure due to its complex nature and large volume. Subordinate in the respective division is entrusted for overall operations. An accurate position of the fund requires the technical knowledge of accounting, reconciliation and banking operations which senior staff lacks. <p>Note: In detail, coverage will be covered in treasury management training as a separate area.</p>	<ul style="list-style-type: none"> Medium-term training shall be provided to deliver technical knowledge to senior staff so they will be able to make a decision related to funding even more appropriately. this must cover the following aspects; a. Treasury functions, b. Banking operations, c. Treasury reconciliations and reporting, d. Cash Flow, Liquidity and Fund Management <p>Note: In detail, coverage will be covered in treasury management training as a separate area.</p>
	Authorize to send monthly, quarterly & annual consolidated financial statements of all spending units of respective	<ul style="list-style-type: none"> A dedicated team of subordinate staff executes the function of preparing the consolidated financial statement all spending units of respective provincial government. The consolidated statement covers from Part 1 – Part 11 including the subnational government 			✓	<ul style="list-style-type: none"> Compliance with accounting and reporting standards are not yet at a full-fledged level due to inadequate technical knowledge of accounting and reporting standards across the financial statement preparers 	<ul style="list-style-type: none"> Medium-term course with fundamentals on conceptual aspects of financial reporting to be provided. it must cover the aspects of;

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	provincial government (including details of assets and liabilities) (Financial analysis and report publication)	reports. Senior staff will have the ability to understand the overall position of the revenue, expenditure and fund position based on the justification provided by the subordinate staff of the financial reporting and publication division. ▪ Reporting is based on the practice undertaken in the reporting division, Nepal public sector standard compliance is being gradually adopted for its compliance. Disclosure requirements are not adequately prepared due to limited skills in these areas.				▪ The essence of the disclosure requirements to prepare general purpose financial requirement is not adequately oriented, mostly the financial statement is prepared for the legal requirement and compliance.	a. Components of general purpose financial reporting (GPFS) b. Nepal public sector accounting standards c. reporting requirement required by OAG. d. Understanding and Analyzing Financial Reports ▪ Short & Intensive Courses on Disclosure requirement and on New Disclosure requirements arising from introduction of new or revision of existing accounting standards
	Undertake necessary administration of financial management information systems and its reform.	▪ Software applications cover large parts of the financial reforms. Senior officials have a lower level of knowledge about the technical aspects of IT systems. However, they have adequate knowledge about the ongoing developments in the IT system as they are regularly briefed about its updates by the respective division staff.			✓	▪ Conceptual aspects of the IFMIS systems, TSA, RIMS CGAS, PAMS and the development in the IT sector can open up additional possibilities in the financial management sector.	▪ Orientation on the IFMIS system, TSA, RIMS, CGAS, PAMS and its components along with the existing IT infrastructure and the recent development in IT technology. ▪ Level of involvement of IT system in financial management reform. ▪ Short Courses for Senior Officers on Management and Administration of FMIS – New Systems and Upgrades
	Conduct capacity development activities for enhancing professionalism across the PFM cadres	▪ Customized training on technical aspects of the software development and accounting standards are undertaken, role of senior staff is to understand the development and provide ownership to the ongoing capacity development activities. ▪ Coordination with PFMTTC, PCGG undertakes the major initiative for the other PFM capacity development activities which is regularly done on an adequate level.			✓	▪ Ability of developing and formulating the mechanism & framework to identify the training needs and assess the officials who have already received the training.	▪ Short-term course on the modalities of capacity development techniques, forms and methods that are required to be applied.
	Appraise in the matter of reform activities in public	▪ Sufficient appraisal is not being achieved in the PFM reform activities from PTCO and other spending units.			✓	▪ Internal reform practices and the reform strategy undertaken by the Nepal government are not adequately oriented.	▪ Short-term training can facilities in orienting the PFM strategy and the national

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	financial management, ensure the internal standards and practices adhere to reform agendas	<ul style="list-style-type: none"> As the assistance of the PEFA coordinator is taken to update the ongoing reform initiatives through the technical support of development partners and international agencies whilst the national reforms programs are regularly oriented by the subordinate staff. 				<ul style="list-style-type: none"> National policies are adequately covering the practices being achieved in the PFM reform but this must be driven by the undertaken strategy. In case of the senior staff are not from the financial management background then they might have deviated from the fundamentals of PFM reform. 	policies. International reform initiatives are also required to be oriented by linking them with the national context.
	Provide consultation and recommendation to provincial government (MoEAP) in regards to the financial matters	<ul style="list-style-type: none"> As PTCO is considered the financial advisor of the provincial government, the role of senior staff is highly entrusted for this task. In major cases, the technical requirements to advise the financial matters may not be only fulfilled by senior staff but requires joint efforts and consultation amongst the staff in respective departments. Due to regular updates to the senior staff, it's likely that consultation and recommendation adequately represent PTCO in totality. However the senior staff other than from financial/account background do not have adequate knowledge of financial management system and financial technical terminologies. Most of the staff do not have in-depth knowledge of national and international best practices on financial management 			✓	<ul style="list-style-type: none"> Senior staffs other than from financial/account background lacks detailed technical knowledge of financial management system and financial/accounting terminologies. In most cases the staff are unaware of international financial management system. 	<ul style="list-style-type: none"> Medium-term technical training to be provided to staff other than those of account background on technical aspects of financial management system with the areas where technical aspects are required. Orientation on possible technical faults and misleading decisions to be delivered to the senior staff. National and international best practices on financial management to be delivered to ensure the decision aligns with these practices.
	Ensure internal audits are conducted for the expenditures incurred. Internal control mechanisms are adequately established.	<ul style="list-style-type: none"> Arrangements are usually made through a selection of offices to be audited along with the coverage and selection of auditors by the department. Senior staffs usually authorize the audit plans and its implementation plan Internal control is largely a built-in software system and policy level decisions for implementation of internal control are undertaken through the support of the respective division and its subordinate staff. 			✓	<ul style="list-style-type: none"> Inadequate knowledge about the internal audit and its implication, Senior staff have a lower level of understanding of the internal control mechanism 	<ul style="list-style-type: none"> Short term course over the internal audit and internal control mechanism along with its fundamental, principles and practice <p>Note: training course is largely covered under the internal audit section.</p>
	Represent provincial government in policy coordination committee, national forums with development partners in regards to	<ul style="list-style-type: none"> An adequate level of representation is being made but in some instances, the technical level and requirement are not met as expected by the committees and forums. 			✓	<ul style="list-style-type: none"> In cases the subordinate staffs are available the technical matters are covered but if there are not subordinates to support then the deficiency is observed. 	<ul style="list-style-type: none"> Short-term training on the protocols and modes of dealing with the technical issues in high-level forums and committees. Senior staff must be provided with technical training on fundamentals, PFM areas, and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	financial/treasury management matters.						international practice to deal with technical matters
	Settlement of audit irregularities.	<ul style="list-style-type: none"> Adequate level of skill is observed in settlement of audit irregularities. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A refresher training on handling audit issues and dealing with behavioral aspect of the auditees.
Middle							
	Assist in Drafting policies (finance procedures, guidelines, OAG formats, COA) regarding accounting, recording, and reporting.	<ul style="list-style-type: none"> Most of the staff can draft and develop the policies as they are adequately knowledgeable about financial procedures its practical applications. However, in the cases of those staffs who are from lateral entry may face some difficulties in understanding technical subject matter but they can grasp the concepts and incorporate them into the policies. Staff who have served at the PTCO for long tenure have even more technical knowledge about the issues and challenges posed during the execution of policies as they have to deal with a variety of issues from a variety of offices. 	✓	✓		<ul style="list-style-type: none"> About 80% of this category of staff are in the operational category (usually a department, project offices, etc). So they are more used to financial operations and might not be aware of the ongoing changes. Practice-based biases can be observed and the adoption of new development may not be easily accepted. The change requires adequate knowledge and the resistance to change may be observed. In the case of lateral entry, transferred staff may have a problem in understanding technical details of the finance and accounting that are required to develop policies. 	<ul style="list-style-type: none"> A medium-term in-depth course on the fundamentals of accounting Principles, its scope. Training in regards to the technical aspects of the impact of policies, procedures, accounting standards, financial reporting standards, and the practical aspects of financial reporting. International standards and their impact on the overall financial reporting and its framework. Training on change management to adopt new changes without disrupting the existing architectures.
	Arrange for incurring expenditure based on the authorization received and also ensure compliance of laws related to expenditure	<ul style="list-style-type: none"> The authorization process and the expenditures are now largely being operated through software systems. Staffs have adequate knowledge of the technical details as they require to use it daily in their learning. Usage of software at the central/aggregate level is more different than using at the operational level, this level of usage is undertaken through the support of the subordinate who have prior experience 	✓	✓		<ul style="list-style-type: none"> Proficient use of the software system and dealing with technical issues. Capability to maintain documentation based on the software system. Due to the usage of the software system, there are lower levels of understanding of the accounting fundamentals and its process. 	<ul style="list-style-type: none"> A medium-term training by covering the proficient use of software system and dealing with the technical issues. The software training module must adequately distinguish the aggregate level or central level functionalities from the operational level functionalities. Understanding Process Flow of accounting in the software system based on the accounting principles.
	Review monthly expenditure plan, cash forecast and	<ul style="list-style-type: none"> The forecasting mechanism is usually conducted based on the format that's made available for overall accounting procedures. Forecast received from various spending 	✓	✓		<ul style="list-style-type: none"> An effective level of forecasting and broader aspects of the cash management plan is not understood by the accounting staff 	<ul style="list-style-type: none"> A medium-term training that covers Cash forecasting mechanism, cash planning and the use of tools and techniques

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	commitment recording	agencies requires to comply and overall level of forecast needs to be prepared which is being executed through the practice with fewer details of technical aspects. Note: Spending units provide a monthly breakdown of the cash forecast based on the annual budget to the PTCO's				they need a broader level of training to deal with his technical matters. ▪ Advanced knowledge on the forecasting mechanism and the tools used for financial modeling is not used by the existing staff. This doesn't support the treasury management function and cash planning function at MoEAP and PTCO levels.	to analyze the cash requirement based on the budgets, their expenditure patterns need to be incorporated in a training module. This must be based on a case study and practical exercises are required. ▪ Software and excel based cash planning tools are also required to be included in the training model, this must be able to analyze the participants to be a financial manager rather than just an accountant.
	Analyze the necessary ledgers, ensure the reconciliation is undertaken periodically. Identify the ledger balance of bank, advances, assets, and liabilities.	<ul style="list-style-type: none"> Standard charts of accounts provide an adequate level of the classification of the activities and ledgers are prepared on the same basis, but a large level of focus is being observed at the expenditure and budgets followed by the revenue and deposits. Our survey shows that more than 65% have limited knowledge of accrual accounting, this makes the cutoff procedure and handling the assets and liabilities a bit more complex. An adequate level of knowledge is expected in analyzing the fund/bank balances 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on advanced use of charts of accounts, handling the ledgers to provide better reporting of financial activities, Inadequate knowledge on the accrual items such as assets and liabilities and their use via charts of accounts. 	<ul style="list-style-type: none"> Long-term training course on the advanced knowledge of the use of charts of accounts and its direct implication on financial reporting. This course must cover the following matters; <ul style="list-style-type: none"> A. Fundamentals of Charts of Account, classification of activities and their linkage with ledgers. B. Fundamental of ledgers and its usage. C. Accrual accounting, changes to accounting practices on transition to accrual and preparation of financial reports using accrual basis
	Approval of master salary sheet and payroll processing	<ul style="list-style-type: none"> Approval of the salary sheet is based on the recommendation made from the general administration division/section of respective spending agencies. Salary tax calculations, mandatory deductions such as CIT, PF, and advances are adequately being covers. Most of the staff undertake this function through the support of subordinate staff due to the involvement of massive transactions and complexities. 	✓	✓		<ul style="list-style-type: none"> Requirement of tax policy must be adequately updated and the calculation errors must be observed. Reliance on the manual data supplied by the respective spending unit's makes it more difficult to deal with. 	<ul style="list-style-type: none"> Short term training of preparation of the master salary sheet then advancing on its verification. To include the details of the deduction and necessary adjustments of salary scales Online training to update on necessary changes arising from changes in taxation laws.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Operate software systems such as IFMIS, TSA, CGAS and RMIS at an aggregate level.	<ul style="list-style-type: none"> Our survey shows that majority of staffs almost 80% staff have observed the essence of getting more advanced training on the software system. Accounting and finance are largely guided by the software system and are developed every year through the introduction of new changes. Even the senior staff at their end of career are undertaking the software skill to adapt the changes to execute their function. 	✓	✓		<ul style="list-style-type: none"> Adequate coverage of training is not being provided to every user. Users are learning on their own by consulting with those staff who have adequate skills. 	<ul style="list-style-type: none"> A self-paced online training delivering training on each module of every available software must be created. The software training must be broken down into elementary, advanced, and proficient levels based on the level of user and the skill required. A complete module from basic data entry, to reporting and data analysis, must be introduced. This training must be linked with credit hours and a self-assessment test can also be introduced. <p>Note: A certificate could be awarded to those who accomplish certain level of competency in the tests.</p>
	Consolidation of financial reports and submit them to Head of Department for statutory audits.	<ul style="list-style-type: none"> Financial reports are consolidated using excel templates as determined by the OAG formats. Usually, the consolidated report is limited to the statement of expenditure based on the economic codes determined by the charts of accounts . Disclosure & Notes to accounts requirements are not adequately prepared due to limited skills in these areas New staffs and staff other than those from accounting background lacks adequate knowledge of components of GPFS & NPSAS 	✓	✓		<ul style="list-style-type: none"> Accounting standards designed for financial reporting are not developed based on international practice. Lack of disclosure on the accounting report makes it a more management-based report and the general purpose financial statements (GPFS) are not developed. 	<ul style="list-style-type: none"> Medium-term training on preparation of financial statement based on the accounting standard (NPSAS), including the preparation of disclosure and notes to accounts, Additional training on technical matters like the elimination of inter-government transactions, inclusion of third-party payment information, and preparation of financial statements apart from the economic codes. Need to include Off Financial Statement disclosure of Liabilities that have not been paid and which will have to be cleared out of future years' budgets

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Leading on analysis of the surrender of budget and its reporting.	<ul style="list-style-type: none"> Support of the budget and planning section is undertaken since the accounting section has the expenditure over the variance analysis of the budget with expenditure. However, the program and activities part is not covered by the finance section. 	✓	✓		<ul style="list-style-type: none"> Largely focused on the expenditure part as accountants have a limited view on the programmatic part, its results, and outputs. 	<ul style="list-style-type: none"> Training on preparation of program based budgeting through interlinkage of the finance function with program parts. Training on preparation of output based budgeting.
	Arrange for conducting internal audit and responding to serious matters	<ul style="list-style-type: none"> Approved annual plans are implemented through the internal audit division and sections. The annual plans are effectively being implemented. 	✓	✓		<ul style="list-style-type: none"> Fundamental, methods, techniques on internal audit <p>Note: Detailed coverage on internal audit gap analysis</p>	<ul style="list-style-type: none"> A medium-term training on the fundamentals, methods, and techniques of internal audit. <p>Note: Detailed coverage on internal audit gap analysis</p>
	Recording and Recovery of audit irregularities, settlement of audit issues.	Adequate level of skill is observed in settlement of audit irregularities. However lapses are observed in recording of the audit irregularities.	✓	✓		N/A	A refresher training on handling audit issues, recording of the recoverable amounts and dealing with behavioral aspect of the auditees, how to handle difficult audit issues. Training on monitoring and reporting on implementation of recommendations
Low							
Officers, accountants, and assistants	Incur expenditure as per approved budget and program, provide payments and maintain books of accounts in approved OAG format.	<p>Fresh staffs</p> <ul style="list-style-type: none"> A clear line of distinction is not made of the new staff in private and government accounting due to lack of academic background. Even though the staff does not have adequate knowledge about governmental accounting, they do support their subordinate through the help of a software system. <p>Trained Staffs</p> <ul style="list-style-type: none"> Technical knowledge on dealing with the accounting aspects and the regular issues make the execution of task challenging Updates in policy, regular changes in software systems, and the introduction of standards make accounting and reporting challenges. But, the regular training has made them adequately able to deliver their functions. 	✓	✓		<p>Fresh staffs</p> <p>Lack of knowledge on the fundamental of government accounting in the cash-based system. The payment mechanism is largely done through the TSA system which is even more technical for fresh staff.</p> <p>Trained Staffs</p> <p>Due to frequent changes in the software system, the trained staffs are also adversely affected, Application of accounting standards and the accounting manual are still not being complied with.</p>	<ul style="list-style-type: none"> A long term training to the staffs by creating a category of elementary, advanced and expert level by covering the following topics; <ol style="list-style-type: none"> Fundamentals of accounting, basics of activity-based accounting. Ledgers, sub-ledgers, and cash & bank books, Charts of accounts, & technical concepts of TSA Bank cash book, payment order and bank reconciliation, Statement of expenditures, revenue, and depositions (monthly and periodic)

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							f. Preparing management-based reports and statements, g. Preparing NPSAS based financial statements, h. Preparing disclosures. i. Use of software system for accounting CGAS+ and electronic fund transfer modules j. Compilation and consolidation of financial statements. ▪ Apart from the fundamental of accounting training over the practical aspects such as deduction of taxes TDS & VAT on payment, maintaining documentation for payment. ▪ Use of accounting manual for further clarification on technical matters.
	Use software system related to accounting and financial management	▪ Accounting software is being used by the accounting staff with some level of training. CGAS + is being used by most of them as it's the mandatory software along with staff uses system software like TSA, RIMS, IFMIS & PAMS ▪ More than 80% of staff have responded to this competency as the primary training needs. Note: In some cases, manual accounts are being maintained	✓	✓		▪ Inadequate level of training to cover all the training issues, regular changes are being made to the software system and the staffs are not adequately trained on the new changes.	▪ Online module for learning the usage of the software system. This can be self-paced learning through the use of video tutorials. A certificate can be awarded after the completion of online modules.
	Administer the procurement related process	▪ In presence of the procurement unit majority of activities are executed through this unit but in the case where the procurement unit is not present, the finance section deals with procurement. ▪ Administration of the payment schedules, duration of insurance, and guarantee is being done without the support of procurement unit staff. In case of procurement staff being unavailable, support from seniors is sought.	✓	✓		▪ While there is record of many theoretical training packages being delivered, practice-based training has not been provided. Note: More coverage is included in the procurement gap analysis.	▪ A long-term training from the early stage to the execution phase on a practical aspect is required. Note: More coverage is provided from the procurement gap analysis
	Provide necessary information on budget preparation, obtain	▪ Active participation of the accounting staff is observed in the preparation of the budget and providing financial information. In regards to the	✓	✓		▪ Budget virement requires appropriate modification on the program activity but this is not adequately being incorporated.	▪ Activity-based accounting fundamentals to be adequately oriented in short-term training.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	necessary approval and record of budget virement, and Assist in analyzing the surrender of budget and its reporting.	virement, the financial information is provided by the accounting staff through the preparation of periodic reports and variance analysis reports. An adequate level of knowledge is observed.				Note: More coverage is provided from the planning and budget analysis.	Note: More coverage is provided from the planning and budget analysis.
	Provide advance and settlement of the same within the time limit	<ul style="list-style-type: none"> Regular accounting is part of advance administration, mostly the accounting formats of advance are used. Documentation and purpose of advance along with the duration is maintained. 	✓	✓		<ul style="list-style-type: none"> The accounting process of the advance, its settlement (partial and full) is technical and not adequately performed by accountants. 	<ul style="list-style-type: none"> Training on government accounting manual along with accounting entries for various cases arising during advance settlement. Procedures to carry a forward balance and undertake year-end cutoff procedures.
	Handle deposit operations and Obtain bank guarantee for advance & contracts if required by law or any agreement	<ul style="list-style-type: none"> Deposit accounts are accrual concept general transactions are adequately covered but the cases related to the forfeiture and carry forward of balance are not adequately processed. 	✓	✓		<ul style="list-style-type: none"> Conceptual clarity to cash related accounting balances that have to be carried forward to the next year as non-budget items are not adequate - this avoids confusion of accrual items with accrual accounting basis - this avoids confusion of accrual items with accrual accounting basis 	<ul style="list-style-type: none"> Provide medium-term training on the year-end cutoff procedure and carry forward the accrual items. Accrual concepts on the deposits, advances, and liabilities need to be adequately covered with practical exercise.
	Payroll management of the employees	<ul style="list-style-type: none"> Preparation of the salary sheet is based on the recommendation made from the general administration division/section of respective spending agencies. Salary tax calculations, mandatory deductions such as CIT, PF, and advances are adequately being covers. Most of the staff undertake this function through the support of senior staff and colleagues, due to the involvement of massive transactions and complexities. However new staffs lacks in-depth knowledge of fundamentals of master salary sheet and components of master salary sheet and their implications. 	✓	✓		<ul style="list-style-type: none"> Changes in taxation policy are not updated which causes errors in calculation. Reliance on the manual data supplied by the respective spending unit's makes it more difficult to work. 	<ul style="list-style-type: none"> Short term training of preparation of the master salary sheet then advancing on its verification, this must include the details of the deduction and necessary adjustment of salary scales Online training to train the necessary changes made every year by taxation laws.
	Conducting internal audit and notifying top level on serious matters	<ul style="list-style-type: none"> Internal audit is being carried based on respective provincial Financial procedure Act and the guidelines developed by the FCGO with support of subordinates and senior staffs 	✓	✓		<ul style="list-style-type: none"> The audit process, tools, and techniques of internal audit are inadequate. 	<ul style="list-style-type: none"> Long-term training on the internal audit fundamentals, processes, tools, and techniques.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
						Note: Detail covered in gap analysis of internal audit	Note: Detail covered in gap analysis of internal audit
	Preparation of project accounts and maintain its books of accounts based on donor covenants.	<ul style="list-style-type: none"> The nature of the donor-driven project is similar to government accounts as they are based on a cash basis of accounting. Technical difficulties are being observed in the compliance of donor covenants and dealing with foreign exchanges. Support of subordinates and senior staff is obtained. Donors have their own practice and formats for bookkeeping, uniform practice is not being observed on this subject. 	✓	✓		<ul style="list-style-type: none"> Lack of project accounting knowledge of various donors and integrated practice across the government accounting. 	<ul style="list-style-type: none"> A full-fledged training on project accounting including its reporting, preparation of donor covenants, and compliance reports. Training on the use of the integrated project accounting format developed by FCGO and its reference in the government accounting manual.
	Compilation and consolidation of financial report from all public sector entities	<p>Working in ministry level</p> <ul style="list-style-type: none"> Staff working at the ministry level have to compile and undertake the consolidation of financial reports on a manual basis. Elimination of governmental transactions needs to be taken at this level. Support of subordinated is required to compile and consolidate the financial reports. Statement of expenditure, statement of revenue is the primary focus. <p>Working in spending unit level</p> <ul style="list-style-type: none"> Usually, the compilation of the offices and projects under the spending unit is compiled and sent to the higher reporting agency. At this level, the staffs have enough capacity as it involves a lower level of technicalities and there is a lower level of working pressures. 	✓	✓		<ul style="list-style-type: none"> The fundamental difference in the concept of compilation and consolidation is lacking. An adequate level of disclosure notes is not prepared while compiling the information and financial statements. 	<ul style="list-style-type: none"> A medium-term advanced training to the selected participants knowing the preparation of financial statements, this must include the consolidation techniques and the matters to be considered during the compilation Preparation of consolidated financial statements based on NPSAS accounting standards.
	Recording and Recovery of audit irregularities, audit arrears settlement and settlement of audit issues.	Adequate level of skill is observed in settlement of audit irregularities. However lapses are observed in recording of the audit irregularities.	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A refresher training on handling audit issues, recording of the recoverable amounts and dealing with behavioral aspect of the auditees.

Area 3.3 Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Recommend and Appraise on developing policies (finance procedures, guidelines, OAG formats, COA) regarding accounting, recording, and reporting.	<ul style="list-style-type: none"> Polices are developed by the inclusion of technical teams and recommendation and appraisal from senior staffs of local government in the matters of financial management Recommendation and appraisal are outcomes of comprehensive knowledge of subject matter and experience over the subject matter, Senior staff is usually not from an accounting background, but the subordinate staffs are largely likely to be from an accounting and finance background. Support of subordinates is required to deal in technical matters. In very few cases Officers who have been from the career path within the accounting, the group have adequate knowledge in technical matters and even can support the subordinate with technical matters. Tenure of the senior staffs have tended to be of short duration, frequent transfers have been observed, this has direct impact over the learning curve. Accounting and reporting are highly dependent on the software systems, overall architecture and interrelation are not grasped by senior staff due to the technicalities involved. 			✓	<ul style="list-style-type: none"> Depth of subject matters and its weightage may not be understood by the senior staff due to non-financial background this adversely impacts the policies being developed. Inadequate knowledge on the finance procedures, charts of accounts, software system and its relation. Impact of policies adopted in overall PFM architecture and overall economy of a nation (For instance: Allowing the local government to deposit the surplus treasury balance in fixed deposit) International frameworks and standards are not easily grasped and the localized context is not adequately addressed. Lack of in-depth knowledge on architecture and business process of software system and its interrelation with accounting & reporting 	<ul style="list-style-type: none"> Orientation on the PFM architecture, its role, and impact in the overall financial management system, direct impact over the macroeconomic fiscal policies. Short and intensive training to staff other than those from accounting background on financial procedure, financial management system, charts of account and its relation with financial management system. Short-term course on the implication of policies in a financial management system, the reform initiatives, and contribution to transparency & accountability. Short and intensive training on business process of software system associated and its interrelation with accounting & reporting
	Execution of the financial management policies regarding accounting, recording and reporting (Authorization, release and expenditure)	<ul style="list-style-type: none"> A higher level of understanding of the policies being adopted in those senior staffs who are from the career path of accounting group but inadequate technical knowledge is observed on other staffs who are from other than accounting group but they have an adequate level of knowledge and can quickly take over the matters. Changes induced by the federal context have introduced changes largely in the policy aspect and made the financial management system more decentralized making it harder to integrate all the financial management system The involvement of international standards such as PEFA, GFSM, IPSAS makes it more technical in coverage of the aspect that needs to be aligned during execution, most national 			✓	<ul style="list-style-type: none"> High frequency of reforms is being undertaken in the financial management sector, the policies are also being revised adequately to address the federal structure of government, and the implication of policies in the federal structure is inadequate to make even more concrete decisions on financial reforms. Knowledge about the international framework is not adequate as it requires in-depth technical knowledge and subject expertise. National guidelines technical knowledge is not adequate for senior staff. 	<ul style="list-style-type: none"> Short-term course on complying changes and ways to adopt & execute new financial management policies. Short-term course on the national and international guidelines and framework being applied in the financial management areas. the framework areas must cover the following areas; <p>International framework</p> <ol style="list-style-type: none"> PEFA framework, GFSM 2014 IPSAS 2017 IFMIS architecture

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>policies are developed in this framework. Senior officials are adequately well oriented in national regulations and guidelines</p> <ul style="list-style-type: none"> Guidelines are developed by subordinate staffs and these are implemented at spending units, areas of implementation are well known by senior staffs 				<p>Note: Senior staffs are both from the accounting and other areas, both of these senior staff require technical knowledge on PFM frameworks.</p>	<p>e. IPSAS study 14 (Accrual accounting) f. COSO framework 2013 and ISSAI framework 9100</p> <p><u>National frameworks</u></p> <p>a. Government accounting manual b. Integrated charts of accounts c. Nepal public sector accounting standards (NPSAS) d. Internal control directive.</p>
	Authorize to send consolidated annual financial statements of with in the palika of Local government (including details of assets and liabilities) (Financial analysis and report publication)	<ul style="list-style-type: none"> A dedicated team of subordinate staff executes the function of preparing the consolidated financial statement all spending units of respective provincial government. The consolidated statement covers from Part 1 – Part 11 including the subnational government reports. Senior staff will have the ability to understand the overall position of the revenue, expenditure and fund position based on the justification provided by the subordinate staff of the financial reporting and publication division. Reporting is based on the practice undertaken in the reporting division, Nepal public sector standard compliance is being gradually adopted for its compliance. Disclosure requirements are not adequately prepared due to limited skills in these areas. 			✓	<ul style="list-style-type: none"> Compliance with accounting and reporting standards are not yet at a full-fledged level due to inadequate technical knowledge of accounting and reporting standards across the financial statement preparers The essence of the disclosure requirements to prepare general purpose financial requirement is not adequately oriented, mostly the financial statement is prepared for the legal requirement and compliance. 	<ul style="list-style-type: none"> Medium-term course with fundamentals on conceptual aspects of financial reporting to be provided. it must cover the aspects of; <ul style="list-style-type: none"> Components of general purpose financial reporting (GPFS) Nepal public sector accounting standards reporting requirement required by OAG. Understanding and Analyzing Financial Reports Short & Intensive Courses on Disclosure requirement and on New Disclosure requirements arising from introduction of new or revision of existing accounting standards
	Undertake necessary administration of financial management information systems and its reform.	<ul style="list-style-type: none"> Software applications cover large parts of the financial reforms. Senior officials have a lower level of knowledge about the technical aspects of IT systems. However, they have adequate knowledge about the ongoing developments in the IT system as they are regularly briefed about its updates by the respective division staff. 			✓	<ul style="list-style-type: none"> Conceptual aspects of the IFMIS systems, SuTRA and the development in the IT sector can open up additional possibilities in the financial management sector. 	<ul style="list-style-type: none"> Orientation on the IFMIS system, Sutra and its components along with the existing IT infrastructure and the recent development in IT technology. Level of involvement of IT system in financial management reform.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Short Courses for Senior Officers on Management and Administration of FMIS – New Systems and Upgrades
	Conduct capacity development activities for enhancing professionalism across the PFM cadres	<ul style="list-style-type: none"> Customized training on technical aspects of the software development and accounting standards are undertaken, role of senior staff is to understand the development and provide ownership to the ongoing capacity development activities. Coordination with PFMTTC & PLGSP undertakes the major initiative for the other PFM capacity development activities which is regularly done on an adequate level. 			✓	<ul style="list-style-type: none"> Ability of developing and formulating the mechanism & framework to identify the training needs and assess the officials who have already received the training. 	<ul style="list-style-type: none"> Short-term course on the modalities of capacity development techniques, forms and methods that are required to be applied.
	Appraise in the matter of reform activities in public financial management, ensure the internal standards and practices adhere to reform agendas	<ul style="list-style-type: none"> Sufficient appraisal is not being achieved in the PFM reform activities from Local level government As the assistance of the PEFA coordinator is taken to update the ongoing reform initiatives through the technical support of development partners and international agencies whilst the national reforms programs are regularly oriented by the subordinate staff. 			✓	<ul style="list-style-type: none"> Internal reform practices and the reform strategy undertaken by the Nepal government are not adequately oriented. National policies are adequately covering the practices being achieved in the PFM reform but this must be driven by the undertaken strategy. In case of the senior staff are not from the financial management background then they might have deviated from the fundamentals of PFM reform. 	<ul style="list-style-type: none"> Short-term training can facilities in orienting the PFM strategy and the national policies. International reform initiatives are also required to be oriented by linking them with the national context.
	Ensure internal audits are conducted for the expenditures incurred. Internal control mechanisms are adequately established.	<ul style="list-style-type: none"> Arrangements are usually made through a selection of offices to be audited along with the coverage and selection of auditors by the department. Senior staffs usually authorize the audit plans and its implementation plan Internal control is largely a built-in software system and policy level decisions for implementation of internal control are undertaken through the support of the respective division and its subordinate staff. 			✓	<ul style="list-style-type: none"> Inadequate knowledge about the internal audit and its implication, Senior staff have a lower level of understanding of the internal control mechanism 	<ul style="list-style-type: none"> Short term course over the internal audit and internal control mechanism along with its fundamental, principles and practice <p>Note: training course is largely covered under the internal audit section.</p>
	Appraise Local government & authorities in policy coordination and execution, in regards to financial/treasury management matters.	<ul style="list-style-type: none"> An adequate level of representation is being made but in some instances, the technical level and requirement are not met as expected by the committees and forums. 			✓	<ul style="list-style-type: none"> In cases the subordinate staffs are available the technical matters are covered but if there are not subordinates to support then the deficiency is observed. 	<ul style="list-style-type: none"> Short-term training on the protocols and modes of dealing with the technical issues in high-level forums and committees. Senior staff must be provided with technical training on fundamentals, PFM areas, and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							international practice to deal with technical matters
	Settlement of audit irregularities.	<ul style="list-style-type: none"> Adequate level of skill is observed in settlement of audit irregularities. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A refresher training on handling audit issues and dealing with behavioral aspect of the auditees.
Middle							
Unders ecretari es & DTCO chiefs	Assist in Drafting policies (finance procedures, guidelines, OAG formats, COA) regarding accounting, recording, and reporting.	<ul style="list-style-type: none"> Most of the staff can draft and develop the policies as they are adequately knowledgeable about financial procedures its practical applications. However, in the cases of those staffs who are from lateral entry may face some difficulties in understanding technical subject matter but they can grasp the concepts and incorporate them into the policies. Staff who have served at the DTCO have even more technical knowledge about the issues and challenges posed during the execution of policies as they have to deal with a variety of issues from a variety of offices. 	✓	✓		<ul style="list-style-type: none"> About 80% of this category of staff are in the operational category (usually a department, project offices, etc). So they are more used to financial operations and might not be aware of the ongoing changes. Practice-based biases can be observed and the adoption of new development may not be easily accepted. The change requires adequate knowledge and the resistance to change may be observed. In the case of lateral entry, transferred staff may have a problem in understanding technical details of the finance and accounting that are required to develop policies. 	<ul style="list-style-type: none"> A medium-term in-depth course on the fundamentals of accounting Principles, its scope. Training in regards to the technical aspects of the impact of policies, procedures, accounting standards, financial reporting standards, and the practical aspects of financial reporting. International standards and their impact on the overall financial reporting and its framework. Training on change management to adopt new changes without disrupting the existing architectures.
	Arrange for incurring expenditure based on the authorization received and also ensure compliance of laws related to expenditure	<ul style="list-style-type: none"> The authorization process and the expenditures are now largely being operated through software systems. Staffs have adequate knowledge of the technical details as they require to use it daily in their learning. Usage of software at the central/aggregate level is more different than using at the operational level, this level of usage is undertaken through the support of the subordinate who have prior experience 	✓	✓		<ul style="list-style-type: none"> Proficient use of the software system and dealing with technical issues. Capability to maintain documentation based on the software system. Due to the usage of the software system, there are lower levels of understanding of the accounting fundamentals and its process. 	<ul style="list-style-type: none"> A medium-term training by covering the proficient use of software system and dealing with the technical issues. The software training module must adequately distinguish the aggregate level or central level functionalities from the operational level functionalities. Understanding Process Flow of accounting in the software system based on the accounting principles.
	Review monthly expenditure plan, cash forecast and	<ul style="list-style-type: none"> The forecasting mechanism is usually conducted based on the format that's made available for overall accounting procedures. Forecast received from various departments and 	✓	✓		<ul style="list-style-type: none"> An effective level of forecasting and broader aspects of the cash management plan is not understood by the accounting staff 	<ul style="list-style-type: none"> A medium-term training that covers Cash forecasting mechanism, cash planning and the use of tools and techniques

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	commitment recording	units requires to comply and overall level of forecast needs to be prepared which is being executed through the practice with fewer details of technical aspects.				they need a broader level of training to deal with his technical matters. ▪ Advanced knowledge on the forecasting mechanism and the tools used for financial modeling is not used by the existing staff. This doesn't support the treasury management function and cash planning function at PTCO	to analyze the cash requirement based on the budgets, their expenditure patterns need to be incorporated in a training module. This must be based on a case study and practical exercises are required. ▪ Software and excel based cash planning tools are also required to be included in the training model, this must be able to analyze the participants to be a financial manager rather than just an accountant.
	Analyze the necessary ledgers, ensure the reconciliation is undertaken periodically. Identify the ledger balance of bank, advances, assets, and liabilities.	<ul style="list-style-type: none"> Standard charts of accounts provide an adequate level of the classification of the activities and ledgers are prepared on the same basis, but a large level of focus is being observed at the expenditure and budgets followed by the revenue and deposits. Our survey shows that more than 65% have limited knowledge of accrual accounting, this makes the cutoff procedure and handling the assets and liabilities a bit more complex. An adequate level of knowledge is expected in analyzing the fund/bank balances 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on advanced use of charts of accounts, handling the ledgers to provide better reporting of financial activities, Inadequate knowledge on the accrual items such as assets and liabilities and their use via charts of accounts. 	<ul style="list-style-type: none"> Long-term training course on the advanced knowledge of the use of charts of accounts and its direct implication on financial reporting. This course must cover the following matters; A. Fundamentals of Charts of Account, classification of activities and their linkage with ledgers. B. Fundamental of ledgers and its usage. C. Accrual accounting, changes to accounting practices on transition to accrual and preparation of financial reports using accrual basis
	Approval of master salary sheet and payroll processing	<ul style="list-style-type: none"> Approval of the salary sheet is based on the recommendation made from the general administration division/section of respective spending agencies. Salary tax calculations, mandatory deductions such as CIT, PF, and advances are adequately being covers. Most of the staff undertake this function through the support of subordinate staff due to the involvement of massive transactions and complexities. 	✓	✓		<ul style="list-style-type: none"> Requirement of tax policy must be adequately updated and the calculation errors must be observed. Reliance on the manual data supplied by the respective spending unit's makes it more difficult to deal with. 	<ul style="list-style-type: none"> Short term training of preparation of the master salary sheet then advancing on its verification. To include the details of the deduction and necessary adjustments of salary scales Online training to update on necessary changes arising from changes in taxation laws.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Operate software systems SuTRA, at an aggregate level.	<ul style="list-style-type: none"> Our survey shows that majority of staffs almost 80% staff have observed the essence of getting more advanced training on the software system. Accounting and finance are largely guided by the software system and are developed every year through the introduction of new changes. Even the senior staff at their end of career are undertaking the software skill to adapt the changes to execute their function. 	✓	✓		<ul style="list-style-type: none"> Adequate coverage of training is not being provided to every user. Users are learning on their own by consulting with those staff who have adequate skills. 	<ul style="list-style-type: none"> A self-paced online training delivering training on each module of every available software must be created. The software training must be broken down into elementary, advanced, and proficient levels based on the level of user and the skill required. A complete module from basic data entry, to reporting and data analysis, must be introduced. This training must be linked with credit hours and a self-assessment test can also be introduced. <p>Note:A certificate could be awarded to those who accomplish certain level of competency in the tests.</p>
	Preparation of financial reports and submit them to Head of Department for statutory audits.	<ul style="list-style-type: none"> Financial reports are prepared using excel templates as determined by the OAG formats. Usually, the consolidated report is limited to the statement of expenditure based on the economic codes determined by the charts of accounts . Disclosure & Notes to accounts requirements are not adequately prepared due to limited skills in these areas New staffs and staff other than those from accounting background lacks adequate knowledge of components of GPFS & NPSAS 	✓	✓		<ul style="list-style-type: none"> Accounting standards designed for financial reporting are not developed based on international practice. Lack of disclosure on the accounting report makes it a more management-based report and the general purpose financial statements (GPFS) are not developed. 	<ul style="list-style-type: none"> Medium-term training on preparation of financial statement based on the accounting standard (NPSAS), including the preparation of disclosure and notes to accounts, Additional training on technical matters like the elimination of inter-government transactions, inclusion of third-party payment information, and preparation of financial statements apart from the economic codes. Need to include Off Financial Statement disclosure of Liabilities that have not been paid and which will have to be cleared out of future years' budgets

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Leading on analysis of the surrender of budget and its reporting.	<ul style="list-style-type: none"> Support of the budget and planning section is undertaken since the accounting section has the expenditure over the variance analysis of the budget with expenditure. However, the program and activities part is not covered by the finance section. 	✓	✓		<ul style="list-style-type: none"> Largely focused on the expenditure part as accountants have a limited view on the programmatic part, its results, and outputs. 	<ul style="list-style-type: none"> Training on preparation of program based budgeting through interlinkage of the finance function with program parts. Training on preparation of output based budgeting
	Arrange for conducting internal audit and responding to serious matters	<ul style="list-style-type: none"> Approved annual plans are implemented through the internal audit division and sections. The annual plans are effectively being implemented. 	✓	✓		<ul style="list-style-type: none"> Fundamental, methods, techniques on internal audit <p>Note: Detailed coverage on internal audit gap analysis</p>	<ul style="list-style-type: none"> A medium-term training on the fundamentals, methods, and techniques of internal audit. <p>Note: Detailed coverage on internal audit gap analysis</p>
	Recording and Recovery of audit irregularities, settlement of audit issues.	Adequate level of skill is observed in settlement of audit irregularities. However lapses are observed in recording of the audit irregularities.	✓	✓		N/A	<p>A refresher training on handling audit issues, recording of the recoverable amounts and dealing with behavioral aspect of the auditees, how to handle difficult audit issues</p> <ul style="list-style-type: none"> Training on monitoring and reporting on implementation of recommendations
Low							
Officers, accountants, and assistants	Incur expenditure as per approved budget and program, provide payments and maintain books of accounts in approved OAG format.	<p>Fresh staffs</p> <ul style="list-style-type: none"> A clear line of distinction is not made of the new staff in private and government accounting due to lack of academic background. Even though the staff does not have adequate knowledge about governmental accounting, they do support their subordinate through the help of a software system. <p>Trained Staffs</p> <ul style="list-style-type: none"> Technical knowledge on dealing with the accounting aspects and the regular issues make the execution of task challenging Updates in policy, regular changes in software systems, and the introduction of standards make accounting and reporting challenges. But, the regular training has made them adequately able to deliver their functions. 	✓	✓		<p>Fresh staffs</p> <p>Lack of knowledge on the fundamental of government accounting in the cash-based system. The payment mechanism is largely done through the TSA system which is even more technical for fresh staff.</p> <p>Trained Staffs</p> <p>Due to frequent changes in the software system, the trained staffs are also adversely affected, Application of accounting standards and the accounting manual are still not being complied with.</p>	<ul style="list-style-type: none"> A long term training to the staffs by creating a category of elementary, advanced and expert level by covering the following topics; <ol style="list-style-type: none"> Fundamentals of accounting, basics of activity-based accounting. Ledgers, sub-ledgers, and cash & bank books, Charts of accounts, & technical concepts of TSA Bank cash book, payment order and bank reconciliation, Statement of expenditures, revenue, and depositions (monthly and periodic) Preparing management-based reports and statements,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							g. Preparing NPSAS based financial statements, h. Preparing disclosures. i. Use of software system for accounting SuTRA and electronic fund transfer modules j. Compilation and consolidation of financial statements. ▪ Apart from the fundamental of accounting training over the practical aspects such as deduction of taxes TDS & VAT on payment, maintaining documentation for payment. ▪ Use of accounting manual for further clarification on technical matters.
	Use software system related to accounting and financial management	▪ Accounting software is being used by the accounting staff with some level of training. SuTRA is being used by most of them as it's the mandatory software along with staff uses system software SuTRA ▪ More than 80% of staff have responded to this competency as the primary training needs. Note: In some cases, manual accounts are being maintained	✓	✓		▪ Inadequate level of training to cover all the training issues, regular changes are being made to the software system and the staffs are not adequately trained on the new changes.	▪ Online module for learning the usage of the software system. This can be self-paced learning through the use of video tutorials. A certificate can be awarded after the completion of online modules.
	Administer the procurement related process	▪ In presence of the procurement unit majority of activities are executed through this unit but in the case where the procurement unit is not present, the finance section deals with procurement. ▪ Administration of the payment schedules, duration of insurance, and guarantee is being done without the support of procurement unit staff. In case of procurement staff being unavailable, support from seniors is sought.	✓	✓		▪ While there is record of many theoretical training packages being delivered, practice-based training has not been provided. Note: More coverage is included in the procurement gap analysis.	▪ A long-term training from the early stage to the execution phase on a practical aspect is required. Note: More coverage is provided from the procurement gap analysis
	Provide necessary information on budget preparation, obtain necessary approval and record of budget	▪ Active participation of the accounting staff is observed in the preparation of the budget and providing financial information. In regards to the virement, the financial information is provided by the accounting staff through the preparation of	✓	✓		▪ Budget virement requires appropriate modification on the program activity but this is not adequately being incorporated.	▪ Activity-based accounting fundamentals to be adequately oriented in short-term training.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	virement, and Assist in analyzing the surrender of budget and its reporting.	periodic reports and variance analysis reports. An adequate level of knowledge is observed.				Note: More coverage is provided from the planning and budget analysis.	Note: More coverage is provided from the planning and budget analysis.
	Provide advance and settlement of the same within the time limit	<ul style="list-style-type: none"> Regular accounting is part of advance administration, mostly the accounting formats of advance are used. Documentation and purpose of advance along with the duration is maintained. 	✓	✓		<ul style="list-style-type: none"> The accounting process of the advance, its settlement (partial and full) is technical and not adequately performed by accountants. 	<ul style="list-style-type: none"> Training on government accounting manual along with accounting entries for various cases arising during advance settlement. Procedures to carry a forward balance and undertake year-end cutoff procedures.
	Handle deposit operations and Obtain bank guarantee for advance & contracts if required by law or any agreement	<ul style="list-style-type: none"> Deposit accounts are accrual concept general transactions are adequately covered but the cases related to the forfeiture and carry forward of balance are not adequately processed. 	✓	✓		<ul style="list-style-type: none"> Conceptual clarity to cash related accounting balances that have to be carried forward to the next year as non-budget items are not adequate - this avoids confusion of accrual items with accrual accounting basis 	<ul style="list-style-type: none"> Provide medium-term training on the year-end cutoff procedure and carry forward the accrual items. Accrual concepts on the deposits, advances, and liabilities need to be adequately covered with practical exercise.
	Payroll management of the employees	<ul style="list-style-type: none"> Preparation of the salary sheet is based on the recommendation made from the general administration division/section. Salary tax calculations, mandatory deductions such as CIT, PF, and advances are adequately being covered. Most of the staff undertake this function through the support of senior staff and colleagues, due to the involvement of massive transactions and complexities. However new staffs lack in-depth knowledge of fundamentals of master salary sheet and components of master salary sheet and their implications. 	✓	✓		<ul style="list-style-type: none"> Changes in taxation policy are not updated which causes errors in calculation. Reliance on the manual data supplied by the respective spending unit's makes it more difficult to work. 	<ul style="list-style-type: none"> Short term training of preparation of the master salary sheet then advancing on its verification, this must include the details of the deduction and necessary adjustment of salary scales Online training to train the necessary changes made every year by taxation laws.
	Conducting internal audit and notifying top level on serious matters	<ul style="list-style-type: none"> Internal audit is being carried based on respective Local Level Financial Procedure Act and the guidelines developed by the FCGO with support of subordinates and senior staffs 	✓	✓		<ul style="list-style-type: none"> The audit process, tools, and techniques of internal audit are inadequate. <p>Note: Detail covered in gap analysis of internal audit</p>	<ul style="list-style-type: none"> Long-term training on the internal audit fundamentals, processes, tools, and techniques. <p>Note: Detail covered in gap analysis of internal audit</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Drafting project accounts and maintain its books of accounts based on donor covenants.	<ul style="list-style-type: none"> The nature of the donor-driven project is similar to government accounts as they are based on a cash basis of accounting. Technical difficulties are being observed in the compliance of donor covenants and dealing with foreign exchanges. Support of subordinates and senior staff is obtained. Donors have their own practice and formats for bookkeeping, uniform practice is not being observed on this subject. 	✓	✓		<ul style="list-style-type: none"> Lack of project accounting knowledge of various donors and integrated practice across the government accounting. 	<ul style="list-style-type: none"> A full-fledged training on project accounting including its reporting, preparation of donor covenants, and compliance reports. Training on the use of the integrated project accounting format developed by FCGO and its reference in the government accounting manual.
	Drafting financial report of local level government	<p>Fresh Staff</p> <ul style="list-style-type: none"> New staff lacks adequate knowledge of components of NPSAS accounting standard used in preparation of financial statement. However they execute the responsibilities from support from senior staffs and colleagues. <p>Trained Staff</p> <ul style="list-style-type: none"> Have moderate level of technical knowledge on dealing with the accounting standards aspects in preparation of financial reports Updates in policy, regular changes in software systems, and the introduction of standards make accounting and reporting challenges. But, the regular training has made them adequately able to deliver their functions. 	✓	✓		<p>Fresh Staff</p> <ul style="list-style-type: none"> Lack of knowledge of fundamentals of financial statement preparation Inadequate knowledge on components of NPSAS Accounting standards to be incorporated in financial statement. <p>Trained Staff</p> <ul style="list-style-type: none"> Though they have regular training in the matter of preparation of financial report but lack adequate knowledge on preparation of disclosure & notes to the account while compiling the information and financial statements. 	<ul style="list-style-type: none"> A medium-term advanced training to the selected participants knowing the preparation of financial statements Preparation of financial statements based on NPSAS accounting standards.
	Recording and Recovery of audit irregularities, audit arrears settlement and settlement of audit issues.	Adequate level of skill is observed in settlement of audit irregularities. However lapses are observed in recording of the audit irregularities.	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A refresher training on handling audit issues, recording of the recoverable amounts and dealing with behavioral aspect of the auditees.

AREA 4: Assets Management:**Area 4.1: Federal Government**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
Joint secretaries	Review and approve policies in regards to assets management	<ul style="list-style-type: none"> Usually, the policy decision can be from any stream accounting as well as non-accounting stream, support from subordinates is required in drafting policies. Fundamental clarity is observed in drafting policies. 			✓	<ul style="list-style-type: none"> Overall fundamental of assets management principles. Development of assets management guidelines. Major focus on physical assets and non-inclusion of other classes of assets. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets. National and international policies and best practices in assets management.
	Approving the records of fixed assets register of public sector entities with the appropriate classification.	<ul style="list-style-type: none"> Standard formats for the fixed assets register are compiled and developed by the middle-level officers, cross-question and queries are put over the accurateness and appropriateness of the register. Usually, the assets verification report covers the major areas. Support of subordinate staff is undertaken for the execution of these tasks. 			✓	<ul style="list-style-type: none"> Overall fundamental of assets management principles. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets.
	Supervise the administration of the entire assets management cycle (Procurement, Usage, transfers, disposals, auctions and write-off)	<ul style="list-style-type: none"> Support of store section is undertaken to administer from the entire cycle of the assets from acquisition to its disposals. Support of assets valuation committees comprising of experts from various sectors is undertaken in special circumstances 			✓	<ul style="list-style-type: none"> Assets management guidelines do not exist as a result, the provision of the finance procedure acts are included. Similar treatment for every category of assets is undertaken. 	<ul style="list-style-type: none"> Medium-term training on distinguishing administration based on nature and class of assets such as physical assets (land, building, vehicles, etc), biological assets, cultural and heritage assets, intellectual property. Application of internal control mechanism in the entire process. Fixed assets management plan (FAMP)
	Supervise the assets safeguarding mechanism and its appropriate usage	<ul style="list-style-type: none"> Senior staffs are entrusted to safeguard the public assets but, in most cases, their function is delegated or neglected. Our informal interviews show the safeguarding is not undertaken appropriately. Despite the FRFAP law envisions the responsibility criteria, it's not adequately being executed due to behavioral aspects. 			✓	<ul style="list-style-type: none"> Need for the safeguarding of assets and the mechanisms of undertaking safeguarding functions in inadequately oriented. Less priority is set in assets management compared to other PFM sectors. 	<ul style="list-style-type: none"> A medium training focusing on the methods of safeguarding, the tools and techniques used in safeguarding, the implication of not undertaking the safeguarding functions are to be delivered in detail with practical cases.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Usage and ownership of assets and their related policies must be adequately oriented.
	Approve valuation of assets, including appreciation and depreciation, and assets verification report. (Including its audit)	<ul style="list-style-type: none"> Asset valuation is usually undertaken based on expendable and non-expendable items. Depreciation is not calculated and appreciation is also not considered. The report generated by subordinated staff is approved based on general inquiry. 			✓	<ul style="list-style-type: none"> Adequate knowledge of the assets valuation techniques, methods and standards 	<ul style="list-style-type: none"> Short term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets Fundamentals on the valuation of each class of assets.
	Approving the compilation and consolidation of assets reporting. (Annual and periodic)	<ul style="list-style-type: none"> review of fundamental contents are undertaken by the senior staffs with adequate capacity 			✓	<ul style="list-style-type: none"> The consolidated position of the assets of a nation is not been able to be reported. 	<ul style="list-style-type: none"> Orientation training on national and international policies and best practices in assets management.
Middle							
Unders ecretari es	Drafting of policies related to assets management	<ul style="list-style-type: none"> Policies are drafted based on the group consultation amongst the middle managers. Involvement of technical managers and attained of feedback from them are undertaken to ensure the technical aspects are covered. <p>Note: Both finance and non-finance background officials are involved with the same degree of exposure to assets management.</p>	✓	✓		<ul style="list-style-type: none"> International best practices are not adequately covered in the policies. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets. National and international policies and best practices in assets management. INCOTERMS
	Administration of entire assets management cycle (Procurement, transfers, disposals, auctions and write-off) (Including projects assets)	<ul style="list-style-type: none"> Non-accounting staffs The majority of the assets management function is conducted by non-finance background officials. The entire cycle of procurement, transferred, disposal and auction are entrusted to these middle-level staffs. Accounting Staffs Valuation and related monetary matters are concerned with the accounting staffs, valuation committee also exists to support the valuation issues. An adequate level of inputs is being observed from accounting staffs. 	✓	✓		<ul style="list-style-type: none"> Appropriate usage of OAG formats and software system (PAMS) for the administration of assets, Assets usage and ownership methods and tools are not adequately known to users. Inadequate knowledge of the asset management principles. 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> Asset management principles, fundamentals and practices Usage of OAG formats (including bin cards) for assets management Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques Assets register preparation and usage of the software (PAMS)

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>Note: The auction process and its coordination with the evaluation committee are done in a team approach.</p> <p>Note: Procurement-related issues are separately covered in procurement gap analysis.</p>					<p>e. Physical verification techniques methods and report preparation.</p> <p>f. Assets valuation and depreciation calculation along with its impairments.</p> <p>g. Assets transfers and handovers</p> <p>h. Assets disposal and auction mechanisms</p> <p>i. Safeguarding of assets</p> <p>j. Year-end cut-off procedure and carry forward of balances.</p> <p>k. Handling foreign currency denominated assets.</p> <p>l. Project-related assets ownership and its management.</p>
	<p>Preparing the fixed assets register (FAR) of public sector entities, usage of PAMS software (including valuation of assets).</p> <p>Note: This includes preparation of records as well</p>	<p>▪ The register is prepared based on the major classification of assets expendable and non-expendable. These two major classification doesn't cover the other classes of assets. The OAG format for preparing the assets with values is gradually being used. Usage of software and data entry is practiced by the store section whilst valuation is undertaken by the accountants.</p>	✓	✓		<p>▪ The technical aspect of the preparation of assets registers with assets codes, specification, quantity, rate and monetary value of the assets.</p> <p>▪ Inadequate skill in usage of PAMS software system.</p> <p>▪ inadequate knowledge about international valuation standards</p>	<p>▪ Medium-term training with a practical exercise on the preparation of assets register, coding structure of assets and its updating functions.</p> <p>▪ Practical training on the usage of PAMS and usage of its modules by interlinking with fundamentals of assets management.</p> <p>▪ Detailed training on assets valuation standards.</p> <p>Note: Certification courses can be developed based on the assets valuation standards.</p>
	<p>Supervise the assets safeguarding mechanism and its appropriate usage</p>	<p>▪ Physical verification of assets is undertaken by the use of assets register and assets coding. Asset verification reports are prepared and submitted.</p> <p>▪ Inspection of the physically verified assets both within the organization and other agencies by oversight agencies/units is carried on based regularly.</p>	✓	✓		<p>▪ Appropriate asset coding techniques and verification techniques skills are inadequate.</p>	<p>▪ Short-term training on methods of asset coding and verification mechanisms.</p> <p>▪ Contents to be included in the assets report.</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		Note: In the case of special cases the inspection is carried on by adopting sector-specific mechanisms.					
	Compilation and consolidation of assets reporting. (Annual and periodic)	<ul style="list-style-type: none"> ▪ Organizational level A collaborative effort of the store section and accounting section staff is required to execute this function at an organizational level. Assets reports are prepared and regularly being submitted for statutory audits. ▪ At National level Compilation of information is not being adequately executed due to a lack of an integrated reporting mechanism. Assets reporting consolidation is being not easy through the usage of the PAMS software system. <p>Note: JFCG at FCGO undertakes the responsibility of consolidated reporting in consolidation activity.</p>	✓	✓		<ul style="list-style-type: none"> ▪ Inconsistencies in the report generated due to carryforward mechanism and incomplete details. 	<ul style="list-style-type: none"> ▪ Training on the usage of software systems for accurate compilation of assets and generation of reports. ▪ Training on assets valuation standard for accurate recording, depreciation and appreciation calculation and its disclosures. ▪ Usage of accounting standards and policies in recognition, measurement and disclosure.
Low							
Officers and assistants	<ul style="list-style-type: none"> ▪ Data entry in PAMS software system for creating assets register and usage of OAG formats 	<ul style="list-style-type: none"> ▪ The operational level of function is carried on by limited training and operations are also done through the support of experienced staff. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate level of information and knowledge regarding assets management and its fundamentals. 	<ul style="list-style-type: none"> ▪ A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> a. Asset management principles, fundamentals and practices. b. Usage of OAG formats for assets management. c. Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques. d. Assets register preparation and usage of the software (PAMS).
	<ul style="list-style-type: none"> ▪ Supporting in the overall administration of the assets management cycle 	<ul style="list-style-type: none"> ▪ Operational level of function is carried on by limited training and operations is also done through the support of experienced staffs 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate level of information and knowledge regarding assets management and its fundamentals 	<ul style="list-style-type: none"> ▪ A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> a. Asset management principles, fundamentals and practices

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> Incorporating assets status such as the assets to be procured, repaired, and disposed of, write-off in the assets reporting. 					<ul style="list-style-type: none"> b. Usage of OAG formats for assets management c. Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques d. Assets register preparation and usage of the software (PAMS) e. Physical verification techniques methods and report preparation. f. Assets valuation and depreciation calculation along with its impairments. g. Assets transfers and handovers h. Assets disposal and auction mechanisms i. Safeguarding of assets j. Year-end cut-off procedure and carry forward of balances. k. Handling foreign currency denominated assets. l. Project-related assets ownership and its management.
	<ul style="list-style-type: none"> Support in safeguarding and physical verification of assets record 	<ul style="list-style-type: none"> An adequate level of support is provided on conducting physical assets verification. 	✓	✓		<ul style="list-style-type: none"> Inadequate skills on the usage of technical tools and methods to be implemented in assets verification and safeguarding. 	<ul style="list-style-type: none"> Short-term training on methods of asset coding and verification mechanisms. Contents to be included in the assets report and documentation of verification activity.
	<ul style="list-style-type: none"> Computing value of assets and preparation of depreciation sheet 	<ul style="list-style-type: none"> Historical values are computed based on the available records and data using excel templates. Support of experienced staff is required in computing the values. Accounting policies are not adequately implemented. 	✓	✓		<ul style="list-style-type: none"> Hands-on practical skill in computing the value of assets based on valuation standards and adopted accounting policies. 	<ul style="list-style-type: none"> Training on the following topics with practical exercise; a. Practical training on the use of excel templates in the calculation of the valuation and depreciation sheet. b. Use of PAMS for computation of value of assets c. Usage of accounting standards and policies in

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							recognition, measurement and disclosure.
	<ul style="list-style-type: none"> Support in the Compilation of reports for preparing consolidated annual reports. (Annual and periodic) 	<ul style="list-style-type: none"> Collection of records and reports from various offices and store sections through correspondence and coordination is adequately conducted. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A short term Soft skill-related training in communication skills.

Area 4.2: Provincial Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Approving the records of fixed assets register within the organization with the appropriate classification.	<ul style="list-style-type: none"> Fixed assets register are prepared based on the standard formats prepared by FCGO and cross-question and queries are put over the accurateness and appropriateness of the register. Usually, the assets verification report covers the major areas. Support of subordinate staff is undertaken for the execution of these tasks. 			✓	<ul style="list-style-type: none"> Overall fundamental of assets management principles. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets.
	Supervise the administration of the entire assets management cycle (Procurement, Usage, transfers, disposals, auctions and write-off)	<ul style="list-style-type: none"> Support of store section is undertaken to administer from the entire cycle of the assets from acquisition to its disposals. Support of assets valuation committees comprising of experts from various sectors is undertaken in special circumstances 			✓	<ul style="list-style-type: none"> Assets management guidelines do not exist as a result, the provision of the finance procedure acts are included. Similar treatment for every category of assets is undertaken. 	<ul style="list-style-type: none"> Medium-term training on distinguishing administration based on nature and class of assets such as physical assets (land, building, vehicles, etc), biological assets, cultural and heritage assets, intellectual property. Application of internal control mechanism in the entire process. Fixed assets management plan (FAMP)
	Supervise the assets safeguarding mechanism and its appropriate usage	<ul style="list-style-type: none"> Senior staffs are entrusted to safeguard the public assets but, in most cases, their function is delegated or neglected. Our informal interviews show the safeguarding is not undertaken appropriately. Despite the FRFAP law envisions the responsibility criteria, it's not adequately being executed due to behavioral aspects. 			✓	<ul style="list-style-type: none"> Need for the safeguarding of assets and the mechanisms of undertaking safeguarding functions in inadequately oriented. Less priority is set in assets management compared to other PFM sectors. 	<ul style="list-style-type: none"> A medium training focusing on the methods of safeguarding, the tools and techniques used in safeguarding, the implication of not undertaking the safeguarding functions are to be delivered in detail with practical cases.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Usage and ownership of assets and their related policies must be adequately oriented.
	Approve valuation of assets, including appreciation and depreciation, and assets verification report. (Including its audit)	<ul style="list-style-type: none"> Asset valuation is usually undertaken based on expendable and non-expendable items. Depreciation is not calculated and appreciation is also not considered. The report generated by subordinated staff is approved based on general inquiry. 			✓	<ul style="list-style-type: none"> Adequate knowledge of the assets valuation techniques, methods and standards 	<ul style="list-style-type: none"> Short term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets Fundamentals on the valuation of each class of assets.
	Manage and supervise auction and disposal of assets	<ul style="list-style-type: none"> Most of the staff has sound knowledge of directives & guidelines of auction/disposal of assets and are able to provide guidance in the process of auction of assets. However some of the staff are not able to develop and implements mechanism of auction/disposal of assets due to its underlying complexity. 			✓	<ul style="list-style-type: none"> Lack in-depth knowledge of implementation mechanism of auction process, accounting standards, valuation standards, international practices of assets disposal. Strategical incorporation of auction of assets action in assets management plan 	<ul style="list-style-type: none"> Short term training on fundamental of auction and disposal process and directives related to it. Comprehensive training on valuation standards, accounting standards, implementation mechanism of auction process.
	Approving the compilation and consolidation of assets reporting. (Annual and periodic)	<ul style="list-style-type: none"> review of fundamental contents are undertaken by the senior staffs with adequate capacity 			✓	<ul style="list-style-type: none"> The consolidated position of the assets of a nation is not been able to be reported. 	<ul style="list-style-type: none"> Orientation training on national and international policies and best practices in assets management.
Middle							
Unders ecretari es	Drafting of policies related to assets management	<ul style="list-style-type: none"> Policies are drafted based on the group consultation amongst the middle managers. Involvement of technical managers and attained of feedback from them are undertaken to ensure the technical aspects are covered. <p>Note: Both finance and non-finance background officials are involved with the same degree of exposure to assets management.</p>	✓	✓		<ul style="list-style-type: none"> International best practices are not adequately covered in the policies. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets. National and international policies and best practices in assets management. INCOTERMS
	Administration of entire assets management cycle (Procurement, transfers, disposals, auctions and write-off) (Including projects assets)	<ul style="list-style-type: none"> Non-accounting staffs <p>The majority of the assets management function is conducted by non-finance background officials. The entire cycle of procurement, transferred, disposal and</p>	✓	✓		<ul style="list-style-type: none"> Appropriate usage of OAG formats and software system (PAMS) for the administration of assets, Assets usage and ownership methods and tools are not adequately known to users. 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; a. Asset management principles, fundamentals and practices

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>auction are entrusted to these middle-level staffs.</p> <p>▪ Accounting Staffs Valuation and related monetary matters are concerned with the accounting staffs, valuation committee also exists to support the valuation issues. An adequate level of inputs is being observed from accounting staffs.</p> <p>Note: The auction process and its coordination with the evaluation committee are done in a team approach.</p> <p>Note: Procurement-related issues are separately covered in procurement gap analysis.</p>				<p>▪ Inadequate knowledge of the asset management principles.</p>	<p>b. Usage of OAG formats (including bin cards) for assets management</p> <p>c. Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques</p> <p>d. Assets register preparation and usage of the software (PAMS)</p> <p>e. Physical verification techniques methods and report preparation.</p> <p>f. Assets valuation and depreciation calculation along with its impairments.</p> <p>g. Assets transfers and handovers</p> <p>h. Assets disposal and auction mechanisms</p> <p>i. Safeguarding of assets</p> <p>j. Year-end cut-off procedure and carry forward of balances.</p> <p>k. Handling foreign currency denominated assets.</p> <p>l. Project-related assets ownership and its management.</p>
	<p>Preparing the fixed assets register (FAR) of public sector entities, usage of PAMS software (including valuation of assets).</p> <p>Note: This includes preparation of records as well</p>	<p>▪ The register is prepared based on the major classification of assets expendable and non-expendable. These two major classification doesn't cover the other classes of assets. The OAG format for preparing the assets with values is gradually being used. Usage of software and data entry is practiced by the store section whilst valuation is undertaken by the accountants.</p>	✓	✓		<p>▪ The technical aspect of the preparation of assets registers with assets codes, specification, quantity, rate and monetary value of the assets.</p> <p>▪ Inadequate skill in usage of PAMS software system.</p> <p>▪ inadequate knowledge about international valuation standards</p>	<p>▪ Medium-term training with a practical exercise on the preparation of assets register, coding structure of assets and its updating functions.</p> <p>▪ Practical training on the usage of PAMS and usage of its modules by interlinking with fundamentals of assets management.</p> <p>▪ Detailed training on assets valuation standards.</p> <p>Note: Certification courses can be developed based on the assets valuation standards.</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Supervise the assets safeguarding mechanism and its appropriate usage	<ul style="list-style-type: none"> Physical verification of assets is undertaken by the use of assets register and assets coding. Asset verification reports are prepared and submitted. Inspection of the physically verified assets both within the organization and other agencies by oversight agencies/units is carried on based regularly. <p>Note: In the case of special cases the inspection is carried on by adopting sector-specific mechanisms.</p>	✓	✓		<ul style="list-style-type: none"> Appropriate asset coding techniques and verification techniques skills are inadequate. 	<ul style="list-style-type: none"> Short-term training on methods of asset coding and verification mechanisms. Contents to be included in the assets report.
	Administer the assets auction and disposal process	<ul style="list-style-type: none"> Auction and disposal of assets are to be done as per the directives issued by FCGO related to auction & disposal of assets. However most of the staff have inadequate knowledge of auction & disposal directives and its implementation mechanism due to its underlying complexity. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of verifying status of assets (technical assessment), valuation of assets, implementation mechanism of auction & disposal Inadequate knowledge of accounting standards, valuation standard and best international practices of assets disposal management. 	<ul style="list-style-type: none"> Short & intensive training on fundamentals of auction/disposal process, and law governing it, valuation standards, accounting standards, international practices of assets disposal management. Practical-based training on assets valuation methodology, implementation mechanism of auction & disposal process.
	Compilation and consolidation of assets reporting.(Annual and periodic)	<ul style="list-style-type: none"> Organizational level A collaborative effort of the store section and accounting section staff is required to execute this function at an organizational level. Assets reports are prepared and regularly being submitted for statutory audits. At National level Compilation of information is not being adequately executed due to a lack of an integrated reporting mechanism. Assets reporting consolidation is being not easy through the usage of the PAMS software system. 	✓	✓		<ul style="list-style-type: none"> Inconsistencies in the report generated due to carryforward mechanism and incomplete details. 	<ul style="list-style-type: none"> Training on the usage of software systems for accurate compilation of assets and generation of reports. Training on assets valuation standard for accurate recording, depreciation and appreciation calculation and its disclosures. Usage of accounting standards and policies in recognition, measurement and disclosure.
Low							

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Officers and assistants	<ul style="list-style-type: none"> Data entry in PAMS software system for creating assets register and usage of OAG formats 	<ul style="list-style-type: none"> The operational level of function is carried on by limited training and operations area also done through the support of experienced staff. 	✓	✓		<ul style="list-style-type: none"> Inadequate level of information and knowledge regarding assets management and its fundamentals. 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> Asset management principles, fundamentals and practices. Usage of OAG formats for assets management. Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques. Assets register preparation and usage of the software (PAMS).
	<ul style="list-style-type: none"> Supporting in the overall administration of the assets management cycle 	<ul style="list-style-type: none"> Operational level of function is carried on by limited training and operations is also done through the support of experienced staffs Incorporating assets status such as the assets to be procured, repaired, and disposed of, write-off in the assets reporting. 	✓	✓		<ul style="list-style-type: none"> Inadequate level of information and knowledge regarding assets management and its fundamentals 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> Asset management principles, fundamentals and practices Usage of OAG formats for assets management Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques Assets register preparation and usage of the software (PAMS) Physical verification techniques methods and report preparation. Assets valuation and depreciation calculation along with its impairments. Assets transfers and handovers Assets disposal and auction mechanisms Safeguarding of assets Year-end cut-off procedure and carry forward of balances. Handling foreign currency denominated assets.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							I. Project-related assets ownership and its management.
	<ul style="list-style-type: none"> Support in safeguarding and physical verification of assets record 	<ul style="list-style-type: none"> An adequate level of support is provided on conducting physical assets verification. 	✓	✓		<ul style="list-style-type: none"> Inadequate skills on the usage of technical tools and methods to be implemented in assets verification and safeguarding. 	<ul style="list-style-type: none"> Short-term training on methods of asset coding and verification mechanisms. Contents to be included in the assets report and documentation of verification activity.
	<ul style="list-style-type: none"> Computing value of assets and preparation of depreciation sheet 	<ul style="list-style-type: none"> Historical values are computed based on the available records and data using excel templates. Support of experienced staff is required in computing the values. Accounting policies are not adequately implemented. 	✓	✓		<ul style="list-style-type: none"> Hands-on practical skill in computing the value of assets based on valuation standards and adopted accounting policies. 	<ul style="list-style-type: none"> Training on the following topics with practical exercise; <ol style="list-style-type: none"> Practical training on the use of excel templates in the calculation of the valuation and depreciation sheet. Use of PAMS for computation of value of assets Usage of accounting standards and policies in recognition, measurement and disclosure.
	<ul style="list-style-type: none"> Perform assets disposal and auction process. 	<ul style="list-style-type: none"> Most of the staffs lack fundamental knowledge of assets disposal process and directives. However the staff manage to make effective participation in auction/disposal committee and support the committee based on his/her experience, general practices and as guided by senior staff The staff are able to identify the status of assets to be disposed/auctioned but lacks knowledge of valuation of assets and other process related to auction of assets 	✓	✓		<ul style="list-style-type: none"> Lacks in-depth knowledge of directives and guidelines related to assets auction/disposal. Inadequate knowledge of implementation mechanism of auction process. Lacks knowledge of valuation standards and accounting standards 	<ul style="list-style-type: none"> Comprehensive training on fundamental of assets auction and disposal. (Directives, guidelines), valuation standards, accounting standards, implementation mechanism of auction/disposal process. Practical training of valuation of assets, recording of assets disposed.
	<ul style="list-style-type: none"> Support in the Compilation of reports for preparing consolidated annual reports. (Annual and periodic) 	<ul style="list-style-type: none"> Collection of records and reports from various offices and store sections through correspondence and coordination is adequately conducted. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A short term Soft skill-related training in communication skills.

Area 4.3 Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Approving the records of fixed assets register within the organization with the appropriate classification.	<ul style="list-style-type: none"> Fixed assets register are prepared based on the standard formats prepared by FCGO and cross-question and queries are put over the accurateness and appropriateness of the register. Usually, the assets verification report covers the major areas. Support of subordinate staff is undertaken for the execution of these tasks. 	✓	✓		<ul style="list-style-type: none"> Overall fundamental of assets management principles. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets.
	Supervise the administration of the entire assets management cycle (Procurement, Usage, transfers, disposals, auctions and write-off)	<ul style="list-style-type: none"> Support of store section is undertaken to administer from the entire cycle of the assets from acquisition to its disposals. Support of assets valuation committees comprising of experts from various sectors is undertaken in special circumstances 	✓	✓		<ul style="list-style-type: none"> Assets management guidelines do not exist as a result, the provision of the finance procedure acts are included. Similar treatment for every category of assets is undertaken. 	<ul style="list-style-type: none"> Medium-term training on distinguishing administration based on nature and class of assets such as physical assets (land, building, vehicles, etc), biological assets, cultural and heritage assets, intellectual property. Application of internal control mechanism in the entire process. Fixed assets management plan (FAMP)
	Supervise the assets safeguarding mechanism and its appropriate usage	<ul style="list-style-type: none"> Senior staffs are entrusted to safeguard the public assets but, in most cases, their function is delegated or neglected. Our informal interviews show the safeguarding is not undertaken appropriately. Despite the FRFAP law envisions the responsibility criteria, it's not adequately being executed due to behavioral aspects. 	✓	✓		<ul style="list-style-type: none"> Need for the safeguarding of assets and the mechanisms of undertaking safeguarding functions in inadequately oriented. Less priority is set in assets management compared to other PFM sectors. 	<ul style="list-style-type: none"> A medium training focusing on the methods of safeguarding, the tools and techniques used in safeguarding, the implication of not undertaking the safeguarding functions are to be delivered in detail with practical cases. Usage and ownership of assets and their related policies must be adequately oriented.
	Approve valuation of assets, including appreciation and depreciation, and assets verification report. (Including its audit)	<ul style="list-style-type: none"> Asset valuation is usually undertaken based on expendable and non-expendable items. Depreciation is not calculated and appreciation is also not considered. The report generated by subordinated staff is approved based on general inquiry. 	✓	✓		<ul style="list-style-type: none"> Adequate knowledge of the assets valuation techniques, methods and standards 	<ul style="list-style-type: none"> Short term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Fundamentals on the valuation of each class of assets.
	Manage and supervise auction and disposal of assets	<ul style="list-style-type: none"> Most of the staff has sound knowledge of directives & guidelines of auction/disposal of assets and are able to provide guidance in the process of auction of assets. However some of the staff are not able to develop and implements mechanism of auction/disposal of assets due to its underlying complexity. 	✓	✓		<ul style="list-style-type: none"> Lack in depth knowledge of implementation mechanism of auction process, accounting standards, valuation standards, international practices of assets disposal. Strategical incorporation of auction of assets action in assets management plan 	<ul style="list-style-type: none"> Short term training on fundamental of auction and disposal process and directives related to it. Comprehensive training on valuation standards, accounting standards, implementation mechanism of auction process.
	Approving the compilation and consolidation of assets reporting. (Annual and periodic)	<ul style="list-style-type: none"> review of fundamental contents are undertaken by the senior staffs with adequate capacity 	✓	✓		<ul style="list-style-type: none"> The consolidated position of the assets of a nation is not been able to be reported. 	<ul style="list-style-type: none"> Orientation training on national and international policies and best practices in assets management.
Middle							
Unders ecretari es	Drafting of policies related to assets management	<ul style="list-style-type: none"> Policies are drafted based on the group consultation amongst the middle managers. Involvement of technical managers and attained of feedback from them are undertaken to ensure the technical aspects are covered. <p>Note: Both finance and non-finance background officials are involved with the same degree of exposure to assets management.</p>	✓	✓		<ul style="list-style-type: none"> International best practices are not adequately covered in the policies. 	<ul style="list-style-type: none"> Short-term training on the assets management fundamentals, assets management standards, valuation standards and classification of assets. National and international policies and best practices in assets management. INCOTERMS
	Administration of entire assets management cycle (Procurement, transfers, disposals, auctions and write-off) (Including projects assets)	<ul style="list-style-type: none"> Non-accounting staffs The majority of the assets management function is conducted by non-finance background officials. The entire cycle of procurement, transferred, disposal and auction are entrusted to these middle-level staffs. Accounting Staffs Valuation and related monetary matters are concerned with the accounting staffs, valuation committee also exists to support the valuation issues. An adequate level of inputs is being observed from accounting staffs. 	✓	✓		<ul style="list-style-type: none"> Appropriate usage of OAG formats and software system (PAMS) for the administration of assets, Assets usage and ownership methods and tools are not adequately known to users. Inadequate knowledge of the asset management principles. 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> Asset management principles, fundamentals and practices Usage of OAG formats (including bin cards) for assets management Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques Assets register preparation and usage of the software (PAMS)

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>Note: The auction process and its coordination with the evaluation committee are done in a team approach.</p> <p>Note: Procurement-related issues are separately covered in procurement gap analysis.</p>					<p>e. Physical verification techniques methods and report preparation.</p> <p>f. Assets valuation and depreciation calculation along with its impairments.</p> <p>g. Assets transfers and handovers</p> <p>h. Assets disposal and auction mechanisms</p> <p>i. Safeguarding of assets</p> <p>j. Year-end cut-off procedure and carry forward of balances.</p> <p>k. Handling foreign currency denominated assets.</p> <p>l. Project-related assets ownership and its management.</p>
	<p>Preparing the fixed assets register (FAR) of public sector entities, usage of PAMS software (including valuation of assets).</p> <p>Note: This includes preparation of records as well</p>	<p>▪ The register is prepared based on the major classification of assets expendable and non-expendable. These two major classification doesn't cover the other classes of assets. The OAG format for preparing the assets with values is gradually being used. Usage of software and data entry is practiced by the store section whilst valuation is undertaken by the accountants.</p>	✓	✓		<p>▪ The technical aspect of the preparation of assets registers with assets codes, specification, quantity, rate and monetary value of the assets.</p> <p>▪ Inadequate skill in usage of PAMS software system.</p> <p>▪ inadequate knowledge about international valuation standards</p>	<p>▪ Medium-term training with a practical exercise on the preparation of assets register, coding structure of assets and its updating functions.</p> <p>▪ Practical training on the usage of PAMS and usage of its modules by interlinking with fundamentals of assets management.</p> <p>▪ Detailed training on assets valuation standards.</p> <p>Note: Certification courses can be developed based on the assets valuation standards.</p>
	<p>Supervise the assets safeguarding mechanism and its appropriate usage</p>	<p>▪ Physical verification of assets is undertaken by the use of assets register and assets coding. Asset verification reports are prepared and submitted.</p> <p>▪ Inspection of the physically verified assets both within the organization and other agencies by oversight agencies/units is carried on based regularly.</p>	✓	✓		<p>▪ Appropriate asset coding techniques and verification techniques skills are inadequate.</p>	<p>▪ Short-term training on methods of asset coding and verification mechanisms.</p> <p>▪ Contents to be included in the assets report.</p>

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		Note: In the case of special cases the inspection is carried on by adopting sector-specific mechanisms.					
	Administer the assets auction and disposal process	<ul style="list-style-type: none"> Auction and disposal of assets are to be done as per the directives issued by FCGO related to auction & disposal of assets. However most of the staff have inadequate knowledge of auction & disposal directives and its implementation mechanism due to its underlying complexity. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of verifying status of assets (technical assessment), valuation of assets, implementation mechanism of auction & disposal Inadequate knowledge of accounting standards, valuation standard and best international practices of assets disposal management. 	<ul style="list-style-type: none"> Short & intensive training on fundamentals of auction/ disposal process, and law governing it, valuation standards, accounting standards, international practices of assets disposal management. Practical-based training on assets valuation methodology, implementation mechanism of auction & disposal process.
	Compilation and consolidation of assets reporting.(Annual and periodic)	<ul style="list-style-type: none"> Organizational level A collaborative effort of the store section and accounting section staff is required to execute this function at an organizational level. Assets reports are prepared and regularly being submitted for statutory audits. At National level Compilation of information is not being adequately executed due to a lack of an integrated reporting mechanism. Assets reporting consolidation is being not easy through the usage of the PAMS software system. 	✓	✓		<ul style="list-style-type: none"> Inconsistences in the report generated due to carryforward mechanism and incomplete details. 	<ul style="list-style-type: none"> Training on the usage of software systems for accurate compilation of assets and generation of reports. Training on assets valuation standard for accurate recording, depreciation and appreciation calculation and its disclosures. Usage of accounting standards and policies in recognition, measurement and disclosure.
Low							
Officers and assistants	<ul style="list-style-type: none"> Data entry in PAMS software system for creating assets register and usage of OAG formats 	<ul style="list-style-type: none"> The operational level of function is carried on by limited training and operations are also done through the support of experienced staff. 	✓	✓		<ul style="list-style-type: none"> Inadequate level of information and knowledge regarding assets management and its fundamentals. 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> Asset management principles, fundamentals and practices. Usage of OAG formats for assets management. Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							d. Assets register preparation and usage of the software (PAMS).
	<ul style="list-style-type: none"> Supporting in the overall administration of the assets management cycle 	<ul style="list-style-type: none"> Operational level of function is carried on by limited training and operations is also done through the support of experienced staffs Incorporating assets status such as the assets to be procured, repaired, disposed of, write-off in the assets reporting. 	✓	✓		<ul style="list-style-type: none"> Inadequate level of information and knowledge regarding assets management and its fundamentals 	<ul style="list-style-type: none"> A medium-term training shall be provided covering the following aspects; <ol style="list-style-type: none"> Asset management principles, fundamentals and practices Usage of OAG formats for assets management Usage of assets coding structure in charts of accounts (CoA) and assets verification techniques Assets register preparation and usage of the software (PAMS) Physical verification techniques methods and report preparation. Assets valuation and depreciation calculation along with its impairments. Assets transfers and handovers Assets disposal and auction mechanisms Safeguarding of assets Year-end cut-off procedure and carry forward of balances. Handling foreign currency denominated assets. Project-related assets ownership and its management.
	<ul style="list-style-type: none"> Support in safeguarding and physical verification of assets record 	<ul style="list-style-type: none"> An adequate level of support is provided on conducting physical assets verification. 	✓	✓		<ul style="list-style-type: none"> Inadequate skills on the usage of technical tools and methods to be implemented in assets verification and safeguarding. 	<ul style="list-style-type: none"> Short-term training on methods of asset coding and verification mechanisms. Contents to be included in the assets report and documentation of verification activity.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	<ul style="list-style-type: none"> Computing value of assets and preparation of depreciation sheet 	<ul style="list-style-type: none"> Historical values are computed based on the available records and data using excel templates. Support of experienced staff is required in computing the values. Accounting policies are not adequately implemented. 	✓	✓		<ul style="list-style-type: none"> Hands-on practical skill in computing the value of assets based on valuation standards and adopted accounting policies. 	<ul style="list-style-type: none"> Training on the following topics with practical exercise; <ol style="list-style-type: none"> Practical training on the use of excel templates in the calculation of the valuation and depreciation sheet. Use of PAMS for computation of value of assets Usage of accounting standards and policies in recognition, measurement and disclosure.
	<ul style="list-style-type: none"> Perform assets disposal and auction process. 	<ul style="list-style-type: none"> Most of the staffs lack fundamental knowledge of assets disposal process and directives. However the staff manage to make effective participation in auction/disposal committee and support the committee based on his/her experience, general practices and as guided by senior staff The staff are able to identify the status of assets to be disposed/auctioned but lacks knowledge of valuation of assets and other process related to auction of assets 	✓	✓		<ul style="list-style-type: none"> Lacks in-depth knowledge of directives and guidelines related to assets auction/disposal. Inadequate knowledge of implementation mechanism of auction process. Lacks knowledge of valuation standards and accounting standards 	<ul style="list-style-type: none"> Comprehensive training on fundamental of assets auction and disposal. (directives, guidelines), valuation standards, accounting standards, implementation mechanism of auction/disposal process. Practical training of valuation of assets, recording of assets disposed.
	<ul style="list-style-type: none"> Support in the Compilation of reports for preparing consolidated annual reports. (Annual and periodic) 	<ul style="list-style-type: none"> Collection of records and reports from various offices and store sections through correspondence and coordination is adequately conducted. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> A short term Soft skill-related training in communication skills.

AREA 5: Procurement Management:**Area 5.1: Federal Government**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
Secretary and joint secretary (PPMO and ministries)	Appraise on the formulation of procurement policy, the recommendation for procurement act and regulation, guidelines of three tiers of the government.	<ul style="list-style-type: none"> ▪ Involvement of multi-stakeholders and multi-facet policy formulation process makes it challenging, senior officials have to deal with a complex situation while undertaking the policy decision, Support of subordinate is not only adequate, support of technical experts, legal experts and consultation with subject experts make reform decision. <p>Note: Any senior staff from any stream face difficulty in deciding on the procurement policy due to its underlying complexity.</p>			✓	<ul style="list-style-type: none"> ▪ Inadequate knowledge of the basic and fundamentals of formulation of legal clauses, its interlinkage in procurement fundamentals. ▪ Inadequate technical education on the procurement policies 	<ul style="list-style-type: none"> ▪ A Short term fundamental course on the fundamentals of procurement laws shall include; <ol style="list-style-type: none"> a. Basis of formulation of Nepalese procurement laws (UNICITRAL model) b. Deviation on the international model and Nepalese law c. Reason for making umbrella act for all three tiers of government. d. National context and localization aspect, e. Methods of adoption of international best practice.
	Preparation of standard bidding document (SBD), prequalification document, agreement document and other proposal document related to Goods and commodities, Civils works, Consulting service and other procurement.	<ul style="list-style-type: none"> ▪ Most of the standard bid documents, formats of agreement and proposal are draft based on international practice, localization efforts are being undertaken by the existing staffs at PPMO. This demonstrates how they have an adequate level of competency to develop the standard documents to meet the national context. 			✓	<ul style="list-style-type: none"> ▪ The technical aspect of the document and its interlinkage with FIDIC requirements and other international stakeholders is not adequately known. ▪ Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> ▪ A Short term course and even an accredited course of procurement covering national and international bids. ▪ Certification course to be operated to develop a more certified technical course in collaboration with CIPS. ▪ PPMO being the responsible agency for conducting these courses it shall also undertake necessary international collaboration.
	Review and authorize the master procurement plan and annual procurement plans.	<ul style="list-style-type: none"> ▪ Master procurement plans are being prepared based on the format provided by procurement laws, the 22 columnar format is well known to the most technical person involved in procurement. But, most of them who are not involved in procurement do not have adequate knowledge on the interlinkage of the master procurement plan, annual plan and budget programs. 			✓	<ul style="list-style-type: none"> ▪ Practical knowledge and skills to review the master procurement plan and its linkage in budget execution. 	<ul style="list-style-type: none"> ▪ A Short term training on preparation of master procurement plan, annual procurement plan, budget interlinkage with practical exercise. ▪ Practical training covering the theoretical basis with the method of reviewing these plans.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Review and approve the entire procurement process (cost estimates, preparing bidding documents and specifications, Bid invitation, opening, evaluation and reporting activities.)	<ul style="list-style-type: none"> The entire process of procurement is a systematic approach each of the steps has a technical aspect and each step requires in-depth knowledge, most of the senior have surficial knowledge on the technical matter (for e.g bid can be canceled if it substantially deviated from its original intent. but most of them might not be able to define the scenario when the substantial deviation occurs). This type of scenario is in every step of procurement and the opinion varies from individual to individual. 			✓	<ul style="list-style-type: none"> Knowledge of the technical aspect of the entire procurement process and the matters that are required to be fundamentally and logically dealt with is inadequate. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A Short term course and even an accredited course of procurement. Certification course to be operated to develop a more certified technical course in collaboration with CIPS PPMO being the responsible agency for conducting these courses it shall also undertake necessary international collaboration.
	Ensure systematic contract management and its executions (including receiving of goods, services and completion of the works and store entries.)	<ul style="list-style-type: none"> Contract management is even more challenging with a large number of the contract not being executed on determined time. The clauses of time extension, price adjustment, price variations are complex and the technicalities involved in these areas are not easily dealt by the senior staffs. They face a hard time in dealing with these situations. 			✓	<ul style="list-style-type: none"> Knowledge of the technical aspect of the entire procurement process and the matters that are required to be fundamentally and logically dealt with is inadequate. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A Short term course and even an accredited course of procurement. Certification course to be operated to develop a more certified technical course in collaboration with CIPS. PPMO being the responsible agency for conducting these courses which shall also undertake necessary international collaboration. <p>Note: Accreditation course can provide self-interest basis.</p>
	Provide policy support to operate e- portal for procurement.	<ul style="list-style-type: none"> E-GP portal is in operation but the senior staffs are struggling to ensure the business process designed in the system to be adequate. However, policy support is being provided despite the massive pressure faced in its operation. 			✓	<ul style="list-style-type: none"> Inadequate orientation on the usage and capability of e-GP systems. 	<ul style="list-style-type: none"> An orientation program to every senior staffs on the capability and functionality of a full-fledged e-GP system.
	Monitoring of procurement activities and issuance of guidance and take necessary actions	<ul style="list-style-type: none"> Based on the regular monitoring plan, procurement is conducted through the support of staff and necessary actions are undertaken as per the jurisdiction provided by law. 			✓	<ul style="list-style-type: none"> Ethical aspects of the monitoring process and independence aspect in observed to be inadequate due to perceived biasness. 	<ul style="list-style-type: none"> A short-term course on the ethical practice to be attained during the monitoring process and the method of monitoring. Preparation of monitoring reporting and undertaking necessary action based on practical scenarios and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							demonstrations. Role plays shall be part of this training.
	Provide necessary decision and recommendation on issues related to procurement (including blacklisting)	<ul style="list-style-type: none"> Undertaking decision on issues related to procurement is a team effort, senior staffs undertake the support of subordinate staff for necessary discussion and formulation of opinion. Recommendations are usually considered free of biases but in some cases, they are not considered to be a professional decision (based on the public media criticism). 			✓	<ul style="list-style-type: none"> Knowledge management and use of such system in undertaking decision related to procurement is not being practiced, The individual capacity of senior staff in technical knowledge while undertaking decisions is observed to be insufficient. 	<ul style="list-style-type: none"> A medium-term training on the decision-making process matters to be handle with due diligence. Orientation about the knowledge management system for making repeated decisions.
	Authorize for publication of the annual report and authorize for submission of the report to the higher-level agency.	<ul style="list-style-type: none"> An adequate level of capability is observed in the authorization and submission of the report. <p>Note: Presentation of the report to the honorable Prime Minister is undertaken by PPMO.</p>			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> Soft skills related to reporting synthesis and presentation skills.
Middle							
Unders ecretari es	Draft procurement guidelines, directives and procurement-related procedural documents.	<ul style="list-style-type: none"> Functional knowledge with appropriate knowledge on practical issues and challenges faced during implementation was observed at middle-level managers, these abilities have provided an appropriate basis for the drafting policies. 	✓	✓		<ul style="list-style-type: none"> The understanding international framework is essential to align practical difficulties to policies, this was adequately not observed in middle managers 	<ul style="list-style-type: none"> A medium-term fundamental course on the fundamentals of procurement laws shall include; <ol style="list-style-type: none"> Basis of formulation of Nepalese procurement laws (UNICITRAL model) Deviation on the international model and Nepalese law Reason for making umbrella act for all three tiers of government. National context and localization aspect, Methods of adoption of international best practice
	Ability to draft standard bidding document, prequalification document, agreement document and other proposal document related to Goods and commodities, Civils works,	<ul style="list-style-type: none"> Most of the standard bid documents, formats of agreement and proposal are draft based on international practice, localization efforts are being undertaken by the existing staffs at PPMO. Experience-based competency has been observed in the development of the 	✓	✓		<ul style="list-style-type: none"> The technical aspect of the document and its interlinkage with FIDIC requirements and other international stakeholders is not adequately known. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A long-term course and even an accredited course of procurement covering national and international bids. Certification course to be operated to develop a more certified technical course in collaboration with CIPS.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Consulting service and other procurement.	standard documents to meet the national context.					<ul style="list-style-type: none"> PPMO being the responsible agency for conducting these courses it shall also undertake necessary international collaboration.
	Prepare master procurement plan and annual procurement plans.	<ul style="list-style-type: none"> Most of the middle-level staff are involved in the preparation of the procurement plans both master and annual. They have adequate knowledge about the preparation of the procurement plans. 	✓	✓		<ul style="list-style-type: none"> Execution of the developed plan in action and its interrelation with budget and resource allocation. 	<ul style="list-style-type: none"> A medium training on preparation of master procurement plan, annual procurement plan, budget interlinkage with practical exercise. Practical training covering the theoretical basis with the method of reviewing these plans.
	Administer the entire procurement process (cost estimates, preparing bidding documents and specifications, Bid invitation, opening, evaluation and reporting activities.)	<ul style="list-style-type: none"> Clear distinction on the process involved in each type of procurement Goods and commodity, Civils works, consulting service, and other procurement is not understood with a high level of clarity. (such as issuance of RFP and publication of bid to respective types) Procedural clarity on evaluation of technical and financial proposals in a sequential process. 	✓	✓		<ul style="list-style-type: none"> Lack of practical experience of complete procurement cycle from the planning phase to contract closure. 	<ul style="list-style-type: none"> Long term Full-fledged training based on practical coverage on the following areas (both national and international) to enhance the fundamental understating of the procurement process; <ol style="list-style-type: none"> Estimate preparation, Preparation of bid documents, Preparation of terms of reference, Bid invitation Bid opening and evaluation Contract management Contract termination Price adjustment Variations Contract closure Grievance and conflict handling. Each training module must cover practical case-based study and interrelation with the procurement law and its provision shall be established. The certified course can also be undertaken in these areas.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Systematic contract management and its executions (including receiving of goods, services and completion of the works and store entries.)	<ul style="list-style-type: none"> Each type of procurement Goods and commodity, Civils works, Consulting service and other procurement have its level of management issues, every individual staff is not observed to have adequate knowledge on all areas, systematic issues requires the knowledge of every contract procedures. 	✓	✓		<ul style="list-style-type: none"> Staffs are not adequately trained over every procedure of the major 4 areas of procurement. Execution of contract are also affected by externalities which are not anticipated and adequate experience is not observed on those administering the contract. 	<ul style="list-style-type: none"> A long-term full-fledged course covering contract administration and management with practical cases to be delivered to those who have attained the fundamentals of the procurement process. <p>Note: Full-fledged refers to an overall comprehensive course.</p>
	Ensure effective operation and implementation of a separate e- portal for procurement.	<ul style="list-style-type: none"> Most of the middle-level staff have an average level of knowledge of the e-GP system but they expect a full-fledged e-GP system. 	✓	✓		<ul style="list-style-type: none"> Technical issues to be resolved by the subordinate staffs. Process flow of the entire e-GP system. 	<ul style="list-style-type: none"> A short-term training on usage of the e-GP system including the issues encountered in the system and ways to resolve them. Training on the process flow of the e-GP system.
	Conduct capacity development activities related to procurement	<ul style="list-style-type: none"> Position-based skills are usually possessed but in-depth knowledge on procurement is not observed. Capacity development activities are largely focused on the theoretical aspect which doesn't necessarily contribute to everyone. 	✓	✓		<ul style="list-style-type: none"> Capacity development activities do not demand bases, practical aspects are not covered in the majority of training. The survey result shows that capacity development must cover practical cases and the use of e-GP. 	<ul style="list-style-type: none"> Practical-based procurement should be a focused and clear demarcation of those who attended these training to be made to avoid duplication.
	Perform monitoring of procurement activities and issuance of guidance.	<ul style="list-style-type: none"> Based on the regular monitoring plan, procurement is conducted through the support of staff and necessary actions are undertaken as per the jurisdiction provided by law. 	✓	✓		<ul style="list-style-type: none"> Ethical aspects of the monitoring process and independence aspect are observed to be inadequate due to perceived biasness. 	<ul style="list-style-type: none"> A short-term course on the ethical practice to be attained during the monitoring process and the method of monitoring. Preparation of monitoring reporting and undertaking necessary action based on practical scenarios and demonstrations. Role plays shall be part of this training.
	Undertake necessary actions required for providing decisions/recommendations for issues related to procurement. (Including blacklisting)	<ul style="list-style-type: none"> Support to senior staff is provided depending upon the nature of the case. Adequate documentation and reference to legal provision are obtained and discussed amongst the team. 	✓	✓		<ul style="list-style-type: none"> Understanding fundamental legal provisions and clauses to provide a decision basis. 	<ul style="list-style-type: none"> Fundamental training on the conceptual aspect of procurement law.
	Preparation of a periodic and annual report to be published.	<ul style="list-style-type: none"> Collection and compilation of information are adequately undertaken in support of subordinate staffs. 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> Soft skills related to reporting synthesis and presentation skills.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Lower							
Officers and assistants	Involve in conducting need assessment or demand collection within the organization	<ul style="list-style-type: none"> Collection of procurement-related demands within an organization is conducted adequately through coordination and direction of senior staffs. 	✓	✓		<ul style="list-style-type: none"> Coordination skills and communication skills within the organization especially in new staffs. 	<ul style="list-style-type: none"> Soft skill relation to communication and coordination.
	Assist in preparation of master procurement plan, annual procurement plan, cost estimates, bid documents and specification.	<ul style="list-style-type: none"> Making excel based data entry and processing of demand received is adequately conducted by senior staff but fresh entrants are facing issues on data processing 	✓	✓			<ul style="list-style-type: none"> Fundamental procurement plan preparation including basis of excel sheet operation and report preparation.
	<ul style="list-style-type: none"> Involve in Bid invitation, opening, evaluation and reporting activities. Perform the job of receiving goods, services and completion of the works and store entries. Documentation of procurement-related documents Drafting necessary reports required for higher-level staffs 	<ul style="list-style-type: none"> Both senior and fresh entrant staff are not able to execute this task with adequate skills. 	✓	✓		<ul style="list-style-type: none"> lack of full-fledged knowledge over the fundamental of the procurement process and the entire cycle in all major categories of procurement. 	<ul style="list-style-type: none"> Full-fledged training based on practical coverage on the following areas to enhance the fundamental understating of the procurement process; <ol style="list-style-type: none"> Estimate preparation, Preparation of bid documents, Preparation of terms of reference, Bid invitation Bid opening and evaluation Contract management Contract termination Price adjustment Variations Contract closure Grievance and conflict handling. Each training module must cover practical case-based study and interrelation with the procurement law and its provision shall be established. The certified course can also be undertaken in these areas.
		<ul style="list-style-type: none"> 				<ul style="list-style-type: none"> 	
	Circulation of notice and documents related to procurement.	<ul style="list-style-type: none"> Both senior and fresh entrant staff are not able to execute this task with adequate skills. In most case, even the bid notice preparation is not able to be drafted appropriately 	✓	✓		<ul style="list-style-type: none"> Practical exposure is lacking in training related to procurement. 	<ul style="list-style-type: none"> Practical training on office correspondence related to procurement.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> In other regular office correspondence, they have adequate capacity. 					

Area 5.2: Provincial Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
Secreta ry and joint secreta ry (PPMO and ministri es)	Make ensure that compliance of the procurement act, rules and regulation and directives are carried out on any procurement made.	<ul style="list-style-type: none"> Most of the staff have adequate level of knowledge of procurement related act, rules and regulation and directives. However moderate knowledge of aligning the procurement related acts, rules, regulation & directives with practical scenario makes them unable to deal in case of complex procurement as the underlying complexity of acts, rules, regulation & directives Mostly the senior officials have to deal with a complex situation while undertaking the procurement process, Support of subordinate is not only adequate, support of technical experts, legal experts and consultation with subject experts make reform decision. <p>Note: Any senior staff from any stream face difficulty in deciding on the procurement policy due to its underlying complexity.</p>			✓	<ul style="list-style-type: none"> In- depth knowledge of act, rules, regulation & directives and their practical implication on procurement process Knowledge of aligning practical difficulties to policies, act, rules, regulation & directives Technical expertise in procurement of technical subject matter. 	<ul style="list-style-type: none"> A medium-term fundamental courses on: <ol style="list-style-type: none"> Fundamentals of procurement laws Basis Nepalese procurement laws (UNICITRAL model) Practical implication of procurement laws Case study and aligning with procurement laws Methods of adoption of international best practice
	Direct to conduct need assessment or demand collection within the organization	<ul style="list-style-type: none"> The senior staff are adequately able to manage and supervise the function of subordinates staff related to conduction need assessment or demand collection of goods and services for preparation of annual & master procurement plan. Experience-based & general practice – based competency has been observed in conducting need assessment. However the senior staff lacks in-depth knowledge of development and use of the standard need assessment framework. 			✓	<ul style="list-style-type: none"> The senior staff lacks adequate knowledge of technical aspect of the standard need assessment document and its interlinkage annual & Master procurement plan and international practices of need assessment. 	<ul style="list-style-type: none"> A short-term course of standard need assessment framework covering national and international practices and its importance in preparation of annual & master procurement plan.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Review and authorize the master procurement plan and annual procurement plans.	<ul style="list-style-type: none"> Master procurement plans are being prepared based on the format provided by procurement laws, the 22 columnar format is well known to the most technical person involved in procurement. But, most of them who are not involved in procurement do not have adequate knowledge on the interlinkage of the master procurement plan, annual plan and budget programs. 			✓	<ul style="list-style-type: none"> Practical knowledge and skills to review the master procurement plan and its linkage in budget execution. 	<ul style="list-style-type: none"> A Short term training on preparation of master procurement plan, annual procurement plan, budget interlinkage with practical exercise. Practical training covering the theoretical basis with the method of reviewing these plans.
	Review and approve the entire procurement process (cost estimates, preparing bidding documents and specifications, Bid invitation, opening, evaluation and reporting activities.)	<ul style="list-style-type: none"> The entire process of procurement is a systematic approach each of the steps has a technical aspect and each step requires in-depth knowledge, most of the senior have surficial knowledge on the technical matter (for e.g bid can be canceled if it substantially deviated from its original intent. but most of them might not be able to define the scenario when the substantial deviation occurs). This type of scenario is in every step of procurement and the opinion varies from individual to individual. 			✓	<ul style="list-style-type: none"> Knowledge of the technical aspect of the entire procurement process and the matters that are required to be fundamentally and logically dealt with is inadequate. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A Short term course and even an accredited course of procurement. Certification course to be operated to develop a more certified technical course in collaboration with CIPS PPMO being the responsible agency for conducting these courses it shall also undertake necessary international collaboration.
	Ensure systematic contract management and its executions (including receiving of goods, services and completion of the works and store entries.)	<ul style="list-style-type: none"> Contract management is even more challenging with a large number of the contract not being executed on determined time. The clauses of time extension, price adjustment, price variations are complex and the technicalities involved in these areas are not easily dealt by the senior staffs. They face a hard time in dealing with these situations. 			✓	<ul style="list-style-type: none"> Knowledge of the technical aspect of the entire procurement process and the matters that are required to be fundamentally and logically dealt with is inadequate. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A Short term course and even an accredited course of procurement. Certification course to be operated to develop a more certified technical course in collaboration with CIPS. PPMO being the responsible agency for conducting these courses which shall also undertake necessary international collaboration. <p>Note: Accreditation course can provide self-interest basis.</p>
	Provide support for effective operation of e- portal for procurement.	<ul style="list-style-type: none"> E-GP portal is in operation but the senior staffs are struggling to ensure the business process designed in the system to be adequate. However policy support 			✓	<ul style="list-style-type: none"> Inadequate orientation on the usage and capability of e-GP systems. 	<ul style="list-style-type: none"> An orientation program to every senior staffs on the capability and functionality of a full-fledged e-GP system.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		is being provided despite the massive pressure faced in its operation.					
	Ensure payment for goods and services and works is within the legal framework	<ul style="list-style-type: none"> Authorization of payment is done by senior staff base on documents compiled and forwarded to them from sub-ordinates staff. The senior staff have adequate level of knowledge in ensuring that the payment is made for procurement within the legal framework 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
	Provide necessary decision and recommendation on issues related to procurement (including blacklisting)	<ul style="list-style-type: none"> Undertaking decision on issues related to procurement is a team effort, senior staffs undertake the support of subordinate staff for necessary discussion and formulation of opinion. Recommendations are usually considered free of biases but in some cases, they are not considered to be a professional decision (based on the public media criticism). 			✓	<ul style="list-style-type: none"> Knowledge management and use of such system in undertaking decision related to procurement is not being practiced, The individual capacity of senior staff in technical knowledge while undertaking decisions is observed to be insufficient. 	<ul style="list-style-type: none"> A medium-term training on the decision-making process matters to be handle with due diligence. Orientation about the knowledge management system for making repeated decisions.
Middle							
Unders ecretari es	Perform procurement related activities complying the procurement act, rules and regulation and directives	<ul style="list-style-type: none"> Most of the staff have moderate level of knowledge of procurement related act, rules and regulation and directives. However they do not have adequate knowledge to interpret the procurement related acts, rules, regulation & directives in practical procurement process and are unable to deal in case of complex procurement as the underlying complexity of acts, rules, regulation & directives 	✓	✓		<ul style="list-style-type: none"> In- depth knowledge of act, rules, regulation & directives and their practical implication on procurement process Knowledge of aligning practical difficulties to policies, act, rules, regulation & directives 	<ul style="list-style-type: none"> A medium-term fundamental course on the fundamentals of procurement laws shall include; <ol style="list-style-type: none"> Basis Nepalese procurement laws (UNICITRAL model) Practical implication of procurement laws Case study and aligning with procurement laws Methods of adoption of international best practice
	Conduct need assessment or demand collection within the organization	<ul style="list-style-type: none"> The staff are able to conduct need assessment or demand collection of goods and services for preparation of annual & master procurement plan. Experience-based competency has been observed in conducting need assessment. However the development and use of the standard need assessment framework is not in practice. 	✓	✓		<ul style="list-style-type: none"> The technical aspect of the standard need assessment document and its interlinkage annual & Master procurement plan and international practices of need assessment is not adequately known. 	<ul style="list-style-type: none"> A short-term course of standard need assessment framework covering national and international practices and its importance in preparation of annual & master procurement plan.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Prepare master procurement plan and annual procurement plans.	<ul style="list-style-type: none"> Most of the middle-level staff are involved in the preparation of the procurement plans both master and annual. They have adequate knowledge about the preparation of the procurement plans. 	✓	✓		<ul style="list-style-type: none"> Execution of the developed plan in action and its interrelation with budget and resource allocation. 	<ul style="list-style-type: none"> A medium training on preparation of master procurement plan, annual procurement plan, budget interlinkage with practical exercise. Practical training covering the theoretical basis with the method of reviewing these plans.
	Administer the entire procurement process (cost estimates, preparing bidding documents and specifications, Bid invitation, opening, evaluation and reporting activities.)	<ul style="list-style-type: none"> Clear distinction on the process involved in each type of procurement Goods and commodity, Civils works, consulting service, and other procurement is not understood with a high level of clarity. (such as issuance of RFP and publication of bid to respective types) Procedural clarity on evaluation of technical and financial proposals in a sequential process. 	✓	✓		<ul style="list-style-type: none"> Lack of practical experience of complete procurement cycle from the planning phase to contract closure. 	<ul style="list-style-type: none"> Long term Full-fledged training based on practical coverage on the following areas (both national and international) to enhance the fundamental understating of the procurement process; <ol style="list-style-type: none"> Estimate preparation, Preparation of bid documents, Preparation of terms of reference, Bid invitation Bid opening and evaluation Contract management Contract termination Price adjustment Variations Contract closure Grievance and conflict handling. Each training module must cover practical case-based study and interrelation with the procurement law and its provision shall be established. The certified course can also be undertaken in these areas.
	Systematic contract management and its executions (including receiving of goods, services and completion of the works and store entries.)	<ul style="list-style-type: none"> Each type of procurement Goods and commodity, Civils works, Consulting service and other procurement have its level of management issues, every individual staff is not observed to have adequate knowledge on all areas, 	✓	✓		<ul style="list-style-type: none"> Staffs are not adequately trained over every procedure of the major 4 areas of procurement. Execution of contract are also affected by externalities which are not anticipated and adequate experience is not 	<ul style="list-style-type: none"> A long-term full-fledged course covering contract administration and management with practical cases to be delivered to those who have attained the

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		systematic issues requires the knowledge of every contract procedures.				observed on those administering the contract.	fundamentals of the procurement process. Note: Full-fledged refers to an overall comprehensive course.
	Effective operation and implementation of a separate e- portal for procurement.	<ul style="list-style-type: none"> Most of the middle-level staff have an average level of knowledge of the e-GP system but they expect a full-fledged e-GP system. 	✓	✓		<ul style="list-style-type: none"> Technical issues to be resolved by the subordinate staffs. Process flow of the entire e-GP system. 	<ul style="list-style-type: none"> A short-term training on usage of the e-GP system including the issues encountered in the system and ways to resolve them. Training on the process flow of the e-GP system.
	Undertake necessary actions required for providing decisions/recommendations for issues related to procurement.(Including blacklisting)	<ul style="list-style-type: none"> Support to senior staff is provided depending upon the nature of the case. Adequate documentation and reference to legal provision are obtained and discussed amongst the team. 	✓	✓		<ul style="list-style-type: none"> Understanding fundamental legal provisions and clauses to provide a decision basis. 	<ul style="list-style-type: none"> Fundamental training on the conceptual aspect of procurement law.
	Administer the payment process for goods and services and works is within the legal framework	<ul style="list-style-type: none"> Collection, compilation and review of all procurement related documents for payment process are adequately undertaken in support of subordinate staffs. However in some technical procurement related payment they face difficulties on linking TOR and output of procurement. 	✓	✓		<ul style="list-style-type: none"> Knowledge of technical issues, meaning of technical terminologies, interlinking TOR with output and related legal framework for payment of procurement related to technical goods, contracts and services 	<ul style="list-style-type: none"> A short-term training on understanding of legal terminologies and interlinkage of Technical TOR and outputs to be considered during payment for procurement related to technical goods, contracts and services.
Lower							
Officers and assistants	Involve in conducting need assessment or demand collection within the organization	<ul style="list-style-type: none"> Collection of procurement-related demands within an organization is conducted adequately through coordination and direction of senior staffs. 	✓	✓		<ul style="list-style-type: none"> Coordination skills and communication skills within the organization especially in new staffs. 	<ul style="list-style-type: none"> Soft skill relation to communication and coordination.
	Assist in preparation of master procurement plan, annual procurement plan, cost estimates, bid documents and specification.	<ul style="list-style-type: none"> Making excel based data entry and processing of demand received is adequately conducted by senior staff but fresh entrants are facing issues on data processing. 	✓	✓		<ul style="list-style-type: none"> Technical knowledge in the process of preparing the plan, specification and cost estimates 	<ul style="list-style-type: none"> Fundamental procurement plan preparation including basis of excel sheet operation and report preparation.
	<ul style="list-style-type: none"> Involve in Bid invitation, opening, evaluation and reporting activities. Perform the job of receiving goods, services 	<ul style="list-style-type: none"> Both senior and fresh entrant staff are not able to execute this task with adequate skills. 	✓	✓		<ul style="list-style-type: none"> Lack of full-fledged knowledge over the fundamental of the procurement process and the entire cycle in all major categories of procurement. 	<ul style="list-style-type: none"> Full-fledged training based on practical coverage on the following areas to enhance the fundamental understating of the procurement process;

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	and completion of the works and store entries. ▪ Documentation of procurement-related documents ▪ Drafting necessary reports required for higher-level staffs						a. Estimate preparation, b. Preparation of bid documents, c. Preparation of terms of reference, d. Bid invitation e. Bid opening and evaluation f. Contract management g. Contract termination h. Price adjustment i. Variations j. Contract closure k. Grievance and conflict handling. Each training module must cover practical case-based study and interrelation with the procurement law and its provision shall be established. The certified course can also be undertaken in these areas.
	Make payment process for goods and services and works is within the legal framework	▪ The staffs are able to make payment for procurement on guidance of senior staffs ▪ However in some technical procurement related payment they face difficulties on linking TOR and output of procurement and have lower level of knowledge of legal framework for such payment	✓	✓		▪ Knowledge of technical issues, meaning of technical terminologies, interlinking TOR with output and related legal framework for payment of procurement related to technical goods, contracts and services	▪ A short-term training on understanding of legal terminologies and interlinkage of Technical TOR and outputs to be considered during payment for procurement related to technical goods, contracts and services.
	Circulation of notice and documents related to procurement.	▪ Both senior and fresh entrant staff are not able to execute this task with adequate skills. In most case, even the bid notice preparation is not able to be drafted appropriately ▪ In other regular office correspondence, they have adequate capacity.	✓	✓		▪ Practical exposure is lacking in training related to procurement.	▪ Practical training on office correspondence related to procurement.

Area 5.3 Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Secretary and joint secretary (PPMO and ministries)	Make ensure that compliance of the procurement act, rules and regulation and directives are carried out on any procurement made.	<ul style="list-style-type: none"> Most of the staff have moderate level of knowledge of procurement related act, rules and regulation and directives. However moderate knowledge of aligning the procurement related acts, rules, regulation & directives with practical scenario makes them unable to deal in case of complex procurement as the underlying complexity of acts, rules, regulation & directives Mostly the senior officials have to deal with a complex situation while undertaking the procurement process, Support of subordinate is not only adequate, support of technical experts, legal experts and consultation with subject experts make reform decision. <p>Note: Any senior staff from any stream face difficulty in deciding on the procurement policy due to its underlying complexity.</p>			✓	<ul style="list-style-type: none"> In- depth knowledge of act, rules, regulation & directives and their practical implication on procurement process Knowledge of aligning practical difficulties to policies, act, rules, regulation & directives Technical expertise in procurement of technical subject matter. 	<ul style="list-style-type: none"> A medium-term fundamental courses on: <ol style="list-style-type: none"> Fundamentals of procurement laws Basis Nepalese procurement laws (UNICITRAL model) Practical implication of procurement laws Case study and aligning with procurement laws Methods of adoption of international best practice
	Direct to conduct need assessment or demand collection within the organization	<ul style="list-style-type: none"> The senior staff are adequately able to manage and supervise the function of subordinates staff related to conduction need assessment or demand collection of goods and services for preparation of annual & master procurement plan. Experience-based & general practice – based competency has been observed in conducting need assessment. However the senior staff lacks in-depth knowledge of development and use of the standard need assessment framework. 			✓	<ul style="list-style-type: none"> The senior staff lacks adequate knowledge of technical aspect of the standard need assessment document and its interlinkage annual & Master procurement plan and international practices of need assessment. 	<ul style="list-style-type: none"> A short-term course of standard need assessment framework covering national and international practices and its importance in preparation of annual & master procurement plan.
	Review and authorize the master procurement plan and annual procurement plans.	<ul style="list-style-type: none"> Master procurement plans are being prepared based on the format provided by procurement laws, the 22 columnar format is well known to the most technical person involved in procurement. But, most of them who are not involved in procurement do not have adequate knowledge on the interlinkage of the 			✓	<ul style="list-style-type: none"> Practical knowledge and skills to review the master procurement plan and its linkage in budget execution. 	<ul style="list-style-type: none"> A Short term training on preparation of master procurement plan, annual procurement plan, budget interlinkage with practical exercise. Practical training covering the theoretical basis with the

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		master procurement plan, annual plan and budget programs.					method of reviewing these plans.
	Review and approve the entire procurement process (cost estimates, preparing bidding documents and specifications, Bid invitation, opening, evaluation and reporting activities.)	<ul style="list-style-type: none"> The entire process of procurement is a systematic approach each of the steps has a technical aspect and each step requires in-depth knowledge, most of the senior have surficial knowledge on the technical matter (for e.g bid can be canceled if it substantially deviated from its original intent. but most of them might not be able to define the scenario when the substantial deviation occurs). This type of scenario is in every step of procurement and the opinion varies from individual to individual. 			✓	<ul style="list-style-type: none"> Knowledge of the technical aspect of the entire procurement process and the matters that are required to be fundamentally and logically dealt with is inadequate. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A Short term course and even an accredited course of procurement. Certification course to be operated to develop a more certified technical course in collaboration with CIPS PPMO being the responsible agency for conducting these courses it shall also undertake necessary international collaboration.
	Ensure systematic contract management and its executions (including receiving of goods, services and completion of the works and store entries.)	<ul style="list-style-type: none"> Contract management is even more challenging with a large number of the contract not being executed on determined time. The clauses of time extension, price adjustment, price variations are complex and the technicalities involved in these areas are not easily dealt by the senior staffs. They face a hard time in dealing with these situations. 			✓	<ul style="list-style-type: none"> Knowledge of the technical aspect of the entire procurement process and the matters that are required to be fundamentally and logically dealt with is inadequate. Senior staffs lack professional education to deal with technical matters. 	<ul style="list-style-type: none"> A Short term course and even an accredited course of procurement. Certification course to be operated to develop a more certified technical course in collaboration with CIPS. PPMO being the responsible agency for conducting these courses which shall also undertake necessary international collaboration. <p>Note: Accreditation course can provide self-interest basis.</p>
	Provide support for effective operation of e- portal for procurement.	<ul style="list-style-type: none"> E-GP portal is in operation but the senior staffs are struggling to ensure the business process designed in the system to be adequate. However policy support is being provided despite the massive pressure faced in its operation. 			✓	<ul style="list-style-type: none"> Inadequate orientation on the usage and capability of e-GP systems. 	<ul style="list-style-type: none"> An orientation program to every senior staffs on the capability and functionality of a full-fledged e-GP system.
	Ensure payment for goods and services and works is within the legal framework	<ul style="list-style-type: none"> Authorization of payment is done by senior staff base on documents compiled and forwarded to them from sub-ordinates staff. The senior staff have adequate level of knowledge in ensuring that the payment 			✓	N/A	N/A

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		is made for procurement within the legal framework					
	Provide necessary decision and recommendation on issues related to procurement (including blacklisting)	<ul style="list-style-type: none"> Undertaking decision on issues related to procurement is a team effort, senior staffs undertake the support of subordinate staff for necessary discussion and formulation of opinion. Recommendations are usually considered free of biases but in some cases, they are not considered to be a professional decision (based on the public media criticism). 			✓	<ul style="list-style-type: none"> Knowledge management and use of such system in undertaking decision related to procurement is not being practiced, The individual capacity of senior staff in technical knowledge while undertaking decisions is observed to be insufficient. 	<ul style="list-style-type: none"> A medium-term training on the decision-making process matters to be handle with due diligence. Orientation about the knowledge management system for making repeated decisions.
Middle							
Unders ecretari es	Perform procurement related activities complying the procurement act, rules and regulation and directives	<ul style="list-style-type: none"> Most of the staff have inadequate knowledge of procurement related act, rules and regulation and directives. Along with they do not have adequate knowledge to interpret the procurement related acts, rules, regulation & directives in practical procurement process and are unable to deal in case of complex procurement as the underlying complexity of acts, rules, regulation & directives 	✓	✓		<ul style="list-style-type: none"> In- depth knowledge of act, rules, regulation & directives and their practical implication on procurement process Knowledge of aligning practical difficulties to policies, act, rules, regulation & directives 	<ul style="list-style-type: none"> A medium-term fundamental course on the fundamentals of procurement laws shall include; <ol style="list-style-type: none"> Basis Nepalese procurement laws (UNICITRAL model) Practical implication of procurement laws Case study and aligning with procurement laws Methods of adoption of international best practice
	Conduct need assessment or demand collection within the organization	<ul style="list-style-type: none"> The staff are able to conduct need assessment or demand collection of goods and services for preparation of annual & master procurement plan. Experience-based & general practice – based competency has been observed in conducting need assessment. However the development and use of the standard need assessment framework is not in practice. 	✓	✓		<ul style="list-style-type: none"> The technical aspect of the standard need assessment document and its interlinkage annual & Master procurement plan and international practices of need assessment is not adequately known. 	<ul style="list-style-type: none"> A short-term course of standard need assessment framework covering national and international practices and its importance in preparation of annual & master procurement plan.
	Prepare master procurement plan and annual procurement plans.	<ul style="list-style-type: none"> Most of the middle-level staff are involved in the preparation of the procurement plans both master and annual. They have adequate knowledge about the preparation of the procurement plans. 	✓	✓		<ul style="list-style-type: none"> Execution of the developed plan in action and its interrelation with budget and resource allocation. 	<ul style="list-style-type: none"> A medium training on preparation of master procurement plan, annual procurement plan, budget interlinkage with practical exercise. Practical training covering the theoretical basis with the

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							method of reviewing these plans.
	Administer the entire procurement process (cost estimates, preparing bidding documents and specifications, Bid invitation, opening, evaluation and reporting activities.)	<ul style="list-style-type: none"> ▪ Clear distinction on the process involved in each type of procurement Goods and commodity, Civils works, consulting service, and other procurement is not understood with a high level of clarity. (such as issuance of RFP and publication of bid to respective types) ▪ Procedural clarity on evaluation of technical and financial proposals in a sequential process. 	✓	✓		<ul style="list-style-type: none"> ▪ Lack of practical experience of complete procurement cycle from the planning phase to contract closure. 	<ul style="list-style-type: none"> ▪ Long term Full-fledged training based on practical coverage on the following areas (both national and international) to enhance the fundamental understating of the procurement process; <ol style="list-style-type: none"> a. Estimate preparation, b. Preparation of bid documents, c. Preparation of terms of reference, d. Bid invitation e. Bid opening and evaluation f. Contract management g. Contract termination h. Price adjustment i. Variations j. Contract closure k. Grievance and conflict handling. Each training module must cover practical case-based study and interrelation with the procurement law and its provision shall be established. The certified course can also be undertaken in these areas.
	Systematic contract management and its executions (including receiving of goods, services and completion of the works and store entries.)	<ul style="list-style-type: none"> ▪ Each type of procurement Goods and commodity, Civils works, Consulting service and other procurement have its level of management issues, every individual staff is not observed to have adequate knowledge on all areas, systematic issues requires the knowledge of every contract procedures. 	✓	✓		<ul style="list-style-type: none"> ▪ Staffs are not adequately trained over every procedure of the major 4 areas of procurement. Execution of contract are also affected by externalities which are not anticipated and adequate experience is not observed on those administering the contract. 	<p>A long term full-fledged course covering contract administration and management with practical cases to be delivered to those who have attained the fundamentals of the procurement process.</p> <p>Note: Full-fledged refers to an overall comprehensive course.</p>
	Effective operation and implementation of a separate e- portal for procurement.	<ul style="list-style-type: none"> ▪ Most of the middle-level staff have an average level of knowledge of the e-GP system but they expect a full-fledged e-GP system. 	✓	✓		<ul style="list-style-type: none"> ▪ Technical issues to be resolved by the subordinate staffs. ▪ Process flow of the entire e-GP system. 	<ul style="list-style-type: none"> ▪ A short-term training on usage of the e-GP system including the issues encountered in the

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							system and ways to resolve them. ▪ Training on the process flow of the e-GP system.
	Undertake necessary actions required for providing decisions/recommendations for issues related to procurement.(Including blacklisting)	▪ Support to senior staff is provided depending upon the nature of the case. Adequate documentation and reference to legal provision are obtained and discussed amongst the team.	✓	✓		▪ Understanding fundamental legal provisions and clauses to provide a decision basis.	▪ Fundamental training on the conceptual aspect of procurement law.
	Administer the payment process for goods and services and works is within the legal framework	▪ Collection, compilation and review of all procurement related documents for payment process are adequately undertaken in support of subordinate staffs. ▪ However in some technical procurement related payment they face difficulties on linking TOR and output of procurement.	✓	✓		▪ Knowledge of technical issues, meaning of technical terminologies, interlinking TOR with output and related legal framework for payment of procurement related to technical goods, contracts and services	▪ A short-term training on understanding of legal terminologies and interlinkage of Technical TOR and outputs to be considered during payment for procurement related to technical goods, contracts and services.
Lower							
Officers and assistants	Involve in conducting need assessment or demand collection within the organization	▪ Collection of procurement-related demands within an organization is conducted adequately through coordination and direction of senior staffs.	✓	✓		▪ Coordination skills and communication skills within the organization especially in new staffs.	▪ Soft skill relation to communication and coordination.
	Assist in preparation of master procurement plan, annual procurement plan, cost estimates, bid documents and specification.	▪ Making excel based data entry and processing of demand received is adequately conducted by senior staff but fresh entrants are facing issues on data processing.	✓	✓		▪ Limited technical knowledge about the procurement plan, cost estimates and specification details.	▪ Fundamental procurement plan preparation including basis of excel sheet operation and report preparation.
	▪ Involve in Bid invitation, opening, evaluation and reporting activities. ▪ Perform the job of receiving goods, services and completion of the works and store entries. ▪ Documentation of procurement-related documents ▪ Drafting necessary reports required for higher-level staffs	▪ Both senior and fresh entrant staff are not able to execute this task with adequate skills.	✓	✓		▪ Lack of full-fledged knowledge over the fundamental of the procurement process and the entire cycle in all major categories of procurement.	▪ Full-fledged training based on practical coverage on the following areas to enhance the fundamental understating of the procurement process; a. Estimate preparation, b. Preparation of bid documents, c. Preparation of terms of reference, d. Bid invitation e. Bid opening and evaluation f. Contract management g. Contract termination

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							h. Price adjustment i. Variations j. Contract closure k. Grievance and conflict handling. Each training module must cover practical case-based study and interrelation with the procurement law and its provision shall be established. The certified course can also be undertaken in these areas.
	Make payment process for goods and services and works is within the legal framework	<ul style="list-style-type: none"> The staffs are able to make payment for procurement on guidance of senior staffs However in some technical procurement related payment they face difficulties on linking TOR and output of procurement and have lower level of knowledge of legal framework for such payment 	✓	✓		<ul style="list-style-type: none"> Knowledge of technical issues, meaning of technical terminologies, interlinking TOR with output and related legal framework for payment of procurement related to technical goods, contracts and services 	<ul style="list-style-type: none"> A short-term training on understanding of legal terminologies and interlinkage of Technical TOR and outputs to be considered during payment for procurement related to technical goods, contracts and services.
	Circulation of notice and documents related to procurement.	<ul style="list-style-type: none"> Both senior and fresh entrant staff are not able to execute this task with adequate skills. In most case, even the bid notice preparation is not able to be drafted appropriately In other regular office correspondence, they have adequate capacity. 	✓	✓		<ul style="list-style-type: none"> Practical exposure is lacking in training related to procurement. 	<ul style="list-style-type: none"> Practical training on office correspondence related to procurement.

AREA 6: Debt and Investment Management:**Area 6.1: Federal Government**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
	Review & authorize submission of a report related to the projection of need of public debt, in coordination with NNRFC & NRB, through analyzing GoN's projected revenue and expenditure to MoF	<ul style="list-style-type: none"> Most of the senior staff have competency related to the legal framework regarding borrowing and issuance of new debt. However, the staff with finance and economics background have a moderate level of knowledge and the staff who are not from finance and economics background have a lower level of knowledge on matters of analyzing macroeconomic assumption (GDP, BOP, etc), Time series analysis, dynamic comparison of sources and expenses, macro-economic modeling. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of debt projection guidelines & framework, macroeconomic assumption (GDP, BOP, etc), Time series analysis, the skill of dynamic comparison of sources and expenses. 	<ul style="list-style-type: none"> Comprehensive theoretical training on debt projection guidelines & framework and practical training on analysis of debt forecasting tools, macroeconomic assumption, uses of time series analysis and dynamic comparison of sources and expenses, macro-economic modeling.
	Perform the function of liquidity management and forecast of GoN	<ul style="list-style-type: none"> Liquidity management function is carried out through conducting open market operations of short-term and long-term debt instruments. Most of the senior staff have competency in the matter of liquidity management and forecasting. However, the staff other than from finance and economics background has inadequate knowledge of analyzing macroeconomic assumption, the role of debt instrument, risk assessment of debt, the trade-off between cost & risk of debt, statistical analyzing tools, monetary and fiscal policy. 			✓	<ul style="list-style-type: none"> Inadequate knowledge on analyzing macroeconomic assumption, risk assessment of debt, the trade-off between cost & risk of debt, statistical analyzing tools, monetary and fiscal policy, analysis of foreign exchange change, fiscal risk analysis framework. 	<ul style="list-style-type: none"> Short and intensive training courses on the role of a debt instrument in liquidity management, analysis of macro-economic assumption, tools for analyzing foreign exchange change, risk assessment of debt, the trade-off between cost & risk of debt, statistical analyzing tools, monetary and fiscal policy, fiscal risk analysis framework.
	Review & authorize submission related to reporting short term, mid-term & long term Debt management related strategy to MoF	<ul style="list-style-type: none"> A separate Public Debt Management legislation is very important for providing a legal framework for preparing debt management strategies, which is in process of being passed by parliament. Review and authorization of debt management strategy are being done based on general knowledge and national practices, as there is not any specific medium-term debt management strategy framework. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of (a) debt management strategy framework, use of longer-term structural factors, analysis of the composition of debt, use of cost-risk trade-off, (b) cost and risk analyses of the existing debt, (c) identifying and analyzing cost and risk of potential funding sources, (d) Identify risks in key policy areas such as fiscal, monetary, external, and market 	<ul style="list-style-type: none"> Long term courses on public financial/debt/investment management Professional course on debt management strategy framework, use of longer-term structural factors, analysis of the composition of debt, use of cost-risk trade-off, (b) cost and risk analyses of the existing debt,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							(c) identifying and analyzing cost and risk of potential funding sources, (d) Identify risks in key policy areas such as fiscal, monetary, external, and market.
	Formulation of public debt policy	<ul style="list-style-type: none"> Public debt policy and strategy are formulated based on annual borrowing plans, general knowledge, and national practices. However, the effective use of quantitative benchmarks such as degree of market risk, comparison of alternative borrowing strategies, linking with monetary & fiscal policies is not found. 			✓	<ul style="list-style-type: none"> Moderate knowledge of analysis of quantitative benchmarks such as degree of market risk, comparison of alternative borrowing strategies, linking with monetary & fiscal policies. 	<ul style="list-style-type: none"> Short and intensive training on market risk analysis, comparing alternative borrowing strategies, linking the annual borrowing plan with monetary and fiscal policies.
	Review and finalize documents required in making or updating law's related to public debt management	<ul style="list-style-type: none"> Have the ability to review, appraise the matter required to be incorporated in making and updating public debt management-related laws. However, the use of international practices and international frameworks in public debt management is lacking. 			✓	<ul style="list-style-type: none"> Gap observed on knowledge of international practices, framework, benchmarks for public debt management. 	<ul style="list-style-type: none"> Long-term courses on public financial/debt/investment management. Short and intensive training on international practices, framework & benchmarks uses on public debt management along with international observation tour, seminar, a workshop for learning best practices of public debt management.
	Review and finalize the Identified operational area of public debt and suggest to MoF	<ul style="list-style-type: none"> Have adequate competencies in identifying the operational area of public debt. However, the staff other than from finance and economics background have a lower level of knowledge of public debt instrument, cost and risk analysis of debt and risk associated with the functional area and its implication in macro economy, monetary and fiscal policy 			✓	<ul style="list-style-type: none"> Inadequate knowledge of public debt instrument, cost and risk analysis of debt and risk associated with the functional area and its implication in macro economy, monetary and fiscal policy 	<ul style="list-style-type: none"> Short theoretical training on a public debt instrument, and its implication in macro economy, monetary and fiscal policy. Intensive and practical training on cost and risk analysis of debt and risk analysis of the functional area of debt.
	Ensure effective internal & external debt management	<ul style="list-style-type: none"> Have adequate competencies of ensuring the effective internal and external debt management on the matter of issuing debt securities, record foreign debt, make payment of principal and interest amount of debt securities and foreign debt per agreement 			✓	<ul style="list-style-type: none"> Gap observed on the preparation of calendar for issuances of debt based on liquidity & cash flow projection, market development activities. 	<ul style="list-style-type: none"> Short and intensive training on analysis of liquidity status and cash flow projection and skills on market development strategies.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> However, the debt management function such as preparation of calendar for issuances of debt, market development activities, etc. is not effectively performed. 					
	Ensure efficient functioning of share and debt investment on behalf of the government of Nepal as per approval of MoF	<ul style="list-style-type: none"> Have adequate competencies. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
	Agreement of subsidiary loan with public institutions, on behalf of GoN	<ul style="list-style-type: none"> Have adequate competencies in making subsidiary loan agreements with a public institution. However, have moderate knowledge of reviewing cost-risk trade-off analysis of loan investment. 			✓	<ul style="list-style-type: none"> Have moderate competency in the matter of analyzing the cost-risk trade-off of loan investment. 	<ul style="list-style-type: none"> Intensive practical training on analyzing cost-risk trade-offs of loan investment.
	Evaluate the effectiveness and appropriateness of applied software systems	<ul style="list-style-type: none"> Debt operation and management systems are being practiced. A software system must be robust, well-functioning and user friendly. The operation of DOMS requires specialized knowledge, however, the business process used in the software are tested through inquiry to the developers, making a sample test of transaction. Duration of software system undertakes substantial timeframe, the developed software may or may not complete within the tenure of senior staffs, in this case, s/he may not complete the entire cycle of the software development process to evaluate the appropriateness of developed software system. 			✓	<ul style="list-style-type: none"> Availability of the software tools to analyze the effectiveness of the software including technical knowledge of the system debt and reviews, Lower levels of fundamental knowledge over the software development cycle and the essence of documentation that indicates the business process. 	<ul style="list-style-type: none"> A medium-term comprehensive training over the software development cycle and interlinkage of business process with the system flow and process. A short-term course on the essence of documentation of the software development and analyzing the documentation and stock market system operation training. Regular refresher training problem-based (maybe virtual) of system software associated.
	Perform public debt management performance assessment	<ul style="list-style-type: none"> DeMPA informs plans to reform and strengthen debt management capacity, processes, and institutions and also helps governments monitor progress toward international sound practices. DeMPA is performed by the senior staff based on general and national practices. However, a lack of in-depth knowledge 			✓	<ul style="list-style-type: none"> Lack of in-depth knowledge on performance indicators such as Governance and Strategy Development, Coordination with Macroeconomic Policies, Borrowing and Related Financing Activities, Cash Flow Forecasting and Cash Balance Management, Operational Risk 	<ul style="list-style-type: none"> Comprehensive training on debt management performance indicators and scoring methodology.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		on the use of debt management performance indicators and the scoring methodology has emerged ineffective public debt management performance assessment.				Management, Debt Records, Reporting, and its scoring ideology.	
	Perform Public Investment Management Assessment	<ul style="list-style-type: none"> ▪ PIMA's evaluate the procedures, tools, decision-making, and monitoring processes used by governments to provide infrastructure assets and services to the public; help identify reform priorities and devise practical steps for their implementation. ▪ PIMA is performed by the senior staff based on general and national practices. However, a lack of in-depth knowledge on the use of the PIMA framework and its ranking methodology has emerged ineffective public investment management assessment. 			✓	<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge on performance indicators such as Fiscal targets/rules, national & sectoral plans, Coordination between entities, Project appraisal, infrastructure financing, multiyear budgeting, budget comprehensiveness & unity, budgeting for investment, maintenance funding, project selection, procurement, availability of funding, Portfolio oversight, project implementation, monitoring of assets and its ranking methodology. 	<ul style="list-style-type: none"> ▪ Comprehensive training on the Public Investment Management Assessment framework and its ranking methodology.
	Perform and review debt sustainability analyses and reconciliation of public and external debt	<ul style="list-style-type: none"> ▪ Debt sustainability analyses (DSA) assess a country's current level of debt and prospective borrowing affect its present and future ability to meet debt service obligations. ▪ The reconciliation of public and external debt is being carried out but some of the staff have a lower level of knowledge on systematic reconciliation and debt record management system. ▪ However, senior staff do not possess adequate knowledge of the debt sustainability analyses framework 			✓	<ul style="list-style-type: none"> ▪ Inadequate knowledge of debt sustainability analyses framework, baseline scenario based on macroeconomic projection for both public and external debt, upper bound for the debt dynamics under various assumptions regarding policy variables, macroeconomic developments, financing costs paths of debt indicators, and stress test. 	<ul style="list-style-type: none"> ▪ Comprehensive training on debt sustainability analysis framework including baseline scenario base on macroeconomic assumptions and other tools.
	Review and authorize the report of three years budget projection of internal and external debt payment and status report of internal and external debt (NPC, MoF, NPC)	<ul style="list-style-type: none"> ▪ Most of the senior staff can review and authorize report of three years budget projection of internal & external debt payment and status report of internal and external debt ▪ However, the staff other than from finance and economics background have inadequate knowledge on components of projection report, status report, and reporting framework and face difficulties in finalization of the report. 			✓	<ul style="list-style-type: none"> ▪ Lack of in-depth knowledge of public sector debt statistics (PDS), debt reporting system (DRS), and general data dissemination System (GDDS), components of the report, and framework of reporting. 	<ul style="list-style-type: none"> ▪ Comprehensive and practical training on public sector debt statistics (PDS), debt reporting system (DRS), and general data dissemination System (GDDS), components of report and framework of reporting.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Monitor subordinates activities related to the government guarantee	<ul style="list-style-type: none"> Government guarantee-related job is performed by subordinate staff and is monitored by the senior staff based on general practices and prior experiences. As potential costs of guarantees are hard to estimate, thus use of a government guarantee management framework must be used. Although, effective use of such a framework has not been in practice due to inadequate knowledge on such matter. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of government guarantee management frameworks and checklist 	<ul style="list-style-type: none"> Short and intensive training on government guarantee management frameworks and checklist such as steps to establish macroeconomic control over guarantees, steps to improve decisions to grant individual guarantees through guidelines, restrictions, conditions, cost estimation, guarantees fees, and steps to ensure careful management after the granting of guarantees, including recording, reporting.
Middle							
	Prepare report related to the projection of need of public debt, in coordination with NNRFC & NRB, through analyzing GoN's projected revenue and expenditure	<ul style="list-style-type: none"> Staffs can manage to prepare report related to projection of public debt need based on the national practices and existing legislative framework. Most of the staff have a moderate level of knowledge over matters of analyzing macroeconomic assumption (GDP, BOP, etc), Time series analysis, dynamic comparison of sources and expenses, macro-economic modeling <p>Even so, the staff apart from finance and economics background have a lower level of competency on above matters.</p>	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of debt projection guidelines & framework, macroeconomic assumption (GDP, BOP, etc), Time series analysis, the skill of dynamic comparison of sources and expenses. 	<ul style="list-style-type: none"> The medium-term theoretical training on debt projection guidelines & framework and practical training on analysis of debt forecasting tools, macroeconomic assumption, uses of time series analysis and dynamic comparison of sources and expenses, macro-economic modeling.
	Involve in the function of liquidity management and forecast of GoN	<ul style="list-style-type: none"> Most of the staff knows open market operations of short-term and long-term debt instruments and but has a moderate level of knowledge on analyzing macroeconomic assumption, the role of debt instrument, risk assessment of debt, the trade-off between cost & risk of debt, statistical analyzing tools, monetary and fiscal policy. However, the staff with no background knowledge in finance and economics has inadequate knowledge of the above matters. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on analyzing macroeconomic assumption, risk assessment of debt, the trade-off between cost & risk of debt, statistical analyzing tools, monetary and fiscal policy, analysis of foreign exchange change, fiscal risk analysis framework 	<ul style="list-style-type: none"> Fundamental training courses on the role of a debt instrument in liquidity management. Mid-term training courses on the analysis of macro-economic assumption, tools for analyzing foreign exchange change, risk assessment of debt, the trade-off between cost & risk of debt, statistical analyzing tools, monetary and fiscal policy, fiscal risk analysis framework.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Prepare report related to short term, mid-term & long term Debt management related strategy to MoF	<ul style="list-style-type: none"> Some of the staff can prepare reports related to debt management strategy based on the existing legislative framework, general knowledge, and national practices, as there is not any specific medium-term debt management strategy framework. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of (a) debt management strategy framework, use of longer-term structural factors, analysis of the composition of debt, use of cost-risk trade-off, (b) cost and risk analyses of the existing debt, (c) identifying and analyzing cost and risk of potential funding sources, (d) Identify risks in key policy areas: fiscal, monetary, external & market. 	<ul style="list-style-type: none"> Medium-term courses on public financial/debt/investment management A comprehensive course on debt management strategy framework, use of longer-term structural factors, analysis of the composition of debt, use of cost-risk trade-off, (b) cost and risk analyses of the existing debt, (c) identifying and analyzing cost and risk of potential funding sources, (d) Identify risks in key policy areas: fiscal, monetary, external & market.
	Assist in the formulation of public debt policy	<ul style="list-style-type: none"> Most of the staff assist higher-level management in formulating public debt policy and strategy based on their general knowledge, national practices, and annual borrowing plan. However, the staff has inadequate knowledge on effective use of quantitative benchmarks such as degree of market risk, comparison of alternative borrowing strategies, linking with monetary & fiscal policies is not found. 	✓	✓		<ul style="list-style-type: none"> inadequate knowledge on analysis of quantitative benchmarks such as degree of market risk, comparison of alternative borrowing strategies, linking with monetary & fiscal policies. 	<ul style="list-style-type: none"> Short and intensive training on market risk analysis, comparing alternative borrowing strategies, linking the annual borrowing plan with monetary and fiscal policies.
	Prepare documents required in making or updating law's related to public debt management	<ul style="list-style-type: none"> Most of the staff can prepare documents required to be incorporated in making and updating public debt management-related laws only under the guidance of the senior level. The staff has a lower level of knowledge about international practices and international frameworks in public debt management. 	✓	✓		<ul style="list-style-type: none"> Gap observed on knowledge of international best practices, framework, benchmarks for public debt management. 	<ul style="list-style-type: none"> Medium-term courses on public financial/debt/investment management. Short and intensive training on international practices, framework & benchmarks uses on public debt management along with some international exposure too.
	Identifying the operational area of public debt	<ul style="list-style-type: none"> Most of the staff can identify an operational area of public debt but have a moderate level of knowledge over cost and risk analysis of debt and risk associated with the functional area and 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on a public debt instrument, cost and risk analysis of debt and risk associated with the functional area and its implication in macroeconomy, monetary and fiscal policy 	<ul style="list-style-type: none"> Short theoretical training on fundamentals public debt instrument, and its implication in macroeconomy, monetary and fiscal policy.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		its implication in macro economy, monetary and fiscal policy ▪ However, the staff other than from finance and economics background have a lower level of knowledge of public debt instrument, cost and risk analysis of debt and risk associated with the functional area and its implication in macroeconomic, monetary and fiscal policy.					▪ Intensive and practical training on cost and risk analysis of debt and risk analysis of the functional area of debt.
	Perform internal & external debt management	▪ Most of the staff have adequate knowledge of issuing debt securities, record foreign debt, make payment of principal and interest amount of public debt and foreign debt per agreement ▪ However, the staff other than from finance and economics background have inadequate knowledge of the process of debt issue, cost calculation of public debt and foreign debt. ▪ Along with most of the staff have a lower level of knowledge of the debt management function such as preparation of calendar for issuances of debt, market development activities.	✓	✓		▪ The staff other than from finance and economics background have inadequate knowledge on the process of debt issue, cost calculation of public debt and foreign debt ▪ Aggregate gap observed on the preparation of calendar for issuances of debt based on liquidity & cash flow projection, market development activities, systematic and scientific record-keeping of public and foreign debt	▪ Short and intensive training on analysis of liquidity status & cash flow projection, cost calculation of public debt and foreign debt, and skills on market development strategies. ▪ Theoretical training on fundamentals of nature of debt and issuance process, and systematic and scientific record-keeping of public and foreign debt
	Perform the function of share and debt investment on behalf of the government of Nepal as per approval of MoF	▪ The staff can perform the share and debt investment function of GoN as directed by senior-level staff.	✓	✓		▪ N/A	▪ N/A
	Prepare agreement and other documents related to a subsidiary loan with public institutions, and keep an up-to-date record of it.	▪ The staff can prepare subsidiary loan agreements with the guidance of senior-level as they have a lower level of knowledge of analyzing cost-risk trade-offs of the loan agreement.	✓	✓		▪ Moderate knowledge components of a subsidiary loan agreement, specific agreement format for a subsidiary loan. ▪ Lower level knowledge on analyzing the cost-risk trade-off of the loan agreement.	▪ Fundamental courses on components of subsidiary loan agreement and format of the subsidiary loan agreement. ▪ Short intensive courses on the cost-risk trade-off of the loan agreement.
	Coordinate to incorporate business processes in software systems.	▪ Direct involvement in the process of development of software system being observed along with testing of data. ▪ Most of the business processes in regards to public debt management software are guided by middle managers	✓	✓		▪ Knowledge about the standard software evaluation process and the stages in which direct intervention is appropriate. ▪ Capability to understand and comment over the software business process and its documentation.	▪ Short term course on the business process plan on the software development ▪ Conceptual training on the integration mechanism and the role of the software system in the IFMIS system.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		and their vision is being implemented through software systems. ▪ Practice-based business processes are being adequately incorporated in the evaluation process.					▪ Regular refresher training problem-based (maybe virtual) of system software associated.
	Ability to manage and operate security/ secondary market transaction of government securities	▪ Staff operating the security market of government securities base on their general knowledge and experiences. ▪ Most of the staff has moderate knowledge of operation security market, management secondary market, and DEMAT related to government securities	✓	✓		▪ Lack of in-depth knowledge of security market, DEMAT and secondary market management of government securities	▪ Short and intensive training on concept and operation of the security market, secondary market management and DEMAT of government securities
	Involve in Performing debt management performance assessment	▪ Most of the staff are involved in DeMPA based on their knowledge of general & national practices associated with DeMPA. ▪ Lack of in-depth knowledge on fundamentals of debt management performance indicators its uses and the scoring methodology has emerged as ineffective public debt management performance assessment.	✓	✓		▪ Lack of in-depth knowledge on performance indicators such as Governance and Strategy Development, Coordination with Macroeconomic Policies, Borrowing and Related Financing Activities, Cash Flow Forecasting and Cash Balance Management, Operational Risk Management, Debt Records and Reporting and it's scoring ideology.	▪ Short theoretical training on fundamentals of public debt management performance indicators ▪ Medium-term training on uses debt management performance indicators and scoring methodology.
	Involve in public investment management assessment	▪ Most of the staff are involved in PIMA based on their knowledge of general & national practices associated with PIMA. ▪ However, a lack of in-depth knowledge of the fundamentals of the PIMA framework uses of PIMA framework and its ranking methodology has emerged ineffective public investment management assessment.	✓	✓		▪ Lack of in-depth knowledge on performance indicators such as Fiscal targets/rules, national & sectoral plans, Coordination between entities, Project appraisal, infrastructure financing, multiyear budgeting, budget comprehensiveness & unity, budgeting for investment, maintenance funding, project selection, procurement, availability of funding, Portfolio oversight, project implementation, monitoring of assets and its ranking methodology.	▪ Short theoretical training on fundamentals of public investment management assessment indicators. ▪ Comprehensive training on the Public Investment Management Assessment framework and its ranking methodology.
	Ability to analyze debt sustainability and perform public debt reconciliation	▪ Most of the staff do not possess knowledge of debt sustainability analysis framework, macro-economic modeling, fiscal risk analysis. ▪ The reconciliation of public and external debt is being carried out but some of the staff have a lower level of	✓	✓		▪ Inadequate knowledge of debt sustainability analyses framework, baseline scenario based on macroeconomic projection for both public and external debt, upper bound for the debt dynamics under various assumptions regarding policy variables, macroeconomic developments,	▪ Comprehensive training on debt sustainability analysis framework including baseline scenario base on macroeconomic assumptions and other tools. ▪ Training on macro-economic modeling, fiscal risk analysis, foreign exchange risk analysis.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		knowledge on systematic reconciliation and debt record management system.				financing costs paths of debt indicators, and stress test.	
	Prepare three years budget projection of internal and external debt payment and prepare a status report of internal and external debt	<ul style="list-style-type: none"> Most of the staff can prepare a report of three years budget projection of internal and external debt payment and status report of internal & external debt. However, the staff other than from finance and economics background have inadequate knowledge on components of projection report, status report and reporting framework and face difficulties in the preparation of the report. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge of public sector debt statistics (PDS), debt reporting system (DRS), and general data dissemination System (GDDS), components of report and framework of reporting. 	<ul style="list-style-type: none"> Comprehensive and practical training on public sector debt statistics (PDS), debt reporting system (DRS), and general data dissemination System (GDDS), components of report and framework of reporting.
	Perform activities related to the government guarantee	<ul style="list-style-type: none"> Government guarantee related job is performed by subordinate staff based on general practices and prior experiences. As potential costs of guarantees are hard to estimate, thus use of a government guarantee management framework must be used. However effective use of such a framework has not been in practice due to inadequate knowledge on such a matter. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of government guarantee management frameworks and checklist 	<ul style="list-style-type: none"> Short and intensive training on government guarantee management frameworks and checklist such as steps to establish macroeconomic control over guarantees, steps to improve decisions to grant individual guarantees utilizing guidelines, restrictions, conditions, cost estimation, guarantees fees and steps to ensure careful management after the granting of guarantees, including recording, reporting.
Lower							
	Assist in drafting reports related to the projection of need of public debt, the status of the debt, budget projection of debt payment, and drafting subsidiary loan agreements.	<ul style="list-style-type: none"> Most of the staff are drafting reports and loan agreements on the guidance of superior staff and in general format. Inadequate coherence is observed about components, guidelines and reporting framework. Lack of in-depth knowledge of components of debt status and reporting framework. 	✓	✓		<ul style="list-style-type: none"> Lack of in-depth knowledge about <ul style="list-style-type: none"> (a) Components, framework and guidelines of debt need projection. (b) components of debt status and reporting framework (c) components of debt payment projection report (d) component of the subsidiary loan agreement 	<ul style="list-style-type: none"> Long term fundamental training in the following areas is required; <ul style="list-style-type: none"> a. Fundamentals of debt management and debt strategy, debt reporting guidelines, b. Components of debt status reporting c. Components of debt need and payment projection, d. The framework of debt reporting system (DRS), e. Fundamentals of public sector debt statistics (PSDS) and general data dissemination system (GDDS)

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							Even practical training on debt reporting is required.
	Keep up to date record of documents related to internal and external debt management	<ul style="list-style-type: none"> The lower of staff are keeping record documents related to internal and external debt management following the general practices. As these documents are vital, thus this requires systematic and scientific record-keeping of debt-related documents. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of systematic and scientific record-keeping tools and techniques. 	<ul style="list-style-type: none"> Short and intensive training on record keeping, office management, project management. Practical training of e-system used in record keeping.
	Competent in operating the system software associated and sound knowledge of security market operation.	<ul style="list-style-type: none"> Debt operation and management systems are being practiced. The operation of DOMS requires specialized knowledge. However, the business process used in the software is tested through inquiry to the developers, making a sample test of the transaction the lower level staff requires specialized knowledge on the operation of system software associated. Along with most of the staff do not possess sound knowledge of security market operation of government securities. 	✓	✓		<ul style="list-style-type: none"> Knowledge about the software operation process and the stages in which direct intervention is appropriate. Capability to understand and comment over the software business process and its documentation. Lack of in-depth knowledge of security market, DEMAT and secondary market management of government securities. 	<ul style="list-style-type: none"> Short-term course on the business process plan on the software development. Regular refresher training problem-based (maybe virtual) of system software associated. Short and intensive training on concept and operation of the security market, secondary market management and DEMAT of government securities.

Area 6.2: Provincial Government

Note: Due to limited function on debt, gap has not been analyzed.

Area 6.3 Local Government

Note: Due to limited function on debt, gap has not been analyzed.

AREA 7: Treasury Management:**Area 7.1: Federal Government**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
JFCG	Approve policies regarding the treasury operation, management, and reporting	<ul style="list-style-type: none"> One of the highly specialized area, and very few of the senior staffs can understand and deal with treasury functions, even the cadres from accounting staff have to receive support from those who have prior experience. Polices are approved after ensuring the appropriateness to national context through the support of experienced subordinate and middle-level staff. 			✓	<ul style="list-style-type: none"> Due to the involvement of limited staff and the low frequency of being exposed to this area, knowledge to the senior staff is relatively low compare to other PFM areas. 	<ul style="list-style-type: none"> A Short-term course on the treasury functions, principles, fiscal impacts, accounting operations and it's policy implications to be provided with detailed practical aspects. Clear demarcation of the debt management policies and cash management policies.
	Undertake responsibility of treasury functions (Consolidated, divisible funds) accounting and recording including revenue, budget expenditure and cash grants	<ul style="list-style-type: none"> The federal structure has demanded more than the consolidated fund, a large number of senior staff are not adequately oriented about the operations of the federal consolidated fund, divisible accounts and the consolidated funds at the provincial and local government level. Consolidated fund and divisible fund operation guidelines are taken as the basis for the operation of these accounts. Use of the revenue and expenditure related accounts and the cash grant accounts are regular and its operation is conducted by senior staffs with the help of experienced staffs. 			✓	<ul style="list-style-type: none"> The involvement of a large number of accounts and the underlying varying nature of each type of fund account has made complex in understanding its interrelation and its operation. Inappropriate treatment of these accounts provides a significant on the entire financial system thus very few can operate with appropriate treatment. 	<ul style="list-style-type: none"> Short term training on the types of fund accounts, their interrelation, nature of the account. In this depth training contents related to detailed methods and modality of operation of accounts, its release and reimbursement procedures, and accounting of these funds shall be included.
	Execute treasury functions, Approve opening of bank accounts for government spending agencies and donor-driven projects, understand NRB government transaction directive	<ul style="list-style-type: none"> Operational executive and its responsibility lie at the senior staff which includes signatory on the bank, day end, quarter-end and year-end functions and assign accounts to each nature of functions. Usually, the senior staff doesn't have adequate capacity to execute these operational functions. Those who have prior experience in treasury operation have no problem with its operation. 			✓	<ul style="list-style-type: none"> Lack of training on the operation of the treasury accounts with detailed practical issues and challenges faced during its operation. The impact of the error on treasury operation is not adequately covered in ongoing training. 	<ul style="list-style-type: none"> A short-term training to every senior staff before joining the position on the functional aspect of treasury accounts operation. Procedures of account opening on spending agencies, donor-driven projects must be adequately oriented in the short term training.
	Operate TSA, RMIS treasury-related software system and undertake its	<ul style="list-style-type: none"> Generalized operation of TSA, RMIS is used and the capability to generate standard reports has been observed with the support of middle-level staffs. A more 			✓	<ul style="list-style-type: none"> Inadequate knowledge of the full-fledged functionality of the existing software system used for treasury management. 	<ul style="list-style-type: none"> Elementary, advance and expert level of training shall be developed on the operation of the TSA, RMIS software system. The

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	development and enhancement.	detailed level of operation of the software is dependent on the interest and capacity of the person. ▪ Staff who are interested in the functionality of the software can identify the full-fledged functionality of the software system.					senior staff shall be provided with higher-level functionalities such as report generation, error analysis, monitoring tools.
	Approve treasury forecasting and prepare treasury position (including various management reports),	▪ A large number of management reports and customized reports are required during the execution of the treasury functions, senior staff usually cannot understand these technical reports. Those who have a longer tenure may be familiar with these reports. [OAG format based reports and management specific reports]. Support of middle-level staff is a must in analyzing these reports.			✓	▪ Ability to getting into technical details with the required knowledge and skills	▪ A Short-term training on the possible management reports generated each year and its method of preparation. Matters to be considered during the review of each review and the method of linking it with regular functions.
	Analyze the national contractual liability generated through contract obligation and debt liabilities	▪ The overall position of the contractual obligation is obtained based on information collected by subordinates, Support is required for the analysis and its linkage to the overall treasury position.			✓	▪ Ability to getting into technical details with the required knowledge and skills.	▪ A Short-term training on the method of analyzing the reports including the process of obtaining the data. ▪ Matters to be considered during the review of each review and the method of linking it with regular functions.
	Provide necessary suggestion to the ministry of finance (MoF) regarding treasury and make necessary coordination with NRB	▪ A fundamental understanding of the treasury position is required to provide suggestion to the MoF and NRB, the suggestion provided, leads to the overall budget of the nation (based on previous practice) ▪ Support of the experience subordinate and support staff is required to formulate the necessary suggestion requested by the MoF, this case even gets worse when the senior staff has a lower level of understanding and the finance minister is also not from a finance-related background.			✓	▪ Inadequate knowledge on the treasury fundamental and its operation.	▪ Technical Short-term course on the following areas; a. Fundamental of the treasury, b. Banking interlinkage with the funds, c. Treasury position and treasury forecasting, d. interlinkage of treasury position with budget and resource. e. Impact of the treasury on fiscal policies.
	Coordinate in research activities related to treasury functions and management	▪ Provide necessary arrangements on research activities in treasury management functions. This function is			✓	▪ N/A	▪ N/A

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		being adequately executed by senior staff.					
Middle							
Unders ecretari es	Draft policies regarding the treasury operation, management and reporting	<ul style="list-style-type: none"> ▪ Able to draft policies required to address the existing treasury management functions to reflect national practices. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate information on the ongoing international developments. 	<ul style="list-style-type: none"> ▪ Advanced training on centralized treasury function and its close linkage with debt liabilities and cash management practices. ▪ Detailed coverage on interrelation on cash planning and borrowing policy. ▪ Management of financial assets. ▪ Clear demarcation of the debt management policies and cash management policies.
	Operate treasury functions accounting and recording including revenue, budget expenditure and cash grants, Release of budgets, reimbursement of payments to the bank for their payments- TSA operations	<ul style="list-style-type: none"> ▪ Usually, staff having relevant experience in treasury operations are engaged in treasury operations, an adequate level of operational knowledge is expected. ▪ Regular functions such as budget release, reimbursements, the release of cash grants are being carried on. Support from the support staff is sought for identifying the critical cases and general documentation. ▪ Settlement of divisible funds is found to be technical with transfers to be made, however, these are dealt with dedicated support from experienced staff. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate knowledge about the use of international tools in treasury operations. 	<ul style="list-style-type: none"> ▪ An orientation training on the operations, accounting and recording of the treasury functions. Handling multiple currencies and ways to deal with transactions involving foreign exchange. ▪ A medium-term training on technical methods and practices on the treasury functions in the international arena. ▪ Technical aspects of the divisible fund, its operation and settlement.
	Prepare treasury forecasting and treasury position (including various management reports)	<ul style="list-style-type: none"> ▪ Dependency on the NRB was observed for identifying the overall position but in recent days the staff at FCGO have been able to determine treasury position. ▪ Treasury forecasting is prepared periodically based on the ongoing practices ▪ Financial and management reports are prepared based on the previous formats and practices. 	✓	✓		<ul style="list-style-type: none"> ▪ An accurate treasury position has not been able to identify and prepare a detailed report as the disclosure is not adequate. 	<ul style="list-style-type: none"> ▪ A short-term training on the ways to determine treasury position and effective methods of treasury forecasting along with its tools. ▪ Effective administration of the donor accounts and effective administration of the grants. ▪ Interlinkage of budget implementation plan with cash plans including revenue forecast and expenditure forecast.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Training on the preparation of standard-based reports that needs to be published on a quarterly and annual basis.
	Prepare necessary suggestions to the ministry of finance regarding treasury.	<ul style="list-style-type: none"> Middle-level staffs have exposure working according to the requested suggestions which requires support staff to formulate the necessary suggestion requested by the MoF. However, the case may get worse when the senior staff has a lower level of understanding and the finance minister is also not from a finance-related background. 	✓	✓		<ul style="list-style-type: none"> Lack of knowledge at the aggregate level on overall treasury issues. 	<ul style="list-style-type: none"> Technical medium-term course on the following areas; <ol style="list-style-type: none"> Fundamental of the treasury, Banking interlinkage with the funds, Treasury position and treasury forecasting, interlinkage of treasury position with budget and resource. Impact of the treasury on fiscal policies.
	Prepare the national contractual liability generated through contract obligation and debt liabilities	<ul style="list-style-type: none"> The overall position of the contractual obligation is obtained based on information collected by subordinates, Support is required for the analysis and its linkage to the overall treasury position. 	✓	✓		<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills 	<ul style="list-style-type: none"> A medium-term training on the method of analyzing the reports including the process of obtaining the data. Matters to be considered during the review of each review and the method of linking it with regular functions.
	Supervise overall districts treasury operations	<ul style="list-style-type: none"> An adequate level of understanding of banking operations and overall treasury function is observed in the staff having accounting background. However, in the case of new staff and non-finance staffs from lateral entry problem is being faced in treasury operations. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on overall treasury operations. 	<ul style="list-style-type: none"> Technical medium-term course on the following areas; <ol style="list-style-type: none"> Fundamental of the treasury, Banking interlinkage with the funds, Treasury position and treasury forecasting, interlinkage of treasury position with budget and resource. Impact of the treasury on fiscal policies.
	Bank account opening of various spending agencies including provincial and local governments.	<ul style="list-style-type: none"> Execution of banking operations is being executed by getting support from those having previous experience. Issues are observed in the designating signatory and the nature of accounts. 	✓	✓		<ul style="list-style-type: none"> Inadequate procedural knowledge about government banking transaction directives 	<ul style="list-style-type: none"> A short-term training on the provision of the government banking transaction directive issued by NRB.
	Operate TSA, RMIS treasury-related software system and undertake its	<ul style="list-style-type: none"> Generalized operation of TSA, RMIS is used and the capability generates standard report has been observed with support of middle-level staffs. A more 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on the full-fledged functionality of the existing software system used for the treasury managements 	<ul style="list-style-type: none"> Elementary, advance and expert level of training shall be developed on the operation of the TSA, RMIS software system. The

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	development and enhancement.	detailed level of operation of the software is dependent on the interest and capacity of the person. ▪ Staff who are interested in the functionality of the software can identify the full-fledged functionality of the software system.					senior staff shall be provided with higher-level functionalities such as report generation, error analysis, monitoring tools.
	Conduct research activities related to treasury functions and management	▪ Provide necessary arrangements on research activities in treasury management functions. This function is being adequately executed by senior staff.	✓	✓		▪ N/A	▪ N/A
	Understand the auditee perspective of the consolidated fund and divisible fund auditing.	▪ Active participation in auditing is being observed and necessary queries are also resolved through a collection of required documents.	✓	✓		▪ Inadequate knowledge about the process of audit and the requirement to be fulfilled as an auditee	▪ Orientation on the auditee perspective of the audit in treasury operation. The matters that are undertaken into scrutiny and the methods need to be oriented to the staff. The method and aspects to be addressed are also required to be made well known.
Low							
	Data entry related to budget release, expenditure and other treasury functions	▪ Adequate skills on data entry and usage of software however, the new staffs do not have adequate skills to operate software	✓	✓		▪ Software-related operational skills are inadequate to make appropriate entries.	▪ A medium-term training on the data entry modules of the TSA, RMIS and other relevant software systems, ▪ Operational training on the usage of NRB software system for data view and make necessary modifications by dumping the report files into excel.
	Extract information for determining treasury positions and contractual liability	▪ Mechanism to gather information affects the capability of staff to extract information. Support of other related stakeholders is required to extract accurate information.	✓	✓		▪ Fundamentals of the contractual liability and debt liabilities and their implication on treasury management are inadequate	▪ Fundamental short-term training on the application and handling of contractual liability and its analysis.
	Preparation of management reports	▪ Regular basis management reports are adequately prepared but in the case of customized tailor-made reports, staff observed difficulty in developing such reports.	✓	✓		▪ Usage of Excel tools to design and interlink the financial information in customized management reports.	▪ Fundamental and advance excel training on report preparation and use of excel tools.
	Prepare daily reimbursement status.	▪ Adequately these reports are prepared based on the data of the TSA system but new staffs feel difficulty in developing	✓	✓		▪ Inadequate initial training for those who work in treasury department/section.	▪ Orientation training of 3 days on the preparation of daily status and

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		reports but they execute this function through the support of subordinates. ▪ Error handling in daily reports is not easily captured by the fresh staff including those having less exposure.					also preparation of reconciliation of any possible errors.
	Support in overall districts treasury operations	▪ As per our discussions, majority have shown concerns about the ability to support the district treasury operations. They have learned the skills through the support of their subordinates	✓	✓		▪ Lack of basic training in overall treasury functions.	▪ Technical medium-term course on the following areas; a. Fundamental of the treasury, b. Banking interlinkage with the funds, c. Treasury position and treasury forecasting, d. interlinkage of treasury position with budget and resource. e. Impact of the treasury on fiscal policies. f. usage of software system g. reconciliation statement preparation and its usage.
	Other administrative functions	▪ An adequate level of experience in drafting the letters and circulars in regards to treasury functions and related administrative functions	✓	✓		▪ N/A	▪ Refresher training on the overall documentation and soft skills.

Area 7.2: Provincial Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
PTCO Chief	Appraise and recommend on making policies regarding the provincial treasury operation, management, and reporting	▪ One of the highly specialized area, and very few of the senior staffs can understand and deal with treasury functions, even the cadres from accounting staff have to receive support from those who have prior experience. ▪ Policies recommendation are made after ensuring the appropriateness to national context through the support of experienced subordinate and middle-level staff.			✓	▪ Due to the involvement of limited staff and the low frequency of being exposed to this area, knowledge to the senior staff is relatively low compare to other PFM areas.	▪ A Short-term course on the treasury functions, principles, fiscal impacts, accounting operations and it's policy implications to be provided with detailed practical aspects. ▪ Clear demarcation of the debt management policies and cash management policies.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Undertake responsibility of provincial treasury functions (Consolidated, divisible funds) accounting and recording including revenue, budget expenditure and cash grants	<ul style="list-style-type: none"> The federal structure has demanded more than the consolidated fund, a large number of senior staff are not adequately oriented about the operations of the consolidated fund, divisible accounts at the provincial government level. Consolidated fund and divisible fund operation guidelines are taken as the basis for the operation of these accounts. Use of the revenue and expenditure related accounts and the cash grant accounts are regular and its operation is conducted by senior staffs with the help of experienced staffs. 				<ul style="list-style-type: none"> The involvement of a large number of accounts and the underlying varying nature of each type of fund account has made complex in understanding its interrelation and its operation. Inappropriate treatment of these accounts provides a significant on the entire financial system thus very few can operate with appropriate treatment. 	<ul style="list-style-type: none"> Short term training on the types of fund accounts, their interrelation, nature of the account. In this depth training contents related to detailed methods and modality of operation of accounts, its release and reimbursement procedures, and accounting of these funds shall be included.
	Execute treasury functions, Approve opening of bank accounts for provincial spending agencies and donor-driven projects, understand NRB government transaction directive.	<ul style="list-style-type: none"> Operational executive and its responsibility lie at the senior staff which includes signatory on the bank, day end, quarter-end and year-end functions and assign accounts to each nature of functions. Usually, the senior staff doesn't have adequate capacity to execute these operational functions. Those who have prior experience in treasury operation have no problem with its operation. 			✓	<ul style="list-style-type: none"> Lack of training on the operation of the treasury accounts with detailed practical issues and challenges faced during its operation. The impact of the error on treasury operation is not adequately covered in ongoing training. 	<ul style="list-style-type: none"> A short-term training to every senior staff before joining the position on the functional aspect of treasury accounts operation. Procedures of account opening on spending agencies, donor-driven projects must be adequately oriented in the short term training.
	Operate TSA, RMIS, CGAS and other treasury-related software system and undertake its development and enhancement.	<ul style="list-style-type: none"> Generalized operation of TSA, CGAS & RMIS is used and the capability to generate standard reports has been observed with the support of middle-level staffs. A more detailed level of operation of the software is dependent on the interest and capacity of the person. Staff who are interested in the functionality of the software can identify the full-fledged functionality of the software system. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of the full-fledged functionality of the existing software system used for treasury management. 	<ul style="list-style-type: none"> Elementary, advance and expert level of training shall be developed on the operation of the TSA, CGAS & RMIS software system. The senior staff shall be provided with higher-level functionalities such as report generation, error analysis, monitoring tools.
	Approve provincial treasury forecasting and prepare treasury position (including various management reports),	<ul style="list-style-type: none"> A large number of management reports and customized reports are required during the execution of the treasury functions, senior staff usually cannot understand these technical reports. Those who have a longer tenure may be familiar with these reports. [OAG format 			✓	<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills 	<ul style="list-style-type: none"> A Short-term training on the possible management reports generated each year and its method of preparation. Matters to be considered during the review of each review and the method of linking it with regular functions.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		based reports and management specific reports]. Support of middle-level staff is a must in analyzing these reports.					
	Analyze the provincial contractual liability generated through contract obligation and debt liabilities	<ul style="list-style-type: none"> The overall position of the contractual obligation is obtained based on information collected by subordinates, Support is required for the analysis and its linkage to the overall treasury position. 			✓	<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills. 	<ul style="list-style-type: none"> A Short-term training on the method of analyzing the reports including the process of obtaining the data. Matters to be considered during the review of each review and the method of linking it with regular functions.
	Provide necessary suggestion to the OCMCM and Ministry of Economic Affairs & Planning (MoEAP) regarding treasury and make necessary coordination with NRB.	<ul style="list-style-type: none"> A fundamental understanding of the treasury position is required to provide suggestion to the OCMCM, MoEAP and NRB, the suggestion provided, leads to the overall budget of the nation (based on previous practice) Support of the experience subordinate and support staff is required to formulate the necessary suggestion requested by the MoEAP & OCMCM, this case even gets worse when the senior staff has a lower level of understanding and the finance minister is also not from a finance-related background. 			✓	<ul style="list-style-type: none"> Inadequate knowledge on the treasury fundamental and its operation. 	<ul style="list-style-type: none"> Technical Short-term course on the following areas; <ol style="list-style-type: none"> Fundamental of the treasury, Banking interlinkage with the funds, Treasury position and treasury forecasting, interlinkage of treasury position with budget and resource. Impact of the treasury on fiscal policies.
Middle							
Undersecretaries	Draft policies recommendation regarding the provincial treasury operation, management and reporting	<ul style="list-style-type: none"> Able to draft policies recommendation required to address the existing treasury management functions to reflect national practices. 	✓	✓		<ul style="list-style-type: none"> Inadequate information on the ongoing international developments. 	<ul style="list-style-type: none"> Advanced training on centralized treasury function and its close linkage with debt liabilities and cash management practices. Detailed coverage on interrelation on cash planning and borrowing policy. Management of financial assets. Clear demarcation of the debt management policies and cash management policies.
	Operate treasury functions accounting, recording and reconciliation including revenue, budget expenditure and cash grants, Release of	<ul style="list-style-type: none"> Usually, staff having relevant experience in treasury operations are engaged in treasury operations, an adequate level of operational knowledge is expected. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge about the use of international tools in treasury operations. 	<ul style="list-style-type: none"> An orientation training on the operations, accounting and recording of the treasury functions. Handling multiple currencies and ways to deal with

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	budgets, reimbursement of payments to the bank for their payments- TSA, CGAS operations	<ul style="list-style-type: none"> Regular functions such as budget release, reimbursements, the release of cash grants are being carried on. Support from the support staff is sought for identifying the critical cases and general documentation. Settlement of divisible funds is found to be technical with transfers to be made, however, these are dealt with dedicated support from experienced staff. 					<p>transactions involving foreign exchange.</p> <ul style="list-style-type: none"> A medium-term training on technical methods and practices on the treasury functions in the international arena. Technical aspects of the divisible fund, its operation and settlement. Practical training on reconciliation of treasury relate a/c,
	Prepare provincial treasury forecasting and treasury position (including various management reports)	<ul style="list-style-type: none"> Dependency on the NRB & PDMO was observed for identifying the overall position but in recent days the staff at PTCO have been able to determine treasury position. Treasury forecasting is prepared periodically based on the ongoing practices . Financial and management reports are prepared based on the previous formats and practices. 	✓	✓		<ul style="list-style-type: none"> An accurate treasury position has not been able to identify and prepare a detailed report as the disclosure is not adequate. 	<ul style="list-style-type: none"> A short-term training on the ways to determine treasury position and effective methods of treasury forecasting along with its tools. Effective administration of the donor accounts and effective administration of the grants. Interlinkage of budget implementation plan with cash plans including revenue forecast and expenditure forecast. Training on the preparation of standard-based reports that needs to be published on a quarterly and annual basis.
	Prepare necessary suggestions to the Office of Chief Minister & Council of Ministers and Ministry of Economic Affairs & Planning finance regarding treasury.	<ul style="list-style-type: none"> Middle-level staffs have exposure working according to the requested suggestions which requires support staff to formulate the necessary suggestion requested by the OCMCM and MoEAP. However, the case may get worse when the senior staff has a lower level of understanding and the finance minister is also not from a finance-related background. 	✓	✓		<ul style="list-style-type: none"> Lack of knowledge at the aggregate level on overall treasury issues. 	<ul style="list-style-type: none"> Technical medium-term course on the following areas; <ol style="list-style-type: none"> Fundamental of the treasury, Banking interlinkage with the funds, Treasury position and treasury forecasting, interlinkage of treasury position with budget and resource. Impact of the treasury on fiscal policies.
	Prepare the provincial contractual liability generated through contract obligation and debt liabilities	<ul style="list-style-type: none"> The overall position of the contractual obligation is obtained based on information collected by subordinates, 	✓	✓		<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills 	<ul style="list-style-type: none"> A medium-term training on the method of analyzing the reports including the process of obtaining the data.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		Support is required for the analysis and its linkage to the overall treasury position.					<ul style="list-style-type: none"> ▪ Matters to be considered during the review of each review and the method of linking it with regular functions.
	Supervise overall provincial treasury operations	<ul style="list-style-type: none"> ▪ An adequate level of understanding of banking operations and overall treasury function is observed in the staff having accounting background. However, in the case of new staff and non-finance staffs from lateral entry problem is being faced in treasury operations. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate knowledge on overall treasury operations. 	<ul style="list-style-type: none"> ▪ Technical medium-term course on the following areas; <ol style="list-style-type: none"> a. Fundamental of the treasury, b. Banking interlinkage with the funds, c. Treasury position and treasury forecasting, d. interlinkage of treasury position with budget and resource. e. Impact of the treasury on fiscal policies.
	Bank account opening of various provincial spending agencies.	<ul style="list-style-type: none"> ▪ Execution of banking operations is being executed by getting support from those having previous experience. Issues are observed in the designating signatory and the nature of accounts. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate procedural knowledge about government banking transaction directives 	<ul style="list-style-type: none"> ▪ A short-term training on the provision of the government banking transaction directive issued by NRB.
	Operate TSA, RMIS, CGAS and other treasury-related software system and undertake its development and enhancement.	<ul style="list-style-type: none"> ▪ Generalized operation of TSA, CGAS & RMIS is used and the capability generates standard report has been observed with support of middle-level staffs. A more detailed level of operation of the software is dependent on the interest and capacity of the person. ▪ Staff who are interested in the functionality of the software can identify the full-fledged functionality of the software system. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate knowledge on the full-fledged functionality of the existing software system used for the treasury managements 	<ul style="list-style-type: none"> ▪ Elementary, advance and expert level of training shall be developed on the operation of the TSA, CGAS & RMIS software system. The senior staff shall be provided with higher-level functionalities such as report generation, error analysis, monitoring tools.
	Understand the auditee perspective of the consolidated fund and divisible fund auditing.	<ul style="list-style-type: none"> ▪ Active participation in auditing is being observed and necessary queries are also resolved through a collection of required documents. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate knowledge about the process of audit and the requirement to be fulfilled as an auditee 	<ul style="list-style-type: none"> ▪ Orientation on the auditee perspective of the audit in treasury operation. The matters that are undertaken into scrutiny and the methods need to be oriented to the staff. The method and aspects to be addressed are also required to be made well known.
Low							
	Data entry related to budget release, expenditure and other treasury functions	<ul style="list-style-type: none"> ▪ Adequate skills on data entry and usage of software however, the new 	✓	✓		<ul style="list-style-type: none"> ▪ Software-related operational skills are inadequate to make appropriate entries. 	<ul style="list-style-type: none"> ▪ A medium-term training on the data entry modules of the TSA,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		staffs do not have adequate skills to operate software					CGAS, RMIS and other relevant software systems, ▪ Operational training on the usage of NRB software system for data view and make necessary modifications by dumping the report files into excel.
	Extract information for determining treasury positions and contractual liability	▪ Mechanism to gather information affects the capability of staff to extract information. Support of other related stakeholders is required to extract accurate information.	✓	✓		▪ Fundamentals of the contractual liability and debt liabilities and their implication on treasury management are inadequate	▪ Fundamental short-term training on the application and handling of contractual liability and its analysis.
	Preparation reconciliation and management reports related to treasury function.	▪ Regular basis management reports and reconciliation report are adequately prepared but in the case of customized tailor-made reports, staff observed difficulty in developing such reports.	✓	✓		▪ Usage of Excel tools to design and interlink the financial information in customized management reports and format of preparing customized reconciliation report.	▪ Fundamental and advance excel training on report preparation and use of excel tools. ▪ Training on tools used on preparing customized reconciliation report.
	Prepare daily & monthly reimbursement status.	▪ Adequately these reports are prepared based on the data of the TSA system but new staffs feel difficulty in developing reports but they execute this function through the support of subordinates. ▪ Error handling in daily reports is not easily captured by the fresh staff including those having less exposure.	✓	✓		▪ Inadequate initial training for those who work in treasury department/section.	▪ Orientation training of 3 days on the preparation of daily & monthly status and also preparation of reconciliation of any possible errors.
	Other administrative functions	▪ An adequate level of experience in drafting the letters and circulars and record keeping in regards to treasury functions and related administrative functions	✓	✓		▪ N/A	▪ Refresher training on the overall documentation and soft skills.

Area 7.3 Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
Financial Administration Head	Appraise and recommend on making policies regarding the local level government treasury operation, management, and reporting	▪ One of the highly specialized area, and very few of the senior staffs can understand and deal with treasury functions, even the cadres from			✓	▪ Due to the involvement of limited staff and the low frequency of being exposed to this area, knowledge to the senior staff is relatively low compare to other PFM areas.	▪ A Short-term course on the treasury functions, principles, fiscal impacts, accounting operations and it's policy

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		accounting staff have to receive support from those who have prior experience. ▪ Policies recommendation is made based on the appropriateness of the policy in national context through the support of experienced subordinate and middle-level staff.					implications to be provided with detailed practical aspects. ▪ Clear demarcation of the debt management policies and cash management policies.
	Undertake responsibility of treasury functions (Consolidated, divisible funds) accounting and recording including revenue, budget expenditure and cash grants and reconciliation.	▪ The federal structure has demanded more than the consolidated fund, a large number of senior staff are not adequately oriented about the operations of the consolidated fund, divisible accounts at the local government level. ▪ Consolidated fund and divisible fund operation guidelines are taken as the basis for the operation of these accounts. ▪ Use of the revenue and expenditure related accounts and the cash grant accounts are regular and its operation is conducted by senior staffs with the help of experienced staffs.			✓	▪ The involvement of a large number of accounts and the underlying varying nature of each type of fund account has made complex in understanding its interrelation and its operation. ▪ Inappropriate treatment of these accounts provides a significant on the entire financial system thus very few can operate with appropriate treatment.	▪ Short term training on the types of fund accounts, their interrelation, nature of the account. ▪ In this depth training contents related to detailed methods and modality of operation of accounts, its release and reimbursement procedures, and accounting of these funds shall be included.
	Execute treasury functions, Approve opening of bank accounts for local level and donor-driven projects in coordination with DTCO and understand NRB government transaction directive	▪ Operational executive and its responsibility lie at the senior staff which includes signatory on the bank, day end, quarter-end and year-end functions and assign accounts to each nature of functions. Usually, the senior staff doesn't have adequate capacity to execute these operational functions. ▪ Those who have prior experience in treasury operation have no problem with its operation.			✓	▪ Lack of training on the operation of the treasury accounts with detailed practical issues and challenges faced during its operation. ▪ The impact of the error on treasury operation is not adequately covered in ongoing training.	▪ A short-term training to every senior staff before joining the position on the functional aspect of treasury accounts operation. ▪ Procedures of account opening on spending agencies, donor-driven projects must be adequately oriented in the short term training.
	Operate SuTRA and other treasury-related software system and undertake its development and enhancement.	▪ Generalized operation of SuTRA is used and the capability to generate standard reports has been observed with the support of middle-level staffs. A more detailed level of operation of the software is dependent on the interest and capacity of the person. ▪ Staff who are interested in the functionality of the software can identify the full-fledged functionality of the software system.			✓	▪ Inadequate knowledge of the full-fledged functionality of the existing software system used for treasury management.	▪ Elementary, advance and expert level of training shall be developed on the operation of the SuTRA software system. The senior staff shall be provided with higher-level functionalities such as report generation, error analysis, monitoring tools.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Approve local level governments treasury forecasting and prepare treasury position (including various management reports),	<ul style="list-style-type: none"> A large number of management reports and customized reports are required during the execution of the treasury functions, senior staff usually cannot understand these technical reports. Those who have a longer tenure may be familiar with these reports. [OAG format based reports and management specific reports]. Support of middle-level staff is a must in analyzing these reports. 			✓	<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills 	<ul style="list-style-type: none"> A Short-term training on the possible management reports generated each year and its method of preparation. Matters to be considered during the review of each review and the method of linking it with regular functions.
	Analyze the local level contractual liability generated through contract obligation and debt liabilities	<ul style="list-style-type: none"> The overall position of the contractual obligation is obtained based on information collected by subordinates, Support is required for the analysis and its linkage to the overall treasury position. 			✓	<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills. 	<ul style="list-style-type: none"> A Short-term training on the method of analyzing the reports including the process of obtaining the data. Matters to be considered during the review of each review and the method of linking it with regular functions.
	Provide necessary suggestion to the executive of local level government regarding treasury.	<ul style="list-style-type: none"> A fundamental understanding of the treasury position is required to provide suggestion to the executive of local level government, the suggestion provided, leads to the overall budget of the local level (based on previous practice) Support of the experience subordinate and support staff is required to formulate the necessary suggestion requested by the executive of local level government, this case even gets worse when the senior staff has a lower level of understanding and the finance minister is also not from a finance-related background. 			✓	<ul style="list-style-type: none"> Inadequate knowledge on the treasury fundamental and its operation. 	<ul style="list-style-type: none"> Technical Short-term course on the following areas; <ol style="list-style-type: none"> Fundamental of the treasury, Banking interlinkage with the funds, Treasury position and treasury forecasting, interlinkage of treasury position with budget and resource. Impact of the treasury on fiscal policies.
Middle							
Unders ecretari es	Draft policies recommendation regarding the provincial treasury operation, management and reporting	<ul style="list-style-type: none"> Able to draft policies recommendation required to address the existing treasury management functions to reflect national practices. 	✓	✓		<ul style="list-style-type: none"> Inadequate information on the ongoing international developments. 	<ul style="list-style-type: none"> Advanced training on centralized treasury function and its close linkage with debt liabilities and cash management practices. Detailed coverage on interrelation on cash planning and borrowing policy. Management of financial assets.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> Clear demarcation of the debt management policies and cash management policies.
	Operate treasury functions accounting, recording and reconciliation including revenue, budget expenditure and cash grants, Release of budgets, reimbursement of payments to the bank for their payments- SuTRA operations	<ul style="list-style-type: none"> Usually, staff having relevant experience in treasury operations are engaged in treasury operations, an adequate level of operational knowledge is expected. Regular functions such as budget release, reimbursements, the release of cash grants are being carried on. Support from the support staff is sought for identifying the critical cases and general documentation. Settlement of divisible funds is found to be technical with transfers to be made, however, these are dealt with dedicated support from experienced staff. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge about the use of international tools in treasury operations. 	<ul style="list-style-type: none"> An orientation training on the operations, accounting and recording of the treasury functions. Handling multiple currencies and ways to deal with transactions involving foreign exchange. A medium-term training on technical methods and practices on the treasury functions in the international arena. Technical aspects of the divisible fund, its operation and settlement.
	Prepare local level treasury forecasting and treasury position (including various management reports)	<ul style="list-style-type: none"> Dependency on the DTCO and PDMO was observed for identifying the overall position but in recent days the staff at Local Level have been able to determine treasury position. Treasury forecasting is prepared periodically based on the ongoing practices . Financial and management reports are prepared based on the previous formats and practices. 	✓	✓		<ul style="list-style-type: none"> An accurate treasury position has not been able to identify and prepare a detailed report as the disclosure is not adequate. 	<ul style="list-style-type: none"> A short-term training on the ways to determine treasury position and effective methods of treasury forecasting along with its tools. Effective administration of the donor accounts and effective administration of the grants. Interlinkage of budget implementation plan with cash plans including revenue forecast and expenditure forecast. Training on the preparation of standard-based reports that needs to be published on a quarterly and annual basis.
	Prepare necessary suggestions to the Executive of local level government regarding treasury.	<ul style="list-style-type: none"> Middle-level staffs have exposure working according to the requested suggestions which requires support staff to formulate the necessary suggestion requested by the executive of local level government. However, the case may get worse when the senior staff has a lower level of understanding and the finance 	✓	✓		<ul style="list-style-type: none"> Lack of knowledge at the aggregate level on overall treasury issues. 	<ul style="list-style-type: none"> Technical medium-term course on the following areas; <ol style="list-style-type: none"> Fundamental of the treasury, Banking interlinkage with the funds, Treasury position and treasury forecasting, interlinkage of treasury position with budget and resource.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		minister is also not from a finance-related background.					e. Impact of the treasury on fiscal policies.
	Prepare the local level contractual liability generated through contract obligation and debt liabilities	<ul style="list-style-type: none"> The overall position of the contractual obligation is obtained based on information collected by subordinates, Support is required for the analysis and its linkage to the overall treasury position. 	✓	✓		<ul style="list-style-type: none"> Ability to getting into technical details with the required knowledge and skills 	<ul style="list-style-type: none"> A medium-term training on the method of analyzing the reports including the process of obtaining the data. Matters to be considered during the review of each review and the method of linking it with regular functions.
	Opening of bank account of following: A. Consolidated A/C B. Revenue A/C C. Expenses A/C D. Retention A/C E. Other related A/C	<ul style="list-style-type: none"> Execution of banking operations is being executed by getting support from those having previous experience. Issues are observed in the designating signatory and the nature of accounts. 	✓	✓		<ul style="list-style-type: none"> Inadequate procedural knowledge about government banking transaction directives 	<ul style="list-style-type: none"> A short-term training on the provision of the government banking transaction directive issued by NRB.
	Operate SuTRA and other treasury-related software system and undertake its development and enhancement.	<ul style="list-style-type: none"> Generalized operation of SuTRA is used and the capability generates standard report has been observed with support of middle-level staffs. A more detailed level of operation of the software is dependent on the interest and capacity of the person. Staff who are interested in the functionality of the software can identify the full-fledged functionality of the software system. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on the full-fledged functionality of the existing software system used for the treasury managements 	<ul style="list-style-type: none"> Elementary, advance and expert level of training shall be developed on the operation of the SuTRA software system. The senior staff shall be provided with higher-level functionalities such as report generation, error analysis, monitoring tools.
	Understand the auditee perspective of the consolidated fund and divisible fund auditing.	<ul style="list-style-type: none"> Active participation in auditing is being observed and necessary queries are also resolved through a collection of required documents. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge about the process of audit and the requirement to be fulfilled as an auditee 	<ul style="list-style-type: none"> Orientation on the auditee perspective of the audit in treasury operation. The matters that are undertaken into scrutiny and the methods need to be oriented to the staff. The method and aspects to be addressed are also required to be made well known.
Low							
	Data entry related to budget release, expenditure and other treasury functions	<ul style="list-style-type: none"> Adequate skills on data entry and usage of software however, the new staffs do not have adequate skills to operate software 	✓	✓		<ul style="list-style-type: none"> Software-related operational skills are inadequate to make appropriate entries. 	<ul style="list-style-type: none"> A medium-term training on the data entry modules of the TSA, RMIS and other relevant software systems, Operational training on the usage of NRB software system for

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							data view and make necessary modifications by dumping the report files into excel.
	Extract information for determining treasury positions and contractual liability	<ul style="list-style-type: none"> ▪ Mechanism to gather information affects the capability of staff to extract information. Support of other related stakeholders is required to extract accurate information. 	✓	✓		<ul style="list-style-type: none"> ▪ Fundamentals of the contractual liability and debt liabilities and their implication on treasury management are inadequate 	<ul style="list-style-type: none"> ▪ Fundamental short-term training on the application and handling of contractual liability and its analysis.
	Preparation reconciliation report and management reports related to treasury	<ul style="list-style-type: none"> ▪ Regular basis management reports are adequately prepared but in the case of customized tailor-made reports, staff observed difficulty in developing such reports. 	✓	✓		<ul style="list-style-type: none"> ▪ Usage of Excel tools to design and interlink the financial information in customized management reports. 	<ul style="list-style-type: none"> ▪ Fundamental and advance excel training on report preparation and use of excel tools. ▪ Practical Training on use to tools of preparing customized reconciliation tools.
	Prepare monthly reimbursement status.	<ul style="list-style-type: none"> ▪ Adequately these reports are prepared based on the data of the TSA system but new staffs feel difficulty in developing reports but they execute this function through the support of subordinates. ▪ Error handling in daily reports is not easily captured by the fresh staff including those having less exposure. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate initial training for those who work in treasury department/section. 	<ul style="list-style-type: none"> ▪ Orientation training of 3 days on the preparation of daily status and also preparation of reconciliation of any possible errors.
	Other administrative functions	<ul style="list-style-type: none"> ▪ An adequate level of experience in drafting the letters, circulars and record keeping in regards to treasury functions and related administrative functions 	✓	✓		<ul style="list-style-type: none"> ▪ N/A 	<ul style="list-style-type: none"> ▪ Refresher training on the overall documentation and soft skills.

AREA 8: Auditing**AREA 8.1: Internal audit:****Area 8.1.1: Federal Government**

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
JFCG	Approve and appraise internal audit policy and procedures for the federal government.	<ul style="list-style-type: none"> An adequate level of knowledge on legislation. General understanding of the COSO framework and internal audit for accounts group officials as staff from other groups may have less knowledge of it. 			✓	<ul style="list-style-type: none"> Officers other than those with previous financial and accounting responsibilities do not have in-depth knowledge of internal audit controls and procedures to evaluate and implement policies. Inadequate knowledge of the COSO framework and its principle <p>Note: These gap analyses relate primarily to senior civil servants outside the finance and accounts specializations. In most cases, the inadequacy of knowledge is compensated by support subordinate staff who are adequately knowledgeable.</p>	<ul style="list-style-type: none"> Training provided has a high-level knowledge of internal controls, procedures, and policies to help in assessing and implementing changes in internal audit policies and directives. This can be achieved by providing executive-level courses and training on areas such as COSO principles, charts of accounts (CoA), financial management process, key internal control process, and impact of control weakness on government operations. Short and intensive course on internal audit principles for senior staff other than those with finance and accounts background.
	Ability to execute and approve internal audit plan, internal control mechanism, program, and directives	<ul style="list-style-type: none"> Senior staffs with finance and accounting backgrounds have adequate competencies in this area. Gaps have primarily been identified for those staff who have joined the internal audit function with specializations other than finance and accounting backgrounds. 			✓	<ul style="list-style-type: none"> Note: These gap analysis primarily relate to senior civil servants outside the finance and accounts specializations. In most cases, the inadequacy of knowledge is compensated by support subordinate staffs who are adequately knowledgeable 	<ul style="list-style-type: none"> Short and intensive course on internal audit principles for senior staff other than those with finance and accounts background. An appropriate level of orientation about the independence of auditing and accounting staff to segregate their duties and responsibilities along with their obligation.
	Monitoring of the internal audit activities	<ul style="list-style-type: none"> Most senior staff can use the monitoring checklist of internal audit to monitor internal audit activities and changes to internal audit practices arising 			✓	<ul style="list-style-type: none"> Inadequate knowledge of internal audit principles can create difficulties in monitoring and implementation of internal audit policies and procedures. This needs 	<ul style="list-style-type: none"> Assistance with understanding the monitoring process involving changes to internal audit policies. This can be achieved through

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>from the revision of policies. However, some senior staffs without finance and accounting backgrounds find it difficult to achieve this monitoring without support from subordinates.</p> <ul style="list-style-type: none"> ▪ A senior staff other than those with finance and accounting backgrounds faced difficulties in monitoring and implementation of internal audit policy changes due to a lack of understanding of internal audit principles. In some cases, this gap is overcome through support from subordinates who have adequate internal audit knowledge. However, reliance cannot be placed that there will be always subordinate staff to support senior officers. 				to be overcome especially for those staff who are from backgrounds other than finance and accounting.	intense short-term courses for senior staff to bring them up to speed on internal audit principles.
	Develop an appropriate policy for separate cadres of internal audit	<ul style="list-style-type: none"> ▪ Separate independent audit cadres are not in existence. The practice of dealing with the audit function through a division within FCGO is being undertaken through existing accounting staff. Senior staff in this division undertakes the support of line managers to take appropriate decisions for policy related to the auditing. These are likely to be influenced by the accounting perspective. 			✓	<ul style="list-style-type: none"> ▪ Professional knowledge of the senior managers over the independence of the internal auditor and require technical capabilities of those staffs who are working in the middle and lower level. 	<ul style="list-style-type: none"> ▪ A short-term training over the fundamental principles of the qualities of an internal auditor, its independence and interrelation with management.
	Evaluate the effectiveness and appropriateness of applied software systems	<ul style="list-style-type: none"> ▪ A system audit is not being practiced as it requires specialized knowledge, however, the business process used in the software is tested through inquiry to the developers, making a sample test of transaction. ▪ Duration of software system undertakes substantial timeframe, the developed software may or may not complete within a tenure of senior staffs, in this case, s/he may not complete the entire cycle of the software development process to evaluate the appropriateness of developed software system. 			✓	<ul style="list-style-type: none"> ▪ Availability of the software tools to analyze the effectiveness of the software including technical knowledge of the system audit and reviews, ▪ Lower levels of fundamental knowledge over the software development cycle and the essence of documentation that indicates the business process 	<ul style="list-style-type: none"> ▪ A medium-term comprehensive training over the software development cycle and interlinkage of business process with the system flow and process ▪ A short-term course on the essence of documentation of the software development and analyzing the documentation.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Authorize for submission of the complied annual internal audit report to finance minister	<ul style="list-style-type: none"> The compilation is conducted by the subordinate staff within the division. Summary of finding and even the presentation is developed within the division upon discussion. However, the report is not being regularly presented to the finance minister. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
	Representation on various internal control and internal audit activities in secretaries meeting, finance ministry and ministries high-level meeting. (Senior official meeting)	<ul style="list-style-type: none"> An adequate level of discussion is undertaken by the senior staff amongst the subordinate having proficient knowledge on the subject matter. Adequate representation over the essence of internal audit in overall financial management is not being adequately oriented at high-level meetings due to a lower level of technical and professional knowledge. Internal audit issues received a lower level of priority due to other more immediate areas of improvement in financial management. 			✓	<ul style="list-style-type: none"> Representatives tend to be focused more on financial management issues especially related to accounting and reporting, gaps are observed inadequate technical knowledge of the internal audits and their impact of delivering better and enhanced PFM practices. 	<ul style="list-style-type: none"> Short-term certification course on internal auditing on a self-paced e-learning platform. <p>Note: This certification can be the basis of a professional career in the post-retirement stage.</p>
	Review and approve the research activities and roster of internal audit expert	<ul style="list-style-type: none"> Approval of rooster and research activities are focused on the legal provision of finance procedure-related laws. However, the research activity and maintenance rooster both have a lower level of frequency. Specific policies for both activities are not observed. Internal audit is carried on through DTCOs, selection of the internal audit is also based on the deputation made in respective DTCO's 			✓	<ul style="list-style-type: none"> Limiting the internal audit function to DTCO deputed staff can limit the knowledge and skill. Senior staffs are not being able to explore the national and international best practices on internal audit 	<ul style="list-style-type: none"> Orientation on the national and international good practices beyond the government sector. Orientation on the effectiveness and impact of research in enhancing the transparency in public financial management and its impact.
Middle							
DTCO Chiefs & Underscretaries	Ability to draft internal audit policy for the federal government, and draft internal procedure and auditing directives.	<p>Accounting background</p> <ul style="list-style-type: none"> Staff can manage the conduct of internal audits based on national guidelines however, they need additional training in international standards and COSO frameworks to achieve required PFM benchmarks. Due to separate sections, more experienced staff will be deputed with technical knowledge. 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge of international auditing standards and COSO frameworks. Incomplete knowledge of internal audit fundamentals. Inadequate knowledge of international auditing standards and COSO frameworks. 	<ul style="list-style-type: none"> Fundamental training courses in international auditing standards, code of ethics, and COSO frameworks. A medium-term training on the internal audit procedure and usage of internal auditing directives

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		Without accounting background <ul style="list-style-type: none"> In addition to the gaps in the level of skill of those with an accounting background, staff who have been laterally transferred indicate the need for increased knowledge in internal audit fundamentals Note: A separate section of internal audit has been envisioned which will be under DTCO and the term of each staff would be four years				Note: The independence of the internal auditor is not being observed as the same person who is keeping books of accounting and also conducting an audit at the existing stage. It is expected the revised structure with a fixed term of staff will address this independence gap.	
	Review internal audit plan and program	<ul style="list-style-type: none"> Audit plans developed by subordinate and lower-level staff are reviewed based on previous experience. In cases of no prior previous experience, the developed plan and programs are likely approved with minor modifications. Inadequate knowledge on the format and content of the audit plan and program, in some cases inability to make a clear distinction between plan and program for internal audit, is observed. Survey has shown that 50% of them have not either used or prepared the internal audit plan and programs 	✓	✓		<ul style="list-style-type: none"> In detail knowledge about the audit steps, procedures, and the tools being applied during the planning stages of internal audit. Higher level of dependency on the subordinate staff in the review of the plan and program due to lack of prior experience. Note: The audit plan is expected to make large coverage on accounting and reporting areas and other areas of financial management which may have lower levels of priority.	<ul style="list-style-type: none"> Detailed practical training on preparation of internal audit plan and program to enable clear distinction and its usage.
	Manage and supervise internal audit, internal control effectiveness and implement internal audit directives	<ul style="list-style-type: none"> The overall assessment indicates that 60% of management staffs have the required competencies in the following areas <ol style="list-style-type: none"> Selection of offices to be audited based on Nature, transaction volume, and geographical location (especially for FCGO but not for DTCO, Preparation of the audit plan, Assessment of risk areas, Assessment of internal control mechanisms. Appropriate usage of the software system in the auditing process 	✓	✓		<ul style="list-style-type: none"> Key gap areas have been identified as <ol style="list-style-type: none"> ability to prepare comprehensive audit plan, identification and assessment of risk areas, assessment of internal control mechanisms. Usage of the software system and computer-assisted auditing tools (CAAT) 	<ul style="list-style-type: none"> For the 40% of staff needing training and The following areas should be covered at the managerial level; <ol style="list-style-type: none"> Preparation of audit plans, Risk identification and assessment, Assessment of internal control mechanisms. Usage of CAAT tools. Our survey has indicated that while these are the key areas where the gap exists staff may only be deficient in only one or two of those areas and not all of them.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							Therefore, it is necessary to identify gaps on an individual basis before determining the extent of training required.
	Conduct capacity development activity for separate cadres of internal audit	<ul style="list-style-type: none"> Training is being delivered on the internal audit areas, mostly the chief of the organization and senior staffs are the resource person. Training is more focused on theories and lectures, practical based training are not introduced in these capacity development sessions Senior staff delivering the training have a lower level of technical knowledge and very few of them had received professional education, their content and delivery are based on the experiences, fundamentals are not being delivered. Changes and updates in policy are incorporated however the changes in international standards, guidelines, and practices are not reflected in these contents. Formats, contents and the quality of reports are less likely to be discussed in these sessions 	✓	✓		<ul style="list-style-type: none"> Updated knowledge on the changes in international auditing standards, code of ethics and practices Practical based exercise on the training and usage of the tools of internal auditing is not delivered, Content and the quality enhancement of internal audit report is not adequately covered 	<ul style="list-style-type: none"> Trainers and the senior staffs to be provided training on delivery skill and inclusion of the practical exercises Training of trainers to be provided to the senior staffs and to be awarded certificate with test criteria and this must be maintained in a database.
	Compile the individual internal audit report and status paper for preparation of the annual report	<ul style="list-style-type: none"> The adequate capacity of compilation report due to regular function, The preparation of status papers is dependent on individual capacity and knowledge. Usually, the focus is larger observed on the efficiency and effectiveness of the public fund being used however, the forward look approach to enhance the capabilities of management is found to be lacking. The compilation must support the follow-up of audit recommendation based on the offices, common practices are carried by asking the previous officer who has executed this task. 	✓	✓		<ul style="list-style-type: none"> Appropriate mechanism of skill and knowledge transfer. Individual relations and approaches are being applied in the processing of the audit reports. Usage and usability of the recommendations in a structured manner is not being focused on which could support the follow-up mechanisms 	<ul style="list-style-type: none"> A medium-term training on the preparation of audit report to be delivered along with technical skills on its coverage, methods, contents, and the tools applied for its application and usability.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Prompt reporting serious audit matters/findings during the internal audit to FCGO, concerned entities, departments and ministries.	<ul style="list-style-type: none"> ▪ Serious findings that impact the financial management system are reported to the senior staff through formal written communication, Verbal communication mediums are also used to bring attention to these matters to the concerned officials. ▪ In most of the cases, they are posted ante activity, findings are reported after they have incurred or happened. 	✓	✓		<ul style="list-style-type: none"> ▪ Personal judgment is used to classify the risk level. ▪ Proactive risk identification techniques and capabilities are less likely observed. 	<ul style="list-style-type: none"> ▪ Advanced training on classifying risk areas and the serious matters that affect financial performance. ▪ Risk management course of short duration.
	Liaising and representation on various internal control and internal audit activities in the role of FCGO.	<ul style="list-style-type: none"> ▪ Representation in government and professional committees that are working in the areas of internal audit. ▪ Most likely to deal with administrative and positional capabilities on the matters related to internal audit 	✓	✓		<ul style="list-style-type: none"> ▪ Technical issues raised in this forum required a post review and additional study, technical representation is lacking the subject depth. 	<ul style="list-style-type: none"> ▪ Provide medium-term training on the fundamental and practical aspects of internal auditing.
	Evaluate the effectiveness and appropriateness of applied software systems	<ul style="list-style-type: none"> ▪ Direct involvement in the process of development of software system being observed along with testing of data. ▪ Most of the business processes in regards to financial management software are guided by middle managers and their vision is being implemented through software systems. ▪ Practice-based business processes are being adequately incorporated in the evaluation process. 	✓	✓		<ul style="list-style-type: none"> ▪ Knowledge about the standard software evaluation process and the stages in which direct intervention is appropriate, ▪ Capability to understand and comment over the software business process and its documentation. 	<ul style="list-style-type: none"> ▪ Short-term course on the business process plan on the software development. ▪ Conceptual training on the integration mechanism and the role of the software system in the IFMIS system
Lower							
Account officers & accountants at DTCO and ministries	Understanding of internal control and internal auditing principles Conduct of audit, documentation of results, identification of issues and incorporating it into the audit report.	<ul style="list-style-type: none"> ▪ New staff Freshly appointed staff are deputed at the officer level at FCGO, DTCO. An inadequate level of knowledge on the basic principles of the audit is observed. Our survey shows they have not received adequate training (majority of cases no training) in regards to the internal audit fundamentals and the practices. Even those who have received training have faced that those training were highly theory-based and its practical application could not be interlinked. 	✓	✓		<ul style="list-style-type: none"> ▪ New staff & Transferred staffs within the general administration group ▪ Lack of fundamentals of the internal auditing principles, standards, and frameworks. Basics of conducting internal auditing, its documentation, and incorporating the findings in the internal audit report. ▪ Inadequate practical training on the methods, technics, and tools for conducting the auditing, skills to developed the audit plans and programs. ▪ Lack of technical knowledge on the conduct of audit and tools to be applied. 	Training for new needs to cover the following areas; a. Fundamentals of internal audit, b. Conduct of audit, c. Documentation of results, d. identification of issues, e. Preparation of audit report f. Understanding of code of ethics, g. Fundamental of internal audit h. The overall framework of the COSO framework. <ul style="list-style-type: none"> ▪ Practical training on the application of auditing tools and techniques.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> ▪ Transferred staffs within accounts group Staff transferred to the auditing division from the accounting group may not have adequate knowledge but some information about the internal audit practices. They can quickly grasp the fundamentals and deliver the required results with orientation on the subject matter. ▪ Existing trained staffs These staffs have received some level of training and can make research on their own about the fundamentals and theoretical aspects of internal audit. Even though they have adequate theoretical knowledge, they are still lacking practical knowledge. Due to separate division, more experienced staffs will be deputed with technical knowledge. <p>Note: A separate division of internal audit has been envisioned which will be under DTCO and the term of each staff would be four years</p>				<ul style="list-style-type: none"> ▪ Existing trained staffs <ul style="list-style-type: none"> ▪ Inadequate technical knowledge on the conduct of audit and tools to be applied. ▪ Inadequate knowledge and skill in the application of internal auditing standards. 	<ul style="list-style-type: none"> ▪ A case study-based exercise can be delivered in the case of online learning.
	Ability to draft internal audit plan and program	<ul style="list-style-type: none"> ▪ These are developed based on the formats applied by previous staff working in these areas, it usually the continuation of the previous practice. The requirements of the national guidelines, and international standards are less likely to be review each year during the preparation of annual plans and programs. Context and coverage may not be adequate due to a lack of the knowledge of tools to be applied. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate practical knowledge on interlinking the audit plan with its program ▪ Inability to formulate standardized plans and programs to an international standard and best practices. 	<ul style="list-style-type: none"> ▪ Practical training to include the practice-based preparation of audit plan and linking with its program
	Conduct Internal audit	<ul style="list-style-type: none"> ▪ Guidelines developed by the FCGO on internal audits are being applied in the internal auditing. Apart from these guidelines practice-based knowledge imparted by colleagues is also applied. 	✓	✓		<ul style="list-style-type: none"> ▪ The use of standard tools applicable for internal auditing is not being applied. ▪ OAG practices are more focused on the statutory audit, due to this the internal auditing approach which is more forward-looking and objective-based has not 	<ul style="list-style-type: none"> ▪ A long term fundamental to technical training in the following areas is required; <ol style="list-style-type: none"> a. Fundamentals of internal audit, b. Conduct of audit, c. Documentation of results,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> Practices of OAG are also undertaken for the conduct of an audit, even their existing guidelines are taken as reference for the conduct of an audit. Due to the involvement of the team, issues are discussed and the areas are identified through team effort deployed for internal audit. 				<p>complied. The objective is not being aligned with its principles</p>	<p>d. identification of issues, e. Preparation of audit report f. Understanding of code of ethics, g. Fundamental internal audit standards h. The overall framework of the COSO framework. i. use of statistical software tools for sample selection and auditing tools for conducting Even practical training on conducting training is required to be delivered from the planning stage to reporting stage.</p>
	Preparation of internal audit report and its documentation	<ul style="list-style-type: none"> Able to compile internal audit reports in a general format that is being used. Adequate coherence is not being observed in linking the documentation with the audit findings and providing a recommendation. An adequate assurance on the follow-up aspect and the recording of the irregularities along with the use of internal audit reports in the statutory audit needs more emphasis. Review of the reports are not undertaken to an adequate level due to other work pressure in the office 	✓	✓		<ul style="list-style-type: none"> Inadequate knowledge on standard component of internal audit report and its practical application of making it an effective tool of financial management, Quality control and review of the audit reports are not undertaken. 	<ul style="list-style-type: none"> A short term fundamental training in the following areas; a. Report compilation and preparation b. Quality control and review mechanism c. Standards on quality controls.
	Follow up the progress of internal audit arrears (beruju) and report to higher authorities of DTCO	<ul style="list-style-type: none"> An established mechanism for the follow-up mechanism is used, the available formats are used for the recording of the irregular volume. Despite the follow-up, its effectiveness and the interlinkage to the statutory irregularities could not be adequately interlinked. In some of the instances, the irregularities raised by the internal audit are considered null during the statutory audit. This has been a factor for low morale and enthusiasm in conducting the internal audit. 	✓	✓		<ul style="list-style-type: none"> Ownership on the effectiveness of internal auditors on the activity being conducted is still low. An integrated database is not available so the usage of the excel sheet and hard copies record have made it hard to make an effective follow-up of the audit issues. 	<ul style="list-style-type: none"> Short term training courses on the overall internal audit mechanism, Use of audit-related software's for the recording of irregularities and even follow-up of audit recommendations.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	Drafting of internal audit circular and issuing letters	<ul style="list-style-type: none"> An adequate level of experience in drafting the letters and circulars in regards to internal audit 	✓	✓		<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A

Area 8.1.2: Provincial Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
Joint Secretary & Undersecretary	Obtain approval of internal audit policy and directives/manual for internal audit of the provincial government.	<ul style="list-style-type: none"> An adequate level of knowledge on legislation but a general level of understanding of the COSO framework and internal audit Most of the deputed officers have been engaged in internal auditing activity due to their accounts background. In some cases, there may be fresh officers deputed who might not have an adequate level of experience compared to those who are in the middle of their careers. Support from seniors and colleagues is sought for technical matters to get an idea of federal practice. Coordination with other province colleagues is done to get more information on the provincial practice. 			✓	<ul style="list-style-type: none"> Inadequate knowledge of COSO framework and its principle, internal auditing principles Officers previously who were not involved in internal auditing activities do not have in-depth knowledge of internal audit controls and procedures to evaluate and implement policies 	<ul style="list-style-type: none"> Training need is to provide high-level knowledge of internal controls, procedures, and policies to help in assessing and implementing changes in internal audit policies and directives. This can be achieved by providing executive-level courses and training on areas such as COSO principles, charts of accounts (CoA), financial management process, key internal control process and impact of control weakness on government operations. Short and intensive course on internal audit principles for senior staff other than those with finance and accounts background.
	Appraise and execute yearly audit plan and program by indicating possible risks and methods for addressing them.	<ul style="list-style-type: none"> Preparation of audit plan and program is undertaken by taking the basis of the national framework and previous practices. Engagement in the executive is also observed not only in providing direction but also in mobilization due to the relatively smaller organizational structure. Support from seniors and colleagues is sought for technical matters to get an idea of federal practice. Coordination with other province colleagues is done to get an idea of provincial practice. 			✓	<ul style="list-style-type: none"> A lower level of capacity on using risk-based tools in the execution of audit plan & program, due to fresh level of subordinates the pressure mounts to the senior officer which directly impacts the plan preparation process and execution process. <p>Note: In some cases, even the high-level staff is involved in the conduct of the audit.</p>	<ul style="list-style-type: none"> Intensive training on risk identification tools, internal auditing tools and internal control mechanism COSO framework. Practical training on preparation, review and appraisal of the annual audit plan and program with necessary tools and techniques to be applied to the risk assessment. Sampling techniques and tools to be applied while determining the sample size and the coverage of the population to ensure the risk are adequately addressed.
	Supervision of internal audit activities based on annual audit plan and program	<ul style="list-style-type: none"> Supervision is based on federal practices and own experiences while a 			✓	<ul style="list-style-type: none"> Insufficient knowledge of international supervision practices and tools. Supervision of the activities is largely affected due to the 	<ul style="list-style-type: none"> Training on changes in policies and reform initiatives undertaken by the federal government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
	within the stipulated time frame including the internal control mechanism	monitoring checklist is used with modifications on the provincial context. ▪ The application of internal control mechanism is applied based on the provision of laws and formats.				lower level of knowledge of the senior officers. ▪ Changes in the federal context are not updated at the provincial level	▪ Intensive professional courses of international practices and tools concerning the monitoring mechanism.
	Authorize for submission of the internal audit report by incorporating audit recommendation upon audit findings to the MoEAP.	▪ The compilation is conducted by the subordinate staff within the division. Summary of finding and even the presentation is developed within the section upon discussion. However, the report is not being regularly presented to the provincial finance minister.			✓	▪ N/A	▪ N/A
	Evaluate the effectiveness and appropriateness of applied software systems	▪ A system audit is not being practiced as it requires specialized knowledge however, the business process used in the software is tested through inquiry to the developers, making a sample test of transaction. ▪ Duration of software system undertakes substantial timeframe, the developed software may or may not complete within a tenure of senior staffs, in this case, s/he may not complete the entire cycle of the software development process to evaluate the appropriateness of developed software system.			✓	▪ Availability of the software tools to analyze the effectiveness of the software including technical knowledge of the system audit and reviews, ▪ Lower levels of fundamental knowledge over the software development cycle and the essence of documentation that indicates the business process.	▪ A medium-term comprehensive training over the software development cycle and interlinkage of business process with the system flow and process ▪ A short-term course on the essence of documentation of the software development and analyzing the documentation.
	Representation of various internal control and internal audit activities in meetings of provincial ministries and other entities	▪ An adequate level of discussion is undertaken by the senior staff amongst the subordinate having proficient knowledge on the subject matter expected to be discussed. ▪ Adequate representation over the essence of internal audit in overall financial management is not being adequately oriented at high-level meetings due to a lower level of technical and professional knowledge. Internal audit issues received a lower level of priority due to other more immediate areas of improvement in financial management.			✓	▪ Representatives tend to be focused more on financial management issues especially related to accounting and reporting, gaps are observed with inadequate technical knowledge of the internal audits and their impact on delivering better and enhanced PFM practices.	▪ Short-term certification course on the internal auditing cycle on a self-paced e-learning platform. Note: This certification can be the basis of a professional career in the post-retirement stage.
Middle							

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Account s officer	Ability to draft internal audit plan and program	<ul style="list-style-type: none"> The capacity of drafting internal audit plan & program based on national practices & prior experiences. Most of the officers are fresh cadres, they prepare the plan based on the support of senior staff and even high-level staff within the province. The majority of the fresh cadres are from management background but, other cadres that are from a non-financial background are preparing the plan and program based on their prior knowledge. Our survey shows that there are around 30% of such staff who are from non-financial backgrounds and most of them are from the science stream. 	✓	✓		<ul style="list-style-type: none"> A lower level of capacity on using the national guidelines and lack of prior experience in preparation of internal audit plan and program. Exposure to international practices in drafting internal audit plan & program. Lack of experience in undertaking sampling tools and techniques. 	<ul style="list-style-type: none"> Functional long term training on preparation of audit plan & program based on international practices, Short-term training on national/federal practices of preparation of internal audit plan and program and its execution.
	Perform internal audit activities as per yearly audit plan and program (including Examination of efficiency and economy of public funds being expensed)	<ul style="list-style-type: none"> Guidelines developed by the FCGO on the internal audit are being applied in the internal auditing. Apart from these guidelines practice-based knowledge imparted by colleagues is also applied. Practices of OAG are also undertaken for the conduct of the audit, even their existing guidelines are taken as reference for the conduct of an audit. Due to the involvement of the team, issues are discussed and the areas are identified through team effort deployed for internal audit. 	✓	✓		<ul style="list-style-type: none"> The use of standard tools applicable for internal auditing is not being applied. OAG practices are more focused on the statutory audit, due to this the internal auditing approach which is more forward-looking and objective-based does not comply. The objective is not being aligned with its principles. 	<ul style="list-style-type: none"> A long term fundamental to technical training in the following areas is required; <ol style="list-style-type: none"> Fundamentals of internal audit, Conduct of audit, Documentation of results, identification of issues, Preparation of audit report Understanding of code of ethics, Fundamental internal audit standards The overall framework of the COSO framework. use of statistical software tools for sample selection and auditing tools for conducting Even practical training on conducting training is required to be delivered from the planning stage to reporting stage.
	Follow up on the progress of internal audit arrears (beruju) and prepare a report of it.	<ul style="list-style-type: none"> The established mechanism for the follow-up mechanism is used, the available formats are used for the recording of the volume of irregularities. Despite the follow-up, its effectiveness and the interlinkage to the statutory 	✓	✓		<ul style="list-style-type: none"> Ownership on the effectiveness of internal auditors on the activity being conducted is still low. An integrated database is not available so the usage of the excel sheet and hard copies record have made it hard to make an effective follow-up of the audit issues. 	<ul style="list-style-type: none"> Short term training courses on the overall internal audit mechanism, Use of audit-related software's for the recording of irregularities and even follow-up of audit recommendations.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		irregularities could not be adequately interlinked. ▪ In some of the instances, the irregularities raised by the internal audit are considered null during the statutory audit. This has been a factor for low morale and enthusiasm in conducting the internal audit.					
	Preparation of internal audit report by incorporating audit findings and internal audit recommendation and submission to the MoEAP, concerning ministries and entities on trimester and yearly basis.	▪ Able to compile internal audit reports in a general format that is being used. ▪ Adequate coherence is not being observed in linking the documentation with the audit findings and providing a recommendation. ▪ An adequate assurance on the follow-up aspect and the recording of the irregularities along with the use of internal audit reports in the statutory audit needs more emphasis. ▪ Review of the reports are not undertaken to an adequate level due to other work pressure in the office	✓	✓		▪ Inadequate knowledge on standard component of internal audit report and its practical application of making it an effective tool of financial management, ▪ Quality control and review of the audit reports are not undertaken.	▪ A short term fundamental training in the following areas; a. Report compilation and preparation b. Quality control and review mechanism c. Standards on quality controls.
Lower							
Account assistant s	Assist in the conduct of the internal audit	▪ New staff Freshly appointed staff are deputed at the officer level at PTCO. An inadequate level of knowledge on the basic principles of the audit is observed. Our survey shows they have not received adequate training (majority of cases no training) in regards to the internal audit fundamentals and the practices. Even those who have received training have faced that those training were highly theory-based and its practical application could not be interlinked. ▪ Transferred staffs from the federal government These staff who have been transferred to the province from the federal government have received some level of training and can make research on their own about	✓	✓		New staff ▪ Lack of fundamentals of the internal auditing principles, standards and frameworks. Basics of conducting internal auditing, its documentation and incorporating the findings in the internal audit report. ▪ Inadequate practical training on the methods, technics and tools for conducting the auditing, skills to developed the audit plans and programs. ▪ Lack of technical knowledge on the conduct of audit and tools to be applied. Transferred staffs from the federal government ▪ Inadequate technical knowledge on the conduct of audit and tools to be applied. ▪ Inadequate knowledge and skill in the application of internal auditing standards.	A long term fundamental training needs to cover the following areas; a. Fundamentals of internal audit, b. Conduct of audit, c. Documentation of results, d. identification of issues, e. Preparation of audit report f. Understanding of code of ethics, g. Fundamental internal audit standards h. The overall framework of the COSO framework. ▪ A practice-based practical training on the application of the auditing tools and techniques. A case study-based exercise can be delivered in the case of online learning.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		the fundamentals and theoretical aspects of internal audit. Even though they have adequate theoretical knowledge, they are still lacking practical knowledge.					
	Assist in preparation of internal audit report	<ul style="list-style-type: none"> ▪ Able to compile internal audit reports in a general format that is being used. ▪ Adequate coherence is not being observed in linking the documentation with the audit findings and providing a recommendation. ▪ An adequate assurance on the follow-up aspect and the recording of the irregularities along with the use of internal audit reports in the statutory audit needs more emphasis. ▪ Review of the reports are not undertaken to an adequate level due to other work pressure in the office 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate knowledge on standard component of internal audit report and its practical application of making it an effective tool of financial management, ▪ Quality control and review of the audit reports are not undertaken. 	<ul style="list-style-type: none"> ▪ A short term fundamental training in the following areas; <ol style="list-style-type: none"> a. Report compilation and preparation b. Quality control and review mechanism c. Standards on quality controls.
	Documentation of internal audit reports, plan & program and audit arrears related documents	<ul style="list-style-type: none"> ▪ Working-level knowledge of record-keeping but inadequate knowledge on the recording keeping audit working papers that reflect audit process and audit evidence. 	✓	✓		<ul style="list-style-type: none"> ▪ Inadequate knowledge of systematic and scientific record-keeping that justifies the internal audit conducted, proper classification of documents is not being practiced. 	<ul style="list-style-type: none"> ▪ Advance training audit documentation and management of working papers.
	Drafting of internal audit circular and issuing letters	<ul style="list-style-type: none"> ▪ An adequate level of experience in drafting the letters and circulars in regards to internal audit 	✓	✓		<ul style="list-style-type: none"> ▪ N/A 	<ul style="list-style-type: none"> ▪ Refresher training on the office record-keeping and management including documentation.

Area 8.1.3: Local Government

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
High							
Chief administrative officer (CAO)	Appraise and approve internal audit policies and directives.	<ul style="list-style-type: none"> In most cases, the CAO is from an administrative background and has relatively better knowledge of the local government and its management. Usually, they have a basic understanding of financial management as they are entrusted with the financial management system also. Excessive workload on other major matters in the administration is always under their priority, the internal audit and reforms in financial management are below this priority. the high level of demands in public service drives the policy and other governing directives An adequate level of assessing the requirement and approving policies is observed but the context of internal audit might be a different scenario being a specialized topic. 			✓	<ul style="list-style-type: none"> Technical know-how on the fundamentals, procedures and the requirements of internal audit policy is not adequate, The essence of the internal audit in overall transparency and accountability is lacking behind other administrative priorities Senior officials may not have professional knowledge and in most cases the academic knowledge of financial management. 	<ul style="list-style-type: none"> A short-term course covering the fundamental of internal auditing, the essence of the internal audit, and its contribution to transparency and accountability. The course must include the matters related to the auditing standards, COSO frameworks, tools and techniques and code of ethics of internal auditor.
	Ability to evaluate implementation policies, Annual internal audit plan and program, and assessment result of risks along with internal control mechanism.	<ul style="list-style-type: none"> Policies are evaluated based on the consultation with the internal audit section team and colleagues at the federal or provincial level. Based on these practices the evaluation opinion is formed. Internal control mechanisms and risk assessment are assessed based on the framework provided by the MOFAGA and the assessment tools such as LISA and FRA guidelines. 			✓	<ul style="list-style-type: none"> Assessment of policies are not based on the fundamental of the internal audit standards and procures. Risk assessments are based on more localized tools which might not fit in the context of internal audit though it provides coverage of major areas. 	<ul style="list-style-type: none"> A short-term course covering the fundamental of internal auditing, the essence of the internal audit and its contribution to transparency and accountability. The course must include the matters related to the auditing standards, COSO frameworks, tools and techniques and code of ethics of internal auditor.
	Review & authorize for submission of Internal audit report to elected representative and stakeholders at federal and province.	<ul style="list-style-type: none"> The compilation is conducted by the internal audit section. Summary of finding and even the presentation is developed within the section upon discussion. Discussion is made on the accounts committee for further improvements. 			✓	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
Middle							
Officers	Implementation of internal audit policies and directives	<ul style="list-style-type: none"> Largely entrusted to the internal audit section for implementation of policies, the 	✓	✓		<ul style="list-style-type: none"> Changes in policies and selection of appropriate policy for local government are not being oriented, consultation is usually 	A long term fundamental training needs to cover the following areas;

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		officers working in the section may or may not have a financial background. ▪ Federal internal audit policies and guidelines are followed, risk-based policies might not be practiced which is implemented by the MoFAGA. Some of them even do not know the guidelines developed by the MOFAGA which is largely dominated by the FCGO guidelines.				made with federal colleagues, and suggestion is largely influenced by federal practice resulting in a gap in the local context.	a. Fundamentals of internal audit, b. Conduct of audit, c. Documentation of results, d. identification of issues, e. Preparation of audit report f. Understanding of code of ethics, g. Fundamental internal audit standards h. The overall framework of the COSO framework. ▪ A practice-based practical training on the application of the auditing tools and techniques. ▪ A case study-based exercise can be delivered in the case of online learning.
	Ability to draft internal audit plan and program	▪ The capacity of drafting internal audit plan & program based on national practices & prior experiences. Most of the officers are fresh cadres, they prepare the plan based on the support of senior staff and even high-level staff within the province and federal government. ▪ The majority of the fresh cadres are from management background but other cadres that are from a non-financial background are preparing the plan and program based on their prior knowledge. ▪ Our survey shows that there are around 30% of such staff are from non-financial backgrounds, especially from the science stream.	✓	✓		▪ The lower level of capacity on using the national guidelines and lack of prior experience in preparation of internal audit plan and program. ▪ Exposure to international practices in drafting internal audit plan & program ▪ Lack of experience in undertaking sampling tools and techniques	▪ Functional long term training on preparation of audit plan & program based on international practices, ▪ Short-term training on national/federal practices of preparation of internal audit plan and program and its execution. ▪ A medium-term training on the internal audit procedure and usage of internal auditing directives
	Perform internal audit activities as per yearly audit plan and program within the stipulated time frame	▪ Guidelines developed by the FCGO along with the MOFAGA on the internal audit are being applied in the internal auditing. Apart from these guidelines practice-based knowledge imparted by colleagues is also applied. ▪ Practices of OAG are also undertaken for the conduct of the audit, even their existing guidelines are taken as reference for the conduct of the audit.	✓	✓		▪ The use of standard tools applicable for internal auditing is not being applied. ▪ OAG practices are more focused on the statutory audit, due to this the internal auditing approach which is more forward-looking and objective-based has not complied. The objective is not being aligned with its principles	▪ A long term fundamental to technical training in the following areas is required; a. Fundamentals of internal audit, b. Conduct of audit, c. Documentation of results, d. identification of issues, e. Preparation of audit report f. Understanding of code of ethics, g. Fundamental internal audit standards

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<ul style="list-style-type: none"> Due to the involvement of the team, issues are discussed and the areas are identified through team effort deployed for internal audit. 					<ul style="list-style-type: none"> h. The overall framework of the COSO framework. i. use of statistical software tools for sample selection and auditing tools for conducting <p>Even practical training on conducting training is required to be delivered from the planning stage to reporting stage.</p>
	Prompt reporting serious audit matters/findings during the internal audit to higher-level authorities of the audit section and CAO	<ul style="list-style-type: none"> Serious findings that impact the financial management system are reported to the senior staff through formal written communication, Verbal communication mediums are also used to bring attention to these matters to the concerned officials. In most of the cases, they are posted ante activity, findings are reported after they have incurred or happened. 	✓	✓		<ul style="list-style-type: none"> Personal judgment is used to classify the risk level. Proactive risk identification techniques and capabilities are less likely observed. 	<ul style="list-style-type: none"> Advanced training on classifying risk areas and the serious matters that affect financial performance. Risk management course of short duration
	Follow-up, Review & authorize for submission of report on the progress of internal audit arrears (beruju) to an executive of the LG's and respective committee (accounts and audit if any).	<ul style="list-style-type: none"> The established mechanism for the follow-up mechanism is used, the available formats are used for the recording of the volume of irregularities. Despite the follow-up, its effectiveness and the interlinkage to the statutory irregularities could not be adequately interlinked. In some of the instances, the irregularities raised by the internal audit are considered null during the statutory audit. This has been a factor for low morale and enthusiasm in conducting the internal audit. 	✓	✓		<ul style="list-style-type: none"> Ownership on the effectiveness of internal auditors on the activity being conducted is still low. An integrated database is not available so the usage of the excel sheet and hard copies record have made it hard to make an effective follow-up of the audit issues. 	<ul style="list-style-type: none"> Short term training courses on the overall internal audit mechanism, Use of audit-related software's for the recording of irregularities and even follow-up of audit recommendations.
Lower							
Assistants	Assist in conducting the internal audit	<ul style="list-style-type: none"> New staff Freshly appointed staff are deputed at the local level in this section. An inadequate level of knowledge on the basic principles of the audit is observed. Our survey shows they have not received adequate training (majority of cases no training) in regards to the internal audit fundamentals and the practices. Even 	✓	✓		<ul style="list-style-type: none"> New staff Lack of fundamentals of the internal auditing principles, standards and frameworks. Basics of conducting internal auditing, its documentation and incorporating the findings in the internal audit report. Inadequate practical training on the methods, technics and tools for conducting 	<p>A long term fundamental training needs to cover the following areas;</p> <ol style="list-style-type: none"> Fundamentals of internal audit, Conduct of audit, Documentation of results, identification of issues, Preparation of audit report Understanding of code of ethics,

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
		<p>those who have received training have faced that those training were highly theory-based and its practical application could not be interlinked.</p> <p>▪ Transferred staffs from the federal government These staff who have been transferred to the province from the federal government have received some level of training and can make research on their own about the fundamentals and theoretical aspects of internal audit. Even though they have adequate theoretical knowledge, they are still lacking practical knowledge.</p>				<p>the auditing, skills to developed the audit plans and programs.</p> <p>▪ Lack of technical knowledge on the conduct of audit and tools to be applied.</p> <p>Transferred staffs from the federal government</p> <p>▪ Inadequate technical knowledge on the conduct of audit and tools to be applied.</p> <p>▪ Inadequate knowledge and skill in the application of internal auditing standards.</p>	<p>g. Fundamental internal audit standards</p> <p>h. The overall framework of the COSO framework.</p> <p>▪ A practice-based practical training on the application of the auditing tools and techniques.</p> <p>A case study-based exercise can be delivered in the case of online learning.</p>
	Assist in preparation of internal audit report	<p>▪ Able to compile internal audit reports in a general format that is being used.</p> <p>▪ Adequate coherence is not being observed in linking the documentation with the audit findings and providing the recommendation.</p> <p>▪ An adequate assurance on the follow-up aspect and the recording of the irregularities along with the use of internal audit reports in the statutory audit needs more emphasis.</p> <p>▪ Review of the reports are not undertaken to an adequate level due to other work pressure in the office</p>	✓	✓		<p>▪ Inadequate knowledge on standard component of internal audit report and its practical application of making it an effective tool of financial management,</p> <p>▪ Quality control and review of the audit reports are not undertaken.</p>	<p>▪ A short term fundamental training in the following areas;</p> <p>a. Report compilation and preparation</p> <p>b. Quality control and review mechanism</p> <p>c. Standards on quality controls.</p>
	Documentation of internal audit reports, plan & program and audit arrears related documents	<p>▪ Working-level knowledge of record-keeping but inadequate knowledge on the recording keeping audit working papers that reflect audit process and audit evidence.</p>	✓	✓		<p>▪ Inadequate knowledge of systematic and scientific record-keeping that justifies the internal audit conducted, proper classification of documents is not being practiced.</p>	<p>▪ Advance training audit documentation and management of working papers.</p>
	Drafting of internal audit circular and issuing letters	<p>▪ An adequate level of experience in drafting the letters and circulars in regards to internal audit</p>	✓	✓		<p>▪ N/A</p>	<p>▪ Refresher training on the official record-keeping and management including documentation.</p>

AREA 8.2: External audit:

Detailed TNA of OAG has been conducted separately by OAG office. Coverage of service entry staffs was undertaken in this study. Our study has used the report of OAG for other level of staffs and its training requirements. Following role analysis covers the service entry staffs.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
Lower							
Audit Officer and Audit superintendent	Capability to participate and support audit functions and support senior audit officers	<ul style="list-style-type: none"> New staffs have theoretical knowledge with little or no experience in auditing. Auditing techniques are developed by mechanism of "learning by doing". Senior supervisor are the source of knowledge and skills. Consultation with account officer of the auditee is also required to gain knowledge about the business. 	✓	✓	-	<ul style="list-style-type: none"> Practical knowhow on the auditing skill and techniques. Essential skill of the auditing practices on service entry training. 	<ul style="list-style-type: none"> Practical training on auditing practices. Techniques of vouching, documentation, collection of evidence.
	Ability to support in preparation of audit plan and programs to supervisors and ability to implement it.	<ul style="list-style-type: none"> Support to supervisors based on the previous documentation and practices. Have limited knowledge about own section only e.g Home affairs section doesn't have adequate knowledge on foreign affairs section. 	✓	✓		<ul style="list-style-type: none"> Emerging practice and procedures adopted in the auditing profession is not undertaken. Inability to prepare audit program for diverse sectors (other section) within the jurisdiction of the OAGN 	<ul style="list-style-type: none"> Technical training with practical exposure and case study on preparation of audit plan and program. Differentiate between audit plan and program, create specific audit program for sector specific audits.
	Risk identification and classification for conducting risk based audits	<ul style="list-style-type: none"> Theoretical knowledge on the risk based approach (RBA's) are oriented. Knowhow on implication in the sample selection during the audit. 	✓	✓		<ul style="list-style-type: none"> Difficulties in application of the RBA during conduct of audit. Practical approach of training is lacking during training session. Inadequate knowledge on emerging approach similar to RBA. 	<ul style="list-style-type: none"> Illustrative example and case studies to be provided in regards to risk based audit. Exercise on risk grading and sample selection to be delivered.
	Implementation of audit programs and development of checklist.	<ul style="list-style-type: none"> Audit program previously developed by senior officers are taken as basis for preparation of audit program. Checklist are prepared but they are also prepared in support of supervisors. 	✓	✓		<ul style="list-style-type: none"> Audit plan and program that can be related in the field level program are not being developed. Some of them are carried on from previous files so redundant contents are also included. 	<ul style="list-style-type: none"> Training on development of audit plan, program and checklist to be provided with practical cases.
	Selection of audit methods, procedures and sample selection methods.	<ul style="list-style-type: none"> Theoretical knowhow on the audit procedure such analytical, substantive and others (inspection, confirmation, inquiry etc). Sample selection are made on the basis of volume and frequency and as per the direction of supervisors 	✓	✓		<ul style="list-style-type: none"> Use of limited audit procedure mostly inquiry, inspection and observation are used. Lack of use of auditing software for sample selection and determination of sample sizes. 	<ul style="list-style-type: none"> Practical exercise on use of audit methods and procedures. Use of sample selection software and auditing software. Proficient use of NAMS software.
	Collection of evidence and documentation.	<ul style="list-style-type: none"> Documentation are collected and they are marinated in a record file as per the practice understood by senior supervisors 	✓	✓		<ul style="list-style-type: none"> Inadequate knowhow on standard documentation, document coding and classification. No use of software system for documentation. 	<ul style="list-style-type: none"> Use of software for documentation. International practices on classification of document and documentation.

Level	Required Competency	Existing Competency	S	F	I	Gaps	Training Needed
							<ul style="list-style-type: none"> ▪ Interlinkage of evidence collected with audit report and management letters. ▪ Training on Auditing standards related to documentation.
	Use of auditing software and knowhow of various government accounting software systems.	<ul style="list-style-type: none"> ▪ Basic knowhow of NAMS software through the training provided by OAGN ▪ General understanding of the government accounting system to only those who are deputed in field for audit 	✓	✓		<ul style="list-style-type: none"> ▪ Limited use of NAMS software with ability to use it during conduct of audit ▪ Inadequate knowledge of accounting software use in three tiers of govt such as CGAS, LMBIS, SUTRA etc. ▪ Inadequate knowhow of sector specific MIS and software system used by the government agencies. 	<ul style="list-style-type: none"> ▪ Advanced training on NAMS software system with practical application in the auditing. ▪ Overall training on the various software system used by the government offices and sector specific agencies.
	Report preparation, issuance and discussion	<ul style="list-style-type: none"> ▪ Support of supervisors and skill imparted by them are the knowledge attained in regards to the report preparation. 	✓	✓		<ul style="list-style-type: none"> ▪ Report preparation procedures, matters to be included in reports are not delivered during the trainings. 	<ul style="list-style-type: none"> ▪ Report preparation practice along with ability to conduct impact analysis and possible implication to be delivered with case study. ▪ training on International standards/practices on report preparation and documentation
	Quality control and code of ethics	<ul style="list-style-type: none"> ▪ Compliance of code of ethics and quality control mechanism are limited to the knowledge transferred by superiors and service entry training. 	✓	✓		<ul style="list-style-type: none"> ▪ Advanced skills on quality control and requirement of code of ethics to be complied are not attained 	<ul style="list-style-type: none"> ▪ Adequate level of training on code of ethics to be complied by auditor to make sure independence is maintained. Quality control aspects to be covered with practical assignment and case study.

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