

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

**POSITION DESCRIPTION**

**1. JOB IDENTIFICATION:**

- **Position Title:** Accounts Asst. II
- **Position Level:** S2

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

**Purpose:** The purpose of the work is to facilitate judicious utilization of Government funds year marked for a particular government Ministry/Department / Project/Agency in a most efficient and effective manner by applying reasonable degree of due diligence, care and judgement when making the payment of government funds within the broad financial guidelines. The resources so utilized must be translated into accounting report such as the monthly expenditure report, Receipt and Payment Statement, the budget variance report, the bank reconciliation statement that serves as a basis for decision making by the supervisor.

<b>Duties and Responsibilities</b>	<b>% of Time</b>
<ul style="list-style-type: none"><li>▪ Process for settlement of all employee related claims and all other types of expenditures of the department/Unit in line with the broad financial guidelines with due diligence and care.</li><li>▪ Process payment of contractors and suppliers claims and check for the compliance of the claims in respect to the following documents viz. the NIQ, the contract agreements, Work Orders/purchase orders, Estimates, Bills of Quantities, entries</li></ul>	

<p>in the measurement books, Material at Site Account Register, work deviation approval, expenditure sanctions, stock entries, budget availability, Hindrance Registers, work completion certificates handing/ taking over notes, verification/approval by the competent authority and for arithmetical accuracy.</p> <ul style="list-style-type: none"> <li>▪ Restrict ineligible and inadmissible claims and enforce the financial discipline rigorously.</li> <li>▪ Verify payments as to the completeness of the claims and in conformity to the rules.</li> <li>▪ Ensure that all the statutory deductions and other recoveries are affected and remitted to the concerned agencies/beneficiaries within the time frame required by the statute in vogue.</li> <li>▪ Ensure that all the claims are settled within the stipulated time frame.</li> <li>▪ Maintain the books of accounts, i.e. ledger, sub-ledger, cash book and all other records as required by the financial statute and update daily with no error.</li> <li>▪ Prepare cheque, draft and ensure proper receipt by the appropriate payee and on time.</li> <li>▪ Close the cash book on a daily basis and reconcile the accounts to ascertain the fund balance.</li> <li>▪ Maintain the paid vouchers in chronological order for future reference and auditing purpose.</li> <li>▪ Perform all bank related duties.</li> <li>▪ Safe custody of the financial documents and data.</li> <li>▪ Prepare and generate monthly accounts.</li> <li>▪ Any other works assigned by the superiors.</li> </ul>	
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3. **KNOWLEDGE AND SKILLS REQUIREMENTS** *(Minimum requirement for performance of work described (Level of Knowledge, Skill and Ability):*

**3.1 Education:** Class XII with Diploma from RIM (DFM)

**3.2 Length and type of practical experience required:** Entry.

**3.3 Knowledge of Language(s) and other specialized requirements:**

Spoken and written Dzongkha & English with basic knowledge in computer.

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

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

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

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

**Documentation and Record Keeping:** Maintain accurate records of project activities, outcomes, and stakeholder communications. Prepare comprehensive project reports for internal and external stakeholders.

**Coordination with BOC Divisions:** Will coordinate with other divisions of the BOC to provide reliable information, facilitating proper planning and management of BOC activities. This role includes acting as a liaison between divisions to streamline operations

**Additional Duties:** Will carry out any other duties as may be assigned by the President, Secretary General, Head of AFD, or HR Officer, demonstrating flexibility and a commitment to the overall mission of the BOC.

**Accountability:** Will be accountable to the Secretary General, BOC, and the Head of the Administration and finance Division (AFD) for all assigned tasks, ensuring transparency and adherence to organizational standards.

**6. INSTRUCTIONS AND GUIDELINES AVAILABLE:**

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

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

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

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

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

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

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

No supervisory role.

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

No risks.