



COMPETENCY BASED FRAMEWORK FOR FINANCE OFFICERS

MINISTRY OF FINANCE

2019

Competency Framework for the Finance Officers

Aim:

The concept paper aims at seeking approval of the Royal Civil Service Commission and the management to:

1. Implement the competency framework for Finance Officers,
2. Focus and appropriate budget for capacity building based on the gaps identified.

Background:

The Royal Civil Service Commission launched the Competency Based Framework for Civil Service in collaboration with Singapore Polytechnic International, with funding support from Temasek Foundation International, Singapore. The programme is aimed at strengthening the capacity and capabilities of the civil servants based on their role specific competency to enhance professionalism, growth and development to contribute optimally to national building.

The RCSC started the programme by identifying seven positions to develop and implement the competency framework. One of the positions identified was Finance Officer. The Competency Based Framework of the Finance Officer has been developed to further enhance the capacity and capabilities of the Finance Officers to be efficient and effective in the changing dynamics of responsibilities.

This has arrived after series of comprehensive consultation workshops with Department of Public Accounts Management and Finance Officers at Agency Level for validation which has been in line with the Vision, Mission and Objectives of the Ministry of Finance. The competency framework for finance officers includes 3 role profiles, 2 competency areas and 13 competencies exclusively identified and designed for the Finance Officers in the Civil Service. The overview of the framework is attached as *Annexure Ia* and *Ib*. Thus, this document shall:

- Provide a structured approach/Road-map to build competencies required for the Finance Officers at different Position Levels,
- Guide and ensure optimum utilization of limited resources allocated for Professional Development of Finance Officers,
- Guide future recruitment process, succession planning, performance management, and rewards & recognition
- Institute competency-based Finance service to accomplish excellence in Finance Service delivery.

Output and process undertaken

Through a rigorous, consultative and inclusive process, the role profile, competency areas, competencies, behavioural indicators and the proficiency levels were developed.

1. Output 1: Role profile

The three role profiles were developed and first validated through feedback sought online from all the Finance Officers. Further vigorous consultations were held with the Officers at the field and the Management of the Ministry to validate the role profiles.

2. Output 2: Competency area, Competencies, Behavioural Indicators (BIs) and Proficiency levels

The two competency areas, 13 competencies and 20 BIs across four proficiency levels were developed and validated from 27 August till 07 November 2018. This was arrived through

- Literature review
- Focus group discussion with Finance Officers
- Presentation to DPA Management
- Sought online feedback from Finance Officers at field as well as Headquarter.

The complete set of Competency areas, competencies, Behavioural Indicators (BIs) and Proficiency levels is attached as *Annexure II*.

3. Output 3: Training Need Analysis (TNA)

A training needs analysis was carried out for the Finance Officers under the Ministry of Finance and the findings were used as an input for the whole exercise.

The TNAs for four levels of Finance Officers is attached as annexure III.

4. Evaluation of Current Situation

It was noted that so far there was no specific role profiles developed for finance officers and till date finance officers performed roles in reference to Generic Job description. The generic job description did not reflect clear set of competencies and behavioural indicators Finance Officers were expected to showcase. Further, the trainings availed by Finance Officers were not necessarily aligned with required Competencies and position levels until the Competency Framework where never clustered into proficiency levels.

5. Key considerations

In evaluating and prioritizing appropriate strategies to address these issues, the following key considerations were made:

- a) The Department is constrained in terms of resources such as human resources and budgetary resources.
- b) To make the profession attractive, necessitating specific focus on the training and development of these officers to help retain them.
- c) Expert level officers (P1) are often stressed out with the routine jobs where they are not being able to perform managerial roles.

Key recommendations

The following recommendations are made to implement the competency framework for Immigration Officers:

1. Disseminate the competency framework developed for the Finance Officers
2. Training be prioritized to build competencies in entry and mid- level finance officers. To assess the effectiveness of training, the outcomes from these programmes will be evaluated after 6 months of completion of training.

Conclusion

Based on the findings, the Department may prioritize and implement interventions to strengthen competency at entry and mid-career level officers which would help to professionalize and retain them. The rest of the interventions identified may be implemented over the 12th Five Year Plan. The Department may also pilot mentoring programs.

Overview of the Department of Public Accounts

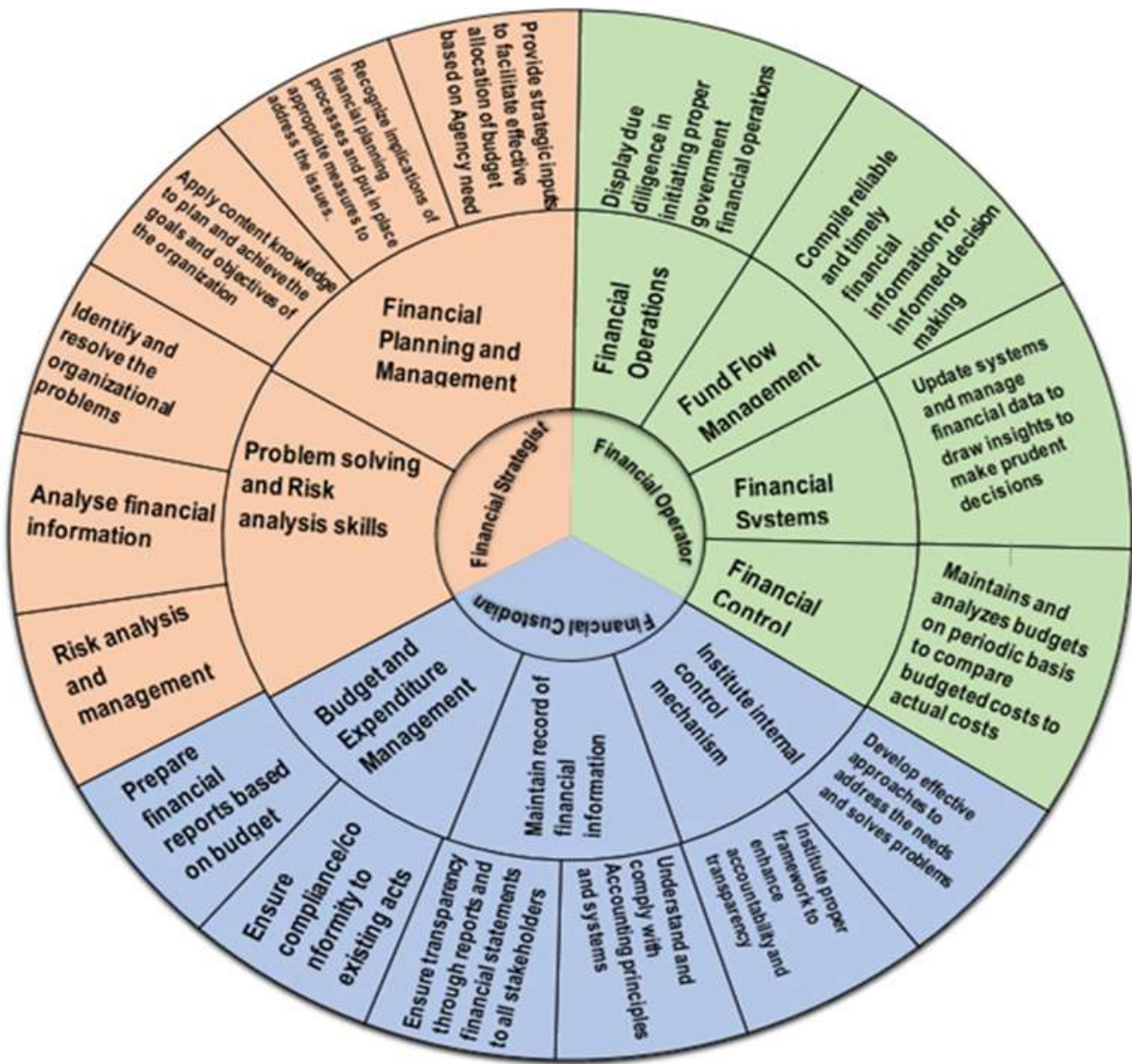
Vision: Excellence in the government financial management through enhanced professionalism.

Mission: Ensure prudent use of public resources through judicious expenditure management, efficient fiscal transfers and treasury operations with the highest degree of competence.

Values:

- Integrity
- Objectivity
- Transparency
- Accountability
- Professionalism

Competency Framework for Finance Officers (Technical skills) *Annexure Ia*





Competency Area: *Technical Skills*

Key Role	Key Competency	Behavioural Indicators
Financial strategist	Financial planning and management skills	Apply content knowledge to plan and achieve the goals and objectives of the organization
		Recognize implications of financial planning processes and put in place appropriate measures to address the issues.
		Provide strategic inputs to facilitate effective allocation of budget based on the priority set by Organization
	Problem solving and Risk analysis skills	Identify and resolve the organizational problems
		Analyze financial information
		Risk analysis and management
Financial Custodian	Budget and Expenditure management	Prepare financial reports based on budget allocation in line with Five Year Plan/APA and monitor budget, fund release and expenditures
		Ensure compliance/conformity to existing acts and rules and regulations
	Maintain record of Financial Information	Ensure transparency through reports and financial statements to all stakeholders
		Understand and comply to Accounting principles and systems
	Institute Internal Control Mechanism	Institute proper framework to enhance accountability and transparency
		Develop effective approaches to address the needs and solves problems

Competency Area: *Technical Skills*

Key Role	Key Competency	Behavioural Indicators
Financial Operator	Financial Operations	Display due diligence in initiating proper government financial operations
	Fund Flow Management	Compile reliable and timely financial information for informed decision making
	Financial Systems Operations	Update systems and manage financial data to draw insights to make prudent decisions
	Financial Control	Maintains and analyzes budgets on periodic basis to compare budgeted costs to actual costs

Competency Area: <i>Leadership Skills</i>		
Key Role	Key Competency	Behavioural Indicators
Financial Strategist/Custodian/Operator	Communication Skills	To share information and facilitate the exchange of information by maintaining open communication channels.
	Coaching and mentoring	To foster the long-term learning or development through coaching and mentoring program.
	Motivation and inspiration	To motivate, Inspire and Encourage people, optimize their outputs and effectively manages relationships in order to achieve organizational goals.
	Team Work and Collaboration	To work cooperatively with others. Maintain an awareness of the personalities, motivations and other diverse qualities of people, and use this to enhance interactions.

Annexure III

Role 1: Financial Strategist							
Key Competency	Behaviour Indicators	Proficiency Levels		(Competent/Non-Competent)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Financial planning and management	Apply content knowledge to plan and achieve the goals and objectives of the organization	Expert	Directs, supervises and guides on concepts, principles and structure of financial system of the Government	C			
		Advanced	Implements, communicates and clarifies on concepts, principles and structure of financial system of the Government and provide guidance to subordinates to achieve goals and targets	C			
		Experienced	Demonstrates thorough understanding of concepts, principles and structure of financial system of the Government and implement it at work.	C			
		Entry	Demonstrates understanding of concepts, principles and structure of financial system of the Government and be able to implement these knowledge at work with constant guidance (accounting and financial management, mastery of Systems, analytical tools and data management)	NC	No prior knowledge and experience related to concepts, principles and structure of Financial System of the Government	Induction Program (3 months at DPA & Dzongkhags)	Prepare and equip them with the concepts, principles and structure of Financial System of the Government and practical field experiences

Role 1: Financial Strategist

Key Competency	Behaviour Indicators	Proficiency Levels		Behavioural Indicator (Adequate /Non-Adequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Financial planning and management	Recognize implications of financial planning processes and put in place appropriate measures to address the issues.	Expert	Recommends best practices and provides directives to improve current financial planning practices and process	NA	Lack of required skills and knowledge	1. Study Visits 2. Workshops/Conferences	Provide exposure and introduce to best practices related to financial planning practices and process
		Advanced	Researches and proposes ways to improve current financial planning practices and processes	NA	Lack of required skills and knowledge	1. Training on Research skills & Financial practices	Equip them with Research skills
		Experienced	Identifies the gaps and seeks ways to improve the current financial planning practices and processes	NA	Lack of required skills and knowledge	1. In-Country Conferences	Discuss and debate on existing gaps in the financial planning practices and processes
		Entry	Understand and implement the current financial planning practices and processes	A			
	Provide strategic inputs to facilitate effective allocation of budget based on the priority set by Organization	Expert	Evaluates and finalizes the budget allocation in line with the National goals	A			
		Advanced	Reviews and prioritizes budget allocation	A			
		Experienced	Consults and recommends priorities for budget allocation	A			
		Entry	Provides views and implements as per budget prioritization	A			

Role 1: Financial Strategist							
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioural Indicator (Adequate/ Non-Adequate))	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Problem solving and Risk analysis	Identify and resolve the organizational problems	Expert	Reviews the implications of the recommended solutions and make prudent decision	A			
		Advanced	Recommends appropriate solutions through in-depth analysis	A			
		Experienced	Identifies various measures to address the problems	A			
		Entry	Understands goal and objectives of the Organization and be able to identify the problems	A			
	Analyze financial information	Expert	Supervises and guides the subordinates in analyzing financial information.	A			
		Advanced	Analyzes data, draws conclusion and recommends way forward	A			
		Experienced	Analyzes and identifies relevant financial information for decision making	A			
		Entry	Analyzes the financial information for decision making	NA	Lack of required knowledge to analyze the financial information	In-Country Training by DPA	Analyze various financial information for decision making purposes

Role 1: Financial Strategist

Key Competency	Behaviour Indicators	Proficiency Levels		Behavioural Indicator (Adequate/ Non-Adequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Problem solving and Risk analysis	Risk analysis and management	Expert	Addresses the associated risks and guides implementation of the corrective measures	NA	Lack required risks management skills	Workshops/Conferences on best practices related to Risks Management	Learn best practices related to Risks Management
		Advanced	Anticipates associated risks and proposes effective measures to mitigate the risks.	NA	Lack of knowledge on Risks Analysis and Management	Workshops/Conferences on Risks Management	Analyze financial risks and implications to recommend solutions
		Experienced	Analyzes and evaluates risks and recommends best practices	NA	Lack of knowledge on Risks Analysis and Management	Training on Risks Analysis and Management	Analyze financial risks and implications
		Entry	Identifies and reports associated risks to the Supervisor	NA	Lack of knowledge on Risks Analysis and Management	Training on different levels of financial risks	Identify various financial related risks

Role 2: Financial Custodian							
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Budget and Expenditure Management	Prepare financial reports based on budget allocation in line with Five Year Plan/APA and monitor budget, fund release and expenditures	Expert	Leads in financial planning, budget execution, expenditure and reporting with strategic advice to the Management/organization. Monitors all fund releases are spent for intended purposes.	A			
		Advanced	Provides and interprets financial data and information for effective management decisions making. Establishes and ensures effective and consistent modelling, planning, budgeting and expenditure processes. Monitor the quarterly fund releases.	A			
		Experienced	Provides an analyses financial information to enable management to make effective decision. Provides and advices the stakeholders on requirements for budgeting and expenditure processes with valid strategic direction. Ensures all quarterly fund releases are checked and verified.	A			
		Entry	Consolidates/justifies data for budgeting and expenditure for reporting and decision making. Ensures quarterly fund releases are received on time.	A			

Role 2: Financial Custodian								
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention		Learning Objectives
						1. Classroom Mentoring	2. OJT 3. Others (Specify)	
Budget and Expenditure Management	Ensure compliance/conformity to existing acts and rules and regulations	Expert	Implements changes related to compliance of budget and expenditure, and reporting process. Ensures full compliance to the financial rules and regulations by the Organization.	A				
		Advanced	Interprets acts, financial rules and regulations. Recommends/proposes changes in compliance of budget and expenditure and reporting processes in consistent with best practices.	A				
		Experienced	Reviews the accuracy and legitimacy of recorded financial transactions and related reports as per the Acts, rules and regulations. Identifies potential compliance issues and recommend solutions and timely completion of financial reporting requirements	A				
		Entry	Demonstrate awareness and knowledge of Acts, financial rules and regulations. Understands general compliance requirements and provide accurate and timely financial reports	A				

Role 2: Financial Custodian							
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Maintain record of financial information	Ensure transparency through reports and financial statements to all stakeholders	Expert	Verifies and supervises various financial statements. Interpret, prepare and present financial data to stakeholders and elevate complex matters to management.	A			
		Advanced	Reviews and verifies financial statements, and reports to supervisor and resolves issues with stakeholders.	A			
		Experienced	Reviews and ensures accuracy of financial statement. Identifies and justifies unusual variance in financial statements.	NA	Lack of data analysis and interpretation skills	Training on Financial data analysis	Enhance capacity to analyze and interpret the financial data
		Entry	Prepares, maintains and ensures accuracy of financial records.	NA	Lack of required skills to main proper financial records	Training on financial management	Enhance capacity to maintain proper financial records

Role 2: Financial Custodian

Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Maintain record of financial information	Understand and comply to Accounting principles and systems	Expert	Interprets and advises on the organization's Accounting and reporting processes. Develops, manages and executes plans for the implementation of new or updated accounting and reporting processes	A			
		Advanced	Ensures integrity, accuracy and completeness of financial information and reports in compliance to best international practices.	NA	Lack of refresher courses to keep abreast with the contemporary Accounting Systems and Practices	Training on international Accounting best practices	Update the participants with new approaches to international Accounting systems and practices
		Experienced	Identifies potential issues associated with existing financial information and reporting processes. Assists in ratifying the existing accounting information and reporting processes.	A			
		Entry	Applies accounting principles to accurately record financial information.	NA	Lack of information on international Accounting Systems and Practices	Training on various Accounting Systems and Practices	Understand different Accounting Systems and Practices across the globe. Learn to adopt the feasible and best practices to apply in our country.

Role 2: Financial Custodian							
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate /Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Institute Internal Control Mechanism	Institute proper framework to enhance accountability and transparency	Expert	Designs and determines thorough testing of internal control system and take corrective actions. Study the long term impact of various practices and guides the subordinates and advises management on the methods and tools for check and balance in financial management system	A			
		Advanced	Analyses, identifies and recommends effective tools and methods for check and balance in financial management in the system	A			
		Experienced	Studies and recommends international best practices to ensure check and balance in financial management and accountability in the system	NA	Lack of knowledge on international best practices related to internal control system	Study visits to Organizations with best internal control system	Understand best internal control system across the globe
		Entry	Ensures proper check and balance in financial management and accountability in the system	A			

Role 2: Financial Custodian								
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention		Learning Objectives
						1. Classroom	2. OJT	
Institute Internal Control Mechanism	Develop effective approaches to address the needs and solves problems	Expert	Evaluate and take appropriate actions	A				
		Advanced	Determine effectiveness and assess adequacy of internal control design and system (Assess the problem and recommend the best solutions)	A				
		Experienced	Assess susceptibility to misuse of resources and non-compliance with FRR (study the problem and ensure processes are followed as per FRR)	A				
		Entry	Identifies, understands and ensures relevant internal control system as per FRR (identify the problem and report in compliance to FRR)	A				

Role 3: Financial Operator							
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Financial operations	Display due diligence in initiating proper government financial operations	Expert	Analyses annual budget proposals, explores and recommends alternative sources of funds. Proactively provides judgement based on the financial reports and advises/guides with corrective measures	A			
		Advanced	Verifies, checks and recommends budget proposals and other financial proceedings.	A			
		Experienced	Advises agencies on the preparation of budget proposals and coordinates budget review discussions. Monitors the financial and physical progress to recommend future course of actions	A			
		Entry	Compiles the budget proposals, coordinates and prepares budget review. Monitors budget utilization and prepares expenditure reports	A			

Role 3: Financial Operator

Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/ Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Fund flow management	Compile reliable and timely financial information for informed decision making	Expert	Presents and advises the management and sectors on the importance of having realistic Budget Utilization Plan for cash flow management. Ensures that funds are utilized and managed as per the budget appropriations and that the allocation of expenditure is appropriate. Institutes strong internal check and control and monitor periodically on timely collection and deposits.	A			
		Advanced	Coordinates and advises the agencies on preparation of Budget Utilization Plan in line with the annual work plan and budget. Ensures the budget utilization and monitor physical progress as per the plan. Supervise and monitors timely collection and deposits into designated accounts	A			
		Experienced	Coordinates with the agencies for preparation of Budget Utilization Plan according to annual work plan and budget. Guides on utilization of the budget and timely report of budget utilization for appropriate action. Supervises and Institutes proper check and control on collections and timely deposit into designated accounts	A			
		Entry	Ensures timely submission and updating of Budget Utilization Plan. Ascertains accurate budget balances, bank balances and cash balances by ensuring accounts are reconciled on a daily basis to have accurate forecast. Coordinates the collection of taxes, fees and revenues and ensure timely deposits to designated accounts	A			

Role 3: Financial Operator							
Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
System Operations	Update systems and manage financial data to draw insights to make prudent decisions	Expert	Implements new initiatives in systems to generate reliable information. Assesses and advises management based on information from systems.	NA	Limited exposures on global financial system	workshop on financial systems	To orient them with changing global financial systems and equip them technical know-how
		Advanced	Reviews, identifies and explores solutions for potential issues and functionalities associated with systems and transactions in the systems.	A			
		Experienced	Adopts, guides and uses new functional enhancement in the system to effectively deliver the services. Determines the functionalities of systems and analyze reports generated in the systems	NA	Limited refresher course on operating financial system	In-country workshop on financial systems	To orient them with new financial systems and equip them technical know-how
		Entry	Understands and have fair knowledge on functional aspects of the systems. Keeps abreast of the changing financial systems	NA	no prior experience dealing with financial system	In-country training on financial system	To orient and enable them to use financial system

Role 3: Financial Operator

Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Financial Control	Maintains and analyzes budgets on periodic basis to compare budgeted costs to actual costs	Expert	Advises on the implication of budget variations. Reviews and advises the management on relevant sources for technical adjustment. Establishes appropriate level of monitoring mechanism to prevent unauthorized transactions and consolidates reconciliation.	A			
		Advanced	Reviews and analyses on allocated resources and recommends alternative solutions. Advises and processes budget adjustment based on priority basis. Monitors and provides corrective measures to have proper transactions. Immediately correct variances through appropriate reconciliation procedure	A			
		Experienced	Ensures and manages expenditures are made on planned activities within allocated resources. Prepares and understands technical adjustments of budget based on requirement. Monitors and provides corrective measures to have proper transactions. Prepares and processes reports, identifies and evaluates variances through Bank Reconciliation statement	A			

Role 3: Financial Operator

Key Competency	Behaviour Indicators	Proficiency Levels		Behavioral Indicators (Adequate/Inadequate)	Likely reason for performance gap	Methods of intervention	Learning Objectives
						1. Classroom 2. OJT 3. Mentoring 4. Others (Specify)	
Financial Control	Maintains and analyzes budgets on periodic basis to compare budgeted costs to actual costs	Entry	Ensures all activities are executed within allocated budget. Demonstrates overall awareness of transaction processes for budget revisions like re-appropriation, withdrawals and supplementary budget incorporation. Monitors and tracks fund flow on regular basis. Handles cash and bank transactions with proper records	NA	No prior knowledge on budgeting procedures and systems	In-country training on budgeting processes and systems	To orient and educate on budgetary processes and systems

Competency Area: <i>Technical Skills</i>					
Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial strategist	Financial planning and management skills	Demonstrates understanding of concepts, principles and structure of financial system of the Government and be able to implement these knowledge at work with constant guidance (accounting and financial management, mastery of Systems, analytical tools and data management)	Demonstrates thorough understanding of concepts, principles and structure of financial system of the Government and implement it at work.	Implements, communicates and clarifies on concepts, principles and structure of financial system of the Government and provide guidance to subordinates to achieve goals and targets	Directs, supervises and guides on concepts, principles and structure of financial system of the Government
		Understand and implement the current financial planning practices and processes	Identifies the gaps and seeks ways to improve the current financial planning practices and processes	Researches and proposes ways to improve current financial planning practices and processes	Recommends best practices and provides directives to improve current financial planning practices and process
		Provides views and implements as per budget prioritization	Consults and recommends priorities for budget allocation	Reviews and prioritizes budget allocation	Evaluates and finalizes the budget allocation in line with the National goals

Competency Area: *Technical Skills*

Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial strategist	Problem solving and Risk analysis skills	Understands goal and objectives of the Organization and be able to identify the problems	Identifies various measures to address the problems	Recommends appropriate solutions through in-depth analysis	Reviews the implications of the recommended solutions and make prudent decision
		Analyzes the financial information for decision making	Analyzes and identifies relevant financial information for decision making	Analyzes data, draws conclusion and recommends way forward	Supervises and guides the subordinates in analyzing financial information.
		Identifies and reports associated risks to the Supervisor	Analyzes and evaluates risks and recommends best practices	Anticipates associated risks and proposes effective measures to mitigate the risks.	Addresses the associated risks and guides implementation of the corrective measures

Competency Area: <i>Technical Skills</i>					
Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Custodian	Budget and Expenditure management	Consolidates/justifies data for budgeting and expenditure for reporting and decision making. Ensures quarterly fund releases are received on time.	Provides an analyses financial information to enable management to make effective decision. Provides and advices the stakeholders on requirements for budgeting and expenditure processes with valid strategic direction. Ensures all quarterly fund releases are checked and verified.	Provides and interprets financial data and information for effective management decisions making. Establishes and ensures effective and consistent modelling, planning, budgeting and expenditure processes. Monitor the quarterly fund releases.	Leads in financial planning, budget execution, expenditure and reporting with strategic advice to the Management/organization. Monitors all fund releases are spent for intended purposes.
		Demonstrate awareness and knowledge of Acts, financial rules and regulations. Understands general compliance requirements and provide accurate and timely financial reports	Reviews the accuracy and legitimacy of recorded financial transactions and related reports as per the Acts, rules and regulations. Identifies potential compliance issues and recommend solutions and timely completion of financial reporting requirements	Interprets acts, financial rules and regulations. Recommends/proposes changes in compliance of budget and expenditure and reporting processes in consistent with best practices.	Implements changes related to compliance of budget and expenditure, and reporting process. Ensures full compliance to the financial rules and regulations by the Organization.

Competency Area: *Technical Skills*

Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Custodian	Maintain record of Financial Information	Prepares, maintains and ensures accuracy of financial records.	Reviews and ensures accuracy of financial statement. Identifies and justifies unusual variance in financial statements.	Reviews and verifies financial statements, and reports to supervisor and resolves issues with stakeholders.	Verifies and supervises various financial statements. Interpret, prepare and present financial data to stakeholders and elevate complex matters to management.
		Applies accounting principles to accurately record financial information.	Identifies potential issues associated with existing financial information and reporting processes. Assists in ratifying the existing accounting information and reporting processes.	Ensures integrity, accuracy and completeness of financial information and reports in compliance to best international practices.	Interprets and advises on the organization's Accounting and reporting processes. Develops, manages and executes plans for the implementation of new or updated accounting and reporting processes

Competency Area: *Technical Skills*

Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Custodian	Institute Internal Control Mechanism	Ensures proper check and balance in financial management and accountability in the system	Studies and recommends international best practices to ensure check and balance in financial management and accountability in the system	Analyses, identifies and recommends effective tools and methods for check and balance in financial management in the system	Designs and determines thorough testing of internal control system and take corrective actions. Study the long term impact of various practices and guides the subordinates and advises management on the methods and tools for check and balance in financial management system
		Identifies, understands and ensures relevant internal control system as per FRR(identify the problem and report in compliance to FRR)	Assess susceptibility to misuse of resources and non-compliance with FRR(study the problem and ensure processes are followed as per FRR)	Determine effectiveness and assess adequacy of internal control design and system(Assess the problem and recommend the best solutions)	Evaluate and take appropriate actions

Competency Area: *Technical Skills*

Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Operator	Financial Operations	Compiles the budget proposals, coordinates and prepares budget review. Monitors budget utilization and prepares expenditure reports	Advises agencies on the preparation of budget proposals and coordinates budget review discussions. Monitors the financial and physical progress to recommend future course of actions	Verifies, checks and recommends budget proposals and other financial proceedings.	Analyses annual budget proposals, explores and recommends alternative sources of funds. Proactively provides judgement based on the financial reports and advises/guides with corrective measures
	Fund Flow Management	Ensures timely submission and updating of Budget Utilization Plan. Ascertains accurate budget balances, bank balances and cash balances by ensuring accounts are reconciled on a daily basis to have accurate forecast. Coordinates the collection of taxes, fees and revenues and ensure timely deposits to designated accounts	Coordinates with the agencies for preparation of Budget Utilization Plan according to annual work plan and budget. Guides on utilization of the budget and timely report of budget utilization for appropriate action. Supervises and Institutes proper check and control on collections and timely deposit into designated accounts	Coordinates and advises the agencies on preparation of Budget Utilization Plan in line with the annual work plan and budget. Ensures the budget utilization and monitor physical progress as per the plan. Supervise and monitors timely collection and deposits into designated accounts	Presents and advises the management and sectors on the importance of having realistic Budget Utilization Plan for cash flow management. Ensures that funds are utilized and managed as per the budget appropriations and that the allocation of expenditure is appropriate. Institutes strong internal check and control and monitor periodically on timely collection and deposits.

Competency Area: *Technical Skills*

Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Operator	Financial Systems Operations	Understands and have fair knowledge on functional aspects of the systems. Keeps abreast of the changing financial systems	Adopts, guides and uses new functional enhancement in the system to effectively deliver the services. Determines the functionalities of systems and analyze reports generated in the systems	Reviews, identifies and explores solutions for potential issues and functionalities associated with systems and transactions in the systems.	Implements new initiatives in systems to generate reliable information. Assesses and advises management based on information from systems.
	Financial Control	Ensures all activities are executed within allocated budget. Demonstrates overall awareness of transaction processes for budget revisions like re-appropriation, withdrawals and supplementary budget incorporation. Monitors and tracks fund flow on regular basis. Handles cash and bank transactions with proper records	Ensures and manages expenditures are made on planned activities within allocated resources. Prepares and understands technical adjustments of budget based on requirement. Monitors and provides corrective measures to have proper transactions. Prepares and processes reports, identifies and evaluates variances through Bank Reconciliation statement	Reviews and analyses on allocated resources and recommends alternative solutions. Advises and processes budget adjustment based on priority basis. Monitors and provides corrective measures to have proper transactions. Immediately correct variances through appropriate reconciliation procedure	Advises on the implication of budget variations. Reviews and advises the management on relevant sources for technical adjustment. Establishes appropriate level of monitoring mechanism to prevent unauthorized transactions and consolidates reconciliation.

Competency Area: <i>Leadership Skills</i>					
Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Strategist/ Custodian/ Operator	Communication Skills	States the facts clearly. Outlines the implications and ensures key conclusions are conveyed.	Focuses on gaining a clear understanding of others' comments by listening, asking clarifying questions and reflecting.	Pitches messages in a way that facilitates the desired outcomes. Uses techniques to illustrate the argument persuasively.	Acknowledges differences of opinion and addresses disagreements objectively. Offers a convincing rationale and makes a strong case, without getting personal or aggressive.
	Coaching and mentoring	Delivers messages in a manner that gains support, commitment and agreement which is basics of Coaching and Mentoring	Mentor employees to promote their learning. Build cooperation, loyalty and help achieve consensus.	Provides constructive feedback and recognize all contributions.	Institutes mechanisms and processes to promote continuous learning (e.g., employee-led presentations on topics, mechanisms for collecting and sharing information on best practices). Provide coaching to all the employees whether he/she is high performer, average performer or low performer. Identifies high potential individuals and provides them with targeted opportunities for growth

Competency Area: Leadership Skills

Key Role	Key Competency	Proficiency Level			
		Entry	Experienced	Advanced	Expert
Financial Strategist/ Custodian/ Operator	Motivation and inspiration	Supports and respects the individuality of others and recognizes the benefits of diversity of ideas and approaches.	Take others' perspectives into account when communicating, negotiating or presenting arguments (e.g., presents benefits from all perspectives). Ensures the respective strengths of team members are used in order to achieve the team's overall objective.	Encourages an environment where employees consistently push for improved performance and productivity.	Nurtures and supports new concepts, models, innovations or theories that have wide-ranging impacts on a field, policy area or program, nationally and possibly internationally and Integrates processes, policies and structures.
	Team Work and Collaboration	Maintains collaborative working relationships	Builds team identity and spirit Has positive expectations of the team	Promotes a friendly and cooperative climate in groups or the organization	Influences and motivates subordinates to achieve targets