



Government of Nepal
Ministry of Finance

Standard Operating Procedures (SOPs)

Primarily for the Officials of the International
Economic Cooperation Coordination Division
of the Ministry of Finance

**International Economic
Cooperation Coordination Division
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PREFACE

The International Economic Cooperation Coordination Division (IECCD) in the MoF is entrusted with the task of effective aid mobilization in the country. The business of international development cooperation is expanding over the years. The procedures of overall aid coordination and management are also changing over the time. Development Cooperation Policy 2014 under implementation has further demanded the revision of the existing Standard Operating Procedure which became effective in 2011. The purpose of this revision is to accommodate changes in the working procedures of the IECCD and make the officials familiar with the Division's work and responsibilities. The attachments of various formats as annexure in the SoP are expected to be useful in bringing consistency in work among the officials.

The SoP provides in detail among others the specific functions of the IECCD officials in various stages of project cycle management, working relations with other Divisions of the MoF, coordination mechanism with the DPs and procedures to be followed at the workplace while performing the tasks. This will not only facilitate them to understand their roles but also encourage accomplishing their tasks efficiently

The simplified procedures in the SoP is expected to reduce transaction costs, increase quality at work and maintain uniformity while accomplishing the responsibilities entrusted to IECCD.

International Economic Cooperation Coordination Division,
MoF
Singha Durbar, Kathmandu
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LIST OF ABBREVIATION

ADB	Asian Development Bank
AMIS	Aid Management Information System
AMP	Aid Management Platform
BAPD	Budget and Program Division
BOQ	Bill of Quality
CIRR	Capital Internal Rate of Return
DFID	Department of International Development
DMA	Direct Miscellaneous Assistance
DPs	Development Partners
ED	Executive Director
EPAD	Economic Policy Analysis Division
FCGO	Financial Comptroller General
GEF	Global Environmental Facility
GoN	Government of Nepal
IECCD	International Economic Cooperation Coordination Division
IMF	International Monetary Fund
INGOs / NGOs	International Non-Governmental Organization
JICA	Japan International Cooperation Agency
JS	Joint Secretary
LDM	Local Development Partners Meeting
M & E	Monitoring and Evaluation
MoF	Ministry of Finance
MoFA	Ministry of Foreign Affairs
MoGA	Ministry of General Administration

MoHA	Ministry of Home Affairs
MoLJPA	Ministry of Law, Justice and Parliamentary Affairs
MoWCSW	Ministry of Women Children and Social Welfare
MTEF	Mid Term Expenditure Framework
NDF	Nepal Development Forum
NDP	Nepal Development Partners
NPC	National Planning Commission
NPPR	Nepal Portfolio Performance Review
NRB	Nepal Rastra Bank
NRM	Non Residential Mission
OAG	Office of the Auditor General
OAS	Office Automation System
OECD	Organization for Economic cooperation Development
ROI	Returns on Investment
SAARC	South Asia Association for Regional Cooperation
SDF	SAARC Development Fund
SFA	Subsidiary Financing Agreement
SFs	Scholarships/Fellowships
SLA	Subsidiary Loan Agreement
SO	Section Officer
SWAPs	Sector Wide Approach
SWC	Social Welfare Council
TA	Technical Assistance
TOR	Term of Reference
UN	United Nation
US	Under Secretary
VAS	Volunteer Sending Agency
VAT	Value added Tax
VSO	Volunteer Service Overseas

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SECTION

Introduction, Organization and Management

A. MoF: Introduction, Vision, Mission and Functions

Introduction

Ministry of Finance (MoF) is one of the key Ministries in the Central Secretariat of the GoN. The Ministry was first established in 1963 with the responsibility of formulating the periodic plans and handling the economic affairs of the country. As such the name of then Ministry was Ministry of Economy and Planning. As formal procedures and mechanism were not there to mobilize foreign aid in a coordinated manner, this Ministry was also given the responsibility of foreign aid negotiation and agreements with the donors.

The Ministry of Economy and Planning was reorganized in 1968. The Planning Affairs and Economic Affairs were bifurcated and National Planning Commission (NPC) and the MoF were established separately. Since then, MoF has been responsible for all economic and financial affairs of the country.

The MoF is the central authority of GoN entrusted with the responsibilities for maintaining macroeconomic stability in the country. This Ministry is the key ministry to carry out all activities of Public Finance Management (PFM). The key role of the Ministry lies with the rational allocation of resources; better management of public expenditure; enhanced mobilization of both internal and external resources; better performance in public investments and strengthening of public enterprises' productive capacity; enactment and enforcement of foreign exchange policies and regulation, and execution of prudent fiscal and monetary policies.

Finance Minister remains at the apex of the Ministry, whereas, bureaucratically, it is headed by the Finance Secretary. By analyzing the workloads, the GoN may appoint more secretaries too. It has been practiced to appoint separate Secretary (Revenue) for this purpose. Further, a separate Financial Comptroller General's Office is also a part of overall PFM. This office is headed by the Financial Comptroller General (FCGO), a special class officer and given the responsibility of government accounting and recording of accounts. This office has a network in all 75 districts of the country.

The Ministry is further organized into various Divisions and Departments. All these Divisions and the Departments are headed by the Joint Secretaries and manned by Under Secretaries, Section Officers, and other supporting staffs. At present, there are nine Divisions and four Departments, namely;

1. Administration Division
2. Budget and Program Division
3. Corporation Co-ordination Division
4. Economic Policy Analysis Division
5. International Economic Cooperation Coordination Division
6. Financial Sector Management Division
7. Legal and Consultation Division
8. Monitoring and Evaluation Division
9. Revenue Management Division
10. Department of Customs
11. Department of Revenue Investigation
12. Inland Revenue Department
13. Department of Money Laundering Investigation

In addition to these, the Revenue Administration Training Centre is an organization under the MoF, which is responsible for capacity development of the officials associated with MoF. This Centre is also headed by a Joint Secretary and has the status of a Department.

As Financial Management is one of the core businesses of the MoF, a number of Agencies, Boards, Banks and Financial Institutions are overseen by the MoF. **They include:**

1. Nepal Rastra Bank (Central Bank – regulator of Banks and Financial Institutions)
2. Insurance Board (Regulator of Insurance Companies)
3. Securities Board of Nepal (Regulator of Capital Market)
4. Agricultural Development Bank Limited
5. Rashtriya Banijya Bank
6. Nepal Bank Limited
7. National Insurance Corporation
8. National Insurance Company
9. Nepal Stock Exchange Limited
10. Central Depository System Limited (subsidiary of Nepal Stock Exchange Limited)
11. Citizen Investment Trust
12. Deposit Insurance and Credit Guarantee Fund
13. Employees Provident Fund
14. Town Development Fund
15. NIDC Development Bank

Vision

To contribute to the creation of an enabling environment for sustained and broad-based economic growth through prudent fiscal and economic management.

Mission

To help maintain macroeconomic stability, through effective and efficient utilization of available financial resources, and enhance domestic revenue base.

The Strategic Objectives

1. To contribute to the improvement of economic management;
2. To prioritize public expenditure in favor of socio-economic infrastructure and pro-poor areas like primary health care, primary education and rural infrastructure development;
3. To undertake measures to generate increased revenue;
4. To provide budgetary support to ensure effective and efficient civil service;
5. To mobilize demand-based foreign aid and to improve aid effectiveness;
6. To ensure better financial management practices in public enterprises, and improve their delivery, and
7. To ensure effective linkage between budget allocation and delivery system of Ministries and their Departments.

Functions

The specific areas of function of MoF, as envisaged in Nepal Government (Allocation of Business) Rules, 2073 are:

1. Economic Policy, Financial Administration and Control
2. Economic Analysis
3. Allocation of Economic Resources
4. Money, Monetary Policy Formulation and Implementation
5. Banking (including Agricultural Development Bank)
6. Insurance
7. Statement of Income and Expenditure (Budget)
8. Revenue Policy and Planning
9. Revenue Investigation
10. Revenue Administration and Collection
11. General Pricing Policy
12. International Relations for Economic Development and Economic System
13. International Conference on Economy and Money

14. Foreign Grant
15. Foreign Loan
16. Foreign Exchange and Control
17. Public Debt and Control
18. Salary, Allowances, Travel and Daily Allowances, Pensions, Gratuity, etc.
19. Policy Formulation on Salary, Allowances, Bonus, Investment and Dividend of the Public Enterprises
20. Government Treasury Administration
21. Accounts Control
22. Office of the Auditor General
23. Provident Fund
24. Policy Formulation, Coordination and Privatization of Public Enterprises
25. Revenue and Financial Administration Training
26. Capital Market

B. International Economic Cooperation Coordination Division: Vision, Mission and Function

International Economic Cooperation Coordination Division (IECCD) is one of the Divisions of MoF and is the focal point for the coordination and mobilization of bilateral and multilateral development cooperation. It is involved in project identification, feasibility and preparation stage to the negotiation, agreement, implementation and evaluation stages for the projects supported by external assistance.

It is headed by a Joint Secretary and staffed by Under Secretaries, Section Officers and other officials. Each Under Secretary is assigned as focal point for specific DPs and Sector Ministries.

A. Vision

Effective management of development cooperation for economic prosperity of the country.

B. Mission

Mobilize development cooperation to finance national development plans and priorities.

C. Strategic Goals

Goal 1: Channeling development cooperation in prioritized sectors on demand-driven approach

Activities:

- Processing the development cooperation for the projects/programs that are in line with the national priorities.
- Developing inventory of the priority projects/program by establishing the Project Bank and keeping the DPs informed on regular basis.
- Maintaining the “Quality at Entry” of the projects and ensuring the resources for them.
- Aligning aid conditions in line with development policies and strategies.

Goal 2: Building ownership in foreign aided projects**Activities:**

- Ensuring engagement of national stakeholders in project preparation and implementation.
- Promoting the DPs role as the facilitator rather than implementer.
- Ensuring the use of local expertise and human resources to the extent possible.
- Encouraging and ensuring transfer of essential knowledge and technical know-how.
- Developing national capacity in every stage of project cycle.

Goal 3: Enhancing productivity of development cooperation**Activities:**

- Ensuring rational use of development cooperation.
- Prohibiting overseas seminars, study visits/observation tours by using loan proceeds.
- Ensuring use of development cooperation in productive sectors that promote private sector activities and external transactions.
- Minimizing the expenditure on consultants and foreign experts out of the loan proceeds.
- Minimizing aid fragmentation.
- Emphasizing co-financing arrangements through grants for financing expenses of overhead costs and technical support for the projects. Ensuring timely and adequate availability of counterpart funds.
- Mobilize development cooperation for research and development.

Goal 4: Strengthening Aid Governance

Activities:

- Strengthening aid information system and maintaining transparency in its management.
- Channelling development cooperation through national budgetary system.
- Ensuring timely reporting of all kind of aid information in the Aid Management Information System.
- Facilitating and assisting in public inquiry and setting specific time periods for handling requests, dissents and complaints.
- Enhancing decentralized decision-making.
- Align AMIS with PFM systems.
- Conducting reviews and consultation meetings with stakeholders regularly.
- Monitoring foreign aid funded projects to ensure timely implementation.
- Coordinating and facilitating for timely submission of withdrawal applications, reimbursement requests, audit reports and project completion reports.

D. Functions

The functions of IECCD are to:

The functions of IECCD have been summarized as below and the details are described in the relevant sections of the SOP,

- Processing of Documents [Project/Program].
- Negotiation of Aid Packages and Projects/Programs with Donors.
- Program/Project Agreements with DPs.
- Handling and Facilitation of Missions and Visitors.
- Project Administration and Management.
- Administration of Scholarships/Fellowships (SFs), Study Tours and Other Abroad Visit.
- Administration of Expatriates, Volunteers and Visa Procedures.
- INGO/ NGO Facilitation.
- Reviews, Consultations, Monitoring and Evaluation.
- Communication, Documentation, Record Keeping and Filing.
- International Pledging, Subscription, Contribution and Participation in International Conventions
- Coordination with other Divisions.
- Tax and Duties Exemptions.
- Aid Management.
- Coordination with DPs.

- High Level Committee on Aid Coordination and Mobilization.
- Aid Management Information System (AMIS).

E. Job Descriptions of IECCD Officials

Major functions of the IECCD officials have been mentioned as under;

for Joint Secretary:

- Ensure adherence to the Development Cooperation Policy.
- Ensure proper and smooth working environment in the Division.
- Ensure proper and smooth functioning of AMIS and Document Digitalisation Management System
- Ensure the availability of adequate resources for the Division.
- Motivate subordinates for better performance.
- Enhance donor coordination and harmonization for aid effectiveness as per the Paris Declaration, 2005, and subsequent high level commitments in this area.
- Ensure smooth processing of projects/programs from the stage of identification to agreement.
- Ensure smooth coordination of project/program implementation.
- Organize and lead Donor Portfolio Review Meetings, to review regularly the progress and issues of ongoing projects with particular attention to priority projects and make efforts to ensure that projects perform effectively and efficiently.
- Organise and lead Nepal Portfolio Performance Review Meeting (NPPR) to ensure smooth implementation of the projects.
- Organize Local Donors Meetings, Annual Consultations, and other similar interactions with the DPs on regular basis.
- Participate in the Resource Committee Meeting and in other Committees/Forums as required and decided.
- Participate and coordinate in the budget formulation process, including finalization of the Source Book and TA book.
- Sign project agreements/ documents as authorized by the GoN.
- Chair the wrap-up meetings of various missions including the pre-appraisal/appraisal meetings to be held in the MoF with the DPs.
- Participate in /lead the project Negotiation Team.
- Participate and ensure participation in the annual meetings of International Organizations such as ADB, AIIB, WB and IMF. And, also act as Director for the SAARC Development Fund, Temporary Alternate Governor for ADB, Alternate Governor for the International Monetary Fund, and Operational Focal Point for the Global Environment Facility.
- Ensure preparation of 3 years resource projections and arrange to update projects and donors profile.
- Work closely with NPC, Budget and Program Division and other Divisions of MoF as required.
- Provide /Seek opinion t/of Revenue Division on matters of tax exemption, and budget related

opinion to Budget and Program Division.

- Provide opinion to EPAD on Subsidiary Loan/Grant Agreements.
- Ensure increasing the level of capital expenditure and expediting of reimbursement portfolio.
- Approve work allocation.
- Encourage and ensure participation in the field visits for monitoring the critical and mega projects/ programs of national importance.

for Under Secretary:

- Submit decision memo (Tippani) with opinion to the Joint Secretary as per the Decision Matrix¹.
- Ensure timely processing of the pipeline projects
- Review and finalize drafts of talking points, speeches, cabinet proposals², press release³ and letters including legal opinion⁴.
- Review the brief notes on project and program documents prepared by Section Officer and submit it to Joint Secretary with comments
- Process memo (tippani including cabinet prastab) for the formation of a Negotiation Team⁵.
- Communicate the Team Members about the venue and time for negotiation together with necessary documents.
- Process memo (tippani including cabinet prastab⁶) for making decisions to reach agreement with DPs.
- Arrange project signing ceremony including preparation of press release, talking points, and invitations.
- Participate in the projects/programs review and other meetings, including the meetings of various committees.
- Provide mission clearance⁷ after consultation with line ministry.
- Participate in budget preparation and formulation process including preparation of Source Book, Technical Assistance Book, and translate Budget Speech and other relevant documents into English
- Work closely with the counterparts in Budget and Program Division of MoF and the NPC in the course of budget formulation, implementation, review and monitoring
- Provide opinions in regard to revenue exemption on items mentioned in the agreements as well as in the Master List
- Coordinate with the Line Ministries/Agencies/Projects/Programs and the donors in order to facilitate effective and smooth implementation, monitoring and supervision of the foreign aided projects.
- Participate in the field visits for monitoring the foreign aided projects/programs
- Ensure entry and validation of aid data in AMIS⁸.
- Ensure disbursement reporting by DPs through AMIS.
- Ensure operationalization of digitalization process

1 Decision Matrix in Annex 1

2 Cabinet proposals and Check List sample in Annex 2

3 Press Release sample in Annex 3

4. Legal Opinion sample in Annex 4,5

5 Negotiation Team formation sample in Annex 6

6 Cabinet proposals and Check List sample in Annex 2

7 Mission Clearance sample in Annex 7

8 AMP Factsheet in Annex 8

- Ensure preparation and updating of project and donor profiles on the database including three year resource projection.
- Guide and supervise subordinates; ensure smooth working environment and motivate them; and carry out their routine performance evaluation.
- Facilitate for services of experts/residential staffs of Volunteers Sending Agencies(VSA)as per agreements.
- Prepare for and Participate in international meetings, seminars/workshops including Aid Effectiveness and global partnership for development cooperation
- . Prepare drafts of talking points, speeches, letters and running notes for Prime Minister, Finance Minister, Finance Secretary and JS.
- Prepare annual budget and work plan of IECCD.
- Prepare periodic progress reports of the Division and forward to the M&E Division.

for Section Officer⁹:

- Submit decision memo (Tippani) with opinion to the Under Secretary as per the Decision Matrix¹⁰.
- Critically scrutinize and analyse all aspects of project and program documents, prepare brief notes and submit to Under Secretary with comments while processing the file.
- Draft letters to DPs/Line Ministries according to the decisions made or directed by the supervisor.
- Enter and update the projects and programs details (data entry of new projects, extension of project period, additional funding, amendment of executing/implementing partners, addition of DPs) in AMIS.
- Manage information and update records of Projects and Programs, update information related to foreign aid commitments and disbursements.
- Follow up to ensure timely reporting of disbursement by DPs in AMIS¹¹.
- Verify and ensure correctness of disbursement amount as reported by respective DPs in the AMP (actual and planned disbursement).
- Ensure timely validation by respective supervisor.
- Prepare MTEF 3 year's projection) of projects and programs in coordination with DPs and ministries.
- Participate in budget preparation and formulation process including preparation of Source Book, Technical AssistanceBook, and translation of Budget Speech and other relevant documents into English.
- Closely work with Budget and Program Division of MoF and NPC in the course of budget formulation,implementation and review.
- Coordinate with the Line Ministries/Agencies/Projects/Programs and the DPs in order to facilitate effective and smooth implementation, monitoring and supervision of the foreign aided projects.
- Participate in the project and program review and other meetings including the meetings of various committees.
- Coordinate and facilitate volunteer services , issue Identity Card and Certificate of Appreciation.

9 See detail in Annex 16

10 Decision Matrix in Annex 1

11 AMP Factsheet in Annex 8

- Participate in the field visits for monitoring the foreign aided projects/programs as directed.
- Prepare drafts of talking points, speeches, cabinet proposals¹² and press releases¹³.
- Prepare project and donor profiles.
- Work as a Front Desk Officer/Liaison Officer as per work allocation.
- Manage to digitalise project agreements and related documents in the IECCD Document Digital Management System
- Prepare and upload meeting notes in intranet system.

for Support Staff:

- Register incoming documents and dispatch outgoing documents.
- File and record management as per **Section 12.7**.
- Support SO/US/JS for processing documents and Support for logistics management.
- Assist in uploading documents for digitalization process.
- Keep the stamps, seals, letter pads and record books properly and safely.

12 Cabinet proposals and Check List sample in Annex 2

13 Press Release sample in Annex 3

2

SECTION

General Administrative Procedure

The IECCD will follow the administrative procedures as mentioned below.

2.1. Mail Handling and Dispatch

2.1.1. Registration

- Submit all incoming mails to JS.
- In case of absence of JS, submit them to the senior most US.
- Sort them out and register them in OAS .
- Forward them to the concerned Under Secretaries or Sections after the JS/US instructs/ assign.
- SO/US will process them for necessary actions.

2.1.2. Dispatch

- Record/dispatch all outgoing letters and documents in the Master Repository Register .
- Hand over all letters/ documents to outsourced vendor everyday for mail delivery to the recipients.
- In case of urgency, ask the support staffs to deliver letters directly to the respective agencies.
- Support staff in the sections must ensure that mails as well as letters reach the destinations. Section Officers are required to monitor the delivery of such mails.
- Ensure that for each correspondence, one copy be kept as Master copy at Central repository and one copy be kept in the concerned file.

2.2. Calendar of Operation of IECCD

The IECCD has to synchronize all its functions and operation with those of the Ministry or the other Divisions

of the Ministry. Not with standing such synchronization, the IECCD must maintain Annual Operation Plan¹⁴.

2.3. Work Schedule of IECCD

IECCD must adhere to the time line proposed to process some of the major job responsibilities as well as day to day work schedules¹⁵.

14 Operation Plan in Annex 9

15 Work Schedule in Annex 10

3

SECTION

Processing of Documents

Primarily, IECCD job or the business process follows the sequencing of a project cycle, i.e. identification, preparation, appraisal, negotiation, agreements, implementation, monitoring and supervision, and evaluation. Depending upon the nature and scope of the projects or programs, such cycle may be repeated for further few years. Most critical aspects need to be well analyzed during the course of document processing. **The IECCD therefore has to:**

- Confirm that project proposals are in line with the national priorities, periodic plans, sectoral plans, annual budget and program, and Development Cooperation Policy.
- Assess and ascertain GoN's financial liability. Such liability includes current and future financial liability, tax implications, rate of interest, mode of payment, financial terms and conditions, grace period and GoN's responsibility that involves cost among others.
- Prepare a facts sheet¹⁶ of the project as per format before processing the file.
- Ensure access of OAG to the financial statements /accounts of the project/program.
- Assess and confirm implementability of the policy conditions and covenants of proposed assistance for the project and programs.
- Ensure that each new project/program is duly approved by the NPC before processing for foreign aid.
- Seek comments/opinions and approval from OAG, NPC, MoLJPA, Ministries responsible for Execution of the project, FCGO and other Ministries if any cross cutting issues involve in the project/program.
- Seek legal opinion¹⁷ particularly from the MoLJPA from the perspective of drafting, compatibility with domestic laws, rules and regulations, and the conventions and the charters that Nepal has signed or ratified.
- Prepare final draft agreement or the documents by consolidating and incorporating the comments from different agencies to the extent mutually agreed by all the stakeholders.
- Process the documents for ministerial approval and prepare proposals¹⁸ for Negotiations and for final approval from the Cabinet, as applicable.

16 AMP fact sheet in Annex 8

17 Legal Opinion sample in Annex 4,5

18 Cabinet proposals and Check List sample in Annex 2

- Issue the authorization letter to the officials or agencies to sign agreements on behalf of the GoN, as decided by the Cabinet.

In addition, following aspects need to be considered and weighed while accepting or rejecting a proposal of aid packages from the DPs:

A. Loan and Grant Assistance

1. Accord priority to- (i) Budgetary Support, (ii) Program or Sector Wide Support, (iii) Pool/Basket Funding, and (iv) Coordinated Project Support.
2. Accept aid packages that significantly contribute to the programs, technology transfer and human resource development. In the case of technical assistance, make sure that the tangible deliverables are produced.
3. Ensure lowest possible service charge, commitment fee and interest rates (make sure that such charges do not exceed Capital Internal Rate of Return (CIRR) adopted by the OECD).
4. Confirm minimum maturity and grace period.
5. Give preference to untied loans. If partially tied, ensure the provisions that Nepalese individual and firms can also participate in the procurement process.
6. Confirm the loans have high Returns on Investment (ROI).
7. Emphasize loans for revenue generating; larger infrastructure projects/programs; projects that promote private sector investment /development; projects that provide opportunities for the foreign direct investments; projects with backward and forward linkages; and the projects that enhances the productive sectors in Nepal.
8. Do not process commercial and suppliers' credit.
9. Ensure competitive bidding for procurement of goods and services.
10. The Government will not guarantee any loans to be contracted by the state enterprises, local government, and the private sector.
11. Assess the need and volume of counterpart fund and make provision of sufficient operational and maintenance budget.
12. Ownership of the project should be fully assured with the involvement of the beneficiaries in all phases of project cycle.
13. Equivalent amount of tax exemption should be included as a part of the government contribution to the total project cost, and be annually allocated in the budget.
14. Exit policy and time frame is clearly spelled out. Project document should clearly mention about the project sustainability aspect.
15. Project should assure the maximum utilization of local resources.

B. Technical Assistance

1. Collect details of technical assistance projects from all line agencies and donors before the end of

May every year for the purpose of preparing TA book.

2. Ensure that each line agency gets prior approval of MoF before signing any TA project agreement. This should also be applicable in case of participation in foreign training, seminars, workshops, study tours, negotiation, etc.
3. Priority should also be given to global or regional TA to improve the capacity of line ministries, district and local level offices. Priority will be given to recruit domestic consultants.
4. Following points should also be considered while deciding for TAs;
 - Requests need not be entertained if Expatriates/ Domestic consultants cost exceeds 50 percent of the total TA project cost. Avoid provisioning expatriate or consulting services on religious, political, defense, security, courts and intelligence and for highly sensitive organs of the government unless otherwise agreed by the government.
 - At the end must produce investment projects. Show visible and measureable results
 - While requesting for TA, line ministries must admit that this job can not be done by own, staff, or cannot be done by Nepalese before they propose
 - Do not accept TA financed as part of loan assistance without assuring financial assistance.
 - Accept provisions for expatriate consultants only if local consultants are not available.
 - Make sure that counterpart of the expatriate/volunteers is provisioned and guaranteed by the line ministries.

C. Small Grants

Up to now, Australia, India, Japan and recently the Netherlands have agreements with the GoN for the small grant schemes. As such, there is no threshold for the level of assistance. The package can range from a small community scheme for a pipe water facility to a construction of a campus facility and micro hydro project. **In this context, IECCD has to:**

- Consolidate information on all small-scale activities assisted directly by the donors including on the basis of agreements signed with the MoF, and place them in the project database. Also, such assistance needs to be captured in the donor's profiles.
- Ensure that all agencies get prior approval of MoF before accepting such assistance.
- Ensure that DPs as well as the line agencies including other recipients of such small scale assistance submit the record of such small grants to the MoF.
- Ensure that donors refrain from providing direct aid to any individual or institutions or INGOs and other non-state actors without obtaining prior approval from MoF.

D. Direct Miscellaneous Assistance (DMA)

DMA refers to any form of foreign assistances provided by donors directly to the accounts of the project beneficiaries or fund received without the knowledge and prior approval of MoF. Direct assistance with no information to the government will not be acceptable for the country. In the case where donors desire to provide such assistance, the IECCD has to ensure these procedures:

- DPs provide information to MoF about their interest to provide DMA to various agencies.
- The prior approval of the MoF is taken before providing such assistance.
- Such assistance is reflected in Red Book, and if not, at least in the TA Book.
- DPs as well as the line agencies submit the record of such DMA to the MoF and FCGO.
- Financial statements of such projects are audited by the OAG to the extent that the Agreement specifies.

E. Commodity Aid

Commodity aid includes food, fertilizers, and turnkey operations, among others. The IECCD has to ensure that:

- Proposals on Commodity Assistance are submitted to MoF.
- Priority should be given to local procurement of the commodities.
- Used commodities will not be accepted.
- Any commodity that distorts local market (such as dumping) will not be accepted.
- Priority should not be given to medical equipment/instruments and food aid as they may affect the health of the general populace.
- No exemptions will be granted if commodities are imported without MoF's consent.

4

SECTION

Negotiation Procedures

Negotiation on economic cooperation, and for projects and programs to be implemented with foreign aid is one of the major responsibilities of IECCD. In general, negotiation consists of two types:

1. Negotiation related to financial matters (terms of aid including grace period, interest rate, commitment charges, and repayment schedule, among others).
2. Negotiation related to Project/Program which consists of following key issues:
 - Duration of the programs/projects;
 - Conditions ;
 - Expenditure category;
 - Cost sharing arrangement;
 - Tax and duties exemptions and privileges;
 - Implementation modality;
 - Ratio of Program cost and operating cost;
 - Composition of PMU or Project Monitoring Unit (local staff vs international);
 - Audit arrangements;
 - Financial and physical progress reporting mechanism(joint reporting in case of multi-donor projects);

Normally, each program/project will follow a cycle consisting of following seven stages:



Before sitting in the negotiation, the compliance of Project Readiness Filter. In ideal cases, negotiation begins after completion of preparation stage. However, in some cases, some bilateral donors may commit aid or assistance first, for example People's Republic of China, then the details of program/project will be worked out.

In such cases, negotiation may not follow strictly the ideal project cycle. The sequencing may be different which means that formal negotiation/consultation starts only after finalization of aid amount.

Negotiations are initiated by both the donors and the recipient, that is, in our case, by the GoN. In practice, increasingly, negotiations are initiated by the donors.

Basically, negotiation involves two parties- recipient and donor. Sometimes, negotiation involves more than two parties, particularly in the case of involvement of multiple donors, and program/project beneficiaries.

Negotiations are very important. Hence, IECCD has to be very careful and proactive before actual negotiations take place. More importantly, IECCD has to ensure:

- A better understanding between donor and recipient on the contents of negotiation, venue and date.
- Submission of the proposal to the Cabinet to form a Negotiation Team¹⁹ with a full-fledged mandate. The proposal needs to stipulate, time, venue, amount of aid, terms and conditions, projects and programs for which aid is going to be mobilized, and their objectives among others. The team should normally consist of 4 officials including representatives of MoF, MoLJPA and the Line Ministries and the Office of the Financial Comptroller General. Team leader has to be the one either from the MoF or the Line Ministry.
- Officials from the Revenue Management Division and Budget and Program Division of MoF and FCGO shall also be included in negotiation team whenever necessary.
- A pre-negotiation meeting and thorough review of the programs/projects and documents to be negotiated.
- Obtaining credentials/ authorization letter from GoN (MoF or MoFA depending on the Protocol followed).
- Negotiation with full participation of the members of the negotiation team. Generally, the negotiation team shall be guided by the Negotiation Guidelines²⁰.
- Agreement on the negotiated subjects and documents by signing agreed minutes on behalf of GoN. The minutes are signed by the Team Leader.
- Submission of agreed minutes and the legal project documents to the concerned authorities (MoLJPA and Line Ministries) followed by submission of a proposal to the Office of the Prime Minister and the Council of the Ministers for seeking final approval and authority for signing loan or grant agreements with the donors.

19 Negotiation Team formation team sample in Annex 6

20 Negotiation Guidelines in Annex 11

5

SECTION

Agreement Procedures

Agreements are required for both programs and projects. In some cases, Project Document itself may be considered an agreement or a part of the main agreement. Generally, a Project Document consists of the followings:

- Cost of the Project and its Allocation;
- Executing/Implementing Agency;
- Starting/Effective Date;
- Closing Date (project closing, financial closing dates etc);
- Matters on Tax and other Exemptions;
- Bill of Quantity (BOQ);
- Provision of Auditing (Involvement of OAG in final audit);
- Financial and Physical Progress Reporting;
- Monitoring and Evaluation;
- Provision of Allocating Funds through GoN Budget Channel;
- Number of Expatriates, List of Equipment, Vehicles etc.;
- Local Contribution including Counterpart Fund wherever applicable;
- Rate of Interest, Commitment Charge, Amortization Schedule, etc. (in case of Loans);
- Co-financing/ Parallel Financing or Joint Financial Arrangements;
- Provision of Amendment and Project Period Extension;
- Provision of amount cancellation, reallocations, etc.;
- Provision of Settlement of Disputes.

All foreign aided projects and related agreements should also contain the following information, that is, (i) nature/ types of aid (ii) types of agreements, and (iii) modes of payments.

Nature / Types of Aid, among others, include:

- Program/Project Aid;
- Loan or Grant;
- Co-financing;
- Parallel Financing;
- Small Grants;
- SWAPs;
- Emergency and Humanitarian Assistance;
- Military or Defense Related ;
- Technical Assistance;
- Non-Project Grant;
- Debt Relief Measures;
- Turn key;
- Commodity Aid;
- Volunteers;
- Scholarships or Fellowships;
- Internships;

Types of Agreement, among others, include:

- Financing Agreement;
- Co-financing Agreement;
- General Cooperation Agreement/Umbrella Agreement;
- Memorandum of Understanding;
- Letter of Exchange;
- Exchange of Notes;
- Record of Discussions;
- Note Verbale;
- Aide Memoire;

Mode of Payment may include any or all of the followings:

- Cash;
- Reimbursement;
- Direct Payment;
- Kind/ Commodity.

Before proceeding to signing any agreement for particular projects/programs, IECCD has to:

- Avail comments from the line ministries, MoLJPA, NPC, and also from the Office of the Auditor General, and FCGO.
- Finalize the draft in line with the national development plan, other sectoral plans and annual budget and programs and also the Development Cooperation Policy.
- Obtain Minister's approval to submit to the Cabinet.
- Submit the proposal to the Cabinet for approval²¹.
- Inform DPs about the authority to sign.
- Make necessary arrangements for signing and also fixing the date and venue for signature. IECCD sector desks are required to prepare brief talking points to the officials signing agreements and press release²². A press release needs to be distributed to the attendees and also needs to be disseminated to the Medias and be placed in the Ministry's website.
- Upload the information in AMIS²³.
- Send one copy of the press release to the Coordination Sector within the IECCD.

Likewise, before processing documents, following points need to be carefully examined:

- Compatibility with prevailing Acts, Rules and Regulations, Policies, Plans and Programs.
- Compliance with the Development Cooperation Policy.
- Project Appraisal Reports or any such documents.
- Cost composition of the project – Government, local contribution including voluntary labor and in-kind contributions.
- Geographic coverage.
- Donor harmonisation.
- Exit Policy and sustainability of the projects.
- Socio-economic and environmental impacts of the projects.
- Priority of the projects as per National Development Plan, Social Inclusion and Equity.
- Need of expatriates, their number and person months (for both domestic and international).
- Number of vehicles and major equipments.
- Fund channeling mechanism.
- Operating and program cost.
- Approval of NPC, MoLJPA and the concerned Ministry.

Once the agreements are signed, IECCD has to:

- Send original copy of agreement to the MoLJPA. At the sametime, also request MoLJPA for legal

21 Cabinet Proposal and Check list sample in Annex 2

22 Press Release sample in Annex 3

23 AMP Factsheet in Annex 8

opinion to be furnished to the donors if it is required by the agreement signed between the donor and the Government.

- Send copies to Office of Auditor General, FCGO and the concerned line Ministries and Project Office, Department of Customs, Inland Revenue Department, and one copy to the General Coordination Sector in the IECCD.
- Send a copy of agreement to the Nepal Rastra Bank in case where Bank Account needs to be opened by NRB in foreign currency.
- Provide the list of all agreements to the Parliament within a month of opening of its session.
- Upload the updates in AMIS²⁴.
- Prepare list of TAs and INGOs assisted projects and submit it to the Parliament at the time of budget presentation.

Usually, if the loan or grant assistance is received for the use of Public Enterprises, IECCD has to ensure that Subsidiary Loan Agreement (SLA) or Subsidiary Financing Agreement (SFA) is concluded between the Government and the public enterprises concerned. This will be the responsibility of Economic Policy Analysis Division (EPAD) of the MoF.

IECCD has to:

- Inform EPAD about the SLA/SFA.
- Make sure that loans are not converted into grants.
- Ensure interest rate on subsidiary loan will not be lower than the donor's interest rate.
- Ensure that on-lent amount should not be converted into equity.
- On-lending amount under the SLA is governed by the main loan agreement.
- Ensure timely signing of the SLA.
- Send the copy of SLA received from the EPAD to DPs.

As part of the loan or grant assistance agreement, on the request of Line Ministries, IECCD has to forward the specimen signatures of Project Coordinator and Accounts Chief to the DPs for the withdrawal purpose. Such letter has to be signed and endorsed by the Finance Secretary/ Joint Secretary on the basis of request from the Secretary of Line Ministry. In case of change of signatories, IECCD again has to communicate to the donors accordingly upon the request of concerned Line Ministry. Request letter from the line ministries must bear the signature of the Secretary of the concerned ministries.

6

SECTION

Facilitation of Missions and Delegations

DPs send various Missions/delegations to Nepal for project/program identification, appraisal, monitoring and evaluation. DPs approach IECCD for clearance of such missions. IECCD approves the timing in consultations with the concerned agencies. Mission clearance²⁵ may be given verbally or in writing depending upon DPs requirements.

Following are the basic types of missions fielded by both bilateral and multilateral DPs in Nepal:

- High level visits;
- Consultation Mission;
- Fact-Finding Mission;
- Project Inception Mission;
- Project Identification Mission;
- Project Appraisal Mission;
- Negotiation Mission;
- Project Supervision Mission;
- Project Review Mission;
- Project Audit Mission;
- Post Evaluation Mission;
- Impact Evaluation Mission;
- Article IV Consultation by IMF.

As the missions are fielded for specific purposes, following steps need to be followed by IECCD to ensure smooth coordination:

- Provide information about date, purpose and itinerary of the mission to the concerned ministry, get its approval and inform the mission.

25 Mission Clearance sample in Annex 7

- Assign a Desk Officer, if necessary, to facilitate and support the mission to accomplish its business.
- Coordinate with other line ministries including NPC and MoLJPA, as and when required, and arrange meetings.
- Coordinate with project management office and donor representatives stationed in Nepal.
- Provide necessary information to the missions as required.
- Arrange hospitality (lunch, reception, dinner) as required. Before arranging lunch, reception and dinner, a List of Guests should be prepared and get approval from Secretary.

Arrange a wrap up meeting and take note of the issues being discussed. If it is a high level visit or meeting with the Finance Secretary, Finance Minister , Prime Minister and other high dignitaries, one or the concerned officials of the IECCD must attend, and must prepare meeting notes or a minutes of discussion. Unless arragned otherwise, Joint Secretary should be ready to attend when a meeting is going to be held with the Prime Minister, Under Secretary for the meeting to be held with the Finance Minister and Section Officer for the meeting to be held with the Finance Secretary and other high ranking officials and dignitaries.

7

SECTION

Project Administration and Management

7.1 Identification

Assessing the requirement of the ministry concerned, reviewing periodic plans in operation and the outlays, discussing project activities to be carried out during the year and confirming with the DPs commitment will be required at this stage.

7.2 Preparation

- Receiving Project Proposals from the line ministries.
- Enter all available and relevant information and validate also into AMIS.
- Analyzing the Project document and assessing possible contribution from the donors.
- Reviewing of investment proposals – while reviewing, look at the least cost options available to achieve proposed goals. Also review financing options in pipeline.
- Approaching DPs both verbally and in writing for the technical and financial assistance.
- Receiving the DPss response for the technical and financial support.
- Identifying the points for negotiation in consultation with the ministries concerned.
- Confirming the date, venue and agenda of negotiation in consultation with the ministries concerned and the donors.
- Receiving approval from the cabinet for the authorization of negotiation and negotiating team.

7.3 Appraisal

- Each document must contain Financial Rate of Return for the project. If it is not mentioned in the project document, IECCD officials have to make sure that proposed investment of the fund clearly outweighs the cost of capital.

- Each document must also contain expected Internal Rate of Return for the project. If it is not mentioned in the project document, IECCD official have to make sure that national returns from the project are clearly justifiable.
- Each document must include assessment of environmental aspects and make adequate provisions for minimizing adverse impact.
- Other Technical Aspects such as design, layout, etc. need to be considered.
- Macroeconomic aspects such as economic growth, balance of payment, foreignexchange and other monetary and fiscal policy implications as well as cross-cutting issues such as gender, inclusion, poverty, inequality etc. should also be taken into account.
- Sustainability such as post-operation and maintenance and continuation of benefit streams should also be taken care of.

7.4 Negotiation

Determining general terms and conditions of the proposed project agreement as well as financial, technical and administrative matters thereon fall under this stage. Negotiation of project is normally concluded by the Negotiation Team approved by the Cabinet and comprising of representatives from MoF, MoLJPA, and FCGO among others. **It may include following issues:**

- Objectives, scope and duration of the project and its execution and implementation mechanism.
- Pattern of financial and technical assistance from the donor.
- Liability of the Government including counterpart fund, personnel requirements and other contributions from the government.
- Tax provisions (exemptions, VAT refund in case of local purchase).
- Disbursement, fund release, loan repayments interest rate, financial audit.
- Possibility of incorporating TA (direct funding, Turnkey) in the Budget Book.
- Alignment with the National Systems (planning, budgeting, accounting, auditing).
- Ensuring results and accountability mechanism.

7.5 Agreement

- Signing of the Technical Cooperation Agreement by the Joint Secretary/Under Secretary upon authorization by the Minister/ Secretary/ Joint Secretary.
- Signing of the Loan/Grant Agreement by the Secretary/ Joint Secretary upon authorization by the Cabinet.
- Procedure for processing TA Agreement: requires line ministries' approval;
- Procedures for processing Grant and Loan Agreement;
 - Obtain approval of the Line Ministries.
 - Obtain approval of the NPC through Line Ministry.
 - Obtain approval of the MoLJPA.

- Obtain comments from the FCGO and OAG.
- Invite line ministries' officials in agreement signing ceremony.
- A Press Release will be issued after the conclusion of Loan/Grant Agreement.

7.6 Implementation

- Providing copies of agreement (loan, grant, etc) to the line ministries, the OAG, NPC, FCGO, coordination unit of IECCD and NRB in the case of opening a foreign exchange account. Original agreement should be archived send to MoLJPA and a copy must be attached with the AMP.
- Facilitating conclusion of subsidiary agreement,
- Seeking legal opinion from MoLJPA and submitting it to the donor for ensuring effectiveness of the agreement.
- Conducting regular monitoring of the project implementation and initiating corrective measures if needed.
- Facilitation of project implementation- processing of tax exemption requests, mission clearance, visa request of the expatriates, etc. as mentioned in the agreement.

7.7 Monitoring and Evaluation

Following issues need attention at this stage:

- Monitoring implementation status particularly timely disbursement and compliance of the covenants.
- Output evaluation of the project.
- Impact/Outcome evaluation of the project.
- Audit report.
- Social audit of the project.
- Sustainability aspect of the project.

8

SECTION

Management of Scholarships/ Fellowships (SFs), Study Tours and Other Abroad Visit

As a part of foreign aid, Nepal also receives scholarships and fellowships. Scholarships and fellowships are normally received in the form of Degree courses and Non Degree courses. Degree courses mean Graduation, Masters, and Doctoral and even Post-doctoral level. Such courses require nominees to study for one year or more.

Non-Degree courses are of the short term nature and are usually concluded in months and weeks. Such courses primarily include workshop, seminar, study tour and short and long term trainings.

SFs are primarily offered by Nepal's DPs (NDP). SFs provided by NDPs normally fall into two categories: i. Project related ii. and Stand Alone. However, SFs provided by other than existing NDPs are always general in nature.

Some of the SFs provided by donors and other countries are meant exclusively for Government Officials. Some SFs, however, fall under Global Competition, meaning there is no guarantee that Government nominee may succeed in the competition.

Usually a donor informs Government about the availability of SFs. Such information is transmitted through MoF, MoFA, NPC, MoGA and other line ministries.

Sometimes, Government also requests the donors or other countries or agencies to provide scholarship to Nepal. In this case, request for scholarship is routed directly to the donor by MoF or only through the MoFA for some countries.

If candidates are nominated by the line ministries and other agencies as per the allocation from the Scholarship Committee, following documents need to be received by MoF:

- Nomination letter of concerned agencies.
- Copy of the letter issued by MoGA informing about the seat allocation made by Scholarship Committee.

- Duly filled Nomination Form and Bio-data.
- Bond (as prescribed in the Civil Service Act/Regulations).

Remember:

- Forward official nominations²⁶ directly to donors or, depending on the protocol, forward it via MoFA.
- For trainings, send to MOGA.
- Make sure that full arrangements including funding and other obligations are made by the donors.
- MoF may partially contribute in training programs hosted by IMF.
- For short courses:
 - Same procedure needs to be followed except the letter from MOGA.
- Inform primary nominating agencies as well as MOGA and NPC about acceptance or rejection of nominated candidates.
- Nominating agencies should always be advised to nominate alternate candidates as well as ensure that Nepal will not lose opportunity because of unsuitability of candidates.
- All DPs willing to fund or the government agencies willing to send their officials abroad must obtain a prior approval of the MoF. In this context, especially when the government agencies approach for prior approval, Section Officers and Under Secretaries must make sure that the prescribed form is duly filled and received before giving approval or processing for approval.
- If any offers are received in the form of training or offers fall within the definition in the Civil Service Act and Regulation, IECCD should forward such offers to the MoGA for necessary action.

9

SECTION

Administration of Expatriates, Volunteers and Visa Matters

Expatriates usually come with an aid package and are also known as consultants, advisors, etc. Volunteers do not necessarily come with an aid package. Instead, Government has to sign separate agreements for accepting volunteers. Both are meant to help meet skills gaps in Nepal.

9.1 Administration of Expatriates' Services

- This includes Advisors, Consultants, Experts, Institutions, and Firms etc.
- Check agreements and project document about the provision of advisors, consultants, experts, international consultants, etc.
- Domestic advisors, consultants, experts, etc. are appointed by the Executing Agency or Implementing Agency as per agreements.

9.2 Expatriates Handling as Provisioned in the Agreement or Project Documents

- Remind line ministries and donor agencies for timely recruitment of advisors, consultants, experts, etc.
- Based on the line ministries' approval, inform donors about the acceptance by the Government.
- After acceptance by donors, get bio-data including photos and submit for Home Ministry's clearance.
- After Home Ministry's clearance, recommend MoFA to issue work permit/visas.
- For Extension of Advisors, consultants, experts:
 - I. Get request from Line Ministries,
 - II. Write to Ministry of Home Affairs,
 - III. Write to MoFA with a copy to line ministry and donors.

9.3 Expatriates Handling Not Provisioned in the Agreement or Project Documents

If not mentioned in the Project Agreement, following procedure needs to be followed:

- Concerned line ministries have to request IECCD for providing services of international expert with TOR.
- Upon the evaluation of such request, IECCD has to request the donor agency / country for expert service.
- If the donor agency/ country agrees to provide services, they have to send the bio-data of potential experts to IECCD.
- IECCD has to forward such bio-data to the concerned line ministries. If the bio-data is acceptable to the concerned ministries, line ministries have to get clearance from the Home Ministry.
- Upon the clearance of Home Ministry, the line ministries/agencies have to request the IECCD for expert service.
- Finally, IECCD has to request MoFA.

9.4 Administration of Volunteer Services

MoF signs the agreement with the Multilateral/Bilateral Volunteer Agency after the government's approval, in such case, there is no need to obtain approval or opinion of the line ministries. IECCD has to inform the line ministries after signing the agreements. IECCD has to maintain a record of total volunteers serving in the country. Copy of Agreement should be sent to MoLJPA.

9.5 Utilizing International Volunteer Services

Concerned line Ministries have to request IECCD for providing services of international volunteers by attaching V1 form²⁷. On the basis of that request, IECCD has to request the Volunteer Sending Agencies (VSA).

If the Volunteer Agencies agree to provide services of such volunteers, they have to send the bio-data of potential volunteers to IECCD. IECCD has to forward such bio-data to the concerned ministries. If the bio-data is acceptable to the concerned ministry, they have to take approval from the Ministry of Home Affairs. Upon approval of the Ministry of Home Affairs, the line agencies can directly request MoFA with a copy to IECCD for official visa of the volunteers.

9.6 Renewal of Volunteer Services

Line ministries should request IECCD to extend the services of volunteers by attaching V2 form²⁷. Upon such request, IECCD has to correspond to the VSAs to extend the services of volunteers. If such request is acceptable to the VSA, the concernedline ministries have to obtain approval from the Ministry of Home Affairs. After that, they can directly request the MoFA for extending the volunteers' official visa. In general, a volunteer can serve for a maximum period of 2 years. Extensions are also granted usually for another one year. A Letter of

27. Sample V1 form in Annex 13

Appreciation will have to be issued to the Volunteers completing their services in Nepal.

9.7 Visa Procedures for Expatriates and Residential Staff of Volunteer Agencies

IECCD has to follow the following steps in arranging Visa for Expatriates and Residential Staff of Volunteer Agencies:

- Get request letter from the concerned Volunteer Sending Agency (VSA).
- Check the provisions of the agreement and existing provisions of the latest circular of the GoN / Ministry of Home.
- Submit it for receiving no objection of the Ministry of Home or send no objection to the line ministry on the condition that the services are acceptable and the working permission is already received from Ministry of Home.
- After getting “No Objection” from MoHA, write MoFA for visa.
- Necessary arrangements have to be made by the IECCD Volunteer Desk regarding visa, ID card and other related matters for Residential Staff of Volunteer Agencies upon request of line ministries.

10

SECTION

Facilitation of INGO/ NGOs

Development Cooperation Policy, 2014 provides authority for administration, mobilization and coordination of INGO/NGOs to the Social Welfare Council (SWC). There are very few things that the MoF is required to carry out if foreign aid of any types is extended by INGOs. Again, as an agency entrusted with the responsibility for overall coordination of foreign aid that is given for the use within the Nepalese territory, there is a need to play some oversight role by the MoF. In this context, following procedures need to be followed:

- All General and Project Agreements have to be channeled through SWC and Ministry of Women, Children and Social Welfare (MOWCSW). There is a provision of Project Analysis and Facilitation Committee in the MOWCSW which includes the representative of IECCD as well.
- IECCD must ensure that all agreements signed by the SWC are documented within 15 days of the signing of the Agreement.
- IECCD has to provide its opinion to the Revenue Management Division upon the recommendations of the MOWCSW for the exemption of the taxes and duties. While deciding on exemptions, it must be ensured that all recommendations from SWC and the concerned Ministries fall within the provisions of existing act, rules and regulation of the Government.
- While mobilizing the foreign aid, all the Nepalese NGOs must take the approval of Social Welfare Council as per the Social Welfare Act, 2049, instead of the MoF.
- INGOs mobilizing development cooperation from abroad (other than from local DPs) should report the details in the AMP²⁸.
- The member of the Project Analysis and Facilitation Committee as represented on behalf of the MoF will submit monthly progress report of the Facilitation Committee to Immediate Supervisor. (The format for reporting can be developed). MoF can issue guidelines and instruction as necessary, on the basis of the report, to concerned agency.

11

SECTION

Reviews, Consultations, Monitoring and Evaluation

For the purpose of smooth implementation of projects/programs, the concerned desk of (IECCD has to conduct review and monitoring and evaluation, of the ongoing projects as per the Calendar of Operation³⁰.

Assistance of experts through related field visits needs to be utilized if deemed so. Report of such visits needs to be submitted to the IECCD and Budget and Program Division (BAPD) within a week of such visit. Such reports should cover matters such as physical progress, personnel matter, expenditure status, work quality, and any problem related with the implementation of the project. The findings should be reported to the concerned line agency as well within a week after the visit.

11.1 Portfolio Performance Review

The GoN has taken leadership in conducting portfolio performance reviews of foreign aided projects/programs. The IECCD conducts annual performance review of the portfolios around September of each year. The process shall review issues such as disbursement of portfolios, physical progress, audit status, and the overall implementation status of portfolios. The review shall cover projects of the WB, ADB, JICA, DFID and other multilateral as well as bilateral donors' portfolios. The Government's policy has been to include more and more donors over the years in this process.

11.2 GoN-ADB Quarterly Review Meeting

Bi-monthly meetings of the ADB funded projects/programs are conducted at MoF and ADB/NRM on reciprocal basis. The meeting shall review the progress of the projects/programs and make efforts to address the problems faced by the projects. The meeting is co-chaired by Finance Secretary and Country Director of the ADB/NRM.

30 Operationan Plan in Annex 9

11.3 Other Reviews

The concerned desk of IECCD should take part in the missions fielded by DPs. The participating officer should report the mission findings to his/her immediate supervisor. The desks should also take part in mid-term review missions, and also in the review missions held at NPC, and in the review meetings organized by the Monitoring Division of MoF. If this review meeting is chaired by the Minister/Secretary, the JS of IECCD should represent in it.

11.4 Review of Technical Assistance with the DPs

IECCD will prepare status report on the implementation of Technical Assistance, which is presented to the Parliament every year. The general coordination section is responsible for this job.

12

SECTION

Communication, Documentation, Record Keeping and Filing

The Section Officer of the concerned desk is responsible for documentation and record keeping of the desk/sector functioning. All functioning of IECCD have to be recorded manually/electronically as specified in the SOP. Generally, all the records should be maintained in prescribed formats. The concerned desks are responsible for disseminating the relevant information to the stakeholders.

12.1 Document Sharing

The following documents have to be sent to the concerned agencies as specified below:

- The original copy of Agreement to MoLJPA.
- Copy of the Agreement: Office of the Auditor General, NPC, FCGO, the concerned Line Ministry, Nepal Rastra Bank (in case of foreign currency account is to be opened), Documentation Centre at IECCD.
- A copy of the agreement and the related project document also need to be attached in the AMIS.

However, it is not necessary to send the TA agreement to MoLJPA. TA agreement should be sent only to the Executing/Implementing Agency. IECCD will make necessary arrangements for disseminating information related to development cooperation as per prevailing acts on RTI through various mechanisms such as Press Release, periodic publication, reports and public portal.

12.2 Internal Communication

The IECCD officials should meet at least once in a fortnight to share information related to their functioning. The Under Secretary heading the general coordination sector is responsible for organizing such meetings. Policy related decisions of the sectors shall be circulated to all sectors within 3 days of the decision. Regular and continuous access and use of emails and internet, specially the MoF website, is encouraged as the most effective tool of internet communication for IECCD staff.

12.3 Record Keeping

For the purpose of record keeping, all sectors should provide a copy of agreement, press release, and circulars to the officers in the General Coordination Section. The data administrator or the personnel working in the General Coordination Section should update such records in the prescribed manner.

Section Officer should be responsible for record keeping the documents. A soft copy will also be maintained to track the file. If the SO is transferred or promoted to other Division / Office he / she should to handover all the files and lists of pending tasks to the newly designated officer for this purpose. Concerned US should facilitate to accomplish the job.

AMIS should be updated as per the information received to the office within 7 days.

Project profile of every project and donor should be periodically updated.

12.4 Documentation Center

IECCD should have a Documentation Centre to maintain the records as specified below:

- Copies of all feasibility studies, agreed minutes, agreements, project documents, press releases and project evaluation reports
- Journals, Annual Reports, and other publications received in IECCD;
- DCR (Development Cooperation Report);
- TA Book;
- Source Book,
- Red Books;
- Donors Profile;
- Project Profile;
- News Letters;
- Annual Reports;
- All the Officials participating in the Seminar, Workshop, Training in the capacity of Division Representative should submit the hands out, brochures, training materials or any kinds of printing or electronic copy useful to IECCD to the Documentation Center.

12.5 Online Notes

All officials are required to take notes of all the meetings then participate inside or outside the office. The records of those meeting notes should be posted online after the meetings are concluded.

12.6 Press Release

The concerned sector shall issue a Press Release³¹ of the events such as signing of agreements, participation in the annual meetings of the World Bank, IMF, and ADB and local donors meeting, and other meetings participated by the Finance Minister and other higher officials of the Ministry. A separate register will be maintained to record the press release status.

An e-copy of the Press Release should be forwarded (emailed) to the concerned MoF Website operator / MoF IT team for MoF Website purpose.

12.7 Filing System

IECCD is required to maintain a filing system for record keeping purpose. The filing system shall be codified numerically according to project/type of assistance/donor/sector as specified below. These codes should also be mentioned in all out going mails.

Contents of the Files	Code Number
Circulations/Directives	IECCD/..Sector/DP ,,/50-.../FY
Pre-Agreement	IECCD/..Sector/ DP ,,/100-.../FY
Legal Opinion	IECCD/Sector/DP/125/FY
General Opinion / Comment	IECCD/Sector/DP/140/FY
Post-Agreement	IECCD/..Sector/ DP ,r ,,/150-.../FY
Disbursement	IECCD/..Sector/ DP ,,/200-.../FY
Training/Scholarship	IECCD/..Sector/ DP ,,,/300-.../FY
Experts/Volunteers	IECCD/..Sector/ DP ,,/350-.../FY
Revenue Exemption	IECCD/..Sector/ DP ,,/400-.../FY
Donors Profile	IECCD/..Sector/ DP ,,, /500-.../FY
Correspondence related to Volunteers	IECCD/Sector/DP/550/FY
Missions	IECCD/..Sector/ DP ,,, /600-.../FY
Other Donors Related Matters	IECCD/..Sector/ DP ,,, /650-.../FY
General Administration	IECCD/ Sector/ DP /700/FY
Miscellaneous	IECCD/..Sector/Donor ,,/750-.../FY

All sectors should maintain a separate chronology of files to record their day to day correspondences.

Every member of the IECCD must use and update Office Automation System (OAS) as developed by MoGA.

31 Press Release sample in Annex 3

13

SECTION

International Pledging, Subscription, Contribution and Participation in International Conventions

Nepal is a member of many international organizations. This may cause to pay membership fees, annual or other regular contributions (like voluntary contributions) as per the statutory obligations of the related organization. IECCD should maintain and update the list of international organizations of which the GoN is a member and has to pay such amounts. In some cases, the MoFA, NPC and other line Ministries or Departments (like in the case of World Customs Union) also request the IECCD for the payment of such amounts. IECCD is also responsible for keeping the records of such membership including date and amount of contribution which Nepal needs to pay or has already paid.. IECCD needs to coordinate with the Budget and Program Division (BAPD) to ensure the allocation, and timely payment of Nepal's subscriptions. In some cases, the records of the amount to be paid and the payment date for some international agencies may not be available in the IECCD records. In such cases, IECCD has to take necessary decision on the basis of the letter of the requesting agency and, if needed, the additional documents may be sought from the concerned/appropriate agency.

13.1 Subscription and Contribution

The sector handling the “International Membership” at IECCD shall, from time to time, may take stock of the status of Nepal's membership in international organizations in consultation with the MoFA, NPC, MoLJPA, FCGO (if needed) and the concerned Ministry. IECCD should also ensure the amount of subscription and contribution to be made to International Financial Institutions like The World Bank Group, Asian Development Bank, Asian Infrastructure Investment Bank and so on. In such cases, the concerned deks will be responsible to process the payment of the GoN's liabilities according to the already agreed process. MoF can also issue Promissory Notes to meet the obligation of shareholding as well as other financial obligations of these international financial institutions. IECCD shall process the issuance of such Notes and shall request to Nepal Rastra Bank for further arrangements.

The annual subscription of United Nations agencies will be made as decided by the General Assembly every year. Payment of such amount will be made by FCGO on the basis of MoF's decision. For this IECCD needs to cooperate and extend its support.

13.2 Pledging Payment Procedure

UN agencies or other agencies like MoFA, NPC and/or other line agencies also request IECCD for the payment of Nepal's pledging. In such cases, based on the earlier documents as well as conventions and agreements, IECCD, in consultation with the BAPD, will write to the FCGO for the payment of such amounts from the allocated budget for such payments. However, in some cases, the contributions made by the GoN in the past for certain international agencies of which no record is available in the IECCD, it shall write to the requesting agency to send the document that specifies the need for payment for such organizations as well as potential benefits to Nepal in the context of being the contributory country. This process also applies in the case of being a member of a new international organization. In all such cases, the IECCD has to take the opinion of BAPD and write to FCGO for the payment of such liability.

The GoN is obliged to pay 25% of UNDP local office's annual budget, excluding International Staff Cost. This is called Government Contribution towards Local Office Costs (GLOC), excluding International Staff cost. IECCD shall coordinate with the Budget and Program Division for the allocation and payment of such amount. For other International Organizations where Nepal is obliged to pay its subscription, budget will be allocated to FCGO annually and FCGO will make payments of such obligation

Different line agencies may have the membership of international organization/s of their related fields. Requests may be received from such line agencies for the payment of GoN's contribution to such international organizations and such letter (including the related documents) may have reached to the related section of IECCD handling such line agencies. In such cases, the concerned sector at IECCD shall forward such letters along with the attached documents (if any) to the section responsible for handling the "International Membership" at IECCD, which will process such requests after checking the documents, such as the official decision, statute of the concerned organization, benefits to Nepal for being a member and so on. If necessary, the opinion of MoFA, NPC and the concerned line agency can also be sought. If such contribution of GoN is found mandatory, request will be made to the FCGO for the payment after taking BAPD's opinion.

13.3 Procedure for New Subscription/ Membership

- Ask the concerned agency to submit request letter for new subscription/membership.
- Confirm that such requests has been made after MoF's pre approval.
- Verify the following documents and process for decision to accept or reject such request.
- The legal status/statute of the organization.
- Objectives and its activities.
- Potential advantages/disadvantages from the membership.
- Membership fee, and annual contribution.
- The organization's current, as well as past activities (if any) and future programs in Nepal.
- The current audit report.
- Concerned Line agency's official decision.

13.4 Follow- up and Record

The sector handling the “International Membership” at the IECCD shall review and evaluate the activities of the concerned agencies for which GoN is regularly providing contribution/subscription. Such review and evaluation shall be conducted in consultation with the NPC, MoFA and other concerned agencies, as and when required. The sector mentioned in the first line of this para shall maintain and update annual/bi-annual contribution/ subscription records.

13.5 Participation in WB/IMF, ADB and AIIB Annual Meetings

On behalf of GoN, the MoF shall participate in the annual meetings of WB/IMF group, the ADB and AIIB. In the WB and ADB, the Finance Minister and the Finance Secretary are the Governor and Alternate Governor, and the Joint Secretary of the IECCD Temporary Alternate Governor. In the IMF, the Governor of Nepal Rastra Bank, and the Joint Secretary at IECCD are the Governor and Alternate Governor. The Governor and Alternate Governor shall participate in the annual meetings of the respective agencies. For SAARC Development Fund, Finance Minister is a Governor and Joint Secretary the Board Director, and an Under Secretary of the EPAD an alternate to Director. The cost associated with the IMF Annual Meeting (Nepal Rastra Bank/MoF) and SAARC Development Fund (MoF) needs to be borne by the Nepal Rastra Bank and the MoF. The concerned sectors at IECCD are responsible for necessary arrangements for the participation in the annual meetings.

Apart from the WB/IMF and ADB meetings, the GoN participates in IFAD’s annual meeting as well. On behalf of the GoN, the Minister for Agriculture and Cooperatives, and the Under Secretary of IFAD desk at IECCD are the Governor and Alternate Governor, respectively and they shall participate in its annual meeting. The cost associated with the participation shall be entirely borne by the GoN. The IFAD desk at IECCD shall facilitate to ensure Nepal’s participation in IFAD’s annual meeting.

The WB, IMF, and the ADB send invitation letters to Governors and Alternate Governors to participate in the annual meetings. The concerned desk at IECCD shall make a check list as given below to ensure Nepal’s participation in these agencies:

- Formation of Nepali delegation.
- For WB-IMF: Finance Minister (Leader of the delegation), Finance Secretary, Governor of Nepal Rastra Bank, Joint Secretary at IECCD, and Desk Officer of IECCD.
- For ADB: Finance Minister (Leader of the delegation), Finance Secretary, Joint Secretary at IECCD, and Desk Officer of IECCD.

MoF may allow private sector to participate in the above mentioned annual meetings at their own cost. Normally, the WB/IMF bears the cost for the Governors and Alternate Governors. Recently, the WB/IMF have informed that they will only partially bear the cost of participants. In such cases, Nepal Government will have to supplement the partial cost. However, GoN has to bear all costs to attend ADB’s annual meeting.

- Approval from the cabinet: The respective desk at IECCD shall submit the proposal to the cabinet for approval of Nepali delegation after getting ministerial level decision at MoF.

- Passport and VISA arrangement.
- Registration.
- Ticket booking/hotel booking (when required).
- Arrangement of appointments.
- Speech writing, and stock taking of issues.
- Brochure and program/schedule distribution to the delegation.
- Press release regarding departure and delegations activities.

The concerned desk shall contact with the Executive Directors' (ED) office at the World Bank/IMF, and ADB to ensure Nepal's participation in the annual meetings of the respective organizations. The ED offices will facilitate for registration and logistic matters as well as for bilateral meetings in the sidelines of the annual meetings.

Nepal shall participate in World Bank's Winter Development Committee Meeting which is coincided with the Annual Meeting. Nepal, normally, does not participate in Spring Development Committee Meeting of the World Bank. Finance Secretary also acts as Political Focal Point and the Joint Secretary of the IECCD as Operational Focal Point for the GEF Governing Council.

14

SECTION

Coordination with Divisions of MoF

IECCD has to work closely with the other divisions of the Ministry on various issues. Normally, opinions have to be sought from the concerned division before taking decisions on the matters related with respective divisions.

14.1 Budget and Program Division

Many of the jobs of IECCD and BAPD) are interrelated. Many functions complement each other. In the case of foreign aided projects, BAPD often requests and IECCD provides its opinion on matters such as budget allocation, counterpart fund arrangement, virements, source and mode of payment change, concurrence on the procurement of vehicles and so on as per the agreement between GoN and the DPs., Likewise, IECCD seeks the opinion of the BAPD on the foreign aid related activities where the GoN's contribution is required (like the provision of the government's contribution as counter-part fund) as per the agreement. In addition, IECCD has to work with BAPD, while carrying out following functions:

- Participate in the Resource Committee Meetings, Normally, the Joint Secretaries of IECCD and BAPAD along with the IECCD and BAPD Officials participate in this meeting, which would be held in the NPC. The Under Secretary and Section Officers working in the Coordination Desk of the IECCD have to participate in such meeting/s. The participating Under-Secretary and/or Section Officers and the BAPD officials have to take note of such meeting/s, keep the record and inform all sectors within the IECCD. This kind of information will be very useful for the preparation of coming Fiscal Years Budget as well as MTEF. All Under Secretaries and Section Officers have to participate in the budget discussions of their sectors to be held in the BAPD and NPC. The discussion note should be prepared and submitted to the Joint Secretary of IECCD by all the sectors. In cases where only the IECCD Section Officers participate in the BAPD budget discussion, they have to report the agreed amount of budget (both GoN's contribution as well as external assistance and its mode of payment) for each foreign aided project/s under their sector to their Under Secretaries. The Under Secretaries also need to report this matter to the Joint Secretary of the IECCD. All the IECCD Under Secretaries and Section Officers have to provide the BAPD a statement of counterpart funding requirements along with project details (including the JS of IECCD. All the IECCD Under Secretaries and Section Officers have to provide details of the foreign aid commitments and indicative amount of

commitment to the Joint Secretary of IECCD as well as BAPD.

- All the IECCD Under Secretaries and Section Officers have to provide details of the technical assistances and direct funding or turnkey arrangements, as and when required by the JS of IECCD and BAPD.
- All the IECCD Under Secretaries and Section Officers have to provide details of cost sharing arrangements among donors, government and other stakeholders to the Joint Secretaries of IECCD and BAPD, as and when required.

All the IECCD Under Secretaries and Section Officers have to provide information on DPs annual /long-term plans, as and when required by the Joint Secretaries of IECCD and BAPD.

In addition to above, coordination is required in the following activities:

14.1.1 Source Book (White Book) Preparation

Source Book, which is also known as White Book, is published simultaneously with the Estimates of Expenditure (Red Book), which contains the details of the foreign aided projects for each fiscal year. It carries information on foreign assistance according to donors, sectors, line agencies, loan numbers, mode of payment (cash, reimbursable, direct payment and commodity) in the case of Foreign Grant and (direct payment, reimbursable and cash) in the case of Foreign Loan. The contribution from the GoN as the counterpart fund is also included in the Source Book. While each sector is responsible for ensuring right allocation during the budget discussion, the General Coordination Desk of IECCD shall provide all information related to White Book to the Budget Division. The White Book is verified and finalized by IECCD and published by the Budget Division and sent to the line ministries at the time of sending authorization letter. The Source Book should also be distributed to all the DPs of Nepal.

14.1.2 Virements/ Reallocations/Change in Modes of Payment

IECCD has to provide its opinion on virement cases as well as change in the modes of payment put forwarded by BAPD based on the Line Ministry's request. While providing the opinion, the concerned sector of IECCD has to consider provisions in the main agreement with the donors, especially the expenditure allocation part for each of the components of the project, expenditure eligibility, mode of payment, and so on. It also has to consider the Mission's Aide Memoire for individual projects which may have recommended such virements/ as well as change of modes of payment. However, in the case of Reallocation of funds among the various categories, IECCD should be in touch with the Line Ministries and DPs and should move the file accordingly.

14.1.3 Mid-term Evaluation

IECCD has to provide inputs of foreign aid status to the BAPD for the Budget Mid-term review report. The inputs include foreign aid commitments, projections, and disbursement for the review period. Similarly, IECCD has to provide actual expenditure (in consultation with FCGO) of foreign assistance during the review period and projection for the remaining six months.

14.1.4 Annual Budget Evaluation

IECCD has to provide inputs of foreign aid status for the Budget annual evaluation report. The inputs include foreign aid commitments, projections, and disbursement (in consultation with FCGO) for the review period. Similarly, IECCD has to provide the projections of the foreign aid for the coming three fiscal years to the NPC and BAPD.

14.2 Revenue Management Division

IECCD has to provide opinion/concurrence to Revenue Division on revenue (tax, duties, excise etc.) issues related with foreign aid funded projects and INGOs. The details of tax related procedures are given in **Section 16**.

Revenue Management Division has also to be consulted before finalizing loan/grant agreements affecting to prevailing revenue provisions.

14.3 Monitoring and Evaluation Division

IECCD has to implement the action plan prepared by Monitoring and Evaluation Division as a part of overall follow up of plans and policies of the Ministry. IECCD has to provide its inputs while Monitoring and Evaluation Division conducts the reviews of the progress and prepares the report on such matters. Normally, the JS of Monitoring and Evaluation Division works as the spokesperson of MoF. Therefore, the matters of important events of IECCD should be provided to this division for public dissemination. Moreover, this division is entrusted with the responsibility of administrating the MoF Website, so IECCD needs to closely coordinate with MandE Division on such matters. Besides, IECCD has to provide monthly progress report to this division.

14.4 Administration Division

IECCD has to work closely with the Administration Division for finalizing the nominations of MoF Officials for various international scholarships, trainings, seminars, fellowships, and workshops. Administration Division shall also be consulted while making arrangements of the personnel, and logistics for IECCD, including local donors meetings, conferences and consultations.

14.5 Legal Division

IECCD shall seek, if necessary, the opinion of Legal Division for clarification of the provisions of the aid agreements/MoU/treaties and also for interpretation of concerned legal provisions.

14.6 Economic Affairs and Policy Analysis Division (EAPAD)

IECCD shall facilitate the EAPAD for preparing and entering into subsidiary loan/grant agreements with the Public Enterprises and other related agencies. IECCD shall consider the provision of the main agreement while providing its inputs to EAPAD. IECCD will provide the foreign aid commitment figure to the EAPAD for the preparation of Economic Survey.

14.7 Financial Comptroller General's Office (FCGO)

IECCD shall provide information on the following matters to FCGO:

- Monthly, bimonthly, trimester, midyear and annual financial statements/matrix received from the donors, such as the WB, ADB, and IMF.
- Amortization schedules.
- Loan cancellation/rescheduling schedules.

IECCD shall issue request letters for opening of new Imprest Account and other accounts according to the provisions of the concerned agreement immediately after receiving request from the line agencies.

IECCD shall obtain following information from the FCGO:

- Disbursement status.
- Data on debt services.

15

SECTION

Master List Approval, Tax and Duties Exemptions

GoN has a policy of providing tax exemption on the purchases/imports of goods and services from foreign aid. However, provisions of the tax matters depend on the agreement done with the respective donor.

Request for exemption normally come from the following agencies:

- Donor/Mission's Office (also Volunteer Sending Office) including for personal belongings of the expatriates and volunteers.
- Line Ministries.
- Project Office (for goods and services for the project implementation such as vehicles, equipment, etc) through the line agency
- Contractors and sub -contractors.
- Others including charities and INGOs.

15.1 Basis of Tax Exemption

- Bilateral/Multilateral Agreement (Grant, Loan, Technical Assistance)
- Exchange of Notes
- Memorandum of Understanding (MoU)
- Umbrella/Framework Agreements
- Charters (UN, SAARC etc.)
- Vienna Conventions/ Diplomatic Privilege Immunity Act, 2027
- Acts and Regulations (Income Tax, VAT, Excise, Customs)
- Special Decision of Government

The MoFA will entertain the requests of diplomatic privileges and immunities. Upon receiving the request from the above mentioned agencies with sufficient documents and basis, the MoF takes a decision on master list approval and exemption. However, Department of Customs will take a decision of exemption if the tax

exemption provisions are clearly stipulated in the Agreements and Letter of Exchange with approved Master List.

- In case of foreign aided projects/ programs, Revenue Management Division of MoF will initiate the process of exemption. The IECCD will provide its opinion as per the request by the Revenue Management Division on the basis of following documents: Request letter from the Line Ministries referring to the Articles/Clauses of Agreements and Letter of Exchange.
- Institutional opinions and decisions of the concerned Line Ministries with regard to the exemption of taxes and duties.
- The request letter categorically specified with the quantity, value, and specification of the goods, equipment and vehicles to be imported and locally purchased.
- Pro-forma Invoice of the goods to be imported
- Agreements Approved Master List, Bill of Quantity (BoQ), and Procurement Plan (PP).

In case of DPs/mission's office including Volunteer sending agency for personal belongings of the expatriates and volunteers and INGOs, IECCD will process the exemption request.

15.2 Processing of Exemption Requests

- IECCD Desk officer will verify the request letter and submitted documents to ensure and establish the claim of exemptions.
- IECCD Desk officer will forward the file to the Under Secretary for the decision within 3 days. The Under Secretary will process the file within next 2 days to the Joint Secretary of IECCD.
- Decision on Master List is normally approved by the Finance Secretary. In case of exemption on the importation of goods and equipment as stipulated in the approved Master List, the Department of Customs will take the decision.
- In case of deviation in Master List in terms of quality, quantity, specifications (except in case of vehicle) and other issues not clearly mentioned in the Agreement, the exemption opinion will be provided by the Joint Secretary of IECCD.
- In case of exemption on vehicles, the decision will be made by the Finance Minister.
- In case of ownership transfer of Blue Plated Vehicles to the Government, the Line Ministry should request for exemption of taxes and duties along with details of specification and quantity of the vehicles. In such cases, IECCD will process and forward the file to the Revenue Management Division with its opinion. The Revenue Management Division will decide on this matter. The clients (Project offices, Contractors, Sub-contractors, Expatriates, INGOs, etc) should submit the VAT refund request at the Inland Revenue Department in case of locally purchased goods and services.
- The proceeding for the disposal of scrapped tax-exempted vehicles will be initiated by IECCD. In order to write off the vehicles from the records of the concerned agencies, IECCD will coordinate with Revenue Management Division to waive the revenue liabilities. At present, the Revenue Management Division has decided to let the owner to dispose the vehicle imported 15 years back with subsidized revenue rate provided that the owner will not import another vehicle in lieu of the disposed one.

16

SECTION

Aid Management Procedure

IECCD is involved in Aid Management in the following way:

16.1 Identification Stage

- Review national plan and sectoral business plan, government priorities. Link it with the project goals, objectives, principal issues, scope, etc.;
- Maintain Project Bank/inventory of potential projects;
- Projects initiated by Government Agencies (NPC, Line Ministries, etc.);
- Projects proposed by DPs.

16.2 Preparation and Appraisal Stage

- Compatibility with national goals and donor request;
- Sustainability of projects;
- Examining the economic, financial, technical and institutional viability of the project;
- Impact Assessment (Environment, financial, social, etc.) framework;
- Special focus on expected measurable and visible result;
- IECCD should concentrate on the issues such as, unit cost, suppliers' credit, overhead cost and program cost, including component of consultant (work/month) at the time of appraisal of the projects/ programs;
- Involvement and concurrence of NPC.

16.3 Negotiation Stage

- Team formation³²;
- Approval from Minister/Cabinet;

- Authorization;
- Adequate homework with review of relevant previous agreed documents Participate in negotiation;
- Minutes of agreements;
- Reporting to MoF.

16.4 Agreement Stage

- Concurrence from MoLJPA, line ministries;
- Decision within the MoF and submission of proposal for the Cabinet approval;
- After approval from the Cabinet, inform the donor and Executing Agencies for signing the Agreement;
- Fix the date, time and venue for signing;
- Prepare and finalize the press release;
- Signing Ceremony.

Administration of Agreement

- Dispatch original copy of Financial Agreement to MoLJPA;
- Dispatch photocopies of Financial Agreement to other concerned agencies (OAG, Executing Agency/ Sectoral Ministries, NRB (in case of foreign account opening), FCGO, Revenue Management Division of MoF, Department of Customs, Inland Revenue Department, and Coordination Desk of IECCD);
- Ensure compliance of provision of the agreement prior to effectiveness, seek legal opinions from MoLJPA and forward it to the donors;
- Maintain records in IECCD data base by respective desk officers;.
- Ensure the incorporation of project/program into Source Book and Red Book before budget formulation.

16.5 Operationalization Stage

- Coordinate with FCGO to open and operate project account.
- If the provision to open and operate impressed or non freezing account of the project is already there in the agreement, the Desk Officer will issue the letter to FCGO (no decision is required).
- Bank Account of a Project will be operated jointly by Project Chief and Account Chief.
- Bank Accounts of all foreign aided projects should be opened in NRB or the banks authorized by FCGO.
- Accounting procedures for all foreign aided projects will be compatible with GoN accounting policies. However, the requirements of the donors will be incorporated and provision of agreement with donors will prevail in case of specific arrangement.

IECCD should monitor

- Timely submission of withdrawal application.
- Timely reimbursement of eligible expenditure.
- Timely submission of expenditure statement by the donors in case of direct payment and commodity aid to the OAG, FCGO, IECCD and concerned line agencies regularly.
- In case of turnkey projects, submission of total expenditures to OAG, FCGO, IECCD and concerned Ministry by the donors within one month after the end of each fiscal year.
- Follow up with the donor upon the request of line Ministries, in case such reports are not available.
- Coordinate and facilitate with Executing Agencies, Donors' mission for smooth implementation.
- Mission Clearance.
- Facilitation and administration of tax and duty related issues of Expert, Advisors, and Consultants.

16.6 Participation in workshop, seminars, study visits

While considering abroad visits, following criteria need to be strictly followed:

- Joint Secretary level staff should not be considered for courses with the duration of more than one week.
- Under Secretary level should not be considered for the courses with the duration of more than two weeks.
- Only Section Officer level staff should be considered for the courses of more than two weeks.

Field Visits

- Arrange field visits for the observation of the projects with the coordination and consultation with Line Ministries and Donors.
- Preparation of field visits by analyzing the Land/project status derived from IECCD database.
- Execution of field visit from JS to SO level, as per the necessity.
- Reporting to IECCD.

16.7 Audit and Overall Evaluation

Auditing

All foreign aided projects will be audited by OAG. However, this will not prevent the donors to audit such projects from their own auditors. (However, provision of agreement with donors will prevail in case of specific arrangement).

Following actions need attention of IECCD officials:

- Participation with OAG in the final discussion of audit report of foreign aided projects/programs
- Collection of Audit Reports through Line Ministries
- Forwarding the Audited Reports to the donors.
- Participation in projects/programs evaluation team of the donors.
- Participation in Wrap-up meetings.

16.8 Donor's Profile

Donor's profile needs to consist of aspects such as:

- General Introduction of the Development Cooperation Partnership (DCP)
- Introduction to Aid and its Mechanism
- Nepal – DCP relations/membership
- Past Economic Cooperation
- On-going Economic Cooperation
- Future Economic Cooperation

16.9 Projection of Foreign Aid

IECCD will maintain database on projection of Foreign Aid by estimating at least three years' data which is compatible with MTEF process and, which is subsequently used for assessment of resources for each fiscal year through annual budget. IECCD, Coordination Desk will be responsible for compilation of projecting the foreign aid availability, for which all the Sectors Desks have to provide information to Coordination Desk timely.

16.10 Management of Outstanding Debt Record

- Coordinate with Economic Affairs and Policy Analysis Division of MoF, FCGO, and NRB.
- Follow up with FCGO to provide IECCD donor-wise as well as project-wise records of outstanding loans and interest and repayment schedule within three months after the completion of each fiscal year.
- Maintain updated data within the IECCD database system.

17

SECTION

Coordination with DPs

Coordination with DPs is very crucial for effective utilization of the foreign aid. The coordination is needed at every stages of international economic cooperation mobilization. This provides better opportunities for avoidance of duplication, optimal use of resources and implementation facilitation among others. The MoF conducts the following activities to ensure effective coordination with DPs:

17.1 Local DPs Meeting

Local DPs Meeting is an avenue for the government and residential DPs and their representatives for regular exchange of views. Main objective of this Meeting is to interact with DPs on the existing government policies and priorities, future course of actions, possible cooperation from the DPs and continued collaboration with the government. Further, this meeting is important to get the perspectives of the DPs regarding ongoing activities and utilization of the resources. In the capacity of Secretariat and Coordinator for this Meeting, the IECCD carries out the following activities:

- Prepare the agenda for the meeting;
- Consult with various government agencies/DPs;
- Confirm venue and time;
- Prepare status papers of the subjects to be discussed including welcome remarks and other necessary talking points;
- Invite and communicate DPs/relevant government agencies for the meeting through mail;
- Prepare minutes and record the outcome of the meeting.

These meetings are normally held on bi-monthly basis. However, this doesn't restrict to convene any such meetings earlier than two months, as deemed necessary by the government.

17.2 Thematic Group Meetings

Thematic Group Meeting is another tier of donor coordination which is not much different from the local donors meeting. For the local donors meeting, agenda could be more general whereas in the thematic group meeting agenda centre around some thematic issues, such as regional development, poverty alleviation, gender mainstreaming, etc. Hence, main objective of this group is to brief and share opinions with DPs about the thematic or cross-cutting issues such as public financial management (PFM), public procurement, governance, corruption, transparency, decentralization, gender or women in development, etc. Now-a-days, such groups are formed by the donors. Since the DPs mostly based in Nepal have established their thematic groups, the IECCD needs to respond by forming the thematic groups on the government side comprising representatives from the concerned ministries/agencies. Steps could include:

- Make annual plans for such meetings;
- Finalize the agenda for particular meetings;
- Arrange time and venue;
- Consult with the concerned government agencies;
- Prepare status papers of the subjects to be discussed;
- Invite respective DPs or their representatives;
- Prepare minutes and record the outcome of the meeting.

17.3 Sectoral Group

The objective of this group is to brief and share opinions with DPs about the sectoral issues, programs and policies along with sector-related issues including governance, corruption, transparency, decentralization, gender or women in development, public financial management (PFM), public procurement, etc. DPs mostly based in Nepal have established sectoral groups; the International Economic Cooperation Coordination Division may respond accordingly the process as follows:

- Make annual plans for such meetings;
- Finalize the agenda for particular meetings;
- Arrange time and venue;
- Consult with the concerned government agencies and donors;
- Prepare status papers of the subjects to be discussed;
- Invite Government agencies and respective DPs or their representatives;
- Prepare minutes and record the outcome of the meeting.

17.4 Joint Annual Consultation/Review/Monitoring/Workshops

The objective of such meetings is to brief DPs and share opinions about the implementation status of projects/ programs that are ongoing or in pipeline, need for implementing new projects/programs and resource

requirement to complement domestic resources including cross-cutting issues such as governance, corruption, transparency, decentralization, gender or women in development, public financial management (PFM), public procurement, etc. IECCD has to follow these steps:

- Define Objectives and Agenda of the Meetings;
- Consult with the concerned government agencies and donor agencies;
- Arrange time and venue of meetings;
- Prepare status papers of the subjects to be discussed;
- Invite Government agencies and DPs or their representatives;
- prepare minutes and record the outcome of the meeting.

17.5 Nepal Development Forum (NDF)

Nepal Development Forum (NDF) has been regarded as one of the highest avenues, for mobilizing foreign aid, share/exchange the views on government policies/programs and take the courses of action to meet the socio-economic development of the country. Begun in 1976, this meeting is held usually at the interval of 18-24 months or as required. To make NDF more structured, the following steps need to be followed:

- Commitment by the Government and subsequent decision about the date of convening the event;
- Forming as many specific committees as required comprising representatives from DPs, private sector, civil society, and the MoF to ensure proper process management;
- Formulating terms of reference for each committee;
- Widening and deciding the sectors to be included in the meetings;
- Deciding the number of existing and DPs as participants;
- Designing and conducting pre-consultation meetings with the major donors, domestic stakeholders and ensuring a broader agreement on the agenda;
- Exploring external assistance for preparatory works;
- Fixing time and venue;
- Extending formal invitation to the donors and the participants;
- Preparation of issue papers - thematic and policy papers;
- Issuance of invitation letters by the Finance Minister to the heads and chiefs of donor agencies and by the Secretary/Joint Secretary/Under Secretary/Section Officer to domestic participants including politicians and the government officials;
- Updating/reviewing status report on the implementation of actions agreed during the last meeting;
- Publication of current macroeconomic status paper (white paper);
- Final provision and approval of necessary expenditure to be made by MoF or by the Government;
- Submission of request for assistance (policy, funding). Preference to be indicated for grant instead of for loan.

- Documentation of the outcomes / recommendation/ commitments of the forum.
- Formation of NDF Coordination Committee to follow up the NDF outcomes will be formed as follows:

Joint Secretary, IECCD	Coordinator
Joint Secretary of NPC	Member
Joint Secretaries, Policy, Planning and Foreign Aid Divisions of Line Ministries	Members
Donors' Representatives (each from multilateral financial institutions, bilateral donors, UN)	Member
Coordination Desk of IECCD	Member-Secretary

17.6 Annual Budget Consultations

There is a need to synchronize budget consultations with the Budget and Program Division to ensure resource availability for foreign assistance funded projects/programs. Second, budget consultations particularly with DPs need to be organized at two stages: (i) Pre-Budget Consultation, and (ii) Post-Budget Consultation. Finally, a tentative date needs to be fixed, and communicated well in advance to the donor communities.

Following activities need to be undertaken in this connection:

- Arrange a pre-budget meeting with DPs.
- Discuss with DPs about next three years' budget and programs, and availability of resources to implement those programs.
- Request for additional resources, to meet the funding gaps. While proposing for assistance, make preference for budgetary support, and if not possible, insist on basket funding. Also, try to get commitment on the requests under consideration.
- Arrange a post-budget meeting right after the submission of the annual budget and interact with donors about programs and budget along with the policies and expected outcomes.
- Ensure that every income as well as DPs' assistance is consolidated in the exchequer; convince/insist donors to agree on incorporating technical assistance and other direct funding to be reflected in the Budget Book and also to be consistent with the law of the land.
- Ensure pre-assurances on smooth implementation of development programs- both from the line ministries and the donors.
- Given the DPs' tendencies to initiate new projects/programs and importance of sustaining the completed projects/programs, request them to be flexible in meeting operation and maintenance expenditures.

18

SECTION

High Level Committee on DCP Implementation

The Government has formed the High Level Committee on the Implementation of Development Cooperation Policy as stipulated in the DCP, 2014. The Committee has been entrusted basically with the responsibilities such as, assessing the implementation progress of foreign aid funded projects, facilitating to unbundle the project implementation hurdles and monitor the policy implementation regularly. **The composition of the Committee is:**

Finance Minister	Chairman
Vice Chairman, NPC	Member
Chief Secretary of GoN	Member
Governor, Nepal Rastra Bank Secretary, MoF	Member
Secretary, MoLJPA	Member
Secretary, MoFA	Member
Secretary, MoWCSW	Member
Secretary, NPC Secretariat	Member
Financial Comptroller General, FCGO	Member
Joint Secretary, IECCD	Member Secretary

18.1 Meetings of the Committee

The Member Secretary of the Committee, will be the Joint Secretary of IECCD, will call the meeting after consultation with the Chairman. Normally, the meeting will take place once in a month. The Member Secretary is responsible for the minuting of the meeting and dissemination of the Committee's decisions. The Member Secretary will prepare the working manual for the smooth operation of the High Level DCP Implementation Committee.

18.2 Project Selection and Prioritization

Request for projects should come through the line agencies, and such requests should have been submitted in the prescribed format. IECCD desk officers responsible for donors and multilateral agencies are required to forward such requests to the Member - Secretary of the Committee.

All received project proposals will be submitted to the Committee for deliberation and decisions.

18.3 Project Bank

The MoF and NPC should maintain Project Bank on the basis of the Project proposals seeking foreign assistance submitted by the line agencies. The Committee is free to follow one or more criteria as prescribed for the selection and prioritization of projects from the Project Bank.

The Committee can refuse the aid offers proposed by the donors in the circumstances that such offers fall outside the Project Bank.

18.4 Monitoring and evaluation of ongoing projects

The Committee meeting to be held on the last day of each month will conduct monitoring and evaluation of the projects that have an annual allocation of more than Rs. 150 million.

The concerned Ministry is required to execute the decisions and directives of the Committee with high priority, and should submit the progress report thereon, to the Member- Secretary of the Committee.

18.5 Updating the Development Cooperation Policy

The Development Cooperation Policy will be reviewed periodically and revised if required.

18.6 Mitigation of the project related issues

For the immediate solution of project related issues, if any, the IECCD should take initiatives to resolve such issues after consulting with the Finance Secretary and Chairman of the Committee. The Member – Secretary should update the latest progress on those issues to the Committee in its next meeting.

19

SECTION

Aid Management Information System (AMIS)

The Aid Management Platform (AMP) is the GoN's software for tracking foreign aid funded projects. It serves as a source of information for both GoN and DPs on the status of foreign aid flows to Nepal.

It is accessible online at: <http://amis.mof.gov.np/>

20.1 AMP Management and Administration

IECCD is responsible for the management and administration of the AMP database.

One Under Secretary has thematic responsibility for AMP. His/her responsibilities include:

- Monitor the database and identify any quality issues, with support from the AMP focal point;
- Chair the AMP working group, including development partner and government agencies' representatives, to discuss any quality or management issues related to AMP and recommend decisions to IECCD management. The AMP working group should be organized four times a year;
- Serve as main contact point for the service provider (Development Gateway)/local vendor and other initiatives related to Aid Information Management Systems.

One section/computer officer is designated as the IECCD focal point for AMP. His/her responsibilities include:

- Serving as focal point for requests from GoN colleagues on the use of AMP, and any difficulties in using the software;
- Being responsible, together with service providers, for the delivery of training to new GoN and development partner staff on their roles with regard to AMP;
- Registering new users in the database, and assigning them a role and permissions to edit/view data in line with their responsibilities;
- Producing reports as requested by IECCD management;
- Monitoring the quality of data and liaising with (1) IECCD staff and management and (2) DPs focal

points for AMP, to ensure that data entry schedules are adhered to, and that quality data is available as per GoN requirements.

- Produce a donor wise report twice a year (January and August), and forward to DPs for verification.
- Support to data entry process.

One IT engineer will be designated as the technical administrator for AMP. His/her responsibilities include:

- Maintaining the AMP server and liaising with the IT direction of MoF to ensure that AMP remains accessible at all times both on the internet and intranet;
- Submit a weekly report on the status of the server, including any issues, statistics on traffic, etc. to the Under Secretary overseeing AMP.
- Regularly take back-ups of the database, as per procedures agreed with the service provider;
- Together with the AMP focal point, fix any bugs identified by AMP users, and liaise with the service provider (Development Gateway)/ local vendor if necessary.
- Provide training for new users, DPs and INGOs.
- Facilitate to AMP “Data Cleaning” process twice a year.

Additional IT staff may be hired to assist IECCD staff with data entry and production of reports.

19.2 Responsibilities of IECCD section officers

19.2.1 Registration

- As a Section Officer, he/she has to establish contact with the AMP focal point to receive the appropriate training and be registered in the database, with IECCD section officer access rights.

19.2.2 Data entry

- Enter details of projects under his/her sectors, and submit for validation by the concerned Under Secretary;
- Once approved by the Under Secretary, print an overview of the project in AMP and include in the project file;
- Prior to signature of the project agreement, update project details to include the results of the negotiations, submit for validation and print the updated overview for inclusion in the project file;
- Upon signature of the agreement, upload an electronic copy of the final agreement in AMP;
- Update project details as required during the life of the project (amendments, changes in status, additional financing etc.) and submit for validation;
- Ensure that an updated project overview is always available in the project file.

19.2.3 Data verification

- On a regular basis (monthly recommended), produce reports for all projects under his/her portfolio

and verify that the information is up to date, and liaise with the Under Secretary if some projects remain unvalidated;

- Keep track of donor updates on financial information (planned and actual disbursements) and liaise with the Under Secretary for validation of donor updates;
- If donors fail to submit the required financial information by the agreed deadlines (see calendar below), follow-up with donor focal points, and ensure they enter the required data in AMP.

19.2.4 Reports

- Produce project overviews and reports as requested by IECCD management. Section Officers must include an AMP Project Data Fact Sheet in all memos which will be submitted to higher officials for decisions.

Section Officers may receive support from IECCD IT staff and the AMP focal point for some of these functions. However, it is their primary responsibility to ensure that information on their portfolio is kept up to date at all times in AMP.

19.3 Responsibilities of IECCD Under Secretaries

19.3.1 Registration

- As an Under Secretary he/she has to establish contact with the AMP focal point to receive the appropriate training and be registered in the database, with IECCD Under Secretary access rights.

19.3.2 Data validation

- Verify and validate all new projects and updates submitted by (1) section officers and (2) donors (on-budget projects);
- Liaise with Section officer / Donor focal point to clarify incorrect data or add missing information prior to validation;
- If necessary, liaise with Section officer to follow-up with donors on any missing or outdated information.

19.3.3 Reports and data analysis

- Produce regular reports for projects under his/her portfolio (monthly recommended), and ensure that all pipeline / ongoing projects are reflected and up to date;
- Produce reports to analyze any off budget projects entered by donors;
- Review the reports produced for the annual budget cycle or for specific requests of senior management, and ensure accuracy of information;
- Analyze trends in his/her sector and bring any significant issue to the attention of IECCD and MoF management.

19.4 Responsibilities of the Joint Secretary

19.4.1 Executive role

- Provide overall direction for the management of the AMP database, based on recommendations from the AMP Working group, and decide on any improvements in data management, additional data requirements or upgrades.

19.4.2 Data verification and high level analysis

- Ensure that an updated AMP project overview is always included in the project file prior to processing new requests for Joint Secretary, Secretary or Minister's signature;
- Follow up verification/update of AMP with the DPs through mail regularly
- Verify reports produced by IECCD staff for the annual budget cycle or for specific requests of senior management, and ensure accuracy of information before they are sent out to other divisions or Government departments
- Analyze overall trends and effectiveness issues related to ODA management and implementation, and bring any significant issues/recommendations to the attention of MoF leadership.

Date	Data/verification required	Justification	Responsible person
Ongoing	Pipeline project information	Needed for IECCD reports to Monitoring division and Parliament. To be entered as soon as it becomes available.	Section officer (entry) Under Secretary (validation)
Ongoing	New (signed) project information + scanned agreement	Needed for IECCD reports and budget planning. To be entered upon signature of the project.	Section officer (entry) Under Secretary (validation)
15-21 July	Updated actual disbursements from donors (15 March to 15 July)	For Trimester 3 budget report	AMP focal point (prepare email request to donors and follow-up) Under Secretary (send email request to donors) Section officers (monitor response) Under Secretaries (validate)
21 September	List of donor projects with actual disbursements for past fiscal year, planned disbursements and status information verified by donors	Data validation exercise for annual budget review (and potentially for annual ODA report).	AMP focal point (prepare donorwise lists, email request to donors and follow-up) Under Secretary (send email request to donors)

Date	Data/verification required	Justification	Responsible person
15-21 November	Updated actual disbursements from donors (15 July to 15 November)	For Trimester 1 budget report	AMP focal point (prepare email request to donors and follow-up) Under Secretary (send email request to donors) Section officers (monitor response) Under Secretaries (validate)
30 December	Planned disbursements (estimates) for the next 3 fiscal years	For budget preparation (budget ceiling) and MTEF update	AMP focal point (prepare email request to donors and follow-up) Under Secretar (send email request to donors) Section officers (monitor response) Under Secretaries (validate)
15-21 January	Updated actual disbursements from donors (15 November to 15 January)	For mid-term budget review	AMP focal point (prepare email request to donors and follow-up) Under Secretary/(send email request to donors) Section officers (monitor response) Under Secretaries (validate)
21 January	List of donor projects with actual disbursements for past 6 months, planned disbursements and status information verified by donors	Data validation exercise for mid-term budget review.	AMP focal point (prepare donorwise lists, email request to donors and follow-up) Under Secretary (send email request to donors)
15-21 March	Updated actual disbursements from donors (15 January to 15 March)	For Trimester 2 budget report	AMP focal point (prepare email request to donors and follow-up) Under Secretary/(send email request to donors) Section officers (monitor response) Under Secretaries (validate)

1 ANNEX

Decision Making Matrix

SN	Activities	Decision Making Authority					Decision Method	
		SO ¹	US ²	JS ³	Sec ⁴	Minister		Cabinet
1.	Participation at different levels of project formulations							Written Instruction
2.	Request for Assistance							
	a. Loan							Tippani
	b. Grant							Tippani
	c. TA							Tippani
	d. Advisors/Experts and Residential Staff of Volunteers and Other Agencies							Written Instruction
	e. Volunteer							
3.	General correspondence with the donors							
	a. In principle acceptance							Written Instruction
	b. Annual renewal under general/ project agreement							Written Instruction
	c. Approval of the Loan							Cabinet Proposal
	d. Amendment of the Loan Agreement							Tippani
	e. Approval of the Grant							Tippani/ Cabinet Proposal
	f. Amendment of the Grant Agreement							Tippani
	g. Approval of Technical Assistance							Tippani
	h. Revision of Technical assistance							Tippani

1 Section Officer 2 Under Secretary
3 Joint Secretary 4 Secretary

SN	Activities	Decision Making Authority						Decision Method
		SO ¹	US ²	JS ³	Sec ⁴	Minister	Cabinet	
	i. Approval of General Cooperation Agreement (such as Dev. Cooperation Agreement, Umbrella Agreement)							Cabinet Proposal
	j. Amendment of General Cooperation Agreement							Tippani
	k. Advisors, Specialists and Residential Staff of Volunteer Agencies							Written instruction
	l. Volunteers, Scholarships and Residential Staff of other agencies							
4	Formation of Negotiation Team							
	a. Loan and Grant							Cabinet Proposal
5	Seek comments and approval of the MoLJPA on agreement documents							Letter by Secretary
6	Seek comments and approval of the line ministries/NPC/FCGO/OAG on Agreement Document							Letter
7	Approval of Loans and Grant Agreement							Cabinet proposal
8	Concurrence for signing agreements on behalf of GoN to other agencies							Tippani
9	GoN's payment obligations as per Charters, Treaties and Membership of International Organizations							
	a. To be done by the MoF							Tippani
	b. Concurrence to others							Tippani
10	Power of Attorney for signing Loan and Grant Agreements							Cabinet proposal
11	Authority for signing TA							Tippani
12	Signing of Agreement - as authorized by the Cabinet (depending upon protocol, type and level of assistance)							Ceremony
13	Prepare Press Release							Verbal Instruction
14	Approve Press Release							Verbal Instruction
15	Dissemination of Agreement to the Concerned Agencies							Letter

SN	Activities	Decision Making Authority						Decision Method
		SO ¹	US ²	JS ³	Sec ⁴	Minister	Cabinet	
16	Seek Legal Opinion of MoLJPA/ (on Loan Agreements) for Loan Effectiveness							Letter
17	Forward legal opinion for Loan Effectiveness							Letter
18	Authorization of Signature (for withdrawals and reimbursement)							Letter by Secretary
19	Request for opening of Imprest/ Special Accounts of the Project							Letter
20	Mission Clearance and Authorization							Direct order
21	Participation in Missions							Direct order
22	Approval of Master List and BoQ under the Agreement							Tippani
23	Nomination in Steering/ Coordination/ Advisory Committees							Direct Instruction through Letter
24	Special Correspondence with Heads of International Institutions							Letter by Direction
25	Communication with Regional Heads and Directors of Institutions							Instruction
26	Communication with Mission Chiefs (depending upon protocols)							Instruction
28	General Correspondence with DPs							Verbal Instruction
29	Preparation for Annual Consultations and Negotiations and other Forum Meetings							Instruction through Letter
30	Pre-consultation discussions with Line Agencies							Instruction through Letter
31	Lead the NDF and similar level Meetings							Cabinet Decision
32	Lead Bilateral and Multilateral Consultations (depending upon the scope and protocol)							Tippani

SN	Activities	Decision Making Authority						Decision Method
		SO ¹	US ²	JS ³	Sec ⁴	Minister	Cabinet	
33	Approval of Resource Reallocation, Transfer and Adjustments							Tippani
34	Approval of Participants for IECCD related Seminars, Workshops, Trainings Observation tours, etc.							Tippani
35	Nomination in Study, Visit, Training and Seminar							
	a. Joint Secretary and equivalent							Tippani
	b. Under Secretary and. below							Tippani
	c. Processing of Nomination of candidates from other agencies with full funding							Tippani
	d. Processing of Nomination of candidates from other agencies without full funding							Tippani
36	Visa Processing for Consultants, Experts, Volunteers, Residential Staff, etc.							Direction through Letter
37	Approval of visa Request to MoFA and MOHA							
	a. Visa according to agreement and concurrence forwarding to Ministry of Home Affairs							Direction through Letter
	b. Forwarding letter to MoFA after receiving the approval of MOHA							Instruction
	c. Forwarding to MOHA- other than agreement and concurrence							
38	Approval for the concurrence on Agreement with NGO/INGO							Cabinet Decision
	General Agreement							Tippani
	Amendment or Addendum to the General Agreement							Tippani
39	Share Investment/ Capital Increment of Multilateral Agencies (ADB,WB)							Proposal to Cabinet
40	Increment In Membership Fees							Proposal to Cabinet
41	Payment through issuing of Promissory Note under (41)							Tippani
42	Voting in International Institutions as a Member							Direct Signature by Secretary

SN	Activities	Decision Making Authority						Decision Method
		SO ¹	US ²	JS ³	Sec ⁴	Minister	Cabinet	
43	Decision and Formation of Delegation on Annual Meetings/ Conferences of Multilateral Agencies							Tippani/ Proposal to Cabinet
44	Provide Opinion on (intra-ministry) Budget-related Matters							Tippani
45	Preparation of Source Book							Team work
46	Translation of Economic Survey and Budget Speech							Team work
47	Preparation of Three Year's Resource Projections							Team work
48	Chairing Wrap-up Meetings during Pre-Fact Finding, Fact Finding, Pre- Appraisal and Appraisal Missions							Direct Letter
49	Approval of Aid Memoires							Direction
50	Signing on Minutes of Discussion							
51	Chairing Bilateral Consultations and Negotiations							
52	Chairing Local Donors' Meeting							
53	Formation of delegates/ Chairing NDF Meeting							Tippani
54	Decision on Membership of International /Regional Organization							Tippani
55	Tax Exemption/ Import Approval							
	a. as per the agreement							Tippani
	b. other than agreement							Tippani
	c. exemption as per approved Master list							
56	Approval of Import of Vehicles for the Donor Funded Projects							Tippani
57	Approval of domestic and overseas training under the loan funded projects							Cabinet proposal
58	Liaison with Donor Dignitaries during their Visits to Nepal							
	a. President/ Chief of Donor Organizations and Ministers							
	b. Other than mentioned in (a)							

SN	Activities	Decision Making Authority						Decision Method
		SO ¹	US ²	JS ³	Sec ⁴	Minister	Cabinet	
59	Full/Partial Cancellation of Loan Amounts							Tippani
60	Additional and Supplemental Financing on Loan and Grant							Proposal to Cabinet
61	Reallocation within the Components of Grant/Loan							Tippani
62	Approval of Changing/Reducing Project Scope and Extension of Project Period							
	a. Loan							Tippani Proposal to Cabinet
	b. Grant							Tippani
	c. Technical Assistance							Instruction

2 ANNEX

Cabinet Prastab and Check List

नेपाल सरकार
..... मन्त्रालय

विषय :

विभागीय मन्त्रीबाट स्वीकृति प्राप्त मिति :

१. विषयको संक्षिप्त व्यहोरा :
२. प्राप्त परामर्श तथा अन्य प्रासङ्गिक कुरा :
३. प्रस्ताव पेश गर्नपर्नाको कारण र मन्त्रालयको सिफारिश:
४. निर्णय हुनुपर्ने व्यहोरा :

प्रस्तावको प्रकरणमा रहने विवरणसम्बन्धी निर्देशिका

(१) “विषयको संक्षिप्त व्यहोरा” अन्तर्गत रहने विवरण:-

विषयवस्तुको पृष्ठभूमि, यसबारे पहिले कुनै निर्णय भएको भए सोको विवरण, प्रस्तावित निर्णय कार्यान्वयन प्रक्रिया, समयबद्धि, कार्यक्षेत्र, कार्यान्वयन गर्ने निकाय र लाग्ने आर्थिक दायित्व समेत स्पष्ट उल्लेख गरी कुनै योजनाको विषय भए सो बारे छोटकरी विवरण उल्लेख गर्ने ।

(२) “प्राप्त परामर्श तथा अन्य प्रासङ्गिक कुरा” अन्तर्गत मन्त्रपरिषद्का समितिहरू, मन्त्रालयहरू, राष्ट्रिय योजना आयोग र अन्य निकायहरू लगायत विशेषज्ञहरूले दिएको परामर्श समेत उल्लेख गर्ने । कानुनी परामर्शको हकमा प्रतिलिपि नै समावेश गर्ने ।

प्रस्तावमा उल्लिखित संघ संस्थासम्बन्धी विवरण, अन्तर्राष्ट्रिय सभा, सम्मेलनका सम्बन्धमा भए सोबारे नेपालले अपनाउनुपर्ने दृष्टिकोण र नेपालको प्रतिनिधित्व गर्ने व्यक्तिले वक्तव्य दिने भए त्यसमा परराष्ट्र मन्त्रालयबाट स्वीकृति लिएको व्यहोरासहित वक्तव्यको सारांश समावेश गर्ने । साथै, प्रस्तावित विषयसँग सम्बन्धित नक्सा, डिजाइन वा चित्र समावेश गरी सोको उल्लेख यहाँ गर्ने ।

- (२) “प्रस्ताव पेश गर्नपर्नाको कारण” र “मन्त्रालयको सिफारिश” अन्तर्गत :- यस विषयमा आइपरेको कठिनाई र समस्या, प्रस्तावित निर्णयको औचित्य र आवश्यकता तथा त्यसबाट पर्न सक्ने प्रभाव ।

प्रस्तावित विषयमा नेपाल सरकारको प्रचलित नीति, यस विषयमा अन्य वैकल्पिक व्यवस्था गर्न सकिने भए सोको विवरण । मन्त्रालयको स्पष्ट सिफारिशको व्यहोरा उल्लेख गर्नु पर्दछ ।

- (४) “निर्णय हुनुपर्ने व्यहोरा” :-

जुन विषयमा जे जस्तो निर्णय हुन प्रस्ताव गरिएको हो सोको स्पष्ट व्यहोरा राख्ने ।

यस निर्देशिकामा नेपाल सरकारबाट थपघट हुन सक्नेछ ।

सचिव
मिति :

मन्त्रपरिषद्मा प्रस्ताव पठाउँदा भरेर पठाउनु पर्ने CHECK LIST

प्रस्तावको विषय: << >>

क्र.सं	प्रस्तावमा उल्लेख गर्नपर्ने वा संलग्न हुनुपर्ने विषय	छ	छैन
१	नेपाल सरकार (कार्यविभाजन) नियमावली, २०७२ बमोजिम मन्त्रालयको कार्यक्षेत्रभित्र परेको र मन्त्रपरिषद्ले निर्णय गर्नपर्ने विषयमा मात्र प्रस्ताव पेश गरिएको (मन्त्रालयले नै निर्णय गर्न सक्ने विषयमा प्रस्ताव पेश नगर्ने)		
२	प्रस्ताव नेपाली युनिकोड, कालिमाटी फण्टको ११ साइजमा टाइप गरी Soft Copy (Pen Drive) संलग्न गर्ने		
३	प्रस्तावको विषय छोटो र स्पष्ट खुलेको (सकभर एक लाईनमै टुङ्ग्याइएको)		
४	नेपाल सरकार(कार्यसम्पादन) नियमावली, २०६४ को अनुसूचि (२ बमोजिमको ढाँचामा प्रस्ताव गरिएको ।		
५	नेपाल सरकार(कार्यसम्पादन) नियमावली, २०६४ को अनुसूचि (१ विषयसङ्ख्या २३ खुलाईएको र मं.प.मा प्रस्ताव पेश गर्नपर्ने कानुनी आधार एवं औचित्यको पुष्ट्याई भएको		
६	टिप्पणीको प्रतिलिपि १ प्रति संलग्न भएको (शुरु उठानदेखि निर्णयसम्मको टिप्पणी)		
७	अन्य निकायको सहमति आवश्यक पर्नेमा प्रस्तावमा सहमति र मिलानको व्यहोरा उल्लेख गरी प्रतिलिपिसमेत संलग्न गरिएको (नेपाल सरकार(कार्यसम्पादन) नियमावली, २०६४ को नियम ६ देखि १४ मा भएको व्यवस्था बमोजिम)		
८	निर्णय हुनुपर्ने व्यहोराको निर्णय खण्ड स्पष्ट खुलेको		
	एकभन्दा बढी व्यहोरा निर्णयमा हुनुपर्ने भए बुँदागत रूपमा स्पष्ट खुलाईएको र पूर्व निर्णयहरु सान्दर्भिक भए उल्लेख भएको		
	निर्णय गर्दा कुनै कानून आकर्षित हुने भएमा कानूनमा व्यवस्था भएको प्रावधान उल्लेख गरी प्रस्तावको प्रकरण ४. निर्णय हुनुपर्ने व्यहोरामासमेत आकर्षित हुने कानूनको दफारनियम उल्लेख गरी सम्बद्ध कागज प्रमाण १ प्रति संलग्न भएको		

क्र.सं	प्रस्तावमा उल्लेख गर्नपर्ने वा संलग्न हुनुपर्ने विषय	छ	छैन
९	प्रस्ताव सङ्ख्या (क) सक्कल प्रस्ताव (१० प्रति र सोको लागि संलग्न कागजातहरु ४ सेट (बाँयातर्फ डेढ इन्च (१ १/२) मार्जिन छाडी प्रस्तावको अग्रभागमा मन्त्रालयको छाप लगाइ सचिवबाट प्रमाणित भएको हुनुपर्ने) (ख) एजेन्डा वितरणको लागि (मन्त्रपरिषद्का सदस्य सङ्ख्यामा ५ प्रति थप प्रस्ताव र संलग्न कागजातहरुको सेट		
१०	विदेश भ्रमणसम्बन्धि प्रस्तावको Covering Letter मा नेपाल सरकारका अति विशिष्ट तथा विशिष्ट श्रेणीका पदाधिकारीले गर्ने विदेश भ्रमण, दिवा तथा रात्रीभोज एवं उपहार सम्बन्धी निर्देशिका, २०७२ विपरित नभएको व्यहोरा उल्लेख गरी देहाएका कुराहरु समेत स्पष्ट खुलाइएको (तालिम अवलोकन भ्रमण र गोष्ठीमा विदेश भ्रमण नगर्ने एवं भ्रमण समर्थन गर्ने गरी प्रस्ताव पेश नगर्ने) क) कार्यक्रमको विवरण, नेपालको तर्फबाट प्रस्तुतीकरण हुने भए सोको खाका र संभावित प्रतिफलसमेत पेश भएको ख) संयुक्त राष्ट्रसंघ वा अन्तर्गतका संघसंस्था बाहेकका गैरसरकारी संस्थाको खर्चमा विदेश भ्रमण नजाने व्यवस्था अनुरूप नै प्रस्ताव पेश भएको ग) आधिकारिक र औपचारिक आमन्त्रणपत्र संलग्न भएको (अति आवश्यक अवस्थामा बाहेक इमेलबाट प्राप्त आमन्त्रणपत्र मान्य नहुने) घ) नेपालबाट यस्तो तहको प्रतिनिधित्व हुनुपर्नाको कारण खुलाइएको ङ) प्रोटोकल मिलेको व्यहोरा स्पष्ट रूपमा खुलाइएको च) चालु आ.व.मा विदेश भ्रमण गरेको दिन खुलाइएको (चालु आ.व.मा ३० दिन ननाघेको हुनु पर्ने) छ) भ्रमणको लागि खर्च व्यहोरिने श्रोत खुलाइएको (विदेशी ऋण सहयोगमा सञ्चालित आयोजना र भ्रमण कार्यक्रमको उद्देश्यसँग असम्बन्धित कार्यक्रमको बजेटबाट खर्च व्यहोरिएको हुन नहुने)		
११	बेरुजु मिन्हा भए (रु. ५ लाख भन्दा माथिको मात्र) मुख्यसचिवको अध्यक्षतामा रहेको समितिको सिफारिस संलग्न		
१२	विभागीय मन्त्रीबाट स्वीकृति भएको २ दिनभित्रै प्रस्ताव पेश भएको (सरकारी निर्णयपत्रिःयँ सरलीकरण निर्देशिका, २०५६ को ३.क) (९)		
१३	प्रस्तावको लेखन उपसचिवस्तर र परिमार्जन सहसचिवस्तरबाट भएको (सरकारी निर्णयपत्रिःयँ सरलीकरण निर्देशिका, २०५६ को ३.क) (९)		
१४	प्रस्तावको भाषा स्तरीय, प्रचलित व्याकरणात्मक दृष्टिले शुद्ध, दोहोरो अर्थ नलाग्ने र सकभर सङ्क्षिप्त भएको		
१५	एउटा प्रकरणमा उल्लेख भइसकेको व्यहोरा अर्को प्रकरणमा हुबहु नदोहोर्नाइएको		
१६	प्रस्तावमा मिति उल्लेख गर्दा वि.सं. मिति उल्लेख गरेको (ईश्वरी सन् उल्लेख गर्नपर्ने अवस्थामा वि.सं. लेखेपछि तदनुसार भनेर उल्लेख गर्ने)		
१७	प्रस्तावलाई खामबन्दी गरी जोर्नी जोर्नीमा अधिकृत कर्मचारीले दस्तखत गरी मन्त्रालयको छाप लगाएको		
१८	प्रस्ताव पठाउने Covering Letter मा यसैसाथ संलग्न ऋजुभअपीष्कत बमोजिम प्रस्ताव तयार गरी पेश गरिएको व्यहोरा खुलाइ सचिवले दस्तखत गरेको		

उपसचिव
(प्रस्ताव तयार गर्ने)

सहसचिव
(प्रस्ताव परिमार्जन गर्ने)

3 ANNEX

Press Release

The Government of(Denmark/Finland/Norway/etc or the World Bank/Asian Development Bank etc). has agreed to provide financial/grant/loan assistance of US dollar..... (Approximately Rs.----million as Grant and Rs....as Loan) for the implementation ofProject/Program. The interest rate of the loan will be..... percent, commitment charge percent and the maturity period will be (in case of loan). The assistance will be mobilized through on-budget/off-budget mechanism.

The main objectives of this project/program are.....

The Project will coverdistricts (mention district name if possible) and aims to benefit..... (how many beneficiaries). The main components of this project are.....

The Project will be implemented for the period of ...years from ----to----. The Ministry of ----- will be the implementing agency for this Project.

The Agreement was signed by Mr/Mrs.....(MoF signatory name and designation).....and Mr./Mrs... (donor signatory and designation).....on behalf of their respective Governments/on behalf of the GoN and the Bank respectively.

The GoN has expressed its sincere appreciation to the Government of/the ---Bank for this assistance and for its continued support to the socio-economic development of Nepal.

MoF,
Singhadurbar, Kathmandu
Day/Date

4 ANNEX

Legal Opinion

(अन्तर्राष्ट्रिय आर्थिक सहायता समन्वय महाशाखा)

IECCD/.....

मिति:

विषय: कानूनी राय सम्बन्धमा ।

प्रिय सहकारीज्यू,

प्रस्तुत विषयमा <<Project Nam>> का लागि <<Donor Name>> बाट ऋण/अनुदान सहायता लिन दिने विषयमा नेपाल सरकार र <<Donor Name>> बीच सम्पन्न सम्झौता बमोजिम ऋण/अनुदान प्रभावकारी बनाउने प्रयोजनको लागि बैकलाई कानूनी राय उपलब्ध गराउनु पर्ने भएकोले सम्झौताको प्रतिलिपी र नेपाल सरकार(मं.प.)को निर्णयको प्रतिलिपी समेत यसै पत्रसाथ पठाईएको छ । सो सम्बन्धमा तहांको कानूनी राय उपलब्ध गराई दिन हुन अनुरोध गर्दछु ।

<<Name>>
सचिव(राजस्व)

श्री सचिव,
कानून, न्याय तथा संसदीय मामिला मन्त्रालय
सिंहदरवार ।

5 ANNEX

Comments / Opinion

(अन्तर्राष्ट्रिय आर्थिक सहायता समन्वय महाशाखा)

IECCD/.....

मिति:

विषय:- राय र प्रतित्रिःयँ सम्बन्धमा ।

प्रिय सहकारीज्यू,

प्रस्तुत विषयमा <<Project Name>> कार्यक्रमका लागि <<Donor Name>> बाट ऋण/अनुदान सहायताको प्रस्ताव भई आएको छ । प्रस्तावित यस परियोजनाका लागि तहाँ मन्त्रालयको राय प्रतित्रिःयँ यथाशिघ्र पठाई दिन हुन उक्त प्रस्तावको प्रति यसैसाथ संलग्न राखी पठाइएको व्यहोरा अनुरोध गर्दछु ।

<<Name>>
सचिव (राजस्व)

श्री सचिव,
कानून, न्याय तथा संसदीय मामिला मन्त्रालय
सिंहदरबार, काठमाण्डौ ।

6 ANNEX

Formation of a Negotiation Team

1.	MoF	Leader/Member
ii.	Line Ministry	Leader / Member
iii.	Representative, MoLJPA	Member
iv.	Representative, FCGO	Member

Note: Leadership of the Negotiation team will depend on the nature, issue and relativeness of the project.
Representative from the concerned project can be also included as a member as an when necessary.

7 ANNEX

Mission Clearance

International Economic Cooperation Coordination Division

Ref: IECCD/Sector/Donor/600/Fiscal Year

Date :

To,
Name
Designation
Office
Address

Subject: <<Project Name (Project Title)>> : Request for Mission Clearance

Dear,

Please refer to your letter of <<Date>> regarding the clearance for the aforesaid mission scheduled to be fielded from <<Date>>

In this connection, I am pleased to inform you that the proposed date for the mission is convenient to us.

With best regards,

Yours Sincerely,
(Name)
Designation

8 ANNEX

AMP Data Entry Factsheet

Identification	
Project Title	
Activity Status	New, On-going, Pipeline, On-hold, Completed
Status Reason	in case of On-hold
	Input, Outputs, Outcome, Impact
On/Off Budget	Off-budget
	On-budget Budget Head
Gender Marker	Directly Supportive, Indirectly Supportive, Neutral
Physical Progress	% (in Number)
Climate Change Relevance	Relevant, Highly Relevant, Neutral
Amendment Number	
Donor Project Codes	
	Donor Organization Internal ID
Planning	
Date of Agreement	Extension Date 1
Date of effectiveness	Extension Date 2
Planned Completion Date	
Proposed Start Date	
Actual Start Date	
Location	
Implementation Level	Development Region, National, Multi-county, Both
Implementation Location	Populated according to Implementation Level
Program	
National Development Plan	Percentage

Sector	
	Nepal Sector Classification (multiple sector can also be chosen)
	Nepal Functional Coding (multiple sector can also be chosen)
Organizations	
	Donor Organization
	Counterpart Ministry
	Executing Agency
	Implementing Agency
Funding	
Funding Classification	Funding Item 1
Type of Assistance	Grant, Loan TA, GoN funding, Beneficiary Fund, Guarantee
Financial Instrument	Budgetary Support, Humanitarian assistance, Others, Program Support, Project Support, SWAp
Funding Organization Id	
Earthquake Disaster Response	Yes No
Mode of payment	Direct Payment Mode, Cash, Reimbursable, Commodity Mode
Commitment	Actual, planned
Disbursement	Actual, planned
Release of Fund	Actual, planned
Project Sites (VDC and below)	
	Add Structure (Project Implementation Level)
Progress Achieved	
	Key Achievements
	Main Problems
	Efforts/Suggestions for Solving Problem
Contacts	
	Donor Contact Information
	IECCD Contact Information
	Project Coordinator Contact Information
	Implementing Agency Contact Information
	Executing Agency Contact Information
Related Documents	
	Add New Document
	Add New Web Link
	Search Resources
GPI	
	Support to Government Sector

9 ANNEX

Annual Operation Plan of the IECCD

SN	Activity	Timing
1.	Preparation for Resources Committee Meeting (three year projections)	15 December
2.	IECCD Retreat - internal business discussion including SOP revision, Donor Profile Update and others	July-August
3.	Preparation of T.A. Book	15 May
4.	Preparation of Source Book	15 May
5.	Translation of Budget Speech	28 May
6.	Local Donors Meeting	
	1. Regular	November, February
	2. Pre-budget	30 April
	3. Post – budget	31 July
	4. Special	As and when required
7.	Annual Consultation/Negotiation with bilateral donors	By mutual consultations
8.	Attending Annual Meetings of the World Bank, and IMF	September/October
9.	Attending Annual Meeting of ADB	May
10.	Attending Annual Meeting of AIIB	June
11.	Staff Meeting	Every first Friday of the month
12.	Updating Project Profile, Development, Cooperation Report and DPs Profile	Periodically
13.	NDF. Meeting/ Economic Summit	As per GoN decision
14.	Submission of Agreements in Parliament	One month of Parliament session or one month from agreement whichever is earlier
15.	Supervision of Selected Foreign Aided Projects	Regular
16.	Portfolio Performance Review	As decided

10 ANNEX

Major Job Responsibilities

Job description	Responsible Official	Timeline	Grievance Handling Authority
Requesting Donors for Assistance	As per Delegated Authority	7 days after receiving request from line ministry with NPC concurrence.	Joint Secretary/Secretary
Request Letter for Comments on DPs' Proposals	Secretary - for Legal Opinion and Under Secretary/Section Officers for others	3 days	Secretary
Aid Negotiation ¹	Including Secretary/Joint Secretary/Under Secretary/Section Officer's Team	Depends on nature of Assistance and date proposed by donors for negotiation	Secretary
Volunteers Request and Service Period Extension	Section Officer	3 Days (On the request of line ministry)	Under Secretary
Organize NDF Meeting	Secretary	As required	Secretary
Local Donors Meeting	Secretary/Joint Secretary	As per Calendar of Operation	Secretary
Revenue Exemption	Minister/ Secretary/ Joint Secretary	2 Weeks	Secretary /Minister
Communication of Decision	Section Officer	within 1 day	Joint Secretary
Acceptance of Consultants	Under Secretary	Within one week from the date of request made by line ministry	Joint Secretary

The above schedule would apply subject to the availability of all necessary documents at the desk.

1. The pre negotiation meeting of the negotiation team should be held at least one day ahead of the actual negotiation

11 ANNEX

Negotiation Guidelines

वैदेशिक सहायता वार्ता सम्बन्धी सामान्य मार्गदर्शन, २०७०

पृष्ठभूमि

देशको समग्र विकासमा वैदेशिक सहायताको महत्वपूर्ण भूमिका रहदै आएको छ। यसै बमोजिम नेपाल सरकार (कार्य विभाजन) नियमावली, २०६९ को अनुसूची २ सि. नं. २ ले नेपाल सरकारले प्राप्त गर्ने वैदेशिक ऋण, अनुदान तथा द्विपक्षीय र बहुपक्षीय सहायता सम्बन्धी काम कारवाही अर्थ मन्त्रालयबाट सम्पादन गर्नुपर्ने व्यवस्था गरेको छ। प्रस्तुत सन्ध्यामा द्विपक्षीय र बहुपक्षीय वातु संस्थाहरूबाट प्राप्त हुने अनुदान तथा ऋण सहायतालाई राष्ट्रिय आवश्यकता र प्राथमिकता प्राप्त क्षेत्रमा उपयोग हुने गरी प्राप्त गर्ने उद्देश्यले विकास सन्ध्याकारहरूसँग सहायता सम्बन्धी वार्ता गर्ने वार्ता टोली गठन हुने गर्दछ। सहायताको प्रकृति अनुसार वार्तामा उद्वन सक्ने विषयहरू फरक फरक हुन्छन् तथापि वार्ताको समयमा उद्वन सक्ने सम्भावित विषयहरू, वार्ता टोलीका सदस्यहरूको कार्यविभाजन र वार्ताको समयमा विशेष ध्यान दिनु पर्ने कुराहरूको विषयमा वार्ताटोलीका सदस्यहरूलाई अग्रिम जानकारी हुँदा सदस्यहरू बीच न्यूनतम साम्रा धारणा निर्माण भई वार्ता बढी उपसाध्यमूलक हुन सक्दछ। यसै उद्देश्यले वार्ताको समयमा उद्वन सक्ने सम्भावित विषयहरू, वार्तामा संलग्न सदस्यहरूको कार्य विभाजन र वार्ता गर्दा विशेष ध्यान दिनु पर्ने कुराहरूलाई मार्गदर्शनको रूपमा लागू गर्ने आवश्यक भएकोले यो "वैदेशिक सहायता वार्ता सम्बन्धी सामान्य मार्गदर्शन, २०७०" तयार गरिएको छ।

४. वार्तामा उद्वन सक्ने सम्भावित विषयहरू :

सहायताको प्रकृति अनुसार वार्तामा विभिन्न विषयहरू उद्वन सक्ने हुन्छन्। तथापि निम्न विषयहरूमा वार्तामा सहभागी हुनु पूर्व वार्ता टोलीले आफ्ना न्यूनतम र अधिकतम अडान के हुन सक्छन् भन्ने विषयमा स्पष्ट भई वार्तामा सहभागी हुनुपर्ने छ।

- १.१ सहायता सम्बन्धी शर्तहरू,
- १.२ ऋण सहायता भएमा व्याज दर, अन्य शुल्कहरू, ग्रेस अवधि र पुनर्भुक्तानी सम्बन्धी तरिका र अवधि,
- १.३ खर्चको वर्गीकरण,
- १.४ लागत बाँडफाँड सम्बन्धी व्यवस्थाहरू,
- १.५ क्रम तथा महसुल छुट सुविधा सम्बन्धी व्यवस्थाहरू,
- १.६ सहायता सम्भौता कार्यान्वयन प्रणाली तथा विधि,
- १.७ कार्यक्रम खर्च तथा सञ्चालन खर्चको अनुपात,

वैदेशिक सहायता वार्ता सम्बन्धी सामान्य मार्गदर्शन, २०७० - १

- १.८ परियोजना अनुगमन इकाइको संरचना ,
- १.९ सल्लाहकार सेवा (अन्तर्राष्ट्रिय र राष्ट्रिय) र रकमको सीमा,
- १.१० ठेक्का पट्टा स्वीकृत गर्ने, खर्च गर्ने अधिकार र उत्तरदायित्व बीचको सन्तुलन,
- १.११ वित्तीय लेखा परीक्षण सम्बन्धी व्यवस्था,
- १.१२ पारदर्शिता र सहभागितामूलक निर्णय प्रक्रिया,
- १.१३ वित्तीय र भौतिक प्रगति प्रतिवेदन सम्बन्धी व्यवस्था,
- १.१४ आयोजना कार्यान्वयन गर्ने गरिने सहायक ऋण सहायता सम्झौता,
- १.१५ आयोजना कार्यान्वयन गर्नको लागि आवश्यक पूर्व तयारी,
- १.१६ कोष प्रवाह सम्बन्धी व्यवस्था, र
- १.१७ सरकारबाट व्यहोर्नु पर्ने खर्चको अनुपात ।

६. वार्तामा संलग्न हुने निकायहरूको कार्य विभाजन :

वार्ता प्रक्रियालाई समन्वयात्मक रूपमा सञ्चालन गर्नका लागि वार्तामा संलग्न निकायहरूको कार्यविभाजन सामान्यतया निम्नअनुसार हुने छ :

- २.१ टोसी नेता : वार्ताको नेतृत्व गर्ने तथा अन्तिम निर्णय लिने ।
- २.२ अर्थ मन्त्रालय वैदेशिक सहायता नीति तथा सहायता समन्वयसँग सम्बन्धित विषयहरू, कर, महसुल र सुविधासँग सम्बन्धित विषयहरू, लेखा परीक्षण लगायत वित्तीय व्यवस्थापन तथा वृहत सार्वजनिक वित्तीय व्यवस्थापनसँग सम्बन्धित विषयहरू ।
- २.३ कानून, न्याय, संविधानसभा तथा संसदीय मामिला मन्त्रालय : शर्तहरू (Covenants) लगायत सम्झौताका कानूनी पक्षहरूसँग सम्बन्धित विषयहरू ।
- २.४ महालेखा नियन्त्रकको कार्यालय : लेखा तथा आन्तरिक नियन्त्रणसँग सम्बन्धित विषयहरू ।
- २.५ परराष्ट्र मन्त्रालय : कूटनीतिक सम्बन्ध, सुविधा (Privileges) तथा उन्मुक्तिहरू (Immunities) सँग सम्बन्धित विषयहरू ।
- २.६ प्रधानमन्त्री तथा मन्त्रिपरिषद्को कार्यालय : मन्त्रिपरिषद्का निर्णयहरू तथा निर्देशनहरू पालना गर्ने सम्बन्धी विषयहरू ।
- २.७ क्षेत्रगत मन्त्रालयहरू, परियोजना कार्यान्वयन, विशेषतः परियोजना दस्तावेजहरू, प्राविधिक विषयहरू, परियोजना कार्यान्वयन निर्देशिका सँग सम्बन्धित विषयहरू ।

५. वार्ताको समयमा ध्यानदिनु पर्ने कुराहरु :

परियोजना/कार्यक्रमहरूको प्रकृतिमा भर पर्ने विशिष्ट विषयवस्तुहरू फरक हुन सक्ने छन् तथापी निम्न विषयहरु वार्ताको समयमा वार्ताटोलीले ध्यान दिनु पर्ने छ । साथै यी विषयहरु सम्पूर्ण रुपमा (Exclusive) नभई वार्तालाई सहज गर्न मुख्य मुख्य बुँदाको रुपमा उल्लेख भएका हुन् :

- ३.१ वार्ताको समयमा प्रयोग हुन सक्ने विद्यमान राष्ट्रिय कानून तथा नियमहरूलाई पालना गर्ने तथा दोस्रो पक्षलाई पालना गर्ने लगाउने । यस सम्बन्धमा विद्यमान वैदेशिक सहायता नीति, आर्बधिक योजना, क्षेत्रगत नीति तथा प्राथमिकताहरू, वार्षिक बजेट वक्तव्यमार्फत घोषणा गरिएका नीतिहरू, मन्त्रपरिषदबाट समय समयमा दिइएका निर्देशनहरू, आर्थिक सम्बृद्धि तथा शासकीय सुधार कार्य योजना जस्ता दस्तावेजहरू मार्गदर्शक दस्तावेजको रुपमा रहने छन् ।
- ३.२ वैदेशिक सहायताको प्रभावकारिता सम्बन्धी पेरिस घोषणापत्रका ५ सिद्धान्तहरू स्वामित्व, आवद्धता, सामञ्जस्यता, नतिजामूलक व्यवस्थापन र सामूहिक उत्तरदायित्वलाई आधार मान्ने ।
- ३.३ नेपालले सहमति जनाइसकेको दोस्रो पक्षका सामान्य शर्तहरूको पालना गर्ने तथा दोस्रो पक्षलाई पालना गर्ने लगाउने ।
- ३.४ काम गर्दा देखिएका कमी कमजोरी हटाउन शर्तहरूमा संशोधन आवश्यक भए दुइटोपुर्वक आफ्ना तर्क र प्रस्ताव राख्ने ।
- ३.५ राष्ट्रिय बजेट प्रणाली, महालेखा परीक्षकको कार्यालयले लेखा परीक्षण गर्ने, तथा वित्तीय व्यवस्थापन पद्धतिसँग मेल खाने गरी सहायता परियोजना/कार्यक्रमहरू स्वीकार्ने ।
- ३.६ वार्ता पश्चात् गरिने निर्णय पुस्तिका (Minutes of Negotiations) मा हाम्रो विद्यमान प्रावधानसँग मेल नखाने विषयवस्तुहरू, अभ्यासहरू तथा मान्यताहरू अथवा दोस्रो पक्षले अनुरोध गरेका यस्तै अवस्थाहरू भए सो व्यहोरा स्पष्ट देखिने गरी छुट्टै फन्ट वा कोठाभित्र उल्लेख गर्ने ।
- ३.७ प्राप्त म्यान्डेटभित्र रही "जीत जीत" (Win-Win) अवस्था प्राप्त गर्न प्रयत्न गर्ने ।
- ३.८ वार्ता टोली नेताले वार्ता सुरु हुनुभन्दा कम्तीमा पनि एक दिन पहिला वार्ता टोलीका सदस्यहरू बीच छलफल गराई वार्तामा प्रस्तुत हुने रणनीति, प्रस्तुतीको शैली र पालना गर्नु पर्ने कार्यविधि वारे समान धारणा बनाउनको लागि पूर्व-वार्ता (Pre-negotiation) बैठक डाक्ने ।

- ३.९. परियोजनाका उद्देश्यहरू प्राप्त गर्नको लागि आवश्यक नभएका शर्तहरू (Conditionality) सकेसम्म कम गर्ने प्रयास गर्ने ।
- ३.१०. बातां गर्दा परामर्श सेवा, सवारी साधन, अध्ययन तथा अवलोकन भ्रमण लगायतका पक्षहरूलाई न्यून गर्ने किसिमले छलफल गर्ने ।
- ३.११. बातांका क्रममा आवश्यक परेको खण्डमा थप म्यान्डेट वा स्वीकृति प्राप्त गर्नको लागि बातां टोलीका सदस्यहरू आ-आफ्नो निकायका भागिल्लो तहका अधिकृतहरूसँग निरन्तर सम्पर्कमा रहने ।
- ३.१२. बातां सम्बन्धी मुख्य सम्पर्क निकायको रूपमा अर्थ मन्त्रालयको अन्तर्राष्ट्रिय आर्थिक सहायता समन्वय महाशाखा रहने छ । नेपाल सरकारले समय समयमा गरेको निर्णयको आँदनमा रही बातां सम्बन्धी समन्वय र निर्देश सोही महाशाखाबाट हुनेछ । बातांका सिसिसिलामा कुनै बाधा अडकाउ परेमा पनि अआसस महाशाखा मार्फत विकास लिनु पर्ने छ ।
- ३.१३. बातां सम्बन्धी थप विषयहरू अर्थ मन्त्रालय, अन्तर्राष्ट्रिय आर्थिक सहायता समन्वय महाशाखाको कार्यसंचालन विधि (Standard Operating Procedures, SOPs) बमोजिम हुने छ ।




12 ANNEX

Nomination Sample

International Economic Cooperation Coordination Division

IECCD/⟨⟨sector⟩⟩/⟨⟨Donor⟩⟩/⟨⟨FY⟩⟩

⟨⟨Date⟩⟩

⟨⟨Recipient Name
and Address⟩⟩

Subject: Nomination for ⟨⟨Title⟩⟩.

Dear ⟨⟨Sir Name⟩⟩

It is my pleasure to inform you that GoN has nominated Mr/Ms of ⟨⟨Office Name⟩⟩ to participate in the ⟨⟨Title⟩⟩ to be held in ⟨⟨City and Country Name⟩⟩ from ⟨⟨Date (from..... to....)⟩⟩ as per the letter of ⟨⟨Sender letter⟩⟩ dated

Thanking you for your kind cooperation.

With best regards,

Sincerely Yours,

⟨⟨Name⟩⟩
⟨⟨Designation⟩⟩

13 ANNEX

Volunteer Request Form (V-1 Form)

1.	Volunteer recipient organization
	Name:
	Address:
2.	Name of the volunteers sending agency
3.	Number of volunteer(s) requested
4.	Requirements of Volunteer:
	Minimum qualification:
	Special qualification:
	Experience:
5.	Post/Title:
6.	Major responsibilities to be performed by the volunteer
	a.
	b.
	c.
	d.
7.	If there is a provision of staff or counterpart for the volunteer, his/her
	Name:
	Designation:
	Qualification:
	If there is no provision of counterpart, give the reason:
8.	Reason/s for requesting the volunteer from the agency mentioned in S.N. 2
9.	Reason/s for need of a foreign volunteer to do jobs mentioned in S.N. 6
10.	Who will be responsible for the supervision of work done by the volunteer?

11.	At the Proposed Work and Place to be filled by volunteer
a.	Are there any foreign volunteers working now? If yes, answer the following:
	Name of the volunteer providing agency:
	Number of volunteers:
	Period From: To:
b.	Were there any foreign volunteers in the past? If yes, answer the following:
	Name of the volunteer providing agency:
	Number of volunteer/s:
	Period From: To:
12.	Period for which the volunteer is requested:
	From: To:
13.	Any other comments:
	<div style="border: 1px solid black; width: 150px; height: 150px; margin: 0 auto; text-align: center; padding: 20px;">Office Seal</div>
	Signature (Chief of Office)
	Name:
	Designation:
	Date:

15 ANNEX

Official Visa

अन्तराष्ट्रिय आर्थिक सहायता समन्वय महाशाखा

IECCD /<DONOR Name>/MOHA/ 350/FY

मिति:

विषय : Official Visa सम्बन्धमा

श्री परराष्ट्र मन्त्रालय,
कन्सुलर सेवा विभाग ,
त्रिपुरेश्वर, काठमाण्डौ ।

उपरोक्त विषयमा नेपाल सरकार र <Donor Name> बीच <<Agreement Date>> मा भएको सम्झौताको प्रावधान बमोजिम <<Project Name>> को कार्यान्वयनको लागि <<Designation>> को रूपमा कार्य गर्न आएका <<Native Country and Person's Name>> लाई <<Duration -from – to_>> सम्म नेपालमा रही काम गर्न नेपाल सरकार, गृह मन्त्रालयको मिति <<Date>> पत्र संख्या <<Number>> च.नं. <<Number>> को पत्रबाट कार्य सहमति प्राप्त हुन आएकोले नीजलाई Official Visa उपलब्ध गराईदिनु हुन मिति <<Date of Decision>> को निर्णयानुसार अनुरोध गर्दछु ।

<<Name>>

<<Designation>>

16

ANNEX

Tips for new officials of IECCD

Be social, friendly and smart. Listen to others. Respect others. If anybody asks anything, listen and reply. Do not be arrogant. Always attend telephone and respond. Be punctual in your desk. In case someone visits you and it is not your subject matter, you may refer to appropriate person in the division or the ministry. Always be familiar with your IECCD mailbox, you may have urgent messages from your supervisors or friends or donors or line ministries. If you have confusion on any matter, please ask your next colleague or any other colleagues including your superiors. Never feel hesitant to ask. Follow dress code. Keep contact with your counterpart in Budget Division. Be familiar with your contact person in your line ministry as well as your donor. Be familiar with AMP and always use it.

1. Know about your Division (IECCD)

- In 1963, Ministry of Economy and Planning was established giving the responsibility of resource mobilization as well as the periodic planning. Later in 1968, NPC and MoF were created separately. Since then, MoF has been given responsibility of economic and financial affairs of the country whereas, NPC is entrusted with periodic planning.
- MoF has several Divisions and IECCD is one of the key Divisions.
- Previously known as Foreign Aid Coordination Division (FACD), it is renamed as IECCD since 2012 mandated with the overall responsibilities of aid coordination matters. The division is associated with aid mobilization and should always support line ministries and DPs in all phases of project cycles. It works as a link between the donors and the line ministries. Project Agreements are signed between the Government and the donors through MoF in coordination with IECCD. There are over 40 DPs providing assistance to Nepal of which 34 are resident donors and 6 are non-resident. The Division should make frequent contact and correspondences with these partners. You are responsible for this and you are in fact the Ambassador to maintain cordial relation with the DPs.
- IECCD is headed by Joint Secretary consisting of 8 under secretaries, 15 section officers and other supporting staffs.
- The work allocation of the Division is divided further into a group headed by an Under Secretary and Desk Officers assigning the responsibilities of sectoral ministries and specific donor desk.
- The Division has its own SoP, Aid Policy and data management system commonly understood as AMP.

- The Division has started to produce bi-monthly newsletter, Annual Development Cooperation Report. Access to aid information through public portal is made available since July 2013 in which key aid data could be viewed.

2. Read SoP, Donor Profile, Development Cooperation Reports, Development Cooperation Policy, NPPR documents, Budget Speech, and Economic Survey

3. What to do about writing Tippani

- read the letter sent by line ministry and DP
- study and identify the request
- explore and identify the existing practices
- try to understand what the existing laws or norms say
- refer to earlier similar decisions
- then start writing tippani: mention about the subject matter, what is requested and date of line ministry's/donor's letter and your opinion about the request. Also mention existing practice or laws if necessary and submit to your superior. Attach the relevant documents including the letter received in the tippani file.
- you may also study the previous tippani files to start with so that you may know the styles of raising tippani. You are free to express your opinion because your supervisor may again add or endorse your opinion in the same file.

4. What to do about writing a letter to DPs or line ministries

- If a letter is to send to DPs or line ministries, be sure whom you are addressing.
- be sure about the address and position of the official you are sending
- look at similar letters sent earlier
- do not forget to mention subject matter and the date
- show the draft to your supervisor
- most of the letters are to be signed by desk officers. However, be sure whether your supervisor would like to sign.

5. What to do about writing a letter while obtaining opinion/ approval for project agreements

- you may like to see similar letters sent before
- use similar format for sending the request
- attach the draft project agreement
- you may sign the letter and send to concerned line agencies including NPC, FCGO and OAG
- however, in case of Law Ministry, prepare a covering letter to be signed by Finance Secretary. pl see the format sent earlier. You are not allowed to sign yourself in case of requesting opinion or approval from Law ministry.

6. What to do about writing Prastab for forming a Negotiation Team

- generally, negotiation team is formed in case of projects funded by the World Bank, ADB, IFAD, OPEC and Saudi Fund.

- a request letter along with legal documents is received from DPs mentioning the date and venue of negotiation.
- you are required to raise tippani and make a minister level decision to form a Negotiation Team and send a Prastab to the cabinet.
- see similar tippani made earlier.
- mention who is the lead negotiator and also other names or representatives from other agencies; head of the team should be either from line ministry or MoF
- generally, the negotiation team consists of MoF, Law, FCGO, OPCM, MoFA and Line Ministry.
- should make 46 copies of Prastab including the draft project document in unicode.
- please follow the check list created by IECCD before forwarding Prastab to the cabinet
- should also disseminate project documents (negotiating documents) to other agencies upon receipt.
- head of the negotiating team should coordinate meetings but IECCD desk officer should communicate the donor about the team formation.
- put negotiating documents as record in IECCD and also forward copies to Law Ministry and line ministry.
- always use negotiation guideline prepared by IECCD during negotiation as a reference tool

7. What to do about reaching an Agreement with donor

- generally, you receive request letter and agreement document from the donor
- an agreement may be in several form such as MoU, Aid Memoir, Note Verbal, Umbrella Agreement, Financing Agreement, Exchange of Notes etc.
- send a request letter for obtaining approval from NPC and concerned line ministry, FCGO, OAG about the agreement document
- prepare a draft Prastab to forward to the cabinet in the prescribed format together with tippani once approval is obtained from concerned agencies.
- after minister level decision, forward Prastab to the cabinet for government decision; follow the check list created by IECCD. Should make 46 copies of Prastab including the draft project document in unicode
- coordinate with donor and communicate about the venue, date and who is authorized to sign the agreement on behalf of the government.
- after fixing the date, invite the journalists to attend the ceremony for news collection
- send the original copies of agreement to the Law Ministry for record purpose and for obtaining legal opinion in case of ADB, WB and others.
- send agreements to line ministries for implementation
- in some cases, line ministries may also wish to take approval from the MoF to sign the project agreement; in such situation, you may have to process the file for providing approval to the line ministry. This may happen very rarely in case of Global Fund (health) and few other technical assistance projects.

8. What to do about Rakamantar and Shrotantar (budget head change and source change)

- generally, the file related to rakamantar and shrotantar comes from the Budget Division
- properly read the file what is requested, whether it is about change of budget head or source
- in both cases, pl check the source book and give your opinion/comment and submit to your supervisor. If your opinion needs to be positive, you may mention that there is no objection in doing

budget head change or source change.

9. What to do about tax exemption

- generally, the file related to tax exemption comes from the Revenue Division and sometime begins also from IECCD desk after receiving request from line ministry
- while giving your opinion or writing a tippani about tax exemption, please look into the agreement specially the tax exemption provision; also look the request letter sent by line ministry and development partner. You may also refer previous decisions in similar cases.

10. What to do about mission clearance

- Mission may be of several types like high level mission, consultation mission, supervision mission etc.
- While giving mission clearance, please make sure what is requested by donor
- Make sure that the date of mission coming to Nepal is convenient to MoF and the line ministry through telephone or written letter depending on the nature of the mission
- Then, you may send mission clearance to the donor who requested you. Sometime, mission clearance could also be done through telephone.

11. What to do about using AMP

- AMP is an web-based system of data base housed in the MoF/IECCD
- get your user password from IECCD IT desk
- you are required to make data entry for each on-budget project before signing an agreement
- each Under Secretary is required to validate the data entry under his/or her desk.
- technical support for data entry will be provided by the IT team.
- you may use AMP user guideline
- you may learn how to open and use the AMP portal from IT team.

12. What to do about Budget Discussion

- you are required to participate in the budget discussion every year (May-July).
- be well equipped with sufficient information about projects under your desk which you can generate from AMP.
- you may also get estimated budget information from line ministry and/or budget division.
- budget discussion schedule is made available through budget division and you may have to attend budget discussion preliminary meetings in the NPC.
- in the budget division, you are required to join the discussion
- you should be familiar with each project under discussion about how much fund should be allocated for that fiscal year. You may ask your donor how much money would be available for spending.
- you should make sure about the modality of budget releasing procedure whether it will be through cash or direct payment or reimbursable or commodity mechanism.
- you should make a note of budget discussion and may brief to your supervisor.
- you should help in finalising the source book provided through the budget division
- you should help English translation of the budget speech announced each year.

17 ANNEX

Sample Agreement Dispatch Copy

वैदेशिक सहायता समन्वय महाशाखा)

पत्रसंख्या: वैसस/शिक्षा/१५०

मिति:

विषय: सम्झौतापत्रको सक्कल प्रति पठाएको बारे ।

श्री कानून, न्याय तथा न्याय मन्त्रालय
सिंहदरवार ।

नेपाल सरकार तथा <<DPs>> बीच <<Date>> मा हस्ताक्षर सम्पन्न भएको <<Project Title>> सम्बन्धी सम्झौतापत्रको सक्कल प्रति आवश्यक कार्यवाहिको लागि यसैसाथ संलग्न गरी पठाएको व्यहोरा अनुरोध छ ।

<<Name>>
<<Designation>>

वोद्यार्थ:

श्री महालेखा परीक्षकको कार्यालय: सम्झौतापत्रको फोटोकपि यसैसाथ संलग्न छ ।
ववरमहल ।

श्री महालेखा नियन्त्रक कार्यालय: " " " "
अनामनगर ।

श्री राष्ट्रिय योजना आयोगको सचिवालय: " " " "
सिंहदरवार ।

<<Related Ministry>>

18 ANNEX

sample Official Visa Letter

अन्तर्राष्ट्रिय आर्थिक सहायता समन्वय महाशाखा

IECCD /<DONOR Name>/MOHA/ 350/<FY>

मिति:

विषय : Official Visa सम्बन्धमा

श्री परराष्ट्र मन्त्रालय,
कन्सुलर सेवा विभाग,
त्रिपुरेश्वर, काठमाण्डौ ।

उपरोक्त विषयमा नेपाल सरकार र ?म्यलयच ल्कभश्र वीच <<Agreement Date>> मा भएको सम्झौताको प्रावधान बमोजिम <<Project Name>> को कार्यान्वयनको लागि <<Designation>> को रूपमा कार्य गर्न आएका <<Native Country and Person's Name>> लाई <<Duration -from – to_>> सम्म नेपालमा रही काम गर्न नेपाल सरकार, गृह मन्त्रालयको मिति <<Date>> पत्र संख्या <<Number>> च.नं. <<Number>> को पत्रबाट कार्य सहमति प्राप्त हुन अएकोले नीजलाई झाष्पर्चा खकब उपलब्ध गराईदिनु हुन मिति <<Date of Decision>> को निर्णयानुसार अनुरोध गर्दछु ।

<<Name>>
<<Designation>>

19 ANNEX

Reference Materials

1. Constitution of Nepal

The followings are some of the provisions stipulated in the Constitution, various Acts, Rules and Regulations related directly or indirectly to Foreign Aid Management.

१. नेपालको संविधान, २०७२ मा गरिएको व्यवस्था :

भाग ४, धारा ५१ उपधारा

- (१०) राष्ट्रिय हित अनुकूल आयात प्रतिस्थापन, निर्यात प्रवर्धनका क्षेत्रमा वैदेशिक पुँजी तथा प्रविधिको लगानीलाई आकर्षित गर्दै पूर्वाधार विकासमा प्रोत्साहन एवं परिचालन गर्ने ।
- (११) वैदेशिक सहायता लिंदा राष्ट्रिय आवश्यकता र प्राथमिकतालाई आधार बनाउँदै यसलाई पारदर्शी बनाउने र वैदेशिक सहायताबाट प्राप्त रकम राष्ट्रिय बजेटमा समाहित गर्ने ।

भाग ५, धारा ५९ उपधारा

- (६) वैदेशिक सहायता र ऋण लिने अधिकार नेपाल सरकारको हुनेछ । त्यस्तो सहायता वा ऋण लिंदा देशको समष्टिगत आर्थिक स्थायित्व हुने गरी लिनु पर्नेछ ।

2. Donor Cooperation Policy

2.5.5. The Government will not provide guarantee for the private or non-governmental sectors, while accepting foreign loans.

2.6.7. DPs should report all information related to technical assistance to the Aid Management Platform (AMP) of MoF, 2.6.8. Without the prior approval of the MoF, technical assistance will not be utilized to procure vehicles, machinery equipments or to participate in foreign study tour and trainings. The MoF will prepare criteria for this purpose.

2.9.11. When N/INGOs propose a project in which the aid amount to be utilized has come directly from an international organization through their independent efforts and not through a development partner at a local level, then the project details as well as the approved financial details will have to be updated on the MoF's Aid Management Platform on a regular basis.

Section 3.4

The responsibility of mobilizing development cooperation as per the need of the GoN lies at the MoF. The International Economic Cooperation Coordination Division at the Ministry will be the focal point for coordinating the development assistance. None of the other government agencies are entitled to seek or request foreign aid, submit proposals, provide information regarding priorities, communicate with the project's concept paper and proposal, and sign any agreement or understanding without prior approval from the MoF. Likewise, DPs should also direct their communication regarding development cooperation mobilization or propose assistance to any Government agency of Nepal only through the MoF. Line ministries and other Government agencies of Nepal should get consent from the NPC while proposing development projects.

3.9. Responsibilities of DPs

3.9.1. DPs will align development cooperation with national development plan and priority,

3.9.3. DPs will provide assistance without conditionality to the extent possible,

3.9.4. DPs will give priority to mobilize all kinds of development cooperation aligning with the national and sectoral development framework in a way to achieve clear results.

3.9.5. DPs will report all kinds of aid information to the Aid Management Platform (AMP) well in advance to ensure aid predictability,

3.9.6. DPs will help prevent aid fragmentation, to reduce transaction costs, and expand the Sector Wide Approaches (SWAp) to other sectors, based on the past experience of implementation,

3.9.7. DPs will give priority to mobilize development cooperation through Nepal's National Budgetary System.

3.9.10. DPs will channelize development cooperation only through the Ministry of Finance.

2 For details see in the Development Cooperation Policy 2014 in the MoF website.

PART IV

Provision Related to Tax Exemption and Visa

1. Fund from development cooperation will not be used for the purpose of tax payment.
2. The amount required for tax payment due to the exemption provision in the Agreement, will be managed by the GoN through internal sources,
3. In the event of tax exemption granted in the Agreement and for those projects where the expenses for exemption could not be met by internal resources, tax exemption can be granted as per the prevailing laws. However, the exemption for Value Added Tax (VAT) paid in local purchases will be provided by the tax refund procedure, as per the prevailing Value Added Tax Act,
4. Since the tax levied on income and profit is not considered as a part of development cooperation, the prevailing tax laws will be applicable in this regard,

PART V : The Way Forward

1. Development cooperation will be mobilized to fill the immediate resource gap required for socio-economic development. Based on national priority, the development cooperation will be utilized in a selective way so as to contribute towards the country's internal revenue growth and the creation of a self-reliant economy. Staying within the realms of this policy, Nepal can graduate from its current status of 'Least Developed Country' by 2022, through effective mobilization of development cooperation. As a result, the dependency on development cooperation can be gradually reduced leading to the advancement of creating a self-reliant economy.
2. There will be a periodic review of the implementation of this policy. Based on the recommendation of such reviews, this policy will be amended to adjust needful changes

3. Revenue Exemption

१. विषय प्रवेश

- (क) नेपालस्थित विदेशी कुटनीतिक नियोग तथा त्यस्ता नियोगका कुटनीतिक प्रतिनिधि एवं संयुक्त राष्ट्र संघका कर्मचारीहरु, विदेशी कुटनीतिक कर्मचारीहरुलाई विदेशी राष्ट्रका कुटनीतिक प्रतिनिधिको सुविधा तथा उन्मुक्ति ऐन, २०२७बलम अनुसार तथा विदेशी क्षेत्रीय एवं अन्तर्राष्ट्रिय संस्था र त्यस्ता नियोग, कार्यालय र संस्थाहरुमा काम गर्ने कुटनीतिक दर्जाप्राप्त पदाधिकारीहरुलाई द्विपक्षीय एवं बहुपक्षीय सम्झौता, नेपालले अनुमोदन गरेका अन्तर्राष्ट्रिय एवं क्षेत्रीय महासन्धि, नेपाल सरकारले समयसमयमा गरेका निर्णय तथा पारस्परिकताको आधारमा उन्मुक्ति एवं सुविधा प्रदान गर्दै आएको छ। यस्तो सुविधा प्राप्त गर्न सम्बद्ध निकाय वा पदाधिकारीले परराष्ट्र मन्त्रालयले तर्जुमा

गरेको निश्चित ढाँचाको अनुरोधपत्र भरी परराष्ट्र मन्त्रालय पठाउनुपर्ने र त्यस्तो अनुरोधपत्र प्राप्त भएपछि परराष्ट्र मन्त्रालयले सुविधा प्रदान गर्ने सिफारिश सहित भन्सार विभागमा अनुरोध गरी पठाउने गरेको छ भने त्यसै सिफारिश र अनुरोधपत्रको आधारमा भन्सार विभागले अभिलेख राखी सुविधा उपलब्ध गराउन सम्बन्धित भन्सार कार्यालयलाई आदेश दिने गरेको छ । यसै प्रक्रिया अन्तर्गत उल्लेखित निकाय एवं पदाधिकारीले भन्सार तथा महसुल सुविधा अन्तर्गत माल वा वस्तु निकासी पैठारी गरी आएको छ ।

(ख) नेपालस्थित विदेशी कूटनीतिक नियोग, संयुक्त राष्ट्र संघ र यस अन्तर्गतका निकायहरु, अन्य विदेशी क्षेत्रीय एवं अन्तर्राष्ट्रिय संस्था (UNDP, JICA आदि) ले नेपालको विकास कार्यक्रमहरुलाई सहयोग पुऱ्याउने उद्देश्यले द्विपक्षीय वा बहुपक्षीय सम्झौताको अधीनमा रही वा आवश्यकताको आधारमा पटके रुपमा सहायता उपलब्ध गराउने उद्देश्यले आयात गर्ने विभिन्न सामग्रीहरुमा सुविधा उपलब्ध गराउन परराष्ट्र मन्त्रालयले सिफारिश गर्ने गरेको छ र यस्तो सिफारिशको आधारमा भन्सार विभागले अभिलेख राखी सुविधा प्रदान गर्न सम्बन्धित भन्सार कार्यालयहरुलाई आदेश दिई सुविधा उपलब्ध गराउदै आएकोछ ।

(ग) द्विपक्षीय तथा बहुपक्षीय सहायता सम्झौता अन्तर्गत कार्यान्वयन हुने विकास आयोजनाहरुलाई सम्झौताको परिधिभित्र रही आयात हुने निर्माण उपकरण, सामग्रीहरु, ढुवानी साधनका सम्बन्धमा सम्झौतामा नै महसुल छुट दिनुपर्ने प्रावधान भए सो प्रावधान अन्तर्गत भन्सार विभागले आयोजनाको अनुरोधमा छुट सुविधा उपलब्ध गराउन सम्बन्धित भन्सार कार्यालयहरुलाई आदेश दिने गरी आएको छ भने सम्झौतामा सुविधा दिने उल्लेख नभएमा अर्थ मन्त्रालयको निर्णयबाट भन्सार विभागले/भन्सार कार्यालयले छुट सुविधा उपलब्ध गराउने गरी आएकोछ । त्यस्तै मुल सम्झौतामा विदेशी सल्लाहकार एवं ठेकेदारको हकमा व्यक्तिगत प्रयोजनको लागि पैठारी हुने सामग्रीहरु पछि फिर्ता लैजाने शर्तमा लाग्ने महसुललाई बैंक ग्यारेण्टीमा पैठारी गर्न दिने व्यवस्था रहेको छ ।

सम्झौतामा सुविधा उपलब्ध गराउनु पर्ने व्यवस्था उल्लेख नभएको, सम्झौतामा व्यवस्था गरिए भन्दा बढी वा फरक किसिमको सामान पैठारी गर्नुपर्ने अवस्थामा महसुल लिने गरिएको छ । मन्त्रालयले आयोजनाको आवश्यकतालाई पुष्ट्याई गरी अनुरोध गरेको अवस्थामा अर्थ मन्त्रालयले विषयको गाम्भीर्य, औचित्य समेतलाई विचार गरी राजस्व छुट दिने नदिने सम्बन्धमा निर्णय गर्ने गरेको छ । सुविधा उपलब्ध गराउन आवश्यक देखेमा अर्थ मन्त्रालयले प्रचलित ऐनले दिएको अधिकार प्रयोग गरी राजपत्रमा सुचना प्रकाशित गरी छुट सुविधा दिने गर्दछ ।

(घ) सामाजिक सेवाको उद्देश्यले नेपालमा स्थापित अन्तर्राष्ट्रिय गैर सरकारी संस्थाहरुलाई द्विपक्षीय वा बहुपक्षीय सम्झौताको अधीनमा रही नेपालमा स्थापना गरिएको भए सम्झौताको प्रावधान अनुरूप त्यस्ता अन्तर्राष्ट्रिय सामाजिक संस्थालाई महसुल छुट सुविधा उपलब्ध गराइएको हुन्छ । तर त्यस्तो सम्झौतामा अर्थ मन्त्रालयको पुर्व सहमति भएको हुनुपर्ने व्यवस्था छ । सम्झौतामा व्यवस्था भए भन्दा फरक वा व्यवस्था नै नभएको अवस्थामा सम्बन्धित मन्त्रालय र समाज कल्याण परिषदको सिफारिशमा अर्थ मन्त्रालयले सुविधा दिनुपर्ने नपर्ने औचित्य समेत हेरी निर्णय गर्दछ, र निर्णयको कार्यान्वयन भन्सार विभाग र भन्सार कार्यालयहरुले गराउंदछ ।

नेपालको कानून अनुसार स्थापित स्वदेशी गैरसरकारी संस्थाहरुलाई मित्रराष्ट्रहरुबाट सहायता स्वरुप प्राप्त हुने विभिन्न समाज कल्याणसँग सम्बन्धित केहि निश्चित वस्तुहरुमा नेपाल सरकारले महसुल सुविधा दिने निर्णय गरेकोछ । महिला तथा समाज कल्याण मन्त्रालय तथा समाज कल्याण परिषदले सिफारिश गरेको आधारमा अर्थ मन्त्रालयले छुट सुविधा उपलब्ध गराउने निर्णय भन्सार विभागले कार्यान्वयन गरी आएको छ ।

(ङ) उल्लिखित विषय बाहेक अन्य सामाजिक क्षेत्र (शिक्षा, स्वास्थ्य), दैवी प्रकोप उद्धार लगायतका विषयमा औचित्य हेरी सम्बन्धित मन्त्रालयको सिफारिशमा अर्थ मन्त्रालयले पटके निर्णयबाट राजस्व छुट सुविधा उपलब्ध गराउने गरेको छ ।

(च) यस सम्बन्धमा मिति २०५९/५/२बलम मा अर्थ मन्त्रालयबाट जारी गरिएको भन्सार तथा मुल्य अभिवृद्धि कर छुट दिने प्रक्रिया सरलीकरण गर्ने निर्देशिकामा उल्लेख भएबमोजिम विदेशी सरकार वा अन्तर्राष्ट्रिय संघ-संस्थाबाट

ऋण वा अनुदान वा प्राविधिक सहायता स्वीकार गर्दा हुने सन्धि सम्झौतामा सो निर्देशिकामा उल्लेख भए बमोजिम गर्ने गरिएको छ ।

५. आयकर ऐन, २०५८ मा गरिएको व्यवस्था:

परिच्छेद ४, छुट हुने रकमहरू र अन्य छूटहरू:

ढुफा १० : छुट हुने रकमहरू : देहायका रकमहरूमा कर छुट हुनेछ :

- (क) नेपाल सरकार र कुनै विदेशी राष्ट्र वा अन्तर्राष्ट्रिय संघ संस्थाको विचमा भएको द्विपक्षीय वा बहुपक्षीय सन्धिमा उल्लेख भए बमोजिम कर छुटको सुविधा पाउने कुनै व्यक्तिले प्राप्त गरेको कर छुटको रकम,
- (ख) विदेशी राष्ट्रको सरकारी सेवामा रोजगारी गरेवापत कुनै प्राकृतिक व्यक्तिले प्राप्त गरेको रकम, तर, सो व्यक्ति रो जगारी गरेको कारणले मात्र वासिन्दा वा गैर-वासिन्दा भएको हुनुपर्ने छ र सो राष्ट्रको सरकारी कोषबाट त्यस्ता रकमहरू भुक्तानी गरिएको हुनु पर्नेछ ।
- (ग) कर तिर्न नपर्ने शर्तमा नेपाल सरकारको सेवामा नियुक्त भएका गैर नेपाली नागरिकले प्राप्त गरेको रकम ।

६. मुल्य अभिवृद्धि कर ऐन, २०५२ मा गरिएको व्यवस्था:

दफा ५ यस ऐनमा अन्यथा व्यवस्था भएकोमा बाहेक देहायका कारोवारमा मुल्य अभिवृद्धि कर लाग्नेछ ।

कर छुट: अनुसूची १ मा उल्लिखित वस्तु वा सेवामा कर लाग्ने छैन । साथै त्यस्तो वस्तु वा सेवाको खरिदमा पहिले लागेको कर कट्टि गर्न वा फिर्ता लिन पाइने छैन । अनुसूची-१ समूह ११ को १बलम नं मा नेपाल सरकार अर्थ मन्त्रालयबाट स्वीकृति प्राप्त भएको कुनै दैवी प्रकोप वा परोपकारको लागि अनुदानमा प्राप्त हुने वस्तुहरू

ढुफा बलम (२) अनुसूची २ मा उल्लिखित वस्तु वा सेवाको कारोवारमा शुन्य दरमा कर लाग्नेछ ।

अनुसूची-२ को (४) मा

नेपाल सरकार: परराष्ट्र मन्त्रालयको सिफारिशमा कुटनीतिक सुविधा प्राप्त व्यक्ति वा नियोगले तथा महसूल सुविधा प्राप्त कुटनीतिक नियोगमा कार्यरत व्यक्तिले पैठारी गर्ने वस्तु तथा सेवा ।

ढुफा २५ कर फिर्ता हुन सक्ने : (१) देहाय बमोजिमको करको रकम तत्सम्बन्धी कारोवार भएको मितिले ३ वर्ष भित्र फिर्ता पाउन दरखास्त परेमा फिर्ता दिइनेछ :

- (क) नेपाल सरकार, परराष्ट्र मन्त्रालयले कुटनीतिक मान्यता प्रदान गरेको नेपालको कुटनीतिज्ञलाई विदेशी राष्ट्रले पारस्परिकताको आधारमा कर छुटको सुविधा प्रदान गरेको छ भने नेपाल अधिराज्यस्थित त्यस्तो राष्ट्रको कुटनीतिज्ञले नेपाल अधिराज्यभित्र तिरेको करको रकम,
- (ख) नेपाल सरकार, अर्थ मन्त्रालयले कर छुटको सुविधा प्रदान गरेको अन्तर्राष्ट्रिय संस्था वा त्यस्तो संस्थाले तिरेको कर को रकम,
- (ग) नेपाल सरकार, अर्थ मन्त्रालयबाट कर छुटको सहमति प्राप्त दुई वा बहुपक्षीय सम्झौता बमोजिम नेपाल अधिराज्यभित्र आयोजना सञ्चालन गर्ने सिलसिलामा तिरेको करको रकम ।

बलम. भन्सार ऐन, २०६४ मा गरिएको व्यवस्था:

दफा २ (ग) “कूटनीतिक सुविधा” भन्नाले कुनै मालवस्तु जाँच नगरी, महसुल नलिई लगतमात्र राखी निकासी वा पैठारी गर्न दिइने सुविधा वा सहूलियत सम्झनु पर्छ ।

(य) “महसुल सुविधा” भन्नाले कुनै मालवस्तु महसुल नलिई, जाँच गरी वा नगरी लगतमात्र राखी निकासी वा पैठारी गर्न दिइने सुविधा सम्झनु पर्छ ।

परिच्छेद - ४ मा गरिएको भन्सार महसुल सुविधा, छुट तथा अन्य सुविधा सम्बन्धी व्यवस्था :

ढुफा ९ कूटनीतिक सुविधा, महसुल सुविधा र भन्सार महसुल छुट : (१) नेपाल सरकार पक्ष भएको द्विपक्षीय वा बहुपक्षीय सन्धि वा सम्झौताबमोजिम कूटनीतिक सुविधा वा महसुल सुविधा दिनुपर्ने निकाय, पदाधिकारी वा व्यक्तिलाई नेपाल सरकार, परराष्ट्र मन्त्रालयको सिफारिसको आधारमा तोकिएबमोजिम कूटनीतिक सुविधा वा महसुल सुविधा दिइनेछ ।

- (१) नेपाल सरकारले समय-समयमा नेपाल राजपत्रमा सूचना प्रकाशित गरी सोही सूचनामा तोकिएको व्यक्ति वा निकायले पैठारी गर्ने सोही सूचनामा तोकिएबमोजिमका मालवस्तुमा कूटनीतिक सुविधा वा महसुल सुविधा दिन सक्नेछ ।
- (२) नेपाल सरकारले समय-समयमा नेपाल राजपत्रमा सूचना प्रकाशन गरी सोही सूचनामा तोकिएका मालवस्तुमा पूर्ण वा आंशिक रूपमा भन्सार महसुल छुट दिन सक्नेछ ।
- (३) वैदेशिक ऋण वा अनुदान सहयोगमा संचालन गरिने आयोजनाको लागि त्यस्ता आयोजना वा त्यस्तो आयोजनाको ठेकेदारका नाममा पैठारी हुने मालवस्तुमा नेपाल सरकारले पूर्ण वा आंशिक रूपमा भन्सार महसुल छुट दिन सक्नेछ ।
- (४) अन्तर्राष्ट्रिय वायुसेवा कम्पनीले अन्तर्राष्ट्रिय उडानमा उपयोग गर्ने इन्धन, हवाइजहाजको इन्जिन, पार्टपूजा, यन्त्र उपकरण, उडानमा खपत हुने खाद्य सामग्री, मदिरा, बियर एवं हल्का पेय पदार्थमा नेपाल सरकारले पूर्ण वा आंशिक रूपमा भन्सार महसुल छुट दिन सक्नेछ ।
- (५) नेपालको कुनै भागबाट विदेशको बाटो गरी पुनः नेपालभित्र ल्याइने मालवस्तुको सम्बन्धमा महसुल सुविधा दिने व्यवस्था तोकिएबमोजिम हुनेछ ।

८. ऋण तथा जमानत ऐन, २०२५ मा गरिएको व्यवस्था: (तेह्रौँ संशोधन, २०५८ सम्ममा)

ढुफा ३ : ऋण लिने अधिकार

(१) नेपाल सरकारले स्वीकृत विकास योजनाको लागि कुनै विदेशी सरकार वा एजेन्सी (अन्तर्राष्ट्रिय तथा विदेशी एजेन्सी र संस्था) बाट आवश्यकतानुसार जम्मा ऋणको कूल अंक दुई खरब पचास अरब रुपैयाँमा नबढ्ने गरी त्यतिसम्म अंकको प्रचलित विनिमय दरले हुने विदेशी मुद्रा समय-समयमा ऋण लिन सक्नेछ ।

स्पष्टीकरण: विदेशी सरकार वा एजेन्सीसित भएको ऋण सम्झौता बमोजिमको रकममध्ये नेपाल सरकारले तिर्न बाँकी रहेको रकमलाई मात्र ऋण मानिनेछ ।

(२) उपदफा (१) बमोजिम लिएको ऋणको साँवा र व्याज वापतको रकम संचित कोष वा अन्य सरकारी कोष प्रति व्ययभार हुनेछ, र त्यस्तो ऋणको साँवा वा व्याज भुक्तान गर्ने अवधि ऋण दिने विदेशी सरकार वा एजेन्सीसंग भएको सम्झौतामा तोकिए बमोजिम हुनेछ ।

ढुफा ६: ऋण लिएको वा जमानत दिएको विषय प्रतिनिधिसभासमक्ष राख्नुपर्ने : यस ऐन बमोजिम नेपाल सरकारले लिएको ऋण वा दिएको जमानतको सम्झौतालाई यथाशीघ्र प्रतिनिधिसभासमक्ष राख्नुपर्छ ।

९. विदेशी राज्य र कूटनीतिक प्रतिनिधिको सुविधा तथा उन्मुक्ति ऐन, २०२५लागू मा भएको

व्यवस्था:

परिभाषा

नियोग- विदेशी राज्यले नेपाल अधिराज्यमा कुटनीतिक कार्य सम्पादन गर्न राखेको नियोगलाई संझनु पर्दछ ।

कुटनीतिक प्रतिनिधि- नियोग प्रमुख वा नियोगको कुटनीतिक कर्मचारीलाई बुझाउँछ ।

दफा ११ कुटनीतिक प्रतिनिधिलाई कर छुट: कुटनीतिक प्रतिनिधिलाई देहायमा लेखिएका बाहेक व्यक्तिगत वा सम्पत्तिमा लागे को सबै राष्ट्रिय र स्थानीय कर छुट हुनेछ ।

- (क) साधारणतथा वस्तु वा सेवाको मोलमा नै समावेश गरिने किसिमको अप्रत्यक्ष कर,
- (ख) नियोगको निमित्त विदेशी राज्यको तर्फबाट राखेकोमा बाहेक कुटनीतिक प्रतिनिधिको नेपाल अधिराज्य भित्रको निजी अचल सम्पत्तिमा लागेको कर,
- (ग) कुटनीतिक प्रतिनिधिलाई व्यक्तिगत रुपमा लाग्ने सम्पत्ति तथा उत्तराधिकार कर,
- (घ) नेपाल अधिराज्यमा भएको श्रोतद्वारा कुटनीतिक प्रतिनिधिलाई प्राप्त निजी आयमा लाग्ने कर
- (ङ) नेपाल अधिराज्यमा कुटनीतिक प्रतिनिधिले कुनै व्यापारमा लगाएको पूँजीमा लाग्ने कर,
- (च) कुनै खास सेवा प्रदान गरिए वापत लाग्ने कर वा दस्तुर, र
- (छ) अचल सम्पत्तिको व्यवस्थामा कोर्ट फी रजिष्ट्रेशन दस्तुर तथा नक्कल दस्तुर

दफा १२ भन्सार महशुल छुट हुने:

- (क) नेपाल सरकारले समय-समयमा जारी हुने नेपाल कानून बमोजिम देहायको माल-सामानमा गोदाम भाडा, ढुवानी भाडा जस्ता सेवा महशुल बाहेक सबै भन्सार महशुल तथा सो सम्बन्धी कर र दस्तुर छुट दिनेछ ।
- (ख) नियोगको औपचारिक उपयोगमा आउने मालसामान
- (ग) कुटनीतिक प्रतिनिधिको गृहस्थीको मालसामान तथा निजको परिवारको व्यक्तिगत उपयोगमा आउने मालसामान ।

दफा १५ कामदार कर्मचारीलाई सुविधा तथा उन्मुक्ति: नेपाली नागरिक वा नेपाल अधिराज्यको स्थायी आदिवासी नभएको नियोगको कामदार कर्मचारीले आफ्नो कर्तव्यपालनको सिलसिलामा गरेको काम कारवाहीको सम्बन्धमा उन्मुक्ति पाउनेछ तथा निजको नियुक्ति वापतको पारिश्रमिकमा कर ड्युटी छुट हुनेछ ।

दफा १३ कुटनीतिक प्रतिनिधिको परिवारको गैर-नेपाली नागरिक सदस्यलाई यस ऐन अर्न्तगत कुटनीतिक प्रतिनिधिले व्यक्तिगत रुपमा पाए सरह सबै सुविधा तथा उन्मुक्ति प्राप्त हुनेछ ।

4. Visa Provision

१०. अध्यागतन नियमावली, २०७१ मा भएको व्यवस्था

नियम ४ कुटनीतिक भिसा

- (१) नेपाल सरकारले विशेष आदेश जारी गरेको अवस्थामा बाहेक कुनै पनि मुलुकबाट कुटनीतिक राहदानी प्राप्त गरी सम्बन्धित विदेशी कुटनीतिक नियोगबाट कुटनीतिक भिसाको निमित्त सिफारिश गरी पठाएको व्यक्ति, नेपाल सरकारबाट कुटनीतिक सुविधा प्रदान गर्न उपयुक्त ठहराएको व्यक्ति तथा त्यस्तो कुटनीतिक राहदानी प्राप्त व्यक्ति, परिवारका सदस्यलाई कुटनीतिक भिसा दिइनेछ ।
- (२) कुटनीतिक भिसा नेपाल अधिराज्यमा काम गरुन्जेलसम्मको लागि पारस्परिकताको आधारमा एकै पटक वा पटकपटक म्याद थप गरी दिइनेछ ।
- (३) कुटनीतिक भिसाको लागि अनुसूची-१ बमोजिमको ढाँचामा निवेदन दिनुपर्ने छ । तर विदेशी कुटनीतिक नियोग वा सो कार्यको लागि अधिकारप्राप्त निकायबाट विवरण सहित अनुरोध वा सिफारिस भई आएमा अनुसूची-१ बमोजिम निवेदन दिनु आवश्यक हुनेछैन ।

नियम ५ औपचारिक भिसा (अफिसियल भिसा)

- (१) नेपाल सरकारले उपयुक्त ठहर्याएका व्यक्ति र तिनका परिवार तथा सम्बन्धित विदेशी कुटनीतिक निकायको सिफारिशमा देहायका विदेशी र तिनका परिवारलाई औपचारिक (अफिसियल) भिसा दिइनेछ ।
 - (क) नेपालका लागि आवासीय वा गैर आवासीय कुटनीतिक नियोग, वाणिज्य दूतावासमा काम गर्ने प्रशासनिक, प्राविधिक तथा गैर-कुटनीतिक कर्मचारी तथा बाह्य मुलुकबाट नेपाल घुम्न आउने बहालवाला नेपाली अवैतनिक महावाणिज्यदूतहरु, वाणिज्यदूतहरु र तिनका परिवार,
 - (ख) नेपाल सरकारसँग भएको सम्झौताबमोजिम नेपालमा रहने सल्लाहकार विशेषज्ञहरु,
 - (ग) संयुक्त राष्ट्रसंघ वा त्यस अन्तर्गतका संस्थाहरुका नेपालस्थित कार्यालयमा काम गर्ने कर्मचारीहरु र संयुक्त राष्ट्रसंघद्वारा प्रदान गरिएको राहदानी र्शिककभ एबककभ० प्राप्त व्यक्तिहरु,
 - (घ) नेपालस्थित अन्तर्राष्ट्रिय संस्था वा क्षेत्रीय संगठनहरुमा काम गर्ने कर्मचारीहरु,
 - (ङ) नेपाल सरकार वा नेपाल सरकारको स्वामित्व भएको निकाय वा संयुक्त राष्ट्र संघ वा क्षेत्रीय संगठन वा सो अन्तर्गतका अन्य निकायद्वारा आयोजित सभा सम्मेलन, प्रशिक्षण वा बैठकमा सहभागी हुन आउने व्यक्तिहरु ।
- (२) औपचारिक भिसाको लागि अनुसूची-१ बमोजिमको ढाँचामा निवेदन दिनुपर्ने छ ।

तर विदेशी कुटनीतिक नियोग वा सो कार्यको लागि अधिकार प्राप्त निकायबाट विवरण सहित अनुरोध वा सिफारिस भईआएमा अनुसूची-१ बमोजिमको निवेदन दिनु पर्नेछैन ।

5. Financial Rules

११. आर्थिक प्रशासन सम्बन्धी नियमहरू, २०५६ मा भएको व्यवस्था

नियम ४८. वैदेशिक सहायताबाट प्राप्त हुने मालसामानको व्यवस्था:

- (१) वैदेशिक सहायता सम्बन्धी सम्झौतामा वस्तुगत सहायता पनि समावेश भएकोमा त्यसको प्रतिलिपि अर्थ मन्त्रालयको वैदेशिक सहायता समन्वय महाशाखाले सम्झौता भएको तीस दिन भित्र महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ। सार्थ अर्थ मन्त्रालयले वस्तुगत सहायता अन्तर्गत प्रदान गरिएको सहायताको विवरण उपशीर्षक अनुसार दातृ पक्षबाट महालेखा नियन्त्रक कार्यालय र सम्बन्धित मन्त्रालयलाई उपलब्ध गराई दिने व्यवस्था मिलाउनु पर्नेछ। यसरी उपलब्ध गराइने विवरणमा उपशीर्षक समेत खुलाउनु पर्नेछ।
- (२) कार्यालय वा आयोजनाले सहायताबाट प्राप्त हुने जिन्सी मालसामान वा अन्य कुनै प्रकारको वस्तुगत सहायता प्राप्त गरेपछि सोको विवरण र मूल्य खुलाई आम्दानी बाँधी प्राप्त भएको जिन्सी मालसामान वा वस्तुगत सहायताको मूल्य समेत खुलेको विवरण पन्ध्र दिनभित्र महालेखा नियन्त्रक कार्यालयमा पठाई त्यसको जानकारी तालुक मन्त्रालय वा विभागलाई दिनुपर्नेछ। यसरी जानकारी प्राप्त भएपछि मन्त्रालय वा विभागले सोको लगत र खनुपर्नेछ।
- (३) उपनियम (१) र (२) बमोजिम वस्तुगत सहायताको विवरण प्राप्त भएपछि महालेखा नियन्त्रक कार्यालयले सम्बन्धित कार्यालयमा रहेको जिन्सी मालसामानको निरीक्षण गरी त्यस्तो वस्तुगत सहायताको हिसाव वार्षिक केन्द्रीय आर्थिक विवरणमा समावेश गर्नपर्नेछ।
- (४) वैदेशिक सहायता सम्बन्धी सम्झौता अन्तर्गत प्राप्त भएको वस्तुगत सहायता राजस्व छुट दिएको भए सोको विवरण अर्थ मन्त्रालयले महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ। यसरी वस्तुगत सहायता प्राप्त भएको र राजस्व छुटको व्यहोरा सम्बन्धित कार्यालयले दाखिला रिपोर्ट र जिन्सी कितावबमा पनि जनाउनु पर्नेछ।
- (५) नेपाल सरकारले निर्धारित राजस्वको दरमा छुट दिई कुनै आयोजना वा कार्यालयको नाममा मालसामान पैठारी गर्न स्वीकृति दिएको भए त्यस्तो मालसामानको पैठारी लगत सम्बन्धित आयोजना वा कार्यालयले राख्नु पर्नेछ। त्यसरी पैठारी भएको मालसामान पछि हस्तान्तरण भई नेपाल सरकारको स्वामित्वमा आएमा त्यस्तो मालसामानको विवरण आयोजना वा कार्यालयको सहायता खातामा राखी प्रयोग गर्नेको नाम नामेसी खुलाई राख्नु पर्नेछ।
- (६) वस्तुगत सहायता अन्तर्गत कुनै एक आयोजना वा कार्यालयले मालसामान प्राप्त गरी विभिन्न आयोजना वा कार्यालयमा त्यस्तो मालसामान बाँडफाँड वा हस्तान्तरण गर्ने भएमा हस्तान्तरण गर्दा प्रति इकाई मूल्य र प्राप्त मिति, मालसामानको विवरण र भन्सार छुट भए वा नभएको व्यहोरा समेत खुलाउनु पर्नेछ।

नियम ४९. लगत राख्ने: वैदेशिक सहायतासम्बन्धी सम्झौता अन्तर्गत वस्तुगत सहायतामा प्राप्त भएको मालसामानको मूल्य, त्यस्तो मालसामानको विवरण र भन्सार छुट भए वा नभएको व्यहोरको समेत खुलाई यस नियमावली बमोजिम आम्दानी बाँधे पछि त्यस्तो सहायतालाई आर्थिक विवरणमा समावेश गरी त्यस्तो विवरण तालुक कार्यालय, सम्बन्धित कोष तथा लेखा नियन्त्रक कार्यालय र महालेखा नियन्त्रक कार्यालयमा पेश गर्न पर्नेछ। बजेटमा समावेश नभएको तर विशेष परिस्थितिमा प्राप्त भएका वस्तुगत सहायता लगत विवरण बनाई एक प्रति महालेखा नियन्त्रक कार्यालय र एक प्रति महालेखा परीक्षकको विभागमा पठाई लेखा परीक्षण गराउनु पर्नेछ।

6. Reimbursement

नियम ३६. वैदेशिक सहायता शोधभर्ना लिने :

- (१) नेपाल सरकारको स्रोतबाट खर्च गरी दातृ पक्षबाट शोधभर्ना लिनु पर्नेमा देहाय बमोजिम गर्नु पर्दछ ।
 - (क) सम्बन्धित मन्त्रालय वा विभागले विभिन्न दातृ पक्षसँग भएको सम्झौताको आधारमा प्रत्येक आयोजनाले खर्च गरेको रकम शोधभर्ना माग गर्ने अधिकारी तोकिदिनु पर्नेछ र शोधभर्ना माग गर्ने कार्यालयमा खर्चको फाँटवारी र अन्य विवरण उपलब्ध गराउने व्यवस्था गर्नपर्ने छ । शोधभर्ना भन्नामा माग गर्ने वा सोभै भुक्तानी माग गर्ने अधिकारी को दस्तखत पठाउँदा उपयुक्त दस्तखत हुने व्यवस्था गर्नपर्ने छ ।
 - (ख) सम्बन्धित आयोजना वा कार्यालयले शोधभर्ना हुने गरी सम्बन्धित कोष तथा लेखा नियन्त्रक कार्यालयबाट प्राप्त गरेको निकासी रकम प्रचलित कानून तथा सम्झौतामा भएको व्यवस्था अनुसार खर्च गरी लेखा राख्नु पर्नेछ । रीतपूर्वकको खर्चको फाँटवारी र शोधभर्ना माग गर्ने कार्यालयले माग गरेको अन्य विवरण तथा आवश्यक कागजातहरु महिना भुक्तानी भएको सातदिन भित्र उपलब्ध गराउनु खर्च गर्ने सम्बन्धित कार्यालयको कर्तव्य हुनेछ ।
- (२) शोधभर्ना माग गर्ने कर्तव्य भएको कार्यालयले शोधभर्ना माग गर्दा देहाय बमोजिम गर्न पर्नेछ :
 - (क) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाईलाई सम्झौता बमोजिम के कस्तो रकम खर्च गर्न सकिन्छ, के कस्तो रकम खर्च गरेमा दातृ पक्षबाट शोधभर्ना हुन सक्दैन, त्यसको जानकारी पठाउनु पर्नेछ । दातृ पक्षबाट शोधभर्ना हुनेगरी निकासी भएको रकमबाट शोधभर्ना हुन नसक्ने रकम खर्च गर्न वा गराउनु हुदैन ।
 - (ख) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाईबाट शोधभर्ना माग गर्न आवश्यक पर्ने खर्चको फाँटवारीको अतिरिक्त अन्य आवश्यक विवरण वा कागजात माग गर्न सक्नेछ ।
 - (ग) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाईबाट खर्चको फाँटवारी र अन्य आवश्यक विवरण संकलन गरी जाँची शोधभर्नायोग्य रकम निर्धारण गरी सम्बन्धित दातृ पक्षमा बढीमा पैतालिस दिन भित्र दातृ पक्षको निर्देशिका बमोजिम माग दरखास्त फाराम तयार गरी शोधभर्ना माग गर्न पर्नेछ । यसरी शोधभर्ना माग भएको दरखास्तको एक प्रति महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ । न्यूनतम माग सीमा (थ्रेसोल्ड) नपुगेमा सो पुगेपछि मात्र शोधभर्ना माग गरी पठाउन सकिनेछ ।
 - (घ) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाईलाई कोष तथा लेखा नियन्त्रक कार्यालयबाट शोधभर्ना हुने गरी निकासी भएको दातृ पक्षसँग शोधभर्ना माग भएको, शोधभर्ना माग हुन बाँकी, शोधभर्ना प्राप्त भएको, शोधभर्ना प्राप्त हुन बाँकी आदि र सोभै भुक्तानी माग दरखास्त र भुक्तानीको अभिलेख राखी महालेखा नियन्त्रक कार्यालयमा भएको अभिलेखसँग प्रत्येक तीन महिनामा भिडान गर्न पर्नेछ ।
 - (ङ) प्रत्येक आर्थिक वर्ष समाप्त भएको तीन महिनाभित्र अन्तिम लेखा परीक्षण नभएको अवस्थामा पनि परियोजना लेखा (अन अडिटेड प्रोजेक्ट एकाउण्ट) तयार गरी दातृ पक्षलाई पठाउनु पर्नेछ । अन्तिम लेखापरीक्षण सम्पन्न गराई परियोजना लेखा दातृ पक्षले निर्दिष्ट गरेबमोजिम पठाउनु पर्ने छ ।
 - (च) परियोजनाको नाममा खोलिएको विशेष खाताको हिसाव मासिक रूपमा बैंक स्टेटमेण्टसँग भिडाई गरी सोको प्रतिवेदन महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ ।
 - (छ) प्रत्येक आर्थिक वर्षको कार्तिक मसान्तभित्र गत आर्थिक वर्षको वैदेशिक स्रोत तर्फको शोधभर्ना र सोभै भुक्तानी हिसावको पूर्ण विवरण र त्यस सम्बन्धी एकीकृत आर्थिक विवरण महालेखा नियन्त्रक कार्यालयमा अनिवार्यरूपमा पेश गरी सक्नुपर्नेछ ।

7. Procurement

१२. सार्वजनिक खरिद ऐन, २०६३ मा गरिएको व्यवस्था:

दफा २ (ध) “दातृ पक्ष” भन्नाले द्विपक्षीय वा बहुपक्षीय सम्झौताद्वारा नेपाल सरकारलाई ऋण वा अनुदानको रूपमा वैदेशिक सहायता उपलब्ध गराउने कुनै विदेशी मुलुक वा अन्तर्राष्ट्रिय वा विदेशी संस्था सम्झनु पर्छ ।

परिच्छेद - ४ मा गरिएको परामर्श सेवा खरिद गर्न सकिने सम्बन्धी व्यवस्था :

दफा २९ परामर्श सेवा खरिद गर्न सकिने : (१) सार्वजनिक निकायले देहायको अवस्थामा कुनै व्यक्ति, फर्म, संस्था वा कम्पनिबाट परामर्श सेवा खरिद गर्न सक्ने :-

- (क) सम्बन्धित सार्वजनिक निकायमा उपलब्ध जनशक्तिबाट कुनै काम हुन नसक्ने भएमा, वा
- (ख) दातृपक्षसंगको सम्झौता बमोजिम वैदेशिक सहायता श्रोतबाट व्यहोरिने गरी परामर्शदाताबाट सेवा प्राप्त गर्नु पर्ने भएमा ।

(२) उपदफा (१) बमोजिमको परामर्श सेवा खरिद गर्नु पर्दा यस ऐन बमोजिमको कार्यविधि पूरा गरी खरिद गर्नु पर्नेछ ।

दफा ३० खुल्लारूपमा आश पत्र माग गरी संक्षिप्त सूची तयार गर्नु पर्ने : (१) तोकिएको रकम भन्दा बढी रकमको परामर्श सेवा खरिद गर्नु पर्ने भएमा सार्वजनिक निकायले त्यस्तो परामर्श सेवा दिन इच्छुक व्यक्ति, फर्म, संस्था वा कम्पनीबाट सो सम्बन्धी आशय पत्र संकलन गर्न कम्तिमा पन्ध्र दिनको अवधि दिई राष्ट्रिय स्तरको समाचारपत्रमा तोकिए बमोजिमका कुराहरु खुलाई सूचना प्रकाशन गर्नु पर्नेछ ।

(२) उपदफा (१) बमोजिमको सूचना सार्वजनिक निकायको सम्बन्धित मन्त्रालयको वा सार्वजनिक खरिद अनुगमन कार्यालयको वेभ साइटमा राख्न सकिनेछ ।

(३) देहायको अवस्थामा अन्तर्राष्ट्रिय स्तरको आशय पत्र माग गर्नु पर्नेछ :-

- (क) तोकिएको रकम भन्दा बढी रकमको परामर्श सेवा खरिद गर्नु परेमा,
- (ख) सार्वजनिक निकायको माग अनुरूपको परामर्श सेवा प्रतिस्पर्धात्मक मूल्यमा नेपाल अधिराज्य भित्रका एक भन्दा बढी परामर्शदाताबाट प्राप्त हुन नसक्ने भएमा,
- (ग) परामर्श सेवाका लागि राष्ट्रियस्तरमा प्रस्ताव माग गर्दा कुनै प्रस्ताव नपरी विदेशी परामर्शदाताबाट सेवा लिनु पर्ने भएमा, वा
- (घ) दातृपक्षसंगको सम्झौता बमोजिम वैदेशिक सहायता श्रोतबाट व्यहोरिने अन्तर्राष्ट्रिय स्तरको आशय पत्र माग गरी परामर्शदाताबाट सेवा प्राप्त गर्नु पर्ने भएमा,

(४) उपदफा (३) बमोजिमको आशय पत्र माग गर्दा अंग्रेजी भाषामा सूचना प्रकाशन गर्नु पर्नेछ ।

(५) उपदफा (१) वा (३) बमोजिम पर्ने आएका आशयपत्रदाताको योग्यता, अनुभव र क्षमता समेत मूल्यांकन गरी सार्वजनिक निकायले त्यस्तो परामर्श सेवा दिन सक्ने साधारणतया तीन देखि छ आशयपत्रदाताको तोकिए बमोजिम छनौट गरी संक्षिप्त सूची तयार गर्नु पर्ने छ ।