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
December 2016
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
December 2016.
TABLE OF CONTENTS

SECTION 1: Introduction, Organization and Management 1
SECTION 2: General Administrative Procedure 11
SECTION 3: Processing of Documents 13
SECTION 4: Negotiation Procedures 17
SECTION 5: Agreement Procedures 19
SECTION 6: Facilitation of Missions and Delegations 23
SECTION 7: Project Administration and Management 25
SECTION 8: Management of Scholarships/ Fellowships (SFs), Study Tours and Other Abroad Visit 28
SECTION 9: Administration of Expatriates, Volunteers and Visa Matters 30
SECTION 10: Facilitation of INGO/ NGOs 33
SECTION 11: Reviews, Consultations, Monitoring and Evaluation 34
SECTION 12: Communication, Documentation, Record Keeping and Filing 36
SECTION 13: International Pledging, Subscription, Contribution and Participation in International Conventions 39
SECTION 14: Coordination with Divisions of MoF 43
SECTION 15: Master List Approval, Tax and Duties Exemptions 47
SECTION 16: Aid Management Procedure 49
SECTION 17: Coordination with DPs 53
SECTION 18: High Level Committee on DCP Implementation 57
SECTION 19: Aid Management Information System (AMIS) 59
ANNEXES

Decision Making Matrix 64
Cabinet Prastab and Check List 70
press Release 73
Legal Opinion 74
Comments / Opinion 75
Formation of a Negotiation Team 76
Mission Clearance 77
AMP Data Entry Factsheet 78
Annual Operation Plan of the IECCD 80
Major Job Responsibilities 81
Negotiation Guidelines 82
Nomination Sample Letter 86
Volunteer Request Form (V-1 Form) 87
Volunteer Service Extension Form (V-2 Forms) 89
Official Visa 90
Tips for new officials of IECCD 91
Sample Agreement Dispatch Copy 96
sample Official Visa Letter 97
Reference Materials 98
<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADB</td>
<td>Asian Development Bank</td>
</tr>
<tr>
<td>AMIS</td>
<td>Aid Management Information System</td>
</tr>
<tr>
<td>AMP</td>
<td>Aid Management Platform</td>
</tr>
<tr>
<td>BAPD</td>
<td>Budget and Program Division</td>
</tr>
<tr>
<td>BOQ</td>
<td>Bill of Quality</td>
</tr>
<tr>
<td>CIRR</td>
<td>Capital Internal Rate of Return</td>
</tr>
<tr>
<td>DFID</td>
<td>Department of International Development</td>
</tr>
<tr>
<td>DMA</td>
<td>Direct Miscellaneous Assistance</td>
</tr>
<tr>
<td>DPs</td>
<td>Development Partners</td>
</tr>
<tr>
<td>ED</td>
<td>Executive Director</td>
</tr>
<tr>
<td>EPAD</td>
<td>Economic Policy Analysis Division</td>
</tr>
<tr>
<td>FCGO</td>
<td>Financial Comptroller General</td>
</tr>
<tr>
<td>GEF</td>
<td>Global Environmental Facility</td>
</tr>
<tr>
<td>GoN</td>
<td>Government of Nepal</td>
</tr>
<tr>
<td>IECCD</td>
<td>International Economic Cooperation Coordination Division</td>
</tr>
<tr>
<td>IMF</td>
<td>International Monitory Fund</td>
</tr>
<tr>
<td>INGOs / NGOs</td>
<td>International Non-Governmental Organization</td>
</tr>
<tr>
<td>JICA</td>
<td>Japan International Cooperation Agency</td>
</tr>
<tr>
<td>JS</td>
<td>Joint Secretary</td>
</tr>
<tr>
<td>LDM</td>
<td>Local Development Partners Meeting</td>
</tr>
<tr>
<td>M &amp; E</td>
<td>Monitoring and Evaluation</td>
</tr>
<tr>
<td>MoF</td>
<td>Ministry of Finance</td>
</tr>
<tr>
<td>MoFA</td>
<td>Ministry of Foreign Affairs</td>
</tr>
<tr>
<td>MoGA</td>
<td>Ministry of General Administration</td>
</tr>
<tr>
<td>Abbreviation</td>
<td>Full Form</td>
</tr>
<tr>
<td>--------------</td>
<td>-----------</td>
</tr>
<tr>
<td>MoHA</td>
<td>Ministry of Home Affairs</td>
</tr>
<tr>
<td>MoLJPA</td>
<td>Ministry of Law, Justice and Parliamentary Affairs</td>
</tr>
<tr>
<td>MoWCSW</td>
<td>Ministry of Women Children and Social Welfare</td>
</tr>
<tr>
<td>MTEF</td>
<td>Mid Term Expenditure Framework</td>
</tr>
<tr>
<td>NDF</td>
<td>Nepal Development Forum</td>
</tr>
<tr>
<td>NDP</td>
<td>Nepal Development Partners</td>
</tr>
<tr>
<td>NPC</td>
<td>National Planning Commission</td>
</tr>
<tr>
<td>NPPR</td>
<td>Nepal Portfolio Performance Review</td>
</tr>
<tr>
<td>NRB</td>
<td>Nepal Rastra Bank</td>
</tr>
<tr>
<td>NRM</td>
<td>Non Residential Mission</td>
</tr>
<tr>
<td>OAG</td>
<td>Office of the Auditor General</td>
</tr>
<tr>
<td>OAS</td>
<td>Office Automation System</td>
</tr>
<tr>
<td>OECD</td>
<td>Organization for Economic cooperation Development</td>
</tr>
<tr>
<td>ROI</td>
<td>Returns on Investment</td>
</tr>
<tr>
<td>SAARC</td>
<td>South Asia Association for Regional Cooperation</td>
</tr>
<tr>
<td>SDF</td>
<td>SAARC Development Fund</td>
</tr>
<tr>
<td>SFA</td>
<td>Subsidiary Financing Agreement</td>
</tr>
<tr>
<td>SFs</td>
<td>Scholarships/Fellowships</td>
</tr>
<tr>
<td>SLA</td>
<td>Subsidiary Loan Agreement</td>
</tr>
<tr>
<td>SO</td>
<td>Section Officer</td>
</tr>
<tr>
<td>SWAPs</td>
<td>Sector Wide Approach</td>
</tr>
<tr>
<td>SWC</td>
<td>Social Welfare Council</td>
</tr>
<tr>
<td>TA</td>
<td>Technical Assistance</td>
</tr>
<tr>
<td>TOR</td>
<td>Term of Reference</td>
</tr>
<tr>
<td>UN</td>
<td>United Nation</td>
</tr>
<tr>
<td>US</td>
<td>Under Secretary</td>
</tr>
<tr>
<td>VAS</td>
<td>Volunteer Sending Agency</td>
</tr>
<tr>
<td>VAT</td>
<td>Value added Tax</td>
</tr>
<tr>
<td>VSO</td>
<td>Volunteer Service Overseas</td>
</tr>
</tbody>
</table>
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
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
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.
- Channeling 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 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 ⁵ Negotiation Team formation sample in Annex 6
² Cabinet proposals and Check List sample in Annex 2 ⁶ Cabinet proposals and Check List sample in Annex 2
³ Press Release sample in Annex 3 ⁷ Mission Clearance sample in Annex 7
⁴ Legal Opinion sample in Annex 4,5 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 Officer:

• Submit decision memo (Tippani) with opinion to the Under Secretary as per the Decision Matrix.

• 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 timley reporting of disbursement by DPs in AMIS.

• Verify and ensure correctness of disbursement amount as reported by respective DPs in the AMP (actual and planned disbursement).

• Ensure timley 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 Assistance Book, 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 proposals\textsuperscript{12} and press releases\textsuperscript{13}.
• 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.

\textsuperscript{12} Cabinet proposals and Check List sample in Annex 2
\textsuperscript{13} Press Releas\textsuperscript{e} sample in Annex 3
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 staff 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 Plan\textsuperscript{14}.

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 schedules\textsuperscript{15}.

\textsuperscript{14} Operation Plan in Annex 9
\textsuperscript{15} Work Schedule in Annex 10
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 sheet\textsuperscript{16} 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 opinion\textsuperscript{17} 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 proposals\textsuperscript{18} for Negotiations and for final approval from the Cabinet, as applicable.

\textsuperscript{16} AMP fact sheet in Annex 8
\textsuperscript{17} Legal Opinion sample in Annex 4,5
\textsuperscript{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.
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:

Identification - Preparation - Appraisal - Negotiation - Agreement - Implementation - Evaluation

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 Team\(^\text{19}\) 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 Guidelines\(^\text{20}\).
- 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
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 approval\(^{21}\).
- 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 release\(^{22}\). 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 AMIS\(^{23}\).
- 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:

- 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
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.
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 clearance 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 arranged 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  

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, foreign exchange 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.
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 nominations\(^26\) 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.
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 form. 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 form. 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 concerned line 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.

27. Sample V2 form in Annex 14
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 AMP\textsuperscript{28}.
- 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.

\textsuperscript{28} AMP fact sheet in Annex 8
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 Operation\textsuperscript{30}.

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.
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.
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 Release\(^{31}\) 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.

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

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
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 borned 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.
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 BAPD 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
• All the IECCD Under Secretaries and Section Officers have to provide details of the technical assistance 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 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.
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.
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 formation\(^\text{32}\);
- Approval from Minister/Cabinet;

\(^{32}\) Detail in Annex 6
- 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.
Coordination with DPs is very crucial for effective utilization of the foreign aid. The coordination is needed at every stage 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, 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:

<table>
<thead>
<tr>
<th>Joint Secretary, IECCD</th>
<th>Coordinator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Joint Secretary of NPC</td>
<td>Member</td>
</tr>
<tr>
<td>Joint Secretaries, Policy, Planning and Foreign Aid Divisions of Line Ministries</td>
<td>Members</td>
</tr>
<tr>
<td>Donors’ Representatives (each from multilateral financial institutions, bilateral donors, UN)</td>
<td>Member</td>
</tr>
<tr>
<td>Coordination Desk of IECCD</td>
<td>Member-Secretary</td>
</tr>
</tbody>
</table>

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.
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:**

<table>
<thead>
<tr>
<th>Position</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chairman</td>
<td>Finance Minister</td>
</tr>
<tr>
<td>Member</td>
<td>Vice Chairman, NPC</td>
</tr>
<tr>
<td>Member</td>
<td>Chief Secretary of GoN</td>
</tr>
<tr>
<td>Member</td>
<td>Governor, Nepal Rastra Bank</td>
</tr>
<tr>
<td>Member</td>
<td>Secretary, MoLJPA</td>
</tr>
<tr>
<td>Member</td>
<td>Secretary, MoFA</td>
</tr>
<tr>
<td>Member</td>
<td>Secretary, MoWCSW</td>
</tr>
<tr>
<td>Member</td>
<td>Secretary, NPC Secretariat</td>
</tr>
<tr>
<td>Member</td>
<td>Financial Comptroller General, FCGO</td>
</tr>
<tr>
<td>Member Secretary</td>
<td>Joint Secretary, IECCD</td>
</tr>
</tbody>
</table>

**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.
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.

<table>
<thead>
<tr>
<th>Date</th>
<th>Data/verification required</th>
<th>Justification</th>
<th>Responsible person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ongoing</td>
<td>Pipeline project information</td>
<td>Needed for IECCD reports to Monitoring division and Parliament. To be entered as soon as it becomes available.</td>
<td>Section officer (entry) Under Secretary (validation)</td>
</tr>
<tr>
<td>Ongoing</td>
<td>New (signed) project information + scanned agreement</td>
<td>Needed for IECCD reports and budget planning. To be entered upon signature of the project.</td>
<td>Section officer (entry) Under Secretary (validation)</td>
</tr>
<tr>
<td>15-21 July</td>
<td>Updated actual disbursements from donors (15 March to 15 July)</td>
<td>For Trimester 3 budget report</td>
<td>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)</td>
</tr>
<tr>
<td>21 September</td>
<td>List of donor projects with actual disbursements for past fiscal year, planned disbursements and status information verified by donors</td>
<td>Data validation exercise for annual budget review (and potentially for annual ODA report).</td>
<td>AMP focal point (prepare donorwise lists, email request to donors and follow-up) Under Secretary (send email request to donors)</td>
</tr>
<tr>
<td>Date</td>
<td>Data/verification required</td>
<td>Justification</td>
<td>Responsible person</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------------------------------------------------------------------</td>
<td>-----------------------------------------</td>
<td>------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>15-21 November</td>
<td>Updated actual disbursements from donors (15 July to 15 November)</td>
<td>For Trimester 1 budget report</td>
<td>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)</td>
</tr>
<tr>
<td>30 December</td>
<td>Planned disbursements (estimates) for the next 3 fiscal years</td>
<td>For budget preparation (budget ceiling) and MTEF update</td>
<td>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)</td>
</tr>
<tr>
<td>15-21 January</td>
<td>Updated actual disbursements from donors (15 November to 15 January)</td>
<td>For mid-term budget review</td>
<td>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)</td>
</tr>
<tr>
<td>21 January</td>
<td>List of donor projects with actual disbursements for past 6 months, planned disbursements and status information verified by donors</td>
<td>Data validation exercise for mid-term budget review.</td>
<td>AMP focal point (prepare donorwise lists, email request to donors and follow-up) Under Secretary (send email request to donors)</td>
</tr>
<tr>
<td>15-21 March</td>
<td>Updated actual disbursements from donors (15 January to 15 March )</td>
<td>For Trimester 2 budget report</td>
<td>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)</td>
</tr>
</tbody>
</table>
## Decision Making Matrix

<table>
<thead>
<tr>
<th>SN</th>
<th>Activities</th>
<th>Decision Making Authority</th>
<th>Decision Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Participation at different levels of project formulations</td>
<td>SO¹ US² JS³ Sec⁴ Minister Cabinet</td>
<td>Written Instruction</td>
</tr>
<tr>
<td>2</td>
<td><strong>Request for Assistance</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Loan</td>
<td></td>
<td>Tippani</td>
</tr>
<tr>
<td></td>
<td>b. Grant</td>
<td></td>
<td>Tippani</td>
</tr>
<tr>
<td></td>
<td>c. TA</td>
<td></td>
<td>Tippani</td>
</tr>
<tr>
<td></td>
<td>d. Advisors/Experts and Residential Staff of Volunteers and Other Agencies</td>
<td></td>
<td>Written Instruction</td>
</tr>
<tr>
<td></td>
<td>e. Volunteer</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td><strong>General correspondence with the donors</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. In principle acceptance</td>
<td></td>
<td>Written Instruction</td>
</tr>
<tr>
<td></td>
<td>b. Annual renewal under general/ project agreement</td>
<td></td>
<td>Written Instruction</td>
</tr>
<tr>
<td></td>
<td>c. Approval of the Loan</td>
<td></td>
<td>Cabinet Proposal</td>
</tr>
<tr>
<td></td>
<td>d. Amendment of the Loan Agreement</td>
<td></td>
<td>Tippani</td>
</tr>
<tr>
<td></td>
<td>e. Approval of the Grant</td>
<td></td>
<td>Tippani/ Cabinet Proposal</td>
</tr>
<tr>
<td></td>
<td>f. Amendment of the Grant Agreement</td>
<td></td>
<td>Tippani</td>
</tr>
<tr>
<td></td>
<td>g. Approval of Technical Assistance</td>
<td></td>
<td>Tippani</td>
</tr>
<tr>
<td></td>
<td>h. Revision of Technical assistance</td>
<td></td>
<td>Tippani</td>
</tr>
</tbody>
</table>

1. Section Officer  
2. Under Secretary  
3. Joint Secretary  
4. Secretary
<table>
<thead>
<tr>
<th>SN</th>
<th>Activities</th>
<th>Decision Making Authority</th>
<th>Decision Method</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>SO¹</td>
<td>US²</td>
</tr>
<tr>
<td>1</td>
<td>i. Approval of General Cooperation Agreement (such as Dev. Cooperation Agreement, Umbrella Agreement)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>j. Amendment of General Cooperation Agreement</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>k. Advisors, Specialists and Residential Staff of Volunteer Agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>l. Volunteers, Scholarships and Residential Staff of other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Formation of Negotiation Team</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Loan and Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Seek comments and approval of the MoLJPA on agreement documents</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Seek comments and approval of the line ministries/NPC/FCGO/OAG on Agreement Document</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Approval of Loans and Grant Agreement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Concurrence for signing agreements on behalf of GoN to other agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>GoN’s payment obligations as per Charters, Treaties and Membership of International Organizations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. To be done by the MoF</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Concurrence to others</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Power of Attorney for signing Loan and Grant Agreements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Authority for signing TA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Signing of Agreement - as authorized by the Cabinet (depending upon protocol, type and level of assistance)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Prepare Press Release</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Approve Press Release</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Dissemination of Agreement to the Concerned Agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SN</td>
<td>Activities</td>
<td>Decision Making Authority</td>
<td>Decision Method</td>
</tr>
<tr>
<td>----</td>
<td>------------</td>
<td>---------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SO&lt;sup&gt;1&lt;/sup&gt;</td>
<td>US&lt;sup&gt;2&lt;/sup&gt;</td>
</tr>
<tr>
<td>16</td>
<td>Seek Legal Opinion of MoLJPA/(on Loan Agreements) for Loan Effectiveness</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Forward legal opinion for Loan Effectiveness</td>
<td></td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Authorization of Signature (for withdrawals and reimbursement)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Request for opening of Imprest/Special Accounts of the Project</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Mission Clearance and Authorization</td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Participation in Missions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Approval of Master List and BoQ under the Agreement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Nomination in Steering/Coordination/Advisory Committees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Special Correspondence with Heads of International Institutions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Communication with Regional Heads and Directors of Institutions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Communication with Mission Chiefs (depending upon protocols)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>General Correspondence with DPs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Preparation for Annual Consultations and Negotiations and other Forum Meetings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Pre-consultation discussions with Line Agencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Lead the NDF and similar level Meetings</td>
<td></td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Lead Bilateral and Multilateral Consultations (depending upon the scope and protocol)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SN</td>
<td>Activities</td>
<td>Decision Making Authority</td>
<td>Decision Method</td>
</tr>
<tr>
<td>----</td>
<td>------------</td>
<td>--------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SO¹</td>
<td>US²</td>
</tr>
<tr>
<td>33</td>
<td>Approval of Resource Reallocation, Transfer and Adjustments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Approval of Participants for IECCD related Seminars, Workshops, Trainings Observation tours, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Nomination in Study, Visit, Training and Seminar</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Joint Secretary and equivalent</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Under Secretary and below</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Processing of Nomination of candidates from other agencies with full funding</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>d. Processing of Nomination of candidates from other agencies without full funding</td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td>Visa Processing for Consultants, Experts, Volunteers, Residential Staff, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>37</td>
<td>Approval of visa Request to MoFA and MOHA</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Visa according to agreement and concurrence forwarding to Ministry of Home Affairs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Forwarding letter to MoFA after receiving the approval of MOHA</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Forwarding to MOHA other than agreement and concurrence</td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>Approval for the concurrence on Agreement with NGO/INGO</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>General Agreement</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Amendment or Addendum to the General Agreement</td>
<td></td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>Share Investment/ Capital Increment of Multilateral Agencies (ADB, WB)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>Increment in Membership Fees</td>
<td></td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>Payment through issuing of Promissory Note under (41)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>Voting in International Institutions as a Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SN</td>
<td>Activities</td>
<td>Decision Making Authority</td>
<td>Decision Method</td>
</tr>
<tr>
<td>----</td>
<td>---------------------------------------------------------------------------</td>
<td>---------------------------</td>
<td>--------------------------</td>
</tr>
<tr>
<td>43</td>
<td>Decision and Formation of Delegation on Annual Meetings/Conferences</td>
<td>SO1</td>
<td>US2</td>
</tr>
</tbody>
</table>
|    | of Multilateral Agencies                                                  |              |    |    |          |          |          | Tippi
<p>|    |                                                                          |              |    |    |          |          | Tippi/ Proposal to Cabinet |
| 44 | Provide Opinion on (intra-ministry) Budget-related Matters                |              |    |    |          |          |          | Tippi |
| 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-    |              |    |    |          |          |          | Direct Letter |
|    | Appraisal and Appraisal Missions                                          |              |    |    |          |          |          |            |
| 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                              |              |    |    |          |          |          | Tippi |
| 54 | Decision on Membership of International/Regional Organization            |              |    |    |          |          |          | Tippi |
| 55 | <strong>Tax Exemption/ Import Approval</strong>                                        |              |    |    |          |          |          | Tippi |
|    | a. as per the agreement                                                  |              |    |    |          |          |          |            |
|    | b. other than agreement                                                  |              |    |    |          |          |          |            |
|    | c. exemption as per approved Master list                                  |              |    |    |          |          |          |            |
| 56 | Approval of Import of Vehicles for the Donor Funded Projects              |              |    |    |          |          |          | Tippi |
| 57 | Approval of domestic and overseas training under the loan funded projects |              |    |    |          |          |          | Cabinet proposal |
| 58 | <strong>Liaison with Donor Dignitaries during their Visits to Nepal</strong>           |              |    |    |          |          |          |            |
|    | a. President/ Chief of Donor Organizations and Ministers                  |              |    |    |          |          |          |            |
|    | b. Other than mentioned in (a)                                            |              |    |    |          |          |          |            |</p>
<table>
<thead>
<tr>
<th>SN</th>
<th>Activities</th>
<th>Decision Making Authority</th>
<th>Decision Method</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>SO¹</td>
<td>US²</td>
</tr>
<tr>
<td>59</td>
<td>Full/Partial Cancellation of Loan Amounts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>60</td>
<td>Additional and Supplemental Financing on Loan and Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td>61</td>
<td>Reallocation within the Components of Grant/Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td>62</td>
<td><strong>Approval of Changing/Reducing Project Scope and Extension of Project Period</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Loan</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Grant</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Technical Assistance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
नेपाल सरकार
---------- मन्त्रालय

विषय:

विभागीय मन्त्रीबाह ब्यक्ति प्राप्त सिद्धिमा निति:

१. विषयको संक्षिप्त व्याख्या:

२. प्राप्त परामर्श तथा अन्य प्रामाणिक कुरा:

३. प्रस्ताव पेश गर्नेपनसहित कारण र मन्त्रालयको सिफारिष:

४. निर्णय हुनुपर्यत व्याख्या:

प्रस्तावको प्रकरणमा रहने विवरणसम्बन्धी निर्देशिका

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

विषयवस्तुको पुप्पाभूमी, यसबारे पहिले कुनै निर्णय भएको भए सोको विवरण, प्रस्तावित निर्णय कार्यान्वयन प्रतिवेदन, समाचार, कार्यालय, कार्यान्वयन गरी निकाय र लागि आकार दायित्व समेत स्पष्ट उल्लेख गरी कुनै योजनाको विषय भए सो बारे छोटकरी विवरण उल्लेख गरेको छ।

(२) “प्राप्त परामर्श तथा अन्य प्रामाणिक कुरा” अन्तर्गत  मन्त्रिपरिषदको समितिहरू, मन्त्रालयहरू, राष्ट्रिय योजना आयोग र अन्य निकायहरू लगायत विशेषज्ञहरूले दिएको प्ररम्भ समेत उल्लेख गरेको छ। कानुनी परामर्शको हकमा प्रतिलिपि नै समावेश गरेको छ।

प्रस्तावमा उल्लिखित संघ संस्थासम्बन्धी विवरण, अन्तर्राष्ट्रिय सम्बन्ध, समस्या सम्बन्धमा भए सोबारे नेपालले अपनाउनुपर्यो टुटिलोको र नेपालको प्रतिनिधित्व गर्ने यथास्वत वक्तव्य दिने भए त्यसमा प्रराप्त मन्त्रालयबाट स्वीकृति लिएको व्याख्यासहित वक्तव्यको सारांश समावेश गरेको छ। साथै, प्रस्तावित विषयसंग समन्वित नक्सा, डिजाइन बा चित्र समावेश गरी सोको उल्लेख यहाँ गरेको छ।
(3) “प्रस्ताव पेश गरनेपनको कारण” र “मन्त्रालयको सिफारिश” अन्तर्गत :- यस विषयमा आपरको कठिनाई र समस्या, प्रस्तावित निर्णयको ओपियत्य र आवश्यकता तथा लेखपत्र पनि सकिने प्रभाव।

प्रस्तावित विषयमा नेपाल सरकारको प्रचालित नीति, यस विषयमा अन्य बैठकको व्यवस्था गर्न सकिने भए सोको विवरण। मन्त्रालयको स्पष्ट सिफारिशको व्यहोरा उलेख गर्नु पर्दछ।

(4) “निर्णय हुनुपने व्यहोरा” :-

जन विषयमा जे जसले निर्णय हुन प्रस्ताव गरिएको हो सोको स्पष्ट व्यहोरा राख्ने।

यस निर्णयका विषयमा नेपाल रक्षासचिव थपघट हुन सक्ने,

संचित
मिति :

मन्त्रिपरिषदमा प्रस्ताव पठाउने भरेर पठाउनु पनि CHECK LIST

प्रस्तावको विषय: << ........... >>

<table>
<thead>
<tr>
<th>क्र.म</th>
<th>प्रस्तावका उलेख गन्नपन वा सलगन हुनुपन विषय</th>
<th>छैन</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>नेपाल सरकार (कार्यविभाग) निमयाबली , २०७२ वर्षौज्ज्वान मन्त्रालयको कार्यक्षेत्रीय परिक्रमा र मन्त्रिपरिषदमा प्रवेश गरिएको (मन्त्रालय नेपाल निर्णय पनि सकिने विषयमा प्रस्ताव पेश गर्ने)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>प्रस्ताव नेपाली युनिकोड, कालिमाटी फांट को ९१ साइजमा टाइप गरी Soft Copy (Pen Drive) सलगन गर्ने</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>प्रस्तावको विषय छोटो र स्पष्ट खुलेको (सक्म एक लाईनमै दुःखाइएको)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>नेपाल सरकार (कार्यविभाग) निमयाबली , २०६४ को अनुसूचि (२) वर्षौज्ज्वान मासिक व्यहोरा प्रस्ताव गरिएको।</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>नेपाल सरकार (कार्यविभाग) निमयाबली , २०६४ को अनुसूचि (१) विषयसमूह र म.प.मा प्रस्ताव पेश गन्नपने कानूनी आधार र चारो प्रश्नसमूह सुस्पष्ट, अभिज्ञ व्यक्तिको गरिएको।</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>टिप्पणीको प्रतिलिपि १ प्रति सलगन भएको (शून उपनिःस्तित निर्णयमा सम्मको टिप्पणि)।</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>अन्य निर्णयको सहमति आवश्यक पनि प्रस्तावमा सहमति र मन्त्रालयको व्यहोरा उलेख गरिएको प्रतिलिपिसमूह सलगन गरिएको (नेपाल सरकार (कार्यविभाग) निमयाबली , २०६४ को नियम ६ देखि १४ मा भएको व्यवस्था वर्षौज्ज्वान)</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>निर्णय हुनुपने व्यहोराको निर्णयमा खण्ड स्पष्ट खुलेको</td>
<td></td>
</tr>
</tbody>
</table>

एकभन्दा बढी व्यहोरा निर्णयमा हुनुपने भए बुनाई गरी प्रस्तावको स्पष्ट खुलाइएको र पूर्व निर्णयसमूह सान्तभागको मात्र उलेख भएको।

निर्णय गर्दै कानून आकर्षित हुने भएको निर्णयमा व्यवस्था भएको प्रावधान उलेख गरिएको प्रत्रावको प्रत्रावण ४, निर्णय हुनुपने व्यहोरामस्मत आकर्षित हुने कानूनको दफानियम उलेख गरी सम्बन्ध कागज प्रमाण १ प्रति सलगन भएको।
### प्रस्तावक प्रमाण

<table>
<thead>
<tr>
<th>क्र. स.</th>
<th>नाम</th>
<th>प्रस्तावक प्रमाण उल्लेख गराउने वा सलाम हुनुप्रस्तावक विषय</th>
<th>छ. छेन</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>प्रस्ताव सहयोग</td>
<td>(क) सकल प्रस्ताव (१० प्रति र सोंको लागि सलाम कागजातहरु ४ सेट (बाइयाटक ढैढ इन्व. १९५२) माउजिन छायक प्रस्तावको अभियोगमा मन्त्रालयको छाय लगाई सार्वजनिक लागाइ सलाम (भएको हुनुप्रस्ताव)</td>
<td>प्रस्ताव सहयोग</td>
</tr>
</tbody>
</table>
| 10 | प्रस्तावक प्रमाणसंबंधी प्रस्तावको Covering Letter मा नेपाल सरकारका अति विशेष तथा विशेष श्रेणीक पदाधिकारीले गने विदेश भ्रमण, दिवा तथा स्नातको मेहनत निर्देशिता, २०७२ पिनिरले नभएको व्याहोरा उल्लेख गरी बेठाएको कृतिहरु समेट स्पष्ट खुलाईएको (तालिम अभियोगकरण भ्रमण र नौकरिदेखि विदेश भ्रमण नभएको एवं भ्रमण सम्बन्ध गने गरी प्रस्ताव पेश गरिने) | क) कार्यव्यवस्था विवरण, नेपालको तर्फबाट प्रस्तुतिकरण हुने भए सोंको खालक र सम्भावित प्रतिफलम सत्तुक भएको 
| 3) संयुक्त राष्ट्रसंघ र अन्तर्गतक संसंधिप्रमाण व्याहोरको गैरसरकारी संस्थाको खर्चमा विदेश भ्रमण नभएको व्यवस्था अनुसार (नेपाल प्रस्ताव पेष भएको) | म) विभिन्न अङ्कको र विभिन्न अङ्कको आमन्त्रण प्रस्ताव कार्यव्यवस्था भएको (अति आवश्यक विषया व्याहोरा इमेलबोर्ड प्रस्ताव अवश्यक पत्रकार प्रस्ताव पेश गरिने) | घ) नेपालको बयोथला तहको प्रतिनिधित्व हुनुप्रस्तावको कारण खुलाईएको |
| 5. | प्रोटोकल मिलनेको व्याहोरा स्पष्ट रूपमा खुलाईएको | च) चलाउ आ व मा विदेश भ्रमण गरेको दिन खुलाईएको (चलाउ आ व मा १० दिन ननाघेको हुन पनि) | छ) भ्रमणको लागि खर्च व्याहोरुले अन्तिम खुलाईएको (विदेशी अधिकार अवश्यामा सहभागिता आयोजना र भ्रमण कार्यक्रमको उद्देश्यभाषण असंवेदनक व्याहोरको व्याख्याएको हुन नभएको) |
| 11. | वेतन भित्र भए (रू. ५ लाख भन्ना माधिको मात्र) मुख्यसचिवको अध्यक्षतामा रहेको समितिको सिफारिस सलाम | म) विभागीय मन्त्रीकृत भएको २ दिनभित्र प्रस्ताव पेश भएको (सरकारी निर्णयप्रमितिय लाईकरण निर्देशितका, २०५६ को ३, (क) ) | न) प्रस्तावको लेखन उपसचिवस्तिर र परिषद् सहसचिवस्तिर भएको (सरकारी निर्णयप्रमितिय लाईकरण निर्देशितका, २०५६ को ३, (क) ) |
| 12. | विभागीय मन्त्रीकृत भएको दिनभित्र प्रस्ताव पेश भएको (सरकारी निर्णयप्रमितिय लाईकरण निर्देशितका, २०५६ को ३, (क) ) | प्रस्तावको भाषा स्पष्ट हुन, प्रचलित व्यक्तिप्रतिक दृष्टिले शुद्ध, दोहोरो अथ नलाई र सक्षम सचिव स्विचव भएको | प्रस्तावको भाषा स्पष्ट र प्रचलित व्यक्तिप्रतिक दृष्टिले शुद्ध, दोहोरो अथ नलाई र सक्षम सचिव स्विचव भएको |
| 13. | प्रस्तावको भाषा स्पष्ट, प्रचलित व्यक्तिप्रतिक दृष्टिले शुद्ध, दोहोरो अथ नलाई र सक्षम सचिव स्विचव भएको | एउटा प्रकरणमा उल्लेख भईभेको व्याहोराले अथ प्रकरणमा हुवै ननाघाइएको | प्रस्तावमा भित्र उल्लेख गर्दा वि.स. भित्र उल्लेख गर्दा 
| 14. | प्रस्तावमा भित्र उल्लेख गर्दा वि.स. भित्र उल्लेख गर्दा | प्रस्तावको भाषा स्पष्ट, प्रचलित व्यक्तिप्रतिक दृष्टिले शुद्ध, दोहोरो अथ नलाई र सक्षम सचिव स्विचव भएको | प्रस्तावको भाषा स्पष्ट र प्रचलित व्यक्तिप्रतिक दृष्टिले शुद्ध, दोहोरो अथ नलाई र सक्षम सचिव स्विचव भएको |

### उपसचिव

<table>
<thead>
<tr>
<th>प्रस्ताव तयार गरेको</th>
<th>सहसचिव</th>
</tr>
</thead>
<tbody>
<tr>
<td>प्रस्ताव प्रस्तावको Covering Letter मा यसैमुख संस्करण र्याउँदा अधिकृत भेटिका प्रस्ताव तयार गरी पेश गरिएको व्याहोरा खुलाई सचिवले दस्तखाट गरेको</td>
<td>प्रस्ताव परिषद् (भएको हुनुप्रस्ताव)</td>
</tr>
</tbody>
</table>
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 of ………..Project/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 cover .................districts (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
(अन्तर्राष्ट्रिय आर्थिक सहयोग समन्वय महाशाखा)

IECCD/......

मिति:

विषय: कानूनी राय सम्बन्धमा

प्रिय सहकारीज्ञ,

प्रस्तुत विषयमा <<Project Nam>> का लागि <<Donor Name>> बाट ऋण/अनुदान सहयोग लिने दिने विषयमा नेपाल सरकार र <<Donor Name>> बीच सम्पन्न सम्बन्धमा वर्मोझिम ऋण/अनुदान प्रभावकारी बनाउने प्रयोजनको लागि वैकलाई कानूनी राय उपलब्ध गराउनु पर्ने भएकोले सम्बन्धितको प्रतिलिपि र नेपाल सरकार(म. प.) को निर्णयको प्रतिलिपि समेट यसै पत्रसाथ पठाइएको छ। सो सम्बन्धमा तहाँको कानूनी राय उपलब्ध गराई दिन हुन अनुरोध गर्दछ।

<<Name>>
सचिव (राजस्व)

श्री सचिव,
कानन, न्याय तथा संसदीय मामिला मन्त्रालय
सिहदरबार।
प्रिय सहकारीजी,

प्रस्तुत विषयमा <<Project Name>> कार्यक्रमका लागि <<Donor Name>> वाट ऋण/अनुदान सहयोगको प्रस्ताव भई आएको छ। प्रस्तावित यस परियोजनाका लागि तहाँ मन्त्रालयको राय प्रतितिवेय यथाविश्वस पठाई दिन हुन उक्त प्रस्तावको प्रति यसैसाथ संलग्न राखी पठाइएको व्यक्तिका अनुरोध गर्दछ।

<<Name>>
सचिव (राजस्व)

श्री सचिव,
कानुन, न्याय तथा संसदीय मामिला मन्त्रालय
सिहदरवार, काठमाडौं।
# Formation of a Negotiation Team

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>MoF</td>
<td>Leader/Member</td>
</tr>
<tr>
<td>ii.</td>
<td>Line Ministry</td>
<td>Leader / Member</td>
</tr>
<tr>
<td>iii.</td>
<td>Representative, MoLJPA</td>
<td>Member</td>
</tr>
<tr>
<td>iv.</td>
<td>Representative, FCGO</td>
<td>Member</td>
</tr>
</tbody>
</table>

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.
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
## Identification

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Project Title</strong></td>
<td>New, On-going, Pipeline, On-hold, Completed</td>
</tr>
<tr>
<td><strong>Activity Status</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Status Reason</strong></td>
<td>in case of On-hold</td>
</tr>
<tr>
<td></td>
<td>Input, Outputs, Outcome, Impact</td>
</tr>
<tr>
<td><strong>On/Off Budget</strong></td>
<td>Off-budget</td>
</tr>
<tr>
<td></td>
<td>On-budget Budget Head</td>
</tr>
<tr>
<td><strong>Gender Marker</strong></td>
<td>Directly Supportive, Indirectly Supportive, Neutral</td>
</tr>
<tr>
<td><strong>Physical Progress</strong></td>
<td>% (in Number)</td>
</tr>
<tr>
<td><strong>Climate Change Relevance</strong></td>
<td>Relevant, Highly Relevant, Neutral</td>
</tr>
<tr>
<td><strong>Amendment Number</strong></td>
<td></td>
</tr>
</tbody>
</table>

## Donor Project Codes

<table>
<thead>
<tr>
<th>Donor Organization</th>
<th>Internal ID</th>
</tr>
</thead>
</table>

## Planning

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Date of Agreement</strong></td>
<td>Extension Date 1</td>
</tr>
<tr>
<td><strong>Date of effectiveness</strong></td>
<td>Extension Date 2</td>
</tr>
<tr>
<td><strong>Planned Completion Date</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Proposed Start Date</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Actual Start Date</strong></td>
<td></td>
</tr>
</tbody>
</table>

## Location

| **Implementation Level** | Development Region, National, Multi-county, Both |
| **Implementation Location** | Populated according to Implementation Level |

## Program

<table>
<thead>
<tr>
<th><strong>National Development Plan</strong></th>
<th>Percentage</th>
</tr>
</thead>
</table>
### 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
## SN Activity Timing

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

<table>
<thead>
<tr>
<th>Job description</th>
<th>Responsible Official</th>
<th>Timeline</th>
<th>Grievance Handing Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Requesting Donors for Assistance</td>
<td>As per Delegated Authority</td>
<td>7 days after receiving request from line ministry with NPC concurrence.</td>
<td>Joint Secretary/Secretary</td>
</tr>
<tr>
<td>Request Letter for Comments on DPs’ Proposals</td>
<td>Secretary - for Legal Opinion and Under Secretary/Section Officers for others</td>
<td>3 days</td>
<td>Secretary</td>
</tr>
<tr>
<td>Aid Negotiation¹</td>
<td>Including Secretary/Joint Secretary/Under Secretary/Section Officer’s Team</td>
<td>Depends on nature of Assistance and date proposed by donors for negotiation</td>
<td>Secretary</td>
</tr>
<tr>
<td>Volunteers Request and Service Period Extension</td>
<td>Section Officer</td>
<td>3 Days (On the request of line ministry)</td>
<td>Under Secretary</td>
</tr>
<tr>
<td>Organize NDF Meeting</td>
<td>Secretary</td>
<td>As required</td>
<td>Secretary</td>
</tr>
<tr>
<td>Local Donors Meeting</td>
<td>Secretary/Joint Secretary</td>
<td>As per Calendar of Operation</td>
<td>Secretary</td>
</tr>
<tr>
<td>Revenue Exemption</td>
<td>Minister/Secretary/ Joint Secretary</td>
<td>2 Weeks</td>
<td>Secretary /Minister</td>
</tr>
<tr>
<td>Communication of Decision</td>
<td>Section Officer</td>
<td>within 1 day</td>
<td>Joint Secretary</td>
</tr>
<tr>
<td>Acceptance of Consultants</td>
<td>Under Secretary</td>
<td>Within one week from the date of request made by line ministry</td>
<td>Joint Secretary</td>
</tr>
</tbody>
</table>

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
1.8 परियोजना अनुगमन इकाइको संरचना,
1.9 सल्लाहकार सेवा (अस्तिरकृत र राष्ट्रीय) र रामको सीमा,
1.10 धेका पहिरा सबैकृप्ति गर्न, खरेदी गर्न अधिकार र उत्तरदायित्व बीचको संल्पुङ, 
1.11 बिशीय लेखा परिक्रमण सम्बन्धी व्यवस्था,
1.12 परार्थिता र सहभागितामूलक निर्माण प्रक्रिया,
1.13 विशीय र भौतिक प्रगति प्रतिवेदन सम्बन्धी व्यवस्था,
1.14 आयोजना कार्यन्ययक गर्न परिने सहयोगको क्षेत्र सहयोगता सम्बन्धी,
1.15 आयोजना कार्यन्ययक गर्नको लागि आवश्यक पूर्ण तयारी,
1.16 लागि प्रवेश सम्बन्धी व्यवस्था, र
1.17 सरकारबाट ध्येयहरू गर्न खराको अनुपात।

बारिमा संलग्न हुने विकायहरूको कार्य विभाजन :

बारिमा प्रतिक्रियाको अत्यधिक सम्बन्ध र प्रमाणित गर्नको लागि बारिमा संलग्न विकायहरूको कार्यविभाजन सामान्यतया निर्णयधमनुसार हुने छ।

2.1 ट्राई नेता : बारिमा लेखा गर्न तथा अन्तिम निर्णय लिने।
2.2 अर्थ मन्त्रालय, वैदेशिक सहयोग नीति तथा सहयोग सम्बन्धित सक्षम विषयहरू, कृषि, संग्राह सुविधासम्म सम्बन्धित विषयहरू, लेखा परिक्रमण लगायत विशीय व्यवस्थापन तथा बृहत सार्वजनिक विशीय व्यवस्थापनसम्म सम्बन्धित विषयहरू।
2.3 कानून, न्याय, सीधासम्म तथा संसदीय मामिला मन्त्रालय : कानून (Covenants) लगायत सम्बन्धिता कानूनी प्रक्रियाको सम्बन्धित विषयहरू।
2.4 महालेखा नियन्त्रणको कार्यलय : लेखा तथा आटनालिक नियन्त्रणसम्म सम्बन्धित विषयहरू।
2.5 परराष्ट्रीय सम्बन्ध : उन्मुक्तिविधि सम्बन्ध, सुविधा (Privileges) तथा उन्मुक्तिवरिपुरुष विषयहरू (Immunities) सम्बन्धित विषयहरू।
2.6 प्राधान्यको तथा मृत्युरिपुरुषको कार्यलय : मृत्युरिपुरुषको निर्यातहरू तथा निर्देशनहरू पालन गर्न संबन्धित विषयहरू।
2.7 क्षेत्रगत मन्त्रालयहरू, परियोजना कार्यलय, विशेषत : परियोजना दृष्टिवृत्त, प्राथिक विषयहरू, परियोजना कार्यलय निदेशिका सम्बन्धित विषयहरू।

बैठ्यालाई मन्त्रालय वर्षौद्वार २०७६, जेठ ११ भाग ११

Annex 11
बार्टको समयमा ध्याननिद्रा पर्छुँ खुराहुँ:

परियोजना/कार्यक्रमहरू को प्रकृतिमा भर पर्ने विषयमा प्रश्न सम्मलिनी यसैपैकी निम्न विषयहरू बार्टको समयमा वातावरणमा ध्यानदिनु पर्छुँ। साथै यी विषयहरू सम्पूर्ण रूपमा (Exclusive) नभन्दै बार्टालाई सहज गर्न मुख्य मुख्य बुद्धको रूपमा उल्लेख भएका हुँ।

३.१ बार्टको समयमा प्रयोग हुन सक्ने विषयमा राष्ट्रिय कानून तथा नियमहरूलाई पालना गर्न तथा दौँबी फलसँग पालना गर्न लगाउने। यस सम्बन्धमा विषयमा यैतिथ्य सहायता नैरूत, आयोजना, क्षेत्रगत नैरूत तथा प्राधिकृतहरू, वार्षिक बजेट वित्तप्राप्त साहित्य गरिएका नैरूत, स्वदेशीय प्रवेशद्वार समय समयमा तिन्कुका विशेषता, अर्थीक सामूहिक तथा शासनीय सुधार कार्य योजनाको जस्ता विशेष भूमिका वर्तमानको व्यवस्थाजनको रूपमा रहेको छैन।

३.२ यैतिथ्य सहायता गर्नका प्राथमिकता सम्बन्धी पैरिस ध्यानमा राख्ने तथा सामाजिक सहायता सामेल, सामाजिक सहायता, नैतिकमूलक व्यवस्थापन र सामूहिक उपरांतमार्फत अधार भए।

३.३ नेपालले सहमति जनाइको गरेको पत्रका सामाजिक सहायता को पालना गरेको तथा दौँबी पलाई पालना गर्न लगाउने।

३.४ काम गर्ने वेढिएका कमली कमली हार्टवन वार्तालाई संशोधन आबद्धता भए दुखारूप भएका मध्यमै देख्न र पर्यावरण राख्ने।

३.५ राष्ट्रिय हरूको प्रतिकै, महाकाली परिस्थितिको कार्यमयता जस्तो पर्यावरण गर्न, तथा वित्तीय व्यवस्थापन प्रतिकृत भए मेल खाने गरी सहायता परियोजना/कार्यक्रमहरू स्वीकार्यात।

३.६ वार्ता प्रस्ताव गरिएको निर्णय पुस्तका (Minutes of Negotiations) भन्दा हाम्रो विषयमा प्राथमिकता सेल नबाले विषयमा प्रश्न, अभ्यासहरू तथा मान्यता हरूमा अनुरोध पालने अनुरोध गरेका यस्ती अवस्थाहरू भए सो व्यक्तिपति स्पष्ट देखिएका गरी छुतै फोर्म वा कोडिफिक्युत उल्लेख गरेको।

३.७ प्रायोजक स्थूलतेबिधि रहेको "जीत-जीत" (Win-Win) अर्थात प्रायोजक गर्न स्थल गरेको।

३.८ बार्ताले बीती नेताले बार्ता सुरु हुनुका कार्यक्रममा पर्ने एक दिन पार्सल बार्ताले दौरानको समयक्रमको बीच छलफल पार्दै बार्ताल थप्त हुने रणनीतिका, प्रस्तुतिको कार्यक्रमको पूर्व धारणा बनाउनको सामान्य धारणामा बार्ताललाई पूर्व-बार्ताल (Pre-negotiation) बैठक गरेको।

नेपाली संयुक्तबन्ठ ध्यानदिनु पर्ने खुराहुँ वार्ता ५०२३.७० - ३

मुख्य साक्षात, समावेश, संगठनाको गर्न २०२३.७० - ३
3.9 परियोजनाका उद्देश्यहू ज्ञात गर्नको लागि आवश्यक नम्बरका लागि (Conditionality) सक्षम गर्न यस्तो गर्ने

3.10 वातांग गर्न प्रमाण सेवा, सवारी साधन, अध्ययन तथा अवलोकन भूमिका लगाइका पक्षहरूलाई न्यून गर्ने किसीसम्म छाल गर्ने।

3.11 वातांका कम्युनिटी आवश्यक परामर्श खण्डमा धप स्थानिक वा स्वीकृति प्राप्त गर्नको लागि वातां टोलिका सदस्य हुन आ-आफ्नो निवासका साथिल्यो तहका अवधिकृतका लागि निर्देश सम्बन्धमा रहने।

3.12 वातां सम्बन्धी मुख्य सम्प्राक्षेपणको लागि अन्वेषणको अन्तरराष्ट्रीय आर्थिक सहयोगा सम्बन्धमा महाशाखा रहने। नेपाल सरकारले समय सम्पन्न गरेको निर्देशको अधिकार रही वातां सम्बन्धी समन्वय र निर्देश सोही महाशाखा रहने। वातांका सिसालिस्तामा कुनै वातां अन्तर्राष्ट्रीय परम्परा पर्ने अन्तर्भाव महाशाखा शार्मेत मिले पनि त्यस महाशाखा महाशाखा मार्फत क्षमा गरिने पनि त्यस महाशाखा मार्फत क्षमा गरिने।

3.13 वातां सम्बन्धी धप विषयहरू अर्थ मन्त्रालय, अन्तरराष्ट्रीय आर्थिक सहयोग समन्वय महाशाखाको कार्यस्वरूप विधि (Standard Operating Procedures, SOPs) रमोलिम दुस्टु।
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>>
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?**
### At the Proposed Work and Place to be filled by volunteer

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td><strong>At the Proposed Work and Place to be filled by volunteer</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. Are there any foreign volunteers working now? If yes, answer the following:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name of the volunteer providing agency:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Number of volunteers:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Period</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>From:</td>
<td></td>
<td></td>
<td></td>
<td>To:</td>
</tr>
<tr>
<td></td>
<td>b. Were there any foreign volunteers in the past? If yes, answer the following:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Name of the volunteer providing agency:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Number of volunteer/s:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Period</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>From:</td>
<td></td>
<td></td>
<td></td>
<td>To:</td>
</tr>
</tbody>
</table>

### Period for which the volunteer is requested:

<p>| | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>12.</td>
<td><strong>Period for which the volunteer is requested:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>From:</td>
<td></td>
<td></td>
<td></td>
<td>To:</td>
</tr>
</tbody>
</table>

### Any other comments:

---

**Office Seal**

---

**Signature (Chief of Office)**

**Name:**

**Designation:**

**Date:**
Volunteer Service Extension Form (V - 2 Forms)

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name of volunteer and sending agency</td>
</tr>
<tr>
<td>2.</td>
<td>Name of the organization the volunteers work for</td>
</tr>
<tr>
<td>3.</td>
<td>Summary of activities completed by the volunteer</td>
</tr>
<tr>
<td></td>
<td>a.</td>
</tr>
<tr>
<td></td>
<td>b.</td>
</tr>
<tr>
<td></td>
<td>c.</td>
</tr>
<tr>
<td></td>
<td>d.</td>
</tr>
<tr>
<td>4.</td>
<td>Nepali official or counterpart working with the volunteers</td>
</tr>
<tr>
<td></td>
<td>Name:</td>
</tr>
<tr>
<td></td>
<td>Designation:</td>
</tr>
<tr>
<td></td>
<td>Period</td>
</tr>
<tr>
<td></td>
<td>From:</td>
</tr>
<tr>
<td></td>
<td>To:</td>
</tr>
<tr>
<td>5.</td>
<td>Work Starting Date of the Volunteer</td>
</tr>
<tr>
<td>6.</td>
<td>Estimated Work Completion Date</td>
</tr>
<tr>
<td>7.</td>
<td>Period to be extended</td>
</tr>
<tr>
<td></td>
<td>From:</td>
</tr>
<tr>
<td></td>
<td>To:</td>
</tr>
<tr>
<td>8.</td>
<td>Reason/s for the Extension</td>
</tr>
<tr>
<td>9.</td>
<td>Is Volunteer needed or not needed after completion of extended period as per S.No. 7</td>
</tr>
</tbody>
</table>

**Signature (Chief of Office)**

Name:  
Designation:  
Date: 

Office Seal
Annex

Official Visa

Antrarādhya Aarikātā Sambandh Mahaśākha

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

मिलितः

विषयः Official Visa सम्बन्धमा

श्री परराष्ट्र मन्त्रालय,
कन्सुल सेवा विभाग,
विपुलश्रव, काठमाण्डौ।

उपरोक्त विषयमा नेपाल सरकार र <Donor Name> बीच <<Agreement Date>> मा भएको सम्बन्धितको प्रावधान बमो जिम <<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, यह मन्त्रालयको मिलित <<Date>> नव संख्या <<Number>> च.न. <<Number>> को पत्रावट कार्य सहमति प्राप्त हुन अएकोले नीलाई Official Visa उपलब्ध गराइदिनु हुन मिलित <<Date of Decision>> को निर्णयानुसार अनुपेक्ष गद्दछ।

<<Name>>
<<Designation>>
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.
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.
बैदेशिक सहायता समन्वय महाशाखा।

पत्रसंख्या: बैंसस/शिक्षा/९५०

मिति:

विषय: सम्बन्धितापत्रको सकल प्रति पढाएको बारे।

श्री कानुन, न्याय तथा न्याय मन्त्रालय
सिम्हास्तबार र।

नेपाल सरकार तथा <<DPs>> बीच <<Date>> मा हस्ताक्षर सम्पन्न भएको <<Project Title>> सम्बन्धी सम्बन्धितापत्रको सकल प्रति अवश्यक कार्यवाहीको लागि यसैसाथ सलग गरी पढाएको व्यक्ति अनुरोध छ।

<<Name>>
<<Designation>>

वोल्यार्थः
श्री महालेखा परीक्षकको कार्यालय: सम्बन्धितापत्रको फोटोकपी यसैसाथ सलग छ।
बवरमहल।

श्री महालेखा नियन्त्रक कार्यालय:
अनामनगर।

श्री राष्ट्रीय योजना आयोगको सचिवालय:
सिम्हास्तबार।

<<Related Ministry>>
18

ANNEX

अन्तर्राष्ट्रिय आर्थिक सहयोगाको समन्वय महाशाखा

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

मिति:

विषय : Official Visa सम्बन्धमा

श्री परमाणु मन्त्रालय,
कन्सल सेवा विभाग ,
निपुंशबर, काठमाडौं।

उपरोक्त विषयमा नेपाल सरकार र विदेशी तथ्यसङ्ग सम्बन्धमा बीच <<Agreement Date>> मा भएको सम्मौलोको प्रावधान बमो जिम <<Project Name>> को कार्यनिष्ठाको लागि <<Designation>> को रुपमा कायम गर्न आएका <<Native Country and Person’s Name>> लाई <<Duration -from – to_>> सम्म नेपालमा राखी काम गर्न नेपाल सरकार, गृह मन्त्रालयको मिति <<Date>> पत्र संख्या <<Number>> च.न. <<Number>> को पत्र वाह्य कार्य सहमान प्राप्त हुन अएकोले नीलाई झाँसध्वराँ खेत्र उपलब्ध गराइदैनु हुन मिति <<Date of Decision>> को निर्णयानुसार अनुरोध गर्दछ।

<<Name>>
<<Designation>>
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.

2. नेपालको संविधान, २०७२ ता गवित्तको व्यवस्था :

ञङ ८, धारा ५७ उपधारा

(१०) राष्ट्रिय हित अनुकल आयात प्रतिस्थापन, निर्यात प्रवर्धनका क्षेत्रमा वैदेशिक पुंजी तथा प्रविधिको लगानीलाई आकृष्ट गर्दै पुर्वाधार विकासमा प्रोत्साहन एवं परिचालन गरेको ।

(११) वैदेशिक सहायता लिंदा राष्ट्रिय आवश्यकता र प्राथमिकतालाई आधार बनाउँदै यसलाई पारदर्शी बनाउने र वैदेशिक सहायताबाट प्राप्त रकम राष्ट्रिय बजेटमा समाहित गरेको ।

ञङ ८, धारा ५९ उपधारा

(६) वैदेशिक सहायता र ऋण लिने अधिकार नेपाल सरकारको हुनेछ त्यस्तो सहायता र ऋण लिङ्दा देशको समस्तिगत आर्थिक स्थायित्व हुने गरी लिङ्नु परेछ ।
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

3. विषय प्रवेश

(क) नेपालस्थत विदेशी कूटनैतिक नियोग तथा त्यस्ता नियोगका कूटनैतिक प्रतिनिधिको सुविधा तथा उन्मुक्ति ऐन, २०२३ कलम अनुसार तथा विदेशी क्षेत्रीय एवं अत्याधुनिक संस्था र त्यस्ता नियोग, कार्यालय र संस्थाहरूलाई काम गर्ने कूटनैतिक दर्जाप्राप्त पदविधिकारीहरूलाई विपक्षी एवं बहुपक्षीय सम्भावना, नेपालले अनुमोदन गरेका अत्याधुनिक एवं क्षेत्रीय महाविद्यालय नेपाल सरकारले समस्यामा गरेका निर्णय तथा पारस्परिकातो आधारमा उन्मुक्ति एवं सुविधा प्रदान गर्दै आएको ह। यस्तो सुविधा प्राप्त गर्न सम्बन्धित निकाय वा पदविधिकारीले परराष्ट्र मन्त्रालयले तजुमा
Annex 19

5. आयकर पेन. २०७८ ताला: गडगिळको व्यवस्था:

पारिपूर्ण ५. चुट कृो राजस्व व अन्य चुटहँ:

खण वा अनुदान वा प्राविधिक सहायता स्वीकार गर्दै हुने साथि सम्भावितामा सो निर्देशिकामा उल्लेख भए बमोजिम गनै गरिएको छ।

6. तुल्य अभिवृद्धि कर पेन. २०७२ ताला: गडगिळको व्यवस्था:

दक्षा ५ बस ऐनमा अनुपाल व्यवस्था भएकोमा बाहेक् देहायका कारोबारमा मुल्य अभिवृद्धि कर लागेको छ।

कर चुट: अनुसूची १ मा उल्लिखित बस्तु वा सेवामा कर लागेको छ। साथि त्यस्तो बस्तु वा सेवाको क्षेत्रमा पहिले लागेको कर केहि गर्न वा फिराइछन पाइने छैन। अनुसूची १ मा समूह ११ को नवलम न भए नेपाल सरकार अथव मन्त्रालयको स्वीकृति प्राप्त भएको देखि प्रक्रिया वा परीक्षणको लागि अनुदानमा प्राप्त हुने बस्तुहरू।

खण बलाता (२) अनुसूची २ मा उल्लिखित बस्तु वा सेवाको कारोबारमा सुन्दर दरमा कर लागेको छ।

अनुसूची-२ की (४) ताला:

खणपार सरकार, पराराट्मन्त्रालयको सिफारिशमा कृष्टिनित सुविधा प्राप्त व्यक्ति वा लियोगले तथा महसूल सुविधा प्राप्त कृष्टिनित नियोगिमा कार्यरत व्यक्ति पैदारी गनै बस्तु तथा सेवा।

खण २६५ कर फिताल हुवा सिको: (१) देहायक बमोजिमको करको रकम तत्सम्बन्धित कारोबार भएको मिलिए ३ साधन भित्र फिताल पाउन दर्शास्त्र परेमा फिताल दिइएको छ।

(क) नेपाल सरकार, पराराट्मन्त्रालयको कृष्टिनित मान्यता प्राप्त गरेको नेपालको कृष्टिनितव्य प्राप्त व्यक्ति मा नियोगले तथा महसूल गरेको कृष्टिनित नियोगिमा कर लागेको छ। भने नेपाल अधिरज्यभित्र त्यस्तो राष्ट्रको कृष्टिनितिज्ञ नेपाल अधिरज्यभित्र सर्वेक्षकको कर्मकाल रहेको छ।

(ख) नेपाल सरकार, अथ मन्त्रालयको कर छुटको सुविधा प्राप्त गरेको अन्तराष्ट्रिय संस्था वा त्यस्तो संस्थाले सर्वेक्षकको कर्मकार रहेको छ।

(ग) नेपाल सरकार, अथ मन्त्रालयको कर छुटको सहभागी प्राप्त दुई वा बहुपक्षीय सम्भविता बमोजिम नेपाल अधिरज्यभित्र आयोजना सहभागित गनै रिकॉर्डमा तिरको कर्मकाफ्य रहेको छ।

बलाता: भवस्यार पेन. २०७४ ताला: गडगिळको व्यवस्था:
दफा २ (ग) “कृत्रिम तथा प्राकृतिक सुविधाएँ” भन्नाले कुनै मालबस्तु जाँच नगरी, महसूल नलिङ्ग लगतमात्र राशी निकासी वा पैठारी गन्त दिने सुविधा वा सहलित रमण रुमाल पछि।

(घ) “महसूल सुविधा” भन्नाले कुनै मालबस्तु महसूल नलिङ्ग, जाँच गरी वा नगरी लगतमात्र राशी निकासी वा पैठारी गन्त दिने सुविधा सम्मुख पछि।

पारिचयिक - ४ तथा आर्थिको भन्दाउँ दहनसोल, छुटसँग तथा अन्य सुविधा साधनकै व्यवस्था:

कृप्ति ५ कृत्रिम तथा प्राकृतिक सुविधालाई दहनसोल जस्तै तथा अन्य सुविधा साधनकै व्यवस्था र साथैः

१. नेपाल सरकारले समय-समयमा नेपाल राज्यमा सूचना प्रकाशित गरी सोही सूचनामा तोकिएको व्यक्ति वा निकायले पैठारी गन्त तोकी तर्कमा तोकिएको मोल्मोल्का मालबस्तुमा कृत्रिम तथा प्राकृतिक सुविधा वा महसूल सुविधा दिन सक्ने।

२. नेपाल सरकारले समय समयमा नेपाल राज्यमा सूचना प्रकाशित गरी सोही सूचनामा तोकिएका मालबस्तु पूर्ण वा अभिक रुपमा भन्सार महसूल छुट दिन सक्ने।

३. बैठकी अवधि वा अन्दुनाहरुमा संचालन गरिएको सूचनालाई आयोजनाले लागि प्रयोग आयोजनाना जस्तै आयोजनालाई धैर्य उद्योगको धीरे कैफियत नुपर्न सक्ने।

४. अन्तर्राष्ट्रिय खाते जस्तै तथा अन्तर्राष्ट्रिय उद्योगमा उपयोग गरिएका उद्योगको धीरे, हवाइयाँहाउसको धीरे, पार्किंग, वि चिह्न उपकरण, उद्योगमा धीरे धीरे धार्मिक, यमिक, विविध धीरे पदातिका नेपाल सरकारले धीरे वा अभिक रुपमा नुपर्न यसै धीरे महसूल छुट दिन सक्ने।

५. नेपालको सुचना तथा संचालन ठाउँ गरी पुनः नेपाल सरकारले समय-समयमा महसूल सुविधा दिने जस्तै तोकिएको मोल्मोलकै मत्त कार्यान्वयन हुनेछ।

८. ध्रुव तथा जतात देखि, २०२५ तथा आर्थिको व्यवस्था: (तेही संबंधित दिन, २०२० तयारकाल)

कृप्ति ६ : ध्रुव लिखिएको अधिकार

१. नेपाल सरकारले स्वच्छ वित्तक्रिया शोधको लागि कुनै विदेशी सरकार वा एजेंसी (अन्तर्राष्ट्रिय तथा विदेशी एजेंसी वा संस्थाको वातावरणलाई झुटकर, चर्चा, अन्ने सम्मतिका अन्तर्राष्ट्रिय तथा प्राकृतिक रुपमा शैली दिन सक्ने।

स्वच्छकारण: विदेशी सरकार वा एजेंसीलाई भएको ध्रुव सम्बद्धतम विविध रुपमात्र धन दिन सक्ने।

२. उपशुक्रवार (१) विविध लिमिटिको सोच र व्येस प्रत्येकको राम्रो शुल्क खाता अवधि ध्रुव दिने विदेशी सरकार वा एजेंसीको मोल्मोलका तीनौं राम्रो राम्रो ध्रुव दिन सक्ने।

कृप्ति ७ : ध्रुव, लिमिटिको व्यवस्थापन र रास्ता अधिकार

५. विदेशी सरकार र कृत्रिम तथा प्राकृतिक सुविधा तथा अन्य देखि, २०२५ तयारकाल भएको
व्यवस्था:

परिभाषा

नियोग- विदेशी राज्यले नेपाल अधिराज्यमा कुटनीतिक कार्य सम्पादन गर्न राखेको नियोगलाई रस्मिनु परिपक्व मा।

कुटनीतिक प्रतिनिधि- नियोग प्रमुख बा नियोगको कुटनीतिक कर्मचारीलाई बुझाउँछ।

दफा १९ कुटनीतिक प्रतिनिधिलाई कर छुटको छैन: कुटनीतिक प्रतिनिधिलाई देखायमा लेखाएका बाहेक व्यक्तिगत वा सम्पत्तिमा लागेको सबै राष्ट्रीय र स्थानीय कर छुट हुनेछ।

(क) साधारणतया वस्तु बा सेवाको मॉलमा नै समावेश गरिने किसिमको अप्रत्यक्ष कर,
(ख) नियोगको निम्नत विदेशी राज्यको तरफबाट राखेको 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 शोत्तराका कुटनीतिक प्रतिनिधिलाई प्राप्त निजी आयमा लागेको कर
(ड) नेपाल अधिराज्यमा कुटनीतिक प्रतिनिधिले नैदै व्यापारमा लगाएको पूंजीमा लाग्ने कर,
(च) कृपाय खास सेवा प्रदान गरिए वापस लाग्ने कर र दस्तुर, र
(छ) अचल सम्पत्तिको व्यवस्थामा कोट पैको र रजिस्ट्रेशन दस्तुर तथा नकल दस्तुर

खण्ड १२ अभावार ताक्ष्यकुल छुट हुने:

(क) नेपाल सरकारले समय-समयमा जारी हुने नेपाल कानून बमोजिम देखायको माल-सामानमा गोदाम भाडा, दुवानी भाडा जस्ता सेवा महसुल बाहेक सबै भनिर महशुल तथा सो सम्पत्ति कर र दस्तुर छुट दिनेछ।
(ख) नियोगको आधिकारिक उपयोगमा आउने मालसामान
(ग) कुटनीतिक प्रतिनिधिको सस्तनीको मालसामान तथा निजिको परिवारको व्यक्तिगत उपयोगमा आउने मालसामान।

दफा १५ कामदार कर्मचारीलाई सुविधा तथा उन्मुक्ति: नेपाली नागरिक बा नेपाल अधिराज्यको स्थायी आवासी नभएको नियोगको कामदार कर्मचारीले आफ्नो कर्त्तव्यालाई कृतिलग्निखाला गरी गरेको काम कार्यालाई सम्बन्धमा उन्मुक्ति पाउने, तथा निजिको नियुक्ति बापतको पारिश्रमिकमा कर छूट दिनेछ।

दफा १६ कुटनीतिक प्रतिनिधिको परिवारको गैर-नेपाली नागरिक सदस्यलाई यस ऐन अन्तर्गत कुटनीतिक प्रतिनिधिले व्यक्तिगत रुपमा पाए सबै सुविधा तथा उन्मुक्ति प्राप्त हुनेछ।
4. Visa Provision

10. अध्याय 49 नियमावली, २०७७ तथा भएको व्यवस्था

लिखित ४ कृत्रिम विषय

(१) नेपाल सरकारले विशेष आदेश जारी गरेको अवस्थामा बाहेक कर्तन पत्र मुलुकबाट कृत्रिम राहनी प्राप्त गरी सम्बन्धित विदेशी कृत्रिम नियमबाट कृत्रिम भिसाको निर्माण सफारिक गरी पठाएको व्यक्ति, नेपाल सर
कार्यालय कृत्रिम सुविधा प्रदान गर्न उपयुक्त ढाँचाको व्यक्ति तथा त्यस्तो कृत्रिम राहनी प्राप्त व्यक्ति,
परिवारका सदस्यलाई कृत्रिम भिसा दिनेको थियो।

(२) कृत्रिम भिसा नेपाल अधिराज्यामा काम गर्नेले दामो हाम्रो निवेदन दिनुपर्ने छ। तर विदेशी कृत्रिम नियोग
बा दामो हाम्रो लागि अधिकारपालन समाधान विवरण सहित अनुरोध बा सिफारिस भइ आएमा अनुसूची-१ तथा
अनुसूची-२ बमो जिम निवेदन दिनु आवश्यक छुनेछै।

लिखित ५ औपचारिक विषय (अर्थितिलाई विषय)

(१) नेपाल सरकारले उपयुक्त ढाँचाको व्यक्ति र लिखित परिवार तथा सम्बन्धित विदेशी कृत्रिम नियामको
सिफारिसामा देखायक विदेशी र लिखित परिवारलाई औपचारिक (अर्थितिलाई विषय) भिसा दिनेको थियो।

(क) नेपाललाई लागि आवारी र एक आवारी कृत्रिम नियोग, बाणिज्य दुबारासमा काम गर्न प्रशासनिक,
प्राधान्य तथा विदेशी कृत्रिम नियामको तथा बाह्य मुलुकबाट नेपाल घुम्न आउने रहेको वाहनबाट नेपाली अवें
तनिक महाकालिकी नृत्य, बाणिज्य दुबाराको तथा लिखित परिवार,

(ख) नेपाल सरकारसंग भएको सम्बन्धित नियामक नेपाललाई रहने सलमादीको विशेषज्ञहरू,

(ग) संयुक्त राष्ट्रसंघ र त्यस अन्तर्गतका संस्थालाई नेपालमा विस्तार बाबु या राष्ट्रसंघहरू काम गर्ने
कार्यरत तथा संयुक्त राष्ट्रसंघहरू प्रदान गरिएको राहनी प्राप्त व्यक्ति,

(घ) नेपालसम्बन्धित अन्तरराष्ट्रीय संस्था र व्यक्तिगत संगठनहरूका काम गर्ने कार्यरत तथा,

(ड) नेपाल सरकार र नेपाल सरकारको व्यवस्था भएको नियामक र संयुक्त राष्ट्रसंघ र श्रेष्ठ संगठन र
संयुक्त राष्ट्रसंघहरूको अन्तर्राष्ट्रीय संगठनहरू अथवा सामान्य, प्रशासनिक र वैधकता सहभागी हुन
आउने व्यक्ति,

(२) औपचारिक भिसाको लागि अनुसूची-१ वमो जिम निवेदन दिनु पर्ने।

तर विदेशी कृत्रिम नियोग र संयुक्त राष्ट्रसंघहरू अधिकार प्राप्त निवेदनहरू विवरण सहित अनुरोध बा सिफारिस
भइ आएमा अनुसूची-१ तथा अनुसूची-२ बमो जिम निवेदन दिनु पर्ने।
5. Financial Rules

भियाङ ४८. वैदिक सहायतावात प्राप्त छून मालाकालाग्रही व्यवस्था:

(१) वैदिक सहायता सम्बन्धी सम्भवता बस्तुगत सहायता पनि समावेश भएकोमा त्यसको प्रतिलिपि अथवा मन्त्रालयको वैदिक सहायता सम्नवित महाशाखाले सम्भवता भएको तीस दिन भित्र महालेखा नियन्त्रक कार्यलयमा पठाउन परेक। सार्व अथवा मन्त्रालयले बस्तुगत सहायता अत्यन्त प्रदान गरिएको सहायताको विवरण उपस्थितिको अनुसार दात्त पक्षवात महालेखा नियन्त्रक कार्यलय र सम्बन्धित मन्त्रालयलाई उपलब्ध गराइएको नियम भएको सबै उपलब्ध गराउने नीति व्यवस्था मिलाउनु पर्ने। यसले उपलब्ध गराइएको विवरणमा उपस्थितिको समेट खुलाउनु पर्ने।

(२) कार्यलय र आयोजनाले सहायतावात प्राप्त छून जस्ती मालसामान र अन्य छून प्रकारको बस्तुगत सहायता प्राप्त गरेपछि सोहो विवरण र मूल्य खुलाउ आधारभाषी वेधी प्राप्त भएको जस्ती मालसामान र बस्तुगत सहायताको मूल्य समेट खुलेको विवरण पनि दिनांभित महालेखा नियन्त्रक कार्यलयमा पठाई त्यसको जानकारी तल्क मन्त्रालय र विभागमालाई दिनु पर्ने। यसले जानकारी प्राप्त भएपछि मन्त्रालय र विभागमालाई सोहो लगात र खुलानु पर्ने।

(३) उपनिमय (१) र (२) बमोजिम बस्तुगत सहायताको विवरण प्राप्त भएपछि महालेखा नियन्त्रक कार्यलयले सम्बन्धित कार्यलयमा रहेको जस्ती मालसामानको निरीक्षण गरी त्यस्ती बस्तुगत सहायताको हितार्थ वैशिष्ट्यको नेपाल आर्थिक विवरणमा समावेश गर्नु पर्ने।

(४) वैदिक सहायता सम्बन्धी सम्भवता अत्यन्त प्राप्त भएको बस्तुगत सहायता राजस्व छूट दियो भए भएको नेपाल दिनांभित महालेखा नियन्त्रक कार्यलयमा पठाउन परेक। यसले बस्तुगत सहायता प्राप्त भएको र राजस्व छूटको ध्योरण सम्बन्धित कार्यलयले दाखिला रिपोर्ट र जस्ती प्रतिवेदनले तिनाको पनि जनाउनु पर्ने।

(५) नेपाल सरकारले नियातित राजस्वको दरमा छूट दिनेको कृपया आयोजना र कार्यलयको नाममा मालसामान पैदारी गर्न नै हितार्थत प्राप्त भएको त्यस्ती मालसामानको पैदारी लगात सम्बन्धित आयोजना र कार्यलयले राजस्व छूट परेक। यसले पैदारी भएको मालसामान पछि हस्तान्तरण भए नेपाल सरकारले व्यापारी आयोजना विभागमा आयोजना त्यस्ती मालसामानको विवरण आयोजना र कार्यलयको सहायता खातामा राखी प्रयोग गर्नेको नाम नामस्कर खुलाई राख्नु पर्ने।

(६) बस्तुगत सहायता अत्यन्त प्राप्त कृपया आयोजना र कार्यलयको नाममा मालसामान प्राप्त गरी विभिन्न आयोजना र कार्यलयले त्यस्ती मालसामान वाङ्काइन्द्र र हस्तान्तरण गर्ने भएको हस्तान्तरण गर्ने प्राप्त इकाई मूल्य र प्राप्त गरिएको मालसामानको विवरण र भन्न सार्वभौमिक छूट भए भएको योग्यता समेट खुलाउनु परेक।

भियाङ ४९. लगात राखेको वैदिक सहायतासम्बन्धी सम्भवता अत्यन्त बस्तुगत सहायतामा प्राप्त भएको मालसामानको मूल्य, त्यस्ती मालसामानको विवरण र भन्न सार्वभौमिक छूट भए भएको योग्यता समेट खुलाउ यस नियममा विभिन्न बमोजिम आर्थिक वेधी बाङ्कको त्यस्ती बस्तुगत सहायता अध्यात्मिक विवरणमा समावेश गरी त्यस्ती बस्तुगत तल्क कार्यलय, सम्बन्धित कोष तथा लेखा नियन्त्रक कार्यलय र महालेखा नियन्त्रक कार्यलयमा पैश गर्ने परेक। बजेटमा समावेश भएको तर विभिन्न परिस्थितिमा प्राप्त भएको बस्तुगत सहायता लगात विवरण बनाउन्छ एक प्रति महालेखा नियन्त्रक कार्यलय र एक प्रति महालेखा परिवाको विभागमा पठाई लेखा परिशोधण गराउनु परेक।
6. Reimbursement

(1) नेपाल सरकारको छात्रवाट खर्च गरी दातू पक्षबाट शोधभन्ना लिनु पर्नेमा देखाइ बमोजिम गर्नु पर्दछ।

(2) सम्बन्धित मनवाल्य वा विभागले विभिन्न दातू पक्षसंग भएको सम्भवताको आधारमा प्रत्येक आवश्यक लागायते खर्च गरेको रक्म शोधभन्ना मात्र गर्न संज्ञानीय रूपमा निर्धारित गर्नेछ । शोधभन्ना भएको सोभै मुक्तानी मात्र गर्न संज्ञानीय रूपमा निर्धारित गर्नेछ।

(3) शोधभन्ना मात्र गर्न संज्ञानीय रूपमा जिल्ला विभक्तिले शोधभन्ना भएको गराई देेँदै वस्तु विभिन्न गर्न सक्छ।

(4) शोधभन्ना मात्र गर्न संज्ञानीय रूपमा बाह्य ज्ञापनको गरेको अतिरिक्त अन्य आवश्यक विवरण बाटै आवश्यक गर्न सक्छ।

(5) यसले भएको खर्च गरेको अन्तिम विवरण शोधभन्ना भएको जनको उपस्थित जानकारी पठाउनु पर्नेछ।

(6) यसले भएको खर्च गरेको प्रतिनिधिक अवस्थामा निर्धारित गरेको अनुसार खर्च गर्न सक्छ।

(7) यसले भएको खर्च गरेको प्रतिनिधिक निर्धारित गरेको अनुसार खर्च गर्न सक्छ।
7. Procument

72. सार्वजनिक खरिद पेड़ा, 2063 तथा गगिनिक व्यवस्था:

वक्ता 2 (4) “दल भक्त” भने गर्ने शास्त्रीय वा व्यापारी सम्बन्ध तथा सरकारलाई धारण र भर्तीको रूपमा व्यवस्थित


dहार्दकाः र ४ मा गगिनिक परामर्श देखि सेवा खरिद गरिने सङ्गठित व्यवस्था:

दहाँ ३९ परामर्श देखि गरिने सङ्गठित व्यवस्था:

(1) सार्वजनिक निकायले देखायकः कुनै व्यक्तिको, फर्म, संस्था वा कम्पनिवाद परामर्श सेवा खरिद गर्न सक्ने नेछ।

(क) सम्बन्धित सार्वजनिक निकायमा उपलब्ध जनरलिफ्ट कुनै काम हुन सक्ने भएको, वा

(ख) दाता-प्रदाताको सम्बन्धित वर्गीय व्यवस्थाको लागि जोपान व्योरिने गरी परामर्श देखि गर्न हुन पर्नेछ।

(२) उपदर (१) वर्गीयको परामर्श सेवा खरिद गर्नु पद्द्वारा यस एन वर्गीयको कार्यबिधि पूरा गरी खरिद गर्नु पर्नेछ।

दहाँ ३० सुचारु आशा पर्व नाम गरेको व्यक्तित्व सम्बन्धि तयार गर्नु पर्नेछ। (१) तौलिकको रक्म भन्दा बढी रक्मको पर

(२) उपदर (१) वर्गीयको सूचना एक सार्वजनिक निकायको सम्बन्धित मन्त्रालयको वा सार्वजनिक खरिद अनुगमन कार्यलयको

(३) देखायक अनुगमन अन्तरराष्ट्रीय स्तरको आशय पत्र माग गर्नु पर्नेछ।

(क) तौलिकको रक्म भन्दा बढी रक्मको परामर्श सेवा खरिद गर्नु परेमा,

(ख) सार्वजनिक निकायको माग अनुरूपको परामर्श सेवा प्रतिपादुक्त शुल्कमा नेपाल-अधिराज्य भित्रका एक भन्दा बढी

(ग) परामर्श सेवाका लागि राष्ट्रिय स्तरको प्रस्ताव माग गर्नु कुनै प्रस्ताव नपर्न विदेशिय परामर्श देखि गर्न पर्नेछ।

(घ) दाताको आशय पत्र माग गर्नु पर्नेछ।

(४) उपदर (३) वर्गीयको आशय पत्र माग गर्नु अन्य सार्वजनिक भाषामा सूचना प्रकाशन गर्नु पर्नेछ।

(५) उपदर (६) वा (३) वर्गीय पत्र आएको आशय पत्र देखि, अनुच्छे व अन्य सम्बन्धित मूल्यांकन गरी

सार्वजनिक निकायको लागि परामर्श सेवा दिन सक्ने साधनालाई तीन देखि छ, आशय पत्र देखि तौलिकको तौलिक

सार्वजनिक घटनामा दृष्टि लगानु गर्नु पर्नेछ।