



For Internal Use Only

Standard Operating Procedures (SOP)

For the office of the
Foreign Aid Coordination Division
of
Ministry of Finance

Second Edition
May 2011

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Standard Operating Procedures (SOPs)

**Second Edition
May 2011**

**Primarily for the Officials of the Foreign
Aid Coordination Division of the
Ministry of Finance**

**Government of Nepal
Ministry of Finance
Kathmandu, Nepal**

PREFACE

The Foreign Aid Policy, 2002 has further emphasized the need for procedural reforms in foreign aid mobilization and management along with administrative streamlining of the Foreign Aid Coordination Division (FACD) of the Ministry of Finance. Adoption of a "Standard Operating Procedure (SOPs)" is a step in that direction aiming at improving performance of the FACD officials in multiple ways. First, this document is expected to assist FACD officials to carry out their work in a more coordinated and orderly manner to avoid duplication and overlapping. Second, this is also expected to enhance staff efficiency and provide effective and prompt service delivery to its clients. Finally, this also aims systematizing the documentation and recording system, and ensuring the use of information and communication technology (ICT) in document processing, record management and information dissemination. In other words, the SOP attempts to ease performance and to ensure the effectiveness of the staff by simplifying and standardizing the procedures to be followed at the workplace.

The FACD operating guideline was first published in 2004 as a "Manual" covering overall aspects of FACD profile and work procedures. Subsequent revision was made in 2005. During the course of its application, it was felt that there were further rooms for its improvement. Hence, FACD decided to revise and update it, and also name it as Standard Operating Procedures. FACD proposes to update it annually to incorporate the policy and procedural changes effected after its implementation. FACD would, therefore, highly appreciate any comments or suggestions in this regard.

**Foreign Aid Coordination Division
Ministry of Finance
Kathmandu**

February 2008

PREFACE TO THE SECOND EDITION

The second edition of the Standard Operating Procedures (SOP) of the Foreign Aid Coordination Division (FACD) is an effort of making the SOP updated and usable at all times. Because of the involvement of the multi stakeholders in aid management, it is very critical that the services of the FACD, which works as the focal point for foreign aid in Nepal, are smooth and efficient, and its working manual is user friendly. Considering, hence, the criticality of the aid coordinatin and management, we first issued the SOP in 2008 to ensure uniformity and efficiency in service delivery of the FACD. The 2nd edition of the SOP is our honest effort to continue the similar spirit.

This 2nd edition has included 2 new but crucial sections, namely, working of a High Level Committee on Aid Coordination and Mobilization, and Aid Management Platform (AMP), apart from updating the other policy and procedural changes that have occurred in past 3 years. The Guidelines of the Committee steers the staff for implementing its objectives for aid predictability and enhanced aid coordination, and at the same time to ensure quality at entry. Likewise, the AMP section stipulates, among others, the responsibilities of FACD officials to establish and maintain a credible foreign aid data base system within the division. The FACD expects that a clearer enumeration of the aid management procedures will eventually help us achieve our commitments towards the Paris Declaration on Aid Effectiveness and beyond.

While the scope for reform and update is always open, attempts have been made to make the SOP as comprehensive as possible, user's friendly and updated. This SOP is a dynamic document. Hence, the FACD will continue to appreciate and welcome any comments and suggestions.

May 2011

**Foreign Aid Coordination Division
Ministry of Finance
Singha Durbar, Kathmandu**

List of Abbreviations

ADB	Asian Development Bank
AMP	Aid Management Platform
BAPD	Budget and Program Division
BoQ	Bill of Quantity
CIRR	Commercial Internal Rate of Return
DCR	Development Cooperation Report
DRF	Debt Relief Fund
EAPAD	Economic Affairs and Policy Analysis Division
EC	European Commission
EIRR	Expected Internal Rate of Return
EU	European Union
FACD	Foreign Aid Coordination Division
FAP	Foreign Aid Policy
FCGO	Financial Comptroller's General Office
FIRR	Financial Internal Rate of Return
GDP	Gross Domestic Product
GLOC	Government Local Office Cost
GON	Government of Nepal
ID Card	Identity Card
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
INGO	International Non-Governmental Organization
JBIC	Japan Bank for International Cooperation
JS	Joint Secretary
KRI	Kennedy Round I
KRII	Kennedy Round II
LAN	Land Area Network
MOD	Ministry of Defense
MOF	Ministry of Finance

MOFA	Ministry of Foreign Affairs
MOGA	Ministry of General Administration
MOHP	Ministry of Health and Population
MOHA	Ministry of Home Affairs
MOLJPA	Ministry of Law, Justice & Parliamentary Affairs
MOU	Memorandum of Understanding
MOWCSW	Ministry of Women, Children and Social Welfare
MTEF	Medium Term Expenditure Framework
NDF	Nepal Development Forum
NDP	Nepal Development Partner
NGO	Non Governmental Organization
NPC	National Planning Commission
NPG	Non-Project Grant
NRB	Nepal Rastra Bank
NRM	Nepal Resident Mission
OAG	Office of the Auditor General
O & M	Organization and Management
ODA	Official Development Assistance
OPEC	Organization of Petroleum Exporting Countries
PM	Prime Minister
PRGF	Poverty Reduction Grant Facility
SLA	Subsidiary Loan Agreement
SO	Section Officer
SWC	Social Welfare Council
TA	Technical Assistance
ToR	Terms of Reference
UN	United Nations
US	Under Secretary
USA	United States of America
USAID	United States Agency for International Development
VSA	Volunteer Sending Agency
WB	World Bank

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Staff Involved in SOP Work

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Section – 1

Introduction, Organisation and Management

The Central Secretariat of Government of Nepal, as provided in Government of Nepal (Allocation of Business) Rules, 2064, is composed of the following Ministries:

1. Office of the Prime Minister and Council of Ministers
- 2. Ministry of Finance**
3. Ministry of Industry
4. Ministry of Law and Justice
5. Ministry of Agriculture and Co-operatives
6. Ministry of Home
7. Ministry of Energy
8. Ministry of Foreign Affairs
9. Ministry of Land Reforms and Management
10. Ministry of Physical Planning and Works
11. Ministry of Women, Children and Social Welfare
12. Ministry of Defense
13. Ministry of Forest and Soil Conservation
14. Ministry of Science and Technology
15. Ministry of Education
16. Ministry of Labor and Transport Management
17. Ministry of General Administration
18. Ministry of Information and Communication
19. Ministry of Tourism and Civil Aviation
20. Ministry of Local Development
21. Ministry of Health & Population
22. Ministry of Peace and Reconstruction
23. Ministry of Commerce and Supply
24. Ministry of Federal, Constituent Assembly, Parliamentary Affairs and Culture
25. Ministry of Environment
26. Ministry of Youth and Sports
27. Ministry of Irrigation

A. Ministry of Finance: Introduction, Vision, Mission and Functions

Introduction

In 1963, Government of Nepal established the Ministry of Economy and Planning (MEP). In addition to formulation of periodic plans, the MEP was given the responsibility of handling economic affairs of the country. The MEP was also charged with the responsibility of negotiating and concluding agreements with donors even though any formal procedures and mechanism to mobilize foreign aid in a coordinated manner were missing with that responsibility.

In 1968, the MEP was reorganised and a separate National Planning Commission (NPC) and the Ministry of Finance (MOF) were established. Since then, MOF has been responsible for all economic and financial affairs of the country.

The MOF is the central authority of Government of Nepal charged with the responsibilities for maintaining both micro and macro-economic stability in the country. Moreover, the key role of the Ministry lies with the more 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 open and simple 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. For practical purposes, the Ministry is further organised into various Divisions and Departments.

The Divisions are located within the Ministry headed by the Joint Secretaries. These Divisions are also manned by , Under Secretaries, Section Officers, and other officials and the staffs. At present, there are nine Divisions;

1. Administration Division
2. Budget and Programme Division
3. Corporation Co-ordination Division
4. Economic Affairs and Policy Analysis Division
- 5. Foreign Aid Coordination Division**
6. Law Division
7. Monitoring and Evaluation Division
8. Revenue Advisory Committee
9. Revenue Division

Similarly, there are five Departments:

1. Department of Customs
2. Department of Revenue Investigation
3. Financial Comptroller General Office
4. Inland Revenue Department

5. Revenue Administration Training Center

Financial Comptroller General Office is headed by a Special Class Level Officer and has its network in all 75 districts, whereas the Departments are headed by First Class Level Officer.

Also, a number of Agencies, Boards, Banks and Financial Institutions are overseen by the Ministry of Finance. They include:

1. Agricultural Development Bank Ltd.
2. Citizen Investment Trust
3. Deposit Insurance and Credit Guarantee Corporation
4. Employees Provident Fund
5. Insurance Board
6. Nepal Insurance Corporation
7. Nepal Rastra Bank (Central Bank)
8. Nepal Stock Exchange Ltd.
9. Securities Board

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 macro economic stability, through effective and efficient utilization of available financial resources, and enhance domestic revenue base.

The Strategic Objectives are:

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.

Overall Strategic Goals

To contribute to the formulation of an appropriate economic policy and undertake economic policy management.

Specific Strategic Goals:

1. Simplify tax system, broaden the tax base and set fair tax rates.
2. Improve the efficiency and effectiveness of tax administration.
3. Pursue efficient, effective and equitable resource allocation policy for the identified prioritized sectors.
4. Strengthen the financial system: financial institutions, instruments, products and markets.
5. Streamline state-owned enterprises and pursue the policy of privatisation.
6. Adapt transparent as well as accountable fiscal and financial information system.
7. Institutionalize effective and efficient incentives system for public sector employees.
8. Pursue self-sustained revenue-based public expenditure policies.
9. Institutionalize monitoring and evaluation system for economic management of aid resources.
10. Improve public-private confidence and help create conducive environment for private sector involvement in overall economic development.

Functions:

The specific areas of function of MOF, as envisaged in Nepal Government (Transaction of Business) Rules, 2064 are:

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

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

B. Foreign Aid Coordination Division: Vision, Mission and Function

Foreign Aid Coordination Division (FACD) is the Government of Nepal's focal point for the coordination and mobilization of foreign aid provided to the country by the development partners. The Division also acts as a focal point of the line ministries for their foreign assisted projects. Thus, FACD is involved in the development of projects from the very beginning of project identification, feasibility, preparation stage to the negotiation, agreement implementation and evaluation stages.

The FACD is headed by a Joint Secretary and additionally staffed by Under Secretaries, Section Officers and other officials as assigned by the Ministry time to time. An organizational structure of the Division, and the current work allocation has been given in Annexes 1 and 2, respectively.

Vision

Optimal utilization of resources through foreign aid mobilization in accomplishing the development goal of poverty reduction and realizing sustainable and high economic growth.

Mission

To mobilize foreign aid in an efficient and effective manner in order to finance development programs /projects in the prioritized sector; enhance the ownership of the Government and the people of Nepal in foreign aided projects; maximize the benefit of aid; and achieve the ultimate goal of self-reliance through sustainable high economic growth.

Strategic Goals and Activities:

Strategic Goal 1: Channeling foreign aid with a demand-driven approach towards the prioritised sectors.

Activities:

- Prioritizing development sectors for achieving self-sustained economic growth, and alleviating poverty.
- Deepening the interrelationship of such development sectors.
- Separating project/program identification from potential funding source until final selection.
- Designing the project/program based on existing and potential strength of local institutional and administrative capabilities.
- Developing inventory of the priority projects/program and keeping the donors informed on regular basis.
- Forwarding request for project/program assistance to donors, especially bilateral ones, for the ensuing years after the due clearance from NPC and line ministries.

Strategic Goal 2: Promoting ownership in foreign aided projects

Activities:

- Ensuring participation of national stakeholders in project preparation and implementation.
- Discouraging Project Implementation through separate Project Implementations Units (PIUs) or Development Boards or Committees.
- Avoiding direct channeling of foreign aid bypassing the Government Budgetary System.
- Promoting the donor community's role as the facilitator rather than implementer.
- Incorporating the program of raising the expertise, efficiency and utilization of local human resources.
- Encouraging participation of the local human resource in each of the foreign aided projects.
- Identifying the key areas, where domestic expertise is scarce, and being selective in technical assistance so as to target only those key areas.
- Avoiding loan for technical assistance.
- Preparing and implementing the plan for each project to phase out technical assistance within the specified time period.
- Encouraging and ensuring transfer of essential knowledge and technical know-how.
- Developing capacity in every stage of project cycle, such as project identification, selection, implementation and evaluation.
- Making activities economically affordable and realistic in terms of budgetary support.

Strategic Goal 3: Reducing burden of external debt

Activities:

- Prohibiting the use of loan amount for overseas training, seminars, academic degree, study visits etc.
- Ensuring utilization of foreign loan in projects and infrastructure development with potential high rate of return.
- Analyzing various implications of each new loan before accepting it.
- Focusing on loan investment in the areas that help generate private sector activities and promote external sector transactions that enhance the foreign exchange earning capability.
- Availing foreign loan facilities in ways that reduce the loan liability of GON occasioned by exchange rate fluctuations and implications.
- Minimizing the expenditure on consultants and foreign experts out of the loan proceeds.
- Eliminating unproductive and redundant projects and focusing on key development areas.
- Developing criteria for ensuring selection of only those loan projects that are in line with development priority and are sustainable.
- Establishing sector-wide and nation-wide merit order of projects and allocating aid resources accordingly.
- Linking new projects to utilize the stock of past investments.
- Making project activities cost-effective and environment-friendly.
- Emphasizing co-financing arrangements through grants for financing expenses of overheads and technical support of the projects.
- Directing foreign aid towards attaining objective of higher level of revenue mobilization (such as increasing GDP and employment).
- Channeling of foreign aid towards expanding private sector investments.

Strategic Goal 4: Improving disbursement ratio

Objective 1: Improving the processing of project documents

Activities:

- Expediting the signing of agreements.
- Improving co-ordination with line ministries for rapid finalization of projects.
- Improving communication network among the concerned agencies within the Government.
- Maintaining effective communication link with donors.
- Making project management efficient, sound and scientific.

- Making reimbursement more effective by introducing wide reform measures in the reimbursement procedure and practices.
- Ensuring timely and adequate availability of counterpart funds.
- Enhancing decentralized decision-making.

Objective 2: Removing obstacles generated by aid conditionality

Activities:

- Analysing conditionality with respect to critical goals of the project, development strategies, policies and country's realities before agreeing to them.
- Obtaining support and commitment of all stakeholders to fulfill agreed conditionalities.
- Securing formal approval of the competent authority in the case of policy-related conditionalities.
- Modifying conditionalities to make them compatible with the Executing Agency's institutional capacity.

Strategic Goal 5: Enhancing good governance in foreign aid coordination and management

Activities:

- Make information available relating to the cost and source of finance of each activity and component of foreign-aided programmes and projects.
- Facilitate public flow of information on selection of experts, consultants and key project staff, procurement, sale or auction, prequalification, contract awarding, and the criteria used, individuals involved and process followed in decision making.
- Make available to the interested people pre-feasibility, feasibility, audit, evaluation, performance and other reports of aid-supported activities.
- Include all foreign aid resources in the annual budget and utilize them through the budgetary process.
- Facilitate and assist in public inquiry and set specific time periods for handling requests, dissents and complaints.

Strategic Goal 6: Enhancing the efficiency of the Division

Activities:

- Developing capacity for aid coordination and management.
- Carrying out policy dialogue on regular basis.
- Developing improved and integrated record keeping/archiving.
- Developing, installing and operationalizing Aid Management Information System (AIMS) in the FACD.
- Facilitating tax exemptions to the foreign aided projects/programs.
- Assessing effectiveness of Foreign Aid through regular monitoring survey.
- Monitoring foreign aided projects/programs through field visits.

- Developing inventory of the priority projects/programs.
- Participating in domestic as well as overseas aid related seminars/workshops/trainings.
- Carrying out interactions/dialogues with donors on regular basis. Setting up scientific office layout with sufficient space for staffs, documentation, and regular meetings.
- Exploring/organizing trainings for FACD Officers on negotiation skills, project analysis and management, academic and professional English language.
- Exploring/organizing trainings for FACD support staffs on basic English language.
- Strengthening Coordination Cell ensuring full cooperation and coordination from all sections within the Division.

Functions:

The functions of Foreign Aid Coordination Division are as follows:

- evaluate the project proposals of priority sectors for foreign assistance in close consultation with the line ministries;
- explore bi-lateral and multi-lateral funding sources for the development projects;
- prepare talking points and update aid related information as and when required
- finalize the mode of external assistance through appropriate mechanisms, like project appraisal, feasibility study and negotiation with the donor agencies;
- process and finalize project documents regarding external assistance in cooperation with donors, National Planning Commission, concerned Ministry and Ministry of Law and Justice; and Office of the Auditor General;
- enter into agreements, and follow-up the implementation of such agreements;
- coordinate the foreign assistance for a specific project or sector in financial matters;
- resolve foreign aid related issues;
- Provide opinion for tax and duty related matters of foreign aided projects, if necessary; also facilitate budget release through providing opinion on transfer of funds /sources
- obtain scholarship, expert's services and services of international volunteers and do the needful;
- Update the donor profile update, on a regular basis, information relating to foreign aid commitments and disbursements;
- Organize and lead the meeting of Nepal Portfolio Performance Review (NPPR) on regular basis and follow-up the progress periodically;
- Organize and lead the survey to monitor the implementation of Paris Declaration on regular basis;
- Maintain foreign aid database with the extensive use of AMP
- Organize local donors meeting, NDF meetings.
-

Structure of the FACD and Division of Works

In terms of organizational structure, FACD has been organised into 6 Sections. These sections have both sectoral and donor responsibilities (A detailed work division has been provided in Annex I). Each of these sections are headed by an Under Secretary, who directly reports to the Joint Secretary. Also, each Under Secretary is assisted by minimum of two Section Officers, and other support staffs.

Job Description of Support Staff:

- Draft the Nepali letters, get them typed and submit them for final approval of SO, US and JS.
- Register and dispatch all letters of the assigned desk.
- Send letters directly to the concerned agencies or ensure dispatch of such letters through Central Registration and Dispatch Section of the Ministry. Include the code numbers in each letter originated from FACD as specified in Section 12.6 of the SOP
- File letters and other documents in appropriate folders and indexes as per specified file numbers and codes as specified in sub-section 12.6 of Section 12.
- Assist in keeping and managing Integrated Filing System.
- Assist in strengthening the Coordination Cell.
- Keep the stamps, seals, letter pads and record books properly and safely.

Job Description of Section Officer:

- Manage information and update records of Projects and Programs, update information relating to foreign aid commitments and disbursements.
- Enter and update the projects and programs details in AMP
- Participate in budget preparation and formulation exercise including preparation of Source Book, Technical Assistance Book, and translate Nepali text of the Budget Speech and other relevant documents into English.
- Closely work with Budget and Program Division of MOF and also with NPC in the course of budget formulation and review.
- 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.
- Critically scrutinize and analyse all aspects of project and program documents, prepare brief notes and submit to Under Secretary with comments.
- Submit decision memo (Tippani) with opinion to the Under Secretary as per the Decision Matrix as specified in the Annex-3 of this SOP.
- Prepare talking points for discussion with donors/line agencies, draft speeches, draft proposals for cabinet submission, and prepare press releases.
- Prepare project and donor profiles from the existing data-base and update it regularly including three years resource projection.
- Work as a Front Desk Officer or as a Liaison Officer for the various donor missions.

- Participate in the project and program review and other meetings including the meetings of various committees with the donors and line agencies.
- Guide and supervise subordinates; ensure smooth working environment and motivate them; and carry out their routine performance evaluation.
- In the cases of UNDP funded projects, prepare annual work plans and budget revisions of sectoral projects; and participate in the “Audit Exit Conference” to be held in the Office of the Auditor General.
- Approve the services of volunteers, issue Identity Card, and also issue the Certificate of Appreciation after the completion of their term in Nepal.
- Administer all types of scholarships to be funded with foreign aid. Prepare for and participate in the annual and follow-up meetings of the NPPR.
- Participate in all matters related to the Aid Effectiveness..
- Participate in the field visits for monitoring the foreign aided projects/programs.
- Manage and supervise the management of Integrated Filing System.
- Assist in strengthening the Coordination Cell.

Job Description of Under Secretary:

- Participate in budget preparation and formulation exercise including preparation of Source Book, Technical Assistance Book, and translate Nepali text of the Budget Speech and other relevant documents into English.
- Validate AMP entries
- Work closely with the counterparts in Budget and Program Division of MOF and the NPC in the course of budget formulation, review and monitoring.
- Supervise the updating of information and records pertaining to Projects/ Programs
- 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.
- Ensure timely processing of the pipeline projects.
- Critically scrutinize the brief notes on project and program documents prepared by Section Officer and submit it to Joint Secretary with comments.
- Review talking points for discussion with donors/line agencies, and draft speeches, proposals for submission to the cabinet.
- Finalise press releases.
- Meet with Missions.
- Ensure preparation and updating of project and donor profiles on the database including three year resource projection.
- Participate in the projects/programs review and other meetings, including the meetings of various committees, with the donors and line agencies.
- Guide and supervise subordinates; ensure smooth working environment and motivate them; and carry out their routine performance evaluation.
- Sign project agreements/ documents as authorized by the GON.
- Provide opinions in regard to revenue exemption on items mentioned in the agreements as well as in the Master List..

- Submit decision memo (Tippani) with opinion to the Joint Secretary as per the Decision Matrix as specified in the Annex- 3.
- Participate in negotiations.
- In the cases of UNDP funded projects/programs, participate in the Audit Exit Conference to be held in the Office of Auditor General.
- Approve the services of experts/residential staffs of volunteer's organizations and other agencies within the provisions of agreements.
- Prepare for and participate in the annual and follow-up meetings of the NPPR.
- Prepare for and participate in all matters related to Aid Effectiveness.
- Participate in the field visits for monitoring the foreign aided projects/programs.
- Supervise the management of Integrated Filing System.
- Assist in strengthening the Coordination Cell.
- Prepare talking points and draft of running texts for Prime Minister, Finance Minister and Finance Secretary
- Prepare work plan of the Division.
- Prepare monthly progress report of the Division and report to the M&E Division

Job Description of Joint Secretary:

- Ensure adherence to the prevailing Foreign Aid Policy.
 - Ensure proper and smooth working environment in the Division.
 - Ensure the availability of adequate resources for the Division.
 - Motivate subordinates for better performance by strictly following the reward and punishment principles.
 - Enhance donor coordination and harmonization for aid effectiveness as per the Paris Declaration, 2005, and subsequent commitments in this area.
 - Organize and lead Donor Portfolio Review Meetings, such as NPPR. 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.
 - Organize Local Donors Meetings, Annual Consultations, and other similar interactions with the donors on regular basis.
 - Participate in the Resource Committee Meeting.
 - Participate in other such Committees/Forums as required and decided.
-
- Participate and coordinate in the budget formulation exercise, 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 to be held in the MOF with the donors.
 - Participate in /lead the foreign aid negotiation team.

- Participate and ensure participation in the annual meetings of International Organizations such as ADB, 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 three years resource projections and arrange to update projects and donors profile.
- Work closely with National Planning Commission, Budget and Program Division and other Divisions of MoF as required.
- Ensure preparation for and participation in the annual and follow-up meetings of the NPPR.
- Provide opinion to Revenue Division on matters of tax exemption, and budget related opinion to Budget and Programme Division.
- Ensure preparation for and participation in matters related with Aid Effectiveness. .
- Ensure participation in the field visits for monitoring the foreign aided projects/programs.
- Ensure proper and smooth functioning of Integrated Filing System and Coordination Cell.
- Ensure coordination with other Divisions.

Code of Conduct of FACD Staff

- All FACD officials must wear specified dresses.
- All FACD officials must be prompt, responsive, polite, and punctual.
- FACD staffs must carry out their respective duties with due diligence, integrity, honesty and efficiency.
- Each FACD staff needs to share his/her knowledge with colleagues after returning from meetings, seminars, workshops and trainings through written email as well as oral presentation.
- Each FACD staff shall adhere to the Code of Conduct as prescribed in the prevailing Civil Service Act.
- Each FACD staff should be necessarily familiar with internet and email facilities.
- FACD officials should safeguard national interest, national integrity and national priority while negotiating or accepting foreign aid .

Section - 2

General Administrative Procedure

The FACD has a centralized mail handling system. The Office of the Joint Secretary works as the central secretariat of FACD for mail handling.

2.1. Mail Handling and Dispatch

2.1.1. Registration

All incoming official mails must be submitted to Joint Secretary. If the Joint Secretary is not available, such mail should be submitted either to the Joint Secretary of the Budget and Programme Division who acts as an Alternate of the Joint Secretary of the FACD, or to the Under Secretary of the General Coordination Sector. Once incoming mails are reviewed and read by either Joint Secretary or Under Secretary, Office of the Joint Secretary should register, sort them out and send to the concerned Under Secretaries or Sections.

2.1.2. Dispatch

All outgoing urgent mails and letters addressed to donors must be dispatched directly by respective sections. Support staff in the sections must ensure that mails as well as letters reach the destinations. Furthermore, Section Officers are required to monitor the delivery. All outgoing ordinary mails need to be routed and dispatched through MOF Mailing Unit. Again, support staff must make sure that mails are timely dispatched. Support staffs working in the sections must ensure that all outgoing mails are properly registered and stamped centrally in JS Office. One master copy or chrono copy of each correspondence from each section must be forwarded to the General Coordination Sector.

2.2. Calendar of Operation of FACD

The FACD has to synchronize all its functions and operation with those of the Ministry or the other Divisions of the Ministry. Notwithstanding such synchronization, the FACD must maintain Annual Operation Plan as specified in Table- 1:

Table – 1: Annual Operation Plan of the FACD

S. No.	Activity	Timing
1.	Preparation for Resources Committee Meeting (three year projections)	January
2.	FACD Retreat - internal business discussion including SOP revision, Donor Profile Update and others	July-August
3.		
4.	Preparation of T.A. Book	June/July
5.	Preparation of Source Book	June/July

S. No.	Activity	Timing
6.	Translation of Budget Speech	July
7.	Local Donors Meeting	
	10.1. Regular	Bi-monthly
	10.2. Pre-budget	End June
	10.3. Post – budget	End July
	10.4. Special	As and when required
8.	Annual Consultation/Negotiation with bilateral donors	By mutual consultations
9.	Attending Annual Meetings of the World Bank, and IMF	September-October
10.	Attending Annual Meeting of ADB	May
11.	Staff Meeting	Every second Friday of the month
12.	Updating Project Profile, Development Cooperation Report and Donor's Profile	Periodically
13.	NDF. Meeting	As per GON decision
14.	Submission of Agreements in Parliament	Within one month of Parliament session
15.	Supervision of Selected Foreign Aided Projects	Regular
16.	Portfolio Performance Review	As decided

2.3. Work Schedule of FACD

FACD must adhere to the time line proposed to process some of the major job responsibilities as well as day to day work schedules:

Job description	Responsible Official	Timeline	Grievance Handing Authority
Requesting Donors for Assistance	As per Delegated Authority	7 days after receiving request from line ministries with NPC concurrence.	Joint Secretary/Secretary
Request Letter for Comments on Donors' Proposals	Secretary - for Legal Opinion and Under Secretary/Section Officers for others	3 days	Secretary
Aid Negotiation	Including Secretary/Joint Secretary/Under Secretary/Section Officer's Team	Depends on nature of Assistance and date proposed by donors for negotiation	Secretary

Volunteers Request and Service Period Extension	Section Officer	3 Days (On the request of line ministry)	Under Secretary
Preparation of Source Book and TA Book	Joint Secretary/Under Secretary/ Section Officer	Budget Presentation Day	Secretary
Organize NDF Meeting	Secretary	As required	Secretary
Local Donors Meeting	Secretary/Joint Secretary	As per Calendar of Operation	Secretary
Revenue Exemption	Minister/ Secretary/ Joint Secretary	2 Weeks	Secretary /Minister
Scholarship Operational work	Section Officer	within 3 days	Under Secretary
Communication of Decision	Section Officer	within 3 days	Joint Secretary
Acceptance of Consultants	Under Secretary	within one week from the date of request made by line ministry	Joint Secretary

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

Section - 3

Processing of Documents [Project/Programme]

Primarily, job or the business process of the FACD 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 programmes, such cycle may be repeated for further few years. Most critical aspects need to be well analysed during the course of document processing. The FACD therefore has to:

- Assess and ascertain financial liability of the project on the part of the government (for example: current and future financial liability, tax implications, rate of interest, mode of payment, financial terms and conditions, grace period etc.).
- Prepare a summary sheet of the project in the format from AMP as prescribed in Annex-7 before processing.
- Make provisions and ensure access of Supreme Audit Institution, i.e., Office of Auditor General, to the financial statements /accounts of the foreign aided project/program.
- Assess and confirm implementability of the policy conditions and covenants of proposed assistance for the project and programmes.
- Confirm that project proposals are in line with the national periodic plans, sectoral and sub sectoral plans, annual budget and program, and most importantly, the Foreign Aid policy.
- Seek comments/opinions and approval from sectoral or line ministries and also from the National Planning Commission, Office of the Financial Comptroller General, and Office of the Auditor General.
- Seek legal opinion particularly from the Ministry of Law and Justice 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 consulting all the stakeholders.
- Process the documents for ministerial approval and prepare proposals for Negotiations and for final approval from the Cabinet, as applicable.
- Authorise officials or agencies to sign agreements on behalf of the Government of Nepal, as decided by the Cabinet. Authorization shall be issued only after Cabinet approval of the concerned project.

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

A. Loan and Grant Assistance

1. Accord priority to projects and programs, which are in line with the Sectoral and National Development Plan, For example, Periodic Plan or the Annual Budget and

Programme of the country.

2. Accept aid packages that significantly contribute to the technology transfer and human resource development, and in case of technical assistance make sure that at the end of completion it produces a master plan or some investment plans.
3. Accord priority to- (i) Budgetary Support, (ii) Programme or Sector Wide Support, (iii) Pool/Basket Funding, and (iv) Coordinated Project Support.
4. Lowest possible service charge, commitment fee and interest rates (Such charge should not exceed CIRR adopted by the OECD).
5. Maximum years of maturity and grace period- minimum 15 years of maturity with a grace period of 3-5 years to ensure the grant elements of loan assistance exceeds at least 35 percent.
6. Give preference to untied loans. If partially tied, ensure that Nepalese individual and firms can participate in the bidding for both goods and services.
7. Loans need to be accepted as far as possible for infrastructural and other development projects promising high returns on investment- at least 17 percent FIRR and 12 percent EIRR. Emphasise loans for revenue generating projects and programs.
8. Use loan proceeds to those sectors that help private sector development and attract foreign direct investment.
9. Areas that help improve balance of payments position or in the export promotion sector, that has backward and forward linkages of industrial development,
10. Do not accept commercial and suppliers credit. Depending upon the grant element and the degree of untied condition, a mixed credit may be considered. One has to make sure that FIRR and EIRR justify returns in terms of cost of capital.
11. Always negotiate for the ICB. Other forms of Bidding need to be discouraged.
12. The Government will not guarantee any loans to be contracted by the state enterprises, local government, and the private sector.
13. Assess the need and volume of counterpart fund and make provision of sufficient operational and maintenance budget.
14. Ownership of the project should be fully assured with the involvement of the beneficiaries in all phases of project cycle.
15. 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.
16. Exit policy and time frame is clearly spelled out. Project document should clearly mention about the project sustainability aspect.
17. Project should assure the maximum utilization of local resources.
18. (yaha samma Feb 27)

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 guranteed by the line ministries.

C. Small Grants

Up to now, Australia, India, Japan and recently the Netherlands have agreements with the government of Nepal for the small grant schemes.. However, FACD lacks enough information on such small scale assistances. 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, FACD has to:

1. Consolidate information on all small-scale activities assisted directly by the donors including on the basis of agreements signed with the Ministry of Finance, and place them in the project database. Also, such assistance needs to be captured in the donor's profiles.
2. Ensure that all agencies get prior approval of MOF before accepting such assistance.
3. Ensure that donors as well as the line agencies including other recipients of such small scale assistance submit the record of such small grants to the MOF.
4. Ensure that donors refrain from providing direct aid to any individual or institutions 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 following procedures need to be followed:

1. FACD ensures that donors provide information to MOF about their interest to provide

DMA to various agencies.

2. FACD ensures that the prior approval of the MOF is taken before providing such assistance.
3. FACD ensures that such assistance is reflected in Red Book, and if not, at least in the TA Book.
4. FACD ensures that donors as well as the line agencies submit the record of such DMA to the MOF and FCGO.
5. FACD ensures that financial statements of such projects are audited by the OAG to the extent that the Agreement specifies.

E. Commodity Aid

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

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

Section - 4

Negotiation of Aid Packages and Projects/Programmes with Donors

Negotiation on economic cooperation, and for projects and programs to be implemented with foreign aid is one of the major responsibilities of FACD. 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, etc).
2. Negotiation related to Project/Program which consists of following key issues:
 - Duration of the programs/projects
 - Conditionalities
 - 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

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 Government of Nepal. 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, FACD has to be very careful and proactive before actual negotiations take place. More importantly, FACD 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 with a full fledged mandate. The proposal needs to stipulate, time, venue, amount of aid, terms and conditions, projects and programmes for which aid is going to be mobilised, and their objectives among others. The team should normally consist of 4 officials including representatives of MOF, Ministry of Law and Justice and the Line Ministries and the Office of the Financial Comptroller General. Team leader has to be the one either from the Ministry of Finance or the Line Ministry.
- Officials from the Revenue Division and Budget & 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.
- 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.

Section – 5

Program/Project Agreements with Donors

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 Defence 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 means any or all of the followings:

1. Cash
2. Reimbursement
3. Direct Payment
4. Kind/ Commodity

Before proceeding to signing any agreements for particular projects/programs, FACD has to:

- Avail comments from the line ministries, Ministry of Law and Justice, National Planning Commission, 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 programmes and also the Foreign Aid Policy.
- Obtain Minister's approval to submit to the Cabinet.
- Submit the proposal to the cabinet for approval.
- Inform donors about the authority to sign.
- Make necessary arrangements for signing and also fixing the date and venue for signature. Sectors are required to prepare brief talking points to the officials signing agreements. A press release has to follow. (A template is given in Annex- 6 for drafting a press release). 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 AMP
- Send one copy of the press release to the Coordination Sector within the FACD.

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

- Compatability with prevailing Acts, Rules and Regulations, Policies, Plans and Programs
- Compliance with the Foreign Aid Policy
- Project Appraisal Reports or any such documents
- Cost composition of the project – Government, local contribution including voluntary labor and in-kind contributions
- 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 equipment
- Fund channeling mechanism
- Operating and program cost
- Approval of NPC, Ministry of Law and Justice and the concerned Ministry

Once the agreements are signed, FACD has to:

- Send original copy of agreement to the MOLJ. At the sametime, also request MOLJ 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 FACD.
- Send a copy of agreement to the Nepal Rastra Bank in the 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 AMP
- 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, FACD 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 Affairs and Policy Analysis Division (EAPAD) of the Ministry of Finance.

FACD has to:

- Inform EAPAD 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 EAPAD to donors.

As part of the loan or grant assistance agreement, on the request of Line Ministries, FACD has to forward the specimen signatures of Project Coordinator and Accounts Chief to the donors 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, FACD 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.

Section -6

Mission and Visitors Handling and Facilitation

Donors send various Missions to Nepal for project/program identification, appraisal, monitoring and evaluation. Donors approach FACD for clearance of such missions. FACD approves the timing in consultations with the concerned agencies. Mission clearance can be given verbally or in writing depending upon donors' requirements.

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

1. High level visits
2. Consultation Mission
3. Fact-Finding Mission
4. Project Inception Mission
5. Project Identification Mission
6. Project Appraisal Mission
7. Negotiation Mission
8. Project Supervision Mission
9. Project Review Mission
10. Project Audit Mission
11. Post Evaluation Mission
12. Impact Evaluation Mission
13. Article IV Consultation by IMF

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

1. Provide information about date, purpose and itinerary of the mission to the concerned ministry, get its approval and inform the mission.
2. Assign a Desk Officer, if necessary, to facilitate and support the mission to accomplish its business.
3. Coordinate with other line ministries including Ministry of Law and Justice, as and when required, and arrange meetings.
4. Coordinate with project management office and donor representatives stationed in Nepal.
5. Provide necessary information to the missions as required.
6. 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 FACD must attend, and must prepare a minutes of discussion. Such notes to Unless arranged otherwise, Joint Secretary should be ready to attend when a meeting is going to be with the Prime Minister, Under Secretary for the meeting to be with the Finance Minister and Section Officer for the meeting with the Finance Secretary and other high ranking officials and dignitaries.

Section -7

Project Administration and Management

This Section provides basic information about the project cycle, its management and the aspects with which FACD officials need to familiarize themselves and act accordingly.

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 donor's 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 AMP.
- 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 donors both verbally and in writing for the technical and financial assistance.
- Receiving the donor's 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, FACD 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, FACD 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.
- Macro economic 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 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. It includes 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, etc)
- Disbursement, fund release, loan repayments interest rate, financial audit, etc.
- Possibility of incorporating TA (direct funding, Turn key) in the Red Book.
- Alignment with the National Suystems (planning, budgeting, accounting, auditing, etc)
- Ensruing 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 MOLJ
 - Obtain comments from the FCGO and AGO
- 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 FACD and NRB in the case of opening a foreign exchange account. Original agreement should be archived snet toMOLJ and a copy must be attached with the AMP.
- Facilitating conclusion of subsidiary agreement,
- Seeking legal opinion from MOLJ 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.

Section - 8

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

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

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

SFs are primarily offered by Nepal's Development Partners (NDP). SFs provided by NDPs normally fall into two categories: i. Project related ii. 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 scholarships and fellowships. Such information is transmitted through Ministry of Finance, Ministry of Foreign Affairs, National Planning Commission, Ministry of General Administration 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 Ministry of General Administration 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 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.
- Recently, the Government has made some decisions, that is, donors willing to fund or the government agencies willing to send their officials abroad must obtain a prior approval of the Ministry of Finance. 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, FACD should forward such offers to the Ministry of General Administration for necessary action.

Section -9

Administration of Expatriates, Volunteers and Visa Procedures

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 FACD for providing services of international expert with TOR.
- Upon the evaluation of such request, FACD 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 FACD.
- FACD 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 FACD for expert service.

- Finally, FACD has to request Ministry of Foreign Affairs.

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. FACD has to inform the line ministries after signing the agreements. FACD has to maintain a record of total volunteers serving in the country. Copy of Agreement should be sent to Ministry of Law and Justice.

9.5 Utilizing International Volunteer Services

Concerned line Ministries have to request FACD for providing services of international volunteers by attaching V1 form. (Annex-4). On the basis of that request, FACD 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 FACD. FACD 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 Ministry of Foreign Affairs with a copy to FACD for official visa of the volunteers.

9.6 Renewal of Volunteer Services

Line ministries should request FACD to extend the services of volunteers by attaching V2 form. (Annex 5). Upon such request, FACD 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 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

FACD 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 Ministry of Home, write MOFA for visa.
- Necessary arrangements have to be made by the FACD Volunteer Desk regarding visa, ID card and other related matters for Residential Staff of Volunteer Agencies upon request of line ministries.

Section -10

INGO/ NGO Facilitation

As Foreign Aid Policy, 2002 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 charged 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 overseeing 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 Facilitation Committee in the MOWCSW which includes the representative of FACD as well.
- FACD must ensure that all agreements signed by the SWC are documented within 15 days of the signing of the Agreement.
- FACD has to provide its opinion to the Revenue 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.
- FACD will follow up with MOWCSW on matters related to Non Government Aid Mobilization Task Force constituted by the MOF. This report has already been sent to MOWCSW for necessary action.
- 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.

Section -11

Reviews, Consultations, Monitoring and Evaluation

For the purpose of smooth implementation of projects/programs, the concerned sector of Foreign Aid Coordination Division (FACD) has to conduct review and monitoring and evaluation, of the ongoing projects as per the Calendar of Operation.

Assistance of experts through related field visits needs to be utilized if deemed so. Report of such visits needs to be submitted to the FACD 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 Government of Nepal has taken leadership in conducting portfolio performance reviews of foreign aided projects/programs. The FACD has to conduct 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 policy has been to include more and more donors over the years in this process.

11.2 GON-ADB Quaterly 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 try 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 sectors of FACD should take part in the missions fielded by donors. The participating officer should report the mission findings to his/her immediate supervisor. The sectors 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 FACD should represent in it.

11.4 Review of Technical Assistance with the Donors

FACD 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.

Section -12

Communication, Documentation, Record Keeping and Filing

All functioning of FACD have to be recorded manually/electronically as specified in the SOP. Generally, all the records should be maintained in prescribed formats. The concerned sector shall be responsible for disseminating the relevant information to the stakeholders. The sector officer shall disseminate such information with due approval of the immediate supervisor. The Section Officer of the concerned sector is responsible for documentation and record keeping of the sector functioning.

12.1 Document Sharing

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

- The original copy of Agreement: Ministry of Law and Justice.
- 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 FACD.
- A copy of the agreement and the related project document also need to be attached in the AMP.

However, it is not necessary to send the TA agreement to Ministry of Law and Justice. TA agreement should be sent only to the Executing/Implementing Agency.

12.2 Internal Communication

The FACD 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 taken.

Regular and continuous access and use of emails and internet, esp. the MOF website, is encouraged as the most effective tool of internet communication for FACD 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 Sector. The data administrator or the personnel working in the General Coordination Sector should update such records in the prescribed manner.

12.4 Documentation Center

FACD 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 FACD
- DCR (Development Cooperation Report)
- TA Book
- Source Book, Red Books
- Donors Profile
- Project Profile
- News Letters
- Annual Reports

12.5 Press Release

The concerned sector in FACD shall issue a Press Release of the events such as signing of aid agreement, 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. The Press Release needs to contain the following matters:

(A standard sample copy of the Press Release is provided in Annex-6)

- Project Name
- Donor
- Amount/ Cost (in both currencies)
- Objectives and Main Components
- Executing/ Implementing Agency
- Duration of the Project
- Repayment period, grace period, etc. (in case of loan)
- Location, Scope and Coverage of the Project
- Beneficiaries of the Project
- Expected Outcomes (in brief)
- Name/ Designation and Agency of Signatories
- Appreciation
- Date and Place of Signature

An e-copy of the Press Release should be forwarded (emailed) to the concerned MOF Website operator for putting it in the MOF Website. Also, a copy must be attached to the AMP

12.6 Filing System

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

Contents of the Files	Code Number
Circulations/Directives	FACD/..Sector/Donor ,,/50-.../FY
Pre-Agreement	FACD/..Sector/Donor ,,/100-.../FY
Post-Agreement	FACD/..Sector/Donor ,,/150-.../FY
Disbursement	FACD/..Sector/Donor ,,/200-.../FY
Training/Scholarship	FACD/..Sector/Donor ,,/300-.../FY
Experts/Volunteers	FACD/..Sector/Donor ,,/350-.../FY
Revenue Exemption	FACD/..Sector/Donor ,,/400-.../FY
Donors Profile	FACD/..Sector/Donor,, /500-.../FY
Missions	FACD/..Sector/Donor,, /600-.../FY
Other Donors Related Matters	FACD/..Sector/Donor,, /650-.../FY
Miscellaneous	FACD/..Sector/Donor ,,/700-.../FY

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

Section -13

International Pledging, Subscription, Contribution and Participation in International Conventions

Nepal has taken membership of many international organizations. This causes to pay membership fees and annual contributions as per the statutory obligations of the related organization. FACD should maintain an updated list of organizations of which Nepal is a member. The General Coordination sector at FACD is responsible for keeping the records of such membership including date and amount of contribution which Nepal needs to make. The same sector shall coordinate with the Budget and Program Division to ensure the allocation, and timely and proper payment of Nepal's subscriptions.

13.1 Subscription and Contribution

The General Coordination Sector at FACD shall from time to time take stock of the status of Nepal's membership in international organizations in consultation with line agencies such as the Ministry of Foreign Affairs and Ministry of Law and Justice. FACD should ensure the amount of subscription and contribution to be made to International Financial Institutions such as those in the World Bank Group, Asian Development Bank, and International Monetary Fund. MOF shall issue Promissory Notes to meet the obligation of shareholding as well as other financial obligations of these international financial institutions. FACD shall process the issuance of such Notes and shall request to Nepal Rastra Bank for further arrangements.

The annual subscription of United Nations agencies shall be made as decided by the General Assembly every year.

13.2 Pledging Payment Procedure

UN agencies request FACD for the payment of Nepal's pledging. FACD shall process such requests and shall write to MOFA for the payment from the assigned budget of MOFA headings.

The Government of Nepal is obliged to pay 25% of UNDP local office's annual budget. FACD shall coordinate with the Budget Division for the allocation of such amount. For other International Organizations where Nepal is obliged to pay its subscription, budget will be allocated to MOFA annually.

Different line agencies may have membership of international organizations in their respective fields. Requests are received from line agencies for the payment of their pledging. The concerned sector at FACD shall process such requests after checking the documents such as the official decision, statute of the concerned organization, and other related documents which justify the membership and contribution there. FACD shall request the MOFA for the payment of such pledging enclosing its official decision.

13.3 Procedure for New Subscription/ Membership

Before applying for the membership of the international organizations, the concerned agencies shall get prior approval of the MOF. While processing such requests, FACD shall consider following matters and provide its opinion/approval accordingly:

- 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 present activities in Nepal
- The current audit report
- Line agency's official decision

13.4 Follow ups and Record

The concerned sectors at FACD 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 concerned agencies. The sectors shall maintain and update annual/bi-annual contribution/ subscription records.

13.5 Participation in WB/IMF, and ADB Annual Meetings

On behalf of Government of Nepal, the MOF shall participate in the annual meetings of WB/IMF group and the ADB. In the WB and ADB, the Finance Minister and the Finance Secretary are the Governor and Alternate Governor, and the Joint Secretary of the FACD Temporary Alternate Governor. In the IMF, the Governor of Nepal Rastra Bank, and the Joint Secretary at FACD 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/Ministry of Finance) and SAARC Development Fund (Ministry of Finance) needs to be borne by the Nepal Rastra Bank and the Ministry of Finance. The concerned sectors at FACD 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 FACD 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 FACD 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 FACD 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 FACD, and Desk Officer of FACD

- For ADB: Finance Minister (Leader of the delegation), Finance Secretary, Joint Secretary at FACD, and Desk Officer of FACD

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 sector at FACD 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 effective participation in the annual meetings of the respective organizations. The ED offices facilitated 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 FACD as Operational Focal Point for the GEF Governing Council.

Section -14

Coordination with Budget and Program Division of Ministry of Finance

Many of the jobs of FACD and Budget and Program Division (BAPD) are interrelated. Many functions complement each other. BAPD often requests and FACD provides its opinion on matters such as budget allocation, counterpart allocation, virements, source change concurrence on the procurement of vehicles as per the agreement, etc. In addition, FACD has to work with BAPD, while carrying out following functions:

- Participate in Resource Committee Meeting which is held in the NPC. Normally, the Joint Secretary of FACD and the Under Secretary and Section Officers working in the Coordination Desk of the FACD has to participate in the meeting. The participating officers have to submit and brief, among others, commitments of foreign assistance and projections for the upcoming fiscal year.
- All Under Secretaries and Section Officers have to participate in the budget discussions held in the BAPD and NPC. Participating Section Officers have to report record of discussions to the Joint Secretary/Under Secretary.
- All Under Secretaries and Section Officers have to provide a statement of counterpart funding requirements along with project details.
- All Under Secretaries and Section Officers have to provide details of the commitments and indicative commitments.
- All Under Secretaries and Section Officers have to provide details of the technical assistances and direct funding or turnkey arrangements.
- All Under Secretaries and Section Officer have to provide details of cost sharing arrangements among donors, government and other stakeholders.
- All Under Secretaries and Section Officers have to provide information on donors' annual /long-term plans.
- Coordination Desk has to liaise with the BAPD while arranging and subscribing to various international organizations and institutions.

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

14.1 Source Book (White Book) Preparation

Source Book, also known as White Book, is published simultaneously with the Red Book which also contains the details of the foreign assistance allocation of the respective fiscal year. It carries information on foreign assistance according to donors, sectors, line agencies, loan numbers, mode of payment (cash, reimbursement, direct payment, commodity), and counterpart fund. While each sector is responsible for ensuring right allocation during the budget discussion, the General Coordination Desk of FACD shall provide all information related to White Book to the Budget Division. The White Book is verified and finalized by FACD, published by the Budget Division and sent to the line ministries at the time of authorization.

14.2 Virements/ Reallocations

FACD has to provide opinion on virement cases put forwarded by BAPD. While providing the opinion, the concerned sector of FACD has to consider provisions in the main agreement with the donor, especially the expenditure allocation part for each of the components of the project, expenditure eligibility, mode of payment, etc. It also has to consider the Mission's Aid Memoire for individual projects which may have recommended such virements and reallocations.

14.3 Mid-term Evaluation

FACD has to provide inputs of foreign aid status for the Budget Mid-term review report. The inputs include foreign aid commitments, projections, and disbursement for the review period. Similarly, FACD has to provide actual expenditure of foreign assistance during the review period and projection for the remaining six months.

14.4 Annual Budget Evaluation

FACD has to provide inputs of foreign aid status for the Budget annual evaluation report. The inputs include foreign aid commitments, projections, and disbursement for the review period. Similarly, FACD has to provide actual expenditure of foreign assistance during the review period.

Section-15

Coordination with other Divisions of Ministry of Finance

FACD 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.

15.1 Revenue Division

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

15.2 Monitoring and Evaluation Division

FACD 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. FACD 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 FACD should be provided to this division for public dissemination. Moreover, this division is entrusted with the responsibility of administrating the MOF Website, so FACD needs to closely coordinate with M&E Division on such matters. Besides, FACD has to provide monthly progress report to this division.

15.3 Administration Division

FACD 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 FACD, including local donors meetings, conferences and consultations.

15.4 Legal Division

FACD 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.

15.5 Economic Affairs and Policy Analysis Division

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

preparation of Economic Survey.

15.6 Financial Comptroller General's Office (FCGO)

FACD 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.

FACD 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.

FACD shall obtain following information from the FCGO:

- Disbursement status
- Data on debt services

Section-16

Tax & Duties Exemptions

Government of Nepal 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.

16.1 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 Ministry of Foreign Affairs will entertain the requests of diplomatic privileges and immunities.

Upon receiving the request from the above mentioned agencies with sufficient documents and basis, the Ministry of Finance takes a decision of exemption on behalf of the Government. However, the 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 Division of MOF will initiate the process of exemption. The FACD will provide its opinion as per the request by the Revenue 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 donor/mission's office including Volunteer sending agency for personal belongings of the expatriates and volunteers and INGOs, FACD will process the exemption request.

16.2 Processing of Exemption Requests

- Desk officer will verify the request letter and submitted documents to ensure and establish the claim of exemptions.
- 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 FACD.
- 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 FACD.
- 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, FACD will process and forward the file to the Revenue Division with its opinion. The Revenue 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 FACD. In order to write off the vehicles from the records of the concerned agencies, FACD will coordinate with Revenue Division to waive the revenue liabilities. At present, the Revenue 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.

Section -17

Aid Management Procedure

FACD is involved in Aid Management in the following way:

17.1 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 Development Partners

17.2 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
- FACD 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 National Planning Commission

17.3 Negotiation Stage

- Team formation
- Approval from Minister/Cabinet
- Authorization
- Adequate homework with review of relevant previous agreed documents Participate in negotiation
- Minutes of agreements
- Reporting to MoF

17.4 Agreement Stage

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

17.5 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.

FACD 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, FACD and concerned line agencies regularly.
- In case of turnkey projects, submission of total expenditures to OAG, FCGO, FACD 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.

17.6 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

Local level 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 FACD DATA BASE
- Execution of field visit from JS to SO level, as per the necessity
- Reporting to FACD

17.7 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 FACD 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.

17.8. 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

17.9 Projection of Foreign Aid

FACD 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. FACD, 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.

17.10 Management of Outstanding Debt Record

- Coordinate with Economic Affairs and Policy Analysis Division of MoF, FCGO, and NRB.
- Follow up with FCGO to provide FACD 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 FACD database system.

Section – 18

Donor Coordination

Donor coordination is very crucial for aid effectiveness. The mechanism of donor coordination provides better opportunities to avoid duplication, optimize the use of resources and facilitate implementation, among others. The MoF conducts the following activities to ensure effective donor coordination:

18.1 Local Donors Meeting

Local Donors Meeting is an avenue for the government and residential donors and their representatives for regular exchange of views. Main objective of this Meeting is to brief development partners about policy changes, if any, and development trends and overall implementation status of foreign aid assisted programs. FACD acts as a Secretariat and Coordinator for the Meeting. Hence, FACD has to prepare for this meeting in the following way:

- Decide objectives and agenda
- Consult with various government agencies
- Consult with donor agencies
- Confirm venue and time
- Prepare status papers of the subjects to be discussed
- Issue invitation letters to government agencies and donor agencies
- Minute and document outcome of the meeting

Local donors 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. The Coordination sector at FACD is responsible to organize and handle the local donors meetings.

18.2 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 development partners 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 development partners mostly based in Nepal have established their thematic groups, the Foreign Aid Coordination Division 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 with their frequency, timing and tentative agenda

- 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 donors or their representatives
- Minute and document the outcome of the meeting

18.3 Sectoral Group

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

- Make annual plans for such meetings with their frequency, timing and tentative agenda
- 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 donors or their representatives
- Minute and document the outcome of the meeting

18.4 Joint Annual Consultation/Review/Monitoring/Workshops

The objective of such meetings is to brief development partners and share opinions about the implementation status of projects/programmes that are ongoing or in pipeline, need for implementing new projects/programmes 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. FACD 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 donors or their representatives
- Minute and documentation of the outcome of the meeting

18.5 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
- Deciding the Tentative Agenda
- Forming as many specific committees as required comprising representatives from development partners, private sector, civil society, and the Ministry of Finance 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 development partners 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 Ministry of Finance or by the Government
- Submission of request for assistance (policy, funding). Preference to be indicated for grant instead of for loan.
- Documentation of the outcomes / recommendation/ commitments of the forum.
- Formation of NDF Coordination Committee to follow up the NDF outcomes will be formed as follows:
 - Joint Secretary, FACD Coordinator
 - Joint Secretary of NPC Member
 - Joint Secretaries, Policy, Planning and Foreign Aid Divisions of Line Ministries Members
 - Donors' Representatives (each from multilateral financial institutions, bilateral donors, UN) Member
 - Coordination Desk of FACD Member-Secretary

18.6 Annual Budget Consultations

First, there is a need to synchronize budget consultations with the Budget and Programme Division to ensure resource availability for foreign assistance funded projects/programmes.. Second, budget consultations particularly with donors 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 donors.
- Discuss with development partners about next three years' budget and programmes, 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 programmes and budget along with the policies and expected outcomes.
- Ensure that every income as well as donors' assistance is consolidated in the exchequer; convince/insist donors to agree on incorporating technical assistance and other direct funding to be reflected in the Red Book and also to be consistent with the law of the land.
- Ensure pre-assurances on smooth implementation of development programmes- both from the line ministries and the donors.
- Given the donors' tendencies to initiate new projects/programmes and importance of sustaining the completed projects/programmes, request them to be flexible in meeting operation and maintenance expenditures.

Section - 19

High Level Committee on Aid Coordination and Mobilization

The Government has activated the High Level Committee on Foreign Aid Coordination and Mobilization (It will be called Committee hereafter) as stipulated in the FAP, 2002. The Committee has been entrusted basically with the responsibilities such as, requesting donors for assistance, assessing the implementation progress of foreign aid funded projects, facilitating to establish Project Bank, and updating the FAP regularly. The composition of the Committee is:

Finance Minister	Chairman
Vice Chairman, NPC	Member
Member (Economic Sector), NPC	Member
Secretary, MoF	Member
Secretary (Revenue), MoF	Member
Secretary, MOLJ	Member
Secretary, Project related Ministry	Member
Joint-Secretary, FACD, MoF	member
Under Secretary, FACD (Coordinatin)	Member Secretary

19.1 Meetings of the Committee

The Member Secretary of the Committee, who will be the Under Secretary looking after the coordination sector at FACD, will call the meeting after consultation with the Chairman. Normally, the meeting will take place once in a month. The Member Secretary is also responsible for the minuting of the meeting and dissemination of the Committee's decisions.

19.2 Project Selection and Prioritization

Request for projects should come through the line agencies, and such requests should have been submitted in the format as specified in Annex 1 of the Committee's working procedure. FACD desk officers responsible for donors and multilateral agencies are required to enter promptly into the Aid Information Management System (AIMS) such requests. The officers should also forward such requests to the Member - secretary of the Committee. All received project proposals will be submitted to the Committee for deliberation and decisions.

19.3 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 criterias as prescribed in the Annex – 2 of the Working Procedure 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.

19.4 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.

19.5 Updating the Foreign Aid Policy

Since the execution of FAP in 2002, many changes have occurred in aid architecture. Keeping in view those changes, the Committee may direct to the Finance Ministry, to update the FAP with the consultations of wider stakeholders. The FACD should initiate and work as the secretariat for this purpose.

19.6 Mitigation of the project related issues

For the immediate solution of project related issues, if any, the FACD 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.

Section - 20

Aid Management Platform (AMP)

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

It is accessible online at <http://amis.mof.gov.np/> and on the intranet at <http://10.0.26.14/>

20.1 AMP Management and Administration

FACD 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 donor and government agencies' representatives, to discuss any quality or management issues related to AMP and recommend decisions to FACD management. The AMP working group should be organized four times a year;
- Serve as main contact point for the service provider (Development Gateway) and other initiatives related to aid information management systems.

One section/computer officer is designated as the FACD 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 donor 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 FACD management;
- Monitoring the quality of data and liaising with (1) FACD staff and management and (2) donor 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 September), and send to donors for verification.

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) if necessary.

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

20.2 Responsibilities of FACD section officers

20.2.1 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 FACD section officer access rights.

20.2.2 Data entry

- Enter details of pipeline projects under negotiation in 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.

20.2.3 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.

20.2.4 Reports

- Produce project overviews and reports as requested by FACD management. Section Officers must include an AMP Project Data Fact Sheet in all memos which will be

submitted to higher officials for decisions. The format of the fact sheet has been given in Annex 7.

Section Officers may receive support from FACD 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.

20.3 Responsibilities of FACD Under Secretaries

20.3.1 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 FACD Under Secretary access rights.

20.3.2 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.

20.3.3 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 FACD and MoF management.

20.4 Responsibilities of the Joint Secretary

20.4.1 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.

20.4.2 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;
- Verify reports produced by FACD 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.

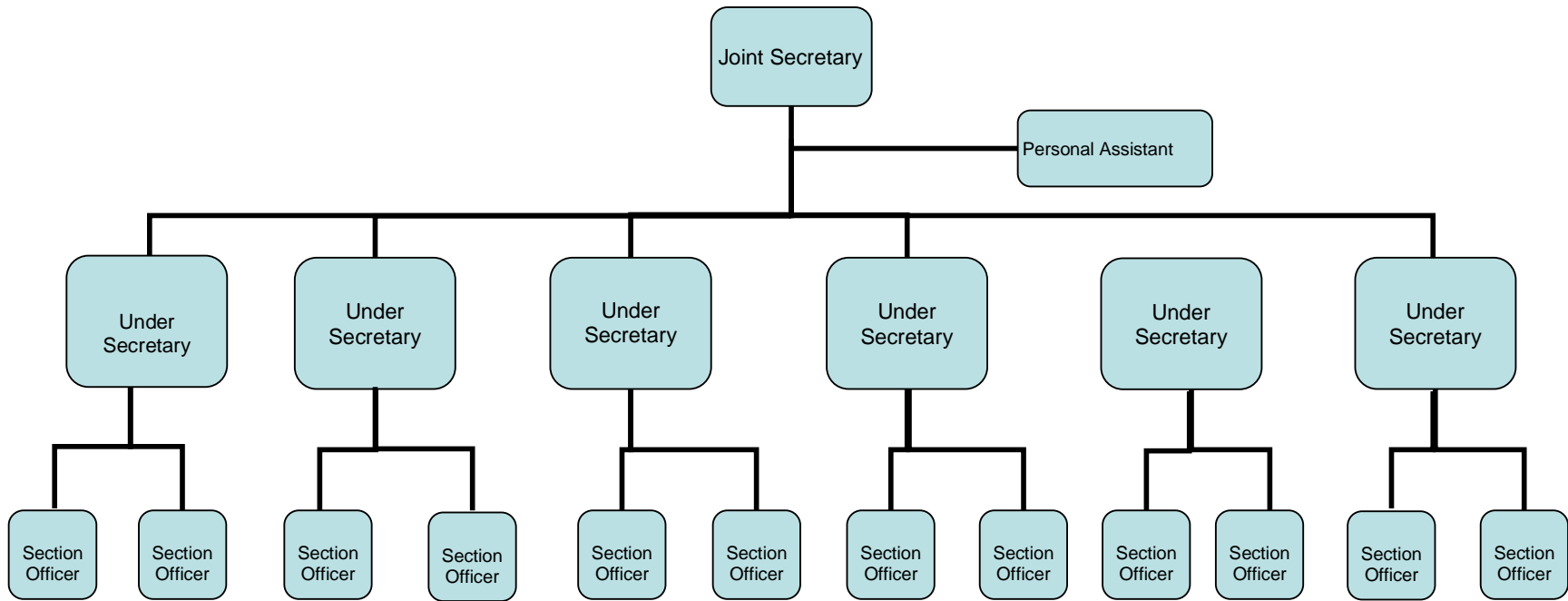
20.5 Data entry and verification schedule

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

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

Date	Data/verification required	Justification	Responsible person
15-21 March	Updated actual disbursements from donors (15 January to 15 March)	For Trimester 2 budget report	AMP focal point (prepare email request to donors and follow-up) Under Secretary/(send email request to donors) Section officers (monitor response) Under Secretaries (validate)

Annex – 1
Organizational Structure of FACD



Annex -2
Current Work Division of FACD¹

FACD Sector Work Division Effective from 25 February 2007

Joint Secretary	All Sectors	All Donors	Thematic Focal
US	MoPPW (Road), MoST	Russia, Europe except Finland, Denmark, Norway and Switzerland, Economoc Cooperation, Investment Promotion	GEF (including UNDP funded Aid Effectiveness project)
	MoPPW (Urban, Drinking water and sanitation), Ministry of Environment	UNDP including NEX project	
US	Ministry of Health and Population, Ministry of Youth and Sports	Finland and Denmark	Aid Effectiveness
	Ministry of Education, FACD Administration, General Coordiantion, Local Donor, NAAP, Miscellaneous	WB Group, IMF	
US	Ministry of Agriculture & Cooperatives and Ministry of Land Reform	IFAD,FAO, OPEC, Middle East, Saudi Fund, Kuwait Fund	Regional Co-operation
	Ministry of Forest and Soil Conservation, National Planning Commission	ADB, SAARC, India	

¹ Reviewed and updated time to time as per the need.

US	Ministry of Peace and Reconstruction, Ministry of Information and Communication, Ministry of General Administration	Korea	Community Development
	Ministry of Women, Children and Social Welfare including INGO / NGOs	Australia, Pacific, New Zealand	
US	Ministry of Local Development, Ministry of Home Affairs, Ministry of Defence	UN System except UNDP, Norway and Switzerland	Civil Society
	Ministry of Tourism and Civil Aviation, Ministry of Irrigation, Scholarship	Pacific, Australia, Korea, New Zealand	
US	Ministry of Finance, Ministry of Commerce and Supplies, Constitutional bodies, Ministry of Law and Justice, Ministry of Labour and Transport, OPMCM, MOFA	Japan, North America (USAID), WTO	PFM, PEFA
	Ministry of Energy, Ministry of Industry	South America	

Annex – 3
FACD Decision Making Matrix

S. No	Activities	Decision Making Authority						Decision Method
		SO	US	JS	Sec.	Minister	Cabinet	
1	Participation at different levels of project formulations	X	X					Written Instruction
2	Request for Assistance							
	a. Loan					X		Tippani
	b. Grant			X	X			Tippani
	c. TA			X	X			Tippani
	d. Advisors/Experts and Residential Staff of Volunteers and Other Agencies		X					Written Instruction
	e. Volunteer	X						
3	General correspondence with the donors:							
	a. In principle acceptance		X	X				Written Instruction
	b. Annual renewal under general/ project agreement			X	X			Written Instruction
	c. Approval of the Loan						X	Cabinet Proposal
	d. Amendment of the Loan Agreement					X		Tippani
	e. Approval of the Grant			X	X	X	X	Tippani/ Cabinet Proposal
	f. Amendment of the Grant Agreement			X	X			Tippani
	g. Approval of Technical Assistance			X	X			Tippani
	h. Revision of Technical assistance		X	X	X			Tippani
	i. Approval of General Cooperation Agreement (such as Dev. Cooperation Agreement, Umbrella Agreement)						X	Cabinet Proposal
	j. Amendment of General Cooperation Agreement				X	X		Tippani
	k. Advisors, Specialists and Residential Staff of Volunteers Agencies		X					Written instruction
l. Volunteers, Scholarships and Residential Staff of other	X							

S. No	Activities	Decision Making Authority					Decision Method
		SO	US	JS	Sec.	Minister	
	agencies						
4	Formation of Negotiation Team						
	a. Loan and Grant						X Cabinet Proposal
	b.						
5	Seek comments and approval of the MOLJ on agreement documents				X		Letter by Secretary
6	Seek comments and approval of the line ministries/NPC/FCGO/ OAG on Agreement Document	X					Letter
7	Approval of Loans and Grant Agreement						X Cabinet proposal
8	Concurrence for signing agreements on behalf of GoN to other agencies			X	X	X	Tippani
9	GoN's payment obligations as per Charters, Treaties and Membership of International Organizations						
	a. To be done by the MOF				X	X	Tippani
	b. Concurrence to others				X	X	Tippani
10	Power of Attorney for signing Loan and Grant Agreements					X	X Cabinet proposal
11	Authority for signing TA			X	X		Tippani
12	Signing of Agreement - as authorized by the Cabinet (depending upon protocol, type and level of assistance)			X	X		Ceremony
13	Prepare Press Release	X	X				Oral Instruction
14	Approve Press Release			X			Oral Instruction
15	Dissemination of Agreement to the Concerned Agencies	X					Letter
16	Seek Legal Opinion of MOLJ/(on Loan Agreements) for Loan Effectiveness				X		Letter
17	Forward legal opinion for Loan Effectiveness				X		Letter
18	Authorization of Signature (for withdrawals and reimbursement)			X	X		Letter by Secretary
19	Request for opening of Imprest/ Special Accounts of the Project	X	X				Letter
20	Mission Clearance and	X	X				Direct order

S. No	Activities	Decision Making Authority						Decision Method
		SO	US	JS	Sec.	Minister	Cabinet	
	Authorization							
21	Participation in Missions	X	X					Direct order
22	Approval of Master List and BoQ under the Agreement				X	X		Tippani
23	Nomination in Steering/Coordination/ Advisory Committees			X	X			Direct Instruction through Letter
24	Special Correspondence with Heads of International Institutions			X	X			Letter by Direction
25	Communication with Regional Heads and Directors of Institutions		X	X				Instruction
26	Communication with Mission Chiefs (depending upon protocols)		X	X	X			Instruction
28	General Correspondence with development partners	X	X					Oral Instruction
29	Preparation for Annual Consultations and Negotiations and other Forum Meetings	X	X					Instruction through Letter
30	Pre-consultation discussions with Line Agencies	X	X	X				Instruction through Letter
31	Lead the NDF and similar level Meetings			X	X	X	X	Cabinet Decision
32	Lead Bilateral and Multilateral Consultations (depending upon the scope and protocol)			X	X			Tippani
33	Approval of Resource Reallocation, Transfer and Adjustments			X	X			Tippani
34	Approval of Participants for FACD related Seminars, Workshops, Trainings Observation tours, etc.			X	X			Tippani
35	Nomination in Study, Visit, Training and Seminar							
	a. Joint Secretary and equivalent					X		Tippani
	b. Under Secretary & below				X			Tippani
	c. Processing of Nomination of candidates from other agencies with full funding	X	X					Tippani

S. No	Activities	Decision Making Authority						Decision Method
		SO	US	JS	Sec.	Minister	Cabinet	
	d. Processing of Nomination of candidates from other agencies without full funding				X			Tippani
36	Visa Processing for Consultants, Experts, Volunteers, Residential Staff,	X	X					Direction through Letter
	Approval of visa Request to MOFA and MOHA							
37	a. Visa according to agreement and concurrence forwarding to Ministry of Home Affairs	X	X					Direction through Letter
	b. Forwarding letter to Ministry of Foreign Affairs after receiving the approval of MOHA	X	X					Instruction
	c. Forwarding to MOHA-other than agreement and concurrence		X	X	X			
38	Approval for the concurrence on Agreement with NGO/INGO					X		Cabinet Decision
	a. General Agreement			X	X			Tippani
	b. Amendment or Addendum to the General Agreement			X	X			Tippani
39	Share Investment/ Capital Increment of Multilateral Agencies (ADB,WB)					X		Proposal to Cabinet
40	Increment In Membership Fees					X		Proposal to Cabinet
41	Payment through issuing of Promissory Note under (41)				X	X		Tippani
42	Voting in International Institutions as a Member			X	X	X		Direct Signature by Secretary
43	Decision and Formation of Delegation on Annual Meetings/Conferences of Multilateral Agencies					X	X	Tippani/ Proposal to Cabinet
44	Provide Opinion on (intra-ministry) Budget-related Matters		X	X				Tippani
45	Preparation of Source Book	X	X	X				Team work
46	Translation of Economic Survey and Budget Speech	X	X	X				Team work

S. No	Activities	Decision Making Authority						Decision Method
		SO	US	JS	Sec.	Minister	Cabinet	
47	Preparation of Three Year's Resource Projections	X	X	X				Team work
48	Chairing Wrap-up Meetings during Pre-Fact Finding, Fact Finding, Pre- Appraisal and Appraisal Missions			X				Direct Letter
49	Approval of Aid Memoires			X	X			Direction
50	Signing on Minutes of Discussion			X	X			
51	Chairing Bilateral Consultations and Negotiations			X	X			
52	Chairing Local Donors' Meeting				X			
53	Formation of delegates/ Chairing NDF Meeting					X	X	Tippani
54	Decision on Membership of International /Regional Organization					X		Tippani
55	Tax Exemption/ Import Approval							
	a. as per the agreement			X	X			Tippani
	b. other than agreement					X		Tippani
	c. exemption as per approved Master list			X				
56	Approval of Import of Vehicles for the Donor Funded Projects					X		Tippani
57	Approval of domestic and overseas training under the loan funded projects						X	Cabinet proposal
58	Liaison with Donor Dignitaries during their Visits to Nepal							
	a. President/ Chief of Donor Organizations and Ministers		X					
	b. Other than mentioned in (a)	X						
59	Full/Partial Cancellation of Loan Amounts				X			Tippani
60	Additional and Supplemental Financing on Loan and Grant					X		Proposal to Cabinet
61	Reallocation within the Components of Grant/Loan				X			Tippani
62	Approval of Changing/Reducing Project Scope and Extension of Project Period:							
	a. Loan				X			Tippani Proposal to

S. No	Activities	Decision Making Authority						Decision Method
		SO	US	JS	Sec.	Minister	Cabinet	
								Cabinet
	b. Grant			X	X			Tippani
	c. Technical Assistance			X				Instruction

Number of volunteer/s:
Period: From _____ to _____

12. Period for which the volunteer is requested:
From _____ To _____

13. Any other comments:



Signature (Chief of Office):

Name:

Designation:

Date:

Annex - 6

Press Release Format

Para 1

Name of the donors, recipient, amount in foreign currency and Nepalese currency, and the name of the project or programme.

Para 2

Name of the implementing/executing agencies, coverage, and locations.

Para 3

Total cost, objectives, components, and the targeted beneficiaries.

Para 4

Expected outputs, outcomes, and impact in the national economy, implementation period (years) and completion date

Para 5

Signatories

Para 6

GON's recalling of past assistance if any, and appreciation for this assistance.

Para 7

Date (both in B.S and A.D) and place

Annex - 7

Ministry of Finance
Foreign Aid Coordination Division

AMP PROJECT DATA FACT SHEET

Project title:	
AMP ID (if existing):	
Inputs:	
Outputs (formerly Project description):	
Outcome:	
Impact:	
Amendment Number:	
On budget (Y/N): <i>If yes specify budget head</i>	

Donor Code:	
Date of agreement:	
Date of effectiveness:	
Proposed start date:	
Actual start date:	
Planned completion date:	
Extension date 1	
Extension date 2	
Status:	Pipeline <input type="checkbox"/> New <input type="checkbox"/> On-going <input type="checkbox"/> On-hold <input type="checkbox"/> Completed <input type="checkbox"/>
Implementation Level	National <input type="checkbox"/> Development Region <input type="checkbox"/> Both <input type="checkbox"/> Multi-country <input type="checkbox"/>
Implementation Location	Region <input type="checkbox"/> Zone <input type="checkbox"/> District <input type="checkbox"/>
Location name/s:	
Sector/s (Budget):	
National Development Plan (strategies):	
Executing Agency (including focal point contact details)	
Implementing Agency (including focal point contact details)	

Funding Details:

Donor 1:	Type of Aid/Funding (tick correct option): Loan <input type="checkbox"/> Grant <input type="checkbox"/> Technical Assistance <input type="checkbox"/> GoN funding <input type="checkbox"/> Beneficiary funds <input type="checkbox"/> Guarantee <input type="checkbox"/>		
	Modality of assistance (tick correct option): Program support <input type="checkbox"/> project support <input type="checkbox"/> SWAP <input type="checkbox"/> Humanitarian assistance <input type="checkbox"/> Others <input type="checkbox"/>		
	Mode of funding (tick correct option): Cash <input type="checkbox"/> Commodity <input type="checkbox"/> Reimbursable <input type="checkbox"/> Direct Payment <input type="checkbox"/>		
Commitments:			
Amount:		Currency:	Date:
Disbursements:			
(Planned/actual):	Amount:	Currency:	Date:
Release of funds:			
Amount:		Currency:	Date:
<u>Fact sheet certified complete and accurate</u>		Name and signature (Section Officer/Donor Focal Point):	
		Date:	
<u>Data entered and validated in AMP:</u>		Name and signature (Under Secretary):	
		Date:	

Annex - 8

नेपाल सरकार
..... मन्त्रालय

विषय :

विभागीय मन्त्रीबाट स्वीकृति प्राप्त मिति :

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

प्रस्तावको प्रकरणमा रहने विवरणसम्बन्धी निर्देशिका

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

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

- (२) “प्राप्त परामर्श तथा अन्य प्रासङ्गिक कुरा” अन्तर्गत मन्त्रपरिषद्का समितिहरु, मन्त्रालयहरु, राष्ट्रिय योजना आयोग र अन्य निकायहरु लगायत विशेषज्ञहरुले दिएको परामर्श समेत उल्लेख गर्ने । कानुनी परामर्शको हकमा प्रतिलिपि नै समावेश गर्ने ।

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

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

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

- (४) “निर्णय हुनुपर्ने व्यहोरा” :-

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

यस निर्देशिकामा नेपाल सरकारबाट थपघट हुन सक्नेछ ।

Annex - 9

Formation of a Negotiation Team

1.	MOF	Leader/Member
ii.	Line Ministry	Leader / Member
iii.	Representative, MOLJ	Member
iv.	Representative, FCGO	Member

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

Reference Materials

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

१. नेपालको अन्तरिम संविधान, २०६३ मा गरिएको व्यवस्था :

भाग ४, राज्यको दायित्व, निर्देशक सिद्धान्त तथा नीतिहरू:

३३. (ट) देशको आर्थिक-सामाजिक रूपान्तरण एवं न्यायका साथ देशलाई छिटो समुन्नत र आर्थिकरूपले समृद्धशाली बनाउन एक साभा विकास अवधारणा निर्माण गर्ने ।
(ड) राज्य पक्ष भएको अन्तर्राष्ट्रिय सन्धि सम्झौताको प्रभावकारी कार्यान्वयन गर्ने ।

३४. निर्देशक सिद्धान्तहरू :

- (४) देशमा उपलब्ध आर्थिक स्रोत र साधनलाई सीमित व्यक्तिहरूमा केन्द्रित हुन नदिई सामाजिक न्यायको आधारमा आर्थिक उपलब्धको न्यायोचित वितरणको व्यवस्था मिलाई कुनै पनि जाति, लिंग, वर्ण उत्पत्ति वा व्यक्ति उपर आर्थिक शोषण हुन नपाउने व्यवस्था गरी आर्थिक असमानता हटाउदै स्वदेशी निजी एवं सार्वजनिक उद्यमलाई प्राथमिकता र प्रश्रय दिई राष्ट्रिय अर्थतन्त्रलाई स्वतन्त्र एवं आत्मनिर्भर गराउनु राज्यको मूलभूत आर्थिक उद्देश्य हुनेछ ।
(१२) राष्ट्रिय विकासको लागि स्वदेशी लगानीलाई अग्राधिकार दिई देशमा वैदेशिक पूँजी र प्रविधिलाई आकर्षित गर्ने नीति राज्यले अवलम्बन गर्नेछ ।

भाग १० आर्थिक कार्य प्रणाली :

८९. कानून बमोजिम बाहेक कर लगाउन वा ऋण लिन नपाइने:

- (२) कानून बमोजिम बाहेक नेपाल सरकारद्वारा कुनै ऋण लिइने र जमानत दिइने छैन ।

९०. **संचित कोष-** गुठी रकम बाहेक नेपाल सरकारलाई प्राप्त हुने सबै प्रकारको राजस्व, राजस्वको धितोमा लिइएका सबै कर्जाहरू र ऐनको अधिकार अन्तर्गत दिइएको जुनसुकै ऋण अशूल हुँदा प्राप्त भएको सबै धन तथा नेपाल सरकारलाई प्राप्त हुने अन्य जुनसुकै रकम एक सरकारी कोषमा आम्दानी बाँधिनेछ जसलाई संचित कोष भनिनेछ ।

२. सन्धि ऐन, २०४७ मा गरिएको व्यवस्था:

प्रस्तावना: “नेपाल राज्य वा नेपाल सरकार पक्ष हुने सन्धि वा सम्झौताको हस्ताक्षर, अनुमोदन, सम्मिलन, स्वीकृति वा समर्थन सम्बन्धी कार्यविधि तथा त्यस्तो सन्धि वा सम्झौताको कार्यान्वयनको सम्बन्धमा कानुनी व्यवस्था गर्न”

दफा २(क) सन्धिको परिभाषा: सन्धि भन्नाले दुई वा दुई भन्दा बढी राज्यहरू वा कुनै राज्य र अन्तर सरकारी संगठन बीच लिखित रूपमा सम्पन्न भएको सम्झौता संझनुपर्छ र सो शब्दले यसै प्रकृतिको जुनसुकै नामाकरण गरिएको लिखत समेतलाई जनाउनेछ ।

दफा ३ :सन्धि सम्पन्न गर्ने अधिकार:

राष्ट्रप्रमुख, प्रधानमन्त्री र परराष्ट्र मन्त्री बाहेक अरु कसैले पूर्णाधिकार विना नेपाल राज्य वा नेपाल सरकारको तर्फबाट कुनै पनि सन्धि वार्ता गर्न वा सन्धिको अन्तिम मस्यौदा वा प्रामाणिक प्रति स्वीकार गर्न वा त्यस्तो सन्धिमा हस्ताक्षर गर्न वा आरक्षण राख्न वा तत्सम्बन्धी अन्य कुनै काम गर्न हुदैन ।

पूर्णाधिकार भन्नाले सन्धि वार्ता गर्न वा सन्धिको मस्यौदा वा प्रामाणिक प्रति स्वीकार गर्न वा सन्धिमा हस्ताक्षर गर्न अख्तियारी दिइ नेपाल सरकारले जारी गरेको अधिकारपत्र संभन्नुपर्छ र सो शब्दले त्यस्तो सन्धि वार्ता गर्दा वा सन्धि हस्ताक्षर गर्दा आरक्षण राख्न वा त्यस्तो सन्धि सम्बन्धमा अन्य कुनै काम गर्न प्रदान गरेको अख्तियारी समेतलाई जनाउनेछ ।

नेपाल सरकारको परिभाषा (छुट्टै नगरेको) नेपाल सरकार (कार्य सम्पादन) नियमावली, २०६४ ले नेपाल कानून व्याख्या सम्बन्धी ऐन, २०१० को व्याख्या लागू हुने भनेको छ ।

नेपाल कानून व्याख्या सम्बन्धी ऐन, २०१० मा श्री ५ को सरकार (नेपाल सरकार) को व्याख्या:

नेपाल सरकार भन्नाले "२०४७ कार्तिक २३ गतेदेखि गरिएको वा गरिनुपर्ने कुनै कामका सम्बन्धमा नेपाल अधिराज्यको संविधान, २०४७ र अन्य कानून बमोजिम नेपाल अधिराज्यको कार्यकारिणी अधिकार प्रयोग गरिवक्सने श्री ५ महाराजाधिराज र मन्त्रिपरिषदलाई संभन्नुपर्दछ" भनेको छ । साथै अन्तरिम संविधान, २०६३ को धारा ३७ मा "नेपालको कार्यकारिणी अधिकार संविधान र अन्य कानून बमोजिम मन्त्रिपरिषद्मा निहित हुनेछ । नेपालको कार्यकारिणी काम नेपाल सरकारको नाममा हुनेछ" भनिएको छ ।

दफा ८ सन्धि पश्चात्दर्शी नहुने : सन्धिमा अन्यथा व्यवस्था भएकोमा बाहेक सन्धिलाई पश्चात्दर्शी प्रभाव दिने गरी लागू गरिने छैन ।

दफा ९ सन्धि व्यवस्था कानून सरह लागू हुने:

(१) संसदबाट अनुमोदन, सम्मिलन, स्वीकृति वा समर्थन भई नेपाल राज्य वा नेपाल सरकार पक्ष भएको कुनै सन्धिको कुरा प्रचलित कानूनसंग बाभिएमा सो सन्धिको प्रयोजनको लागि बाभिएको हदसम्म प्रचलित कानून अमान्य हुनेछ, र तत्सम्बन्धमा सन्धिको व्यवस्था नेपाल कानून सरह लागू हुनेछ ।

(२) संसदबाट अनुमोदन, स्वीकृति वा समर्थन नभएको वा सम्मिलनको स्वीकृति नपाएको तर नेपाल राज्य वा नेपाल सरकार पक्ष भएको कुनै सन्धिबाट नेपाल अधिराज्य वा नेपाल सरकार उपर कुनै थप दायित्व वा भार पर्न जाने र त्यसको कार्यान्वयनको लागि कानुनी व्यवस्था गर्नुपर्ने रहेछ भने त्यस्तो सन्धि कार्यान्वयनको लागि नेपाल सरकारले यथासम्भव चाँडो कानून बनाउने कारवाही चलाउनु पर्दछ ।

दफा ६ नेपाल सरकारले हस्ताक्षर गरी सन्धि लागू गर्न सक्ने:

दफा १० प्रतिनिधिसभा समक्ष पेश गर्नु पर्ने: दफा ६ बमोजिम नेपाल सरकारले स्वीकार गरी लागू गरेका सन्धिहरूको सूचना प्रतिनिधिसभा वसेको एक महिनाभित्र जानकारीको लागि प्रतिनिधिसभामा पेश गर्नु पर्नेछ ।

दफा ११ सन्धि दर्ता गर्ने : नेपाल राज्य वा नेपाल सरकार पक्ष भएका सन्धिहरू मध्ये नेपाल सरकारले उपयुक्त ठहराएका सन्धिहरू सम्बन्धित अन्तर्राष्ट्रिय संगठन वा संयुक्त राष्ट्रसंघको सचिवालयमा दर्ता गराउन सक्नेछ ।

३. नेपाल सरकार (कार्य-सम्पादन)(दोस्रो संशोधन) नियमावली, २०६५ मा गरिएको व्यवस्था:

नियम ११ अर्थ मन्त्रालयसंग परामर्श : (१) कुनै मन्त्रालयले देहायका विषयमा कुनै निर्णय गर्नु, आदेश दिनु वा सूचना निकाल्नु अगावै अर्थ मन्त्रालयसंग परामर्श लिनु पर्नेछ ।

- (क) राजस्व वा अन्य सरकारी रकम मिनाहा वा छुट दिने,
- (ख) विनियोजन ऐन अन्तर्गत शीर्षक उपशीर्षकमा निर्दिष्ट नगरिएका रकम खर्च गर्ने,
- (ग) अर्थ मन्त्रालयको पूर्व स्वीकृति आवश्यक पर्ने रकम खर्च गर्ने,
- (घ) सरकारी सेवाका पदहरूको संख्या बृद्धि गर्ने वा वर्तमान पदको स्तर बढाउने, तर निर्धारित समयको लागि मात्र विशेष पद सिर्जना गर्न स्वीकृत बजेट रकमले पुग्ने भएमा अर्थ मन्त्रालयको परामर्श लिनुपर्ने छैन ।
- (ङ) सरकारी कर्मचारीहरूको तलव, भत्ता र अन्य सुविधा थपघट गर्ने,
- (च) विक्री, दान-दातव्य वा धितोद्वारा अस्थायी वा स्थायी तवरले सरकारी सम्पत्तिको हस्तान्तरण गर्ने,
- (छ) विदेशी सरकार वा अन्तर्राष्ट्रिय संघ, संस्थाबाट ऋण वा अनुदान वा प्राविधिक सहयोग स्वीकार गर्ने वा तत्संबन्धी वचनबद्धता वा नेपाल सरकारले जमानत दिने विषय,
- (ज) सरकारको स्वामित्वमा रहेका संस्थालाई ऋण, अनुदान वा सहायता उपलब्ध गराउने विषय,
- (झ) कुनै आर्थिक दायित्व पर्ने अन्तर्राष्ट्रिय संघ संस्थाको सदस्य बन्ने वा सन्धि, सम्झौताको पक्ष बन्ने ।

(२) उपनियम (१) को खण्ड (घ) र (ङ) को विषयमा अर्थ मन्त्रालयले कुनै निर्णय गर्नु, आदेश दिनु वा सूचना निकाल्नु अगावै सामान्य प्रशासन मन्त्रालयसंग परामर्श लिनु पर्नेछ ।

नियम १३ स्थानीय विकास मन्त्रालयसंग परामर्श: स्थानीय निकायहरूको काम, कर्तव्य, अधिकार र उत्तरदायित्व थपघट गर्ने वा तिनीहरूको कार्य क्षेत्रमा असर पर्ने कुनै किसिमको काम कारवाही गर्दा सो मन्त्रालयसंग परामर्श लिनु पर्नेछ ।

नियम १५ अन्य मन्त्रालयहरूसंग परामर्श: यस नियमावलीमा कुनै मन्त्रालय वा निकायसंग परामर्श लिनुपर्ने भनी किटानी साथ तोकिएकोमा सोही बमोजिम र यस नियमावलीमा परामर्श लिनु पर्ने भनी नतोकिएकोमा पनि कार्य विभाजन नियमावलीमा कुनै मन्त्रालयले गर्ने गरी तोकिएको कामका सम्बन्धमा त्यस्तो मन्त्रालयको परामर्श लिनु पर्नेछ ।

नियम ३५ मन्त्रिपरिषद्मा भएको कारवाही प्रकट गर्न र प्रकाशित गर्न निषेध: (१) मन्त्रिपरिषद् सम्बन्धी निर्णय तथा काम कारवाहीसंग सम्बन्धित कागजातहरू गोप्य रहने छन् ।

(२) उपनियम (१) मा उल्लिखित विषयहरूको जानकारी राख्न तथा प्रयोग गर्ने अधिकार पाएका पदाधिकारीले नेपाल सरकारको स्वीकृति बिना त्यस्ता विषयमा अधिकृत व्यक्तिलाई वाहेक अन्य कसैलाई कुनै किसिमले जानकारी दिन वा प्रकट गर्न हुदैन ।

अनुसूची (१) मा मन्त्रिपरिषद्मा पेश गर्नु पर्ने विषयहरू (४३ वटा) समावेश छन् ती मध्ये निम्न विषयहरू यहाँ समावेश गरिएको छ :

विषय नं. २०: विदेशी राष्ट्र वा सरकारसंग हुने सन्धि, सम्झौता सम्बन्धी विषय वा नेपाल पक्ष हुने बहुपक्षीय सन्धिको हस्ताक्षर, अनुमोदन, सम्मिलन, स्वीकृति वा समर्थन गर्ने,

विषय नं. २१: विदेशी सरकार तथा अन्तर्राष्ट्रिय संघ-संस्थासंग हुने ऋण वा अनुदान सम्बन्धी सन्धि, सम्झौता वा बहन गर्नुपर्ने दायित्व, वचनबद्धता र वैदेशिक सहायता सम्बन्धी अन्य महत्वपूर्ण कुराहरू निरूपण गर्ने,

विषय नं. २३: नेपाल सरकारको प्रतिनिधित्व गरी द्विपक्षीय वा बहुपक्षीय वार्ता गर्न वा क्षेत्रीय वा अन्तर्राष्ट्रिय सभा सम्मेलन र सरकारी भ्रमणमा भाग लिन प्रतिनिधि वा प्रतिनिधिमण्डल पठाउने,

विषय नं. २४. मन्त्रि तथा संबैधानिक पदाधिकारीहरुको विदेश भ्रमण,

विषय नं. २५: नेपाल सरकारका सचिवहरु र सोभन्दा माथिका पदाधिकारीहरुलाई विदेशमा हुने गोष्ठी, अध्ययन भ्रमण, अवलोकन भ्रमण आदिमा पठाउने,

विदेशी सरकार तथा अन्तर्राष्ट्रिय संघ-संस्थासंग हुने सन्धि, सम्झौता वा बहन गर्नुपर्ने दायित्व, वचनबद्धता र वैदेशिक सहायता सम्बन्धी अन्य महत्वपूर्ण कुराहरु,

अनुसूची (२) मा प्रस्तावको ढाँचा दिइएको छ ।

४. वर्तमान राजस्व छुट सम्बन्धी नीति एवं कार्यविधि (राजस्व महाशाखाबाट प्राप्त)

१. विषय प्रवेश :-

(क) नेपालस्थित विदेशी कूटनीतिक नियोग तथा त्यस्ता नियोगका कूटनैतिक प्रतिनिधि एवं संयुक्त राष्ट्र संघका कर्मचारीहरु, विदेशी कूटनैतिक कर्मचारीहरुलाई विदेशी राष्ट्रका कूटनैतिक प्रतिनिधिको सुविधा तथा उन्मुक्ति ऐन, २०२७ अनुसार तथा विदेशी क्षेत्रीय एवं अन्तर्राष्ट्रिय संस्था र त्यस्ता नियोग, कार्यालय र संस्थाहरुमा काम गर्ने कूटनैतिक दर्जाप्राप्त पदाधिकारीहरुलाई द्विपक्षीय एवं बहुपक्षीय सम्झौता, नेपालले अनुमोदन गरेका अन्तर्राष्ट्रिय एवं क्षेत्रीय महासन्धि, नेपाल सरकारले समयसमयमा गरेका निर्णय तथा पारस्परिकताको आधारमा उन्मुक्ति एवं सुविधा प्रदान गर्दै आएको छ । यस्तो सुविधा प्राप्त गर्न सम्बद्ध निकाय वा पदाधिकारीले परराष्ट्र मन्त्रालयले तर्जुमा गरेको निश्चित ढाँचाको अनुरोधपत्र भरी परराष्ट्र मन्त्रालय पठाउनुपर्ने र त्यस्तो अनुरोधपत्र प्राप्त भएपछि परराष्ट्र मन्त्रालयले सुविधा प्रदान गर्ने सिफारिश सहित भन्सार विभागमा अनुरोध गरी पठाउने गरेको छ भने त्यसै सिफारिश र अनुरोधपत्रको आधारमा भन्सार विभागले अभिलेख राखी सुविधा उपलब्ध गराउन सम्बन्धित भन्सार कार्यालयलाई आदेश दिने गरेको छ । यसै प्रक्रिया अन्तर्गत उल्लेखित निकाय एवं पदाधिकारीले भन्सार तथा महसुल सुविधा अन्तर्गत माल वा वस्तु निकासी पैठारी गरी आएको छ ।

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

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

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

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

नेपालको कानून अनुसार स्थापित स्वदेशी गैरसरकारी संस्थाहरुलाई मित्रराष्ट्रहरुबाट सहायता स्वरुप प्राप्त हुने विभिन्न समाज कल्याणसँग सम्बन्धित केहि निश्चित वस्तुहरुमा नेपाल सरकारले महसुल सुविधा दिने निर्णय गरेकोछ । महिला तथा समाज कल्याण मन्त्रालय तथा समाज कल्याण परिषदले सिफारिश गरेको

आधारमा अर्थ मन्त्रालयले छुट सुविधा उपलब्ध गराउने निर्णय भन्सार विभागले कार्यान्वयन गरी आएको छ ।

- (ड) उल्लिखित विषय बाहेक अन्य सामाजिक क्षेत्र (शिक्षा, स्वास्थ्य), दैवी प्रकोप उद्धार लगायतका विषयमा औचित्य हेरी सम्बन्धित मन्त्रालयको सिफारिशमा अर्थ मन्त्रालयले पटके निर्णयबाट राजस्व छुट सुविधा उपलब्ध गराउने गरेको छ ।
- (च) यस सम्बन्धमा मिति २०५९/५/२७ मा अर्थ मन्त्रालयबाट जारी गरिएको भन्सार तथा मूल्य अभिवृद्धि कर छुट दिने प्रक्रिया सरलीकरण गर्ने निर्देशिकामा उल्लेख भएबमोजिम विदेशी सरकार वा अन्तर्राष्ट्रिय संघ-संस्थाबाट ऋण वा अनुदान वा प्राविधिक सहायता स्वीकार गर्दा हुने सन्धि सम्झौतामा सो निर्देशिकामा उल्लेख भए बमोजिम गर्ने गरिएको छ ।

५. आयकर ऐन, २०५८ मा गरिएको व्यवस्था:

परिच्छेद ४, छुट हुने रकमहरू र अन्य छूटहरू:

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

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

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

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

कर छुट: अनुसूची १ मा उल्लिखित वस्तु वा सेवामा कर लाग्ने छैन । साथै त्यस्तो वस्तु वा सेवाको खरिदमा पहिले लागेको कर कट्टि गर्न वा फिर्ता लिन पाइने छैन । अनुसूची-१ समूह ११ को १७ नं मा नेपाल सरकार अर्थ मन्त्रालयबाट स्वीकृति प्राप्त भएको कुनै दैवी प्रकोप वा परोपकारको लागि अनुदानमा प्राप्त हुने वस्तुहरू

दफा ७ (२) अनुसूची २ मा उल्लिखित वस्तु वा सेवाको कारोवारमा शुन्य दरमा कर लाग्नेछ ।

अनुसूची-२ को (४) मा

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

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

- (क) नेपाल सरकार, परराष्ट्र मन्त्रालयले कूटनीतिक मान्यता प्रदान गरेको नेपालको कूटनीतिज्ञलाई विदेशी राष्ट्रले पारस्परिकताको आधारमा कर छुटको सुविधा प्रदान गरेको छ भने नेपाल अधिराज्यस्थित त्यस्तो राष्ट्रको कूटनीतिज्ञले नेपाल अधिराज्यभित्र तिरेको करको रकम,

- (ख) नेपाल सरकार, अर्थ मन्त्रालयले कर छुटको सुविधा प्रदान गरेको अन्तर्राष्ट्रिय संस्था वा त्यस्तो संस्थाले तिरेको करको रकम,
- (ग) नेपाल सरकार, अर्थ मन्त्रालयबाट कर छुटको सहमति प्राप्त दुई वा बहुपक्षीय सम्झौता बमोजिम नेपाल अधिराज्यभित्र आयोजना सञ्चालन गर्ने सिलसिलामा तिरेको करको रकम ।

७. भन्सार ऐन, २०६४ मा गरिएको व्यवस्था:

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

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

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

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

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

८. ऋण तथा जमानत ऐन, २०२५ मा गरिएको व्यवस्था:

(तेह्रौँ संशोधन, २०५८ सम्ममा)

दफा ३ : ऋण लिने अधिकार

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

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

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

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

९. विदेशी राज्य र कुटनीतिक प्रतिनिधिको सुविधा तथा उन्मुक्ति ऐन, २०२७ मा भएको व्यवस्था:

परिभाषा

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

कुटनीतिक प्रतिनिधि- नियोग प्रमुख वा नियोगको कुटनीतिक कर्मचारीलाई बुझाउँछ ।

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

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

दफा १२ भन्सार महसूल छुट हुने:

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

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

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

१०. अध्यागमन नियमावली, २०५१ मा भएको व्यवस्था

नियम ४ कुटनीतिक भिसा

- (१) नेपाल सरकारले विशेष आदेश जारी गरेको अवस्थामा बाहेक कुनै पनि मुलुकबाट कुटनीतिक राहदानी प्राप्त गरी सम्बन्धित विदेशी कुटनीतिक नियोगबाट कुटनीतिक भिसाको निमित्त

सिफारिश गरी पठाएको व्यक्ति, नेपाल सरकारबाट कुटनीतिक सुविधा प्रदान गर्न उपयुक्त ठहराएको व्यक्ति तथा त्यस्तो कुटनीतिक राहदानी प्राप्त व्यक्ति, परिवारका सदस्यलाई कुटनीतिक भिसा दिइनेछ ।

- (२) कुटनीतिक भिसा नेपाल अधिराज्यमा काम गरुन्जेलसम्मको लागि पारस्परिकताको आधारमा एकै पटक वा पटकपटक म्याद थप गरी दिइनेछ ।
- (३) कुटनीतिक भिसाको लागि अनुसूची-१ बमोजिमको ढाँचामा निवेदन दिनुपर्ने छ । तर विदेशी कुटनीतिक नियोग वा सो कार्यको लागि अधिकारप्राप्त निकायबाट विवरण सहित अनुरोध वा सिफारिस भई आएमा अनुसूची-१ बमोजिम निवेदन दिनु आवश्यक हुनेछैन ।

नियम ५ औपचारिक भिसा (अफिसियल भिसा)

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

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

११. आर्थिक प्रशासन सम्बन्धी नियमहरु, २०५६ मा भएको व्यवस्था

नियम ४८. वैदेशिक सहायताबाट प्राप्त हुने मालसामानको व्यवस्था:

- (१) वैदेशिक सहायता सम्बन्धी सम्झौतामा वस्तुगत सहायता पनि समावेश भएकोमा त्यसको प्रतिलिपि अर्थ मन्त्रालयको वैदेशिक सहायता समन्वय महाशाखाले सम्झौता भएको तीस दिन भित्र महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ । सार्थ अर्थ मन्त्रालयले वस्तुगत सहायता अन्तर्गत प्रदान गरिएको सहायताको विवरण उपशीर्षक अनुसार दातृ पक्षबाट महालेखा नियन्त्रक कार्यालय र सम्बन्धित मन्त्रालयलाई उपलब्ध गराई दिने व्यवस्था मिलाउनु पर्नेछ । यसरी उपलब्ध गराइने विवरणमा उपशीर्षक समेत खुलाउनु पर्नेछ ।
- (२) कार्यालय वा आयोजनाले सहायताबाट प्राप्त हुने जिन्सी मालसामान वा अन्य कुनै प्रकारको वस्तुगत सहायता प्राप्त गरेपछि सोको विवरण र मूल्य खुलाई आमदानी बाँधी प्राप्त भएको जिन्सी मालसामान वा वस्तुगत सहायताको मूल्य समेत खुलेको विवरण पन्ध्र दिनभित्र महालेखा नियन्त्रक कार्यालयमा पठाई त्यसको जानकारी तालुक मन्त्रालय वा विभागलाई दिनुपर्नेछ । यसरी जानकारी प्राप्त भएपछि मन्त्रालय वा विभागले सोको लगत राख्नुपर्नेछ ।

- (३) उपनियम (१) र (२) बमोजिम वस्तुगत सहायताको विवरण प्राप्त भएपछि महालेखा नियन्त्रक कार्यालयले सम्बन्धित कार्यालयमा रहेको जिन्सी मालसामानको निरीक्षण गरी त्यस्तो वस्तुगत सहायताको हिसाव वार्षिक केन्द्रीय आर्थिक विवरणमा समावेश गर्नुपर्नेछ ।
- (४) वैदेशिक सहायता सम्बन्धी सम्झौता अन्तर्गत प्राप्त भएको वस्तुगत सहायता राजस्व छुट दिएको भए सोको विवरण अर्थ मन्त्रालयले महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ । यसरी वस्तुगत सहायता प्राप्त भएको राजस्व छुटको व्यहोरा सम्बन्धित कार्यालयले दाखिला रिपोर्ट र जिन्सी कितावबमा पनि जनाउनु पर्नेछ ।
- (५) नेपाल सरकारले निर्धारित राजस्वको दरमा छुट दिई कुनै आयोजना वा कार्यालयको नाममा मालसामान पैठारी गर्न स्वीकृति दिएको भए त्यस्तो मालसामानको पैठारी लगत सम्बन्धित आयोजना वा कार्यालयले राख्नु पर्नेछ । त्यसरी पैठारी भएको मालसामान पछि हस्तान्तरण भई नेपाल सरकारको स्वामित्वमा आएमा त्यस्तो मालसामानको विवरण आयोजना वा कार्यालयको सहायता खातामा राखी प्रयोग गर्नेको नाम नामेसी खुलाई राख्नु पर्नेछ ।
- (६) वस्तुगत सहायता अन्तर्गत कुनै एक आयोजना वा कार्यालयले मालसामान प्राप्त गरी विभिन्न आयोजना वा कार्यालयमा त्यस्तो मालसामान बाँडफाँड वा हस्तान्तरण गर्ने भएमा हस्तान्तरण गर्दा प्रति इकाई मूल्य र प्राप्त मिति, मालसामानको विवरण र भन्सार छुट भए वा नभएको व्यहोरा समेत खुलाउनु पर्नेछ ।

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

नियम ३६. वैदेशिक सहायता शोधभर्ना लिने :

- (१) नेपाल सरकारको स्रोतबाट खर्च गरी दातृ पक्षबाट शोधभर्ना लिनु पर्नेमा देहाय बमोजिम गर्नु पर्दछ ।
 - (क) सम्बन्धित मन्त्रालय वा विभागले विभिन्न दातृ पक्षसँग भएको सम्झौताको आधारमा प्रत्येक आयोजनाले खर्च गरेको रकम शोधभर्ना माग गर्ने अधिकारी तोकिदिनु पर्नेछ र शोधभर्ना माग गर्ने कार्यालयमा खर्चको फाँटवारी र अन्य विवरण उपलब्ध गराउने व्यवस्था गर्नुपर्ने छ । शोधभर्ना भमाग गर्ने वा सोभै भुक्तानी माग गर्ने अधिकारीको दस्तखत पठाउँदा उपयुक्त दस्तखत हुने व्यवस्था गर्नुपर्ने छ ।
 - (ख) सम्बन्धित आयोजना वा कार्यालयले शोधभर्ना हुने गरी सम्बन्धित कोष तथा लेखा नियन्त्रक कार्यालयबाट प्राप्त गरेको निकास रकम प्रचलित कानून तथा सम्झौतामा भएको व्यवस्था अनुसार खर्च गरी लेखा राख्नु पर्नेछ । रीतपूर्वकको खर्चको फाँटवारी र शोधभर्ना माग गर्ने कार्यालयले माग गरेको अन्य विवरण तथा आवश्यक कागजातहरु महिना भुक्तानी भएको सातदिन भित्र उपलब्ध गराउनु खर्च गर्ने सम्बन्धित कार्यालयको कर्तव्य हुनेछ ।
- (२) शोधभर्ना माग गर्ने कर्तव्य भएको कार्यालयले शोधभर्ना माग गर्दा देहाय बमोजिम गर्नु पर्नेछ :
 - (क) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाईलाई सम्झौता बमोजिम के कस्तो रकम खर्च गर्न सकिन्छ, के कस्तो रकम खर्च गरेमा दातृ पक्षबाट शोधभर्ना हुन सक्दैन, त्यसको जानकारी पठाउनु पर्नेछ । दातृ पक्षबाट शोधभर्ना हुनेगरी निकास भएको रकमबाट शोधभर्ना हुन नसक्ने रकम खर्च गर्नु वा गराउनु हुदैन ।

- (ख) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाइबाट शोधभर्ना माग गर्न आवश्यक पर्ने खर्चको फाँटवारीको अतिरिक्त अन्य आवश्यक विवरण वा कागजात माग गर्न सक्नेछ ।
- (ग) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाइबाट खर्चको फाँटवारी र अन्य आवश्यक विवरण संकलन गरी जाँची शोधभर्नायोग्य रकम निर्धारण गरी सम्बन्धित दातृ पक्षमा बढीमा पैतालिस दिन भित्र दातृ पक्षको निर्देशिका बमोजिम माग दरखास्त फाराम तयार गरी शोधभर्ना माग गर्नु पर्नेछ । यसरी शोधभर्ना माग भएको दरखास्तको एक प्रति महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ । न्यूनतम माग सीमा (थ्रेसोल्ड) नपुगेमा सो पुगेपछि मात्र शोधभर्ना माग गरी पठाउन सकिनेछ ।
- (घ) मातहतका कार्यालय वा कार्यक्रम कार्यान्वयन इकाइलाई कोष तथा लेखा नियन्त्रक कार्यालयबाट शोधभर्ना हुने गरी निकास भएकै दातृ पक्षसँग शोधभर्ना माग भएको, शोधभर्ना माग हुन बाँकी, शोधभर्ना प्राप्त भएको, शोधभर्ना प्राप्त हुन बाँकी आदि र सोभै भुक्तानी माग दरखास्त र भुक्तानीको अभिलेख राखी महालेखा नियन्त्रक कार्यालयमा भएको अभिलेखसँग प्रत्येक तीन महिनामा भिडान गर्नु पर्नेछ ।
- (ङ) प्रत्येक आर्थिक वर्ष समाप्त भएको तीन महिनाभित्र अन्तिम लेखा परीक्षण नभएको अवस्थामा पनि परियोजना लेखा (अन अडिटेड प्रोजेक्ट एकाउण्ट) तयार गरी दातृ पक्षलाई पठाउनु पर्नेछ । अन्तिम लेखापरीक्षण सम्पन्न गराई परियोजना लेखा दातृ पक्षले निर्दिष्ट गरेबमोजिम पठाउनु पर्ने छ ।
- (च) परियोजनाको नाममा खोलिएको विशेष खाताको हिसाव मासिक रुपमा बैंक स्टेटमेण्टसँग भिडाई गरी सोको प्रतिवेदन महालेखा नियन्त्रक कार्यालयमा पठाउनु पर्नेछ ।
- (छ) प्रत्येक आर्थिक वर्षको कार्तिक मसान्तभित्र गत आर्थिक वर्षको वैदेशिक स्रोत तर्फको शोधभर्ना र सोभै भुक्तानी हिसाबको पूर्ण विवरण र त्यस सम्बन्धी एकीकृत आर्थिक विवरण महालेखा नियन्त्रक कार्यालयमा अनिवार्यरूपमा पेश गरी सक्नुपर्नेछ ।
- (३) उपनियम (२) को खण्ड (क) बमोजिम खर्च गर्ने कार्यालयले खर्चको फाँटवारी शोधभर्ना मागपत्र पेश गर्ने कार्यालयमा पठाएको र शोधभर्ना माग गर्ने कार्यालयले माग गरे नगरेको सम्बन्धमा प्रत्येक महिनामा सम्बन्धित कोष तथा लेखा नियन्त्रक कार्यालयले अनुगमन गर्नुपर्नेछ ।
- (४) महालेखा नियन्त्रक कार्यालयले शोधभर्ना हुने गरी भएको निकास, खर्च सम्बन्धित कार्यालय/ आयोजनाबाट शोधभर्ना माग भएको, दातृ पक्षबाट शोधभर्ना प्राप्त भएको र शोधभर्ना प्राप्त हुन बाँकी अभिलेख राखी अनुगमन गरी चाँडो शोधभर्ना गर्ने गराउने व्यवस्था गर्नुपर्नेछ ।

१२. सार्वजनिक खरिद ऐन, २०६३ मा गरिएको व्यवस्था:

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

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

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

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

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

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

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

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

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

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

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

Staff Involved in SOP Work

1.	Joint Secretary	Lal Shanker Ghimire
2.	Under Secretary	Madhu Kumar Marasini
3.	Under Secretary	Tilak Man Singh Bhandari
4.	Under Secretary	Bhuban Karki
5.	Under Secretary	Shyam Nidhi Tiwari
6.	Under Secretary	Yog Nath Paudel
7.	Under Secretary	Kailash Raj Pokharel
8.	Under Secretary	Abi Nath Rai
9.	Section Officer	Narayan Prasad Regmi
10.	Section Officer	Ganapati Kadel
11.	Section Officer	Yug Raj Pandey
12.	Section Officer	Bimal Sapkota
13.	Section Officer	Dhaka Ram Tiwari
14.	Section Officer	Sanjay Kumar Pokhrel
15.	Computer Officer	Thakur Prasad Gairhe
16.	Section Officer	Shiba Lal Nyoupane
17.	Section Officer	Sharmila Subedi
18.	Section Officer	Yugal Kishor Gautam
19.	Section Officer	Anita Koirala
20.	Section Officer	Sushila Acharya
21.	Section Officer	Surendra Pandey
22.	Computer Officer	Purushotam Prasad Pradhan
23.	Nayab Subba	Pramod Sapkota
24.	Nayab Subba	Binod Kumar Karki
25.	Computer Expert	Shyam Mani Ghimire
26.	Office Assistant	Raghu Saran Karki
27.	Office Assistant	Rishikesh Bohara