HR Audit Manual

2021

Version 2

ROYAL CIVIL SERVICE COMMISSION

EXCELLENCE IN SERVICE

Table of Contents

Introduction

The HR Audit is conducted in accordance with Section 27 (g) of the Civil Service Act of Bhutan 2010 which states that, "The Royal Civil Service Commission as the Central Personnel Agency of the Government shall conduct periodic HR auditing across all agencies." The main objective is to ensure compliance and uniform application of provisions of the CSAB 2010, BCSR across the Civil Service and also to ensure effective and efficient utilization of civil servants.

The first HR auditing exercise was conducted in 2013 covering all areas of decentralized HR actions across the Civil Service from May 2011 onwards from the date CSAB 2010 was enacted. The HRAD plans to carry out HR Auditing once in every two years across Agencies. While auditing HRAD have to be mindful of different versions of BCSR.

The HR Audit manual shall serve as a guideline for HR Officers to carry out HR auditing and it consists of a step by step processes, formats to collect master data, report template, checklist, strategic HR audit methodology and consolidated HR good practices.

Two types of HR auditing is carried out viz Compliance HR Audit and Strategic HR Audit. Compliance HR Audit is carried out to ensure uniform application of Rules and Regulations as per BCSR and Civil Service Act of Bhutan 2010 for all the decentralized HR actions. The auditing exercise identifies gaps, limitations and appropriate interventions are recommended. In addition, good HR practices of the Agency if any are also highlighted along with the positive observation. Strategic HR Audit assesses the current HR practices, determines the strength and weakness of the HR Division/Services accordingly, recommendations are co-created based on the good HR standards and practices.

Objectives
i.   HR Audit manual is a guide for the HR Officers to carry out HR Auditing in the Ministries/Agencies/Dzongkhags.
ii. The manual documents the step by step process and the functioning of the Human Resource Audit Division. It shall also be utilized for the purpose of training the new HR Officers.
iii. A documented that will serve as an institutional memory

HR Audit Policy
i.   Enhance good governance;
ii. Ensure compliance and uniform application of provisions of the Civil Service Act and BCSR;
iii. Improve/Enhance HR standards and practices across Civil Service; and
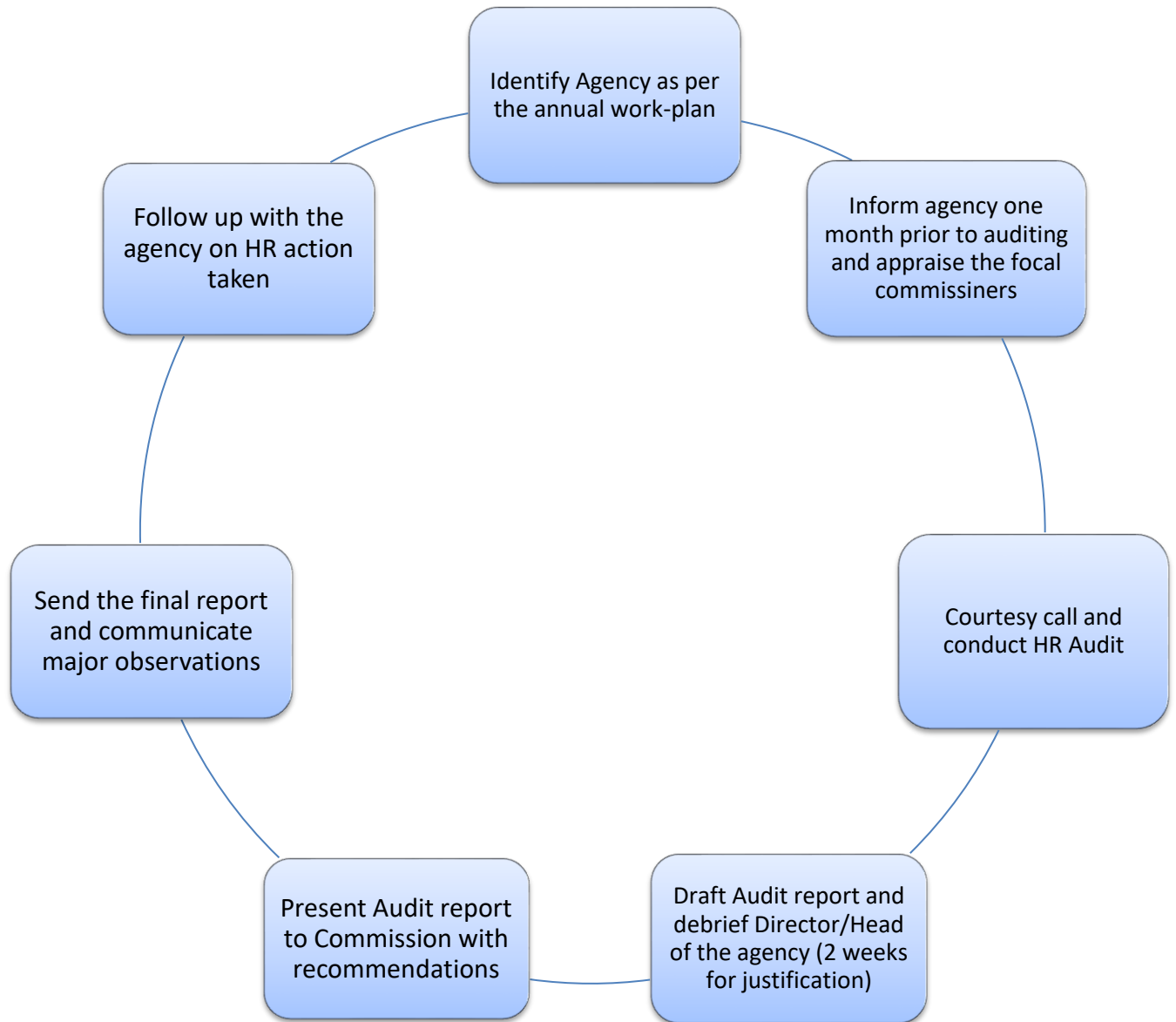
iv. Ensure optimal use of Human Resource.

HR Audit Strategy
i. Carry out periodic HR Audit across all Civil Service Agencies as per the HR Audit manual.
ii. Capacity building of HR personnel to minimize HR Audit issues and ensure professionalism in the conduct of HR Audit.
iii. Creating awareness in the working agencies on significant and recurring HR Audit issues.

Role of HR Audit Team and Agency HRD

Sl. No.	ROLE OF HR AUDIT TEAM	ROLE OF AGENCY HRD
1	Conduct HR Audit without fear, favor or prejudice.	Provide free access to all information and records of Agencies that relate to HR management and to inspect and inquire into and call for any information arising from those accounts and records.
2	Be professional and observe code of conduct and ethics.	Required to provide such facilities, assistance, information and access to their respective offices as the Commission may require for the performance of its duties**.**
3	Inspect and inquire into and call for any information arising from those accounts and records.	Keep all the necessary documents ready for auditing.
4	Present HR Audit finding to Agency	Provide full cooperation and support to the auditing team while conducting HR audit
5	Prepare HR Audit report with recommendations for submission to the Commission.	Provide feedback to the management and the RCSC on the conduct of HR Audit.
6	Follow-up on HR Audit reports to ensure that audit recommendations are complied with and implemented	Comply with HR audit findings and implement its recommendations.

Process of HR Auditing

Identify Agency as per the annual work-plan

Inform agency one month prior to auditing and appraise the focal commissiners

Courtesy call and conduct HR Audit

Draft Audit report and debrief Director/Head of the agency (2 weeks for justification)

Present Audit report to Commission with recommendations

Send the final report and communicate major observations

Follow up with the agency on HR action taken

COMPLIANCE HR AUDIT

RISK BASED COMPLIANCE HR AUDITING

Compliance HR Audit is carried out to ensure uniform application of Rules and Regulations as per BCSR and Civil Service Act of Bhutan 2010 for the decentralized HR actions. The auditing exercise identifies gaps, limitations and appropriate interventions are recommended. In addition, good human resource practices of the Agency if any are also highlighted along with the positive observation.

The risk based compliance HR auditing shall replace the current system of detailed compliance auditing that is carried out across Agencies for 10 years (CSAB 2010 enacted as of May 2011) for 10 different HR actions. Till date, a detailed compliance auditing had been carried out across 62 Agencies for 10 HR actions for the last 10 years.

The risked based compliance HR auditing is to be carried out with the objective to ensure resources and effort are devoted to key areas of audit that have significant impact on the performance of the organization and to assess the risks and recommend appropriate control measures. With the risk based approach, the HR actions for each Agency will be categorised as *High*, *Medium* and *Low* risk level and accordingly be audited for the past 3 year, 2 years and 1 years respectively. This minimises the time invested to carry out compliance audits from a month to 2 weeks in each Agency and enables the HR Audit Division to focus on strategic HR Auditing.

To assess the risk, the HRAD had developed a risk assessment framework and risk assessment tool. The risk based HR auditing has been approved by the 99th Commission meeting held on 6-Jul-2021.

The HRAD, for every financial year, shall seek approval of the Commission after the risk assessment has been carried out, and accordingly carry out the risk based auditing.

RISK BASED AUDIT FRAMEWORK

Objective

1. To ensure resources and effort are devoted to key areas of audit that have significant impact on the performance of the organization.

2. To assess the risks and recommend appropriate control measures.

RISK ASSESSMENT TOOL

Risk Assessment Matrix (8 factors)	Risk Level Matrix	Risk Register
Last Audit	High	Risk Area
Total No. of Observations		Risk Description
Complexity	Medium	Risk Owner
Finance		Category of Risk
Changes	Low	Risk level
Sensitivity & impact to Individuals		Audit Period
Operation Management		
Controlled System		

4. Risk Assessment Process

```
         ┌─────────────────────┐
         │  Identification of  │
      →  │     Risk Area       │  →
         └─────────────────────┘
   ↑                                  ↓
┌──────────────┐              ┌──────────────────┐
│  Determine   │              │ Risk Assessment  │
│   Control    │              │    and Level     │
│  Mechanism   │              └──────────────────┘
└──────────────┘                      ↓
   ↑                                  
         ┌─────────────────────┐
      ←  │ Prioritization of Risk │  ←
         │      for Audit       │
         └─────────────────────┘
```
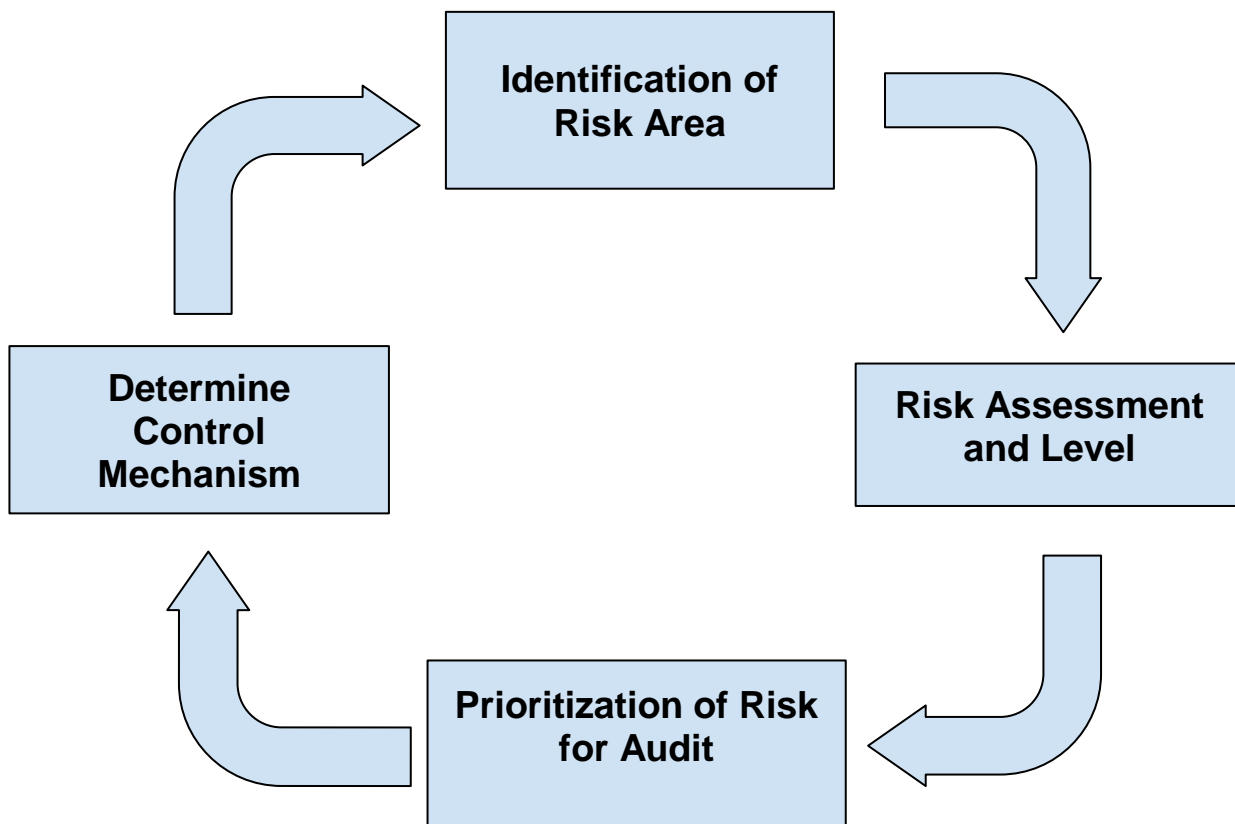
Risk Assessment Tool

A risk assessment tool was designed in consultation with the Central Coordination Agency and Royal Audit Authority. The tool is based on the COSO framework which had been customised. The risk assessment tool consists of the following three component:

- o Risk Assessment Matrix *(Annexure 1)*
- o Risk Level Matrix *(Annexure 2)*
- o Risk Register *(Annexure 3)*

Audit Duration

Using the above tool, for each financial year based on the Agency to be audited the 10 HR actions will be assessed and categorised into the risk level of *High*, *Medium* and *Low.* In accordance with the risk, the various HR action of the each Agency shall be audited as follows:

	Audit Duration
High	Past 3 years HR Actions
Medium	Past 2 years HR Actions
Low	Past 1 year HR Actions

Note:
1. ***HR Audit to be carried out once in every* Risk Level *two years in all the 62 Agencies***

Methods and Approaches:

1. Identification of Risk

- As per the annual work plan, Identify Agencies to be audited for each financial year.
- Identify risk through various sources like past HR audit reports, compiled hr audit observations of all the Agencies audited, Risk Register, Commission directives and Division recommendations.

2. Risk Assessment

- Using the risk assessment tool, all the Agencies identified to be audited for the new financial year are to be assessed.
- For each Agency, risks are assessed by 10 HR actions using a Risk Assessment Matrix *(Annexure i)* and as the risk determinants are filled based on the 8 factors, the risk score and corresponding risk level will be auto-filled accordingly in the Risk Level Matrix *(Annexure ii)*.
- While assessing each HR action against the 8 risk factors, the definition of the risk factors and the determinants of the risk are to be taken into consideration.
- Based on the risk level of High, Low and Medium for HR actions, compliance hr auditing shall be carried out for the past 3 year, 2 years and 1 year respectively.
- Risk level of the each HR actions of agencies identified for the new financial year shall be entered in the risk register *(Annexure iii)*
- Based on the assessment, the HRAD shall seek approval of the Commission for every financial year and accordingly carry out the risk based auditing.

Risk Assessment Matrix								
Risk Area	**Risk Factors**							
	Last Audit	**Total No. of Observations**	**Complexity**	**Finance**	**Changes**	**Sensitivity & Impact to individuals**	**Operation Mgt.**	**Controlled System**
Staffing								
Recruitment								
Promotion								
HRC Minutes								
STT								
MaX								
Transfer								
Leave								
Administrative Action								
Separation								

Definitions of Risk Factors

Risk Factors	Definition
Last Audit	The period since the last audit was carried out.
Total No. of Observations	Number of observations made during last HR audit
Complexity	Complex and lengthy HR process and past HR audit observation
Finance	The cost of HR process and the investment on the individual civil servant
Changes	New policies, notifications, changes in the Head of HRD
Sensitivity and Impact to individual	Sensitivity of impact is assessed based on past HR audit observations by HR actions
Operation management	How are the works carried out by the staff, how experienced are they?
Controlled system	Are the control systems of validation incorporated in the ZESt. Eg. Doctors career path not taken care of by ZESt

Determinants of Risks

Risk Level	Score	Last Audit	Total No. of Observations	Complexity	Finance	Changes	Sensitivity of Impact	Operation Mgt.	Controlleyd System
High	3	>=5 years	>20%	Very High	High	Many	High	Weak	Good
Medium	2	3-4 years	>10% - 20%	Medium	Medium	Some	Medium	Satisfactory	Very Good
Low	1	>2 years (as per HR audit manual)	<10%	Low	Low	Few	Low	Good	Excellent

Annexure 2

Risk Level Matrix

Risk Area	Risk Factors								Total Risk Score	Average Risk Score	Risk Level
	Last Audit	Total No. of Observations	Complexity	Finance	Changes	Sensitivity Impact on individuals	Operating Management	Controlled System			
Staffing											Low
Recruitment											Low
Promotion											Low
HRC Minutes											Low
STT											Low
MaX											Low
Transfer											Low
Leave											Low
Administrative Action											Low
Separation											Low

Note: Risk level Reference
Low: 0-1.5; Medium: >1.5-2 ; High >2-3
The risk score and risk level will be automatically updated when the Risk Assessment Matrix is filled in.

Sl. No.	HR Area	Risk Owner (Agency)	Category of Risk (Risk Matrix; Directive from Commission and Recommendation from Division)	Risk Level Asssessment (High, Medium, Low)	Audit Period
			RISK REGISTER **(Financial Year……….)**		
1	Staffing				
2	Recruitment				
3	Promotion				
4	HRC Minutes				
5	STT				
6	MaX				
7	Transfer				
8	Leave				
9	Administrative Action				
10	Separation				

To Do List for Compliance Auditing

Sl No.	List of Activities
1	Identify Agency as per the work-plan and inform 1 month prior, carry out Risk assessment using the RBA tool and submit to commission for approval.
2	Appraise the focal Commissioner prior to auditing
3	Generate pre-requisite data from ZESt
4	Obtain pre-requisite data from the Agency prior 1 month, as per the *Annexure 5,7,10, 12,* and *18*
5	Human Resource Committee Minutes
6	Short term training (*Annexure 12*)
7	ESP and GSP recruitment (*Annexure 10)*
8	Drivers list with vehicle registration number (*Annexure 7*)
9	Over all staffing assessment per the (*Annexure 5)*
10	List of existing staff of the Agency from ZESt
11	Regular Recruitment, Selection and Appointment process (S1 and below)
12	Contract Recruitment Selection and Appointment process
13	Decentralized Promotion
14	Promotion through Open Competition
15	Extra ordinary Leave
16	Medical Leave
17	Separation (Circulate the template as per the *Annexure 18* prior to one month)
18	Human Resource Utilization
19	Disciplinary Action
20	MaX (IWP and Moderation)
21	Transfer
22	Follow up on the Implementation of past major observations. Refer from Google Drive - HR AUDIT DOCUMENTS– FOLLOW UP Folder.
23	Prepare Draft HR Audit Report (*Annexure 23*) as per the checklist (*Annexure 22*) and debrief head of Agency.
24	Debrief focal Commissioner prior to Presentation to Commission
25	Finalize HR Audit Report(*25*) as per the checklist (*Annexure 24*) and present to Commissioner
26	Copy of evidence for major observations and STT observation

List of pre-requisite documents and data

    A. Master List of reports to be generated from ZESt

1. List of civil servants promoted and Open Competition
2. List of civil servants undergoing long term training
3. List of civil servants recruited on regular and contract
4. List of civil servants who availed short term training
5. List of civil servants on extra ordinary Leave
6. List of civil servants separated (voluntary resignation, compulsory retirement, early retirement scheme, superannuation and termination)
7. List of civil servants imposed administrative action
8. List of civil servants on secondment
9. List of existing civil servants in the Agency
10. List of IWP score and moderation score
11. List of civil servants transferred
12. List of civil servants on medical leave

    B. List of data from Agency

1. Short term training list from the Agency (Circulate the template as per the *Annexure 12* prior to one month)
2. ESP and GSP recruited list (Circulate the template as per the *Annexure 10* prior to one month)
3. Drivers list with vehicle registration number (Circulate the template as per the *Annexure 7* prior to one month)
4. Over all staffing assessment (Circulate the template as per the *Annexure 5* prior to one month)
5. Separation (Circulate the template as per the *Annexure 18* prior to one month)

Methodology

Following methods were used to do the compliance audit:

1. Evidence based Approach
2. CSAB 2010
3. Position Directory (2009, Oct 2012, Dec 2012, PD 2016 and latest version generated fromZESt)
4. BCSR 2010, BCSR 2012 and BCSR 2018
5. Approved 10th, 11th and 12th FYP staffing
6. Approved HR standard for ESP/GSP
7. Approved HR standards for Health Facilities
8. Approved HR standards for Education and ICT cluster

Minutes of the Human Resource Committee Meeting

List of required documents for verification	
RCSC	**Agencies**
	√ Signed Minutes of the HR Committee Meeting
	√ Conflict of Interest declaration form

	Process for Auditing
1	While reviewing the HRC minutes, the following information on the various HR actions are to be extracted, verified and inserted in the respective master list: √ STT √ Recruitment (Regular, Contract, ESP/GSP) √ Open Competition √ Transfer √ EOL √ Medical leave/Escort leave √ Disciplinary action √ Separation √ others
2	Review the HRC Minutes and check if there are any decisions not in line with the BCSR and accordingly note the issues as per *Annexure 4*.
3	Review the HRC Agenda and see if the proper assessment has been carried out and relevant BCSR has been quoted.
4	Ensure if the HRC Members have declared Conflict of Interest.
5	Check the presence of permanent HRC members
6	Check if Specialists (ES) are members of HRC if applicable)
7	Check if there are a minimum of five HRC members including Chairperson.
8	Check if HRC minutes are signed by all the members attending the meeting
9	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note issues in the remarks column if there are any lapses in the above process and incomplete documents.*

HRC minutes

HRC Minutes No.	Date	HRC Minutes Signed	ES member of HRC	Presence of permanent members	COI	Quorum fulfilled (Min. 5 members including Chairperson)	Issues

Staff Assessment

List of required documents for verification	
RCSC	**Agencies**
√ List of existing staff from ZESt	√ List of drivers and vehicle registration number
√ Approved Staffing (10th, 11th FYP & 12th FYP)	√ List of civil servants from e-PEMS
√ HR Standards (Education, ICT Cluster and Health facilities)	

	Process for auditing
	Staff Assessment
1	In the approved staffing of the Agency, map the existing staff from ZESt against the post approved *(Annexure 5)*.
2	Check for the following: √ Approved post √ Existing √ Gap/Excess staff √ Approved Position Title and level with their current Position Title and Level of staff list generated from ZESt. √ The list of staff mapped out to be further verified with the list from e-PEMS √ Departments/Division/Section/Sectors √ Exclude civil servants on EOL for more than 6 months √ Gap (Approved minus Existing)
3	Verify and confirm the staffing issues with the HROs of the Agency
4	Use pivot table and apply *sum of count* to carry out the staff assessment by Departments/Divisions/Sectors, Position Category, approved, existing and gap/excess as per the format *(Annexure 6)*
	Drivers and Vehicle Nos.
5	Cross check existing number of drivers and number of vehicle as per the *(Annexure 7)*
6	Check for excess drivers due to off-road vehicles.
	HRD/Section utilization
7	Check the approved staffing with existing staff of HRD/HRS generated from ZESt.
8	Cross check the list with existing staff of HRD/HRS from e-PEMS.
9	Assess the workload of HRD/HRS through job shadowing and the number of HR actions carried out.
10	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

Staffing working sheet

Dept/Div	Approved	Existing	Gap/Excess	Name	EID	PT	PL/SL	Remarks
Grand Total								

Note: Drivers to be excluded

Staff Assessment

Dept/Div	Approved	Existing	Gap/Excess
Department 1...			
ESC			
PMC			
SSC			
OC			
Department 2...			
ESC			
PMC			
SSC			
OC			
Position Category			
ESC			
PMC			
SSC			
OC			
Grand Total			

List of Drivers

Sl No.	Name	EID	PL	Dept/Division/Sector	Contract or Regular	Vehicle Registration Number	Off road or not	Remarks

Regular Recruitment, Selection and Appointment (S1 and below)

List of required documents for verification	
RCSC	**Agencies**
√ Master list from ZESt for decentralized recruitment, selection and appointment (*Annexure 8*)	√ List of civil servants recruited (SSC or OC)
√ Position Directory	√ Vacancy announcement copy
√ Approved Staffing (10th, 11th FYP & 12th FYP)	√ Re-announcement copy in case the ratio is not met
√ HR Standards (Education, ICT Cluster and Health facilities)	√ List of shortlisted candidates
	√ Individual viva sheet
	√ Consolidated mark sheet
	√ Appointment order ZESt generated with QR code (w.e.f 1-Jan-2021)
	√ Conflict of Interest form
	√ List of civil servants from e-PEMS
	√ Selected candidate documents - CID, Security Clearance (online) and Academic certificate, Drug Testing, valid online Audit Clearance (applicable to in-service) and Medical Certificate

Process for Auditing	
1	Segregate the master list of civil servants recruited by year using a pivot table.
2	Cross-check the recruitment list generated from ZESt with the following: √ HRC Minutes and √ Verify with e-PEMS
3	Check if the post is approved in the FYP staffing approved: √ 10 FYP staffing to be referred up to 16 June 2014 √ 11 FYP staffing to be referred from 17th June 2014 √ 12th FYP Staffing to be referred √ HR standards approved (Education, ICT Cluster (w.e.f 20-Mar-2020 and Health facilities)
4	Check vacancy announcement details as follows: √ No. of post announced and recruited. √ Minimum qualification as per Position Directory

5	Check for re-announcement after 2 weeks in case the ratio of 1:3 is not met.

6	For shortlisting, check the following:
	√ Check the ratio of 1:3
	√ If they meet qualifications as per the Position Directory (PD). Recruitment from 2011 to October 2012, Use 2009 and Oct 2012 PD; Recruitment from December 2012 to Feb 2016, using Dec 2012 PD and; Recruitment from March 2016 onwards use the latest PD.
	√ If voluntarily resigned, need to apply to a higher position
	√ Age: 18-40 yrs.
	√ Check for past employment history and criminal records/termination from service using CID in the ZESt.
	√ Completed cooling-off period of one year after participation in politics. Check the employment form.
	√ The VTI/TTI with 2 years' certificate are recognized as Class XII (w.e.f 23-Jan-2018). The recognition is limited to the following positions:
	    √ Jr. Engineer
	    √ Building Inspector
	    √ Asst. Instructor II
	    √ Draftsperson
	    √ GIS Technician
	    √ Fire and Rescue Foreman.
	√ The Medical Technicians entry level has been changed to S2 A with qualification requirement of Cl. XII with Diploma w.e.f 27-Nov-2018. The first batch was appointed as of 1-Jan-2019.

7	Check if there are five-panel members and they have declared Conflict of Interest.
8	**Recruitment Falling under BCSR 2010 & 2012** Check whether the Agency has carried out the Recruitment as per the following methodology: √ 50% from Academic/written/practical and 50% from viva. OR; √ 25% from written/practical examination; √ 25% academic/relevant training &; 50% from Viva. **Recruitment Falling under BCSR 2018** Two methods of selection: √ Viva mandatory and √ Academics/Relevant training or √ Written/practical examinations.

9	**Viva Voce** Check Interview forms of each panel member if the marking is done within the maximum marks. Re-tabulate the result if the marking is given beyond the maximum marks allocated for each field in the viva sheet. Take the average of the marks allocated by other panel members and re-tabulate to see if the overall result changes. If there is distortion in the result, insert in the report as major observation and minor observation if there is no distortion in the result.
10	Check if 2 extreme marks during viva are taken out for the recruitment carried out from 22-Aug-2014 onwards.
11	Cross-check the viva marking from individual sheet to consolidated interview result.
12	**BCSR 2018** Verify Drug Test Results submitted prior to appointment (w.e.f 23-Aug-2017).
13	Check the following documents for selected candidates: √ Academic transcript √ Security clearance(Online) √ CID √ Medical certificate √ Valid online Audit clearance(Applicable for in-service candidate) √ NOC if applicable
14	Check if the duration between the date of announcement and date of appointment is 3 months.
15	Check the following in the appointment order: √ EID allocated √ The effective date of appointment should be 1st or 15th for the recruitment carried out from December 17, 2012, onwards. √ For recruitments that were carried out from 2017 onwards the date of appointment should be 1st January of every year (single-window concept) √ Crosscheck the date in the ZESt and Appointment order. If there is an issue, make a copy of the appointment order for reference √ Endorsed by HRC
16	**BCSR 2010 and 2012** In the event the selected candidate withdraws or similar vacancy arises within three months, the standby candidate can be appointed. **BCSR 2018** In the event the selected candidate withdraws or similar vacancy arises within three months or 31st December, whichever is earlier, the standby candidate can be appointed.
17	In case of major observation, evidence of documents need to be collected for reference and further verification.
18	Check if the office order is ZESt generated with QR code (w.e.f 1-Jan- 2021)

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

List of civil servants recruited (*S1 and below*)

Sl. No	Name	EID	CID	PT	PL	SL	Emp Type (Regular)	Agency/ Dept/Div	DOB	Qualification	Appt dt	Appointment order reference

Contract Recruitment

List of required documents for verification	
RCSC	**Agencies**
√ Master list from ZESt for the contract recruitment (*Annexure 9*)	√ List of civil servants recruited on contract (PMC, SSC or OC)
√ Position Directory	√ Copy of vacancy announcement
√ Approved Staffing (10th, 11th FYP & 12th FYP)	√ Copy of Re-announcement if the ratio of 1:3 is not met.
√ HR Standards (Education, ICT Cluster and Health facilities)	√ RCSC prior approval if applicable √ Need Assessment Form for Operational category
	√ List of shortlisted candidates
	√ Individual viva sheet
	√ Consolidated mark sheet
	√ Appointment order ZESt generated with QR code (w.e.f 1-Jan-2021.)
	√ Signed Contract Agreement
	√ Conflict of Interest forms declared by the panel members
	√ Selected candidate documents - CID, Security Clearance (Online) and Academic Certificate, Drug Testing, and Medical Certificate
	√ List of civil servants from e-PEMS

	Process for Auditing
1	Segregate the master list from ZESt recruited on contract by year using a pivot table.
2	Cross-check the recruitment list from ZESt with the following: √ HRC Minutes and √ Verify with e-PEMS
3	Check for RCSC approval for all contract recruitment except for the following: ✓ NCT (In place of Teachers on EOL and Study Leave w.e.f 1-Nov-2016) ✓ Substitute Teachers (In place of maternity leave) ✓ Recruitment as per HR Standard for Schools.

	✓ Operational Category
	✓ EOL exceeding 6 mm
	✓ Specialized field for Constitutional offices
4	Check if the post is approved in the FYP Staffing approved: √ 10 FYP staffing to be referred up to 16 June 2014 √ 11 FYP staffing to be referred from 17th June 2014 √ 12th FYP Staffing to be referred. √ HR standards approved (Education -ECCD centers w.e.f 22-Aug-2018 and additional centers approved standards w.e.f 28-Aug-2019, ICT Cluster (w.e.f 20-Mar-2020) and Health facilities
5	Check the following: √ Vacancy announcement. √ Re-announcement if the ratio of 1:3 is not met. √ The number of posts announced and recruited. √ Minimum qualification as per Position Directory √ Type of contract announced √ Operational Category Decentralized to Agency (w.e.f 15-Aug-2017) and check for Need Assessment Form (Form 5/1) for OC recruitments.

6	From the list of shortlisted candidates, check the following:
	√ Ratio of 1:3
	√ If they meet qualifications as per the Position Directory (PD). Recruitment from 2011 to October 2012, Use 2009 and Oct 2012 PD; Recruitment from December 2012 to Feb 2016, using Dec 2012 PD and; Recruitment from March 2016 onwards use the latest PD 2016.
	√ Age: minimum 18
	√ Check for past employment history using CID for criminal records/termination from service in the ZESt.
	√ Completed required cooling-off period of one year after participation in politics. Check the employment form.
	√ The VTI/TTI with 2 years' certificate are recognized as Class XII (w.e.f 23-Jan-2018). The recognition is limited to following positions:
	    √ Jr. Engineer
	    √ Building Inspector
	    √ Asst. Instructor II
	    √ Draftsperson
	    √ GIS Technician
	    √ Fire and Rescue Foreman.
	√ The Medical Technicians entry level has been changed to S2 A with qualification requirement of Cl. XII with Diploma w.e.f 27-Nov-2018. The first batch was appointed as of 1-Jan-2019.

7	Check if there are five panel members and they have declared Conflict of Interest.

8	**Recruitment falling under BCSR 2010 & 2012** Check whether the Agency has carried out the recruitment as per the following Methodology: √ 50% from Academic/written/practical and 50% from Viva OR; √ 25% from Written/practical examination; √25% Academic/relevant training &; 50% from Viva. **Recruitment falling under BCSR 2018** Two method of selection: √ Viva mandatory and √ Academics/Relevant training or √ Written/practical examinations.
9	Check Interview forms of each panel member if the marking is done within the maximum. Re-tabulate the result, if the marking is given beyond the maximum marks allocated for each field in the viva. Take the average of the marks allocated by other panel members and re-tabulate the result if there is changes. If there is distortion in the result, insert in the report as major observation and minor observation if there is no distortion in the result.
10	Check if 2 extreme marks during viva are taken out for the recruitment carried out from 22-Aug-2014 onwards.
11	Cross-check the viva marking from individual sheet to consolidated interview result
12	**BCSR 2018** Verify Drug Test Results submitted prior to appointment (effective from 23-Aug-2017).
13	Check the following documents: √ Academic transcript √ Security clearance (Online) √ CID √ Medical Certificate √NOC if applicable
14	Check the duration of the gap between the date of announcement and date of appointment *is 3* months except for Substitute Teachers which should be 2 months.
15	Check the following in the appointment order: √ EID allocated √ The effective date of appointment should be 1st or 15th for the recruitment carried out from December 17, 2012, onwards. √ Crosscheck the date in the ZESt and Appointment order. If there is an issue, make a copy of the appointment order for reference √ Endorsed by HRC **BCSR 2018** √ Verify if contract employees at PMC are recruited at one position lower and SSC/OC at the equal position level. √ Verify if initial contract appointment is for a maximum of 3 years.

	√ Verify if duration of contract for substitute teachers is nine months or less, depending on the closure of the academic year.
16	In the event the selected candidate withdraws or similar vacancy arises within three months, the standby candidate can be appointed.
17	Check if the relevant contract agreement is signed (revised contract agreement form w.e.f 1-Nov-2016)
18	Check if the office order is ZESt generated with QR code (w.e.f 1-Jan-2021)
19	In case of major observation, evidence of documents need to be collected for reference and further verification
	Contract Extension (Operational Category)
20	Check the following: √ Duration of Extension (two years at a time). Check if the office order is ZESt generated with QR code (w.e.f 1-Jan-2021) √ Clean service record (AC and SC) √ Performance record (Good and above) √ Contract Extension Form √ Check if a contract is extended for civil servants in PMC and SSC other than OC.

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

List of civil servant appointed on contract

Sl. No	Name	EID	CID	PT	PL	SL	Contract Duration from and to	Emp Type (Contract)	Agency/Dept /Div	DOB	Qualification	Appt dt	Appointment order reference

Recruitment and Appointment of General and Elementary Service

List of required documents for verification	
RCSC	**Agencies**
√ GSP/ESP standard for Dzongkhags, Regional Offices, Ministries, Schools, Autonomous Agencies, Health facilities, and MOAF (Farms)	√ List of all existing ESP/GSP (**Annexure 10**)
	√ Vacancy announcement
√ List of GSP/ESP ZESt generated	√ Re-announcement
	√ Prior approval from RCSC provided there was no standard.
	√ List of shortlisted candidates
	√ Consolidated mark sheet
	√ Appointment order (ZESt generated with QR code w.e.f 1-Jan-2021)
	√ Conflict of Interest forms declared by the panel members
	√ Individual viva sheet
	√ Signed contract Agreement form
	√ Contract extension form
	√ Selected candidate documents - CID, Security clearance (online), Medical Certificate, Civil Servant Employment Application form, Academic certificate if required, NOC if employed, Contract agreement form, Appointment order and Drug test.

Process for Audit	
1	Check for the recruitment and contract extension of ESP/GSP from HRC minutes.
2	Check the following for all the ESP/GSP in the Agency: √ All ESP/GSP is within the superannuation age of 56. √ Is between 18-50 years at the time of recruitment.
3	Check the following: √ Cross check the approved ESP/GSP standard with the existing No. of ESP/ GSP. √ Minimum qualification of class eight for Messenger and Ward Boy;

4	For viva check the following: √ If there is a minimum of 5 panel members √ The panel members have declared Conflict of Interest. √ Check Interview forms of each panel member if the marking is done within the maximum. Re-tabulate the result, if the marking is given beyond the maximum marks allocated for each field in the viva. Take the average of the marks allocated by other panel members. Re-tabulate and check if the result is distorted or not. If there is distortion, insert in the report as major observation and minor observation if there is no distortion.
5	Check the following documents of the selected candidates- √ Number of posts announced equals the number of selected candidates. √ Academic Transcript (Cl. 8 for Messenger/Ward boy) ; √ Security Clearance (online); √ CID copy √ Contract Agreement Form √ Medical certificate √ Employment Application form √ NOC if employed √ Drug test (w.e.f 23-Aug-2017) √ Appointment order (ZESt generated with QR code w.e.f 1-Jan-2021)
6	In case of major observation, evidence of documents need to be collected for reference and further verification
	Contract Extension
7	√ Check if contract term is extended for a period of two years and candidates have been signed the forms. √ Extension order is ZESt generated with QR code w.e.f 1-Jan-2021

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

ESP/GSP Appointment

Sl. No	Name	CID	PT	Type of level (GSP/ESP)	Date of Appointment	Date of Birth	Agency/Depart ment	Contract term From	Contract term to	Contract Extended till	Remarks

Decentralized Promotion (O4 to P2)

Broad-banded promotion	
List of required documents for verification	
RCSC	**Agencies**
√ Master list from ZESt for decentralized Promotion (*Annexure 11*)	√ Promotion summary sheet
√ Position Directory (2009, 2012, 2016 and latest version generated from ZESt)	√ PE rating form/Moderation score for 3 years
	√ Valid Security Clearance (online) and Audit Clearance (Online)
	√ HRC Approval
	√ Promotion Order ZESt generated with QR code w.e.f 1-Jan-2021
	√ Additional documents required for P1 specialist promotion
	√ Specific Job description
	√ Legal Undertaking
	√ Specialist Staffing Matrix (w.e.f 1-Jan-2021)
	√ Approved Area of Specialization (w.e.f 1-Jan-2021)

Process for Auditing	
1	Segregate the master list from ZESt promoted by year using the pivot table.
2	Cross-check the following: √ Master list from ZESt with the promotion summary sheet. √ HRC endorsement
3	Count the total number of promotion summary sheets based on audit period.

4	Cross-check the following documents: √ PE form/Moderation score (Online), Security Clearance (online) and Audit Clearance (online) √ For P1 level Specialist additional requirements are specific job description (Prior to 1-July-2020) and legal undertaking.
5	√ Check whether the performance rating/moderation score is correctly entered in the promotion summary sheet. √ Check if all 3 PE ratings/moderation scores are correctly updated in ZESt.
6	Cross-check the following performance criteria: √ Up to the financial year *2014-2015*, *PE rating* should be consistently *Outstanding* for the last three years for those who do not meet the qualification criteria (Refer PD for qualification requirement of the position) √ Up to the academic year *2015*, *PE rating* should be consistently *Outstanding* for the last three years for those who do not meet the qualification criteria (Refer PD for qualification requirement of the position) √ Up to the financial year *2014-2015*, *PE rating* should be consistently *Very Good* for the last three years for those who meet qualification criteria (Refer PD for qualification requirement of the position) √ Up to the academic year *2015*, *PE rating* should be consistently *Very Good* for the last three years for those who meet qualification criteria (Refer PD for qualification requirement of the position) √ For the financial year *2015-2016* onwards, the *PE rating* should be consistently *Good* and above. √ For the Academic year *2016* onwards, the *PE rating* should be consistently *Good* and above. √For the financial year *2016-2017* onwards, the *Moderation score* should be consistently *Good* and above √For the Academic year *2017* onwards, the *Moderation score* should be consistently *Good* and above. √ PE rating/moderation score of NI has to serve an additional year over and above minimum years of active service (2018).
7	Cross-check the following information with CV from ZESt: √ Study duration more than 18 months and EOL period to be deducted from the active service of the promotion √ Maternity leave of 6 mms counted as active service √ Bachelors **w.e.f. Sept. 12, 2014,** is considered inactive except for 2015 batch of CNR and PTC teachers at Paro College of Education under the mixed mode. Check the letter of award issued by RCSC to confirm if the bachelors is considered active or not. √ Medical leave **beyond 3 months** is deducted from the active service of promotion √ The civil servant needs to be physically present to process promotion. √ No pending investigation/administrative action/court case

	√ Promotion cannot be processed when **LTT status** in ZESt is *'Reported but pending Completion'*.

8	**Duration**
	Prior to 1ˢᵗ July 2016
	√ First Promotion - 5 yrs
	√ Second promotion onwards:
	    √PMC, SSC and OC - 4 years
	From 1ˢᵗ July 2016
	√First promotion - 5 yrs
	√Second promotion onwards:
	    √PMC - 4 years;
	    √SSC - 4 years (S5 to S4 and above) and 5 years (S1 to SS4 and above)
	    √ OC - 4 years

9	Not eligible for the promotion during the study period and while on EOL except for the following:
	    √ LTT under Mixed-Mode (BCSR 2012, 2018)
	    √ Doctors **undergoing postgraduate** study at **KGUMSB** except during their elective posting outside Bhutan w.e.f. **3ʳᵈ May 2016.**
	    √ Cross-check the list of LTT and EOL not updated in ZESt with the list of promotion.
	    √ Cross-check promotion list with the LTT and EOL list (*Google Drive-HR Audit Documents folder-Master List EOL file*)

10	For promotions prior to 1ˢᵗ July 2016, check the remarks column of the Position Directory for career movement; √ Civil servants entering at S4 and S5 can go only up to S1; √ Civil servants entering at S3 can go up to P5; √ Civil servants entering at S2 and S1 can go up to P3. Diploma holders who have entered at S2 and S1 can only move up to P4 to P3 for prior.

11	**Doctor Career path** (*Implemented w.e.f 1-Jul-2015 and decentralized w.e.f 6-May-2016*)
	For Doctors promoted in accordance with **doctor career path reform Schedule 13/1** verify the following:
	√ Seniority Lost = (MBBS/BDS -5 years) + (Masters-2years)
	√ First Promotion = 1 year probation +3 years
	    ● *Seniority lost (MBBS/BDS)*
	    ● *Course duration is more than 5 years*
	    ● *Lost seniority while pursuing MBBS/BDS*
	    ● *Currently practicing the profession*
	    ● *PE rating as per BCSR 2012*
	    ● *Clean service record*
	√ More than 2 years study to be considered active for promotion with service duration of 4 years
	    ● *Seniority lost (MBBS/BDS & Masters Degree)*

	● *Masters (clinical)*
	● *Course duration more than 2 years*
	● *Excludes extension period due to failure of course*
	● *Currently practicing the profession*
	● *PE rating based on university performance*
	● *Duration criteria of 4 years*
	● *Clean service record*
12	**Promotion Order** Check if the promotion order is ZESt generated with QR code (w.e.f. 1-Jan-2021) and cross-check the following in the promotion order with ZESt: √ Effective date; √ Position title and; √Position level
13	Check if the civil servant has followed the correct cycle for PE rating/moderation.
14	**Promotion Revoke** If the promotion does not meet the criteria and need to be revoked, the following process needs to be followed: √ Check and note when he/she meets the promotion criteria and when the promotion could be regularized. √ If the promotion is revoked due to performance criteria, check the PE rating/Moderation score from the year he/she meets the performance criteria in the ZESt, valid AC and SC. Accordingly recommend the regularization of promotion where applicable. √ If the promotion is revoked due to duration criteria, check PE rating/moderation score from the year he/she meets the duration criteria, valid AC and SC. Accordingly recommend the regularization of promotion where applicable.
15	Check if promotion order is ZESt generated with QR code w.e.f 1-Jan-2021
	P1 level Specialist (*w.e.f. 1 July 2020*)
16	P1 level Specialist promotion have been decentralized to all Agencies including Dzongkhags Check the following details for **P1 Specialist** promotion ● The post is approved as per the (SSM) Specialist Staffing Matrix except for Medical and Teaching services. ● The new Specialist undertaking form signed. ● The specialization is listed in the approved Area of Specializations (AoS) ● **Sectors in Dzongkhags** have Specialists at **P1 position level only**. ● The promotion into Specialist for a particular year does not exceed the planned/indicated number for that year.
17	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

Promotion through Open Competition

List of required documents for verification	
RCSC	**Agencies**
√ Master list from ZESt for promotion through Open Competition **(Annexure 11)**	√ Approval from RCSC if applicable
√ Position Directory (2009, 2012, 2016 and latest version generated from ZESt)	√ Vacancy announcement
√ Approved Staffing Pattern(10th, 11th FYP & 12th FYP)	√ Re-announcement copy if the ratio of 1:2 is not met
	√ List of shortlisted candidates
	√ Conflict of Interest form
	√ Interview form of each panel member
	√ Consolidated summary result sheet
	√ PE form/moderation score form for the last 2 years
	√ Valid online Security Clearance (online) and Audit Clearance (Online), NOC.
	√ HRC Approval
	√ Promotion Order/Office order ZESt generated with QR code w.e.f 1-Jan-2021

	Process for Auditing
1	Cross-check the master list from ZESt with the list of promotion extracted from HRC Minutes
2	Promotion order is ZESt generated with QR code w.e.f 1-Jan-2021.
3	RCSC's approval letter for announcement for position level P2 and below.
4	Check the following details in the vacancy announcement: √ The announced post should be as per the staffing pattern. √ Minimum qualification for the post announced should be as per Position Directory.
5	Re-announcement copy if the ratio of 1:2 is not met.
6	Check the following for the **shortlisted candidates**: √ Qualification as per PD and superstructure √ Position level- One position lower or in the same position level √ Minimum of 2 years of active service in the current position level at the time of the announced application deadline.

	√ Study duration more than 18 months and EOL period to be deducted from the active service of the promotion √ PE form/moderation score for the last 2 years √ Completed a minimum duration equal to the Secondment period in the current agency (BCSR 2012) √ Has completed equal the duration of the study period in the same position as per Superstructure w.e.f August 2016. √ Has completed equal the duration of the study period to apply for another position within/outside the Agency after August 2016.
7	**PE rating/Moderation Score** √ Up to the financial year *2014-2015*, minimum *PE rating* of *'Very Good'* for the last two years is required for shortlisting. √ For the financial year *2015-2016* onwards minimum *PE rating* of 'Good' for the last two years is required for shortlisting. √ Up to the academic year *2015*, minimum *PE rating* of '*Very Good*' for the last three years is required for shortlisting. √ For Academic year *2016* onwards, minimum *PE rating* of '*Good*' for the last two years is required for shortlisting. √For the financial year *2016-2017* onwards, the *Moderation score* should be consistently *Good* and above √For the Academic year *2017* onwards, the *Moderation score* should be consistently *Good* and above. √ PE rating/moderation score of *NI* has to serve an additional year over and above minimum years of active service (2018).
8	Conversion table when applicants are from both moderated and non-moderated Agency w.e.f. July 18, 2018. | *IWP Score*	*Rating Category*	*Weightage for PE Rating in interview form (40%)*
---	---	---
3.00 - 4.00	Outstanding	40/40
2.00 - 2.99	Very Good	38/40
1.00 - 1.99	Good	32/40
0.00 - 0.99	Need Improvement*	16/40	
9	Medical leave beyond 3 months is deducted from active service of promotion

10	**Ineligible Candidate:** √ Candidates at entry position level without availing a single promotion however in-service at the entry were eligible from December 17, 2012 (BCSR 2012). √ Should not be in entry level position (BCSR 2018) √ For an in-service candidate selected through the BCSE, he should have availed first promotion after his selection through the BCSE (BCSR 2018) √ While undergoing long term training or on Secondment and medical leave.
11	Declaration of Conflict of Interest by the interview panel
12	**Prior to 1-July-2019** Minimum 5 panel members including one representative from RCSC for P1 level selection **From 1-July-2019 onwards** The selection committee consists of **at least three** members of the HRC and **two** representatives from the RCSC in cases of **P1** selection.
13	Check Interview forms of each panel member if the marking is done within the maximum marks and 2 extreme marks to be taken out from 22-Aug-2014 onwards.
14	Re-tabulate the result, if the marking is given beyond the maximum marks allocated for each field in viva. Take the average of the marks allocated by other panel members.
15	Check if weightage is provided and the following is pre-populated: √ Service in rural area(s) - 5% √ Seniority - 5% √ PE rating/Moderation score - 40%
16	Cross-check the viva marking from the individual sheet with the consolidated result
17	**Preference Ranking: P1 (**w.e.f. **1-July-2019)** Check Interview forms of each panel member for the following: √ If the scores awarded by panel members are converted to **preference ranking.** √ The candidate ranked first by three or more out of five panelists, and with a**n average score of 70%** and above shall be selected. √ When there is no selection based on the above, the sum of all ranking will be considered and the candidate with the lowest sum and average score of 70 and above, shall be selected √ If there is a **tie** when considering the sum of ranking, an **average of the marks of the two tied** candidates only will be used to determine the final selection and the candidate with a higher score and with an average score of 70% and above, shall be selected √ When there is **only one candidate** for the interview, he should obtain a **minimum score of "70% and above"** from three or more out of the five-panel members, to be selected. *Note: while using preference ranking, no need to remove the extreme marks*
18	Check the documents of the selected candidates √ NOC

	√ Security clearance (online) and √ Audit clearance (online).
19	√ Check the duration of the gap between the date of announcement and date of office order issued (2 months-BCSR 2018).
20	Cross-check the following in the promotion order with ZESt: √ Promotion effective date should be 1st or 15th from December 17, 2012 onwards. √ Position title and; √ Position level √ Result endorsed by HRC
21	Cross-check if all promotions are updated in the system.
22	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. ***Highlight in green for clear cases, red for issues and no filled colour for cases not verified.***
2. ***Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.***

List of civil servant promoted

Sʟ No.	Name	EID No.	CID	Before Promotion		On Promotion		Last date of promotion	Type of Promotion	Office Order Reference	Working Agency/Division/Sector
				PT	PL	PT	PL				

Short Term Training

List of required documents for verification	
RCSC	**Agencies**
√ Master list from ZESt for Short Term training (*Annexure 12*)	√ Short term training record (*Annexure 12*)
√ Consolidated travel information of civil servants from HRDD for the last 5 years (2014-2018)	√ In-service training nomination form
	√ Security Clearance (Online), Audit Clearance (Online) and medical certificate for ex-country training only
	√ HRC Approval number and date
	√ Office Order/Letter of Award ZESt generated with QR code 1-Jan-2021.
	√ Consolidated - Joining order/ Feedback form/ Training report
	√ Certificate if applicable
	√ MOU with Constitutional Office if applicable
	√ Field trip approval applicable for LTT

	Process for Auditing
1	Segregate the master list of civil servants who availed STT by year using the pivot table.
2	Cross-check the master list from ZESt with the following: √ List of short term training approved by Agency from HRC minutes. √ Travel information for 5 years from 2014-2018 *(Google Drive- HR Audit Documents- Master List folder - Travel Information file)* √ Verify EOL list with STT (BCSR 2010 and BCSR 2012).
	BCSR 2010
3	The *formal training* shall apply to: √ Postgraduate degree

	√ Undergraduate degree
	√ Institutional course, counterpart training, attachment, internship, certificate & diploma
	√ Study tour
	√ Workshop exceeding 5 days
	√ Seminar exceeding 5 days
	The term *informal training* shall apply to:
	√ Meeting;
	√ Symposium;
	√ Conference; Seminar up to five days;
	√ Workshop up to five days;
	√ In-house training;
	√ Delegation/Summit; and
	√ Institutional visit
	• A gap of 6 months between two ex-country training prior to December 17, 2012
	• Served minimum of 6 months after EOL
	• Check for HRC approval
	Documents required for STT:
	√ LoA/office order
	√ In-service training form
	√ Valid online Security clearance (Only for ex-country STT)
	√ Valid online Audit Clearance(Only for ex-country STT)
	√ Consolidated - Joining report/ Training report/ Feedback form
	√ Certificate if applicable
**BCSR 2012**
4	STT shall apply to :
	√ Certificate/Diploma course
	√ Counterpart training
	√ Attachment and Internship
	√ Study Tour/Institutional Visit
	√ Seminar/Workshop exceeding 5 days.
	• A gap of 6 months for both in-country and ex-country training from December 17, 2012.
	• Served minimum of 6 months after EOL
	• Check for HRC approval
	Documents required

	√ LoA/office order √ In-service training form √ Valid online Security clearance (Only for ex-country STT) √ Valid online Audit Clearance (Only for ex-country STT) √ Medical Certificate √ Consolidated - Joining report/ Training report/ Feedback form √ Certificate if applicable
	BCSR 2018
5	STT shall apply to: √ Certificate/Diploma course √ Counterpart training √ Attachment and Internship √ Study Tour/Institutional Visit √ Inspection visit/Procurement visit √ Seminar/Workshop ⎫ √ Conference/Symposium/Forum/Meeting ⎬ Exceeding 5 days √ Other ex-country travel ⎭ ● Need not maintain the gap for in-country STT. ● A gap of 6 months between two ex-country training w.e.f Jan 2018. ● No need to serve a minimum of 6 months after EOL. However, 6 months of gap should be maintained if a civil servant has availed STT prior to EOL since EOL is considered inactive. ● Should have completed probation for all ex-country travel ● Verify if 6 months gap is maintained for following ex-country STT which is more than 5 days √ Inspection visit/Procurement visit, √ Seminar/Workshop, √ Conference/Symposium/Forum/Meeting and √ other ex-country travel ● Irrespective of the duration, 6 months gap must be maintained for the following ex-country STT (2018): √ Certificate/Diploma course, √ Counterpart training, Attachment/Internship and √ Study tour/Institutional visit. ● HRC approval required for Ex-country travel **Documents required:** Check the following documents of the selected candidates for STT: √ LOA ZESt generated with QR code 1-Jan-2021

	√ In-service training nomination form (Only for ex-country STT)
	√ Valid online Security Clearance (Only for ex-country STT)
	√ Valid online Audit Clearance (Only for ex-country STT)
	√ Medical certificate
	√ Certificate if applicable
	√ Consolidated Joining report/ Training report/ Feedback form
	● In-country STT : Only LoA, ZESt generated with QR code 1-Jan-2021
	● Ex-country STT (defined by duration, up to 5 days): Only LoA, ZESt generated with QR code 1-Jan-2021
6	Check the following: √ Relevancy of the training √ Have a minimum of 6 months to superannuate at the time of commencement of the course. √ Served min. of 1 year after long term training. √ Contract civil servant & ESP/GSP not eligible for ex-country training. However, an exception has been made for contract staff to avail ITEC courses in India. √ Check for MOU between RCSC and the Agency since greater latitude is given. E.g. ACC √ Has been selected for another training.
7	Compile the travel list and check the travel frequency
8	**STT gap analysis methodology** Using pivot feature from MS Excel, carry out the following: ● Use course title and remove, Inspection visit, Procurement visit, Seminar, Workshop, Conference, Symposium, Forum, Meeting and other ex-country travel less than 5 days ● Take EID and the course title to ensure there is no duplicate in trainings ● Insert EID, the start date and end date and check for the 6 mm gap OR; ● Using formula, minus start date of the second training from the end of the first training. Days not exceeding 180 days shall be considered as a gap not maintained.
9	Check if a civil servant has accumulated earned leave of 2.5.days per month to their leave account for training more than one month.
10	**For Long term Study (**Notification on Field trip w.e.f 20/3/2019) ● Agency shall approve the field trip. ● All field trips shall be within the host country and Bhutan. ● Field trip for a maximum of 3 weeks of duration in a year for candidates pursuing clinical LTT. An exception to those pursuing clinical courses in Thailand, they shall not be allowed for field trips in Bhutan/other countries. ● Maximum of 2 weeks of duration in a year for rest.

11	In case of major observation, evidence of documents need to be collected for reference and further verification inclusive of minor observations on gap not maintained and irrelevant training availed.

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

List of STT

Sl. No.	Name	EID	CID	PT	PL	Agency Name	Dept/Div/ Sector	DOB	Course Title	Start date	End date	Duration (end date- start date+1)	University /Institute	Country	HRC no. date	Office order reference

Performance Management System: MaX

List of required documents for verification	
RCSC	**Agency**
√ Master list from ZESt of Moderation score (**Annexure 13**)	√ Signed moderation score result

	Process of Auditing
1	Segregate the master list of civil servants moderated by year using the pivot table
2	Check the composition of the moderation committee (P2 and above only)
3	Check if there is a Performance Improvement Plan (PIP) for civil servants categorized under Need Improvement and whether they have been promoted or not.
4	Operational category civil servants should not be moderated
5	The new IWP and moderation started in the following years: **Financial year** √ IWP: 2015-2016 onwards √ Moderation: 2016-2017 onwards **Academic Year** √ IWP: 2016 onwards √ Moderation: 2017 onwards
6	Check if the moderation score is correctly updated in ZESt by comparing the list from ZESt with the moderation result.
7	**Performance score for financial year 2019-2020 and Academic year 2020.** For those civil servants on LTT, Secondment and Medical leave, if they have worked 6 month and above during the financial/academic year, civil servants should be moderated. For less than 6 months they are to be given default rating of Good.(w.e.f 1-Jul-2020). For civil servants on *EOL*, who join or leave the agency during the performance period irrespective of the duration of active service shall be included in the pool of employees to be moderated (w.e.f 1-Jul-2020).
8	**Performance Score prior to financial year 2019-2020 and Academic year 2020.** For those civil servants on *Secondment, Medical leave (>1 year)* and *LTT,* shall be rated "*Good"* by default provided they were away for the entire appraisal period. However, if the seconded agency submits the report of non-performance, they can be moderated under "*Need Improvement".*

9	**Proxy Rating** ● Civil servants in ESC, P1 and P2 (Officiating as Chief) get a proxy rating of the Agency ● For P1 Specialists, they should be Division/Sector Head to get the proxy rating. ● For the Director/DG of the departments their proxy rating is a combination of agency score and department score.
10	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

Moderation score

EID	Name	PT	P level	Agency Name	Last date of Promotion	IWP rating	Moderation score	PE from date	PE to date

Leave (EOL/Medical Leave)

List of required documents for verification	
RCSC	**Agencies**
√ Master list from ZESt for civil servants on EOL (***Annexure 14)***	√ List of civil servants on EOL and Medical Leave
√ Master list of Medical Leave from ZESt (***Annexure 15***)	√ Legal Undertaking for EOL
	√ EOL/Medical Leave Order (ZESt generated w.e.f 1-Jan-2021)
	√ Joining Order (ZESt generated w.e.f 1-Jan-2021)

Process for Auditing	
EOL	
1	Cross check the master list from ZESt with list of civil servants on EOL from Agency
2	Check whether it is approved by HRC
3	Cross check with the following eligibility criteria: √ Maximum duration for EOL is 24 months for the entire service period. √ Completed 5 years including probation period for EOL more than 3 months. √ Completed probation for EOL up to 3 months. √ Civil Servant has completed Secondment/long term training obligation prior to availing EOL. √ Check if a civil servant is not serving an administrative penalty. √ Contract and ESP/GSP are not eligible for EOL.
4	Cross check the following documents: √ Legal undertaking √ EOL Order (ZESt generated w.e.f 1-Jan-2021)and; √ Joining (ZESt generated w.e.f 1-Jan-2021) order provided the civil servants had joined the Agency.
5	Check if EOL is updated in ZESt and verify the effective date with office order.
6	Compulsory retirement for those civil servants who fail to join back after the completion of EOL period.
7	Check if a civil servant has been promoted during EOL from the master list of EOL (*Google Drive-HR Audit Documents folder-Master List EOL*) and EOL duration deducted for promotion.
8	Check if EOL order and joining order are ZESt generated with QR code (w.e.f 1-Jan-2021)
9	In case of major observation, evidence of documents need to be collected for reference and further verification

	Medical Leave (ML)
10	For regular staff, medical leave of maximum of 36 months can be availed and check for the following: √ More than 3 months of ML to be deducted during promotion. √ Medical leave exceeding 1 month: HRC approval
11	**Medical Escort Leave** **BCSR 2010 and 2012** There is no capping on the medical escort leave **BCSR 2018** A civil servant shall be granted the Medical Escort Leave for a maximum period of 2 months inclusive of extension to escort direct dependent.
12	Contract civil servants can avail ML of maximum of one month.
13	Check for ZESt generated order with QR code w.e.f 1-Jan-2021.
14	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

List of civil servant who availed EOL

| Sl. No | Name | EID | PT & PL | Last promotion date | Agency Name | Type of Employee | EOL | | | | EOL Order Reference |
							Start date	End date	Duration	Date of joining	

List of civil servants who availed Medical leave for more than 3 months

Sl. No	Name	EID	PT & PL	Agency Name	Last promotion date	Medical Leave				Office Order Reference
						Start date	End date	Duration	Date of joining	

Transfer

List of required documents for verification	
RCSC	**Agencies**
√ List civil servant transferred *(Annexure 16)*	√ Transfer List
	√ Transfer guideline
	√ Vacancy Announcement
	√ Transfer Order(ZESt generated w.e.f 1-Jan-2021)

Process for Auditing	
Annual Transfer	
1	Check if there is a transfer guideline endorsed by RCSC. Guidelines are relevant to Agencies identified as a Parent Agency according to section 2.9 of BCSR 2018. The annual transfers are to be audited from the implementation of the annual transfer guideline of the concerned Agency.
2	Check if civil servant are transferred without completing 3 years from initial place of posting
3	Check if the transfer order is ZESt generated with QR code w.e.f 1-Jan-2021
4	Check if all the transfers order is ZESt generated with QR code w.e.f 1-jan-2021.
5	Check if the civil servants who are left with only 1 year to superannuation are transferred.
6	Civil servant on contract cannot be transferred except within the Dzongkhag (w.e.f 30-Aug-2019)
Lateral Transfer	
7	Verify vacancy announcement.
8	Check if appropriate selection procedures are followed in case of more than one applicant
9	**Prior to 18-Mar-2020** lateral transfer of civil servants are allowed for those on EOL of more than 6 months and vacant positions. **From 18-Mar-2020** lateral transfer to be only initiated to fill in vacant positions and not applicable for those on EOL for more than 6 months.

10	Verify the following criteria: √ Has completed equal the duration of the study period to apply for another position within/outside the Agency after August 2016. √ Completed 3 years for new appointee and in-service civil servants. √ Completed 2 years in the same place of posting to be eligible for next lateral transfer (Effective 13-Sep-2019)
11	Check for ZESt generated office order w.e.f 1-Jan-2021
Attaches at Embassies/Mission/Consulate	
12	For Ministries (MoEA, MoAF, MoF, MoH, MoE and MoHCA) check the following: √ Selected through open competition √ Maximum term of 3 years √ Replacement to be selected 6 month prior to the expiry of the term

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*
3. *For major observation, a copy of documentary evidence is required.*

Transfer List

Sl. No	Name	PT	PL	SL	Date of Appt	Previous date of transfer	Last Date of Transfer	Agency From	Agency to

Disciplinary Action

List of required documents for verification	
RCSC	**Agencies**
√ List of civil servant serving disciplinary action from ZESt *(Annexure 17)*	√ List of civil servant imposed disciplinary action
	√ Administrative disciplinary file/HRC Minutes

	Process for Auditing
1	Verify/Insert the list of civil servants on whom disciplinary actions have been imposed from HRC Minutes in addition to the list generated from ZESt.
2	Ensure whether disciplinary action imposed by HRC has been implemented.
3	Check the uniformity of the administrative actions imposed on civil servants and If there are any discrepancies in the penalties imposed for similar offences.
4	In case of major observation, names of HRC members, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

Administrative Actions

Name	EID	PT	PL	Agency Name	Type of Offence	Type of Administration action taken	HRC Number and date

Separation

List of required documents for verification	
RCSC	**Agencies**
Master list *(Annexure 18)* from ZESt for: √ Voluntary Resignation (VR) √ ERS √ Superannuation √ Contract termination √ Others	√ List of civil servants separated √ Separation order √ Sanction order √ Relieving order (Only for superannuation)

Process for Auditing	
1	Cross check the master list from ZESt with the list of separation carried out by Agency
2	Check if the civil servant has complied with the following conditions: √ BCSE obligation - 4 years √ Pre-service obligation (DAHE/PG- 2 times) √ Service obligation for SSC & OC- 2 years √ LTT obligation (1st LTT - 2 times, 2nd LTT - 3 times, 3rd LTT – 4 times) √ Secondment obligation (In-country International organization equal to Secondment duration, Ex-country International organization equal to 2 times the Secondment duration).

3	**BCSR 2010 and BCSR 2012**
	ERS Eligibility Criteria
	If the civil servants have availed Early Retirement Scheme, check/verify if they have complied with the following conditions of service:
	a) Is 51 years and above.
	b) Is below 51 years of age fulfilling the following conditions:
	    i. A civil servant has served for a minimum of 20 years;
	    ii. A civil servant does not possess a minimum of Bachelor Degree; and
	    iii. A civil servant has no obligations to the Government.
	c) Is on the 'Waiting List' for whom the RCSC has not been able to find an appropriate position.
	d) Has served a minimum of eight years at the highest Position Level within the broad-band as specified in the Position Directory.

	Not Eligible for ERS if:
	a) impending disciplinary or corruption case (s); and
	b) His service is determined to be required by the Government based on scarcity of such skills and expertise.
	
	BCSR 2018
	a) Is 51 years and above.
	b) Is below 51 years of age fulfilling the following conditions:
	   i. A civil servant has served for a minimum of 20 years;
	   ii. A civil servant does not possess a minimum of Bachelor Degree; and
	   iii. A civil servant has no obligations to the Government.
	c) Has exhausted admissible medical leave of three years.
	d) Is appointed as a Member of the Constitutional Office.

4	Check the relieving date of civil servants relieved from the Agencies and retirement benefits claim was sanctioned within one month from relieving order
5	Cross check to see if all the separations are updated in the ZESt. For those separations which are not updated in the ZESt, ask for a separation order from Agency HRD and accordingly update in the ZESt.
6	Check if the separation orders are ZESt generated with QR code (w.e.f 1-Jan-2021)
7	Check the following for calculation of **gratuity**: √ Served a minimum of 10 years active service, except for death cases while in service. √ Service of six months and above to be considered as a complete year for the purpose of calculating gratuity. However, should have initially completed 10 years of active service. √ Check if EOL duration is deducted from the active service duration for the purpose of calculating gratuity. (*Google Drive-HR Audit Documents folder-Master List EOL*)
8	If civil servants are **Compulsory Retired:** √ Entitled for all the retirement benefits.
9	If civil servants are **Terminated:** √ Not entitled for retirement benefits except for their own contributions.
10	Check the entire staff list, if they have crossed superannuation age.
11	In case of major observation, evidence of documents need to be collected for reference and further verification

	Contract Termination
12	Check if kept beyond superannuation or not.
13	Check the separation status of employees in the ZESt if updated correctly.
14	In case of major observation, evidence of documents need to be collected for reference and further verification
	Contract Termination of ESP/GSP
15	**Check/Verify the following:** √ Gratuity entitled only for completed year of service.
16	In case of major observation, evidence of documents need to be collected for reference and further verification

Note:

1. *Highlight in green for clear cases, red for issues and no filled colour for cases not verified.*
2. *Auditors to note in the remarks column if there are any lapses in the above process and incomplete documents.*

List of civil servant separated

Sl. No	Name	EID	PT	PL	Agency Name	Dt. of Appt	DOB	Sept dt	Sept type	Year	Emp Type	Separation order references

Human Resource Utilization

List of required documents for verification	
RCSC	**Agencies**
√ Staffing Approved	√ IWP of few selected civil servants
	√ Log book

	Process for Auditing
1	Assess the staff strength of Division/Services based on the log book maintained and observation made during the auditing period and accordingly make recommendations.
2	Review the IWP of a civil servant based on the feedback from the agency and interview conducted as part of strategic audit, on the mismatch of Position Title and job description.
3	Segregate the staff into three categories 1. Less work 2. No work 3. Norma work *(Annexure 19)*
4	Identify additional work for those in category 1 and 2 *(Annexure 20)*

Segregation of staff based on work

Division	Sl. No.	Name	EID No.	Position Title	PL	Criteria to determine civil servant without work			If identified under *No Work* and *Less Work*, assign additional Works
						No work	**Less work - 50% - 4 hours and less**	**Normal work**	

Identification of additional work

Types of Tasks/Activities	No. of Staff
Total	

Positive Observation

List of required documents for verification	
RCSC	**Agencies**
	√ HRC Minutes
	√ All HR actions

Process for Auditing	
1	Identify positive observations from HRC Minutes and other HR actions audited. The positive observation highlights the observation requiring additional HR actions which are in compliance with BCSR but due to oversight, has been left out by the Agency. Such observation brings about the positive intention of the auditing exercise.
2	Positive observations include gratuity not given, eligible promotion revoked by HRC, personal pay not given etc. even though criteria are met.

Compliance Report Writing

	Process for Auditing
1	Draft the report as per template (***Annexure 23***) in accordance with the observation from the *To Do List* and working sheet.
2	The draft Compliance report captures, good HR practices, Audit period, areas of HR actions and duration of HR audit. The observations in the report are divided into two columns. The first column consists of the write up on the observation and relevant BCSR clauses are quoted. In the second column observations are categorized as major or minor depending on the gravity of the observation. For some of the observations, the details are captured in the annexures. In addition, a summary of the HR actions audited and the observation are tabulated as per ***Annexure 21***
3	Use the checklist to finalize the draft HR Audit report ***(Annexure 22)***
4	Debrief the entire staff of HRD on the observations
5	Debrief the Management/DOS Director on the draft report and minimum of 2 weeks to be given for justification.
6	After receiving the justification, finalize the report as per the template (***Annexure 25***). In the final report, the justification from the Agency and recommendation from HRAD is included.
7	Use the checklist to finalize the final HR Audit report ***(Annexure 24)***
8	Present to the Commission
9	Share the final report with the Agency and copy to the head of the departments/Sectors. Send the letters as per the decision of the Commission.

Summary of Compliance HR Audit

Summary of HR Audit: (*Insert Agency name*)				
(Audit period from …. to….)				
HR Actions Audited	**Nos.**	**Major Observations**	**Positive Observation**	**Remarks**
Recruitment				
Regular				
Contract				
ESP/GSP				
Promotion				
Broad-banded				
Open Competition				
HRC Minutes				
Short-Term Trainings				
MaX				
Leave (EOL/ML)				
Transfer				
Administrative Action				
Separation				
Total				

Checklist for Draft Compliance Report

SI No.	Checklist for Draft Compliance Report	
	Activities	**Status**
1	Use the updated template for HR Audit report	
2	Insert correct audit period and date of audit (*Refer summary of the Agency Audited google sheet in HR Audit Documents on google drive*)	
3	From the *Master working sheet* and *To-Do List* of HR actions, insert the observations/findings in the compliance report. Italicize the EID Nos. and CID Nos. during the write up on the observation.	
4	Cite relevant BCSR clause wherever necessary & italicize the clause	
5	For STT gap not maintained, check for repeated offenders (*G-Drive-Follow up folder-Training issues master List file*)	
6	Insert correct observation nos. and accordingly categorize the type of observation (minor/major)	
7	Prepare Annexures from the working sheet and number correctly using the pivot table.	
8	Ensure to repeat titles for Annexure if there are more than a page. Italicize the annexure numbers.	
9	Update cover page/Separators	
10	Update Summary of the observation	
11	√ Forwarding letter √ dispatch no.	
12	Proofread by the focal person and team	
13	Use font type: *Calibri; Font* size 12: Space 1.5/1.15	
14	Insert Page number	
15	Spell & grammar check	
16	Update the Audit period and Audit duration in *Google Drive-HR Audit Documents folder- Summaries for Agencies Audited*)	
17	Email the reports to HRO/Admin. Asst. prior to debriefing	
18	Create a final HR Audit Report from the draft copy on the google drive.	
19	File a copy of the forwarding letter for the draft report accordingly.	

Template for Draft Compliance HR Audit Report

Draft HR Audit Report
HR Audit Observations: (*Insert Agency Name*)
(*Insert audit period …. to…….*)

Introduction

As required by Section 27 (g) of the Civil Service Act of Bhutan 2010 which states that "The Royal Civil Service Commission as the Central Personnel Agency of the Government shall conduct periodic HR auditing across all agencies," accordingly the RCSC has Audited *(Insert Agency name)* from *(Insert Date)* to *(insert Date)*. The main objective is to ensure compliance and uniform application of provisions of the CSAB 2010, BCSR across the Civil Service and also to ensure effective and efficient utilization of civil servants.

The auditing exercise identifies gaps, limitations and appropriate interventions where necessary are also recommended. In addition, good HR practices of the Agency if any are highlighted. Compliance auditing for a period of…..years … months was carried out from *(Insert Date)* to *(insert Date).*

Areas of Auditing
Compliance HR audit was carried out for decentralized HR actions such as Staffing plans and implementation; Human resource development and implementation; Utilization of human resources; Recruitment, Selection and Appointment process; Mismatch in the Position title and Job assignments; Individual Work Plan/Moderation score; Promotion; HR Committee Meeting minutes; Transfer; Leave; Administrative disciplinary procedures, decisions and implementation; Separation; Work conditions/environment; Civil Service information and records; and any other HR related matters.

Methodology

Following methods were used to do the compliance audit:

1. Evidence based approach
2. All HR action taken as per BCSR 2010, 2012 and 2018
3. Civil Service Act of Bhutan 2010
4. RCSC approval
5. Approved staffing
6. HR standards

Good HR Practices

1. ……
2. ….
3. ….

Obs. Nos	Audit Observations/Findings	Type of Obs.
	1.Staffing	
1.1	**Staffing**	
1.2	**Drivers and Vehicle no.**	
1.3	**HRD Staff Utilization**	
	2. Recruitment (Regular: *insert No.*; Contract: *Insert No.*; ESP/GSP: *Insert Nos*)	
2.1		

	3. Promotion (Broad banded: *Insert No.* and Open Competition: *Insert No.)*	
3.1		
	4. HRC (*Insert No*)	
4.1		
	5. STT (*Insert No*)	
5.1		
	6. Max (*Insert No*)	
6.1		
	7. Leave (*Insert No*)	
7.1		
	8. Transfer (*Insert No*)	
8.1		
	9. Administrative Discipline (*Insert No*)	
9.1		
	10. Separation (*Insert No*)	
10.1		
	11. Positive Observation (*Insert No*)	
11.1		

Checklist for Final Compliance Report

Sl No.	Activities	Status
	Checklist for Final Compliance Report	
1	Check for the forwarding letter with justification from the Agency. Check for HRC Meeting No. and date.	
2	Create two columns. One to insert the *Justification* and another to make a Recommendation to Commission.	
3	For the recommendations, refer past HR Audit reports	
4	Prepare forwarding letter	
5	Prepare letters (Cautionary/Reprimand letters)	
6	Update cover page/Separators	
7	Update summary of the observations	
8	Insert Commission no. and date for Commission decision in the Recommendation column.	
9	For letters, generate dispatch number from online	
10	Cross check if correct auditing period and auditing date is inserted	
11	Cross check if no. of observations tallies in summary and the report	
12	Run grammar and spell check	
13	Cross check if titles are centre and middle aligned	
14	Individually verify if all necessary changes are made, then discuss among team members	
15	Focal person to update the following on ***Google Drive-Follow up Folder-Revoke cases updated google sheet*** √ Major Observation for all HR action	
16	Focal person to update following on **Google Drive- Follow up Folder-Training Issues Master List Google Sheet**: √ Minor Observation on STT gap not maintained	
17	Print a copy of the forwarding letter, cautionary, and final report and file.	
18	The soft copy of the final audit reports to be inserted in the Final Report Sent file. *Focal: Tshering Yangzom*	

Template for Final Compliance HR Audit Report

Final HR Audit Report
HR Audit Observations: (*Insert Agency Name*)
(*Insert audit period …. to…….*)

Introduction

As required by Section 27 (g) of the Civil Service Act of Bhutan 2010 which states that "The Royal Civil Service Commission as the Central Personnel Agency of the Government shall conduct periodic HR auditing across all agencies," accordingly the RCSC has audited *(Insert agency name)* from *(Insert Date)* to *(insert Date)*. The main objective is to ensure compliance and uniform application of provisions of the CSAB 2010, BCSR across the Civil Service and also to ensure effective and efficient utilization of civil servants.

The auditing exercise identifies gaps, limitations and appropriate interventions where necessary are also recommended. In addition, good HR practices of the Agency if any are highlighted. Compliance auditing for a period of…..years … months was carried out from *(insert Date)* to *(insert Date).*

Areas of Auditing

Compliance HR audit was carried out for decentralized HR actions such as Staffing plans and implementation; Human resource development and implementation; Utilization of human resources; Recruitment, Selection and Appointment process; Mismatch in the Position title and Job assignments; Individual Work Plan/Moderation score; Promotion; HR Committee Meeting minutes; Transfer; Leave; Administrative disciplinary procedures, decisions and implementation; Separation; Work conditions/environment; Civil Service information and records; and Any other HR related matters.

Methodology

Following methods were used to do the compliance audit:

1. Evidence based approach
2. All HR action taken as per BCSR 2010, 2012 and 2018
3. Civil Service Act of Bhutan 2010
4. RCSC approval
5. Approved staffing
6. HR standards

Good HR Practices

1. …….
2. …….
3. ……..

Obs. Nos	Audit Observations/Findings	Type of Obs.	Agency's Justification	Commission Decision (……CM held on……..)
	1. Staffing			
1.1	**Staffing**			
1.2	**Drivers and Vehicle no.**			
1.3	**HRD Staff Utilization**			
	2. Recruitment (Regular: *insert No*; Contract: *Insert No.*; ESP/GSP: *Insert Nos*)			
2.1				

3. Promotion (Broad banded: *Insert No.* and Open Competition: *Insert No.*)	
3.1	
4. HRC *(Insert No)*	
4.1	
5. STT *(Insert No)*	
5.1	
6. MaX *(Insert No)*	
6.1	
7. Leave *(insert No)*	
7.1	
8. Transfer *(Insert No)*	
8.1	
9. Administrative Discipline *(Insert No)*	
9.1	
10. Separation *(Insert No)*	
10.1	
11. Positive Observation *(Insert No)*	
11.1	

STRATEGIC HR AUDITING

Strategic Human Resource Auditing

Strategic HR Audit is conducted to strengthen HR Division/Services by identifying cross cutting HR issues and proactively recommending appropriate HR interventions where necessary to further enhance HR service delivery. In the process, capacity of HR Officers and Admin Assts. are also built through in-house training and by involving them in carrying out strategic HR Auditing.

The methodology used for strategic HR auditing is *"Design Thinking"* which provides a human centric approach to assess the strength and weakness of the current HR systems and processes: The process of Strategic HR Auditing are as follows:

1. Interviews
2. HR Survey
3. Co-creation of recommendation
4. Design Prototype

The recommendations made are quick wins which are very much implementable within the HR Division/Services and at Agency level. Some of these recommendations *as in Annexure 5* are best practices of the Agencies which are replicated across civil service. For each of these recommendations, prototypes have been designed which Agency can further customize based on the need.

List of Activities for Strategic HR Auditing

Sl. No.	List of Activities for strategic Auditing
1	Collect email address of staff from the Agency and conduct HR Survey prior to auditing
2	Conduct BCSR Awareness for staff of the Agency using google form prior to auditing.
3	List the interviewee in consultation with HRD and conduct interview
4	Transcribe verbatim from the interviews and survey and cluster the finding by HR action. Based on the findings, co-create the recommendations.
5	Capacity building activities: a. Pre-test on BCSR b. Prepare a schedule for BCSR discussion. Every staff of HRD/HRS to be allocated chapters from BCSR. c. Post-test on BCSR d. Facilitate session on Pivot table, HR Calculators, FAQ, G-Suite and recent notifications.
6	Log book analysis and HR requirement of HR Division/Section if required (*To be circulated 1 month prior to going for Auditing*)
7	List of focal person by names for programs and projects (If required)
8	Office order standardization if required
9	Evaluation of implementation past strategic audit recommendation.
10	Prepare strategic draft reports as per the checklist *(Annexure 11)* and debrief the head of the Agency/DOS, Director. Agency HROs make the presentation to the HRC of the Agency
11	Finalize the HR Audit report as per the checklist *(Annexure 12)*
12	Present to Commission for final endorsement and share with the Agency

HR Survey and Interview

Strategic Auditing: HR Survey and Interview
As part of Strategic HR auditing, HR Survey and interview are conducted to assess the strength and weakness of the HR Division/Section and based on the finding, recommendations are co-created and prototypes are designed accordingly. The HR survey questionnaires are based on the five key roles of the HR Officers in the Civil Service and Interview questionnaires are based on the functions on the HRD/S.

List of required documents for verification	
RCSC	**Agencies**
√ HR Survey questionnaire *(Annexure 1)* √ Interview questionnaire **(Annexure 3)** √ Interview note taking **(Annexure 4)** √ Consolidated recommendation/HR Best Practices *(Annexure 5)*	√ List of emails of the civil servants. √ List of interviewee **(Annexure 2)**

Process	
HR Survey	
1.	Prior to auditing, the list of emails of the staff of the Agency to be collected from Agency HRO using Google sheet.
2..	Conduct HR Survey using the questionnaires in the Google form. A weekly reminder to the staff of the Agency to undertake the survey to be sent.
3.	The analysis of the survey shall be carried out by the HR Audit team member based on the five key roles of HRO. The feedback received from the open-ended questions shall be used along with HR findings from the interview and accordingly recommendations are made.
4.	A comparative report on the current and past five roles of HROs to be carried out.
Interview	
1	Prepare a list of civil servants to be interviewed as per **Annexure 2**. A total of minimum 5 -10 civil servants should be interviewed across position categories in Ministries and Dzongkhags/Agencies respectively. The interviewee should consist of ESC, PMC and SSC staff inclusive of Regional Offices/Centers/Schools.
2	Conduct interviews in a team of 2 each using the set of questions as per **Annexure 3.** The notes have to be captured in verbatim in **Annexure 4.**

3	The verbatim are to be transcribed and clustered by HR actions such as recruitment, training, communication, HR capacity etc. in Google sheets. The findings from the HR survey are also to be included.
4	Conduct a session for co-creation of ideas based on the findings identified with the entire staff of HR Division/Services. In addition, the consolidated best HR practices and prototype are to be used as per *Annexure 5.*

HR survey Questionnaire

	HR Survey					
\multicolumn{7}{l}{The purpose of the HR Audit survey is to understand the strength and weakness of the current HR systems and process based on the key roles of HROs. The findings are for streamlining the functioning of the HR Division/Services of the Agency concerned. In this regard, we would like to request you to provide open & honest opinions. The information provided shall be used solely for the HR audit purpose and will remain confidential.}						

Email Address*: **Position Level*:**
Gender*: **Age:**
Sector/Department*:

Sl. No.	Questions	Strongly Disagree (1)	Disagree (2)	Neither agree nor disagree (3)	Agree (4)	Strongly Agree (5)
	I. HRO as a Strategic Partner					
1	My HR Officer understands the Agency's mandate.					
2	My HR Officer participates in the preparation of the agency's plans and programs by providing input on HR perspectives.					
3	The HR Division carries out annual workforce planning as per the agency's plans and targets.					
4	The HR Division designs HR development plans including competency training that are critical to deliver organizational programs/projects/activities.					
5	The HR Officers are competent to advise and guide us on all HR related matters.					
6	There is proper succession planning carried out for departments by the HR Division.					
7	There is support from the Management in the works carried out by the HR Division.					

	II. HR Officer as Administrative Expert					
8	My HR Officer is clear on the current recruitment process.					
9	My HR Officer is clear on the current promotion process.					
10	My HR Officer is clear on the current transfer process.					
11	My HR Officer is clear on the current training process.					
12	HR Services provides an induction program for new appointees.					
13	My Management provides a proper office space for new appointees.					
14	My Management provides equipment for new appointees.					
15	HR Services provides proper procedures for handling & taking over of work on transfer/Resignation/Superannuation/Secondment.					
16	There are proper criteria in place for training nominations.					
17	My training nomination comes through HR Services.					
18	The information and documentation maintained by HR Services are accurate and up to date.					
19	There is proper coordination between HR Services and Finance Services (E.g Pay-fixation, increment and Earned leave).					
	III. HR Officer as Employee Champion					
20	The HR Officers in my Agency are proactive to inform the staff about the promotions/transfers.					
21	All the training requirements are arranged by HR Services.					
22	HR Officers represent staff's grievances and concerns to the management/HRC					
23	My HR Officer understands my Terms of Reference					

24	I am satisfied with the services provided by HR Services.					

IV. HR Officer as Change Agent						
25	The HR Services has prepared the agency in accepting all changes pertaining to OD Exercise.					
26	All the information on HR/Civil service reforms are shared by the HR Services frequently.					
27	The staff concerned are engaged in the implementation of the change management process.					
28	There is a feedback system instituted in my agency.					
29	The HR Services redeploys the excess staff as per the timeline.					

V. HR Officer as Integrity Advocate						
30	The HR Officers follow the HR Standard Operating Procedures (SOP) 2016 for all HR functions.					
31	The HR Officers promote values of ethics and integrity through education programs such as the induction Program of employees, training on ethics and integrity and Monitoring.					
32	My HR Officer ensures that the staff abide by the civil service code of conduct.					
33	Conflict of Interest is declared where necessary as required by BCSR.					

VI. Staff Engagement						
34	I am aware of the expectations from me at work.					
35	I have a colleague(s) in the workplace whom I can share both my professional and personal matter.					
36	My Agency provides the opportunity to work.					

37	I have been recognized for the good work done					
38	I have support from my supervisor who encourages my professional development and progress.					
	VII. MaX System					
39	I am aware of the APA of my Agency					
40	My supervisor sets a target in IWP in consultation with me.					
41	I was oriented/trained on the MaX system					
42	My supervisor carried out one on one session/feedback/Coaching on my performance					
43	The Agency has personal Improvement Plan (PIP) in place for Improvement Needed					

What are the HR systems and process that are working well and why?

What are the HR systems and process that are not working and why?

Any recommendation for improvement of HR Division/ Services?

List of Interviewee

Sl. No	Name	EID	Position Title	PL	Position Category	Team	Telephone No	Appointment date	Appt. Time
1									
2									
3									
4									
5									
6									
7									

Interviewee
ESC
PMC
SSC

Interview Questions

1. Introduce yourself
2. Objective of HR Auditing
   a. *Compliance Auditing*
   b. *Interview part of strategic HR Auditing streamline the functioning of HR Division/ service delivery. The strength and weakness of the current HR system and processes are assessed and accordingly, recommendations are made.*
3. What are some of the services available from the HR Division?
4. What do you think about the current Recruitment process?
   a. *Assessment of staff requirements carried out? Why?*
   b. *Induction program for new appointments*
   c. *Office space and equipment provided by Departments*
5. How many training have you availed till date?
   a. *On what criteria are civil servants nominated for training? How is the distribution of training?*
   b. *What services need to be provided by HRD in terms of training?*
   c. *What do you think about the HR development Plan of your Agency? Is it based on competency?*
6. How many times have you been promoted?
   a. *Does HRD notify civil servants due for promotion and provide necessary guidance*
   b. *Coordination between Finance Division and HRD- increment & pay fixation*
   c. *Does HRD coordinate and host promotion ceremonies? How does it make you feel?*
7. Entire career how many times have you been transferred
   a. *How is the handing/taking over of work during transfer?*
8. Human Resource Utilization
   a. Have you received support from your supervisor who encourages your professional development and progress? *Are you recognized for the good work done? If so, how?*
9. When you superannuates
   a. *Are civil servants informed 6 months prior to superannuation? Are retirement benefits given to civil servants within 1 month from the effective date of superannuation?*
10. Communication/ *Record of P/F*
    a. *How is Information disseminated from HR Division on HR matters?*
    b. *What do you think about the information maintained by the HR Division/Services?*
11. MaX system
    a. *Did your Supervisor provide one on one session/feedback/coaching on your performance?*
    b. *Are you aware of the moderation criteria? How was the ModeX result declared?*
12. What are some of the services, HR Division/Services are doing well?
13. What are the weak areas in HR and how can they be improved?

Template for Note taking

Name:	
Position Title:	
Position level:	
Department/Division:	
Years of Service	
Gender:	
Like:	
Dislike:	
Hobby:	

Consolidated Recommendations/HR Best Practices

Sl. No	Recruitment/Selection	
1	ESP/GSP and Operational category to be decentralized to HRS. HRS to quarterly brief HR Committee on the number of recruitment, extension, separation etc. (Annexure)	
2	Consolidated viva sheet (Annexure) to be used. This ensures ease of documentation as well as reduces paper utilization.	
3	Standard consolidated interview marks result (BCSE format) to be used during viva voce (Annexure)	
4	Buddy pairing - Assign buddy to new appointees. - Skills transfer through OJT	
5	Early engagement (Annexure) - set expectations - Send congratulatory message with orientation program attached	
6	Consolidated Conflict of interest form (Annexure)	
7	Agencies to rationalize qualification for the post announced To be discussed during strategic but not to be put up as recommendation	
8	"3 Level screening tool to be used for shortlisting during recruitment. (Annexure) 1. 0-level screening: screening through verification of documents 2. Level 1 screening: eligibility for the post is verified and candidates are shortlisted. 3. Level 2 screening: interview	
9	Standard interview form for ESP/GSP and Drivers (Annexure)	
10	Standard HR Presentation for induction (Annexure)	
11	TOR for ESP/GSP (Annexure)	
12	Induction to be instituted (Annexure)	

13	HRD to keep the equipment (laptop, office Equipment) ready for the new Recruits.
14	Share with schools the recruitment schedule which is held 4 times a year(Annexure)
15	Online Recruitment application using Google form
Training/HR Development	
16	Training history to be attached with nomination to HRC
17	Open scholarship link to be uploaded in website (Annexure)
18	Training Report to be shared to HRC/Dept/Div/Section. The report to list CS who availed least STT or never availed STT to be presented to HRC (Annexure)
19	STT Google sheet to track travel as well as document submission.(Annexure)
20	**Encourage micro-learning within Dept/Div/Section.**- Skill transfer on particular skills from individual to individual- Assign new projects
21	STT Nomination Checklist Schedule 9/C (Annexure)
22	Coordinate knowledge sharing Forum. Knowledge sharing by civil servants especially who come back from LTT and STT. HRS coordinate Employees to share about training /workshop with staff after return and submit a plan on how to use knowledge gained.
23	HRD will conduct training needs assessment and provide training accordingly (Annexure)
24	Use STT Nomination Checklist Schedule 9/C of BCSR 2018 (Annexure)
25	HRD & Departments to identify institutions and establish linkages.
26	HRD to inform the decision of HRC to training proposee in case the training proposal is regretted.
27	TNA result to be uploaded on web and Develop nomination criteria. Seniority to be included as one of the criteria (Annexure)
28	Share HRC Minutes of Meeting where required.

	HR Capacity
29	In-house institutional learning to be held quarterly (Annexure) Discussion on BCSR, Google form, mail merge etc. - Quarterly
30	Use HR calculator to minimize errors. E.g. rural posting calculator and LTT refund calculator (Annexure)
31	Upload HR activities in Google calendar which provides pop up reminders when HR actions are due (Annexure)
32	HROs and Admin Asst.to visit schools/Regional offices annually (do presentation on BCSR chapters and amendment made as per the reform followed by quiz later. This is to ensure the civil servants are up to date with the recent changes in the civil service. Use standard Presentation slides for BCSR familiarization.
33	Meeting with AFS to address pay fixation issues
34	HRO and Admin. Asst. portfolio and contact detail and email address to be uploaded on Agency website(Annexure)
35	**Job rotation** - HRM and HRD areas to be rotated within HRD staff. This is to ensure holistic learning.
36	HRD to insert leave balance in Google sheet and share for information.
37	HRD to have a white board for HRD Office-In and out information of HRD staff and who to contact when someone is absent.
38	HRO to assign officiating when out of station. Email to be send to HOD.
39	HRO to decentralize some services like leave form verification to HR Asst., employee verification for some external forms like loans, PF etc.
40	Share increment order through mail
41	HRS to organize potluck lunch or have tea session with the HRS staff twice a year as part of team building exercise
42	HRS Meeting to be held and HRO to discuss HRC Agenda and decision with staff of HRS.
	Promotion
43	Develop Performance Improvement Plan (PIP) for staff categorized under Need Improvement (Annexure)
44	Upload congratulatory message with list of CS promoted (Annexure)

45	Consolidate promotion proposals in Google Sheet (Annexure)
46	For future promotion session, only the name list to be submitted and civil servant to process SC and AC online. This ensures usage of less papers and ease service delivery.
47	Check list for Promotion (Annexure)
MaX/PMS	
48	APA score to be uploaded on the web with Agency categorization and employee distribution (Annexure)
49	HRD to notify Dept/Div/Section to share moderation criteria with respective staff
50	HRD to notify Dept/Div/Section to share moderation result. Dept/Div/Section to use mail merge to declare results to staff. At the click of a button they would be able to declare the results at one go.
51	**Critical incident method** where supervisors record employees' contributions for employee ranking.
52	Feedback to be instituted using technology such as Padlet, Slido, Menti meter etc. - Status on the receipt and implementation of the suggestions/feedback shared.(Annexure)
53	MaX - Sector level moderation to be carried out *(RCSC Commission's directive)*
54	One-on-one session to be implemented and HRD to encourage other divisions to carry on one-on-one session. Critical incident method to be used where supervisors record employees' contributions for employee ranking
55	Dept. heads to share the final moderation criteria with their staff
56	Moderation result to be declared individually to maintain confidentiality.
Staff Engagement and Information & Communication	
57	HRS to conduct online employee satisfaction survey once a year and present the result to HRC. The survey questions has been developed and HRD can customized accordingly (Annexure)
58	Coaching and mentoring
59	Informal recognition in front of peers. Getting a cash bonus is often less significant than listening to a thunderous applause by colleagues in a public forum.

60	**Trans hierarchial meeting**- Information sharing what's happening at the strategic levelGiving Voice: Allow all employees to voice their ideas, suggestions & concerns about work-related issues.(E.g.: Slido, Mentimeter, Padlet) Knowledge sharing: Allow employees to draw most out of org.
61	Upload list of CS who received CS award on the web
62	Project/Assignment completion lunch/dinner.
63	**E-card greetings** on birthdays and on special occasions.
64	**Staff Engagement Forum** - Bring on board retired civil servants for knowledge/experience sharing
65	**Promote Personal Development** cultures such as reading through sharing database of E-books, bestsellers, and SHGs (Self-help guides). Procure hardbacks/paperbacks if possible.
66	**Encourage team-bonding exercise** such as sports, pot-luck, retreat, etc., in the division/department.
67	Maintain an updated template of consolidated staff information list.
68	Maintain a record of officials present and out-of-station in the agency's website.
69	Initiate formation of **Critical Feedback Team** in the agency to streamline and bring possible changes in the organization.
70	Staff meeting to be held every 2 months providing platform to recognize people and address communication gap *(RCSC Commission's directive)*
71	Institutionalize coaching framework as part of **Staff engagement** *(RCSC Commission's directive).*
72	Needs to train Admin. Asst./Receptionist on communication and soft skills/front desk
73	Create a HRD group mail and any enquiry by the staff should be through email.
	Transfer
74	Familiarization program for civil servants on transfer (Annexure)
75	Proper handing taking- use standard handing taking form (Annexure)
76	Google form for Transfer application

77	Annual Transfer groundwork to be initiated by July as per BCSR for Parent Agency (*RCSC Commission's directive)*
78	Identify 2nd In-charges so that there is continuity in service and no issue of succession planning
Separation	
79	Portfolio of retired civil servants to be posted on web with small write up on work done during their entire service period. This Is to make them feel valued and appreciated for service rendered (Annexure)
80	Courtesy call with Head of the Agency. After the courtesy call, HRO to conduct exit interview on what's working well and what's not working well and recommendation for improvement. "Brand Ambassador- Network with retired CS to be Agency's ambassadors." (Annexure)
81	HRS to make call to superannuating Civil Servant 6mm prior to superannuation before sending the notification. HRS to send the checklist of documents necessary for processing retirements benefits
Documentation	
82	Maintain separate files for the following for future auditing purpose- -Promotion -Recruitment -Training -EOL -Separation (Annexure)
83	Checklist for Personal file (Annexure)
84	Maintain personal files under lock and key.
85	HRC minutes to be binded into booklets for future reference.

Note: The annexure are consolidated in the Toolkits kept in Google drive.

Training of HR Officers and Admin Asst.

Strategic Auditing: Training of HROs and Admin. Asst.	

As a part of Strategic HR auditing, a number of activities are undertaken to build the capacities of HRD staff. These activities support the enhancement of their capacity by equipping them with the basic skills in computer and interpretation and implementation of BCSR rules and regulations. The activities are as follows:
      o Pre-test on BCSR
      o BCSR discussion
      o Post-test on BCSR
      o Session on Pivot table, HR Calculators, FAQ, G-Suite and recent notifications.	

List of activities	
RCSC	**From the Agencies**
√ Pretest/BCSR Awareness on BCSR *(Annexure 6)*	
√ Session on Pivot table, HR Calculator and G-suite, recent notifications and conditional formatting.	
√ Post-test on BCSR **(Annexure 7)**	

	Process
1	Conduct BCSR Awareness/Pre-test using Google Form as per **Annexure 6** for the staff of the Agency and HRD Staff. The Google form consists of 22 basic questions extracted from BCSR 2018 which is aimed towards generating awareness among the civil servants and to assess the level of understanding on the BCSR for those working in HRD.
2	Conduct BCSR session with HRD/S staff where every staff is allocated BCSR chapters and each discussion is followed by a minimum of 5 quiz questions. To inculcate the culture of giving feedback in the Agency, a feedback session is carried out where all the participants are provided the platform to provide **one good feedback** and **one recommendation for improvement** to each other.
3	HR Audit team facilitates the presentation done by HRD on Pivot table and conditional formatting, formulas, Frequently Asked Questions (FAQ), HR Calculator, recent notification and G-suite.
4	A *post-test*/BCSR Assessment **(Annexure 7)** using google form to be conducted to assess the level of understanding after the BCSR discussion and the best three performers are to be awarded prizes. The post-test/BCSR Assessment consists of 35 questions.

Template for Pre-test/BCSR Awareness

The assessment is carried out as part of Strategic HR Auditing with the purpose to understand the level of awareness on the various provisions of BCSR by the civil servants under the concerned agency. In this regard, we would like to request you to take part in this assessment.

Please note that the marks obtained will not be used to grade the individuals but to determine the level of awareness on BCSR in the Agency.

1. A civil servant on probation shall be eligible for the following leave:
    i. Earned leave
    ii. Extra-ordinary Leave
    iii. Study Leave
    iv. Casual Leave

2. Study leave up to 18 months of any single training shall be counted as part of an active service for promotion. However, the Study leave for Bachelor's degree shall not be counted as part of active service for promotion.
    i. True
    ii. False

3. The duration required for first promotion including probation is:
    i. 3 years
    ii. 4 years
    iii. 5 years

4. The duration required for second and subsequent promotion from S1A to SS4 A is:
    i. 4 years
    ii. 5 years
    iii. 6 years

5. A civil servant shall be eligible for EOL more than 3 months after serving a minimum of
    i. 4 years
    ii. 5 years
    iii. 3 years

6. If a civil servant avails 1 day EOL, his promotion gets delayed by
    i. 6 months
    ii. 1 day

7. A civil servant shall receive the increment on 1st January or 1st July upon serving a minimum of 12 months

      i. True

      ii. False

8. A civil servant with Performance rating of "need improvement" shall serve an additional year over and above minimum years of active service.

      i. True

      ii. False

9. Individual civil servants can view their own CVs online

      i. True

      ii. False

10. A civil servant avails EOL for 2 years (1-Jan-2019 till 31-Dec-2020). He should join back to Office by:

      i. 1-Jan-2021

      ii. 2-Jan-2021

      iii. 30-Jan-2021

11. If civil servants join late from EOL, he shall be compulsorily retired.

      i. True

      ii. False

12. A civil servant shall not accrue earned leave when short term training exceeds more than a month.

      i. True

      ii. False

13. A civil servant resigning before fulfilling the minimum service obligation upon appointment shall:

      i. Forfeit his retirement benefits, except PF and GIS benefits provided there is no study obligation

      ii. Forfeit his retirement benefits, PF and GIS benefits provided there is no study obligation

      iii. No action

14. For the purpose of payment of salary, in the event of the death of a civil servant in the middle of the month, salary shall be paid for the whole month.

      i. True

      ii. False

15. Medical leave up to 3 months is considered active for promotion

      i. True

      ii. False

16. A civil servant can process promotion while on study?
    i.   True
    ii. False

17. Can civil servants process for promotion while on EOL?
    i.   Yes
    ii. No

18. When both husband and wife are transferred to the same place of posting at the same time, both are admissible to transfer benefits.
    i.   True
    ii. False

19. Can a civil servant at P2 A without a Bachelors be promoted to P1 A Specialist position
    i.   Yes
    ii. No

20. Can civil servants avail promotion while undergoing STT less than 6 months?
    i.   Yes
    ii. No

21. A civil servants after Long Term Study should report back to Office by:
    i.   21 days (including weekend and Govt. holidays)
    ii. 21 days (excluding weekend and Govt. holidays)

22. A civil servant shall be eligible for ERS, if he fulfills any of the following criteria:
    i.   Is 51 years and above
    ii. Is below 51 years of age (served min. 20 years, non-bachelors and no pending obligations to the Government)
    iii. All of the above

Template for Post-test/BCSR Assessment

1. Can a P1 (Management) official move to P1 (specialist).
    i. Yes
    ii. No
    iii. None of the above

2. Can a Working Agency carry out recruitment up to S1 without consulting the Parent Agency?
    i. Yes, but should be as per the approved staffing pattern.
    ii. Yes, but in case of positions that are parented, the Working Agency shall consult with the Parent Agency concerned prior to initiating the annual recruitment.
    iii. No. The authority to recruit from S5 to S1 lies with the parent Agency.

3. Is an in-service candidate required to serve probation if he has served 6 months in his earlier position?
    i. No, the candidate is not required to serve probation since he is an in-service candidate.
    ii. Yes, candidates need to serve probation since he has completed only 6mm in his earlier position.
    iii. No, the candidate is not required to serve probation since he has already served 6mm in his earlier position.

4. What is the minimum service obligation to be served upon Appointment of S1 and below?
    i. Once appointed, a civil servant shall be obliged to serve a minimum of two years of active service including probation provided there is no other service obligation.
    ii. Once appointed, a civil servant shall be obliged to serve a minimum of two years of active service excluding probation provided there is no other service obligation.
    iii. No obligation

5. Which of the following statements is false about consolidated and regular contracts?
    i. Regular contract is eligible for increment and 30% allowance, whereas, consolidated contract is not eligible.
    ii. Regular contract is eligible for increment,30% allowance and up-gradation whereas, consolidated contract is not eligible
    iii. Regular contract is eligible for 30% allowance whereas, consolidated contract is not eligible

6. All contract appointments in the civil service shall require the approval of the RCSC. However, exceptions may be made for:
    i. Appointments in place of civil servants on EOL exceeding six months on consolidated contract
    ii. Appointments in place of civil servants on EOL not exceeding six months on consolidated contract

iii. Appointments in place of civil servants on EOL exceeding six months on regular contract

7. Contract employees shall earn leave at the rate of 2.5 for every completed month of service and accumulated to a maximum of .... days annually.
    i. 90 days
    ii. 30 days
    iii. 60 days

8. If the Medical Leave of a contract employee exceeds ....at a time, the employer shall terminate the contract without notice.
    i. 3 months
    ii. 1 month
    iii. 6 months

9. Repatriation benefit shall, however, not be permissible to the contract employee on the following conditions:
    i. When the employee's contract is terminated by the employer on grounds of non-performance or when the employee initiates and terminates the contract before the expiry of the initial contract term.
    ii. When the service status is changed from contract to regular Civil Service.
    iii. All of the above

10. ESP and GSP shall be initially appointed for a maximum period of .... years.
    i. 1 Year
    ii. 2 Years
    iii. 3 Years

11. A GSP/ESP shall not be employed beyond .... years of age
    I. 58 years
    II. 56 years
    III. 57 years

12. A GSP/ESP shall be eligible for TA and DA as admissible to
    i. OC
    ii. SSC
    iii. None of the above

13. A GSP/ESP shall be not eligible for Maternity Leave of 6 months
    i. If the employee has not completed 12 months of service before applying for the leave.
    ii. If the employee has not completed 6 months of service before applying for the leave.
    iii. If the employee has not completed 3 months of service before applying for the leave.

14. A civil servant may avail a maximum of............... (if required) in the entire service period
    i. three in-service LTT

    ii.   36 months LTT

    iii. 2 years LTT

15. Planning Officer in MOAF who has undergone LTT from April 10, 2017-April 9, 2019, is he eligible to sit for open competition on lateral transfer as Planning Officer to MOEA?
    i.   Yes, he is eligible to sit for the open competition
    ii. No , he is not eligible to sit the open competition
    iii. Maybe

16. In the event a candidate has left for LTT without completing the pre-departure requirements:
    i.   His/her LTT shall be cancelled
    ii. His/her promotion shall be delayed by double the approved duration of the course from the due date of his promotion.
    iii. His/her promotion shall be delayed by equal to the approved duration of the course from the due date of his promotion.

17. What is the minimum gap required for an employee to attend in-country after availing ex-country LTT.
    i.   1 year
    ii. 6 month
    iii. No gap required

18. Is a civil servant on probation period permitted to credit the unused Casual Leave into the Earned Leave at the end of the financial year?
    i.   Yes
    ii. No
    iii. I don't know

19. In case of demise of the child during birth or within three months from birth, the mother shall be eligible for................. including 21 days bereavement leave:
    i.   One month
    ii. Six months
    iii. Three months

20. Medical Leave for one month and less shall be approved by:
    i.   Head of the Division/Department.
    ii. HR Division
    iii. HRC

21. Medical Leave of up to .... shall be counted as active service for promotion.
    i.   three months
    ii. one month
    iii. six months

22. Is the position protected while pursuing a Bachelor degree?

    i.   No
    ii. Yes
    iii. May be

23. A civil servant failing to join the service after completion of the EOL shall:
    i.   Refund on pro-rata basis
    ii. Compulsorily retired
    iii. Delay promotion by equal duration of EOL.

24. A civil servant shall receive the increment on 1st January or 1st July upon serving a minimum of
    i.   12 months.
    ii. 6 months
    iii. 24 months

25. A civil servant on LTT shall be paid full HRA for the first 12 months and 50% for the remaining period.
    i.   True
    ii. False

26. What is the qualification required to be promoted to P1 (Specialist)
    i.   Masters
    ii. Bachelor
    iii. Non Bachelors

27. What are the requirements to be promoted to P1 specialist as of July 2019?
    i.   Min. performance rating of Outstanding for 3 consecutive years completed active service of 5-6 years in the current Position level and clean service record.
    ii. Min. performance rating of Good for 3 consecutive years, completed active service 4 years in the current Position level and clean service record.
    iii. Min. performance rating of Good for 3 consecutive years, bachelor's degree, completed active service 4 years in the current Position level and clean service record

28. Candidates selected through open competition and endorsed by RCSC as of 19th April 2019. The effective date of appointment shall be:
    i.   20th April 2019
    ii. 25th April 2019
    iii. 1st May 201

29. To avail fast- track promotion for Jan 2020, minimum moderation score of ………… for ……………years during the period of review is required.
    i.   Good for two years
    ii. Very Good for three years
    iii. Outstanding two years

30. Livestock Officer was appointed in a division through Open Competition, can the Official go on lateral transfer to a different Division as Livestock officer?
    i. Yes, it is the same position title
    ii. No, need to serve 2 years in the same position
    iii. May be

31. Mr. Dorji, P1, has attained 51 years and wishes to resign under ERS. His current basic pay is Nu. 30000/. How much ERS benefit will he get for his remaining years?
    i. 5,40000
    ii. 6,30000
    iii. 7,20000

32. Mr. Pema, Forester, S5 A was born as of 15/04/1963 and will be superannuating in 2019 attaining the age of 56 years. As per BCSR 2018 his correct superannuation date will be:
    i. 15/04/2019
    ii. 01/05/2019
    iii. 14/04/2019

33. Sonam, Sr. Forest Officer was last promoted on 1/1/2013 and availed 1 day EOL. When is Sonam due for her promotion?
    i. 1/7/2017
    ii. 2/1/2017
    iii. 1/1/2017

34. Deki, HR Officer was last promoted as of 1/1/2013 and had undergone 2 years 6 months Masters in Human Resource. When will she be due for promotion?
    i. 1/1/2017
    ii. 1/1/2018
    iii. 1/1/2016

35. Jigme, Admin. Asst. S2 A was on Medical Leave for 3 months. He was last promoted as of 1/1/2019. Jigme will be due for promotion as of:
    i. 1/1/2023
    ii. 1/7/2023
    iii. 1/1/2024

Logbook

Strategic Auditing: Logbook
Maintain log book activity by staff of HR Division/Section for a period of one month to understand the functioning of the HR Division/Section, utilization of human resources and determine additional human resource requirements. This exercise may be conducted if there are concerns on staff utilization.

List of required documents for verification	
RCSC	**Agencies**
√ Log book format *(Annexure 8)*	

Process	
1	HR Audit to share the log book as per the format in *Annexure 8* with the staff of HR Divisions/Section on Google sheet prior to one month of auditing.
2	Logbook to be maintained for a period of one month.
3	HR Audit team to carry out the workload assessment of existing staff in HR Division/Section in accordance with logbook and observation made during the auditing period. Based on the assessment, the HR Audit team can accordingly make recommendations.

Template for Log Book

DAILY LOG OF ACTIVITIES (Insert period......)				

Name
EID
Position Title
Position Level
Division
Agency

Date	Activities	Time		Total time spent on each activity (in hours) e.g. If one activity be takes 30 minutes, it should be converted as 0.5 hours (30/60 minutes)
		From	**To**	

To do list for Strategic HR Auditing

	Strategic Auditing: Strategic HR Audit Report
	Process
	Draft Report
1	Draft strategic HR Audit Report as per the format *(Annexure 9)*.
2	Assess the Implementation status of the past strategic recommendations as per the *Annexure 10*. These lists of recommendations have been agreed by the concerned Agency when the last audit was conducted and are evaluated *after* 2 years.
3	Verify the draft report with the checklist *(Annexure 11).* After verification by the Head of HRAD, a copy of the report to be printed with a forwarding letter.
4	Debriefing of draft HR Audit Report to DOS, Director or Head of the Agency and copy to be shared with staff of all HRD/HRS.
5	Agency to be given 2 weeks to confirm on the implementation status of the current recommendations proposed.
	Final Report
6	Finalize the strategic HR Audit report *(Annexure 9)* and include responses from the Agency stating whether the recommendations are implementable or not. Report format are the same for draft and final strategic HR audit report.
7	Verify the final HR Audit report with the checklist *(Annexure 12).* The report to be reviewed by the Head of HRAD.
8	Present to the Commission for final endorsement.
9	Send the report to Agency and share the soft copy with the staff of HRD and Heads of Departments/Sectors

Template for Draft Strategic Report

Insert Name of the Agency
Strategic HR Auditing: Streamline the functioning of HR Division/Services as per the need of *Agency* staff
HR Auditing was carried out from *(Insert Date)* till December *(Insert Date*). As per Commission's directive, in addition to compliance Audit, strategic HR Audit to streamline the functioning of HR Division/Services as per the need of *(Insert Agency Name)* staff was carried out. The report is divided into four parts: The first column consists of list of HR findings/issues extracted directly from interviews and survey; Second column consists of overall recommendations based on the issues; the third column shows the approving authority for implementation of each recommendations made which is followed by the remarks from the Agency on the implementation status of recommendations.   As part of strategic auditing, the following activities were carried out to build the capacity of the HRD/HRS staff: a.   A presentation session on BCSR 2018 was carried out by HRD/S staff. BCSR chapters were divided among the HRS staff and every discussion was followed by quiz questions. A pre and post testing on BCSR clauses was carried out using Google Form. For pre-testing, the average score was ....and consisted of 22 questions. The average score for post-test/ BCSR assessment was ....and consisted of 35 questions. b. HR Audit also presented and trained HRD/S staff on HR calculator, Pivot, and G-suite. c. A session on frequently asked questions was held to bring about clarity on BCSR issues. d. Online assessment on BCSR awareness was conducted to understand the level of awareness on BCSR provisions by the staff of the Agency. Out of …... respondents, the average score was.....%, the assessment consisted of 22 questions.
HR systems and processes that are working well

Objective:	1	Streamline the functioning of HR Division/Services as per the need of the staff
	2	Build capacity of the HRD staff

	Methodology	1	HR Audit Survey (Sample size :….)
		2	Interviewed: …..ESC: ….:PMC..; SSC- …)
		3	Co-creation of ideas with HROs, Admin Asst. under HR Division/Services

Focal person: ………, HRO

Sl. No.	HR Findings *(Finding are direct extract from interview & Survey)*	Recommendations **(Approved by …... Commission Meeting held on…..)** *(Applicable only for final report)*	Approving Authority:			Agency's remarks on implementation status: *(Applicable only for final report)*
			HRO	Secretary /Director	RCSC	
	RECRUITMENT					
I						
	TRAINING					
II						
	PROMOTION					
III						
	HR CAPACITY					
IV						

V	TRANSFER						
VI	INFORMATION, COMMUNICATION STAFF ENGAGEMENT						
VII	MAX System						
VIII	SEPARATION						
IX	DOCUMENTATIONS						
X	LEAVE						
XI	DISCIPLINARY ACTION						

Template for Past Strategic Report

Implementation status of the Past Strategic HR Auditing Recommendations *(Insert Agency Name)*		
HR Auditing was carried out from *(Insert Date)* till December *(Insert Date)*. As per Commission's directive, in addition to compliance Audit, strategic HR Audit to streamline the functioning of HR Division/Services as per the need of *(Insert Agency Name)* staff was carried out. The report is divided into four parts: The first column consists of list of HR findings/issues extracted directly from interviews and survey; Second column consists of overall recommendations based on the issues; the third column shows the approving authority for implementation of each recommendations made which is followed by the remarks from the Agency on the implementation status of recommendations. As part of strategic auditing, the following activities were carried out to build the capacity of the HRD/HRS staff: a. A combined presentation session on BCSR 2018 was carried out by HRD/S staff. BCSR chapters were divided among the HRS staff and every presentation was followed by quiz questions. A pre and post testing on BCSR clauses was carried out using Google Form. For pre-testing, the average score was ....and consisted of 22 questions. The average score for post-test BCSR assessment was.... and consisted of 35 questions. b. HR Audit also presented and trained HRD/S staff on HR calculator, Pivot, and G-suite. c. A session on frequently asked questions was held to bring about clarity on BCSR issues. d. Online assessment on BCSR awareness was conducted to understand the level of awareness on BCSR provisions by the staff of Agency. Out of ......respondents, the average score was.....%, the assessment consisted of 22 questions.		
Objective:	1	**Streamline the functioning of HR Division/Services as per the need of the staff**
	2	**Build capacity of the HRD staff**
Methodology	1	**HR Audit Survey (Sample size :....)**
	2	**Interviewed: .....ESC: ....:PMC..; SSC- ...)**

	3	Co-creation of ideas with HROs, Admin Asst. under HR Division/Services				
	Focal person: ………, HRO					
	Implementation status of the Recommendation					
	Total Recommendation					
	Implemented				(Use formula)	
	Yet to be Implemented				(Use formula)	
	Not Implemented				(Use formula)	

Sl. No.	Recommendations (Approved by …… Commission Meeting held on…..)	Approving Authority:			Agency's remarks on implementation status:	Assessed as of (Insert Date) .Approved by ….Commission dated (Insert date) *(Applicable only for finalization of report)*
		HRO	Secretary/ Director	RCSC		
I	RECRUITMENT					
II	TRAINING					
III	PROMOTION					
IV	HR CAPACITY					

V	**TRANSFER**					
VI	**STAFF ENGAGEMENT**					
VII	**MAX System**					
VIII	**SEPARATION**					
IX	**DOCUMENTATIONS**					
X	**EOL**					
XI	**DISCIPLINARY ACTION**					

Checklist for Draft Strategic HR Audit Report

**Checklist for Draft Strategic Report**		
Sl. No.	**To-do-list**	**Status**
1	Use the updated template for Strategic HR Audit report	
2	Insert what is working well, finding/issues clustered, recommendation and check mark (√) under the authority against each recommendation made	
3	Insert correct auditing date	
4	Insert a write up on BCSR session, BCSR Awareness, pivot, FAQ (Refer past reports). Customize the additional initiatives undertaken and insert the number average score on the Post-test/BCSR Assessment	
5	Insert sample size of the survey and no. of staff interviewed	
6	Verify if *Annexures* are numbered accordingly, and is in line with the recommendations made.	
7	Ensure headers are repeated in every page of the report using *Page Layout* option and *Print Titles.*	
8	Prepare a report on the Implementation of past strategic recommendations by copy and pasting the last strategic recommendations from previous strategic reports.	
9	Insert implementation status of respective agencies for past recommendations and evidence are filed accordingly. Ensure that percentage of implementation status are rounded off to two decimals *(Use Formula)*	
10	Use Font type: *Calibri; Font* size 12: Space 1.5/1.15	
11	Spell & Grammar Check	
12	Insert *Page nos.* and *borders*	
13	Proofread by the focal person and team	
14	Combine the compliance and strategic HR audit report. Email a copy of both the reports to HRO/Admin. Asst. for necessary action	
15	Create a final HR Audit Report from the draft copy on the google drive.	
16	√ File a copy of the forwarding letter for the draft report accordingly.	

Checklist for Final Strategic HR Audit Report

Checklist for Final Strategic HR Audit Report		
Sl No.	**To-do-list**	**Status**
1	Fill in agency's remarks on implementable status on the current recommendations under Strategic Auditing Report.	
2	Insert Commission meeting number and date.	
3	Combine the compliance and strategic HR audit report. Email a copy of both the reports to HRO/Admin. Asst. for necessary action. The report to be shared with Departments/Divisions/Sector heads.	
4	File a copy of √ Forwarding letters √ Final Report accordingly: *Focal: Tshering Pelden and Tshering Yangzom*	
5	The soft copy of the final audit reports to be inserted in the Final Report Sent file. *Focal: Tshering Yangzom*	
Update on Google drive		
6	Focal person to update the following on *Google Drive-Follow up Folder-Evaluation of Strategic Recommendation folder* √ Insert the evaluated strategic recommendations	

HR Audit Tool Kit (Google Drive – HR AUDIT DOCUMENT – HR Audit Manual)

For the HR Audit team, a tool kit has been prepared and includes the following materials, template, checklists and reference which is maintained is uploaded on google drive:

√ BCSR

√ Position Directory

√ Approved FY Plan Staffing and HR Standards

√ Formulas

√ To Do List

√ **Compliance Report Templates:**

    √ Master List templates

    √ Draft Compliance report template

    √ Summary

    √ HR Audit Checklist for HR Actions

    √ Checklist for draft HR Audit report

    √ Checklist for final HR audit report

    √ Final Compliance report template

√ **Strategic Report Template**

    √ Draft Strategic report template

    √ Checklist for draft strategic HR audit report

    √ Final strategic report template

    √ Checklist for final strategic HR audit report

    √ Consolidated recommendations/HR best practices

    √ Consolidated Annexures for recommendations/HR best practices

    √ Chapter distribution template

    √ List of interviewee template

√ Interview/HR Survey clustering template

√ Interview questionnaire

√ Interview form

√ G-Suite presentation

√ HR Survey on Google form

√ BCSR pre-test/BCSR Awareness on Google form

√ BCSR post-test on Google form

√ PowerPoint on Pivot

√ PowerPoint template for strategic HR audit report