



**COMPETENCY BASED FRAMEWORK FOR TAX OFFICERS
MINISTRY OF FINANCE 2019**

Edition I

Aim:

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

1. Implement the competency based framework for tax officers,
2. Prioritize training for capacity building based on gaps identified.

Background & Rationale

The Royal Civil Service Commission launched a competency based framework (CBF) in August 2018 for civil service in collaboration with Singapore Polytechnic with funding support from Temasek Foundation International, Singapore and the Royal Government of Bhutan. The programme is aimed at strengthening the capacity and capabilities of the civil servants based on their role specific competency, to enhance professionalism, growth and development to contribute optimally to nation building.

The CBF of the Tax Officers has been developed to further enhance the capacity and capabilities of the tax officers in line with Vision, Mission and Objectives of the Department of Revenue & Customs and the Ministry of Finance. The CBF of the Tax Officers includes **3 Role Profiles, 9 Competency Areas and 23 Competencies**. The overview of the framework is attached as *figure I*. Thus, this document shall:

- Provide a structured approach/Road-map to build competencies required for the Tax Officers at different Position Levels,
- Enhance the technical capacity of the tax officers to maximize the organizational performance.
- Provide greater role clarity and allow Tax Officers to take ownership for continuous professional Development.
- Guide and ensure optimum utilization of limited resources allocated for Professional Development of Tax Officers,

Output and Process Undertaken

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

Output I. 3 Role Profiles, 3 Competency areas, 23 Competencies and 47 Behaviour Indicators were developed across 4 proficiency levels and validated from 29th October to 15th November 2019. This was arrived through;

1. Literature Reviews
2. Identifying key competencies and developing Behavioural Indicators (BIs)
3. Presentation to Tax Officers during Tax Meet at RRCO, Bumthang.
4. Sought online feedback from Tax Officers across the Regional offices as well as Head Office

Output II. A training needs analysis was carried out for the Tax Officers under the Department of Revenue and Customs through questionnaires for different proficiency level via online survey conducted from 12th November to 15th November. The findings were used to;

1. Identify the competency gap at different proficiency level.
2. Identify the methods of intervention to address it.

Accordingly the finding or second draft was presented to the Department at the Annual Revenue Conference held at RRCO, Gelephu for validation and endorsement.

Output III. Based on the findings of the TNA, several training/workshops/seminars were identified out of which few were prioritized for the financial year 2019-2020 as per the instruction of the RCSC. The trainings were prioritized based on:

1. Mandatory competency skills.
2. Relevant complementary assessment techniques.
3. Availability of the training.

Evaluation of Current Situation

It was noted that so far there were no specific role profiles developed for Tax officers and till date tax officers performed roles in reference to Generic Job description. The generic job description did not reflect a clear set of competencies and behavioral indicators Tax Officers were expected to showcase. Further, the training availed by Tax Officers were not necessarily aligned with required Competencies and position levels. Moreover, the roles of tax officers are very complex and require fulfilling the mandates of both a regulator and service provider. Thus, a tax official of the Department requires competencies in both the areas to effectively collect revenue and deliver services to the public.

Key Recommendations

The following are the key recommendations based on the exercise carried out:

1. Introduction of Introductory course on Income Tax Laws of Bhutan, relevant Accounting Standards and Auditing Techniques at foundation level.
2. Training to be focused on building competencies in financial statement analysis, assessment technique, and soft skills.

3. Department to give more focus on Digital transformation to be able to stay abreast of technology development and IT solutions.

Conclusion

This framework is designed to guide and assist Tax Officers to plan a career they aspire to. It is important for each individual to be aware of the observable Competencies expected of them and develop themselves through stages of expertise from foundation level to advance level. It also inculcates integrity and responsibility as a civil servant, and builds a positive attitude in the discharge of service.

This document will help the Department to prioritize and implement methods of interventions to address the competency gap within the 12th Five Year Plan. Appropriate training and workshops can be given seeking financial and human resources to implement these interventions. The Department may also pilot mentoring programs to enhance efficiency and effectiveness of assessing officials.

Overview of the Department of Revenue & Customs

Vision:

Contribute to nation building through the development of an effective revenue system.

Mission:

To ensure that the Tax and Customs administration has the capacity to collect taxes efficiently and effectively at minimum cost through impartial and consistent enforcement of regulations, and to provide a convenient and honest service to the taxpayers

Values:

- Integrity
- Objectivity
- Transparency

- Accountability
- Professionalism

Overview of the Income Tax Division

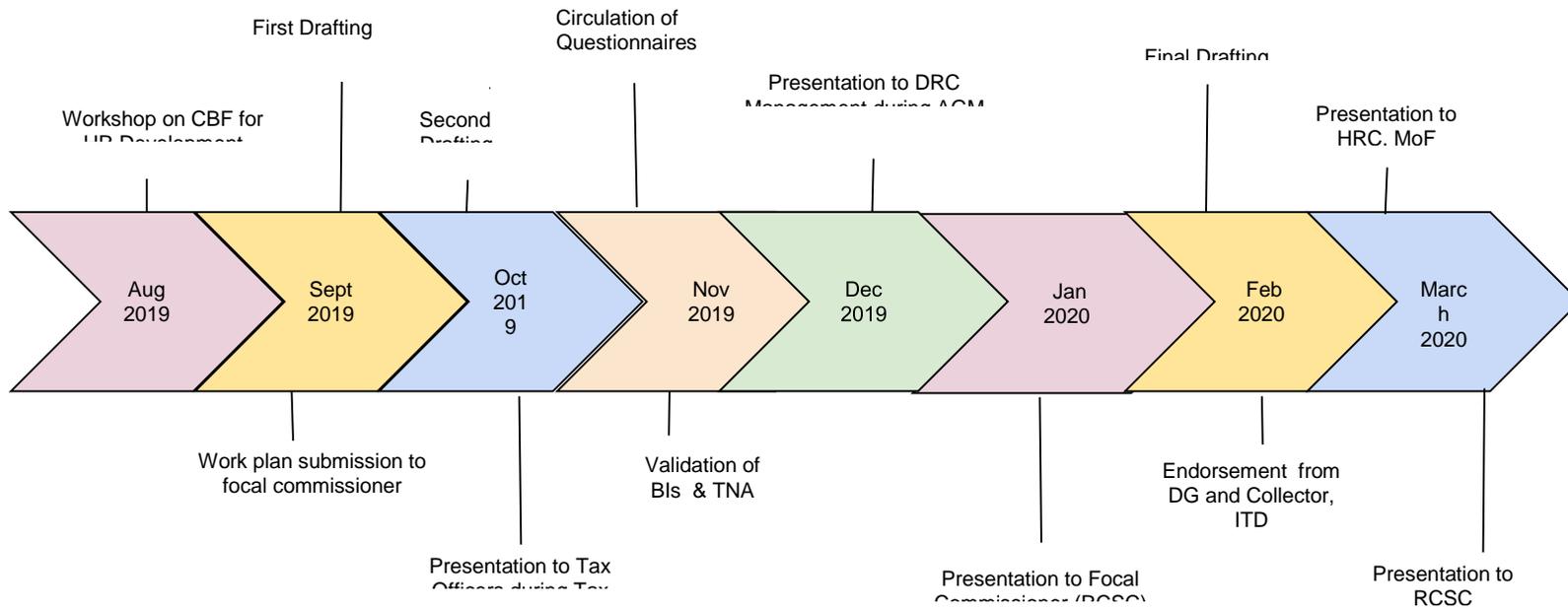
Vision:

To develop an effective tax system that will serve as a fiscal policy tool to regulate the economy; adapt to changes, and contribute to the growth of the economy through the mobilization of national revenue.

Mission:

To raise national revenues for the government in a fair and equitable manner by encouraging voluntary compliance to the rules and providing efficient taxpayer services.

Key Milestone



COMPETENCY FRAMEWORK FOR TAX OFFICERS



Figure 1

Annexure I

Overview

Number of Key Roles Identified	3
Number of Competency area identified	9
Number of Competencies Identified	23
Behavioral Indicator	47
Proficiency level	4

Descriptions of key Roles

1. Tax Collector

To collect taxes effectively and efficiently at minimal cost on a timely basis by conducting desk and field based tax auditing and improve voluntary compliance.

2. Regulator

Carry out effective and appropriate enforcement actions through impartial and consistent services to the taxpayer and provide clarification of tax practices and tax laws.

3. Service Provider:

To build a socially responsible taxpaying community by providing quality tax services and foster a competitive tax environment for the nation's social and economic development through leveraging digital capabilities.

Competency Based Framework of Income Tax Officers.

Role 1: Tax Collector			
Sl. /No.	Competency Area	Key Competencies	Behaviour Indicators
1	Domain Expertise/ Knowledge	Tax Knowledge	1. Understands and applies the provisions of Tax Laws and Regulations correctly.
			2. Understands and applies any other relevant domestic and international laws.
		Business and accounting knowledge.	1. Understands and applies the technical aspects of accounting.
			2. Demonstrates an understanding of Business knowledge.
2		Data Collection and	1. Identifies and collects required data from within the department as well as external agencies.

	Technical skills	analysis	2. Independently carries out data sampling, analysis technique and application.
		Compliance and risk management	1. Identify risk
			2. Risk prioritization.
			3. Risk Treatment (Translate strategic directions/plans into action plans)
		Tax assessment skills.	1. Plans and strategize on tax assessment.
			2. Conduct tax assessment efficiently and effectively at minimum cost.
3	Strategic Vision.	Technology Development and IT Solution	1. Adopt and integrate advance tax technology to support organizational objectives.
		Innovations/Research and Development	1. Reviews and recommends all revenue related matters, tax policies and planning based on research findings.

		Autodidactism	1. Critically and willingly seeks out knowledge to support organizational objectives.
Role 2: Tax Regulator			
Sl. No.	Competency Area	Key Competencies	Behaviour Indicators
1	Enforcement.	Monitoring	1. Enforce the tax law, organizational policies and procedures without any fear and prejudice.
			2. Monitor the collection and deposit of Direct Tax
			3. Monitoring of Tax Administration Section
		Emotional resilience	1. Deal with stressful situations, while maintaining work performance.
2.	Credible Tax Administration	Accountability and Transparency	1. Demonstrates personal integrity and commitment to work.
			2. Takes responsibility for one's actions and proactively works on improving it.

		Ethics	1. Collect tax revenue in a manner which is fair, professional & respectful.
			2. Positive attitude.
3	Leadership and Managerial skills	Communication Skills	1. Demonstrates effective oral and written communication skills.
			2. Actively listens, provides constructive feedback and demonstrates respect for differing views.
		Managing Performance.	1. Effectively plans, set priorities and manage the performance of others.
			2. Persuades, motivates and inspires others, developing a sense of purpose and unit.
			3. Creates and supports a climate in which people can do their best.
		Change Management	1. Embrace change and innovation.

		<p>Adaptability</p>	<p>1. Anticipates possible problems and develops contingency plans in advance by identifying what needs to be done and takes action before being asked or before the situation requires it.</p>
			<p>2. Anticipates the consequences of situations and plans accordingly. Anticipates how individuals and groups will react to situations and plans accordingly.</p>
			<p>3. Develops solutions to new or highly complex problems that cannot be solved using existing methods or approaches and provides advice or solutions in his/her technical area.</p>
		<p>Negotiation skills and Conflict Resolution</p>	<p>1. Identifies main negotiating points of a given issue and engages in interactive dialogue.</p>
			<p>2. Displays the ability and the willingness to work towards a win-win outcome by negotiating and resolving disagreement.</p>
			<p>3. Effectively manages conflict by negotiating conflict and dissolving disagreement.</p>

		Team Work	<p>1. Share knowledge and support peers, staff and others to increase skills, foster improvement and enhance outcomes.</p> <p>2. Ability to work effectively with diverse ethnicity, gender and class.</p> <p>3.. Builds productive working relationships.</p>
Role 3: Service Provider			
Sl. No.	Competency Area	Key Competencies	Behaviour Indicators
1.	Tax Socialization	Tax Education	1. Proactively provides tax education and timely information through various channels.
		Stakeholder collaboration and partnership	1. Takes lead in communication and consultation, engaging with a wide range of stakeholders across divisions, departments and agencies.
2	Service Delivery and operations	Tax Simplification	1. Make it easy for taxpayers to comply.
			2. Continuously review rules and procedures.

		Taxpayer Assistance	1. Skillfully serves diverse taxpayers.
			2. Provides information to taxpayers.
3	Facilitator	Service Quality Management	1. Ensures the service area; facilities, equipment and materials used by the officer are conducive to quality service delivery.
			2. Sets and complies with service standards and procedures to ensure consistent quality service delivery.
			3. Portrays a professional image, through proper personal grooming, mannerisms and actions.
			4. Tracks, manages and improves performance standards for service delivery and manages referred cases for complaints and appeals.

1. Tax Collector

Competency Area: Domain Expertise

Key Competencies: Tax Knowledge

BI: 1. Understands and applies the provisions of Tax Laws and Regulations correctly.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Able to demonstrate an understanding of the Tax Laws and Regulations. 2. Able to apply provisions of tax laws correctly.	1. Able to interpret and apply complex tax provisions appropriately.	1. Analyse and explain the rationale behind the provisions of the Rules and Act. 2. Provide recommendations on tax policy issues. 3. Identify and apply correct tax laws and regulations and guide the staff to do the same.	1. Provide clear clarifications and explanations on complex technical issues with regard to Income Tax provisions. 2. Demonstrates expert understanding of tax laws and regulations. 3. Provide clear directives or guidelines on application of ambiguous provisions.

BI: 2. Understands and apply any other relevant domestic and International Laws.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Able to understand and apply relevant domestic laws.</p> <p>2. Basic understanding of relevant international laws.</p>	<p>1.Able to understand other relevant laws and relevant provisions of international taxation.</p>	<p>1. Interpret and explain the rationale on application of relevant laws.</p> <p>2. Identifies and applies correct domestic and international provisions and guide the staff to do the same.</p>	<p>1. Provides clear directives and guidelines on complex application of laws.</p> <p>2.Has wide range of knowledge of relevant laws and best practices in other countries and leads in review of prevailing tax practices</p>
Key Competencies: Business and Accounting Knowledge.			
BI: Understands and apply the technical aspects of Accounting.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)

1. Able to understand and read the basic financial statement of business operation.	1. Able to apply the relevant standards of Bhutanese Accounting Standards appropriately	1. Able to explain and guide subordinates in reading the financial statement.	1. Understands and provides clear clarification on domestic and international Accounting Standard.
2. Understand the different accounting treatment between tax accounting and financial accounting (e.g. Depreciation methods)	2. Able to apply understanding of technical aspects of finance and accounting including statement of financial position, statement of comprehensive income, statement of cash flows, ratio analysis etc.	2. Able to understand and apply the domestic and international accounting standards.	2. Show advance level of accounting knowledge and its corresponding impact on tax.
BI 2: Demonstrates an understanding of business knowledge.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Demonstrates awareness and knowledge of sector specific business operations.	1. Understand how business organization operates and manages including understanding of accounting software and POS system used.	1. Understand how business organization operates and manages including understanding of accounting software and POS system used.	1. Provides advice and guide the subordinates in understanding the business operation.
Competency Area: Technical Skills			
Key Competencies: Data Collection and Analysis			

BI: 1. Identifies and collects required data from within the department as well as from external agencies.			
Foundation (P-5)	Trained(P4-P3)	Experienced (P 2)	Advanced (P1)
1. Able to identify and collect basic data needed for assessment.	1. Able to compile, share and explain data information needed for assessments.	1. Proactively gathers data from within and external agencies, compile, explain and share data information to subordinates and supervisors.	1. Guide subordinate in taking correct approach in identifying relevant information/data.
BI: 2 Independently carries out data sampling, analysis techniques and applications.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Able to apply basic data sampling and analysis techniques for tax assessment.	1.Able to gather, carry out data sampling and analyze complex data using appropriate methods and advanced analytical tools.	1.Demonstrate sound knowledge of data processing and analysis	1. Ensures that subordinates are using correct data and gets it validated. 2. Able to explain the complex data and simplify for tax officials to use it. 3.Be able to process, analyse complex data and provide clear interpretation of its outcome

Key Competencies : Compliance and Risk Management			
BI: 1. Identify Risk			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Compile the list of non compliance taxpayers, segregate them under the four pillars of non compliance and take action accordingly.</p> <p>2. Demonstrates the basic knowledge to identify risk involved based on evidence.</p>	<p>1. Can understand the causes of non compliant taxpayer's behaviors (is it because the taxpayer is unaware, aware but ignorant, intentional, complex tax law and administration).</p>	<p>1. Able to foresee future risk based on the available information.</p> <p>2. Identify risk and adopt appropriate means of detection, investigation and prevention.</p>	<p>1. Foresee future risk based on the available information.</p> <p>2. Ensure that adequate and timely risk identification is conducted consistently.</p>
BI: 2.Risk prioritization			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Demonstrates examination skills to prioritize risks identified.</p>	<p>1. Able to priorities and assess the risk involved (Tax registration, filing of tax returns, declaring accurate</p>	<p>1. Prioritise risk depending on their level of intensity.</p>	<p>1. Able to analyze the severity of risk and the extent of its impact on tax, and accordingly provide advice to subordinates</p>

	information and paying tax obligation on time).		on risk profiling and prioritization.
BI: 3. Risk Treatment (Translate strategic directions/plans into action plans)			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Able to follow a risk based method of assessment covering planning, fieldwork, reporting and follow up.	1. Able to identify and apply methods to treat risk depending on the intensity of the risk.	1. Adopt risk mitigation strategies. 2. Recommend for waiver based on its past compliance and records. 3. Carry out compliance plans.	1. Able to identify options for risk treatment and develop an action plan. 2. Exercise different penalty rates depending on past compliance records. 3. Regular review of compliance plans and progress.
Key Competencies : Tax Assessment Skills			
BI: 1. Plans and strategize on tax assessment.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Demonstrates a capacity to learn and apply new methods and techniques for tax assessment.	1. Able to plan, set priorities and manage your own time and ensure that actions and objectives are fully achieved	1. Plan, priorities and manage time to ensure that datelines, actions and objectives of the section are fully achieved.	1. Develop new strategies and techniques for assessment. 2. Conduct periodic review of

	<p>by the team within the dateline.</p> <p>2. Independently conduct tax assessments in line with the Tax Act & Rules.</p>	<p>2. Conduct periodic review of assessment plans and programmes of Tax administration section/RRCOs.</p> <p>3. Provide recommendation for any changes in assessment plans and strategies.</p>	<p>assessment plans and programmes of Tax Administration section/ RRCOs.</p>
<p>BI: 2. Conduct tax assessment efficiently and effectively at minimum cost.</p>			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Complete the allotted tax assessments at minimum cost.</p>	<p>1. Ensure best possible outcomes with the limited resources allocated for the tax assessments.</p> <p>2. Monitoring and review of assessment being conducted and provide guidance in the area where required.</p>	<p>1. Able to provide guidance for conducting effective and efficient assessment through intellectual development of the assessing officials.</p> <p>2. Able to initiate comparative studies on the work bearings and use it for resource allocation.</p> <p>3. Ensures judicious use of public resources.</p>	<p>1. Provide guidelines or techniques for conducting effective and efficient assessment through intellectual development of the assessing officials.</p> <p>2. Proactively initiates comparative studies on the work bearings and uses it for resource allocation.</p> <p>3.Ensures judicious use of public resources</p>

Competency Area: Strategic Vision			
Key Competencies: Technology Development and IT Solution.			
BI: 1. Adopt and integrate advance tax technology to support organizational objectives.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Able to use the current tax online systems and other useful IT products such as Microsoft office suite, mobile and web-based applications, social networking apps, etc.</p> <p>2. Makes effort to stay abreast of cutting-edge technology in his/her technical area.</p> <p>3. Applies an understanding of IT risk, control and security.</p> <p>4. Always uses tax systems accurately and responsibly to ensure proper recording of functions executed.</p>	<p>1. Use and be able to assess the need to enhance the current tax technology or/and use computer aided assessment system, data analytics tools etc. for tax assessments.</p> <p>2. Attempts to stay abreast of cutting-edge technology in his/her technical area.</p> <p>3. Applies an understanding of IT risk, control and security.</p> <p>4. Always uses tax systems accurately and responsibly to ensure proper recording of functions executed.</p>	<p>1. Recognize digital transformation and its effect to Tax Administration, leveraging its opportunities and providing protection from its potential risks.</p> <p>2. Attempts to stay abreast of cutting-edge technology in his/her technical area; helps to adopt best practices to improve service policy and design.</p> <p>3. Applies an understanding of IT risk, control and security.</p> <p>4. Always uses tax systems accurately and responsibly to ensure proper recording of</p>	<p>1. Recognize digital transformation and its effect on tax administration, leveraging its opportunities and providing measures for IT potential risks.</p> <p>2. Always stays abreast of cutting-edge technology in his/her technical area; takes initiative to adopt best practices to improve service policy design.</p> <p>3. Always uses tax systems accurately and responsibly to ensure proper recording of functions executed.</p>

		functions executed.	
Key Competencies: Innovations/Research and Development			
BI: 1. Reviews and recommends all revenue related matters, tax policies and planning based on research findings.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Gathers data from other relevant sources to support policy and decision making.</p> <p>2. Provide feedback with regard to application of inconsistent provisions or weaknesses in the Tax Laws, Tax Manual, or any other area where further refinement is required.</p>	<p>1. Provide empirical based recommendations on tax laws, policies and planning.</p> <p>2. Demonstrate a capacity to learn new things and adopt best international practices</p>	<p>1. Inform DRC HQ of any specific problems and the actions taken to solve these problems, particularly where there may be future revenue implications.</p> <p>2. Provide recommendations for executive order to address urgent issues which have huge revenue implications.</p>	<p>1. Analysis of data over a period of time, and assist DRC HQ in the formulation of effective tax policies. Able to study and analyze revenue impact of any proposed policy changes that may take place in the future.</p> <p>2. Adapt quickly to changes ushered by globalization and international taxation. Further educate the officials on any changes made.</p> <p>3. Constant study and review of the Income Tax Act and Rules .</p>

Key Competencies: Autodidactism			
BI: 1. Critically and willingly seeks out knowledge to support organizational objectives.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Willingly seeks out knowledge to support organizational objectives.	1. Take initiatives to do self learning to support organizational objectives.	1. Take initiatives to do self learning to support organizational objectives. 2. Encourage subordinates for self learning and development.	1. Take initiatives to do self learning to support organisational objectives. 2. Encourage subordinates for self learning and development.

2. Tax Regulator			
Competency Area: Enforcement			
Key Competencies: Monitoring			
BI: 1. Enforce the tax law, organizational policies and procedures without any fear and prejudice.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Always ensures due diligence is exercised in line with the law, rules & regulations.	1. Always Ensure due diligence is exercised while enforcing tax law and regulations.	1. Always enforce the tax law, organizational policies and procedures without any fear and prejudice.	1. Always validate the accuracy in the application of tax laws.

BI: 2. Monitor the collection and deposit of Direct Tax.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Able to monitor the collection and deposit of taxes after assessment on a timely basis.	1. Monitor the collection and deposit of taxes raised after assessment on a timely basis.	1. Able to monitor the collection and deposit of taxes on a timely basis.	1. Ensure to monitor the collection and deposit of taxes on a timely basis.
BI: 3. Monitoring of Tax Administration Section			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Conduct overall supervision, control, monitoring, and evaluation of tax administration functions.</p> <p>2. Provides standard performance management indicators for individual monitoring and appraisal.</p> <p>3. Strategic planning and programmes of all types of assessment. (incase of officiating the position of the Tax Head)</p>	<p>1. Conduct overall supervision, control, monitoring, and evaluation of tax administration functions.</p> <p>2. Provides standard performance management indicators for individual monitoring and appraisal.</p> <p>3. Strategic planning and programmes of all types of assessment. (incase of officiating the position of the</p>	<p>1. Conduct overall supervision, control, monitoring, and evaluation of tax administration functions.</p> <p>2. Provides standard performance management indicators for individual monitoring and appraisal.</p> <p>3. Strategic planning and programmes of all types of assessment.</p>	<p>1. Advice, guide and monitor the RRCOs in the implementation of the Act and Rules.</p> <p>2. Implement and monitor the administration of direct taxes</p>

	Tax Head)		
Key Competencies: Emotional Resilience.			
BI: 1. Deal with stressful situations while maintaining work performance.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Deal with negative scenarios by using coping strategies, getting support from supervisors and friends, etc. and respond calmly to stressful situations.	1. Able to deal with and disengage from unpleasant situations and move on while maintaining good work performance. 2. Able to empathise with the stressful situations of team members and office colleagues.	1. Be mentally prepared for negative scenarios and respond calmly to stressful situations. 2. Deal with difficult situations while maintaining work performance. 3. Resolve issues and disengage emotionally from unpleasant encounters to move on after each episode. 4. Deal with difficult situations by listening, understanding and empathising with others, while maintaining work performance. 5. Uses coping strategies to	1. Fully aware of negative scenarios and give directions on how to respond calmly to stressful situations. 2. Deal with complex situations and resolve issues.

		manage stress for the longer term including reminding self and others of the bigger meaning of work.	
Competency Area: Credible Tax Administration			
Key Competencies: Accountability and Transparency			
BI: 1. Demonstrates personal integrity and commitment to work.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Discharge duties in a respectful, fair and impartial manner in line with tax laws and operating procedures.</p> <p>2. Identify conflict of interest situations and take prompt actions to avoid and prevent ethical dilemmas.</p> <p>3. Anticipates and prevents breaches in confidentiality and/or security of work information.</p> <p>4. Ability to work with transparency without any hidden agenda and creates an environment in which others can talk and act</p>	<p>1. Always discharges duties in a respectful, fair and impartial manner in line with rules and regulations, and operating procedures.</p> <p>2. Identifies conflict of interest situations and takes prompt actions to avoid and prevent ethical dilemmas.</p> <p>3. Anticipates and prevents breaches in confidentiality and/or security of work information.</p> <p>4. Ability to work with transparency without any</p>	<p>1. Always discharges duties in a respectful, fair and impartial manner in line with laws, rules and regulations, and operating procedures.</p> <p>2. Identifies conflict of interest situations and takes prompt actions to avoid and prevent ethical dilemmas.</p> <p>3. Anticipates and prevents breaches in confidentiality and/or security of work information.</p> <p>4. Able to work with transparency without any</p>	<p>1. Always discharges duties in a respectful, fair and impartial manner in line with laws, rules and regulations, and operating procedures.</p> <p>2. Identifies conflict of interest situations and takes prompt actions to avoid and prevent ethical dilemmas.</p> <p>3. Anticipates and prevents breaches in confidentiality and/or security of work information.</p> <p>4. Ability to work with transparency without any</p>

without fear of repercussion.	hidden agenda and creates an environment in which others can talk and act without fear of repercussion.	hidden agenda and creates an environment in which others can talk and act without fear of repercussion.	hidden agenda and creates an environment in which others can talk and act without fear of repercussion.
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BI: 2. Takes responsibility for one's actions and proactively works on improving it.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Acknowledges own mistakes and seeks feedback and guidance to quickly rectify them.	1. Take responsibility for your own mistakes and those of the team, actively seek feedback and identifies effective remedies.	1. Takes responsibility for own mistakes and those of the team and acknowledges limitations. Seeks feedback and accepts constructive criticism. 2. Identifies and implements systemic remedies.	1. Take responsibility for your own mistakes and those of the team. Acknowledges limitations, proactively seeks feedback and accepts constructive criticism. 2. Leads identification and implementation of systemic remedies.

Key Competencies: Ethics

BI: 1. Collect tax revenue in a manner which is fair, professional & respectful.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Demonstrate commitment and sincerity to the job. 2. Holds self accountable to public service delivery and delivery of high standard outcomes.	1. Demonstrate commitment and sincerity to the job. 2. Promotes a culture of accountability to public service delivery and holds	1. Demonstrate commitment and sincerity to the job. 2. Promotes a culture of accountability to public service delivery and holds self	1. Demonstrate commitment and sincerity to the job 2.Promotes culture of

3.be open, honest, ethical and trustworthy	self accountable for delivery of high standard outcome.	accountable for delivery of high standard outcome. 3. Creates an environment that encourages open, honest and ethical behavior. 4. Honours commitments made to others.	accountability to public service delivery and holds self accountable for delivery of high standard outcome 3.Creates an environment that encourages open, honest and ethical behavior 4.Honours commitments made to others
BI: 2. Positive attitude.			
Foundation (P-5)	Trained(P4-P3)	Experienced (P2)	Advanced (P 2)
1. Demonstrate a positive work attitude at all times. 2. Willingly seek guidance from others.	1. Demonstrate a positive work attitude at all times. 2. Willing to seek and provide guidance to others.	1. Demonstrate a positive work attitude at all times. 2. Encourage a friendly and learning environment.	1. Demonstrate a positive work attitude at all times. 2. Create a conducive environment for development and nurturing positive attitudes of subordinates.
Competency Area: Leadership and Managerial Skills			
Key Competencies: Communication Skills			
BI: 1. Demonstrates effective verbal, non verbal and written communication skills.			

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Expresses ideas in a clear, concise and effective manner both verbal, non verbal and in written communication.</p> <p>2. Communicates in a persuasive and influential manner.</p>	<p>1. Expresses ideas in a clear, concise and effective manner both verbal, non verbal and in written communication.</p> <p>2. Communicates in a persuasive and influential manner.</p>	<p>1. Expresses ideas in a clear, concise and effective manner both verbal, non verbal and in written communication.</p> <p>2. Communicates in a very persuasive and influential manner.</p>	<p>1. Deliver ideas in a very clear, concise and effective manner both verbal, non verbal and in written communication.</p> <p>2. Communicates in a very influential and compelling manner and is able to influence the other party.</p>
BI: 2. Actively listens, provides constructive feedback and demonstrates respect for differing views.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Keeps supervisors informed on a regular basis about progress and problems.</p> <p>2. Actively listens and make an effort to understand.</p>	<p>1. Keeps supervisors informed on a regular basis about progress and problems through the use of appropriate means of communication.</p> <p>2. Patiently listens and makes an effort to understand other's viewpoints.</p>	<p>1. Anticipates queries, differences and provides constructive feedback via appropriate means of communication.</p> <p>2. Patiently listens and acknowledges others viewpoints.</p>	<p>1. Always keeps the head of the department informed on a regular basis about progress and problems through the use of appropriate means of communication. Coaches others to consistently keep their supervisors informed.</p> <p>2. Patiently listens and always acknowledges other's viewpoints.</p>

Key Competencies: Managing Performance

BI: 1. Effectively plans, set priorities and manage the performance of others.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Make an effort to coach staff and support them in their efforts to achieve goals.</p> <p>2. Keep track of the work performance of staff through formal/informal methods. (in case of officiating the position of the Tax Head)</p>	<p>1. Regularly coaches staff and supports them in their efforts to achieve their goals.</p> <p>2. Keeps track of the work performance of staff through formal/informal methods and motivates them to perform. (in case of officiating the position of the Tax Head)</p>	<p>1. Always coaches staff and supports them in their efforts to achieve their goals.</p> <p>2. Proactively tracks the work performance of staff through formal/informal methods and supports them by motivating and giving them constructive feedback to improve their performance.</p>	<p>1. Always coach staff and support them in their efforts to achieve their goals.</p> <p>2. Always keep track of the work performance of staff through formal/informal methods, and support them by motivating and giving them constructive feedback to improve their performance.</p>

BI: 2. Persuades, motivates and inspires others, developing a sense of purpose and unit.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Inspire others and support them in their efforts to achieve their goals.</p> <p>2. Take initiatives to implement the plans and programs to achieve the results.</p> <p>3. Ensures timely delivery of services and take corrective</p>	<p>1. Regularly discusses performance and provides feedback and coaching to staff;</p> <p>2. Inspire others and support them in their efforts to achieve their goals.</p> <p>3. Take initiatives to</p>	<p>1. Delegates responsibility, accountability and decision-making authority.</p> <p>2. Ensures that roles, responsibilities and reporting lines are clear to each staff member.</p>	<p>1. Ability to develop clear and challenging but achievable goals and maintains a commitment to face obstacles and strong sense of solving the problems to achieve the goals</p> <p>2. Ability to takes</p>

<p>measures.</p> <p>4. Collaborate with others to achieve the results.</p>	<p>implement the plans and programs to achieve the results.</p> <p>4. Ensures timely delivery of services and take corrective measures.</p> <p>5. Collaborate with others to achieve the results</p>	<p>3. Accurately judge the amount of time and resources needed to accomplish a task and matches task to skills.</p> <p>4. Monitors progress and quality of work done by subordinates and appraises performance fairly.</p> <p>5. Regularly discusses performance and provides feedback and coaching to staff.</p> <p>6. Encourages risk-taking, supports creativity and initiative and actively supports the development and career aspirations of staff.</p>	<p>responsibility of APA signed with MoF & accountability for delivery of objectives</p> <p>3.Ability to take initiatives to implement the plans and programs to deliver best possible results with available resources</p> <p>4.Deliver and achieve goals through effective implementation of plans and programs</p> <p>5.Holds the team accountable for delivering the results</p> <p>6.Monitors performance of service on a timely manner and take corrective measures</p> <p>7.Seeks feedback on periodical basis from the stakeholders for progress of the implementation of the programs</p> <p>8.Collaborate with others to achieve the results</p> <p>9.Lead and drive the key project</p>
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BI: 3. Creates and supports a climate in which people can do their best.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Create a conducive working environment to achieve agreed goals within agreed timeframes.	<p>1. Proactively maintain an approachable working environment.</p> <p>2. Ensuring assessment procedures are followed, and a healthy working environment is maintained at all times.</p>	<p>1. Able to motivate and inspire staff in the Division; clear delegation of work in line with the objectives, vision and mission of the Organization.</p> <p>2. Able to value staff's input and expertise and involves them in making decisions that affect them; shows appreciation and acknowledge the achievements.</p> <p>3. Identify areas for performance improvement of the staff in the division and develops a long term strategic perspective in terms of skills and capacity required to deliver results of excellence.</p> <p>4. Be assertive with employees who have unacceptable behaviors and take measures to address it.</p>	<p>1. Ability to motivate and inspire staff in the Division; clear delegation of work in line with the objectives, vision and mission of the Organization.</p> <p>2. Ability to value staff's input and expertise and involves them in making decisions that affect them; shows appreciation and acknowledge the achievements.</p> <p>3. Identify areas for performance improvement of the staff in the division and develops a long term strategic perspective in terms of skills and capacity required to deliver result of excellence</p> <p>4. Assertive with employees who have unacceptable behaviors and takes measures to address it.</p>

Key Competencies: Change Management

BI: 1. Embrace change and innovation.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Views change positively and be open to and accepting of change.</p> <p>2. Demonstrate intellectual flexibility.</p>	<p>1. Demonstrate intellectual flexibility.</p> <p>2. Demonstrates a capacity to learn and apply new methods and skills.</p>	<p>1. Effectively implements directed changes across the team.</p> <p>2. Demonstrate intellectual flexibility.</p> <p>3. Always remains open to new ideas and challenges, and frequently comes up with recommendations to adapt existing procedures and processes.</p>	<p>1. Provides direction and focus during the change process.</p> <p>2. Demonstrate intellectual flexibility.</p> <p>3. Always a remains open to new ideas and challenges, and takes the initiative to adapt existing procedures and processes to improve service delivery.</p>

Key Competencies: Adaptability

BI: 1. Anticipates possible problems and develops contingency plans in advance by identifying what needs to be done and takes action before being asked or before the situation requires it.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Recognizes possible problems in the area of work and brings it to the notice of the supervisor before being asked or before the situation requires action.</p>	<p>1. Anticipate possible problems and suggest preventive measures in advance</p>	<p>1. Anticipates possible problems and helps to develop contingency plans in advance by identifying what needs to be done before being asked or before the situation requires it.</p>	<p>1. Anticipates possible problems and develops contingency plans in advance by identifying what needs to be done and takes action before the situation requires it.</p>

BI: 2. Anticipates how individuals and groups will react to situations and plans accordingly.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Anticipates the possible consequences of changes in situations on existing service policy and design, and attempts to come up with plans accordingly.	1. Anticipates the possible consequences of changes in situations on existing service policy and design, and helps to come up with plans accordingly.	1. Anticipates the possible consequences of changes in situations on existing service policy and designs and plans accordingly.	1. Anticipates the possible consequences of change in situations on existing service policy and design, and plans accordingly. Anticipates how individuals and groups will react to the changes and makes plans accordingly.
BI: 3. Develops solutions to new or highly complex problems using existing methods or approaches and provides advice or solutions in his/her technical area.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Identifies highly complex problems using existing methods or approaches, and brings it to the notice of supervisor.	1. Identifies highly complex problems using existing methods or approaches, and submits it to supervisor with possible solutions.	1. Helps to develop solutions to new or highly complex problems using existing methods or approaches and provides advice or solutions in his/her technical area.	1. Develops solutions to new or highly complex problems using existing methods or approaches and provides advice or solutions in his/her technical area.
Key Competencies: Negotiation Skills and Conflict Resolution.			
BI: 1. Identify main negotiating points of a given issue and engages in an interactive dialogue.			

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Identify main negotiating points of a given issue and attempts to engage in a dialogue.</p> <p>2. Presents arguments that address concerns and issues of others to persuade them to arrive at a common ground.</p>	<p>1. Identify main negotiating points of a given issue and engage in interactive dialogue.</p> <p>2. Presents arguments that address most of the concerns and issues of others to persuade them to arrive at a common ground.</p>	<p>1. Able to identify main negotiating points of a given issue and engage in interactive dialogue.</p> <p>2. Presents arguments that address most of the concerns and issues of others to efficiently and effectively persuade them to arrive at a common ground.</p>	<p>1. Always identifies main negotiating points of a given issue and engages in interactive and productive dialogue.</p> <p>2. Always presents compelling arguments that address the concern and issues of others to efficiently and effectively persuade them to arrive at a common ground.</p>
<p>BI: 2. Displays the ability and the willingness to work towards a win-win outcome.</p>			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Generally displays the willingness to work towards a win-win outcome.</p>	<p>1. Display the ability and willingness to work towards a win-win outcome</p>	<p>1. Displays the ability and the willingness to work towards a win-win situation.</p> <p>2. Efficiently and effectively persuades other parties to arrive at a common ground.</p>	<p>1. Constantly displays the ability and the willingness to work towards a win-win outcome.</p> <p>2. Efficiently and effectively persuades other parties to arrive at a common ground.</p>

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BI: 3. Effectively manages conflict by negotiating and resolving disagreement.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Demonstrates a willingness to see things from the other’s point of view.	1. Demonstrates a willingness to see things from the other’s point of view.	1. Demonstrates a willingness to see things from the other’s point of view.	1. Demonstrates a willingness to see things from the other’s point of view.

Key Competencies: Team Work

BI: 1. Share knowledge and support peers, staff and others to enhance skills, foster improvement and achieve the best possible outcomes.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Ability to work collaboratively with colleagues to achieve the goals and objectives of the department.</p> <p>2. Fulfils commitment to other team members and participates in maintaining a good team spirit within the team.</p>	<p>1. Listens and responds constructively to other team members' ideas, feedback etc.</p> <p>2. Fulfils commitment to other team members and participates in maintaining a good team spirit within the</p>	<p>1. Work collaboratively with colleagues to achieve the goals and objectives of the department.</p> <p>2. Listens and responds constructively to other team</p>	<p>1. Ability to listen, work collaboratively and maintain good working relationships.</p> <p>2. Respect to colleagues and seek guidance and follow procedures and protocol and understands values and</p>

3. Respect to colleagues and seek guidance and follow procedures and protocol.	team. 3. Respect to colleagues and seek guidance and follow procedures and protocol.	members ideas. 3. Invites feedback and inputs by genuinely valuing others' ideas and expertise and readiness to learn from others.	rationale behind them. 3.Open and share information and knowledge with the team to achieve the goals
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BI: 2. Ability to work effectively with diverse ethnicity, gender and class.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Provides opportunities to learn and work together as a team and ensures that all team members are treated fairly.	1. Provides opportunities to learn and work together as a team and ensures that all team members are treated fairly.	1. Provides opportunities to learn and work together as a team and ensures that all team members are treated fairly. .	1. Provides opportunities to learn and work together as a team and ensures that all team members are treated fairly.

BI:3. Builds productive working relationships.

Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Gives honest and constructive feedback to other team members and offers support to others ideas and proposals. 2. Share responsibility for team	1. Shares credit for team accomplishments and accepts joint responsibility for team shortcomings. 2. Works for solutions that	1. Shares credit for team accomplishments and accepts joint responsibility for team shortcomings.	1.Gives honest and constructive feedback to tax officials and offers support to others ideas and proposals 2.Provides assistance and

<p>shortcomings and work for the best result.</p>	<p>all team members can support.</p>	<p>2. Works for solutions that all team members can support.</p> <p>3. Gives honest and constructive feedback to other team members and offers support to new ideas and proposals</p> <p>4. Sets team agenda before personal agenda; supports and acts in accordance with final group decision, even when such decisions may not entirely reflect their own position.</p>	<p>support others to build and maintain relationships with them.</p> <p>3. Supports and acts in accordance with the department's decision, even when such decisions may not entirely reflect their own position.</p>
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3. Service Provider

Competency Area: Tax Socialization

Key Competencies: Tax Education

BI: 1. Proactively provides tax education and timely information through various channels.

<p>Foundation (P-5)</p>	<p>Trained (P4-P3)</p>	<p>Experienced (P 2)</p>	<p>Advanced (P1)</p>
<p>1. Able to answer queries of the</p>	<p>1. Provide correct and accurate information.</p>	<p>1. Educate and Build a community that shares the</p>	<p>1. Educate and Build a community that shares the</p>

taxpayers and any other agencies.	2. Take note of important areas of tax ignorance and accordingly recommend an awareness program.	belief in taxpayers. 2. Initiate and develop standards for efficient and effective public service delivery.	belief in taxpayers. 2. Initiate and develop standards for efficient and effective public service delivery.
Key Competencies: Stakeholder collaboration and partnership			
BI: 1.Takes lead in communication and consultation, engaging with a wide range of stakeholders across divisions, departments and agencies.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Develops and maintains networks with external agencies, partners and uses these to contribute to the achievement of objectives.	1.Able to develop, maintain and strengthen partnerships/relations with stakeholders to accomplish the policy objectives and organizational goals 2. Shows interest in what others have to say, acknowledges their perspectives and ideas.	1. Meets with relevant stakeholders, including other local government agencies and institutions whose assistance, cooperation and support are necessary to deliver the service effectively. 2. Able to convince stakeholders on the introduction of new tax measures and procedures supported by factual data analysis and evidence.	1. Meets with relevant stakeholders, including other local government agencies and institutions including foreign counterparts whose assistance, cooperation and support are necessary to deliver the service effectively. 2. Establishes working relationships with other external partners to build wide and effective networks. 3. Recognizes conflict situations and manages them

			to preserve and enhance working relationships.
Competency Area: Service Delivery and Operations			
Key Competencies: Tax Simplification			
BI: 1. Simplification of tax procedures.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Provide feedback and forward queries on areas that need to be reviewed for simplification.	1. Comes up with suggestions to raise public awareness on tax procedures.	1. Develops programs/resources to raise public awareness on tax procedures.	1. Proactively develops programs/resources to raise public awareness on prevailing laws, rules and regulations and processes.
BI: 2. Timely review of Rules.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Provide feedback and forward queries of taxpayers to supervisors to enable simplification of tax law.	1. Provide feedback and forward queries of taxpayers to supervisors to enable simplification of tax law.	1. Proactively gathers data from reliable sources, triangulates it and submits it with suggestions to support simplification of tax law.	1.Ensure that rules and procedures are dynamic with timely review
Key Competencies: Taxpayer Assistance			

BI: 1. Skillfully serves diverse taxpayers.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Acknowledge the different needs for different taxpayers and facilitate accordingly.</p> <p>2. Provide information that is relevant for a particular taxpayer.</p> <p>3. Consciously engages with diverse taxpayers in a courteous manner to generate and foster confidence.</p>	<p>1. Demonstrate sound understanding of the needs and requirements of different taxpayers.</p> <p>2. Consciously engages with clients in a courteous manner to generate and foster confidence.</p>	<p>1. Ensure all taxpayers are treated the same.</p> <p>2. Regular discussions and real time consultations with large taxpayer units.</p> <p>3. Consciously engages with clients in a courteous manner to generate and foster confidence.</p>	<p>1. Ensure all taxpayers are treated the same.</p> <p>2. Enhance taxpayer relationship programm for large taxpayers.</p> <p>3. Consciously engages with diverse taxpayers in a courteous manner to generate and foster confidence.</p>
BI: 2. Provides services and information to taxpayers.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
<p>1. Maintains up-to-date knowledge in his/her area of work, to provide information and service to taxpayers inquiries.</p>	<p>1. Maintains up-to-date knowledge in his/her area of work to respond to taxpayers' requirements.</p>	<p>1. Ensures employees have the necessary knowledge to provide information as per taxpayer's requirement.</p> <p>2. Resolve tax issues early by providing greater clarity and certainty to taxpayers and prevent downstream difficulties in tax assessment.</p>	<p>1. Always ensures employees have the necessary knowledge to provide information to respond to taxpayers questions.</p> <p>2. Resolve tax issues early by providing greater clarity and certainty to taxpayers and prevent downstream difficulties in tax assessment.</p>

Competency Area: Facilitator			
Key Competencies: Service Quality Management			
BI: 1. Ensures the service area, facilities, equipment and materials used by the office are conducive to quality service delivery.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Ensure the service areas, facilities, equipment and materials used are conducive to quality service delivery.	1. Ensures the service areas, facilities, equipment and materials used are conducive to quality service delivery.	1. Proactively ensures the service areas, facilities, equipment and materials used are conducive to quality service delivery.	1. Proactively ensures the service areas, facilities, equipment and materials used are conducive to quality service delivery. Encourages others to flag issues hampering quality service delivery.
BI: 2. Sets and complies with service standards and procedures to ensure consistent quality service delivery.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Always complies with service standards and procedures to ensure consistent quality service delivery.	1. Always complies with service standards and procedures to ensure consistent quality service delivery.	1. Sets and always complies with service standards and procedures to ensure consistent quality service delivery.	1.Proactively sets and always complies with service standards and procedures to ensure consistent quality service delivery

BI: 3. Portrays a professional image, through proper personal grooming, mannerisms and actions.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Always portrays a professional image, through proper personal grooming, mannerisms and actions.	1. Always portrays a professional image, through proper personal grooming, mannerisms and actions.	1. Always portrays a professional image, through proper personal grooming, mannerisms and actions.	1. Always portrays a professional image, through proper personal grooming, mannerisms and actions. 2. Always lead by example.
BI: 4. Tracks, manages and improves performance standards for service delivery.			
Foundation (P-5)	Trained (P4-P3)	Experienced (P 2)	Advanced (P1)
1. Be prepared for any complaints and appeals and forward the case to the supervisor for clarification.	1. Manages referred cases for complaints and appeals. 2. Study the case and try to solve the issue.	1. Manages referred cases for complaints and appeals. 2. Be prepared and resolve the difficult issues. 3. Discuss the complex issue in consultation with other section heads.	1. Manages referred cases for complaints and appeals. 2. Solve more complex issues and provide guidelines to solve such issues arising in future.

Summary of Training Need Analysis for Foundation (P5) Level

Sl. No.	Role	Competency Area	Key Competencies	No. of BIs	Competent	Not Competent
1	Tax Collector	1.Domain Expertise	Tax Knowledge	2	1	1
			Business and accounting knowledge.	2	1	1
		2.Technical skills	Data Collection and analysis	2	2	0
			Compliance and risk management	3	0	3
			Tax assessment skills.	2	1	1
		3. Strategic Vision.	Technology Development and IT Solution.	1	0	1
			Innovations/Research and Development	1	0	1
			Autodidactism	1	1	0
		2	Tax Regulator	1. Enforcement.	Monitoring	3
Emotional resilience	1				1	0
2.Credible Tax Administration	Accountability and Transparency			2	2	0
	Ethics			2	2	0
3.Leadership and	Communication Skills			2	1	2

		Managerial skills	Managing Performance.	3	3	0
			Change Management	1	1	0
			Adaptability	3	1	2
			Negotiation skills and Conflict Resolution	3	3	0
			Team Work	3	3	0
3	Service Provider	1.Tax Socialization	Tax Education	1	0	1
			Stakeholder collaboration and partnership	1	0	1
		2.Service Delivery and operations	Tax Simplification	2	1	1
			Taxpayer Assistance	2	2	0
		3.Facilitator	Service Quality Management	4	4	0
Total	3	9	23	47	31	16

Training Need Analysis for Foundation (P5) Level

Role 1: Tax Collector

Key Competencies	Behavior Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Tax Knowledge	Understands and applies the provisions of Tax Laws and Regulations correctly.	Competent	N/A	N/A	N/A
	Understands and applies any other relevant domestic and international laws.	Not Competent	Lack of foundation course (No orientation provided)	1.In-country training workshop. 2.Ex-country training workshop	Understands and applies relevant domestic as well as international laws.
Business and accounting knowledge	Understands and applies the technical aspects of accounting	Not Competent	Adoption of new accounting standards (BAS)	1.Trailor made training. 2.Workshop	To be abreast with accounting standards.
	Demonstrates and understanding of Business knowledge	Competent	NA	NA	NA
Data Collection and analysis	Identifies and collects required data from within the department as well as external agencies	Not Competent	1.No formal training 2.No competent mentor.	1.Training 2.Worshops/seminars	Able to collect the correct and relevant data.
	Identify risk	Not Competent	No formal training.	1.Ex-country training	Able to conduct risk based assessment

Compliance and risk management				2.In-country training	efficiently and effectively.
	Risk prioritization	Not Competent	No formal training.	1.Ex-Country 2.In-country training	Understand and conduct assessment based on risk prioritization.
	Risk Treatment (Translate strategic directions/plans into action plans)	Not Competent	No formal training.	1.Ex-Country 2.In-country training	Develop action plans and strategies to address the risk.
Tax assessment skills.	Plans and strategize on tax assessment	Competent	NA	NA	NA
	Conduct tax assessment efficiently and effectively at minimum cost	Not Competent	No hands on training on the different accounting software used by business entities.	1.In-country training/ Ex-country training 2.Workshop	Conduct tax assessment effectively and efficiently.
Technology Development and IT Solution	Adopt and integrate advance tax technology to support organizational objectives	Not Competent	1.No formal training 2.To become proficient in Departmental systems.	1.OJT 2.Workshop	Enhance the collection and assessment of taxes.
Innovations/Research and Development	Reviews and recommends all revenue related matters, tax policies and planning based on research findings	Not Competent	1.No training 2. No exposure 3. Poor IT Skills	1. In country and Ex-country training. 2. Research Apprenticeship.	1.Assist in the development of research proposals, analyze data and produce publishable

			4.No research apprenticeship		manuscripts. 2.Able to demonstrate a basic understanding of research methodology and data collection. 3.Proficient basic IT skills.
Autodidactism	Critically and willingly seeks out knowledge to support organizational objectives	Competent	NA	NA	NA

Role 2: Tax Regulator

Key Competencies	Behavior Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Monitoring	Enforce the tax law, organizational policies and procedures without any fear and prejudice.	Competent	NA	NA	NA
	Monitor the collection and deposit of Direct	Competent	NA	NA	NA

	Tax				
	Monitoring of Tax Administration Section	Not Competent	Shouldering higher responsibility (officiating as Tax Head).	1.Training 2.Worshop	To enhance an individual's competency in monitoring the section.
Emotional resilience	Deal with stressful situations, while maintaining work performance.	Not Competent	1.Inadequate knowledge and skills on stress management 2. Lack of support system 3.Stressful working environment	1.Training on stress management, Emotional Resilience and Emotional Intelligence. 2.Retreat and Peer support group.	Will be able to respond calmly to stressful situations using various strategies and disengage emotionally.
Accountability and Transparency	Demonstrates personal integrity and commitment to work	Competent	NA	NA	NA
	Takes responsibility for one's actions and proactively works on improving it	Competent	NA	NA	NA
Ethics	Collect tax revenue in a manner which is fair, professional & respectful.	Competent	NA	NA	NA
	Positive attitude.	Competent	NA	NA	NA
	Demonstrates effective oral and		1.No formal	1.Training	Standard

Communication Skills	written communication skills	Not Competent	training 2.Weak communication skills.	(assessment report writing) 2. Mentorship guidance.	assessment reports. Communicate professionally
	Actively listens, provides constructive feedback and demonstrates respect for differing views	Competent	NA	NA	NA
Managing Performance	Effectively plans, set priorities and manage the performance of others.	Competent	NA	NA	NA
	Persuades, motivates and inspires others, developing a sense of purpose and unit.	Competent	NA	NA	NA
	Creates and supports a climate in which people can do their best	Competent	NA	NA	NA
Change Management	Embrace change and innovation	Competent	NA	NA	NA
	Anticipates possible problems and develops contingency plans in advance by	Competent	NA	NA	NA

Adaptability	identifying what needs to be done and takes action before being asked or before the situation requires it				
	Anticipates how individuals and groups will react to situations and plans accordingly	Competent	NA	NA	NA
	Develops solutions to new or highly complex problems that cannot be solved using existing methods or approaches and provides advice or solutions in his/her technical area	Competent	NA	NA	NA
Negotiation Skills and conflict Resolution.	Identifies main negotiating points of a given issue and engages in interactive dialogue	Competent	NA	NA	NA
	Displays the ability and the willingness to work towards a win-win outcome by negotiating and resolving disagreement	Competent	NA	NA	NA

	Effectively manages conflict by negotiating conflict and dissolving disagreement.	Competent	NA	NA	NA
Team Work	Shares knowledge and supports peers, staff and others to increase skills, foster improvement and enhance outcomes	Competent	NA	NA	NA
	Ability to work effectively with diverse ethnicity, gender and class	Competent	NA	NA	NA
	Builds productive working relationship	Competent	NA	NA	NA

Role 3: Service Provider

Key Competencies	Behavior Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Tax Education	Proactively provides tax education and timely information through various channels	Not Competent	1.Inadequate skills. 2.No formal training.	1.Organizational interventions. 2.Mentorship.	Professional tax education on time.
Stakeholder collaboration and	Takes lead in communication and consultation, engaging with a	Not Competent	1.Lack of exposure.	1.Involvement during stakeholders	Develop and maintain network.

partnership	wide range of stakeholders across divisions, departments and agencies			meeting.	
Tax Simplification	Make it easy for taxpayers to comply	Competent	NA	NA	NA
	Continuously review of rules and procedures	Competent	NA	NA	NA
Taxpayer Assistance	Skillfully serves diverse taxpayer	Competent	NA	NA	NA
	Provides information to taxpayers	Competent	NA	NA	NA
Service Quality Management	Ensures the service area, facilities, equipment and materials used by the office are conducive to quality service delivery	Competent	NA	NA	NA
	Sets and complies with service standards and procedures to ensure consistent quality service delivery	Competent	NA	NA	NA
	Portrays a professional image, through proper personal grooming,	Competent	NA	NA	NA

	mannerisms and actions				
	Tracks, manages and improves performance standards for service delivery and manages referred cases for complaints and appeals	Competent	NA	NA	NA

Summary of Current Performance Gap for Trained Level Officers (P3 – P4)

Sl. No.	Role	Competency Area	Key Competencies	No. of BIs	Competent	Not Competent
1	Tax Collector	Domain Expertise	Tax Knowledge	2	1	1
			Business and accounting knowledge.	2	0	2
		Technical skills	Data Collection and analysis	2	0	2
			Compliance and risk management	3	2	1
			Tax assessment skills.	2	1	1
		Strategic Vision.	Technology Development and IT Solution.	1	0	1
			Innovations/Research and Development	1	0	1
			Autodidactism	1	0	1
		2.	Tax Regulator	Enforcement.	Monitoring	3
Emotional resilience	1				0	1
Credible Tax	Accountability and Transparency			2	2	0

		Administration				
			Ethics	2	1	1
		Leadership and Managerial skills	Communication Skills	2	1	1
			Managing Performance.	3	3	0
			Change Management	1	1	0
			Adaptability	3	3	0
			Negotiation skills and Conflict Resolution	3	1	2
Team Work	3	3	0			
3	Service Provider	Tax Socialization	Tax Education	1	1	0
			Stakeholder collaboration and partnership	1	1	0
		Service Delivery and operations	Tax Simplification	2	0	2
			Taxpayer Assistance	2	2	0
		Facilitator	Service Quality Management	4	4	0

Total	3	9	23	47	29	18
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Training Need Analysis for Trained (P3-P4)

Role 1: Tax Collector

Key Competencies	Behaviour Indicators	Current performance (competent/ Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
	Understands and applies the provisions of Tax Laws and Regulations correctly	Competent	NA	NA	NA
Tax Knowledge	Understands and applies any other relevant domestic and international laws.	Not Competent	1.Not adequately sensitised. 2.Need to be regularly updated on any change in domestic and international laws. 3.No mentorship culture.	1.In-country Training 2.Ex-country training 3.Seminars/Workshops 4.Experience sharing programs	1.Confidently apply the knowledge of domestic and International Taxation and Tax Treaties on cross border transaction.
	Understands and applies the technical	Not	Adoption of new accounting standards	1.1.Trailor made training.	To be abreast with accounting standards.

Business and accounting knowledge	aspects of accounting	Competent	(BAS)	2.Workshop	
	Demonstrates and understands Business knowledge	Not competent	1.Inadequate knowledge of business operation. 1.	1.Study/ Industrial Visits, and experience sharing programs.	Experienced level Officers can retrieve reliable and accurate information directly from systems and complete tax assessments effectively.
Data Collection and analysis	Identifies and collects required data from within the department as well as external agencies	Not Competent	1.No formal training 2.Lack of competent mentors.	1.Training 2.Workshop	Collect required and relevant data correctly.
	Independently carries out data sampling, analysis technique and application	Not Competent	1. 1.Inadequate knowledge and skills to analyse data. 2.Very limited data analysis tools and techniques.	1. 1.training 2. 3. 2.seminars/ workshop	Experienced level officers by using diverse data analytical tools and techniques can discover useful information and support decision-making during tax assessments.
Compliance and risk management	Identify Risk	Not Competent	1.Lack of standard methods or automatic and intelligent systems to identify risks. 2.Poor IT skills	1. 1.Development of automatic and intelligent system (organizational intervention) 2.Workshops/hands on training	Able to identify and manage tax compliance risk.
	Risk prioritisation	Competent	NA	NA	NA
	Risk Treatment				

	(Translate strategic directions/plans into action plans)	Competent	NA	NA	NA
Tax assessment skills.	Plans and strategize on tax assessment	Competent	NA	NA	NA
	Conduct tax assessment efficiently and effectively at minimum cost.	Not Competent	1.Limited skills and experience of tax audit in specific industries. 2.Lack of individual capabilities and Intellectual skills.	1.Workshop. 2.OJT. 3. In country and Ex-country training and workshop.	1.Apply best practice in tax assessments with practical experience.
Technology Development and IT Solution.	Adopt and integrate advance tax technology to support organizational objectives.	Not Competent	1.Very limited tax technology at disposal. 2.Inadequate IT skills.	1. In country and Ex-country training. 2.Workshop/seminars	Enhancement in the assessment efficiency. Proficient in using data analysis tools/ software.
Innovations/Research and Development	Reviews and recommends all revenue related matters, tax policies and planning based on research findings	Not Competent	1.No training 2.No exposure 3.Poor IT skills 4.No Research Apprenticeship	1. In country and Ex-country training. 2. Research Apprenticeship.	Assist in the development of research proposals, analyze data and produce publishable manuscripts. Able to demonstrate a basic understanding of research methodology and data collection.

					Proficient basic IT skills.
Autodidactism	Critically and willingly seeks out knowledge to support organisational objectives	Not Competent	1.Lack of individual interest. 2.Poor culture for self learning.	1.E-learning 2.Mentorship	Independently update knowledge and skills and be able to delve deeper into longer-term outcomes as professionals.

Role 2: Tax Regulator

Key Competencies	Behaviour Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Monitoring	Enforce the tax law, organisational policies and procedures without any fear and prejudice.	Competent	NA	NA	NA
	Monitor the collection and deposit of Direct Tax	Competent	NA	NA	NA
	Monitoring of Tax Administration Section	Not Competent	Shouldering higher responsibility (Officiating as Tax Head)	1.Training 2.Worshop	To enhance an individual's competency in monitoring the section.
Emotional resilience	Deal with stressful situations, while maintaining work	Not Competent	1.Inadequate knowledge and skills to remain emotionally	1.Training on stress management, Emotional Resilience	Will be able to respond calmly to stressful situations

	performance.		resilient. 2. Lack of support system 3.Stressful working environment	and Emotional Intelligence. 2.Retreat and Peer support group.	using various strategies and disengage emotionally.
Accountability and Transparency	Demonstrates personal integrity and commitment to work	Competent	NA	NA	NA
	Takes responsibility for one's actions and proactively works on improving it	Competent	NA	NA	NA
Ethics	Collect tax revenue in a manner which is fair, professional & respectful.	Competent	NA	NA	NA
	Positive attitude.	Not Competent	1. Lack of motivation. 2. Lack of supportive environment from the superiors.	1.Counselling 2.Encouragement and support from superiors.	Cope better under stressful situations at work.
Communication Skills	Demonstrates effective oral and written communication skills.	Not Competent	1.Inadequate skills in effective communication.	1.Training on effective communication. 2.Workshop	Be able to present, discuss, and at times defend views effectively through formal, informal, written, and spoken communication.
	Actively listens, provides constructive	Competent	NA	NA	NA

	feedback and demonstrates respect for differing views				
Managing Performance	Effectively plans, set priorities and manage the performance of others.	Competent	NA	NA	NA
	Persuades, motivates and inspires others, developing a sense of purpose and unit.	Competent	NA	NA	NA
	Creates and supports a climate in which people can do their best	Competent	NA	NA	NA
Change Management	Embrace change and innovation	Competent	NA	NA	NA
Adaptability	Anticipates possible problems and develops contingency plans in advance by identifying what needs to be done and takes action before being asked or before the situation requires it	Competent	NA	NA	NA
	Anticipates how individuals and groups will react to situations and plans				

	accordingly.	Competent	NA	NA	NA
	Develops solutions to new or highly complex problems that cannot be solved using existing methods or approaches and provides advice or solutions in his/her technical area.	Competent	NA	NA	NA
Negotiation Skills and Conflict Resolution	Identifies main negotiating points of a given issue and engages in interactive dialogue	Not Competent	1.Inadequate knowledge and experience on negotiation skills.	1.Training on Negotiation Skills. 2.Mentoring Program.	Able to identify the main negotiating points of a given issue to engage in dialogue effectively.
	Displays the ability and the willingness to work towards a win-win outcome by negotiating and resolving disagreement	Competent	NA	NA	NA
	Effectively manages conflict by negotiating conflict and dissolving disagreement.	Competent	NA	NA	NA
Team Work	Shares knowledge, and supports peers, staffs and others to increase skills, foster improvement and	Competent	NA	NA	NA

	enhance outcomes				
	Ability to work effectively with diverse ethnicity, gender and class	Competent	NA	NA	NA
	Builds productive working relationship	Competent	NA	NA	NA

Role 3: Service Provider

Key Competencies	Behaviour Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Tax Education	Proactively provides tax education and timely information through various channels	Not Competent	1.Inadequate skills. 2.No formal training.	1.Organizational interventions. 2.Mentorship.	Professional tax education on time.
Stakeholder collaboration and partnership	Takes lead in communication and consultation, engaging with a wide range of stakeholders across divisions, departments and agencies	Not Competent	1.Lack of exposure.	1. Involvement during stakeholders meeting.	Develop and maintain network.
Tax Simplification	Make it easy for taxpayers to comply	Competent	NA	NA	NA
	Continuously review of rules and procedures	Competent	NA	NA	NA
Taxpayer Assistance	Skilfully serves diverse taxpayer	Competent	NA	NA	NA
	Provides information to taxpayers	Competent	NA	NA	NA

Service Quality Management	Ensures the service area, facilities, equipment and materials used by the office are conducive to quality service delivery	Competent	NA	NA	NA
	Sets and complies with service standards and procedures to ensure consistent quality service delivery	Competent	NA	NA	NA
	Portrays a professional image, through proper personal grooming, mannerisms and actions	Competent	NA	NA	NA
	Tracks, manages and improves performance standards for service delivery and manages referred cases for complaints and appeals	Competent	NA	NA	NA

Summary of current performance gap for P2 Experienced Level

Sl. No.	Role	Competency Area	Key Competencies	No. of BIs	Competent	Not Competent
1	Tax Collector	1.Domain Expertise	Tax Knowledge	2	1	1
			Business and accounting knowledge.	2	0	2
		2.Technical skills	Data Collection and analysis	2	1	1
			Compliance and risk management	3	1	2
			Tax assessment skills.	2	1	1
		3. Strategic Vision.	Technology Development and IT Solution.	1	0	1
			Innovations/Research and Development	1	0	1
			Autodidacticism	1	1	0
		2	Tax Regulator	1. Enforcement.	Monitoring	3
Emotional resilience	1				1	0
2.Credible Tax Administration	Accountability and Transparency			2	2	0
	Ethics			2	2	0
3.Leadership and Managerial	Communication Skills			2	2	0

		skills	Managing Performance.	3	2	1
			Change Management	1	1	0
			Adaptability	3	1	2
			Negotiation skills and Conflict Resolution	3	3	0
			Team Work	3	3	0
3	Service Provider	1.Tax Socialization	Tax Education	1	1	0
			Stakeholder collaboration and partnership	1	0	1
		2.Service Delivery and operations	Tax Simplification	2	2	0
			Taxpayer Assistance	2	2	0
		3.Facilitator	Service Quality Management	4	3	1
	Total	9	23	47	33	14

Training Need Analysis for Experienced (P2)

Role 1: Tax Collector

Key Competencies	Behavior Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
	Understands and applies the provisions				

Tax Knowledge	of Tax Laws and Regulations correctly.	Competent	NA	NA	NA
	Understands and applies any other relevant domestic and international laws.	Not Competent	1.Not adequately sensitised. 2.Need to be regularly updated on any change in domestic and international laws.	1.In-country Training 2.Ex-country training 3.Seminars/Workshops 4.Experience sharing programs	Be able to understand the rationale behind the application and guide the subordinates.
Business and accounting knowledge	Understands and applies the technical aspects of accounting	Not Competent	1.Adoption of new accounting standards (domestic and international)	1.Trailor made training. 2.In-country/Ex-country training. 3. In-country short courses on domestic accounting standards. 4. Ex-country Short-courses on international accounting standard.	Be able to understand and apply the provisions of BA, IFRS and other international standards.
	Demonstrates an understanding of Business knowledge	Not Competent	1. Different companies use different software's and no training provided on any of the accounting softwares and POS Systems.	1.In-country/Ex-country Training. 2.Workshops. 3.Study/ Industrial Visits, and experience sharing programs.	Have knowledge of business management and guide the subordinates during assessment.
	Identifies and collects required data from within the department	Competent	NA	NA	NA

Data Collection and analysis	as well as external agencies.				
	Independently carries out data sampling, analysis technique and application.	Not Competent	1.No formal training on the subject.	1.Ex-Country/In-country training needed 2.Workshops	Be able to compile and carry out data sampling before application in work.
Compliance and risk management	Identify risk	Not Competent	1.Lack of standard methods or automatic and intelligent systems to identify risks. 2.Poor IT skills 3. Lack of continuous amendments to ITA and Rule. 4. Lack of resources.	1.Development of automatic and intelligent system (organizational intervention) 2.Training workshops 3.Timly proposal for amendments.	Able to identify risk, for prevention and investigation.
	Risk prioritisation	Not Competent	1.Risk cannot be prioritized on the level of intensity without proper automatic and intelligent system 2.Lack of IT skills	1.Development of proper automatic and intelligent system	Able to prioritise risk on the level of intensity and process for treatment
	Risk Treatment (Translate strategic directions/plans into action plans)	Competent	NA	NA	NA
	Plans and strategize on tax assessment	Competent	NA	NA	NA
	Conduct tax assessment efficiently		1. Lack of intellectual development of	1.In County/Ex-County Training workshop on	1. Develop intellectuals of the

Tax assessment skills.	and effectively at minimum cost.	Not Competent	officials. 2.Lack of resources	assessment techniques.	assessing officials. 2. Able to monitor and guide assessing officials in conducting effective and efficient assessment at minimum cost.
Technology Development and IT Solution	Adopt and integrate advance tax technology to support organizational objectives	Not competent	1. Limited knowledge on IT transformations and its related solutions. 2. Systems back hand risk, control and security cannot be applied. Applicable only to the tune of user end risk and control. 3.Digital transformation is implemented and enforced	1.Study tour 2.In-country/ex-country training	1.Be able to stay abreast of technology development and IT solutions. 2. Be able to adopt best practices of other countries.
Innovations/ Research and Development	Reviews and recommends all revenue related matters, tax policies and planning based on research findings	Not competent	1. Limited resources. 2. No formal training on how to conduct research.	1. Formal training. 2.Organizational intervention.	1. Able to demonstrate a basic understanding of research methodology and

			3. Limited expertises in the department.	3. E-learning.	data collection. 2. Provide correct and relevant policy recommendations.
Autodidactism	Critically and willingly seeks out knowledge to support organisational objectives.	Competent	NA	NA	NA

Role 2: Tax Regulator

Key Competencies	Behaviour Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Monitoring	Enforce the tax law, organisational policies and procedures without any fear and prejudice.	Competent	NA	NA	NA
	Monitor the collection and deposit of Direct Tax.	Competent	NA	NA	NA
	Monitoring of Tax Administration Section.	Competent	NA	NA	NA
Emotional resilience	Deal with stressful situations, while maintaining work performance.	Competent	NA	NA	NA
Accountability	Demonstrates personal integrity and commitment to work.	Competent	NA	NA	NA

and Transparency	Takes responsibility for one's actions and proactively works on improving it.	Competent	NA	NA	NA
Ethics	Collect tax revenue in a manner which is fair, professional & respectful.	Competent	NA	NA	NA
	Positive attitude.	Competent	NA	NA	NA
Communication Skills	Demonstrates effective oral and written communication skills.	Competent	NA	NA	NA
	Actively listens, provides constructive feedback and demonstrates respect for differing views.	Competent	NA	NA	NA
Managing Performance	Effectively plans, set priorities and manage the performance of others.	Not Competent	1. Lack of management training.	1.Training/ workshop.	Able to effectively plan and manage the performance of subordinates.
	Persuades, motivates and inspires others, developing a sense of purpose and unit.	Not Competent	1.Lack of Human management training. 2. Lack of resources.	1.Include Tax Heads in the development of long term strategic skills and capacity building. 2.Training workshop	1.Able to develop a sense of unity and purpose of the unit for better performance. 2.Have the opportunity to practice using their tools so they build confidence.
	Creates and supports a	Competent	NA	NA	NA

	climate in which people can do their best.				
Change Management	Embrace change and innovation	Competent	NA	NA	NA
Adaptability	Anticipates possible problems and develops contingency plans in advance by identifying what needs to be done and takes action before being asked or before the situation requires it	Competent	NA	NA	NA
	Anticipates how individuals and groups will react to situations and plans accordingly	Not Competent	1.No formal training	1.Formal training	Able to anticipate situations, react to situations and plan accordingly.
	Develops solutions to new or highly complex problems that cannot be solved using existing methods or approaches and provides advice or solutions in his/her technical area	Not Competent	1.No exposure 2.Continuous evolution of complex situations.	1. Training 2.Refresher course	Develop problem-solving approach to analyze a problem within the system and form a process that achieves to deliver quality solutions.
Negotiation Skills and Conflict Resolution.	Identifies main negotiating points of a given issue and engages in interactive dialogue	Competent	NA	NA	NA
	Displays the ability and the willingness to work towards a win-win	Competent	NA	NA	NA

	outcome by negotiating and resolving disagreement.				
	Effectively manages conflict by negotiating conflict and dissolving disagreement.	Competent	NA	NA	NA
Team Work	Shares knowledge and supports peers, staff and others to increase skills, foster improvement and enhance outcomes	Competent	NA	NA	NA
	Ability to work effectively with diverse ethnicity, gender and class.	Competent	NA	NA	NA
	Builds productive working relationship	Competent	NA	NA	NA

Role 3: Service Provider

Key Competencies	Behaviour Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Tax Education	Proactively provides tax education and timely information through various channels	Competent	NA	NA	NA
Stakeholder collaboration and partnership	Takes lead in communication and consultation, engaging with a wide	Not Competent	1.Lack of resource 2.Lack of work culture/lack of	1.Organizational intervention. (Engagement of officials of all	Able to engage a wide range of stakeholders across divisions,

	range of stakeholders across divisions, departments and agencies		practise in the system. 3.Inadequate IT skills.	levels by DRC). 2.In-country/Ex-country Training/workshop 3.Refresher courses	departments and agencies, and bring on board.
Tax Simplification	Make it easy for taxpayers to comply	Competent	NA	NA	NA
	Continuously review of rules and procedures	Competent	NA	NA	NA
Taxpayer Assistance	Skilfully serves diverse taxpayer	Competent	NA	NA	NA
	Provides information to taxpayers	Competent	NA	NA	NA
Service Quality Management	Ensures the service area, facilities, equipment and materials used by the office are conducive to quality service delivery	Competent	NA	NA	NA
	Sets and complies with service standards and procedures to ensure consistent quality service delivery	Competent	NA	NA	NA
	Portrays a professional image,	Competent	NA	NA	NA

	through proper personal grooming, mannerisms and actions				
	Tracks, manages and improves performance standards for service delivery and manages referred cases for complaints and appeals	Not Competent	1. Other section head's knowledge is limited to their section only and therefore are not able to tackle complex accounting technical and ITA provisions issues.	1. Training on complex accounting technical and ITA provisional issues. 2. Organizational Intervention (Enhance collaboration between different sections)	Common understanding of the subject and arrive at an appropriate decision.

Summary of current performance gap for Advanced level (P1)

Sl. No.	Role	Competency Area	Key Competencies	No. of BIs	Competent	Not Competent
1	Tax Collector	1. Domain Expertise	Tax Knowledge	2	1	1
			Business and accounting knowledge.	2	2	0
		2. Technical skills	Data Collection and analysis	2	2	0
			Compliance and risk management	3	3	0

			Tax assessment skills.	2	2	0
		3. Strategic Vision.	Technology Development and IT Solution.	1	0	1
			Innovations/Research and Development	1	1	0
			Autodidactism	1	1	0
2	Tax Regulator	1. Enforcement.	Monitoring	3	3	0
			Emotional resilience	1	1	0
		2.Credible Tax Administration	Accountability and Transparency	2	2	0
			Ethics	2	2	0
		3.Leadership and Managerial skills	Communication Skills	3	3	0
			Managing Performance.	3	3	0
			Change Management	1	1	0
			Adaptability	3	3	0
Negotiation skills and Conflict Resolution	3		3	0		
Team Work	3	3	0			
3	Service Provider	1.Tax Socialization	Tax Education	1	1	0
			Stakeholder collaboration and partnership	1	1	0

		2.Service Delivery and operations	Tax Simplification	2	2	0
			Taxpayer Assistance	2	2	0
		3.Facilitator	Service Quality Management	4	4	0
	Total	9	23	47	45	2

Training Need Analysis for Advanced (P1)

Rule 1: Tax Collector

Role 2: Tax Regulator

Key Competencies	Behavior Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Monitoring	Enforce the tax law, organizational policies and procedures without any fear and prejudice.	Competent	NA	NA	NA
	Monitor the collection and deposit of Direct Tax	Competent	NA	NA	NA
	Monitoring of Tax Administration Section	Competent	NA	NA	NA
	Deal with stressful				

Emotional resilience	situations, while maintaining work performance.	Competent	NA	NA	NA
Accountability and Transparency	Demonstrates personal integrity and commitment to work	Competent	NA	NA	NA
	Takes responsibility for one's actions and proactively works on improving it	Competent	NA	NA	NA
Ethics	Collect tax revenue in a manner which is fair, professional & respectful.	Competent	NA	NA	NA
	Positive attitude.	Competent	NA	NA	NA
Communication Skills	Demonstrates effective oral and written communication skills	Competent	NA	NA	NA
	Actively listens, provides constructive feedback and demonstrates respect for differing views	Competent	NA	NA	NA
	Effectively plans, set priorities and manage the performance of others.	Competent	NA	NA	NA
	Persuades, motivates				

Managing Performance	and inspires others, developing a sense of purpose and unit.	Competent	NA	NA	NA
	Creates and supports a climate in which people can do their best	Competent	NA	NA	NA
Change Management	Embrace change and innovation	Competent	NA	NA	NA
Adaptability	Anticipates possible problems and develops contingency plans in advance by identifying what needs to be done and takes action before being asked or before the situation requires it	Competent	NA	NA	NA
	Anticipates how individuals and groups will react to situations and plans accordingly	Competent	NA	NA	NA
	Develops solutions to new or highly complex problems that cannot be solved using existing methods or approaches and provides advice or	Competent	NA	NA	NA

	solutions in his/her technical area				
Negotiation Skills and Conflict Resolution.	Identifies main negotiating points of a given issue and engages in interactive dialogue	Competent	NA	NA	NA
	Displays the ability and the willingness to work towards a win-win outcome.	Competent	NA	NA	NA
	Effectively manages conflict by negotiating conflict and dissolving disagreement.	Competent	NA	NA	NA
Team Work	Shares knowledge and supports peers, staff and others to increase skills, foster improvement and enhance outcomes	Competent	NA	NA	NA
	Ability to work effectively with diverse ethnicity, gender and class	Competent	NA	NA	NA
	Builds productive working relationship	Competent	NA	NA	NA

Role 3: Service Provider

Key Competencies	Behavior Indicators	Current performance (competent/Not competent)	Likely reason for performance gap	Method of intervention	Learning Objectives
Tax Education	Proactively provides tax education and timely information through various channels	Competent	NA	NA	NA
Stakeholder collaboration and partnership	Takes lead in communication and consultation, engaging with a wide range of stakeholders across divisions, departments and agencies	Competent	NA	NA	NA
Tax Simplification	Make it easy for taxpayers to comply	Competent	NA	NA	NA
	Continuously review of rules and procedures	Competent	NA	NA	NA
Taxpayer Assistance	Skillfully serves diverse taxpayer	Competent	NA	NA	NA
	Provides information to taxpayers	Competent	NA	NA	NA

Service Quality Management	Ensures the service area, facilities, equipment and materials used by the office are conducive to quality service delivery	Competent	NA	NA	NA
	Sets and complies with service standards and procedures to ensure consistent quality service delivery	Competent	NA	NA	NA
	Portrays a professional image, through proper personal grooming, mannerisms and actions	Competent	NA	NA	NA
	Tracks, manages and improves performance standards for service delivery and manages referred cases for complaints and appeals	Competent	NA	NA	NA

Annexure I Training Plan- Mandatory training

Sl.No.	Training Title	Proficiency Level	Method of Interventions
2	Business and Accounting Knowledge	P5 P4 P3 P2	1. Tailor made training. 2. Workshop 3. Study/ Industrial Visits, and experience sharing programs.
3	Data Collection and Analysis	P5 P4 P3 P2	1. Ex-country/ In-country Training 2. Workshops/seminars
4	Compliance and risk management	P5 P4 P3 P2	1. Ex-country training 2. In-country training 3. Development of automatic and intelligence system 4. Workshop/ hands-on training
5	Tax Assessment Skills	P5 P4 P3 P2	1. In-country training/ Ex-country training 2. Workshop 3. Job Training
6	Technology Development and IT Solution	P5 P4 P3 P2 P1	1. On Job Training 2. Workshop/ Seminars 3. Study Tour 4. Institutional linkage with similar agencies
7	Innovations/Research and	P5 P4	1. In country and Ex-country training. 2. Research Apprenticeship.

	Development	P3 P2 P1	3. Organization Intervention 4. E-Learning 5. Establishment of Research Unit/Section
8	Autodidactism	P3 P4	1. E-learning 2. Mentorship
9	Monitoring	P5 P4 P3	1. Training 2. Workshop
10	Emotional resilience	P5 P4 P3	1. Training on stress management, Emotional Resilience and Emotional Intelligence. 2. Retreat and Peer support group.
11	Ethics	P4 P3	1. Counseling 2. Encouragement and support from superiors
12	Communication Skills	P5 P4 P3	1. Training (assessment report writing) 2. Mentorship guidance. 3. Training on effective communication 4. Workshop
13	Managing Performance	P2	1. Training/workshop 2. Development of long term strategic skills and capacity building.
14	Adaptability	P2	1. In-country/ Ex-country Training 2. Refresher Course
15	Negotiation Skills and conflict Resolution.	P4 P3	1. Training on Negotiation Skills. 2. Mentoring Program.

16	Tax Education	P5 P4 P3	1.Organizational interventions. 2. Mentorship.
17	Stakeholder collaboration and partnership	P5 P4 P3 P2	1. Involvement during stakeholders meeting. 2. Organizational Intervention 3. In-country/Ex-country training 4. Workshop 5. Refresher Course
18	Service Quality Management	P2	1. In-country/ Ex-country Training on complex accounting technical and ITA provisional issues. 2. Organizational Intervention

Annexure II: Training Needs Analysis (Long-term Training)

Course Title	Level of Training	Priority			Total Slots
		Immediate (2020-2021)	Medium (2022-2023)	Long-term (2023+)	
Master of Professional Accounting	LTT	2	2	2	6
Master of Taxation	LTT	2	2	2	6
Master in Business and Management studies	LTT	2	2	2	6
Master in Business Administration	LTT	2	2	2	6
Master of Forensic Accounting	LTT	2	2	2	6

Annexure III-Prioritized Training for 2019-2020 (March - June 2020)

Key Competency	Training Title	Proficiency Level	Method of Interventions	No.of participants	Training Institutes	TimeLine	Estimated TA/DA per head (Nu.)
Business and Accounting Knowledge	1.Relevant Standards of Bhutanese Accounting Standards/ IFRS	P5 P4 P3 P2	1. In-country Training with the help of foreign/local trainers	22	1.Institute of Management Studies (IMS), Thimphu	March 2020	28,000.00
	2.Analysis of Financial Statements	P5 P4 P3	1. In-country Training	20	1.Institute of Management Studies (IMS), Thimphu	April 2020	28,000.00
Data Collection and Analysis	1.Financial Data Analysis	P5 P4 P3 P2	1. Ex-country Training	7	1.SARTAC, Delhi, India	April 200	61,000.00
			1.In-country Training	20	1.RIGS/ RIM/ FITI/ IMS (Phuentsholing & Thimphu)	May 2020	28,000.00
Compliance Risk Management	1. Accounting & Risk Indicators	P5 P4 P3 P2	1.Ex-country Training	7	1.OECD	May 2020	104,000.00
Tax Assessment	1.Tax Administration Diagnostic Assessment	P5 P4	1. Ex-country Training	6	1.SARTAC, India	February 2020	61,000.00

Skills.		P3 P2					
	2. Tax Audit Technique & Maintenance of Working Papers	P5 P4 P3 P2	1. Ex-country Training	13	1.SARTAC, India	April 2020	61,000.00
	3. Indirect Income Measurement (Cash based Economy)	P5 P4 P3 P2	1. Ex-country Training/ In-country Workshop	7	OECD/ DRC	June 2020	104,000.00/ 28,000.00
	4. Electronic Sales Suppression (POS)	P5 P4 P3 P2	1. Ex-country Training/ In-Country Workshop	7	OECD/ DRC	May 2020	104,000.00/ 28,000.00
	5. Conducting Financial Investigation (Foundation Program)	P5 P4 P3	1. Ex-country Training	4	OECD/ Asia Pacific Academy for Tax and Financial Crime Investigation	June 2020	104,000.00
	6. Managing Financial Investigation (Intermediate Program)	P2 P1	1. Ex-country Training	4	OECD/ Asia Pacific Academy for Tax and Financial Crime Investigation	June 2020	104,000.00
	7. Cash Economy- Investigative Technique	P5 P4 P3 P2	1. Ex-country Training	7	OECD/ Asia Pacific Academy for Tax and Financial Crime Investigation	May 2020	104,000.00

- Costing per person for a week program and subject to change as per the program duration.

- Average dollar exchange rate taken at Nu.70 per
- Only active employees have been included in the priority list of 2019-2020.