



**ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION
Chhoetse-Dzong: Trongsa**



DAT/Acct-01/2017-2018/ 444

11th 08, 2017

SERVICE DELIVERY STANDARD (SDS) FOR FINANCE SECTION

A. REVENUE SERVICES

| Services | Procedure | Document(s) Required | TAT |
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| Issue of receipt and deposit of fees collected from various proceeds (tender documents, land leasing, census related, etc.) | a. Verifying of documents b. Punching in the RAMIS system c. Issuing of receipts d. Deposits | Will depend on sources of revenue | Issue receipt within 1 hour and deposit within 1 -2 days depending on the amount. |
| Issue of Receipts and Deposits of rural tax collection (land, house, cattle, etc) | a. Verify documents b. Punching in the RAMIS system c. Issue of receipts to concerned gewogs d. Deposit | Form duly filled and signed by gups | Issue receipt within 1 hour and deposit within 1 -2 days depending on the amount. |

B. BUDGETING SERVICES

| Services | Procedure | Document (s) Required | TAT | Condition |
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| Preparation of annual budget online (both capital and current) | a. Circulation of budget notification received from DNB & GNHC b. Verification of the proposals received from Sectors and Gewogs c. Budget incorporation in the MYRB system d. Submit to DNB for discussion and approval | a. Budget proposals from sectors and gewogs b. GT minutes from gewogs | As per budget manual and notification submission will be done | |
| Proposal of | a. Gewogs plan and | GT | Within two | Provided every |



**ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION
Choetse-Dzong: Trongsa**



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| GDG activities through online | <ul style="list-style-type: none"> a. send proposals to Dzongkhag b. Budget incorporation in the MYRB system c. Submit to DNB for approval | minutes | <ul style="list-style-type: none"> a. weeks, b. whole gewogs proposal will be incorporated and submitted to DNB for approval | <ul style="list-style-type: none"> a. gewog submitted within 15 days after the approval of Budget |
| Budget preparation for new appointments | <ul style="list-style-type: none"> a. Sectors apprise Finance unit on the new incoming staff b. Calculate amount of fund required c. Re-appropriate required amount to relevant sector from provisional budget | Appointment order of new incoming staff | Within three days | <ul style="list-style-type: none"> a. Provided that appointment order and relevant documents are intimated to Finance Section latest by 20th of the month |
| Mid-year budget review | <ul style="list-style-type: none"> a. Received review notification from the DNB b. Collect and compile information related to capital activities from relevant sectors c. Submit the final report to DNB | NA | <ul style="list-style-type: none"> a. Complete all requirements latest by 2 days before the final submission dateline fixed by DNB | |
| Financial monitoring (Quarterly) | <ul style="list-style-type: none"> a. Review system expenditure statement b. Inform sector accordingly of their fund status through discussion, apps and dzongkhag website | NA | <ul style="list-style-type: none"> a. Quarterly progress report of capital budget (1st Nov, 1st Feb, 1st April and 1st August) | <ul style="list-style-type: none"> a. As per DNB budget utilization notification 2016, work plan should be submitted to DNB latest by 15th August, 2016 |
| Ad hoc budget appropriations submission for approval to DNB | <ul style="list-style-type: none"> a. Write ad hoc budget requisition letter to DNB b. Receive ad hoc budget incorporation approval from DNB c. Processing | Budget from VIII | 5 days | |



**ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION**

Choetse-Dzong: Trongsa



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| Budget Re appropriation and supplementary | through the MYRB system | | |
| | a. Approval of note sheet with detail write up | Approved note sheet | System approval and submission to DNB for approval through system latest by 5 days after the received of proposal. |
| | b. Review the proposal | | |
| | c. Update in the MYRB system | | |

C. ACCOUNTING SERVICES

| Services | Document (s) Required | TAT | Condition |
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| 1.01 Pay & Allowances & 2.01 other Personal Emoluments and 4.01 Special Allowance | <p>Personnel emoluments (OBC group 01.00) (a) First Salary:- i. Appointment order issued by a competent authority. ii. Last pay certificate in the case of a transferred employee. (b) Change in Pay:- i. Periodical increment order. ii. Promotion/Pay fixation order. iii. Demotion/Pay fixation order. (c) Leave/Leave encashment:- i. Sanction order from a competent authority.</p> <p>Other Personnel emoluments (OBC group 02.00) (a) First Salary:- i. Appointment order issued by a competent authority. ii. LPC in case of transferred employees</p> <p>Special Allowances (OBC group 04.00) i. Relevant orders of the Government in general cases. ii. Specific sanction issued by a competent authority in special cases.</p> | Salaries will be deposited to Bank before 25 th of every month. 4.01 on Quarterly (Every three Months) | All documents should reach Finance Section within 20 th of every moth as per FRR |
| 5.01 stipends | Sanctioned strength of enrolment in the institutions. | Payment will be released within 5 days after the receipt of claims | |
| 11.01 Travel | i. Travel authorization from a competent authority. ii. Travel allowance claims, endorsed by the | Within 5 days from the date of submission. | Note: TA/DA bills to be submitted to Finance Section on |



ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION

Choetse-Dzong: Trongsa



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| | | controlling officers, receipts for entitled actual expenses, air tickets etc., iii. Certificate on submission of tour report in applicable cases. iv. Original boarding passes along with claims for reimbursement/ adjustment of air fares for travel outside the country. Note – 1. In case the boarding passes are lost, a copy of the relevant pages of the Passport showing entry and exit from the airports. | every 1 st week of the month and payment will be done on 2 nd week. Travel Expenditure against work charge should be submitted with segregation |
| 12.01 to 12.03 | | Utilities - Telephone, Telex, FAX, E-mail, Internet (OBC 12.01) (a) New installation:- i. Sanction from competent authority. (b) Monthly bills:- i. For office utilities: Certificate of verification countersigned by Head of Office. ii. For residential instruments: Reimbursement claims with certificates that calls were made for official purposes countersigned by the Head of Office, copy of the bill and receipt. Utilities - Telegram, WT, Postage (OBC 12.02) (a) Office:- i. Statement of postage accounts and receipts in relevant cases. ii. Verification of despatch register. (b) Reimbursements:- i. Copy of messages transmitted. ii. Receipts for actual expenses. Utilities - Electricity/Water, sewerage charges (OBC 12.03) (a) Office, Public facilities:- i. Verification from the concerned Office. (b) Residential:- i. Verification by the entitled consumer. Utilities – Others i. Sanction order from a competent authority. ii. Verification from the officer in-charge. | The payment will be disbursed within 2-5 days from the date of receipt of the bills Since the bill reading date is from 14-21 of the month, contingency bill to be submitted to Finance section on or before 25 th of the month |
| All other current budget heads other than mentioned above | | Supply order, quoted list, comparative statement, bills verified by concern officials, stock entry or material at site for departmentally executed works and measurement book duly updated against the supplies received. | Within 2 – 5 days from the receipt of the bills to Finance Section |
| 45.01 & 45.02 Training: Ex-country and In-Country | | Complete estimates, Approval note sheet on tentative programmes, Expenditure estimates, comparative statements, nomination letter, undertaking letters. | Within 2-5 days |

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ROYAL GOVERNMENT OF BHUTAN DZONGKHAG ADMINISTRATION



Chhoetse-Dzong: Trongsa

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| <p>54.01 to 54.03: Furniture, Office Equipment and Computers & Peripherals</p> | <p>i. Purchase order/Contract agreement/Sanction order. ii. Original Invoices/bills duly verified and stock entry. Import license in case of articles imported from third countries. ii. Verified disbursement information from Donor where applicable. iii. Entry in Inventories/Asset register.</p> | <p>Within 2-5 days from the date of receipt of the bills in Finance Section</p> | <p>Payment are subject to availability of Budget Appropriations and Utilization plan submitted by concern sectors.</p> |
| <p>51.01-51.08 For Mobilization advance, secure Advance and running bills</p> | <p>(a) Departmentally executed (including deposit works):- i. Administrative approval and technical sanction. ii. Completed Muster Roll and Measurement book iii. Verified and certified bills of materials supplied to or procured for the works in accordance with the Procurement Rules. iv. Entries in Measurement books, MAS A/c, T&P account, Dismantled materials register, empty container register, Vehicle/Equipment Logbook as the case may be. v. Approval and revised technical sanction for extra or additional works where applicable. vi. Entry in Works Cost sheet. (b) Execution by award of contract:- i. Administrative approval and technical sanction. ii. Contract agreement/Work order. iii. Verified and certified bills. iv. Measurement book with entry of measurements.. v. Approvals for extra or additional works, price adjustment, time extension where applicable. vi. Entries in MAS A/C., T&P register, Empty container register, Dismantled materials register, Site order book, Hindrance register where applicable. vii. Handing/taking over notes for final bill. viii. Entry in Works cost sheet, Contractors' Ledger.</p> | <p>Within 3-5 days from the date of receipt of the bills to Finance Section</p> | <p>Payment are subject to availability of Budget Appropriations and Utilization plan submitted by concern sectors.</p> |
| <p>Final Bills/Contract Bills</p> | <p>Joint Measurement Sheet, MB, Bills dully signed by the site Engineer and Singned by the Contractor and engineer or head of the Department/Division. Handing taking note, Work completion certificate, Approval for Deviation, Additional/Extra Work order, Time</p> | <p>Within 5 days from the date of receipt of the bills in Finance Section</p> | <p>Payment are subject to availability of Budget Appropriations and Utilization plan submitted by</p> |



**ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION**

Chhoetse-Dzong: Trongsa



| | extension, price escalation and substituted items. | and | concern sectors. |
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| Refund of Security Deposit Money after completion of works, and retention money after the defect liability period | Unconditional Bank Guarantee, recommendation from end user, payment certificate from the site engineers in writing stating that the defect liability period is over and defects, if any, have been rectified and the payment could be made. | Within 5 days from the date of receipt of applications. | |
| PW Advances, Personal Advances | Complete tentative program schedule, Duly approved note sheet for sanctioning of advance. | Within 2 days and subject to availability of release | |
| Muster Roll Payment | Sanction Order, Bill Verified by concern officials, Part III of MR and measurement book (MB) for works susceptible to measurement | 3-5 days | Note: Muster Roll Sheet shall be issued by Finance Section as per the FRR and payment will be done jointly by accounts personnel. |

D. GOVERNING TIME FRAME AND CONDITIONS AS PER FRR 2016

1. The most important rules for budget agencies are that no re-appropriations shall be made:
 - a. From capital to current;
 - b. From personal emoluments or provident funds;
 - c. To new object codes
2. Time barred claims can be revitalised within a period of **two years of their becoming time barred only by obtaining a formal "Approval for Review"** from an appropriate authority, delegated with such powers (1 year only in case of Dzongda). The process of verification and settlement of the claim shall begin only after receipt of the Approval for Review of the claim.
3. Action on settlement or return of any claim received in an office shall be **completed within thirty (30) days of receipt of the claim.**
4. The following requirements shall be fulfilled for establishment of legitimacy of claims against the Government and making payments out of Government funds:
 - a. Existence of a Sanction of expenditure;



ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION



Chhoetse-Dzong: Trongsa

- b. Recording of verification of claims;
 - c. Preparation of disbursement voucher;
 - d. Approval of expenditure;
 - e. Payment;
5. Pay Bill: All modifications in the establishment including leave, absence, new appointment etc. communicated to the accounting units **up to the 20th of the month** shall be incorporated in the payroll for the same month; modifications communicated after the 20th of the month shall be incorporated in the succeeding month's payroll.
6. T.A. bills shall generally be submitted to the Controlling Officer immediately but **not later than by 30 days on completion of the tour.**

E. OTHER CONDITIONS FOR THE FULFILLMENT OF TAT

1. All the above payments are subject to availability of budget appropriations and budget utilization plan submitted
2. Time period to be counted from the date a bill is received by the Finance Section and not from the date of bill
3. Bills or claims which does not fulfill the minimum required criteria will be returned within 3 working days explaining the reasons
4. Inability to clear the bill or claims within the prescribed time limit will be conveyed in writing within 1 working days after the time limit.
5. Finance Section shall not be allowed to charge the interest payable to the suppliers/contractors from the Government/Donor funds for the number of days of delays in making their payments although they would have been entitled for interest payment as per the terms and condition of the contract.
6. All the above timeline is subject to availability of constant electricity/internet and availability of signing authority in the station.

This documents will be considered **Service Delivery Standards of Finance Section, Trongsa** and will be implemented from Financial Year 2017-2018. For the above mentioned SDS to helm along perfectly with the administration system, we desire together with request all sectors and gewog to comply without any further controversies.

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