



STANDARD OPERATING PROCEDURE FOR BUDGET & RELEASE OF FUND FOR COVID-19

MINISTRY OF FINANCE

March 2020

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1. Rationale

This Standard Operating Procedure (SOP) is adopted for allocating Budget and rapid release of fund to respond to COVID-19 containment as per Executive Order no.C2/2020/473 dated 12th March 2020 of the Royal Government of Bhutan.

2. Scope

The SOP shall apply to all budgetary bodies implementing activities related to response and relief for COVID-19.

3. Definition

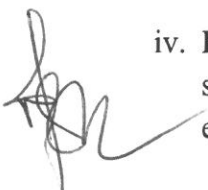
Response and Relief expenditure shall refer to measures taken immediately including quarantine facilities prior to, during or after the outbreak of COVID-19 in order to prevent and combat the spread of the disease. This shall include (not limited to) providing food, shelter and other essential items and services.

4. Procedure

The agencies shall adhere to the following procedures for budget, release and expenditure related to COVID-19 activities:

4.1 Budgetary procedures for COVID-19 response:

- i. The agency shall, through the approval of the Disaster Management Committee (DMC), may meet the expenses for response and relief operations related to COVID-19 from their annual approved budget.
- ii. Where it is not possible to meet the response and relief expenses from the approved budget, the agency shall submit budget request to Finance Secretary with relevant documents for budget support with a copy to Cabinet Secretary.
- iii. Budget request for health equipment, medical drugs and clinical activities for containment of COVID-19 shall be routed through Ministry of Health.
- iv. Budget request for quarantine and related services for other Dzongkhags shall be submitted directly to Ministry of Finance. Cabinet Secretariat shall defray all expenses relating to quarantine and related services under Thimphu Dzongkhag.



- v. The Department of National Budget shall provide the budget by incorporating the same in respective LC account and the Department of Public Accounts shall release the fund to the concerned agency at the earliest.
- vi. Budget request for other activities besides health related and quarantine facility shall be submitted to MoF which shall be reviewed and submitted to Hon'ble Prime Minister through Cabinet Secretariat for approval.
- vii. The concerned agencies shall maintain proper books of accounts and disburse the fund accordingly.
- viii. The budgetary agencies shall strictly use the budget for activities related to COVID-19.
- ix. The implementing agencies shall account for the expenditure and shall be subject to audit by the Royal Audit Authority.

5. Effective Date

The SOP shall come into immediate effect from 20th March 2020.

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