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ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHO DZONG



MoF/ DNB/SOP/2022-23/208

September 1, 2022

Subject: Standard Operating Procedure for Availing Helicopter Services

Dear Dasho/Sir/Madam,

Pursuant to the Lhengye Zhungtshog's approval accorded vide letter no. C-3/124/2022/1345 dated August 11, 2022, the Ministry of Finance is pleased to issue the Standard Operating Procedure (SOP) for Availing Helicopter Services for immediate implementation.

The Standard Operating Procedure (SOP) is expected to guide and streamline the budgetary process, ensure proper recording and reporting of expenditure specific to helicopter services hired for providing uninterrupted and timely public service delivery in most inaccessible areas (high altitude and remote areas where there is no road connectivity).

The SOP shall apply to all those budgetary bodies availing helicopter services with immediate effect. The SOP can be downloaded from www.mof.gov.bt.


(Kesang Deki)
Finance Secretary

Copy to:

1. The Auditor General, RAA, Thimphu.
2. The Offtg. Cabinet Secretary, Gyalyong Tshogkhang, Thimphu for kind information.
3. Head of the Finance Division, for ensuring compliance.

1. Purpose

The purpose of the SOP is to guide the budgetary bodies on the budget process and appropriate charging of the expenditure for availing helicopter services to provide uninterrupted and timely public service delivery in the most inaccessible areas (high altitude and remote areas where there is no road connectivity) in less time.

2. Scope

This SOP shall cover the helicopter services availed by the budgetary bodies, general public for specific subsidy approved by the Government and the civil servants travelling to high-altitude areas.

3. Objective

The objective of this SOP is to ensure that the helicopter services are availed to:

- a. Facilitate budgetary bodies to deliver uninterrupted timely services to inaccessible places;
- b. Achieve uniformity of helicopter services availed across the budgetary agencies;
- c. Ensure that the expenditures are captured or charged under appropriate activity.

4. Procedure for availing the services

The Head of Agency shall:

- 4.1 Assess the criticality of programs and activities for availing helicopter services;
- 4.2 Plan and coordinate all programs/activities for such locations together to achieve overall cost savings;
- 4.3 Ensure that the cost of availing helicopter services is comparatively cheaper to normal mode of travel/transport;

5. Type of activities for availing the services

The Helicopter Services could be availed for the following programs/activities/services:

5.1. Transportation of materials and Monitoring & Supervision of critical programs and activities in high altitude and remote areas;

- a. The concerned department/division/sector shall assess the need to avail the helicopter services for the implementation of the program/activity/services and shall submit with rationale and justification to the Head of the agency for approval.
- b. The Head of the Agency shall review the need, urgency, cost/economic benefits, budget availability and take appropriate action/approval.
- c. Upon approval of the Head of the Agency, the Procurement Division of the Department/Division/Sector shall make reservation with the Royal Bhutan

Helicopter Service Ltd (RBHSL). After availing the services, the bills shall be duly verified by the Procurement Officer and forwarded to the Finance Division for settlement;

- d. The Finance Division shall disburse the payment to the RBHSL by charging the expenditure to the program/activity/services as work charge.
- e. The civil servant availing helicopter services shall be eligible only daily allowance for the duration of halt/stay at the place where the program/activity is conducted/located subject to fulfilment of DA eligibility rules as per Bhutan Civil Service Rules & Regulations, 2018.

5.2 Facilitate transport of teachers for timely opening of schools in Lunana;

- a. The Dzongkhag Education sector shall intimate the time for re-opening of school at the beginning of the academic year, to all the teachers of Lunana, along with the date, day and meeting point for availing the services;
- b. Upon confirmation of date of reopening of school, the Dzongkhag Education Officer shall submit for approval of the Head of the Dzongkhag Administration. Once approved, the Procurement Officer shall issue an order for the reservation with RBHSL. After availing the helicopter services, the bills raised shall be duly verified by the Procurement Officer and forwarded to the Finance Division for settlement;
- c. The Dzongkhag Administration shall allocate budget for a one-way cost of lifting teachers to Lunana school during the academic session.
- d. The Finance Division shall disburse the payment to the RBHSL by charging the expenditure from the approved controllable expenditure apportioned to the Education Sector, Gasa Dzongkhag.

5.3 Disaster activities (Medical evacuation/firefighting);

- a. The helicopter services shall be availed only for life threatening medical conditions as decided by the health professionals in consultation with the Emergency Specialists (ES).
- b. The services shall be considered where there is no road accessibility and where a patient cannot be reasonably reached by land ambulance or any other means e.g., cut-off due to earthquake, roadblock, etc. as follows:
 - i. where patients admitted in lower health facilities (BHUs, District Hospitals) need to be referred to higher health facilities due to development of life-threatening conditions;
 - ii. where there are no adequate facilities, when land ambulance transport can deteriorate the condition of the patient due to movement or inadequate time for preventing death

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- c. The request for helicopter for emergency evacuation shall be made from the site by a health professional upon assessment of the patient based on the medical emergency criteria;
- d. All health professionals at the point of care/incidence shall call HHC (112). HHC personnel shall then directly consult with the ES of Regional Referral Hospitals or JDWNRH. The need for helicopter evacuation will be determined by the ES of JDWNRH and/or HHC personnel based upon the severity of patient injury or illness and the priority criteria set forth in the guideline and in the SOP for Bhutan Aeromedical Retrieval (BEAR).
- e. Upon confirmation from the ES or concerned specialist of JDWNRH, HHC will activate the BEAR team and place order with RBHSL for helicopter evacuation services.
- f. After availing the services, the bills shall be duly verified by the HHC and forwarded to the Finance Division of the Ministry of Health (MoH) for settlement.
- g. The Finance Division shall complete the due diligence and submit the budget request to the Department of National Budget (DNB), MoF. The DNB shall facilitate budget incorporation in the budget of the MoH subject to fulfillment of all required budget formalities.
- h. Upon incorporation of budget by DNB, the Finance Division, MoH shall obtain the release from the Department of Public Accounts (DPA) and disburse the payment to the RBHSL by charging the expenditure to the program/activity/services.

5.4 Helicopter Subsidy to Public of Lunana/Lingzhi/Soe;

- a. The Public of Lunana/Lingzhi/Soe whenever required shall submit a written request to the Dzongdag, Dzongkhag Administration Gasa and Thimphu for availing the helicopter services.
- b. The Dzongdag shall assess the request and approve use of the helicopter services with 50% subsidy payment from the Government.
- c. Once approved, the Dzongkhag Procurement Officer shall issue an order for the reservation of helicopter with RBHSL. After availing the helicopter service, the bills raised shall be duly verified by the Dzongkhag Procurement Officer and forwarded to the Dzongkhag Finance Division for settlement;
- d. The DNB shall facilitate budget incorporation in the budget of the respective Dzongkhags subject to fulfillment of all required budget incorporation formalities.
- e. Upon incorporation of budget by DNB, the Dzongkhag Finance Division shall disburse the payment to the RBHSL (Only 50% of the total bill amount).

5.5 Activities of National Importance and programs (National Events);



- a. The agency responsible for organizing the National Events/Programs shall assess the need to avail the helicopter services for the implementation of the event and shall submit with rationale and justification to the Head of the Agency/Organizing Committee for approval.
- b. The Head of the Agency/Organizing Committee shall review the need, urgency, cost/economic benefits, budget availability and take appropriate action/approval.
- c. Upon approval of the head of the agency, the Procurement Division of the Department/Divisions/Sector shall make reservation with the RBHSL. After availing the services, the bills shall be duly verified by the Procurement Officer & counter signed by the Head of the Agency/Organizing Committee and forward to the Finance Division for settlement;
- d. The Finance Division shall disburse the payment to the RBHSL by charging the expenditure to the National Event budget/program/activity/services as work charge.

6. Responsibility and Accountability

The Head of the Agency/Organizing Committee/Dzongdag shall be held responsible and accountable with respect to availing the helicopter services and expenditure thereof.

7. Auditing

- i. The internal auditor shall conduct periodic auditing of the expenditure of the Helicopter Services;
- ii. The Royal Audit Authority shall carry out audit as per the prevailing auditing practices.

