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ROYAL GOVERNMENT OF BHUTAN
DZONGKHAG ADMINISTRATION, DAGANA
CLUSTER FINANCE SERVICES



Terms of Reference
Financial Service Deliveries for Regional and Gewog Administrations
Cluster Finance Services

Introduction

The Cluster Finance Services is an initiative carried out jointly by the Ministry of Finance (MoF) and the Royal Civil Service Commission (RCSC) as a part of overall public financial management reforms. The main objective of the initiative is to strengthen fiscal discipline and provide efficient finance and accounting services. The reform is instituted to bring together the finance personnel working in regional offices under one cluster office and to optimize and rationalise the deployment of finance personnel. Any accounting transactions shall be catered from the Cluster Finance Services, Dagana within the jurisdiction of Dagana dzongkhag.

Application

The terms of reference (ToR) shall apply to the Regional Offices which includes the District Court and Dagapela Divisional Forest, and Gewog Administration comprising 11 Gewogs. Dungkhag Administration, Dungkhag Court and three Gewogs under Dungkhag are not included under the Cluster Finance Services, and the finance services shall be continued as per the current practices in these administrative areas.

Budgeting

The overall budgeting shall be carried out in line with the Budget Manual (FRR-2016), Annual Grant Guidelines and the Budget Call Notification. Any budget adjustment such as re-appropriation, supplementary and additional budget requests shall be routed through the Finance Officer.

Fund Release and Accounting

Budgetary Release Forecast (BRF)/Fund release shall be carried out as per the Fund Release Guidelines. Before submitting the BRF, the agency and the dealing accounts personnel should ensure that a realistic budget plan is submitted to DNB through the Budget Monitoring Tool (BMT).

The accounting transactions shall be carried out based on the maker and checker concept. The duly verified scanned bills (claims) from the Regional Offices, Gewog Administrations, Schools and Health Centers shall be accepted through the official google sites from the Agency Focal (only) registered with the Cluster Finance Office. Any recurrent bills and the program-based activities (other than construction/renovation bills) of these offices shall also be accepted on the duly verified scanned copies through the official sites from the Focal Person. The Focal



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Person shall be responsible to file the original bills chronologically for audit/future purposes.

Any proposals that have financial implication should be routed through the Finance Officer. The funds for the program/activity executed without the notice of the head of finance will not be disbursed.

Revenue

The revenue collection in the Regional Offices and Gewog Administrations shall be carried out as per existing practice.

Meetings/Committees/Official Gathering

The dealing accounts personnel shall participate in the Gewog Tshogde Meeting and any official meeting convened by the offices. The Finance Committee shall be convened by the Finance Officer in consultation with the dealing accounts personnel and Regional/Gewog Offices.

In line with Section 3.1.1.10 of Procurement Rules and Regulations, the dealing accounts personnel or head of finance section shall be a Tender Committee member. As per the PRR2019 (section 3.1.1.9), the members of the tender committee shall not represent or be part of the evaluation committee. Accordingly, the Finance Officer shall be the permanent member of the Tender Committee. However, for the community contracting, the current practice shall be applicable.

Monitoring

The financial and physical progress of the capital activities shall be monitored from the BMT. The monitoring and evaluation of the works shall be carried out in line with an internal system developed by the Dzongkhag Administration, Dagana.

Auditing

Royal Audit Authority (RAA) shall carry out the auditing as per the existing policies.

Amendment

The ToR shall be amended by the Cluster Finance Services, Dagana according to the need or on a case to case basis.