

Election Commission of Bhutan



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Guidelines for Maintenance of Financial Records and Accounts for an Election in the Kingdom of Bhutan, 2015

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Guidelines for Maintenance of Financial Records and Accounts for an Election in the Kingdom of Bhutan, 2015

Preamble

The Election Commission of Bhutan in appreciation of the full authority over all aspects of its financial management for conducting free, fair and clean elections, bestowed upon it as per the Section 41 of the Election Act:

1. *instituting* a sound financial control and accountability system towards enhancing an electoral management system of total integrity and credibility;
2. *offering* a perfect and corruption free election that conforms to all the norms of a good election; and
3. *endorsing* the national objectives of attaining efficiency, economy and effectiveness in the application of scarce and precious financial resources of the State,

hereby adopts and promulgates the “*Guidelines for Maintenance of Financial Records and Accounts for an Election in the Kingdom of Bhutan, 2015*”.

1. Short Title, Extent, Application and Commencement

1.1 These Guidelines shall:

- 1.1.1 Be called the Guidelines for *Maintenance of Financial Records and Accounts for an Election in the Kingdom of Bhutan, 2015*;
- 1.1.2 Conform with the Financial Rules and Regulation of the Ministry of Finance and the Election Act of the Kingdom of Bhutan 2008; and
- 1.1.3 Extend to the whole of the Kingdom of Bhutan for handling of funds for an election.

2. Definition

- 2.1 In these Guidelines, unless the context otherwise requires:
 - 2.1.1 “Commission” means the Election Commission of Bhutan;
 - 2.1.2 “Deposit Works” means a work or service, the execution of which has been entrusted by the Commission to another budget agency including the twenty Dzongkhag Election Offices, Royal Bhutan Police and Royal Bhutan Army;
 - 2.1.3 “Election Act” means the Election Act of the Kingdom of Bhutan 2008;
 - 2.1.4 “Election Period” means the period beginning on the day of issue of notification and ending with the declaration of result;
 - 2.1.5 “Memorandum Register” means recording the details of advances released and adjustment made thereof; and
 - 2.1.6 “PEMS” means Public Expenditure Management System developed by Ministry of Finance.

3. Purpose

- 3.1 These Guidelines shall ensure:
 - 3.1.1 Sound accounting procedures and internal control systems exercised at all times;
 - 3.1.2 Timely settlement and accounting of transactions;
 - 3.1.3 Settlement of accounts in accordance with all relevant laws, rules and regulations;
 - 3.1.4 Continuous monitoring and management of funds;
 - 3.1.5 Utilization and management of Funds according to budget appropriations norms;
 - 3.1.6 Appropriate allocation of expenditures from the funds; and

- 3.1.7 Management of funds for conduct of elections adhering strictly to the financial norms and procedures for transparency, accountability and better management of the internal control system.

4. Appointment of Focal Person

- 4.1 The Commission shall appoint dedicated senior accounts officers in each Dzongkhag Administration, the Royal Bhutan Police (RBP Hqrs), the Royal Bhutan Army (RBA Hqrs) as Accounts Focal Person who will be solely responsible to look after the accounts pertaining to an election.
- 4.2 An Accounts Focal Person shall be responsible to ensure that adjustment of all advances released to the concerned organization is made on time.
- 4.3 The designated accounts personnel shall have the roles and responsibility to:
- 4.3.1 Serve with highest degree of responsibility, integrity, honesty, loyalty and efficiency;
 - 4.3.2 Maintain relevant Accounting Records such as:
 - 4.3.2.1 Details of funds received from the Commission and Expenditure Statement;
 - 4.3.2.2 Monthly accounts on utilisation of funds from the date of receipt of funds from the Commission;
 - 4.3.2.3 PEMs generated Vouchers, supporting documents;
 - 4.3.2.4 Memorandum Register for the Deposit Works; and
 - 4.3.2.5 Ensure timely submission of consolidated accounts to the Commission within fifteen working days after the Declaration of the Election Results.

- 4.4 The Accounts Officer of the Commission shall be responsible to ensure that each Accounts Focal Person submit on time the account of adjustment of all advances made to the RBP, RBA and the twenty Dzongkhags.

5. Heads of Accounts/Budget in Elections

- 5.1 The heads of Accounts and Budgets during an Election shall normally be classified under the broad head “Capital” and “Current”.
- 5.2 The activities under “Capital” shall be:
- 5.2.1 (51.08) – Exp. On Structure- others, for maintenance of election advertisement board and construction of temporary Polling Stations;
 - 5.2.2 (52.04) – Plant & Equipment.- Telecommunications;
 - 5.2.3 (54.02) – Office Equipment; and
 - 5.2.4 (54.03) – Computers & Peripherals.
- 5.3 The activities under “Current” shall be:
- 5.3.1 (11.01) - Travel In Country;
 - 5.3.2 (12.01) - Utilities – Telephone, telex, Fax, Email, Internet;
 - 5.3.3 (12.02) - Utilities – Telegram, wireless Transmission, Postage;
 - 5.3.4 (14.01)- S & M – Office Supplies, Printings, Publications;
 - 5.3.5 (17.01) - Op. Advertising;
 - 5.3.6 (17.03) - Op. Exp – Transportation; and
 - 5.3.7 (17.08) - Op. Exp – Incountry Meetings and Celebrations.

6. Budgeting

- 6.1 The respective Departments/Divisions of Commission, Dzongkhag Election Offices, the Royal Bhutan Police and the Royal Bhutan Army shall be responsible to submit the budget estimates for the conduct of election to the Commission.
- 6.2 The Budget Estimates shall have:
 - 6.2.1 Clear link between the budget estimations and the objectives;
 - 6.2.2 Clear heads of Expenditure for all election activities required under the laws;
 - 6.2.3 Clear relation to roles and responsibility of the Dzongkhag Election Offices including electoral officers under deputation in an Election Period and the security personnel; and
 - 6.2.4 Adequate justification and explanation for all proposals with the most effective estimates for the cost of activities.
- 6.3 The Commission shall be responsible to process budget from Department of National Budget, Ministry of Finance upon consolidation of the proposals received from the Departments/ Divisions of the Commission, Dzongkhag Election Offices, Royal Bhutan Police and Royal Bhutan Army and other stakeholders.
- 6.4 The estimated Budget received for the conduct of elections shall then be released to respective Dzongkhag Election Offices, Royal Bhutan Police and Royal Bhutan Army as Deposit Work Advances.

7. Expenditure Guidelines for an Election

- 7.1 The travel budget shall have three components:
 - 7.1.1 TA/DA for Electoral Officers including Returning Officer, Assistant Returning Officer, National Observer, Micro Observer;

- 7.1.2 TA/DA for Polling Officials including 1 Presiding Officer, 3 Polling Officers, 1 Polling Assistant & 1 Lady Security Assistant for each Polling Station; and
 - 7.1.3 TA/DA for other Officials on election duty including the dedicated accounts personnel travelling to ECB, Head Office for submission and settlement of accounts.
- 7.2 The rates for payment of DSA & TA shall be as per the rates prescribed by the Government.
- 7.3 The Officers assigned on the Electoral duties shall be admissible to claim allowances to meet the cost of Telecommunication facilities for effective communication, coordination and reporting at the following rates, which may be revised by the Commission from time to time:
- 7.3.1 Nu. 8000/- (Ngultrum Eight Thousand only) for each office of the Returning Officer (two telephone lines: facsimile and regular landline connections);
 - 7.3.2 Nu. 2000/- (Ngultrum Two Thousand only) per line allocated for the Returning Officer to set up six telephone lines - 1 facsimile, 1 toll free and 1 dial-up internet and 3 regular landline connections for the Control Room;
 - 7.3.3 Nu. 500/- (Ngultrum Five Hundred only) only mobile recharge voucher for each Returning Officer, Assistant Returning Officer, National Observer and Micro Observer;
 - 7.3.4 Nu. 500/- (Ngultrum Five Hundred only) mobile recharge voucher for each Chief Election Coordinators, Deputy Chief Election Coordinators and Dzongkhag Electoral Officers;
 - 7.3.5 Nu. 500/- (Ngultrum Five Hundred only) mobile recharge voucher for each Chief of Departments and Divisions of the Commission;
 - 7.3.6 Nu. 300/- (Ngultrum Three Hundred only) mobile recharge voucher for each Assistant Election Coordinators;

- 7.3.7 Nu. 300/- (Ngultrum Three Hundred only) mobile recharge voucher for each Presiding Officer;
- 7.3.8 Nu. 200/- (Ngultrum Two Hundred) mobile recharge voucher for officers, support staff and dedicated accounts personnel of Dzongkhag Election Offices.
- 7.3.9 Nu. 200/- (Ngultrum Two Hundred only) mobile recharge voucher for Officers and support staff of Department and Division of the Commission;
- 7.3.10 Nu. 1,000/- (Ngultrum One Thousand) mobile recharge voucher for each Chief Election Security Coordinator, Election Security Liaison Officer, Constituency Officers, Focal Officers;
- 7.3.11 Nu. 500/- (Ngultrum Five Hundred) mobile recharge voucher for each Security personnel per Polling Stations and Border Sealing Team; and
- 7.3.12 Nu. 300/- (Ngultrum Three Hundred only) mobile recharge voucher for each security communication team.
- 7.4 A budgetary provision of the sum of Nu. 75,000/- shall be allocated to each Dzongkhag as advance for meeting expenses for fuel for Dzongkhag pool vehicles on Poll Day duties as well as transportation of election materials and election officials.
- 7.5 Private vehicles may be hired only as a last resort and subject to prior approval from the Commission when no government vehicle is available for transportation of election materials and election officials. However, when a government vehicle is used, the fuel expenditure shall be borne by the Commission.
- 7.6 A Budgetary provision for Hospitality & Entertainment shall, which may be revised from time to time, be paid as per the ceilings fixed below:

- 7.6.1 Nu. 2000/- 3000 for lunch & refreshment per Polling Station on the Poll Day;
- 7.6.2 Nu. 200/- 300per person for working-lunch during Dzongkhag Coordination Meeting; and
- 7.6.3 Nu. 200/- 300 per person for working-lunch for the Polling Team during Refreshers Course.

8. Expenditure Processing

- 8.1 The fund appropriated for election purposes or activities is non-transferable and cannot be re-appropriated and shall be utilized solely for the purposes of funding election activities.

The concerned Chief Election Coordinator/Deputy Chief Election Coordinator, Returning Officer and Dzongkhag Electoral Officer shall be responsible for verification of all the claims.

- 8.3 The Accounts Focal Persons shall have adequate financial powers to sanction the expenditure.
- 8.4 The respective Drawing and Disbursing Officer or the Head of Administration and Finance Division of each organisation shall then approve the expenditure.

9. Reports

- 9.1 The Accountant/Accounts personnel of Dzongkhag Election Office, the Royal Bhutan Police and Royal Bhutan Army shall be responsible to maintain the Statement of Expenditure systematically with all supporting documents attached as required under these Guidelines, Orders and Financial Rules and Regulations 2001.
- 9.2 The Statement of Expenditure and Accounts submitted to the Election Commission upon the closing of accounts must invariably consist of:

- 9.2.1 Expenditure Statement for the fund of the election conducted within the time frame as in **Annexure 1**; and
- 9.2.2 A copy of the Memorandum Register for Deposit Work.
- 9.3 The Accounts Section of the Election Commission, under the supervision of the Secretary, shall be responsible to compile all the expenditure incurred by the Head Office as well as the Deposit Works to be submitted not later than the Twenty -fifth days after the date of Declaration of Election Results of an election.
- 9.4 The Public Election Fund Division shall prepare comprehensive report on the funds released to the candidates and/or parties and expenditure statement on the sponsored activities within fifteen days after the poll day.
- 9.5 The respective Head of Departments/Divisions shall be responsible to review and ensure the correctness of the same before submission to the Commission.

10. Regular Budget and Accounts

- 10.1 The Annual Budget proposal of the twenty Dzongkhag Election offices shall be submitted to the Commission for assessment and scrutiny and consolidation with the head office budget for the consolidated Commission budget proposal to be put up for approval by Parliament from the Consolidated Fund Account.
- 10.2 The budget of the Dzongkhags shall be directly transferred and fund released under a separate sub programme, to the Dzongkhag Election Office by the Department of National Budget, Ministry of Finance.
- 10.3 The Dzongkhag Election Officer shall have full control over the use of Dzongkhag Election Budget.
- 10.4 No transfer of budgets and re-appropriation of fund to and/or from the Election Sector to other sectors in the Dzongkhags.

10.5 The quarterly expenditure statement and budget status shall be reported to the Department of Public Accounts and Commission simultaneously.

11. Internal Audit

11.1 The Commission shall appoint an Internal Audit for the accounts of an Election to be completed within seventy five days of the Declaration of Election Result.

11.2 The Commission shall be responsible to consider the Internal Audit Report within three two months after the Declaration of Election Result.

12. Penalty

12.1 Any person or organization found guilty of violation of these Guidelines shall be dealt in accordance with the Election Act.

13. Power of the Commission to issue Instruction and Directions

13.1 The Commission may issue instructions and directions:

13.1.1 For the clarification of any of the provisions of these Guidelines;

13.1.2 For the removal of any difficulty which may arise in relation to the implementation of any such provisions; and

13.1.3 In relation to any matter with respect to Maintenance of Financial Records, for which these guidelines make insufficient provisions in the opinion of the commission.

14. Interpretation and Amendment

14.1 The Commission shall be the competent authority to interpret the provisions of these Guidelines.

14.2 The Commission shall have the power to amend these Guidelines by way of addition, variation or repeal, provided that no such amendment shall be made in contravention to the provisions of Election Act.

Done under the seal of the Election Commission of the Kingdom of Bhutan on this 3rd Day of July 2013 corresponding to the 16th Day of the 5th Month of the Wood Female Sheep Year in the Bhutanese Calendar.



Election Commissioner



Election Commissioner



Chief Election Commissioner



EXPENDITURE STATEMENT

Name of Office:

Dzongkhag:

Expenditure Statement for: (Activity)

For the Period:

Sl. No.	Expenditure Head (OBC)	Amount	Remarks
	Total		

1. Total Fund Received:
2. (Less) Expenditure:
3. Balance:

The statement of expenditure as given here is correct and expenditures incurred are for approved activities.

Yours sincerely,

(Signature)

Accounts Officer

Name and Seal Dated:

DD / MM / YYYY

Counter signed by:

Chief Election coordinator

Dzongkhag Electoral Officers

Note:

1. Expenditure Statement is required for each activity
2. The Statement shall be submitted within fifteen days after declaration of election result