

Royal Government of Bhutan



Standard Operation Procedures (SOP) For Availing Helicopter Services

Ministry of Finance
March 2026

1. Introduction

This Standard Operating Procedure (SOP) revises and supersedes the 2022 SOP for Availing Helicopter Services. The revision is undertaken to accommodate the expanded scope in accordance with the directives of the Lhengye Zhungtshog (LZ) issued during its 58th and 73rd Session of the Fourth LZ, held on July 31, 2025 and January 15, 2026 respectively. The directives were conveyed by the Cabinet Secretariat vide letter no.C-3/58 & 70 (7 & 9)/2026/723 dated January 23, 2026.

In particular, the LZ has approved the provision of subsidized helicopter services to all local citizens for residents of a Chiwog or Gewog, including Members of Parliament and Lams on a location-based basis. This expanded coverage is intended to promote more inclusive, timely, and equitable access to helicopter services for public service delivery, especially in remote and high-altitude areas where road connectivity is limited or non-existent.

This SOP sets out the revised procedures and responsibilities to guide all relevant agencies and individuals in availing helicopter services.

2. Purpose and Objective

The purpose and objective of this SOP is to:

- i. Enable timely and uninterrupted delivery of public services to inaccessible locations;
- ii. Standardize helicopter service usage across agencies and activities;
- iii. Establish clear qualifying provisions for special cases such as disaster response, national events, and educational assignments; and
- iv. Guide budgetary bodies on the budgeting, requesting, and accounting processes for helicopter services.

3. Scope

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

4. Eligible individuals for 50% Helicopter Subsidy

The following citizens/residents/individuals/groups shall be eligible for 50% government-subsidized helicopter services:

- i. Local citizens or residents of the following Chiwog/Village:

- a. Tshozhong, Thanza, Tonchoe, Dotag, Lhedi, Relo, Drangsho, Shang, Threlga, Wachey, and Uesana under ***Lunana Gewog, Gasa Dzongkhag***;
 - b. Khangkiyuel, Chhuzarkha, Gangyuel, Shayuel, Misiyul, Zamithang, and Gewphu under ***Lingzhi Gewog, Thimphu Dzongkhag***;
 - c. Damgochong, Dotagpaithang, Chamtabsa, Gadratengkha, Dogilachung, Jangothang, Dozotoen, Tegothang, Jomphu, and Jomolhari under ***Soe Gewog, Thimphu Dzongkhag***; and
 - d. Yagsa, and Nubri under ***Tsento Gewog, Paro Dzongkhag***.
- ii. Three Lams of Lunana and two Lams of Lingzhi Gewog up to one round trip per year (one drop and one pick up) with a condition to either travel together or travel with two other eligible passengers to avail charter subsidy.

5. Type of activities for availing full-cost helicopter services

In addition to the subsidized helicopter services, helicopter services may be availed for the following programs, activities, or services.

6.1 Facilitate transport of teachers for timely reopening of schools in Lunana, Soe and Lingzhi Primary School after the winter break

- i. The Dzongkhag Education Sector of the respective Dzongkhags shall notify all teachers of Lunana, Soe and Lingzhi primary schools of the reopening schedule at the start of the academic year, including the date, day, and designated meeting point for availing the services.
- ii. Upon confirmation of the school reopening date, the Dzongkhag Education Officer shall seek the approval of the Head of the Dzongkhag Administration for the necessary transport arrangements.

6.2 Constituency visit for Members of Parliament (MPs)

- i. Members of Parliament (NA/NC) representing Kamoed–Lunana, Gasa, North Thimphu, Thimphu and Lamgong–Wangchang, Paro shall be eligible to avail helicopter services for constituency visit, (in lieu of TA), for up to one-round trip per year, comprising one drop and one pick-up.
- ii. This shall be subject to the condition that both MPs (NA and NC) from the same Dzongkhag travel together.

6.3 Facilitate transportation of materials and Monitoring & Supervision

The agency can avail helicopter services to facilitate transportation of materials and Monitoring & Supervision of critical programs and activities in high altitude and remote areas.

6.4 Activities of National Importance and Programs (National Events)

Under Activities of National Importance and Programs (National Events), helicopter services may be availed, where necessary, to facilitate the timely and effective conduct of such events.

6.5 Medical evacuation

- i. The helicopter services shall be availed for life threatening medical conditions as decided by the health professionals in consultation with the Emergency Specialists (ES).
- ii. 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:
 - a. 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; and
 - b. 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.
- iii. 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.
- iv. 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 National Medical Service (NMS). The need for helicopter evacuation will be determined by the ES of NMS 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).
- v. Upon confirmation from the ES or concerned specialist of NMS, HHC will activate the BEAR team and place an order with the service provider for helicopter evacuation services.

6.6 Disaster Emergencies

During disasters, helicopter services may be availed, in accordance with the Operational Guidelines for Disaster Financing, to ensure a timely emergency response.

6. General Procedure for Request, Approval, and Budget for availing the services

- i. The eligible individual/group/resident of Chiwog/Gewog and concerned department/division/sector whenever required shall submit a written request to the head of the Agency/Dzongkhag Administration for availing the helicopter services.
- ii. Prior to availing the services, the Head of Agency shall:
 - a. Assess the eligibility criteria and criticality of programs and activities requiring for availing helicopter services;
 - b. Plan and coordinate all programs/activities for such locations together to achieve overall cost savings;
 - c. Ensure that use of helicopter services complies with prevailing procurement rules & procedures, and that the rates are competitive;
 - d. Upon approval of the Head of the Agency, the Procurement Division of the Agency/Dzongkhag Administration/Department shall make a reservation with the Helicopter Service Provider. After availing the services, the bills shall be duly verified by the Procurement Officer and forwarded to the Finance Division for settlement;
 - e. The Finance Division of the respective Agency/Dzongkhag Administration shall disburse the payment to the Helicopter Service Provider by charging the expenditure to the program/activity/services as work charge;
 - f. The civil/public 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, 2023 and Travel Rules, 2024; and
 - g. The Department of Planning, Budget and Performance shall facilitate budget allocation in the budget of the respective Agency/Dzongkhag Administration subject to fulfillment of all required budget incorporation formalities.

- iii. Budget Allocation: The Department of Planning, Budget and Performance (DPBP) shall facilitate the allocation of budgetary provisions for helicopter services availed in accordance with the LZ-approved policy framework to the respective Agency/Dzongkhag Administration. The budgetary process shall be as outlined below:
- a. To avoid delays in the disbursement of payments to the service providers upon availing the helicopter services and minimize the administration burden of processing the budget during the FY, the relevant Agency/Dzongkhag Administration shall estimate and include the requirement in the annual budget proposal.
 - b. The budgetary requirements under Sections 6.3 and 6.4 shall be met from the respective agencies' planned programmes and activities, as approved in the annual budget.
 - c. In case of the use of helicopter services for disaster emergencies, the budget allocation process shall be governed by the provisions of the Disaster Financing Guidelines.
- iv. The summary of Request, Approval and Payment process for the helicopter services shall be as follows:

Table 1. Request, Approval and Payment for Helicopter Services

Activity Group	Examples/Details	Requesting Authority	Approving Authority	Payment/Settlement Authority
Local Citizens/Residents	Essential Travel	Local Citizens/Residents	Head of Dzongkhag Administration	Dzongkhag Finance Division (50% Govt)
Lams (Lunana and Lingzhi)	Religious Duties	Lams	Head of Dzongkhag Administration (Gasa and Thimphu)	Dzongkhag Finance Division (50% Govt.)
Members of Parliament (MPs)	Constituency visit	MPs	NA/NC Secretariat	Agency Finance Division (100% Govt)
Government Programs	Material transport, monitoring, supervision	Respective Focal Officer	Head of Agency	Agency Finance Division
Education Sector (Lunana, Soe & Lingzhi)	Transport of teachers for school reopening	Dzongkhag Education Office	Head of Dzongkhag Administration (Gasa and Thimphu)	Dzongkhag Finance Division

Medical Emergencies	Medical evacuation, firefighting	Health Professional	ES/HHC/NMS	NMS Finance Division
National Events & Special Program	National events, programs of national importance	Organizing Agency	Head/Committee	Agency Finance Division

7. 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.

8. Auditing

The Royal Audit Authority shall carry out audit as per the prevailing auditing practices.

9. Amendments and Interpretation

The MoF shall be the final authority for the interpretation and amendment of the provisions under these Guidelines.
