



དཔལ་ལྷན་འབྲུག་གཞུང་། དངུལ་རྩིས་ལྷན་ཁག།
ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE

MoF/DPA-FRR/2016-17/821

December 27, 2016

NOTIFICATION

This is to notify that the Ministry of Finance with the assistance from the World Bank has carried out revision of the financial rules and regulations 2001 (FRR 2001). The revision was conducted mainly to incorporate changes effected through various amendments, notifications and circulars that have been issued after July 2001 and to harmonize with the relevant provisions of the Constitution of the Kingdom of Bhutan, Public Finance Act, Local Government Act etc.

The revised financial rules and regulations 2016 (FRR 2016) consist of four manuals viz. (i) Financial Management Manual (FMM); (ii) Budget Manual (BM); (iii) Finance and Accounting Manual (FAM) and (iv) Property Management Manual (PMM).

The revised manuals will be effective from the date of issue of this notification and shall supersede the FRR 2001 and all the earlier circulars, notifications which are inconsistent with the provisions of FRR 2016.

The above documents can be accessed and downloaded from the Ministry of Finance website: www.mof.gov.bt. The printed copies of the above documents shall be circulated by the Department of Public Accounts.


(Nim Dorji)
Finance Secretary