



དཔལ་ལྷན་འབྲུག་གཞུང་།
དབུལ་རྩིས་ལྷན་ཁག། དམངས་རྩིས་ལས་ཁུངས།
ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
DEPARTMENT OF PUBLIC ACCOUNTS



Ref: DPA/eDATS (01)/2022-2023/ 274

30 August, 2022

NOTIFICATION

In order to facilitate expeditious implementation of the policies and programmes of the Government and delineation of responsibilities thereof, powers for issue of financial sanctions and/or incurring expenditure are provided for all different levels of authority as per the provisions under Chapter IV of the Financial Management Manual 2016.

In line with the above provisions, the Ministry would like to inform all the Heads of the Budgetary Bodies that the sanction of official travels within Bhutan & India shall be strictly exercised by the persons who are declared by the Government as the Heads of Ministries, Secretariats, Autonomous Bodies, Departments or Dzongkhags, Gewogs and Thromdes.

However, to enhance efficiency and expedite decision making, the financial powers for the sanction of official travels within Bhutan & India may be delegated (Section 4.1.3) to subordinate officers. The powers delegated to subordinate officers cannot be delegated further by the subordinate officers.

The powers shall be delegated to officers in the position level P1 & P2 and upto the limit set in the delegation schedule attached. However, the schedule may be reviewed from time to time based on the outcome of the current structural reforms.

Exercise of powers shall be subject to availability of adequate budget provisions and adherence to relevant travel rules and regulations in force. Both the original authority and delegated authority shall be responsible and held accountable for the sanction of above mentioned travels.

For further clarification please contact Mr. Sonam Tobgay, Chief Finance Officer, DPA at +975-02-337580 or email: sonamtobgay@mof.gov.bt.

(Kesang Deki)
Finance Secretary

Copy;

1. Hon'ble Finance Minister, Ministry of Finance, for kind information
2. Hon'ble Auditor General, Royal Audit Authority for kind information
3. All the Head of the Budgetary Bodies for strict compliance

Administrative Category	No. of Approving/Controlling Officer		
	Original Authority	Delegated Authority	Total
RBP	6	14	20
Gewog	205	0	205
Dungkhag	0	15	15
Thromde	8	0	8
Dzongkhag	20	100	120
Judiciary	24	15	39
Autonomous Agencies	43	23	66
Constitutional Bodies	13	5	18
Ministry	69	148	217
	388	320	708



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SL.NO.	AGENCY NAME	Approving Authority		
		Original Authority	Delegated Authority	Total AA
1	MINISTRY OF AGRICULTURE AND FORESTS	6	67	73
2	MINISTRY OF FOREIGN AFFAIRS	6	10	16
3	MINISTRY OF HOME AND CULTURAL AFFAIRS	9	20	29
4	MINISTRY OF EDUCATION	7	1	8
5	MINISTRY OF INFORMATION AND COMMUNICATIONS	6	5	11
6	MINISTRY OF ECONOMIC AFFAIRS	10	5	15
7	MINISTRY OF LABOUR AND HUMAN RESOURCES	6	12	18
8	MINISTRY OF WORKS AND HUMAN SETTLEMENT	6	11	17
9	MINISTRY OF HEALTH	6	6	12
10	MINISTRY OF FINANCE	7	11	18
	Total	69	148	217
1	RBP	6	14	20
	Total	6	14	20

Original Authority: Minister
Secretary
Director General
Director
Offtg. Officials
COP, ACOP, DCOP

Delegated Authority: Regional Heads
Division SPs

hp

SL.NO.	AGENCY NAME	Approving Authority		
		Original Authority	Delegated Authority	Total AA
1	ROYAL AUDIT AUTHORITY	5	5	10
2	ROYAL CIVIL SERVICE COMMISSION	2	NA	2
3	ANTI CORRUPTION COMMISSION	4	NA	4
4	ELECTION COMMISSION OF BHUTAN	2	NA	2
		13	5	18
1	JUDICIARY	24	15(Dungkhag Drangpons)	39
		24	15	39
1	PHUENTSHOLING THROMDE	2	NA	2
2	THIMPHU THROMDE	2	NA	2
3	GELEPHU THROMDE	2	NA	2
4	SAMDRUP JONGKHAR THROMDE	2	NA	2
		8		8

Original Authority: Chair

Commissioner

Director

Chief Justice

Judges

Thrompon

Executive Secretary

Delegated Authority: Regional Heads

Dungkhag Judges

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Autonomous Agencies

SL.NO.	AGENCY NAME	Approving Authority		
		Original Authority	Delegated Authority	Total AA
1	BHUTAN AGRICULTURE & FOOD REGULATORY AUTHORITY	1	NA	1
2	BHUTAN CIVIL AVIATION AUTHORITY PARO	1	NA	1
3	BHUTAN COUNCIL FOR SCHOOL EXAMINATION AND ASSESSMENT	1	NA	1
4	BHUTAN INFOCOMM AND MEDIA AUTHORITY	1	NA	1
5	BHUTAN MEDICAL AND HEALTH COUNCIL	1	NA	1
6	BHUTAN NARCOTICS CONTROL AUTHORITY	1	NA	1
7	BHUTAN NATIONAL LEGAL INSTITUTE	1	NA	1
8	BHUTAN STANDARD BUREAU (BSB)	1	NA	1
9	CABINET SECRETARIAT	1	1	2
10	CENTRE FOR BHUTAN STUDIES	1	NA	1
11	CHOEDEY LHENTSHOG SERVICES	1	NA	1
12	CONSTRUCTION DEVELOPMENT AUTHORITY	1	NA	1
13	DRUG REGULATORY AUTHORITY	1	NA	1
14	DZONGKHA DEVELOPMENT COMMISSION	1	NA	1
15	GNH COMMISSION SECRETARIAT	1	NA	1
16	HIS MAJESTY'S SECRETARIAT	1	NA	1
17	JIGME DORJI WANGCHUK NATIONAL REFERRAL HOSPITAL	3	22	25
18	JIGME SINGYE WANGCHUK SCHOOL OF LAW	1	NA	1
19	NATIONAL ASSEMBLY OF BHUTAN	2	NA	2
20	NATIONAL CENTER FOR HYDROLOGY AND METEOROLOGY	1	NA	1
21	NATIONAL COMMISSION FOR WOMEN AND CHILDREN	1	NA	1
22	NATIONAL COUNCIL SECRETARIAT	2	NA	2
23	NATIONAL ENVIRONMENT COMMISSION	1	NA	1
24	NATIONAL LAND COMMISSION	3	NA	3
25	OFFICE OF THE ATTORNEY GENERAL	1	NA	1
26	ROYAL INSTITUTE FOR TOURISM AND HOSPITALITY	1	NA	1
27	ROYAL INSTITUTE OF MANAGEMENT	1	NA	1
28	SECRETARIAT DRATSHANG LHENTSHOG	1	NA	1
29	SECRETARIAT OF HIS MAJESTY THE FOURTH DRUK GYALPO	1	NA	1
30	TOURISM COUNCIL OF BHUTAN	1	NA	1
31	UNIVERSITY OF MEDICAL SCIENCES	1	NA	1
32	MEDIA COUNCIL OF BHUTAN	1	NA	1
33	NATIONAL FILM COMMISSION OF BHUTAN	1	NA	1
34	NATIONAL STATISTICAL BUREAU	1	NA	1
35	ROYAL PRIVY COUNCIL	1	NA	1
36	BHUTAN OLYMPIC COMMITTEE	1	NA	1
37	ROYAL UNIVERSITY OF BHUTAN	1	NA	1
Total		43	23	66

Original Authority: Head of Agency

Director

Secretary

Secretary General

Medical Superintendent

Nursing Superintendent

Delegated Authority: Department Heads

Dzongkhags

SL.NO.	AGENCY NAME	Approving Authority		
		Original Authority	Delegated Authority	Total AA
1	DZONGKHAG ADMINISTRATION JAKAR BUMTHANG	1	5	6
2	DZONGKHAG ADMINISTRATION TRASHIYANGTSE	1	5	6
3	DZONGKHAG ADMINISTRATION CHHUKHA	1	5	6
4	DZONGKHAG ADMINISTRATION DAGANA	1	5	6
5	DZONGKHAG ADMINISTRATION HAA	1	5	6
6	DZONGKHAG ADMINISTRATION LHUENTSE	1	5	6
7	DZONGKHAG ADMINISTRATION MONGAR	1	5	6
8	DZONGKHAG ADMINISTRATION PARO	1	5	6
9	DZONGKHAG ADMINISTRATION PEMAGATSHEL	1	5	6
10	DZONGKHAG ADMINISTRATION PUNAKHA	1	5	6
11	DZONGKHAG ADMINISTRATION SAMDRUPJONGKHAR	1	5	6
12	DZONGKHAG ADMINISTRATION SAMTSE	1	5	6
13	DZONGKHAG ADMINISTRATION SARPANG	1	5	6
14	DZONGKHAG ADMINISTRATION THIMPHU	1	5	6
15	DZONGKHAG ADMINISTRATION TRASHIGANG	1	5	6
16	DZONGKHAG ADMINISTRATION TRONGSA	1	5	6
17	DZONGKHAG ADMINISTRATION TSIRANG	1	5	6
18	DZONGKHAG ADMINISTRATION WANGDUEPHODRANG	1	5	6
19	DZONGKHAG ADMINISTRATION ZHEMGANG	1	5	6
20	DZONGKHAG ADMINISTRATION GASA	1	5	6
Total		20	100	120

Original Authority: Dzongda

Delegated Authority: Dzongrab/Civil Sector
Dungpa
DEO/Education Sector
DHSO/Health Sector
DLO/Livestock Sector
DAO/Agriculture Sector
DE/Engineering Sector

SL.NO.	AGENCY NAME	Approving Authority		
		Original Authority	Delegated Authority	Total AA
1	DOROKHA DRUNGKHAG SAMTSE	0	1	1
2	UMLING DRUNGKHAG SARPANG	0	1	1
3	JOMOTSHANGKHA DRUNGKHAG S/J	0	1	1
4	LHAMOIZINGKHA DRUNGKHAG DAGANA	0	1	1
5	LINGZHI DRUNGKHAG THIMPHU	0	1	1
6	NGANGLAM DRUNGKHAG PEMAGATSHEL	0	1	1
7	PANBANG DUNGKHAG ZHEMGANG	0	1	1
8	PHUENTSHOLING DRUNGKHAG CHUKHA	0	1	1
9	SAKTENG DRUNGKHAG T/GANG	0	1	1
10	SAMDRUPCHOLING DRUNGKHAG S/J	0	1	1
11	SIPSU DRUNGKHAG SAMTSE	0	1	1
12	THRIMSHING DRUNGKHAG T/GANG	0	1	1
13	WAMRONG DRUNGKHAG T/GANG	0	1	1
14	WERINGLA DUNGKHAG MONGAR	0	1	1
15	SOMBAYKHIA DUNGKHAG	0	1	1
		0	15	15

Delegated Authority: Dungpa

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Gewogs

SL.NO.	AGENCY NAME	Approving Authority		
		Original Authority	Delegated Authority	Total AA
1	CHHOEKHOR GEWOG	1	NA	1
2	CHHUME GEWOG	1	NA	1
3	CIIONGSHING GEWOG	1	NA	1
4	DEORALI GEWOG	1	NA	1
5	DEOTHANG GEWOG	1	NA	1
6	DOROKHA GEWOG	1	NA	1
7	DORONA GEWOG	1	NA	1
8	DREPONG GEWOG	1	NA	1
9	DRUJEYGANG GEWOG	1	NA	1
10	GESARLING GEWOG	1	NA	1
11	GHUMAUNEY GEOW	1	NA	1
12	GOMDAR GEOW	1	NA	1
13	GONGDUE GEOW	1	NA	1
14	GOSHI GEOW	1	NA	1
15	JURMEY GEOW	1	NA	1
16	KANA GEOW	1	NA	1
17	KAWANG GEOW	1	NA	1
18	KHEBISA GEWOG	1	NA	1
19	LAJAB GEOW	1	NA	1
20	LANGTHEL GEOW	1	NA	1
21	LHAHARENI/NAMGAYCHOLING GEWOG	1	NA	1
22	MEWANG GEOW	1	NA	1
23	MONGAR GEWOG	1	NA	1
24	NICHULA GEWOG	1	NA	1
25	ORONG GEOW	1	NA	1
26	RANGTHANGLING GEOW	1	NA	1
27	SAKTEN GEOW	1	NA	1
28	SALENG GEOW	1	NA	1
29	SIPSU/TASHICHOLING GEWOG	1	NA	1
30	TADING GEOW	1	NA	1
31	TANG GEOW	1	NA	1
32	TAREYTHANG GEOW	1	NA	1
33	TASHIDING GEOW	1	NA	1
34	TOEWANG GEOW	1	NA	1
35	TSAMANG GEWOG	1	NA	1
36	TSEZA GEOW	1	NA	1
37	TSHANGKHA GEOW	1	NA	1
38	TSHENDAYGANG GEOW	1	NA	1
39	TSIRANGTOE GEOW	1	NA	1
40	URA GEOW	1	NA	1
41	WANGPHU GOEG	1	NA	1
42	ATHANG GEOW	1	NA	1
43	BAAP GEOW	1	NA	1
44	BALAM GEOW	1	NA	1
45	BARA/NORGAYGANG GEWOG	1	NA	1
46	BARDO GEOW	1	NA	1
47	BARSHONG GEOW	1	NA	1
48	BARTSHAM GEOW	1	NA	1
49	BETENI GEOW	1	NA	1
50	BIDUNG GEWOG	1	NA	1
51	BIRU/PEMALING GEWOG	1	NA	1
52	BJEE GEOW	1	NA	1
53	BJENA GEOW	1	NA	1
54	BJOKA GEWOG	1	NA	1
55	BONGO GEOW	1	NA	1
56	BUMDELING GEWOG	1	NA	1
57	CHALI GEWOG	1	NA	1
58	CHANG GEOW	1	NA	1

59	CHAPCHA GEOG	1	NA	1
60	CHARGHARE GEOG	1	NA	1
61	CHASKHAR GEOG	1	NA	1
62	CHENG MARI GEOG	1	NA	1
63	CHHIMUNG GEWOG	1	NA	1
64	CHHUBU GEOG	1	NA	1
65	CHOKHORLING GEWOG	1	NA	1
66	CHUZANGANG GEOG	1	NA	1
67	DAGALA GEOG	1	NA	1
68	DANGCHHU GEOG	1	NA	1
69	DARKAR GEOG	1	NA	1
70	DARLA GEOG	1	NA	1
71	DECHELING GEWOG	1	NA	1
72	DEKILING GEOG	1	NA	1
73	DENCHUKHA GEOG	1	NA	1
74	SHARI GEWOG	1	NA	1
75	DOEBAN GEOG	1	NA	1
76	DOGAR GEWOG	1	NA	1
77	DOTENG GEWOG	1	NA	1
78	DRAGTENG GEOG	1	NA	1
79	DRAMETSE GEWOG	1	NA	1
80	DUMTOE GEOG	1	NA	1
81	DUNGLEGANG GEOG	1	NA	1
82	DUNGMIN GEWOG	1	NA	1
83	DUNGNA GEOG	1	NA	1
84	GAKILING GEOG	1	NA	1
85	GANGTEY GEOG	1	NA	1
86	GANGZUR GEWOG	1	NA	1
87	GASETSHOGOM GEOG	1	NA	1
88	GASETSHOWOM GEOG	1	NA	1
89	GAYLING GEOG	1	NA	1
90	GAYNEY GEOG	1	NA	1
91	GELEPHU GEWOG	1	NA	1
92	GETANA GEOG	1	NA	1
93	GOENKHAMED GEOG	1	NA	1
94	GOENKHATEOD GEOG	1	NA	1
95	GOENSHARI GEOG	1	NA	1
96	GOSHELING GEOG	1	NA	1
97	GOSHING GEWOG	1	NA	1
98	GUMA GEOG	1	NA	1
99	HILLEY GEOG	1	NA	1
100	HUNGREL GEWOG	1	NA	1
101	JABCHO GEOG	1	NA	1
102	JAMKHAR GEOG	1	NA	1
103	JAREY GEWOG	1	NA	1
104	JIGMECHOELING GEOG	1	NA	1
105	KABJISA GEOG	1	NA	1
106	KANGLUNG GEOG	1	NA	1
107	KANGPARA GEOG	1	NA	1
108	KASHI GEOG	1	NA	1
109	KATSHO GEOG	1	NA	1
110	KENGKHAR GEOG	1	NA	1
111	KHALING GEOG	1	NA	1
112	KHAMDANG GEWOG	1	NA	1
113	KHAR GEWOG	1	NA	1
114	KHOMA GEWOG	1	NA	1
115	KIKHORTHANG GEOG	1	NA	1
116	KORPHU GEOG	1	NA	1
117	KURTOE GEOWG	1	NA	1
118	LANGCHENPHU GEOG	1	NA	1
119	LANGO GEWOG	1	NA	1
120	LAURI GEOG	1	NA	1
121	LAYA GEOG	1	NA	1

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122	LHAMOIZINGKHA GEWOG	1	NA	1
123	LINGBUKHA GEOG	1	NA	1
124	LINGSHI GEOG	1	NA	1
125	LOKCHINA GEOG	1	NA	1
126	LUMANG GEOG	1	NA	1
127	LUNANA GEOG	1	NA	1
128	LUNGNYI GEWOG	1	NA	1
129	MARTSHALA GEOG	1	NA	1
130	MAENBI GEWOG	1	NA	1
131	MENDREL GANG GEOG	1	NA	1
132	MERAK GEOG	1	NA	1
133	METAKHA GEOG	1	NA	1
134	MEATSHO GEWOG	1	NA	1
135	MENJEY GEWOG	1	NA	1
136	NAHI GEOG	1	NA	1
137	NAINITAL GEOG	1	NA	1
138	NAJA GEWOG	1	NA	1
139	NANGKOR GEOG	1	NA	1
140	NANONG GEWOG	1	NA	1
141	NGANGLA GEWOG	1	NA	1
142	NARANG GEWOG	1	NA	1
143	NARO GEOG	1	NA	1
144	NGATSHANG GEOG	1	NA	1
145	NISHO GEOG	1	NA	1
146	NORBUGANG GEWOG	1	NA	1
147	NUBI GEOG	1	NA	1
148	PAGLI GEOG	1	NA	1
149	PATALE GEOG	1	NA	1
150	PEMATHANG GEOG	1	NA	1
151	PHANGKHAR GEWOG	1	NA	1
152	PHANGYUL GEOG	1	NA	1
153	PHOBJEE GEOG	1	NA	1
154	PHONGMEY GEOG	1	NA	1
155	PHUENTENCHHU GEOG	1	NA	1
156	PHUENTSHOLING GEOG	1	NA	1
157	PHUNTSHOTANG GEOG	1	NA	1
158	RADHI GEOG	1	NA	1
159	RAMJAR GEOG	1	NA	1
160	ROEPA GEOG	1	NA	1
161	SAMA GEOG	1	NA	1
162	SAMKHAR GEOG	1	NA	1
163	SAMPHELING GEOG	1	NA	1
164	SAMRANG GEOG	1	NA	1
165	SAMTELING GEWOG	1	NA	1
166	SAMTSE GEOG	1	NA	1
167	SARPANGTAR GEOG	1	NA	1
168	SEMJONG GEOG	1	NA	1
169	SEPHU GEOG	1	NA	1
170	SERSHONG GEOG	1	NA	1
171	SERTHI GEOG	1	NA	1
172	SHABA GEWOG	1	NA	1
173	SHENGANA GEOG	1	NA	1
174	SHERIMUNG GEOG	1	NA	1
175	SHINGKHAR GEOG	1	NA	1
176	SHONGPHU GEOG	1	NA	1
177	SHUMAR GEWOG	1	NA	1
178	SILAMBI GEOG	1	NA	1
179	SINGHI GEOG	1	NA	1
180	SOE GEOG	1	NA	1
181	SOMBAYKHA GEOG	1	NA	1
182	TALO GEOG	1	NA	1
183	TANGSIBJI GEWOG	1	NA	1
184	TENDU GEWOG	1	NA	1

185	THANGRONG GEWOG	1	NA	1
186	THETSHONG GEWOG	1	NA	1
187	THRIMSHING GEWOG	1	NA	1
188	TOEBESA GEWOG	1	NA	1
189	TOETSHOE GEWOG	1	NA	1
190	TONGSHANG GEWOG	1	NA	1
191	TRONG GEWOG	1	NA	1
192	TSAKALING GEWOG	1	NA	1
193	TSENTO GEWOG	1	NA	1
194	TSHENKHAR GEWOG	1	NA	1
195	TSHOLINGKCHAR GEWOG	1	NA	1
196	UESU GEWOG	1	NA	1
197	UMLING GEWOG	1	NA	1
198	UZARONG GEWOG	1	NA	1
199	WANGCHANG GEWOG	1	NA	1
200	YALANG GEWOG	1	NA	1
201	YANGNEER GEWOG	1	NA	1
202	YANGTSE GEWOG	1	NA	1
203	YURUNG GEWOG	1	NA	1
204	ZOBEL GEWOG	1	NA	1
205	ZOMA GEWOG	1	NA	1
Total		205	0	205

Original Authority:

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Delegated Authority:

NA

