



REPORT OF THE FIFTH PAY COMMISSION

(October, 2022)



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1. EXECUTIVE SUMMARY

The Royal Government of Bhutan, through an Executive Order on 19th October 2022, established the Fifth Pay Commission to review and recommend a fiscally sustainable and transparent remuneration system that is in line with the ongoing reforms. The Commission built on the ground work done by various stakeholders like the Royal Civil Service Commission (RCSC) and the Ministry of Finance (MoF) to structurally reform the current remuneration system.

The main guiding principle towards a structural pay reform within the larger transformation in public service is to lay the foundation to enhance effectiveness and efficiency through greater transparency and accountability by adopting a clean wage system. Under the clean wage system, public servants will receive salary packages that are free of hidden fringe benefits. However, a handful of allowances tied to specific responsibilities is being retained. With the change in modality of some of the allowances from annual to monthly income and conversion of some of the benefits into cash, public servants need not wait until the end of the year or for claims to be approved increasing the monthly disposable incomes. Building in some degree of flexibility through the variable pay component, the new wage structure allows the Government the ability to make swift adjustments in the total wage bill in tandem with the fiscal situation. This also builds the foundation for introducing a new performance-based management system that is being looked at by RCSC.

Cognizant of the hardships, and to compensate for the soaring inflation impacting the cost of living, the Pay Commission considered a one-off 3% indexation payment based on the minimum pay scale for all public servants as well as a one-off fixed amount to be paid monthly over one year to officers at the P1 position level and below. Both these measures will cost a little over Nu.700 million annually, which shall be financed through savings from removal of fringe benefits, allowances and savings from domestic power tariff subsidy; thereby maintaining budget neutrality.

The Pay Commission also considered the need to expedite the implementation of the performance management system and the right sizing of public service as a way to improve the remuneration package of the public servants. Moreover, the Government must also implement measures to rationalize and optimize expenditure through measures such as the Pool Vehicle system.

2. BACKGROUND

On 19th October 2022, in line with Article 30 of the Constitution of the Kingdom of Bhutan, 2008, the Government issued the Executive Order (No. C-2/2022/1422) to establish the Fifth Pay Commission (*Annexure 1*). The Pay Commission was tasked to review and recommend to the Government a fiscally sustainable and transparent remuneration system that would drive performance in the public sector in line with the ongoing reforms. Financial incentives and allowances should also be reviewed. The Pay Commission had to ensure that the financial implications of any proposed remuneration system took into account the current fiscal state of the nation considering close scrutiny of all financial incentives and allowances that exist in the current remuneration system.

The report builds on the initial work done by various agencies such as the MoF and the RCSC. The Fifth Pay Commission drew inspiration from His Majesty's aspirations for a developed Bhutan by 2030 and the expectation to pay our public servants appropriately.

This report considered the need for a structural reform of the public service wage system, which is currently saddled with numerous allowances and hidden fringe benefits. The main idea was to put in place a system with greater transparency and accountability. Public servants would be paid competitive wages, with better performing officers being remunerated better. The revamped wage system would also have the ability to swiftly respond to changes in the fiscal environment.

In reviewing the current remuneration system, the Pay Commission took the following approach:

- a. promoting the ethos of public service to foster capable, honest and committed public servants who would be remunerated in a more transparent and accountable manner;
- b. enhancing public service effectiveness and efficiency through a handful of targeted allowances; and
- c. laying the foundation to pay public officers competitive salaries and performance-based incentives to improve the talent attraction and retention in the public service.

3. OBSERVATIONS AND FINDINGS

The Fifth Pay Commission observed the following:

3.1 Current remuneration system

- a. Numerous allowances:** The current pay system has a proliferation of allowances and benefits, some of which do not have any bearing on the discharge of the responsibilities of the public servants. There are more than 30 different types of allowances and benefits paid either in cash or in-kind across different sectors excluding post-service benefits, such as gratuity.
- b. Lack of transparency:** The current pay structure includes a complex system of non-taxable allowances and fringe benefits, some of which are discretionary in nature. This prevents the public service from being transparent and accountable for its true expenditures. The monetary value of what public servants eventually get is more than what is simply reflected in the pay slip.
- c. Corrupt practices:** Some allowances drive public servants to game the system, to derive maximum benefit, made worse by low salaries. Such practices make the public servants more susceptible to unethical or worse corrupt practices, undermining efforts to eradicate systemic corruption. The complex system of allowances, distracts public servants away from discharging their official duties.
- d. Performance Management System:** The current pay system has no component of performance based reward incentive and therefore, does not differentiate between performing and under-performing public servants. The system is also rigid and unable to respond to changes in the fiscal environment.
- e. Administrative burden:** The current pay system of allowances unnecessarily complicates the running and administration of the public service, which in turn contributes to higher overheads and a bloated public service.

3.2 Pay Compression Ratio

The pay compression ratio gives an indication of the overall pay differential between the maximum and minimum salary drawn by an employee. The ratio of the highest civil service level (Cabinet Secretary) to the lowest level (Elementary Service Personnel - ESP) gives an indicative benchmark of an overall pay differential within the civil service. A narrow pay compression ratio signals that there is little space to differentiate between the work done by the civil servants between the executive and support (ESP) levels, and does not allow sufficient room for differentiation in pay within the civil service. If and when the Government accepts the Pay Commission's recommendations to implement the clean wage system, the pay compression ratio for Cabinet Secretary/ESP will improve from 8.9 to 9.2.

Table1: Pay Compression Ratio in Public Service

Category	Position	Minimum Basic Pay	Clean Wage	
			Gross Cash Pay	Total Gross Pay (Gross Cash Pay + In-Kind Benefits)
Absolute Amount	Cabinet Secretary	84,180	113,805	150,470
	EX1	62,220	83,965	120,630
	O4	10,550	17,625	17,625
	ESP	9,450	16,315	16,315
Compression Ratio	EX1/O4	5.9	4.8	6.8
	EX1/ESP	6.6	5.1	7.4
	Cabinet Secretary/ESP	8.9	7.0	9.2

The Pay Commission also compared indicative pay compression ratios of other South Asia countries within the region, based on data from the World Bank, which suggests that Bhutan is still behind in the pay compression ratio versus its neighbouring countries.

Table 2: Comparison vis-a-vis Pay Compression Ratios of Countries within the Region

Country	Ratio
Maldives	11.5
Nepal	13.4
India	40.6
Sri Lanka	42.3
Bangladesh	43.7

Source:World Bank <https://data.worldbank.org/>

3.3 Increase in Cost of Living

Recognising the hardships that public servants have had to undergo with the rise in the prices of daily necessities, goods & commodities and house rent, the Pay Commission revisited the cost of living adjustment recommendations of the past Pay Commissions. The Fourth Pay Commission had recommended a maximum indexation at 5% and minimum at 2% to be paid as lump sum for cost of living adjustment (COLA) in keeping with the state of economy and inflation level.

However, with the onset of the pandemic in 2020 and 2021, the Government through the Annual Budget Act has twice deferred the implementation of the annual wage indexation.

3.4 Fiscal Space

The recommended pay revision in 2019 was within the fiscal space without impacting the fiscal targets set for the 12th Five Year Plan (FYP). There were also potential new sources of revenue from modernizing sales tax into smart Goods and Services Tax (GST), additional Personal Income Tax (PIT) collection from salary revisions, taxes from monetizing vehicle import quota, and other fiscal measures including the commissioning of Mangdechhu Hydropower Project.

As the current FYP draws to an end, the estimated domestic revenue of Nu.217.7 billion for 12th FYP substantially decreased to Nu.187.1 billion (14%↓), compared to the decline in current expenditure estimate of Nu.193.9 billion (8%↓). In addition, capital expenditure of Nu.139.1 billion is a 20%↑ increase from the plan estimates. Therefore, the fiscal space has reduced considerably with higher financing requirements for budgetary support and Covid-19 related expenses resulting in an increase in total public debt, mainly the non-hydro debt (18%↑).

4. METHODOLOGY

The Fifth Pay Commission adopted the following approach in reviewing the overall pay structure:

- a. **Clean wage system:** Considering a transparent remuneration system in which all components are reflected clearly in the payslip including benefits-in-kind. For example: free accommodation would be reflected in the payslip as benefit-in-kind;
- b. **Treatment of allowances:** Reviewing existing allowances based on their applicability in discharging public servants' responsibilities and removing those allowances that are prone to abuse as follows.
 - i. **Removed and not converted to cash:** Allowances that do not have a direct bearing or have a negative effect on the efficiency or efficacy of a public servant's ability to discharge his duties or are no longer relevant have been removed;
 - ii. **Subsumed/Removed and converted to cash:** Relevant allowances that are provided across the board and tied to professional skills have been subsumed under cash and thereafter ceases to exist;
 - iii. **Retained with adjustments:** Certain allowances required to support public servants in discharging their duties have been retained with some adjustments; and
 - iv. **Retained as-is:** Allowances tied to specific circumstances or posts have been retained as these allowances would not apply once those circumstances change.
- c. **Sustainability:** Ensuring that all proposals made are fiscally sustainable, which includes taking a budget-neutral approach, at least in the initial phase.

5. RECOMMENDATIONS ON PAY STRUCTURE

5.1 Structural reform to Current Remuneration System - Pay Structure

The Commission proposes the following clean wage structure, which would comprise fixed and variable pay components.

Clean Wage	=	Fixed Pay	+	Variable Pay
		i. Monthly Basic Pay (MBP) ii. Non-Pensionable Monthly Pay (NPMP)		i. Monthly Variable Compensation (MVC) ii. Performance Based Incentives (PBI), to be implemented following revamp of Performance Management System

Fixed pay would comprise the following:

- i. *Monthly Basic Pay (MBP), which will be used for the calculation of post service benefits and other computations currently pegged to the basic pay; and*
- ii. *Non-Pensionable Monthly Pay (NPMP) will include existing allowances applicable across the board (F Allowance - HRA, Communication).*

Variable pay would comprise the following:

- i. *Monthly variable compensation (MVC) includes the cash equivalent of allowances that remain relevant; and*
- ii. *Performance based incentives (PBI) that will be rolled out following the revamp of the Performance Management System.*

5.2 Allowances

In line with the key principles and objectives of the current proposal, the allowances are either subsumed under salary, removed, retained as-is, or retained with adjustment depending on the nature of the specific allowances (*Annexure 2*).

5.2.1 Allowances removed and not converted to cash

i. Officiating allowance

An officiating allowance of Nu.5,000 per month for managerial position of P1 and above paid for officiating for a continuous period exceeding minimum of three months and up to a maximum of six months is discontinued. This also applies to Local Government Functionaries. Public servants should take on stretch assignments to test their suitability for higher level appointments and be rewarded through the performance management system.

ii. Overtime Session Allowance for NA/NC/MoF

A lump sum overtime session allowance of Nu.15,000 provided to the staff under the Legislative and Procedural Division, Nu.5,000 for the general staff stationed in the two Secretariats (National Assembly & National Council) of the Parliament, and Nu.15,000 per person provided to the staff stationed in the Department of National Budget, MoF during the Budget Session of the National Assembly is discontinued. This is part of their job responsibilities and as such need not be remunerated separately.

iii. In-country training Daily Subsistence Allowance (DSA)

The DSA of Nu.2,000 per official per day for in-country training is discontinued as training is an investment for professional enhancement.

iv. Duty-free quota

Public servants at executive level and above are entitled for purchase of goods free of duty from Bhutan Duty Free Limited (BDFL) Corporation as per the Rules and Procedures Governing the Operation of Duty-Free Shops. This entitlement is a fringe benefit/perk that does not have a direct bearing on the work of the public servants and should be removed through an Executive Order from the Government.

v. Radiation Allowance

Radiation allowance of Nu.3,000 per month provided to radiology and veterinary technicians is discontinued as compensating through monetary benefit is not going to lessen the health risk. The Government should instead ensure to make the workplace safe and impacted technicians should be provided with proper equipment gears like radiation protection equipment.

vi. Personal pay

Personal pay is not an allowance but forms part of the pay structure. It is given to officials who have been in the same position level and exceeded the pay scale band of 15 years. The system of paying personal pay is discontinued. However, for those public servants receiving personal pay, the amount as on the date of implementation of this recommendation should be frozen and converted as a monthly variable pay.

vii. Cash Handling Allowance

Cash handling allowance of Nu.400 per month is provided to personnels handling cash transactions to avoid misuse of cash and cash shortages. With the introduction of online transaction systems, most of the transactions are through electronic systems and cash transactions have been reduced considerably. Therefore, this allowance is removed.

viii. Discretionary Grant for Dzongdag

Discretionary grants of Nu.75,000 per annum is provided to Dzongdags to be used at discretion during travel within the country for incidental expenses. This allowance is discontinued and instead added on to the hospitality and entertainment budget, which should be reviewed.

ix. Vehicle Import Quota

Vehicle import quota was provided to the public servants to facilitate import of vehicles and minimize the pressure on a limited number of Government pool vehicles. It was also aimed at easing the mobility of the public servants while conducting their official duty and to standardize the import of vehicles into the country.

Currently, officials at the P3 position level and above are entitled for a vehicle import quota with customs duty and sales tax exempted up to a ceiling of Nu.0.80 million after every 7 years from the date of last import or an option of monetized amount of Nu.0.25 million. While the Cabinet Ministers and Equivalent Positions and the Members of the Parliament are entitled for a one-time quota with full customs duty and sales tax exempted for a vehicle up to 3,000 cc or an option of monetized amount of Nu.1.50 million per term. This fringe benefit encourages unethical practices such as trading of the quotas in the market.

The vehicle import quota is discontinued as it does not have a direct bearing on the effective discharge of a public servant's official duties. However, for those public servants who are eligible for the vehicle import quota shall be retained as per eligibility until the effective date of the implementation of this recommendation. In case, a Public Servant who was eligible for the vehicle import quota until the effective date becomes deceased, the vehicle quota will be forfeited. The implementation process should be drawn up by the MoF.

x. Red Kabney (Nyie-kel-ma) Allowance

The red kabney or red scarf (Nyie-kel-ma) is an honour given for their meritorious service to the nation and the esteemed honorific title of Dacho is life term, it cannot be measured in monetary value. Therefore, the legacy allowance of Nu.100 per month paid to the serving Nyie-kel-mas is discontinued.

xi. Sitting Fees

The sitting fee of Nu.5,000 per session is paid to the Local Government (LG) members for attending Dzongkhag Tshogdu/Thromde Tshogde and Nu.1,000 per session for attending Gewog Tshogde. As the LG sessions are part of the official duties, it should not be treated as an additional duty and is therefore discontinued.

5.2.2 Allowances subsumed/removed and converted to Cash

i. House Rent Allowance (HRA)

House rent allowance has been provided to compensate for the rising cost of housing and affordability without having to spend a maximum portion of their earnings on house rent. The existing house rent allowance as presented in Table 3, 4 & 5 is subsumed as non-pensionable monthly pay (NPMP) under fixed pay.

Table 3. House Rent Allowance (HRA) for Civil Servants

Sl. No	Position Level	NPMP (HRA)
1	Cabinet Secretary	16,835
2	Government Secretary	14,770
3	EX/ES-1	12,445
4	EX/ES-2	10,440
5	EX/ES-3	8,825
6	P1	7,315
7	P2/SS1	6,460
8	P3/SS2	5,665
9	P4/SS3	5,045
10	P5/SS4	4,130
11	S1	3,995
12	S2	3,620
13	S3	3,500
14	S4	3,500
15	S5	3,500
16	O1	3,500
17	O2	3,500
18	O3	3,500
19	O4	3,500

Those officials currently residing in designated houses including Lhengye Densa (Prime Minister, Ministers and Heads of Constitutional Post) will continue with the existing provisions of providing free residential accommodation as per the position level. For the PIT purpose, Prime Minister, Cabinet Ministers and other equivalent positions will account for 30% of the minimum pay scale, while the Heads of Constitutional office, Dzongdags and Drangpons will account for 20% of the minimum pay scale.

Table 4: House Rent Allowance (HRA) for other Public Servants

Sl. No	Position Level	NPMP (HRA)
1	Prime Minister	Rent Free Accommodation
2	Ministers & Equivalent Positions	Rent Free Accommodation
3	Dy. Speaker/Dy. NC chair	25,255
4	Members of Parliament	22,150
5	Chief Justice of Supreme Court	41,340
6	Drangpons of SC	16,835
7	Chief Justice of HC	15,505

Sl. No	Position Level	NPMP (HRA)
8	Drangpons of High Court	14,770
9	Chairman of Privy Council	41,340
10	Members of Privy Council	13,445
11	Holders of Constitutional Offices	Rent Free Accommodation
12	Members/Commissioners of Constitutional Office	13,445
13	Attorney General	Rent Free Accommodation

Table 5: House Rent Allowance (HRA) for others

Sl. No	Position Level	NPMP (HRA)
1	GSP	3,500
2	ESP	3,500
3	NFE Instructor	3,500
4	ECCD Facilitator	3,500
5	RAPA & Para Regular	3,500

ii. Leave Travel Concession

Leave travel concession (LTC) of one-month's basic pay with a maximum ceiling of Nu.15,000 per annum is provided to the public servants to meet travelling expenses when on leave to home districts. As the LTC was never used for the given purpose, and carried on as a legacy, LTC is discontinued and subsumed as part of monthly variable pay.

iii. Leave Encashment

Leave encashment of one-month's minimum pay scale is recommended to be merged with the variable pay and henceforth discontinued. Public servants will be required to go on leave as per the revised leave rules. This is to support public servants' physical and mental well-being, reduce burnout and safeguard productivity in the longer-run.

Public servants who are unable to consume their leave on time because of work can make separate arrangements with their supervisors to consume leave when it is less disruptive to their departments' work functions. Supervisors will then be held accountable for approving such arrangements under legitimate circumstances. Implementation needs to be managed carefully.

Further, the leave accrued until the date of the implementation of the recommendation of the Pay Commission will be determined by MoF after consultation with RCSC. For cases of retirement/resignations, leave encashment shall be allowed for accrued leave as per the current practice.

iv. Communication Allowance

Communication allowance is provided to public servants in executive positions and above as they are required to communicate frequently with their counterparts. The allowance is retained for the Prime Minister on actual basis as it is paid to the service provider directly, which goes as current expenditure. The communication allowance amounting to Nu.7,750 (5,000+2,750) including free internet charges for Chief Justice of the Supreme Court and Chair of the Privy Council entitled to designated residence but currently residing outside as housing is not available, have been monetized and subsumed as non-pensionable monthly pay under the fixed pay.

The communication of Nu.1,500 per month for Principal Secretary, Communication Specialist, Personal Secretary, Personal Assistant to the Prime Minister to be retained as position specific allowance. Similarly, communication allowance of Nu.1,000 per month for Personal Secretary, Personal Assistant to the Cabinet Ministers and equivalent positions to be retained as position specific allowance.

While for the other public servants, communication allowance is also retained and subsumed as non-pensionable monthly pay under the fixed pay as follows:

Table 6: Communication allowance subsumed

a. Cabinet Ministers, Speaker NA, Opposition Leader NA, Chairperson NC	Nu.5,000 per month
b. Member of Parliament/ Holders/ Members, Commissioners of Constitutional Offices/ Government Secretaries/ Cabinet Secretary/ Attorney General/ Privy Council Members	Nu.2,000 per month
c. Executives/ Thrompons	Nu.1,000 per month
d. Dzongrab/ Dungpa/ Drangpon Rabjam/Gups	Nu.500 per month
e. Mangmi/ Tshogpa/Dzongkhag Thromde Thuemi f. Thromde Thuemi	Nu.200 per month Nu 100 per month

v. Professional Allowance

Professional allowance is provided to the medical, teaching, prosecutors, auditors, and aviation officials based on the specialization, number of years served and position level. The allowance is subsumed under the variable pay.

The Pay Commission recommends the professional allowance for teachers be reviewed with the reforms in the Education sector. This is to ensure professional allowances tied to teaching competencies are carefully determined and rationalised to ensure that only teachers who are highly specialised with sufficient span of control/large job size benefit from these allowances.

Moving ahead, the professional allowance will be provided only for the professionals, while the non-professionals currently drawing the professional allowance (ACC/RAA) will continue and subsumed under the variable pay with a sunset clause that those replacing them will not be eligible or if they move away from the current posts.

vi. Uniform Allowance

The uniform allowance of Nu.5,000 per annum is paid to health workers (nurses) and is subsumed under the monthly variable pay at Nu.415. For other officials required to wear a uniform by profession, procuring uniforms will be met from current expenditure as status quo.

vii. Domestic Help

The allowance for domestic help is provided to the Prime Minister, Cabinet Ministers and Equivalent positions, Heads of the Constitutional Offices (ACC, ECB, RAA and RCSC) and Attorney General that resides in designated residence at the Lhengye Densa. The salary and benefits for the domestic help is at par with ESP (Nu.9,450 per month). This arrangement is discontinued and a sum of Nu.9,450 per month is subsumed under the variable pay.

viii. Discretionary Grant for Public Servant

The discretionary grant of Nu.0.30 million per annum is provided to the Prime Minister while Nu.0.20 million per annum is provided to the Chief Justice of the Supreme Court, Speaker of National Assembly, Chairperson of National Council, Leader of Opposition, Cabinet Ministers and equivalent positions and Nu.0.15 million per annum for the Members of Parliament.

To provide transparency, accountability and reduce administrative cost, the amount is subsumed and converted to monthly variable pay as follows:

Table 7: Discretionary grant subsumed

a. Prime Minister	Nu.25,000 pm
b. Chief Justice of the Supreme Court, Speaker of National Assembly, Chairperson of National Council, Leader of Opposition, Cabinet Ministers and equivalent positions	Nu.16,665 pm
c. Members of Parliament	Nu.12,500 pm.

ix. Fuel and Driver Allowance

The existing fuel and driver allowance of Nu.20,000 per month provided to Deputy Speaker, Deputy Chairperson of National Council, and Members of Parliament is subsumed under variable pay.

x. Vehicle Purchase Allowance

The Members of Parliament except for the Prime Minister and the Cabinet Ministers are entitled to Nu.1.0 million per term as vehicle purchase allowance. This allowance is subsumed as variable pay at Nu.16,665 per month computed for the tenure of the position.

5.2.3 Allowances retained with adjustments

i. Travelling Allowance - Daily Allowance (DA)

Travelling Allowance is provided for in-country and ex-country travel to facilitate public servants to meet the expenses while on official travel. The Pay Commission recommends that all travels, irrespective of funding, be scrutinized at the appropriate Government levels and rationalized. The DA is still required to support the public servants in discharging their official duties and the treatment of the allowance is as follows:

A. In-country Travel

- 1) Public servants shall not be entitled for DA when both food and lodge is provided for:
 - I. Meetings, seminars, trainings, workshops; and
 - II. Officials accompanying Prime Minister, Cabinet Ministers and Equivalent Positions holders.
 - 50% DA shall be entitled if either food or lodge is provided.
 - For each meal provided, DA shall be apportioned and deducted as follows:
 - breakfast: 15%;
 - lunch: 15%; and
 - dinner: 20%
- 2) Public servants shall be given the option during the meetings, seminars, training and workshop to either:
 - I. Claim full DA; or
 - II. Opt for the food and lodge provided by the organizing agency.
- 3) In-country travel that can be undertaken within a day's time to return to the place of work will not be eligible for DA.

B. Ex-country Travel

- 1) The DSA shall not be admissible for ex-country travel when food (three meals) and lodge is provided and applies to officials accompanying Prime Minister, Cabinet Ministers and Equivalent Position Holders. However, he/she shall be entitled to 20% of DSA for transportation to and 20% of DSA from airport/hotel, if transportation is not arranged while on foreign trip.
- 2) 50% DSA shall be entitled if either food or lodge is provided.
- 3) For each meal provided, DSA shall be apportioned and deducted as follows:
 - breakfast: 15%;

- lunch: 15%; and
- dinner: 20%

ii. The DA rate shall be retained as follows:

- 1) Prime Minister, Chief Justice of Supreme Court, Speaker of the National Assembly, Chairperson of National Council, Leader of Opposition, Cabinet Ministers and Equivalent Position on actual;
- 2) Members of the Parliament on actual lodging in one room plus Nu.1,000 or lump sum DA of Nu.2,000 per day;
- 3) Holders, Members and Commissioners of the Constitutional Offices/Attorney General, Members of Privy Council, Thrompons and EX/ES-1 to EX/ES-3 actual lodging (maximum ceiling of Nu.3,000) in one room plus Nu.1,000 per day or lump sum DA of Nu.2,000 per day;
- 4) P level at lump sum Nu.1,500 per day, S level at lump sum Nu.1,250 per day, and O level and below at lump sum Nu.1,000 per day.

Table 8: DA Rates

Sl. No	Position Level	DA Rates
1	Prime Minister, Chief Justice of Supreme Court, Speaker of the National Assembly, Chairperson of the National Council, Leader of the Opposition, Cabinet Ministers and Equivalent Position	Actual
2	Members of Parliament	Actual lodging in one room plus Nu.1,000 or lump sum DA of Nu.2,000 per day
3	Holders & Commissioners/Members of the Constitutional Offices, Government Secretaries, Attorney General, Members of Privy Council, Thrompons and EX/ES-1 to EX/ES-3	Actual lodging in one room (maximum ceiling Nu.3,000) plus Nu.1,000 or lump sum DA of Nu.2,000 per day
4	P1 to P5	Lump sum Nu. 1,500 per day
5	S1 to S5	Lump sum Nu. 1,250 per day
6	O level and Below	Lump sum Nu. 1,000 per day

C. TA/DA for Local Government Functionaries

The TA/DA of local government functionaries shall be as follows:

Table 9: TA/DA rate for LG

Positions	TA/DA (Nu)		
	TA on non-motorable route outside Gewog	TA outside Gewog/Thromde on the motorable route (mileage)	DA outside Gewog/Thromde(Nu. per day)
Thrompon	1,200	Nu.16/km	Refer DA rates above (ii (3))
Gup	1,200	Nu.16/km	1,500
Mangmi	1,200	Nu.16/km	1,500
Dzongkhag Thromde Thuemi	1,200	Nu.16/km	1,500
ThromdeThuemi	1,200	Nu.16/km	1,000
Tshogpa	1,200	Nu.16/km	1,000
Gaydrung	1,200	Nu.16/km	1,000

- 1) Annual lump sum TA/DA for traveling within Gewog (both non-motorable & motorable road) for Gup, Mangmi and Tshogpa is subsumed as variable compensation pay under monthly variable pay as follows:
 - Gup: Nu. 1,500
 - Mangmi: Nu. 1,125
 - Tshogpa: Nu. 500
- 2) Notwithstanding the above, travel undertaken for an official programme within a day's time to return to the place of respective Gewog/Thromde shall not be eligible for TA/DA.

iii. Travel Mileage

The travel mileage is provided when public servants use their private vehicle to undertake official travels. The existing mileage rate of Nu.16 per km for a minimum travel distance of 10 km radius is being retained. However, as the system of paying mileage for travel is prone to abuse and unethical practices, the Pay Commission recommends that the Head of the Agency shall rationalize travel arrangements and mandate:

- a) Use of pool vehicles for official travel
- b) The use of personal vehicles shall be allowed only if the pool vehicles are not available.
- c) Carpooling for group travel (2 or more officials from the same office) for cost effectiveness and shall approve the travel class/mode.

iv. Contract Allowance

Regular Contract: The contract allowance up to 30% on the minimum pay scale is retained to provide flexibility in the pay system to attract talent on contract basis from the market to fulfill capacity gaps and other short-term Human Resource (HR) requirements.

Special Contract: The special contract allowance is recommended for highly specialized professionals who can be recruited on special contract agreement based on the approval of the Government routed through the MoF.

v. Water and Electricity Expense

The actual cost for utilities like water and electricity is paid for the Prime Minister, Chief Justice of the Supreme Court, Speaker of the National Assembly, Chairperson of the National Council, Opposition Leader, Cabinet Ministers and equivalent position holders. The Heads of the Constitutional Offices (ACC, ECB, RAA and RCSC) and Attorney General with designated residence at the Lhengye Densa are paid up to a maximum ceiling of Nu.3,000 per month.

The allowance for water and electricity is retained as follows:

Table 10: Water & Electricity expenses subsumed

Position	Electricity	Water
Prime Minister	Actual	Actual
Cabinet Ministers, Speaker NA, Chairperson NC, Opposition Leader	Nu.8,500 per month subsumed under variable pay	Actual
Chief Justice of Supreme Court & Chairman Privy Council	Nu.8,500 per month subsumed under variable pay	
Heads of the Constitutional Offices & Attorney General	Nu.3,000 per month subsumed under variable pay	Actual

vi. Bhutan Civil Service Examination (BCSE) Trainee Allowance

BCSE-selected graduates undergoing pre-service training are paid Nu.5,000 per month as trainee allowance. Since this is not part of the public service pay and allowances, this allowance should be reviewed periodically by the Government.

vii. Post-Service Benefits

The public servants are entitled to pension payout, provident fund, and gratuity as post-service benefits. The post-service benefits shall be determined by the Government in line with the National Pension and Provident Fund (NPPF) reform. Therefore, pension and provident fund benefits are maintained as status quo until notified by the Government.

5.2.4 Allowances Retained as-is

i. Patang Allowance

The Patang allowance of Nu.50,000 is paid one time to specific positions of office. The allowance is retained as-is.

ii. High Altitude Allowance

High altitude allowance of Nu.2,000 per month posted in places between 10,000-12,000 feet and Nu.3,000 per month for above 12,000 feet. The allowance is retained to encourage and compensate public servants posted to higher altitude areas.

iii. Difficult Area Allowance

The difficult area allowance of Nu.2,000 per Dolam or ceiling Nu.10,000 per month is provided to public servants posted to a place beyond one Dolam from the motorable road. The allowance is retained to encourage and compensate public servants to discharge official duties under these circumstances.

iv. Overtime Allowance

The overtime allowance is paid to junior civil servants at the S5 position level and below, when they are required to work beyond the normal working hours, weekends and Government holidays. The allowance is retained to encourage and compensate the lower wage public servants.

The payment is made for minimum overtime work of one hour subject to a maximum of three hours per day on weekdays and five hours per day on weekends and holidays.

Overtime rate Calculation: The basic pay shall be divided by 30 days and then by 8 hrs to arrive at per hour rate.

v. Night Duty Allowance

The night duty allowance of Nu.500/night for health workers on night duty is paid as a routine schedule. The allowance is retained and paid if and when the night duty is undertaken to allow for fair compensation.

vi. Special Responsibility Allowance

The Chairpersons and Deputy Chairpersons of Dzongkhag Tshogdu (DT) are entitled as follows:

- a. Chairperson, DT at Nu.6,000 per month; and
- b. Dy. Chairperson, DT at Nu.3,000 per month

Given the additional roles and responsibilities that they shoulder, the special responsibility allowance is retained.

vii. Dzongkhag Mask and Folk Dancers Allowance

The Dzongkhag mask and folk dancers, Pazaaps, Zhebs and equivalents are provided with

allowances as follows:

- a. Mask and Folk Dancers: Nu.2,500 per month; and
- b. Dhodhams/Champones/Chamjubs/Tsipoens: Nu.3,000 per month

They are also provided with DA as follows:

- c. Mask and Folk Dancers: Nu.700 per month; and
- d. Dhodhams/ Champones/ Chamjubs/ Tsipoens/ Pazaaps/ Zheps and Equivalents: Nu.1,000 per month

In view of their responsibility, the allowance is retained.

viii. Carriage Charges during Transfer/Retirement

Carriage charges during transfer and retirement as per the following rates and revised Dolam and transfer grant of one month basic pay is retained. However, transfer and retirement within a 10 kms radius is not eligible. Public servants who are immediately re-appointed after completing their tenure within the same place of posting are not eligible.

- Carriage charges: Executives EX3/ES3 and above, maximum of Nu.55,000 (two trucks); Professionals Nu.27,000 (one truck); Support level and below Nu.15,000 (one DCM) - based on the written claim to be submitted as per prescribed rates and distance by Road Safety Transport Authority (RSTA).
- The distance beyond the road point shall be calculated at the rate of 20 kms for every Dolam and included in the claim.
- A public servant who is immediately re-appointed within the same place of posting is not eligible to claim the carriage personal effects for retirement at that point of time and shall be eligible after completing the tenure.
- The carriage charge for the journey to hometown upon retirement shall be admissible only once during the entire public service irrespective of changing the status or terms of appointment.
- A public servant shall be entitled to transfer grant while on transfer/retirement equivalent to one month basic pay.
- However, transfer and retirement within a 10 kms radius is not eligible for the carriage of personal effects, transfer grant & transfer TA.

ix. Designated Duty Vehicle

The designated duty vehicle will be retained as below until the review to monetize/rationalize designated duty vehicles for executives is carried out by the Government. The review should include the management of pool vehicle systems and an assessment on the viability of a third-party or state owned enterprise (SoE) to deliver the transportation services. The efficiency gains from implementing these recommendations can be ploughed back to improve remuneration.

Table 11: Officials entitled for Designated vehicles

Sl.No	Officials entitled for designated vehicles.	CC
1	Hon'ble Prime Minister	SUV with FWD 3000 cc and above
2	Cabinet Minister and Equivalent Position Holders	SUV with FWD up to 3000 cc
3	Heads of Constitutional Offices and Attorney General	SUV with FWD up to 2800 cc
4	Justices of Supreme Court & Chief Justice of High Court	SUV with FWD up to 2800 cc
5	Cabinet Secretary and Government Secretaries	SUV with FWD up to 2800 cc
6	Judges of High Court, Members & Commissioner of Constitutional Bodies and Privy Council	SUV with FWD up to 2500 cc
Sl.No	Officials entitled for designated vehicles.	CC
7	Secretary Generals of NA & NC; Commission Secretaries (Dratshang Lhengtshog & NLC); Secretary International Boundary; President JDWNRH & CBS	SUV with FWD up to 2500 cc
8	Dzongdags	SUV with FWD up to 2500 cc
9	Director/Director Generals (Ministries/Depts/ Autonomous Agencies/Constitutional Offices); Thrompons	SUV with FWD up to 2500 cc
10	Registrar General of Supreme Court & High Court; Drangpon (Dzongkhag Court)	SUV with FWD up to 2500 cc
11	Vice Chancellor, President of KGUMSB and Dean of JSWLS	SUV with FWD up to 2500 cc

5.3 Foreign Service Entitlements

The foreign service entitlements are provided to public servants who are posted outside Bhutan to meet the cost of living in their place of posting.

The recommendations on Foreign Service Entitlements are as follows:

i. Currency of Payment

The foreign service entitlements are to be paid in the local currency of the place of posting so that the public servants do not have to bear the risk of exchange rate fluctuations. The existing allowances paid in US dollar are converted to the local currency at the exchange rate as follows:

Table 12: Exchange rates

Exchange Rate: (USD to Local Currency)	Geneva (CHF)	Brussels (Euro)	New York (USD)	Kuwait (KD)	Bangkok (Baht)	Australia (AUD)	Bangladesh (Taka)	India (INR)
	0.99	1.04	1.00	0.31	37.98	1.54	100.92	81.6

5.3.1 Allowances Removed and not converted to Cash**i. Representational Grant (RG)**

The current practice of providing RG to the diplomats on a monthly basis is discontinued. The Commission recommends that instead of RG as an allowance, it should form part of a recurrent expenditure budget for which the payments to be provided only upon approval by the Head/ Ambassador and subject to audit. The Ministry of Foreign Affairs (MoFA) should issue guidelines such as those on listing the contacts met by the Ambassador/Head/ Diplomats, expenditure recording and note-keeping.

ii. Utility Expenses for Residence

The utility expenses for the residence are discontinued as it is supposed to be met from the foreign allowance provided to meet the cost of living.

5.3.2 Allowances Retained with Adjustments**i. Foreign Allowance (FA)**

A member shall be entitled to FA to meet the cost of living at the place of posting. The current FA rate shall be applied regardless of the diplomat's marital status. Members should not be eligible for the FA when they are on leave beyond one month except when on medical and maternity leave as per the existing civil service rules.

Table 13: Foreign Allowance (FA)

Foreign Allowance (FA)- Monthly										
Sl. No	Title/Posi- tions	Geneva	Brussels	New York	Kuwait	Bangkok	Canber- ra	Dhaka	Delhi	Kolkata/ Guwahati
		CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR	INR
1	Ambassa- dor/ Head	4,795	4,220	3,107	800	96,240	4,785	213,345	246,430	172,500
2	EX Level	3,325	2,930	2,366	615	73,375	3,645	162,480	187,680	131,375
3	P1	3,325	2,930	2,145	555	66,465	3,305	146,940	169,730	118,810
4	P2/SS1	3,005	2,645	1,963	505	60,615	3,025	134,225	155,040	108,530

Foreign Allowance (FA)- Monthly										
Sl. No	Title/Positions	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/Guwahati
		CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR	INR
5	P3/SS2	3,005	2,645	1,963	505	60,615	3,025	134,225	155,040	108,530
6	P4/SS3	2,740	2,410	1,781	460	55,300	2,745	121,510	140,350	98,245
7	P5/SS4	2,740	2,410	1,781	460	55,300	2,745	121,510	140,350	98,245
8	S1-S2							78,415	78,335	72,625
9	S3							67,820	78,335	62,830
10	S4							63,580	78,335	58,750
11	S5							59,340	78,335	54,670
12	O level							57,220		

ii. Children Education Allowance (CEA)

The CEA is provided to cover the cost of education during the foreign posting. The Pay Commission recommends that the CEA be payable only if the children are enrolled for their education in the place of posting of the diplomat. This is based on the rationale that the CEA is provided as financial support to enable the diplomat in the event they take their children with them to the place of posting. The diplomat will no longer be eligible for CEA if the child is studying outside the place of posting (eg. USD 250 in Bhutan).

Table 14: Children Education Allowance (CEA)

Children Education Allowance (CEA)- Monthly										
Sl. No	Country	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/Guwahati
		CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR	INR
1	Allowance per child	490	410	250	140	17,090	385	25,230	20,400	20,400

iii. Rental Ceiling

A Member shall occupy government owned or leased accommodation as provided by the Mission and house rent allowance is not permissible. The allowance for rental ceiling is retained with the following adjustments:

- Missions shall rent or lease only furnished accommodation wherever the government accommodation is not available;
- Mission shall rent or lease unfurnished accommodation in case furnished accommodation is not available and entitled to a one time lump sum furnishing grant;
- For already available government accommodations either through ownership, rented

- or leased, furnishing grant will not be applicable and inventory list of the furnishings shall be maintained and replaced only after 10 years if necessary;
- d. The rental ceiling provided is for one flat and an official cannot occupy more than one flat/apartment; and
 - e. The revision of rental rates beyond the approved limits shall be based on the Tenancy Act of the respective country and the lease agreement.

The rental ceiling is retained as-is for all the Missions except for the Embassy in Dhaka, whereby, the monthly rental ceiling for the support level staff is proposed to be revised from Taka 40,000 to Taka 55,000 based on the current market rate to address a one-off anomaly.

Table 15: Rental Ceiling

Rental Ceiling- Monthly										
Sl. No	Title/Posi- tions	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
		CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR	INR
1	Ambassa- dor/ Head	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
2	Ex Level	3,300	1,925	4,400	1,195	41,780	6,775	88,810		27,500
3	P1	3,300	1,925	4,400	1,195	41,780	6,775	88,810		27,500
4	P2	3,300	1,925	4,400	1,195	41,780	6,775	88,810		27,500
5	P3	3,300	1,925	4,400	1,195	41,780	6,775	88,810		27,500
6	P4	3,300	1,925	4,400	1,195	41,780	6,775	88,810		27,500
7	P5	3,300	1,925	4,400	1,195	41,780	6,775	88,810		27,500
8	S1-O4							55,000		

iv. Home Leave Passage

As per existing rules, diplomats, family members and domestic help are entitled to home leave passage during the tenure in lieu of leave travel concession or they can file a lump sum claim. The allowance for home leave passage is retained with the following conditions:

- a. Lump sum claim in lieu of availing home leave passage is discontinued;
- b. Availing home leave passage to places other than Bhutan is discontinued;
- c. Home leave passage by the most economical and direct route can be claimed on an actual basis only for travel to and from Bhutan;
- d. Diplomats will be required to make a call on to relevant agencies as per the guidelines on reporting standards to be drawn up by MoFA; and
- e. Variable pay for those serving in Missions shall exclude the leave travel concession component.

- v. **Traveling Allowance from the Headquarter to the Mission/Mission to the Headquarter:**
- The Head of Mission shall be entitled for a business class air ticket on initial travel to the place of posting and from the place of posting upon completion of the tenure;
 - A Member of the foreign service mission shall be entitled to one time economy class air travel on initial travel to the place of posting and from the place of posting upon completion of the tenure;
 - The Head of Mission shall be entitled to air travel by business class while on official travel in the Mission. In case of travel required to be undertaken by other modes of transport (ship/train etc.), the Head of Mission shall be eligible to travel by executive/first class;
 - The Family Members shall be entitled to one time economy class air travel from the Headquarter to the place of posting and from the place of posting to the Headquarter; and
 - The children shall be eligible for one time economy class air travel from the Headquarter to the place of posting and from the place of posting to the Headquarter within the age limits of 0-18 years (0-216 months).

vi. **Carriage of Personal Effects (Transportation) Allowance**

The allowance for carriage of personal effects is retained with the following adjustment:

- Existing lump sum allowance from Headquarter (HQ) to Mission is maintained;
- Lump sum amount for the carriage from Mission to HQ/Mission to Mission is revised as provided in the table 7 below; and
- Actual baggage allowance of 250kgs or 100kgs as applicable, 20ft container/truck and container to transport personal vehicles upon return from Mission to HQ/Mission to Mission are discontinued.

Table 16: Lump Sum Personal Effects Allowance on Transfer from HQ to Mission

Lump sum Personal Effects Allowance on transfer from HQ to Mission										
Sl. No	Title/Posi- tions	Geneva	Brussels	New York	Kuwait	Bangkok	Canber- ra	Dhaka	Delhi	Kolkata/ Guwahati
		CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR	INR
1	Ambassa- dor/ Head	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
2	Ex Level	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
3	P1	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
4	P2	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
5	P3	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
6	P4	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
7	P5	2,100	2,250	1,750	620	22,790	2,695	25,230	21,500	12,500
8	S1-04							12,615	10,750	6,250

Table 17: Lump Sum Personal Effects Allowance on transfer Mission to HQ

Positions			Ambassador/Head	EX	P1	P2	P3	P4	P5	S1-O4
Geneva	CHF	<i>Existing</i>	3,650	3,650	3,650	3,650	3,650	3,650	3,650	
		<i>Revised</i>	5,475	5,475	5,475	5,475	5,475	5,475	5,475	
Brussels	Euro	<i>Existing</i>	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
		<i>Revised</i>	4,500	4,500	4,500	4,500	4,500	4,500	4,500	
New York	USD	<i>Existing</i>	5,500	5,500	5,500	5,500	5,500	5,500	5,500	
		<i>Revised</i>	8,250	8,250	8,250	8,250	8,250	8,250	8,250	
Kuwait	Kuwait Dinar	<i>Existing</i>	682	682	682	682	682	682	682	
		<i>Revised</i>	1,025	1,025	1,025	1,025	1,025	1,025	1,025	
Bangkok	Thai Baht	<i>Existing</i>	104,445	104,445	104,445	104,445	104,445	104,445	104,445	
		<i>Revised</i>	156,670	156,670	156,670	156,670	156,670	156,670	156,670	
Canberra	AUD	<i>Existing</i>	8,470	8,470	8,470	8,470	8,470	8,470	8,470	
		<i>Revised</i>	12,705	12,705	12,705	12,705	12,705	12,705	12,705	
Dhaka	Taka	<i>Existing</i>	126,150	126,150	126,150	126,150	126,150	126,150	126,150	60,552
		<i>Revised</i>	189,225	189,225	189,225	189,225	189,225	189,225	189,225	90,830
Delhi	INR	<i>Existing</i>	63,000	63,000	63,000	63,000	63,000	63,000	63,000	32,000
		<i>Revised</i>	94,500	94,500	94,500	94,500	94,500	94,500	94,500	48,000
Kolkata/Guwa-hati	INR	<i>Existing</i>	40,000	40,000	40,000	40,000	40,000	40,000	40,000	20,000
		<i>Revised</i>	60,000	60,000	60,000	60,000	60,000	60,000	60,000	30,000

vii. Local Recruits Contract

The pay scale and benefits for locally recruited staff of the Missions should be reviewed based on the contract agreement by the Mission. Until then, the payment for local recruits will be retained as-is. The contract agreement should be ratified by the Head Office, MoFA and with approval from the MoF.

5.3.3 Allowances Retained as-is

i. Furnishing/Furniture Grant

The one time lump sum furnishing/furniture grant is retained and to be provided only when there is no government-provided accommodation either through ownership, rented or leased.

Table 18: Furnishing/Furniture Grant

Lumpsum Furniture Allowance - One Time										
Sl. No	Title/Posi- tions	Geneva	Brussels	New York	Kuwait	Bangkok	Canber- ra	Dhaka	Delhi	Kolkata/ Guwahati
		CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR	INR
1	Ambassa- dor /Head	Actual								
2	Ex Level	5,000	5,000	5,000	1,550	113,940	7,700	201,840		163,200
3	P1	5,000	5,000	5,000	1,550	113,940	7,700	201,840		163,200
4	P2	5,000	5,000	5,000	1,550	113,940	7,700	201,840		163,200
5	P3	5,000	5,000	5,000	1,550	113,940	7,700	201,840		163,200
6	P4	5,000	5,000	5,000	1,550	113,940	7,700	201,840		163,200
7	P5	5,000	5,000	5,000	1,550	113,940	7,700	201,840		163,200
8	S1-S5							100,920		81,600
9	O1-O4							100,920		81,600

ii. Domestic Help

A Bhutanese national engaged by the Heads of Missions as domestic help is eligible for round-trip economy class air passage, home leave passage and medical insurance. Claims for domestic help can be filed under the following conditions:

- a. Family members cannot be counted as domestic help for claiming these benefits; and
- b. This is term-based and can be claimed only one time during the term of the Heads of Missions.

iii. Medical Insurance Coverage

The allowance for medical insurance is retained with adjustments as follows:

- a. Members and family members shall be provided health insurance only if they are residing at the place of posting;
- b. A separate insurance scheme for members and family members elsewhere other than the place of posting shall not be permissible;
- c. The medical and insurance coverage shall only cover the health insurance plan's allowable cost; and
- d. The medical facilities and insurance coverage shall exclude cosmetics, dental implants (temporary and permanent), optical, any medical equipment, infertility and fertility treatments and drug rehabilitation treatments.

iv. Transfer Grants

The entitlement for transfer grant equivalent to one month's basic pay is retained to meet incidental expenses.

v. Overtime Allowance

The overtime allowance for the local recruits in the Missions is retained as follows.

Table 19: Overtime Allowance

	New York	Brussels	Geneva	Kuwait	Canberra	Bangkok	South Asia
Rate per hour	USD 10	EUR 6.6	CHF 10	Dinar 1.5	AUD 15.4	Baht 100 (300 hrs/month)	At RGoB rate

5.4 One-off 3% indexation Based on Minimum Pay Scale

The Pay Commission considered a one-off payment to all public servants, based on 3% of the minimum pay scale to alleviate the pressures from rising cost of living. The one-off 3% indexation based on the minimum pay scale will form part of the monthly variable pay.

5.5 One-off Fixed Payment

The Pay Commission considered one-off fixed payments paid over 12 months to public servants at the P1 position level and below to mitigate their hardship with larger amounts given to officers in the lower pay bracket in the following manner:

Table 20: One-off Fixed Payment

Level	P1 to P4	P5 to S4	S5 and below
Amount per month	Nu.900	Nu.1,200	Nu.1,500

The one-off fixed payment will form part of the monthly variable pay.

The decision to continue the one-off payments under 5.4 and 5.5 will be reviewed by the Government on a periodic basis to give the government the flexibility and levers to adjust the total wage bill that matches the fiscal situation of the country.

6. OTHER RECOMMENDATIONS

6.1 Performance-Based Incentives

The recognition and reward system to differentiate the better performers from the other officers should be based on a strong foundation of an effective performance management appraisal system. The additional fiscal requirements could be more sustainably funded from right-sizing the public service. RCSC should expedite the establishment of an effective performance management system, which would pave the way for paying performance-based incentives under the variable pay component. The performance based incentives could include the following components:

- National-level: Tied to Gross Domestic Product (GDP) and the nation's fiscal environment;
- Agency-level : Tied to the organization's performance; and
- Officer-level: Tied to individual performance.

6.2 Government Pool Vehicle

Reducing the expenditure on pool vehicles at the public service level beyond agency silos, and considering a move towards a more efficient hybrid model, which will be a combination of pool vehicles and vehicles for hire.

7. PAY STRUCTURE

Based on the proposal for a fiscally sustainable and more transparent remuneration system, the Commission considered the revision of existing pay structure (*Annexure 3*) under the clean wage system as follows:

7.1 General Civil Servants

- Pay Structure for the Civil Servants - *Annexure 4*
- Pay Scale for the Civil Servants

Table 21. Pay Scale of the General Civil Servants

Sl. No	Position	Monthly Clean Wage Pay					Gross Cash Pay	
		Fixed Pay		Variable Pay				
		Basic Pay	Non-Pen-sionable Monthly Pay (NPMMP)	Monthly Variable Compensa-tion (MVC)	Index- ation	One-off Fixed Payment		
1	Cabinet secretary	84,180 -1,685 - 92,605	18,835	8,265	2,525		113,805	
2	Govt Secretary	73,845 -1,480 - 81,245	16,770	7,405	2,215		100,235	
3	EX1	62,220 -1,245 - 80,895	13,445	6,435	1,865		83,965	
4	EX2	52,19 -1,045 - 67,870	11,440	5,600	1,565		70,800	
5	EX3	44,120 - 885 - 57,395	9,825	4,925	1,325		60,195	
6	ES1	62,220 -1,245 - 80,895	12,445	6,435	1,865		82,965	
7	ES2	52,195 -1,045 - 67,870	10,440	5,600	1,565		69,800	
8	ES3	44,120 - 885 - 57,395	8,825	4,925	1,325		59,195	
9	P1	36,570 - 735 - 47,595	7,315	4,300	1,095	900	50,180	
10	P2/SS1	32,300 - 650 - 42,050	6,460	3,940	970	900	44,570	
11	P3/SS2	28,315 - 570 - 36,865	5,665	3,610	850	900	39,340	
12	P4/SS3	25,220 - 505 - 32,795	5,045	3,350	755	900	35,270	
13	P5/SS4	20,645 - 415 - 26,870	4,130	2,970	620	1,200	29,565	
14	S1	19,970 - 400 - 25,970	3,995	2,915	600	1,200	28,680	
15	S2	18,095 - 365 - 23,570	3,620	2,760	545	1,200	26,220	
16	S3	16,535 - 335 - 21,560	3,500	2,630	495	1,200	24,360	
17	S4	14,675 - 295 - 19,100	3,500	2,450	440	1,200	22,265	
18	S5	13,575 - 275 - 17,700	3,500	2,260	405	1,500	21,240	
18	O1	13,300 - 270 - 17,350	3,500	2,220	400	1,500	20,920	
20	O2	12,495 - 250 - 16,245	3,500	2,080	375	1,500	19,950	
21	O3	11,355 - 230 - 14,805	3,500	1,890	340	1,500	18,585	
22	O4	10,550 - 215 - 13,775	3,500	1,760	315	1,500	17,625	

Table 21.1. Pay Scale of Teachers

Sl. No	Posi- tion	Monthly Clean Wage Pay									
		Fixed Pay		Variable Pay							
		Basic Pay	Non-Pen- sionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)			Index- ation	One-off Fixed Pay- ment	Gross Cash Pay		
				0-10 yrs	10-20 yrs	above 20 years			0-10 yrs	10-20 yrs	above 20 years
1	ES-1	62,220 - 1,245 - 80,895	12,445	23,025	29,250	35,470	1,865		99,555	105,780	112,000
2	ES-2	52,195 - 1,045 - 67,870	10,440	19,520	24,740	29,955	1,565		83,720	88,940	94,155
3	ES-3	44,120 - 885 - 57,395	8,825	16,690	21,105	25,515	1,325		70,960	75,375	79,785
4	P1	36,570 - 735 - 47,595	7,315	14,050	17,705	21,365	1,095	900	59,930	63,585	67,245
5	P2/ SS1	32,300 - 650 - 42,050	6,460	12,555	15,785	19,015	970	900	53,185	56,415	59,645
6	P3/ SS2	28,315 - 570 - 36,865	5,665	11,160	13,990	16,825	850	900	46,890	49,720	52,555
7	P4/ SS3	25,220 - 505 - 32,795	5,045	10,075	12,600	15,120	755	900	41,995	44,520	47,040
8	P5/ SS4	20,645 - 415 - 26,870	4,130	8,475	10,540	12,605	620	1,200	35,070	37,135	39,200
9	S1	19,970 - 400 - 25,970	3,995	8,240	10,235	12,235	600	1,200	34,005	36,000	38,000
10	S2	18,095 - 365 - 23,570	3,620	7,585	9,395	11,200	545	1,200	31,045	32,855	34,660

Table 21.2. Pay Scale of Nurse

Sl. No	Position	Monthly Clean Wage Pay					
		Fixed Pay			Variable Pay		
		Basic Pay		Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)		Index- ation
		0-10 yrs	10-20 yrs	above 20 years	0-10 yrs	above 20 years	One-off Fixed Payment
1	ES-1	62,220 - 1,245 - 80,895	12,445	28,625	34,850	41,070	1,865
2	ES-2	52,195 - 1,045 - 67,870	10,440	24,285	29,505	34,720	1,565
3	ES-3	44,120 - 885 - 57,395	8,825	20,780	25,195	29,605	1,325
4	P1	36,570 - 735 - 47,595	7,315	17,515	21,170	24,830	1,095
5	P2/S1	32,300 - 650 - 42,050	6,460	15,660	18,890	22,120	970
6	P3/S2	28,315 - 570 - 36,865	5,665	13,935	16,765	19,600	850
7	P4/S3	25,220 - 505 - 32,795	5,045	12,590	15,115	17,635	755
8	P5/S4	20,645 - 415 - 26,870	4,130	10,610	12,675	14,740	620
9	S1	19,970 - 400 - 25,970	3,995	10,320	12,315	14,315	600
10	S2	18,095 - 365 - 23,570	3,620	9,510	11,320	13,125	545
11	S3	16,535 - 335 - 21,560	3,500	8,830	10,485	12,140	495
12	S4	14,675 - 295 - 19,100	3,500	8,000	9,470	10,935	440
13	S5	13,575 - 275 - 17,700	3,500	7,425	8,785	10,140	405
14	O1	13,300 - 270 - 17,350	3,500	7,290	8,620	9,950	400
15	O2	12,495 - 250 - 16,245	3,500	6,870	8,120	9,365	375
16	O3	11,355 - 230 - 14,805	3,500	6,280	7,415	8,550	340
17	O4	10,550 - 215 - 13,775	3,500	5,865	6,925	7,980	315

Table 21.3. Pay Scale of Clinical Staff (Including Menpas)

Sl. No	Position	Monthly Clean Wage Pay					
		Fixed Pay			Variable Pay		
		Basic Pay	Non-Pensionable Monthly Pay (NPMMP)	Monthly Variable Compensation (MVC)	Index-ation	One-off Fixed Pay-ment	Gross Cash Pay
1	ES-1	62,220 - 1,245 - 80,895	12,445	28,210	34,435	40,655	1,865
2	ES-2	52,195 - 1,045 - 67,870	10,440	23,870	29,090	34,305	1,565
3	ES-3	44,120 - 885 - 57,395	8,825	20,365	24,780	29,190	1,325
4	P1	36,570 - 735 - 47,595	7,315	17,100	20,755	24,415	1,095
5	P2/SS1	32,300 - 650 - 42,050	6,460	15,245	18,475	21,705	970
6	P3/SS2	28,315 - 570 - 36,865	5,665	13,520	16,350	19,185	850
7	P4/SS3	25,220 - 505 - 32,795	5,045	12,175	14,700	17,220	755
8	P5/SS4	20,645 - 415 - 26,870	4,130	10,195	12,260	14,325	620
9	S1	19,970 - 400 - 25,970	3,995	9,905	11,900	13,900	600
10	S2	18,095 - 365 - 23,570	3,620	9,095	10,905	12,710	545
11	S3	16,535 - 335 - 21,560	3,500	8,415	10,070	11,725	495
12	S4	14,675 - 295 - 19,100	3,500	7,585	9,055	10,520	440
13	S5	13,575 - 275 - 17,700	3,500	7,010	8,370	9,725 ¹	405
14	O1	13,300 - 270 - 17,350	3,500	6,875	8,205	9,535	400
15	O2	12,495 - 250 - 16,245	3,500	6,455	7,705	8,950	375
16	O3	11,355 - 230 - 14,805	3,500	5,865	7,000	8,135	340
17	O4	10,550 - 215 - 13,775	3,500	5,450	6,510	7,565	315

Table 21.4. Pay Scale of Doctors

Sl. No	Position	Monthly Clean Wage Pay				Gross Cash Pay			
		Fixed Pay		Variable Pay					
		Monthly Variable Compensation (MVC)		Index- ation	One-off Fixed Pay- ment	Doctor/ Dentists/ Practising Drungtsho	Specialist	Sub-specialist	
		Non-Pension- able Monthly Pay (NPMP)	Doctor/ Den- tists/ Practising Drungtsho						
1	ES1	62,220 - 1,245 - 80,895	12,445	34,435	40,655	43,765	1,865	110,965	
2	ES2	52,195 - 1,045 - 67,870	10,440	29,090	34,305	36,915	1,565	93,290	
3	ES3	44,120 - 885 - 57,395	8,825	24,780	29,190	31,395	1,325	79,050	
4	P1	36,570 - 735 - 47,595	7,315	20,755	24,415	26,240	1,095	900	
5	P2/SS1	32,300 - 650 - 42,050	6,460	18,475	21,705	23,320	970	900	
6	P3/SS2	28,315 - 570 - 36,865	5,665	16,350	19,185	20,600	850	900	
7	P4/SS3	25,220 - 505 - 32,795	5,045	14,700	17,220	18,480	755	900	
8	P5/SS4	20,645 - 415 - 26,870	4,130	12,260	14,325	15,355	620	1,200	
							38,855	40,920	
								41,950	

Table 21.5. Pay Scale of ACC Investigators, ACC others, Prosecutor, RAA, Internal Auditors

Sl. No	Position	Monthly Clean Wage Pay						Gross Cash Pay ACC Others, Prose- cutor, RAA, Internal Auditors	
		Fixed Pay		Monthly Variable Compensation (MVC)		One-off Fixed Pay- ment			
		Basic Pay	Non-Pensionable Monthly Pay (NPMP)	ACC Inves- tigators	ACC Others, Prosecutor, RAA, Internal Auditors	Indexation	Fixed Pay- ment		
1	EX1	62,220 -1,245 - 80,895	13,445	34,435	18,880	1,865		96,410	
2	EX2	52,19 -1,045 - 67,870	11,440	29,090	16,040	1,565		81,240	
3	EX3	44,120 - 885 - 57,395	9,825	24,780	13,750	1,325		69,020	
4	ES1	62,220 -1,245 - 80,895	12,445	34,435	18,880	1,865		95,410	
5	ES2	52,195 -1,045 - 67,870	10,440	29,090	16,040	1,565		80,240	
6	ES3	44,120 - 885 - 57,395	8,825	24,780	13,750	1,325		68,020	
7	P1	36,570 - 735 - 47,595	7,315	20,755	11,615	1,095	900	66,635	
8	P2/SS1	32,300 - 650 - 42,050	6,460	18,475	10,400	970	900	51,030	
9	P3/SS2	28,315 - 570 - 36,865	5,665	16,350	9,275	850	900	45,005	
10	P4/SS3	25,220 - 505 - 32,795	5,045	14,700	8,395	755	900	40,315	
11	P5/SS4	20,645 - 415 - 26,870	4,130	12,260	7,100	620	1,200	33,695	
12	S1	19,970 - 400 - 25,970	3,995	11,900	6,910	600	1,200	32,675	
13	S2	18,095 - 365 - 23,570	3,620	10,905	6,380	545	1,200	29,840	
14	S3	16,535 - 335 - 21,560	3,500	10,070	5,935	495	1,200	31,800	
15	S4	14,675 - 295 - 19,100	3,500	9,055	5,385	440	1,200	28,870	
16	S5	13,575 - 275 - 17,700	3,500	8,370	4,975	405	1,500	27,350	
17	O1	13,300 - 270 - 17,350	3,500	8,205	4,880	400	1,500	26,905	
18	O2	12,495 - 250 - 16,245	3,500	7,705	4,580	375	1,500	25,575	
19	O3	11,355 - 230 - 14,805	3,500	7,000	4,160	340	1,500	23,695	
20	O4	10,550 - 215 - 13,775	3,500	6,510	3,870	315	1,500	22,375	
								19,735	

Table 21.6. Pay Scale of Aviation

Sl. No	Posi- tion	Monthly Clean Wage Pay									
		Fixed Pay		Variable Pay							
		Basic Pay	Non-Pen- sionable Month- ly Pay (NPMP)	Monthly Variable Com- pensation (MVC)			Index- ation	One-off Fixed Pay- ment	Gross Cash Pay		
				6-10 yrs	10-15 yrs	above 15 years			6-10 yrs	10-15 yrs	above 15 years
1	P1	36,570 - 735 - 47,595	7,315	13,445	17,100	20,755	1,095	900	59,325	62,980	66,635
2	P2/SS1	32,300 - 650 - 42,050	6,460	12,015	15,245	18,475	970	900	52,645	55,875	59,105
3	P3/SS2	28,315 - 570 - 36,865	5,665	10,690	13,520	16,350	850	900	46,420	49,250	52,080
4	P4/SS3	25,220 - 505 - 32,795	5,045	9,655	12,175	14,700	755	900	41,575	44,095	46,620
5	P5/SS4	20,645 - 415 - 26,870	4,130	8,130	10,195	12,260	620	1,200	34,725	36,790	38,855
6	S1	19,970 - 400 - 25,970	3,995	7,880	9,905	11,900	600	1,200	33,645	35,670	37,665

- c. Pay Structure Working Details (monthly) for the Civil Servants - *Annexure 5 & 6*
- d. Pay Structure for the Foreign Service Personnels - *Annexure 7*

7.2 Other Public Servants

- a. Pay Structure for the Other Public Servants - *Annexure 8*
- b. Pay Scale for the Other Public Servants

Table 22. Pay Scale of Other Public Servants

Position	Monthly Clean Wage Pay						Gross Cash Pay	
	Fixed Pay			Variable Pay				
	Basic Pay	Non-Pen- sionable Monthly Pay (NPMP)	Monthly Variable Compensa- tion (MVC)	Index- ation	One-off Fixed Payment			
Parliamentarians								
Prime Minister	190,800 - 3,815 - 209,875	0	51,600	5,725		248,125		
Ministers	137,800 - 2,755 - 151,575	5,000	47,350	4,135		194,285		
Opposition Leader	137,800 - 2,755 - 151,575	5,000	47,350	4,135		194,285		

Position	Monthly Clean Wage Pay					
	Fixed Pay		Variable Pay			Gross Cash Pay
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Indexation	One-off Fixed Payment	
Speaker, NA	137,800 - 2,755 - 151,575	5,000	47,350	4,135		194,285
Chairperson, NC	137,800 - 2,755 - 151,575	5,000	47,350	4,135		194,285
Dy. Speaker, NA	84,180 - 1,685 - 92,605	27,255	57,430	2,525		171,390
Dy. NC chair	84,180 - 1,685 - 92,605	27,255	57,430	2,525		171,390
Members of Parliament	73,845 - 1,475 - 81,220	24,150	56,570	2,215		156,780
Judiciary						
Chief Justice of Supreme Court	137,800 - 2,755 - 151,575	49,090	47,350	4,135		238,375
Drangpons of SC	84,180 - 1,685 - 101,030	18,835	8,265	2,525		113,805
Chief Justice of HC	77,535 - 1,555 - 93,085	17,505	7,710	2,325		105,075
Drangpons of High Court	73,845 - 1,480 - 88,645	16,770	7,405	2,215		100,235
RCSC						
Chairperson	84,180 - 1,685 - 92,605	2,000	20,715	2,525		109,420
Commissioner	67,235 - 1,345 - 73,960	15,445	6,855	2,015		91,550
RAA						
Auditor General	84,180 - 1,685 - 92,605	2,000	20,715	2,525		109,420
ECB						
Chairperson	84,180 - 1,685 - 92,605	2,000	20,715	2,525		109,420
Commissioner	67,235 - 1,345 - 73,960	15,445	6,855	2,015		91,550
ACC						
Chairperson	84,180 - 1,685 - 92,605	2,000	20,715	2,525		109,420
Commissioner	67,235 - 1,345 - 73,960	15,445	6,855	2,015		91,550
OAG						
Attorney General	84,180 - 1,685 - 92,605	2,000	20,715	2,525		109,420
Privy Council						
Chairman	137,800 - 2,755 - 151,575	49,090	47,350	4,135		238,375
Council Members	67,235 - 1,345 - 87,410	15,445	6,855	2,015		91,550

Position	Monthly Clean Wage Pay					
	Fixed Pay		Variable Pay			Gross Cash Pay
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Indexation	One-off Fixed Payment	
Local Government						
Thrompons	52,195 - 1,045 - 57,420	1,000	4,350	1,565		59,110
Gups	33,040 - 660 - 36,340	500	4,255	990	900	39,685
Mangmi	24,780 - 495 - 27,255	200	3,190	745	900	29,815
Dzongkhag Throm-de Thuemi	24,780 - 500 - 27,280	200	2,065	745	900	28,690
Thromde Thuemi	12,155 - 245 - 13,380	100	1,015	365	1,500	15,135
Tshogpa	12,155 - 245 - 13,380	200	1,515	365	1,500	15,735
Other Public Servants						
NFE Instructor	10,920 - 220 - 14,220	3,500	1,820	330	1,500	18,070
ESP	9,450 - 190 - 12,300	3,500	1,580	285	1,500	16,315
GSP	10,505 - 210 - 13,655	3,500	1,750	315	1,500	17,570
ECCD	13,575- 275 - 17,700	3,500	2,260	405	1,500	21,240
Para Regular						
S1	19,970 - 400 - 25,970	3,995	2,915	600	1,200	28,680
S2	18,095 - 365 - 23,570	3,620	2,760	545	1,200	26,220
S3	16,535 - 335 - 21,560	3,500	2,630	495	1,200	24,360
S4	14,675 - 295 - 19,100	3,500	2,450	440	1,200	22,265
S5	13,575 - 275 - 17,700	3,500	2,260	405	1,500	21,240
O1	13,300 - 270 - 17,350	3,500	2,220	400	1,500	20,920
O2	12,495 - 250 - 16,245	3,500	2,080	375	1,500	19,950
O3	11,355 - 230 - 14,805	3,500	1,890	340	1,500	18,585
O4	10,550 - 215 - 13,775	3,500	1,760	315	1,500	17,625

c. Pay Structure Computation (monthly) for the Other Public Servants - *Annexure 9 & 10*

8. FINANCIAL IMPLICATION

8.1 Macroeconomic Situation

The Pay Commission reviewed the current macroeconomic situation and the medium-term outlook from the perspectives of fiscal affordability and sustainability and made the following observations :

- I. The economy has yet to fully recover from the economic slowdown that started in the year 2020, during which economic growth declined to a historic low of negative (10.1)%, even as the economy recorded a positive growth of 4.1% in 2021 underpinned by accelerated public expenditure and various developmental projects. Should economic activities continue to gain momentum without any major setback, the medium-term economic growth of the country is projected to be 4% on average.

However, uncertainties and contagion risks define the global economic environment today. As per the International Monetary Fund (IMF), World Economic Outlook for October 2022, global economic growth is expected to slow from 6% in 2021 to 3.2% (2022) and 2.7% (2023). This takes into account sustained cost-of-living pressures, turbulent conditions in most financial markets, Russia's ongoing invasion of Ukraine, the lingering Covid-19 pandemic, and imminent risk of a global recession. Moreover, India's growth has been revised downward from 8.2% to 7.4% in 2022 and 6.8% in 2023 against the backdrop of growing concerns of rising inflation and the widening current account deficit, given India's high dependence on energy imports and weakening of the Indian Rupee against US dollar.

The risks to Bhutan's economy stem from its integration with India – 80% of Bhutan's trade is from India, while 54% of Bhutan's Consumer Price Index (CPI) basket constitutes imported goods and services. With economic activities underpinned by expansionary fiscal and monetary policies, imports are expected to come under increasing pressure, which will in turn adversely impact the current account balance and foreign currency reserves.

- II. Fiscal deficit pressures remain as resource mobilization has been lower compared to increased spending requirements related to Covid-19 pandemic. These deficit pressures are expected to remain given the increase in capital expenditures, even as revenue continues to pick up. Fiscal deficit for FY 2022-23 is estimated at 9% of GDP (MFCC August 2022 update), as government spending continues to accelerate economic recovery. Domestic revenue is projected to increase by 6% as there has been broad-based improvement in direct and indirect taxes collection. While current expenditure is also projected to increase by 6%, the coverage ratio is well within the Constitutional mandate of current expenditure to be fully met from the internal resources. However, any substantial increase in the pay and allowances of public servants will impact the current expenditure.

For these reasons, any upward revision in the overall pay package of public servants must be financed through additional income sources or efficiency gains.

8.2 Annual Implication

The net annual financial implication from the Pay Commission recommendation is Nu.707.2 million, which is to be met from the national savings mainly from changes in the treatment of allowances & benefits and general budget savings:

Table 23: Financial Implications of Pay Commission Recommendation

Particulars	Amount (Nu. in Million)
Existing annual wage bill (including 15% PF)	15,722.6
Overall wage bill under clean wage (<i>Civil Servants: 31,595 & Other Public Servants:2,497</i>)	16,429.8
Revised annual wage bill including changes (including 15% PF)	15,696.1
One-off 3% indexation	276.1
One-off fixed payment to P1 positional holders and below	457.6
Net increase	707.2
Financing sources:	
General Budget Savings	718.4

The Pay Commission has ensured that the financial implications of the revised remuneration system on the current fiscal state of the country has been taken into consideration (i.e. maintaining budget neutrality).

9. IMPLEMENTATION OF PAY REVISION

The Fifth Pay Commission, in adherence to the terms of reference outlined in the executive order and bearing in mind the relevant provisions of the Constitutions and other relevant laws, has considered sufficient current and future socio-economic factors in recommending the new pay structures for public servants. It also recommends that the Pay Commission be constituted at periodic intervals to address changes in the fiscal environment and reforms resulting from implementing the performance-based management system.

Upon passing of the Pay Commission Report by the Parliament, the MoF shall issue Pay Revision Notification along with guidelines for fixation of the new Pay Structure.

9.1 Effective Date

The Commission recommends the implementation of the overall pay structure as follows:

- I. For the National Council Members, it shall come into force when the new National Council Members are in the house;
- II. For the general civil servants and other public servants, it shall come into force with effect from 1st July 2023; and
- III. For the National Assembly Members, it shall come into force when the new Government is established.

10. SUBMISSION OF THE FIFTH PAY COMMISSION REPORT

The Fifth Pay Commission was instituted under the Government Executive Order No. C-2/2022/1422 dated 19th October 2022. With the submission and presentation of the Pay Commission Report on 30th October 2022 to the *Lhengye Zhungtshog*, the Pay Commission has completed its assignment and shall be dissolved.

11. ANNEXURE

Annexure 1: Government Executive Order



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Royal Government of Bhutan

PRIME MINISTER

C-2/2022/1422

Date: October 19, 2022

Executive Order

Subject: Establishment of the 5th Pay Commission

Upholding Article 30 of the Constitution of the Kingdom of Bhutan, the Royal Government constitutes the 5th Pay Commission with immediate effect. The Commission will review and propose to the government a fiscally sustainable and transparent remuneration system that must drive performance in the public service, in line with the ongoing reforms.

The membership, Terms of Reference (ToR) and structure of the 5th Pay Commission are stated below.

1. Composition of the Commission

Upon the Royal Consent, the Commission will comprise of the following members:

- i. Chairperson: Dasho Ugen Chewang, former Chairman, DHI
- ii. Member: Dasho Kesang Deki, Cabinet Secretary, who also represents as Finance Secretary
- iii. Member: Mr Yeo Whee Jim, International Expert
- iv. Member: Mr Raymond Wan, Chief Finance Transformation Officer, MoF and DHI
- v. Member: Ms Leki Wangmo, Finance Specialist

The Commission will be staffed by a Secretariat from the Ministry of Finance comprising following Departments.

- i. Department of Macro-Fiscal and Development Finance (DMDF)
- ii. Department of Planning, Budget and Performance (DPBP)
- iii. Legal Division, MoF Secretariat

2. Terms of Reference

As provided under Section 2, Article 30 of the Constitution, the Commission shall review and recommend to the Government a fiscally sustainable and transparent remuneration system that drives performance in the public service. The Commission must ensure:

- i. Financial implications of the proposed remuneration system on the current fiscal state of the nation are considered.
- ii. Close scrutiny of all financial incentives and allowances that exist in the current remuneration system.



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Royal Government of Bhutan

PRIME MINISTER

3. Tenure

The Commission shall be in place for a period of one month from the date of appointment. It shall remain dissolved from the date of submission of the report to the Government or upon completion of the tenure, whichever is earlier. However, the tenure may be extended if required.

4. Report

The Commission shall submit the Pay Commission Report to the *Lhengye Zhungshog* within the tenure. The Commission may seek an extension of the deadline from the *Lhengye Zhungshog*, should it need more time to resolve the issues as outlined in the ToR.

5. Sitting Fees

Sitting fees to be decided by MOF as per the entitlement.

This Executive Order shall come into immediate effect.

(Dr. Lotay Tshering)

Copy for necessary action to:

1. Dasho Ugen Chewang, former Chairman, DHI
2. Dasho Kesang Deki, Cabinet Secretary
3. Mr. Yeo Whee Jim, International Expert
4. Mr. Raymond Wan, Chief Finance Transformation Officer, International Consultant
5. Ms. Leki Wangmo, Finance Specialist

Copy for kind information to:

1. Dasho Zimpon, Office of Gyalpoi Zimpon, Tashichhodzong
2. Secretary to His Majesty the Fourth Druk Gyalpo, Thimphu
3. Hon. Chief Justice of Bhutan, Supreme Court, Thimphu
4. Hon. Speaker, National Assembly of Bhutan, Gyalyong Tshogkhang, Thimphu
5. Hon. Chairman, National Council of Bhutan, Thimphu
6. Minister, All Ministries, Thimphu
7. Opposition Leader, Gyelyong Tshokhang, Thimphu
8. Heads of Constitutional Bodies (RCSC, ECB, ACC and RAA), Thimphu
9. Secretary, All other Ministries, Thimphu
10. Heads of All Autonomous Bodies, Thimphu



TASHICHHODZONG
THIMPHU, BHUTAN

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Annexure 2: Treatment of Allowances

Removed and not converted to cash	Subsumed/Removed and converted to cash	Retained with adjustments	Retained as-is
1. Officiating	1. House Rent	1. TA/DA (Ex-country & In-country)	1. Patang
2. Overtime Session Allowance (NA / NC/ MoF)	2. Leave Travel Concession 3. Leave Encashment	2. Foreign Service	2. High Altitude 3. Difficult Area Allowance
3. In-country Training DSA	4. Communication 5. Teaching	3. Contract Allowance (Person to holders)	4. Overtime 5. Night Duty
4. Duty free quota	6. Health	4. BCSE Trainee Allowance	6. Designated Residence
5. Radiation	a. Doctors b. Nurses & Uniform	5. Post Service Benefits	7. Communication (PM)
6. Personal pay	c. Clinicians	a. <i>Pension Pay-out</i> b. <i>Provident Fund</i> c. <i>Gratuity & GIS</i>	8. Water & Electricity (Ministers & Equivalent, Head of Constitutional Office)
7. Cash Handling	7. Prosecutors	6. Mileage	9. Special Responsibility (LG)
8. Discretionary (Dzongdags)	8. Aviation/ACC/ Auditors/RAA		10. Dzongkhag Mask and Folk Dancers
9. Vehicle Import Quota	9. Domestic Help		11. Transfer/retirement a. <i>Carriage charges of personal effects</i> b. <i>Transfer grant</i>
10. Sitting fee per session (LG)	10. Discretionary Grant		12. Designated Duty Vehicle
11. Red Kabney	11. Fuel and Driver Allowance 12. Vehicle Purchase		

Annexure 3: Pay Structure

1. Civil Servants - Existing Pay Matrix

Number Of Years	Monthly Basic Pay (MBP)													Cab. Sec				
	O4	O3	O2	O1	S5	S4	S3	S2	S1	P5/SS4	P4/SS3	P3/SS2	P2/SS1	P1	EX/ES-3	EX/ES-2	EX/ES-1	
0	10,550	11,355	12,495	13,300	13,575	14,675	16,535	18,095	19,970	20,645	25,220	28,315	32,300	36,570	44,120	52,195	62,220	73,845
1	10,765	11,585	12,745	13,570	13,850	14,970	16,870	18,460	20,370	21,060	25,725	28,885	32,950	37,305	45,005	53,240	63,465	75,325
2	10,980	11,815	12,995	13,840	14,125	15,265	17,205	18,825	20,770	21,475	26,230	29,455	33,600	38,040	45,890	54,285	64,710	76,805
3	11,195	12,045	13,245	14,110	14,400	15,560	17,540	19,190	21,170	21,890	26,735	30,025	34,250	38,775	46,775	55,330	65,955	78,285
4	11,410	12,275	13,495	14,380	14,675	15,855	17,875	19,555	21,570	22,305	27,240	30,595	34,900	39,510	47,660	56,375	67,200	79,765
5	11,625	12,505	13,745	14,650	14,950	16,150	18,210	19,920	21,970	22,720	27,745	31,165	35,550	40,245	48,545	57,420	68,445	81,245
6	11,840	12,735	13,995	14,920	15,225	16,445	18,545	20,285	22,370	23,135	28,250	31,735	36,200	40,980	49,430	58,465	69,690	
7	12,055	12,965	14,245	15,190	15,500	16,740	18,880	20,650	22,770	23,550	28,755	32,305	36,850	41,715	50,315	59,510	70,935	
8	12,270	13,195	14,495	15,460	15,775	17,035	19,215	21,015	23,170	23,965	29,260	32,875	37,500	42,450	51,200	60,555	72,180	
9	12,485	13,425	14,745	15,730	16,050	17,330	19,550	21,380	23,570	24,380	29,765	33,445	38,150	43,185	52,085	61,600	73,425	
10	12,700	13,655	14,995	16,000	16,325	17,625	19,885	21,745	23,970	24,795	30,270	34,015	38,800	43,920	52,970	62,645	74,670	
11	12,915	13,885	15,245	16,270	16,600	17,920	20,220	22,110	24,370	25,210	30,775	34,585	39,450	44,655	53,855	63,690	75,915	
12	13,130	14,115	15,495	16,540	16,875	18,215	20,555	22,475	24,770	25,625	31,280	35,155	40,100	45,390	54,740	64,735	77,160	
13	13,345	14,345	15,745	16,810	17,150	18,510	20,890	22,840	25,170	26,040	31,785	35,725	40,750	46,125	55,625	65,780	78,405	
14	13,560	14,575	15,995	17,080	17,425	18,805	21,225	23,205	25,570	26,455	32,290	36,295	41,400	46,860	56,510	66,825	79,650	
15	13,775	14,805	16,245	17,350	17,700	19,100	21,560	23,570	25,970	26,870	32,795	36,865	42,050	47,595	57,395	67,870	80,895	

2. Civil Service: Existing Pay Scale

Scale	Position Level																		
	O4	O3	O2	O1	S5	S4	S3	S2	S1	P5/SS4	P4/SS3	P3/SS2	P2/SS1	P1	EX/ ES-3	EX/ ES-2	EX/ ES-1	G o v t C a b . Sec.	
Minimum	10,550	11,355	12,495	13,300	13,575	14,675	16,535	18,095	19,970	20,645	25,220	28,315	32,300	36,570	44,120	52,195	62,220	73,845	84,180
Incre- ment	215	230	250	270	275	295	335	365	400	415	505	570	650	735	885	1,045	1,245	1,480	1,685
Maxi- mum	13,775	14,805	16,245	17,350	17,700	19,100	21,560	23,570	25,970	26,870	32,795	36,865	42,050	47,595	57,395	67,870	80,895	81,245	92,605

3. Other Public Servants: Existing Pay Matrix

Number of Years	Parliament				Local Government				Judiciary		Constitutional Bodies & OAG		
	Mинisters/ Opposition Leader/ Speaker NA, Chairperson NC	Dy. Speaker NA, Dy. Chair NC	Members of Parlia- ment	Thron- pons	Gups	Mang- mi	Dz- ongkhag Thromde Thuem pa	Thromde Thuem pa & Tshog- pa	Chief Justice of HC	Drang- pons of SC	Drang- pons of High Court	Chairperson (RCSC,EC- B,AC- C,RAA), Attorney General	Commissioner (RCSC,EC- B,ACC)
0	190,800	137,800	84,180	73,845	52,195	33,040	24,780	24,780	12,155	84,180	77,535	73,845	84,180
1	194,615	140,555	85,865	75,320	53,240	33,700	25,275	25,280	12,400	85,865	79,090	75,325	85,865
2	198,430	143,310	87,550	76,795	54,285	34,360	25,770	25,780	12,645	87,550	80,645	76,805	87,550
3	202,245	146,065	89,235	78,270	55,330	35,020	26,265	26,280	12,890	89,235	82,200	78,285	89,235
4	206,060	148,820	90,920	79,745	56,375	35,680	26,760	26,780	13,135	90,920	83,755	79,765	90,920
5	209,875	151,575	92,605	81,220	57,420	36,340	27,255	27,280	13,380	92,605	85,310	81,245	92,605
6										94,290	86,865	82,725	
7										95,975	88,420	84,205	
8										97,660	89,975	85,685	
9										99,345	91,530	87,165	
10										101,030	93,085	88,645	

Number of Chair-man Years	Privy Council	Judicial Services						Non-Term					
		Council Member	Registrar General of supreme Court, Chief Drang-pon - EX1	Registrar General of High court, Dranpon of Dzongkhag Court - EX2	Registrar General of High court, Dranpon of Dzongkhag Court - EX3	Dran-pon Rab-jams - P1	Registrar of Dz-ongkhag court - P2	Registrar of Dungkhag court - P3	Deputy Reg-istrar, Courts - P4	NFE Instruc-tor	ESP	GSP	ECCD
0	137,800	67,235	62,220	52,195	44,120	36,570	32,300	28,315	25,220	10,920	9,450	10,505	13,575
1	140,555	68,580	63,465	53,240	45,005	37,305	32,950	28,885	25,725	11,140	9,640	10,715	13,850
2	143,310	69,925	64,710	54,285	45,890	38,040	33,600	29,455	26,230	11,360	9,830	10,925	14,125
3	146,065	71,270	65,955	55,330	46,775	38,775	34,250	30,025	26,735	11,580	10,020	11,135	14,400
4	148,820	72,615	67,200	56,375	47,660	39,510	34,900	30,595	27,240	11,800	10,210	11,345	14,675
5	151,575	73,960	68,445	57,420	48,545	40,245	35,550	31,165	27,745	12,020	10,400	11,555	14,950
6		69,690	58,465	49,430	40,980	36,200	31,735	28,250	12,240	10,590	11,765	15,225	
7		70,935	59,510	50,315	41,715	36,850	32,305	28,755	12,460	10,780	11,975	15,500	
8		72,180	60,555	51,200	42,450	37,500	32,875	29,260	12,680	10,970	12,185	15,775	
9		73,425	61,600	52,085	43,185	38,150	33,445	29,765	12,900	11,160	12,395	16,050	
10		74,670	62,645	52,970	43,920	38,800	34,015	30,270	13,120	11,350	12,605	16,325	
11		75,915	63,690	53,855	44,655	39,450	34,585	30,775	13,340	11,540	12,815	16,600	
12		77,160	64,735	54,740	45,390	40,100	35,155	31,280	13,560	11,730	13,025	16,875	
13		78,405	65,780	55,625	46,125	40,750	35,725	31,785	13,780	11,920	13,235	17,150	
14		79,650	66,825	56,510	46,860	41,400	36,295	32,290	14,000	12,110	13,445	17,425	
15		80,895	67,870	57,395	47,595	42,050	36,865	32,795	14,220	12,300	13,655	17,700	

4. Other Public Servant- Existing Pay Scale

Position		Pay Scale	Increment	Position	Pay Scale	Increment	Position	Pay Scale	Increment
Parliamentarians		RCSC				Privy Council			
Prime Minister	190,800 - 209,875	3,815		Chairperson	84,180 - 92,605	1,685	Chairman	137,800 - 151,575	2,755
Ministers	137,800 - 151,575	2,755		Commissioner	67,235 - 73,960	1,345	Council Members	67,235 - 87,410	1,345
Opposition Leader	137,800 - 151,575	2,755		RAA				Local Government	
Speaker, NA	137,800 - 151,575	2,755		Auditor General	84,180 - 92,605	1,685	Thrompons	52,195 - 57,420	1,045
Chairperson, NC	137,800 - 151,575	2,755		ECB			Gups	33,040 - 36,340	660
Dy. Speaker, NA	84,180 - 92,605	1,685		Chairperson	84,180 - 92,065	1,685	Mangmi	24,780 - 27,255	495
Dy. NC chair	84,180 - 92,605	1,685		Commissioner	67,235 - 73,960	1,345	Dzongkhag Thromde Thuemi	24,780 - 27,280	500
Members of Parliament	73,845 - 81,220	1,475		ACC			Thronde Thuemi	12,155 - 13,380	245
Constitutional Office				Chairperson	84,180 - 92,605	1,685	Tshogpa	12,155 - 13,380	245
Judiciary				Commissioner	67,235 - 73,960	1,345	Other Public servant		
Chief Justice of Supreme Court	137,800 - 151,575	2,755		Attorney General			NFE Instructor	10,920 - 14,220	220
Drangpons of SC	84,180 - 101,030	1,685		Attorney General	84,180 - 92,605	1,685	ESP	9,450 - 12,300	190
Chief Justice of HC	77,535 - 93,085	1,555					GSP	10,505 - 13,655	210
Drangpons of High Court	73,845 - 88,645	1,480					ECCD	13,575 - 17,700	275

Annexure 4: Pay Structure for the Civil Servants

Sl. No	Position	1. General Civil Servants					
		Fixed Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive	In-Kind Benefits	Remarks
1	Cabinet secretary	84,180 - 1,685 - 92,605	1. House Rent Allowance	1. Leave Encashment (LE)	1. Individual Organization	Designated Vehicle	
2	Govt Secretary	73,845 - 1,480 - 81,245		2. Communication	2. Organization Concession (LTC)		
3	EX1	62,220 - 1,245 - 80,895			3. National		
4	EX2	52,195 - 1,045 - 67,870					
5	EX3	44,120 - 885 - 57,395		3. Indexation(3%) of Minimum Pay Scale			
6	ES1	62,220 - 1,245 - 80,895		4. One-off Fixed Payment			
7	ES2	52,195 - 1,045 - 67,870					
8	ES3	44,120 - 885 - 57,395					
9	P1	36,570 - 735 - 47,595					
10	P2/SS1	32,300 - 650 - 42,050					
11	P3/SS2	28,315 - 570 - 36,865					
12	P4/SS3	25,220 - 505 - 32,795					
13	P5/SS4	20,645 - 415 - 26,870					
14	S1	19,970 - 400 - 25,970					
15	S2	18,095 - 365 - 23,570					
16	S3	16,535 - 335 - 21,560					
17	S4	14,675 - 295 - 19,100					
18	S5	13,575 - 275 - 17,700					
19	O1	13,300 - 270 - 17,350					
20	O2	12,495 - 250 - 16,245					
21	O3	11,355 - 230 - 14,805					
22	O4	10,550 - 215 - 13,775					

Sl. No	Position	2. Teachers				
		Fixed Pay	Basic Pay	Non-Pensionable Monthly Pay (NPMPP)	Variable Pay	
				Monthly Variable Compensation (MVC)	Performance Based Incentive	In-Kind Benefits
1	ES-1	62,220 - 1,245 - 80,895		1. Leave Travel Concession (LTC)	1. Individual	NA
2	ES-2	52,195 - 1,045 - 67,870				Lump sum HRA (existing)
3	ES-3	44,120 - 885 - 57,395				
4	P1	36,570 - 735 - 47,595		2. Indexation(3%) of Minimum Pay Scale	2.Organisation	
5	P2/SS1	32,300 - 650 - 42,050			3. National	
6	P3/SS2	28,315 - 570 - 36,865				
7	P4/SS3	25,220 - 505 - 32,795				
8	P5/SS4	20,645 - 415 - 26,870		1. House Rent Allowance		
9	S1	19,970 - 400 - 25,970		3. One-off Fixed Payment		
						3% Indexation of Minimum Pay Scale - Monthly
10	S2	18,095 - 365 - 23,570			4. Professional Allowance (35%- 55%)	

Sl. No	Position	3. Nurses					
		Fixed Pay Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Variable Pay Performance Based Incentive	In-Kind Benefits	Remarks
1	ES-1	62,220 - 1,245 - 80,895		1. Leave Encashment (LE)	1. Individual 2. Organization 3. National	N/A	Lump sum HRA (existing)
2	ES-2	52,195 - 1,045 - 67,870		2. Leave Travel Concession (LTC)			LTC @ Maximum of Nu. 15,000 or Minimum Pay Scale whichever is lower over 12 months
3	ES-3	44,120 - 885 - 57,395		3. Indexation(3%) of Minimum Pay Scale			
4	P1	36,570 - 735 - 47,595		4. One-off Fixed Payment			
5	P2/SS1	32,300 - 650 - 42,050		5. Professional Allowance (35%-55%)			
6	P3/SS2	28,315 - 570 - 36,865		6. Uniform Allowance (@415 per month)			
7	P4/SS3	25,220 - 505 - 32,795					
8	P5/SS4	20,645 - 415 - 26,870					
9	S1	19,970 - 400 - 25,970	1. House Rent Allowance				
10	S2	18,095 - 365 - 23,570					
11	S3	16,535 - 335 - 21,560					
12	S4	14,675 - 295 - 19,100					
13	S5	13,575 - 275 - 17,700					
14	O1	13,300 - 270 - 17,350					
15	O2	12,495 - 250 - 16,245					
16	O3	11,355 - 230 - 14,805					
17	O4	10,550 - 215 - 13,775					

4. Clinical Staff (Including Menpas)						
Sl. No	Position	Fixed Pay		Variable Pay		Remarks
		Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive	
1	ES-1	62,220 - 1,245 - 80,895		1. Leave Encashment (LE)	1. Individual	N/A
2	ES-2	52,195 - 1,045 - 67,870		2. Leave Travel Concession (LTC)	2. Organization	LTC @ Maximum of Nu. 15,000 or Minimum Pay Scale whichever is lower over 12 months
3	ES-3	44,120 - 885 - 57,395		3. National		
4	P1	36,570 - 735 - 47,595				
5	P2/SS1	32,300 - 650 - 42,050		3. Indexation(3%) of Minimum Pay Scale		LE @ Minimum Pay Scale over 12 months
6	P3/SS2	28,315 - 570 - 36,865				
7	P4/SS3	25,220 - 505 - 32,795				
8	P5/SS4	20,645 - 415 - 26,870		4. Professional Allowance (35%-55%)		One-off Fixed Payment (Monthly): P1-P4 @ Nu.900, P5-S4@Nu.1,200, S5-O4@Nu. 1,500
9	S1	19,970 - 400 - 25,970		5. Uniform Allowance (@415 per month)		3% Indexation of Minimum Pay Scale - Monthly
10	S2	18,095 - 365 - 23,570				
11	S3	16,535 - 335 - 21,560				
12	S4	14,675 - 295 - 19,100				
13	S5	13,575 - 275 - 17,700				
14	O1	13,300 - 270 - 17,350				
15	O2	12,495 - 250 - 16,245				
16	O3	11,355 - 230 - 14,805				
17	O4	10,550 - 215 - 13,775				

Sl. No	Position	5. Doctors					
		Fixed Pay Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Variable Pay Monthly Variable Compensation (MVC)	Performance Based Incentive	In-Kind Benefits	Remarks
1	ES-1	62,220 - 1,245 - 80,895	1. House Rent Allowance	1. Leave Encashment (LE)	1. Individual	N/A	Lump sum HRA (existing)
2	ES-2	52,195 - 1,045 - 67,870		2. Leave Travel Concession (LTC)	2.Organisation		LTC @ Maximum of Nu. 15,000 or Minimum Pay Scale whichever is lower over 12 months
3	ES-3	44,120 - 885 - 57,395			3. National		
4	P1	36,570 - 735 - 47,595		3. Indexation(3%) of Minimum Pay Scale			LE @ Minimum Pay Scale over 12 months
5	P2/SS1	32,300 - 650 - 42,050					
6	P3/SS2	28,315 - 570 - 36,865		4. Professional Allowance (45%-60%)			One-off Fixed Payment (Monthly): P1-P4 @ Nu.900, P5- S4@Nu.1,200, S5-O4@Nu. 1,500
7	P4/SS3	25,220 - 505 - 32,795		5. One-off Fixed Payment			3% Indexation of Minimum Pay Scale - Monthly
8	P5/SS4	20,645 - 415 - 26,870					

6. ACC Investigator

Sl. No	Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
		Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
1	EX-1	62,220 - 1,245 - 80,895	1. House Rent Allowance	1. Leave Encashment (LE)	1. Individual	Designated Vehicle	Designated Duty Vehicle for Executives
2	EX-2	52,195 - 1,045 - 67,870			2.Organisation		Lump sum HRA (existing rate)
3	EX-3	44,120 - 885 - 57,395		2. Leave Travel Concession (LTC)	3.National		Communication @ existing rate for Executives
4	ES-1	62,220 - 1,245 - 80,895					LTC @ Maximum of Nu. 15,000 or Minimum Pay Scale whichever is lower over 12 months
5	ES-2	52,195 - 1,045 - 67,870	2.Communication				LE @ Minimum Pay Scale over 12 months
6	ES-3	44,120 - 885 - 57,395					
7	P1	36,570 - 735 - 47,595					
8	P2/SS1	32,300 - 650 - 42,050					
9	P3/SS2	28,315 - 570 - 36,865					
10	P4/SS3	25,220 - 505 - 32,795					
11	P5/SS3	20,645 - 415 - 26,870		4. One-off Fixed Payment			
12	S1	19,970 - 400 - 25,970					
13	S2	18,095 - 365 - 23,570					
14	S3	16,535 - 335 - 21,560					
15	S4	14,675 - 295 - 19,100		5. Professional Allowance (45%)			
16	S5	13,575 - 275 - 17,700					
17	O1	13,300 - 270 - 17,350					
18	O2	12,495 - 250 - 16,245					
19	O3	11,355 - 230 - 14,805					
20	O4	10,550 - 215 - 13,775					

7. RAA/Prosecutor/ ACC Others/Internal Auditor

Sl. No	Position	Fixed Pay				In-Kind Benefits	Remarks
		Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
1	EX-1	62,220 - 1,245 - 80,895	1. House Rent Allowance	1. Leave Encashment (LE)	1. Individual	Designated Vehicle	Designated Vehicle for Executives
2	EX-2	52,195 - 1,045 - 67,870			2.Organisation		Lump sum HRA (existing rate)
3	EX-3	44,120 - 885 - 57,395	2.Communication	2. Leave Travel Concession (LTC)	3.National		Communication @ existing rate for Executives
4	ES-1	62,220 - 1,245 - 80,895					
5	ES-2	52,195 - 1,045 - 67,870					
6	ES-3	44,120 - 885 - 57,395		3. Indexation(3%) of Minimum Pay Scale			LTC @ Maximum of Nu. 15,000 or Minimum Pay Scale whichever is lower over 12 months
7	P1	36,570 - 735 - 47,595		4. One-off Fixed Payment			
8	P2/SS1	32,300 - 650 - 42,050		5. Professional Allowance (20%)			
9	P3/SS2	28,315 - 570 - 36,865					LE @ Minimum Pay Scale over 12 months
10	P4/SS3	25,220 - 505 - 32,795					
11	P5/SS3	20,645 - 415 - 26,870					
12	S1	19,970 - 400 - 25,970					One-off Fixed Payment (Monthly): P1-P4 @ Nu.900, P5-S4@Nu.1,200, S5-O4@Nu. 1,500
13	S2	18,095 - 365 - 23,570					
14	S3	16,535 - 335 - 21,560					
15	S4	14,675 - 295 - 19,100					
16	S5	13,575 - 275 - 17,700					
17	O1	13,300 - 270 - 17,350					3% Indexation of Minimum Pay Scale - Monthly
18	O2	12,495 - 250 - 16,245					
19	O3	11,355 - 230 - 14,805					
20	O4	10,550 - 215 - 13,775					

8. Aviation							
Sl. No	Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
		Basic Pay	Non-Pensionable Monthly Pay (NMPM)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
1	P1	36,570 - 735 - 47,595	1. House Rent Allowance	1. Leave Encashment (LE)	1. Individual	Lump sum HRA (existing)	
2	P2/SS1	32,300 - 650 - 42,050		2. Leave Travel Concession (LTC)	2.Organisation	LTC @ Maximum of Nu. 15,000 or Minimum Pay Scale whichever is lower over 12 months	
3	P3/SS2	28,315 - 570 - 36,865		3.Indexation(3%) of Minimum Pay Scale	3.National	LE @ Minimum Pay Scale over 12 months	
4	P4/SS3	25,220 - 505 - 32,795		4. One-off Fixed Payment		One-off Fixed Payment (Monthly): P1-P4 @Nu.900, P5-S4@Nu.1,200, S5- O4@Nu. 1,500	
5	P5/SS3	20,645 - 415 - 26,870		5. Professional Allowance (25%-45%)		3% Indexation of Minimum Pay Scale - Monthly	
6	S1	19,970 - 400 - 25,970					

Annexure 5: Pay Structure Working Details (monthly) for the Civil Servants

1. General Civil Servants

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay			In-Kind Benefits Pay	Total Gross (Cash + In- Kind)	In-Kind Benefit Details		
		Basic Pay	Allowance	Gross Cash Pay		Basic Pay	NPM ^P		Variable Pay	Gross Cash Pay		Fixed pay	Variable Pay				
				Fixed Pay	NPM ^P		Variable Pay	Gross Cash Pay		Fixed pay	Variable Pay						
1 Cabinet Secretary	84,180 - 1,685 - 92,605	18,835	103,015	84,180 - 1,685 - 92,605	18,835	10,790	113,805	91%	9%	36,665	36,665	150,470					
2 Govt Secretary	73,845 - 1,480 - 81,245	16,770	90,615	73,845 - 1,480 - 81,245	16,770	9,620	100,235	90%	10%	36,665	36,665	136,900	Designated Duty Vehicile				
3 EX1	62,220 - 1,245 - 80,895	13,445	75,665	62,220 - 1,245 - 80,895	13,445	8,300	83,965	90%	10%	36,665	36,665	120,630					
4 EX2	52,195 - 1,045 - 67,870	11,440	63,635	52,195 - 1,045 - 67,870	11,440	7,165	70,800	90%	10%	36,665	36,665	107,465					
5 EX3	44,120 - 885 - 57,395	9,825	53,945	44,120 - 885 - 57,395	9,825	6,250	60,195	90%	10%	36,665	36,665	96,860					
6 ES1	62,220 - 1,245 - 80,895	12,445	74,665	62,220 - 1,245 - 80,895	12,445	8,300	82,965	90%	10%	36,665	36,665	82,965					
7 ES2	52,195 - 1,045 - 67,870	10,440	62,635	52,195 - 1,045 - 67,870	10,440	7,165	69,800	90%	10%	36,665	36,665	69,800					
8 ES3	44,120 - 885 - 57,395	8,825	52,945	44,120 - 885 - 57,395	8,825	6,250	59,195	89%	11%	36,665	36,665	59,195					
9 P1	36,570 - 735 - 47,595	7,315	43,885	36,570 - 735 - 47,595	7,315	6,295	50,180	87%	13%	36,665	36,665	50,180					
10 P2/SS1	32,300 - 650 - 42,050	6,460	38,760	32,300 - 650 - 42,050	6,460	5,810	44,570	87%	13%	36,665	36,665	44,570					
11 P3/SS2	28,315 - 570 - 36,865	5,665	33,980	28,315 - 570 - 36,865	5,665	5,360	39,340	86%	14%	36,665	36,665	39,340					
12 P4/SS3	25,220 - 505 - 32,795	5,045	30,265	25,220 - 505 - 32,795	5,045	5,005	35,270	86%	14%	36,665	36,665	35,270					
13 P5/SS4	20,645 - 415 - 26,870	4,130	24,775	20,645 - 415 - 26,870	4,130	4,790	29,565	84%	16%	36,665	36,665	29,565					
14 S1	19,970 - 400 - 25,970	3,995	23,965	19,970 - 400 - 25,970	3,995	4,715	28,680	84%	16%	36,665	36,665	28,680					
15 S2	18,095 - 365 - 23,570	3,620	21,715	18,095 - 365 - 23,570	3,620	4,505	26,220	83%	17%	36,665	36,665	26,220					
16 S3	16,535 - 335 - 21,560	3,500	20,035	16,535 - 335 - 21,560	3,500	4,325	24,360	82%	18%	36,665	36,665	24,360					
17 S4	14,675 - 295 - 19,100	3,500	18,175	14,675 - 295 - 19,100	3,500	4,090	22,265	82%	18%	36,665	36,665	22,265					
18 S5	13,575 - 275 - 17,700	3,500	17,075	13,575 - 275 - 17,700	3,500	4,165	21,240	80%	20%	36,665	36,665	21,240					
19 O1	13,300 - 270 - 17,350	3,500	16,800	13,300 - 270 - 17,350	3,500	4,120	20,920	80%	20%	36,665	36,665	20,920					
20 O2	12,495 - 250 - 16,245	3,500	15,995	12,495 - 250 - 16,245	3,500	3,955	19,950	80%	20%	36,665	36,665	19,950					
21 O3	11,355 - 230 - 14,805	3,500	14,855	11,355 - 230 - 14,805	3,500	3,730	18,585	80%	20%	36,665	36,665	18,585					
22 O4	10,550 - 215 - 13,775	3,500	14,050	10,550 - 215 - 13,775	3,500	3,575	17,625	80%	20%	36,665	36,665	17,625					

2.1. Teacher: 0-10 years (35%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	Total Gross Pay		
		Basic Pay	Allowance	Gross Cash Pay		Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay				
				Basic Pay	NPMP								
1	ES-1	62,220 - 1,245 - 80,895	34,220	96,440	62,220 - 1,245 - 80,895	12,445	24,890	99,555	75%	25%	99,555		
2	ES-2	52,195 - 1,045 - 67,870	28,710	80,905	52,195 - 1,045 - 67,870	10,440	21,085	83,720	75%	25%	83,720		
3	ES-3	44,120 - 885 - 57,395	24,265	68,385	44,120 - 885 - 57,395	8,825	18,015	70,960	75%	25%	70,960		
4	P1	36,570 - 735 - 47,595	20,115	56,685	36,570 - 735 - 47,595	7,315	16,045	59,930	73%	27%	59,930		
5	P2/SS1	32,300 - 650 - 42,050	17,765	50,065	32,300 - 650 - 42,050	6,460	14,425	53,185	73%	27%	53,185		
6	P3/SS2	28,315 - 570 - 36,865	15,575	43,890	28,315 - 570 - 36,865	5,665	12,910	46,890	72%	28%	46,890		
7	P4/SS3	25,220 - 505 - 32,795	13,870	39,090	25,220 - 505 - 32,795	5,045	11,730	41,995	72%	28%	41,995		
8	P5/SS4	20,645 - 415 - 26,870	11,355	32,000	20,645 - 415 - 26,870	4,130	10,295	35,070	71%	29%	35,070		
9	S1	19,970 - 400 - 25,970	10,985	30,955	19,970 - 400 - 25,970	3,995	10,040	34,005	70%	30%	34,005		
10	S2	18,095 - 365 - 23,570	9,955	28,050	18,095 - 365 - 23,570	3,620	9,330	31,045	70%	30%	31,045		

2.2. Teacher: 10- 20 years (45%)

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay		Total Gross
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	NPMMP	Variable Pay	Gross Cash Pay	Fixed pay	
1	ES-1	62,220 - 1,245 - 80,895	40,445	102,665	62,220 - 1,245 - 80,895	12,445	31,115	105,780	71%	29%
2	ES-2	52,195 - 1,045 - 67,870	33,930	86,125	52,195 - 1,045 - 67,870	10,440	26,305	88,940	70%	30%
3	ES-3	44,120 - 885 - 57,395	28,680	72,800	44,120 - 885 - 57,395	8,825	22,430	75,375	70%	30%
4	P1	36,570 - 735 - 47,595	23,770	60,340	36,570 - 735 - 47,595	7,315	19,700	63,585	69%	31%
5	P2/SS1	32,300 - 650 - 42,050	20,995	53,295	32,300 - 650 - 42,050	6,460	17,655	56,415	69%	31%
6	P3/SS2	28,315 - 570 - 36,865	18,405	46,720	28,315 - 570 - 36,865	5,665	15,740	49,720	68%	32%
7	P4/SS3	25,220 - 505 - 32,795	16,395	41,615	25,220 - 505 - 32,795	5,045	14,255	44,520	68%	32%
8	P5/SS4	20,645 - 415 - 26,870	13,420	34,065	20,645 - 415 - 26,870	4,130	12,360	37,135	67%	33%
9	S1	19,970 - 400 - 25,970	12,980	32,950	19,970 - 400 - 25,970	3,995	12,035	36,000	67%	33%
10	S2	18,095 - 365 - 23,570	11,765	29,860	18,095 - 365 - 23,570	3,620	11,140	32,855	66%	34%

2.3. Teacher: Above 20 years (55%)

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay			Total Gross Pay
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Basic Pay	NPMIP	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay
1	ES-1	62,220 - 1,245 - 80,895	46,665	108,885	62,220 - 1,245 - 80,895	12,445	37,335	112,000	67%	33%	112,000
2	ES-2	52,195 - 1,045 - 67,870	39,145	91,340	52,195 - 1,045 - 67,870	10,440	31,520	94,155	67%	33%	94,155
3	ES-3	44,120 - 885 - 57,395	33,090	77,210	44,120 - 885 - 57,395	8,825	26,840	79,785	66%	34%	79,785
4	P1	36,570 - 735 - 47,595	27,430	64,000	36,570 - 735 - 47,595	7,315	23,360	67,245	65%	35%	67,245
5	P2/SS1	32,300 - 650 - 42,050	24,225	56,525	32,300 - 650 - 42,050	6,460	20,885	59,645	65%	35%	59,645
6	P3/SS2	28,315 - 570 - 36,865	21,240	49,555	28,315 - 570 - 36,865	5,665	18,575	52,555	65%	35%	52,555
7	P4/SS3	25,220 - 505 - 32,795	18,915	44,135	25,220 - 505 - 32,795	5,045	16,775	47,040	64%	36%	47,040
8	P5/SS4	20,645 - 415 - 26,870	15,485	36,130	20,645 - 415 - 26,870	4,130	14,425	39,200	63%	37%	39,200
9	S1	19,970 - 400 - 25,970	14,980	34,950	19,970 - 400 - 25,970	3,995	14,035	38,000	63%	37%	38,000
10	S2	18,095 - 365 - 23,570	13,570	31,665	18,095 - 365 - 23,570	3,620	12,945	34,660	63%	37%	34,660

3.1. Nurse: 0-10 years (35%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	Total Gross
		Basic Pay		Gross Cash Pay	Fixed Pay		Variable Pay	Gross Cash Pay	Fixed pay		
		Allowance	Basic Pay	Basic Pay	NPM/P	Pay	Pay	Pay	Pay		
1	ES-1	62,220 - 1,245 - 80,895	34,220	96,440	62,220 - 1,245 - 80,895	12,445	30,490	105,155	71%	29%	105,155
2	ES-2	52,195 - 1,045 - 67,870	28,710	80,905	52,195 - 1,045 - 67,870	10,440	25,850	88,485	71%	29%	88,485
3	ES-3	44,120 - 885 - 57,395	24,265	68,385	44,120 - 885 - 57,395	8,825	22,105	75,050	71%	29%	75,050
4	P1	36,570 - 735 - 47,595	20,115	56,685	36,570 - 735 - 47,595	7,315	19,510	63,395	69%	31%	63,395
5	P2/SS1	32,300 - 650 - 42,050	17,765	50,065	32,300 - 650 - 42,050	6,460	17,530	56,290	69%	31%	56,290
6	P3/SS2	28,315 - 570 - 36,865	15,575	43,890	28,315 - 570 - 36,865	5,665	15,685	49,665	68%	32%	49,665
7	P4/SS3	25,220 - 505 - 32,795	13,870	39,090	25,220 - 505 - 32,795	5,045	14,245	44,510	68%	32%	44,510
8	P5/SS4	20,645 - 415 - 26,870	11,355	32,000	20,645 - 415 - 26,870	4,130	12,430	37,205	67%	33%	37,205
9	S1	19,970 - 400 - 25,970	10,985	30,955	19,970 - 400 - 25,970	3,995	12,120	36,085	66%	34%	36,085
10	S2	18,095 - 365 - 23,570	9,955	28,050	18,095 - 365 - 23,570	3,620	11,255	32,970	66%	34%	32,970
11	S3	16,535 - 335 - 21,560	9,285	25,820	16,535 - 335 - 21,560	3,500	10,525	30,560	66%	34%	30,560
12	S4	14,675 - 295 - 19,100	8,635	23,310	14,675 - 295 - 19,100	3,500	9,640	27,815	65%	35%	27,815
13	S5	13,575 - 275 - 17,700	8,250	21,825	13,575 - 275 - 17,700	3,500	9,330	26,405	65%	35%	26,405
14	O1	13,300 - 270 - 17,350	8,155	21,455	13,300 - 270 - 17,350	3,500	9,190	25,990	65%	35%	25,990
15	O2	12,495 - 250 - 16,245	7,875	20,370	12,495 - 250 - 16,245	3,500	8,745	24,740	65%	35%	24,740
16	O3	11,355 - 230 - 14,805	7,475	18,830	11,355 - 230 - 14,805	3,500	8,120	22,975	65%	35%	22,975
17	O4	10,550 - 215 - 13,775	7,190	17,740	10,550 - 215 - 13,775	3,500	7,680	21,730	65%	35%	21,730

3.2. Nurse:10- 20 Years (45%)

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay		Total Gross Pay
		Basic Pay	Allowance	Gross C Cash Pay	Fixed Pay	Basic Pay	NPMP	Variable Pay	Gross Cash Pay	
1	ES-1	62,220 - 1,245 - 80,895	40,445	102,665	62,220 - 1,245 - 80,895	12,445	36,715	111,380	67%	33%
2	ES-2	52,195 - 1,045 - 67,870	33,930	86,125	52,195 - 1,045 - 67,870	10,440	31,070	93,705	67%	33%
3	ES-3	44,120 - 885 - 57,395	28,680	72,800	44,120 - 885 - 57,395	8,825	26,520	79,465	67%	33%
4	P1	36,570 - 735 - 47,595	23,770	60,340	36,570 - 735 - 47,595	7,315	23,165	67,050	65%	35%
5	P2/SS1	32,300 - 650 - 42,050	20,995	53,295	32,300 - 650 - 42,050	6,460	20,760	59,520	65%	35%
6	P3/SS2	28,315 - 570 - 36,865	18,405	46,720	28,315 - 570 - 36,865	5,665	18,515	52,495	65%	35%
7	P4/SS3	25,220 - 505 - 32,795	16,395	41,615	25,220 - 505 - 32,795	5,045	16,770	47,035	64%	36%
8	P5/SS4	20,645 - 415 - 26,870	13,420	34,065	20,645 - 415 - 26,870	4,130	14,495	39,270	63%	37%
9	S1	19,970 - 400 - 25,970	12,980	32,950	19,970 - 400 - 25,970	3,995	14,115	38,080	63%	37%
10	S2	18,095 - 365 - 23,570	11,765	29,860	18,095 - 365 - 23,570	3,620	13,065	34,780	62%	38%
11	S3	16,535 - 335 - 21,560	10,940	27,475	16,535 - 335 - 21,560	3,500	12,180	32,215	62%	38%
12	S4	14,675 - 295 - 19,100	10,105	24,780	14,675 - 295 - 19,100	3,500	11,110	29,285	62%	38%
13	S5	13,575 - 275 - 17,700	9,610	23,185	13,575 - 275 - 17,700	3,500	10,690	27,765	61%	39%
14	O1	13,300 - 270 - 17,350	9,485	22,785	13,300 - 270 - 17,350	3,500	10,520	27,320	61%	39%
15	O2	12,495 - 250 - 16,245	9,125	21,620	12,495 - 250 - 16,245	3,500	9,995	25,990	62%	38%
16	O3	11,355 - 230 - 14,805	8,610	19,965	11,355 - 230 - 14,805	3,500	9,255	24,110	62%	38%
17	O4	10,550 - 215 - 13,775	8,250	18,800	10,550 - 215 - 13,775	3,500	8,740	22,790	62%	38%

3.3. Nurse: Above 20 years (55%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	
		Basic Pay	Allowance	Gross Cash Pay		Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay	Total Gross Pay	
				Basic Pay	NPM ^P						
1	ES-1	62,220 - 1,245 - 80,895	46,665	108,885	62,220 - 1,245 - 80,895	12,445	42,935	117,600	63%	37%	
2	ES-2	52,195 - 1,045 - 67,870	39,145	91,340	52,195 - 1,045 - 67,870	10,440	36,285	98,920	63%	37%	
3	ES-3	44,120 - 885 - 57,395	33,090	77,210	44,120 - 885 - 57,395	8,825	30,930	83,875	63%	37%	
4	P1	36,570 - 735 - 47,595	27,430	64,000	36,570 - 735 - 47,595	7,315	26,825	70,710	62%	38%	
5	P2/SS1	32,300 - 650 - 42,050	24,225	56,525	32,300 - 650 - 42,050	6,460	23,990	62,750	62%	38%	
6	P3/SS2	28,315 - 570 - 36,865	21,240	49,555	28,315 - 570 - 36,865	5,665	21,350	55,330	61%	39%	
7	P4/SS3	25,220 - 505 - 32,795	18,915	44,135	25,220 - 505 - 32,795	5,045	19,290	49,555	61%	39%	
8	P5/SS4	20,645 - 415 - 26,870	15,485	36,130	20,645 - 415 - 26,870	4,130	16,560	41,335	60%	40%	
9	S1	19,970 - 400 - 25,970	14,980	34,950	19,970 - 400 - 25,970	3,995	16,115	40,080	60%	40%	
10	S2	18,095 - 365 - 23,570	13,570	31,665	18,095 - 365 - 23,570	3,620	14,870	36,585	59%	41%	
11	S3	16,535 - 335 - 21,560	12,595	29,130	16,535 - 335 - 21,560	3,500	13,835	33,870	59%	41%	
12	S4	14,675 - 295 - 19,100	11,570	26,245	14,675 - 295 - 19,100	3,500	12,575	30,750	59%	41%	
13	S5	13,575 - 275 - 17,700	10,965	24,540	13,575 - 275 - 17,700	3,500	12,045	29,120	59%	41%	
14	O1	13,300 - 270 - 17,350	10,815	24,115	13,300 - 270 - 17,350	3,500	11,850	28,650	59%	41%	
15	O2	12,495 - 250 - 16,245	10,370	22,865	12,495 - 250 - 16,245	3,500	11,240	27,235	59%	41%	
16	O3	11,355 - 230 - 14,805	9,745	21,100	11,355 - 230 - 14,805	3,500	10,390	25,245	59%	41%	
17	O4	10,550 - 215 - 13,775	9,305	19,855	10,550 - 215 - 13,775	3,500	9,795	23,845	59%	41%	

4.1 Clinical Staff: 0-10 years (35%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay		Total Gross Pay	
		Basic Pay		Gross Cash Pay	Fixed Pay		Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay			
		Allowance	Basic Pay		NPMP								
1	ES-1	62,220 - 1,245 - 80,895	34,220	96,440	62,220 - 1,245 - 80,895	12,445	30,075	104,740	71%	29%	104,740		
2	ES-2	52,195 - 1,045 - 67,870	28,710	80,905	52,195 - 1,045 - 67,870	10,440	25,435	88,070	71%	29%	88,070		
3	ES-3	44,120 - 885 - 57,395	24,265	68,385	44,120 - 885 - 57,395	8,825	21,690	74,635	71%	29%	74,635		
4	P1	36,570 - 735 - 47,595	20,115	56,685	36,570 - 735 - 47,595	7,315	19,095	62,980	70%	30%	62,980		
5	P2/SS1	32,300 - 650 - 42,050	17,765	50,065	32,300 - 650 - 42,050	6,460	17,115	55,875	69%	31%	55,875		
6	P3/SS2	28,315 - 570 - 36,865	15,575	43,890	28,315 - 570 - 36,865	5,665	15,270	49,250	69%	31%	49,250		
7	P4/SS3	25,220 - 505 - 32,795	13,870	39,090	25,220 - 505 - 32,795	5,045	13,830	44,095	69%	31%	44,095		
8	P5/SS4	20,645 - 415 - 26,870	11,355	32,000	20,645 - 415 - 26,870	4,130	12,015	36,790	67%	33%	36,790		
9	S1	19,970 - 400 - 25,970	10,985	30,955	19,970 - 400 - 25,970	3,995	11,705	35,670	67%	33%	35,670		
10	S2	18,095 - 365 - 23,570	9,955	28,050	18,095 - 365 - 23,570	3,620	10,840	32,555	67%	33%	32,555		
11	S3	16,535 - 335 - 21,560	9,285	25,820	16,535 - 335 - 21,560	3,500	10,110	30,145	66%	34%	30,145		
12	S4	14,675 - 295 - 19,100	8,635	23,310	14,675 - 295 - 19,100	3,500	9,225	27,400	66%	34%	27,400		
13	S5	13,575 - 275 - 17,700	8,250	21,825	13,575 - 275 - 17,700	3,500	8,915	25,990	66%	34%	25,990		
14	O1	13,300 - 270 - 17,350	8,155	21,455	13,300 - 270 - 17,350	3,500	8,775	25,575	66%	34%	25,575		
15	O2	12,495 - 250 - 16,245	7,875	20,370	12,495 - 250 - 16,245	3,500	8,330	24,325	66%	34%	24,325		
16	O3	11,355 - 230 - 14,805	7,475	18,830	11,355 - 230 - 14,805	3,500	7,705	22,560	66%	34%	22,560		
17	O4	10,550 - 215 - 13,775	7,190	17,740	10,550 - 215 - 13,775	3,500	7,265	21,315	66%	34%	21,315		

4.2. Clinical Staff: 10-20 Years (45%)

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay		Total Gross Pay
		Basic Pay	Allowance	Gross Cash Pay	Basic Pay	Fixed Pay	Variable Pay	Gross Cash Pay	Fixed pay	
				NPM ^P		NPM ^P	NPM ^P	NPM ^P	NPM ^P	
1	ES-1	62,220 - 1,245 - 80,895	40,445	102,665	62,220 - 1,245 - 80,895	12,445	36,300	110,965	67%	33% 110,965
2	ES-2	52,195 - 1,045 - 67,870	33,930	86,125	52,195 - 1,045 - 67,870	10,440	30,655	93,290	67%	33% 93,290
3	ES-3	44,120 - 885 - 57,395	28,680	72,800	44,120 - 885 - 57,395	8,825	26,105	79,050	67%	33% 79,050
4	P1	36,570 - 735 - 47,595	23,770	60,340	36,570 - 735 - 47,595	7,315	22,750	66,635	66%	34% 66,635
5	P2/SS1	32,300 - 650 - 42,050	20,995	53,295	32,300 - 650 - 42,050	6,460	20,345	59,105	66%	34% 59,105
6	P3/SS2	28,315 - 570 - 36,865	18,405	46,720	28,315 - 570 - 36,865	5,665	18,100	52,080	65%	35% 52,080
7	P4/SS3	25,220 - 505 - 32,795	16,395	41,615	25,220 - 505 - 32,795	5,045	16,355	46,620	65%	35% 46,620
8	P5/SS4	20,645 - 415 - 26,870	13,420	34,065	20,645 - 415 - 26,870	4,130	14,080	38,855	64%	36% 38,855
9	S1	19,970 - 400 - 25,970	12,980	32,950	19,970 - 400 - 25,970	3,995	13,700	37,665	64%	36% 37,665
10	S2	18,095 - 365 - 23,570	11,765	29,860	18,095 - 365 - 23,570	3,620	12,650	34,365	63%	37% 34,365
11	S3	16,535 - 335 - 21,560	10,940	27,475	16,535 - 335 - 21,560	3,500	11,765	31,800	63%	37% 31,800
12	S4	14,675 - 295 - 19,100	10,105	24,780	14,675 - 295 - 19,100	3,500	10,695	28,870	63%	37% 28,870
13	S5	13,575 - 275 - 17,700	9,610	23,185	13,575 - 275 - 17,700	3,500	10,275	27,350	62%	38% 27,350
14	O1	13,300 - 270 - 17,350	9,485	22,785	13,300 - 270 - 17,350	3,500	10,105	26,905	62%	38% 26,905
15	O2	12,495 - 250 - 16,245	9,125	21,620	12,495 - 250 - 16,245	3,500	9,580	25,575	63%	37% 25,575
16	O3	11,355 - 230 - 14,805	8,610	19,965	11,355 - 230 - 14,805	3,500	8,840	23,695	63%	37% 23,695
17	O4	10,550 - 215 - 13,775	8,250	18,800	10,550 - 215 - 13,775	3,500	8,325	22,375	63%	37% 22,375

4.3. Clinical Staff: Above 20 years (55%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	Total Gross Pay		
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay		Gross Cash Pay	Fixed pay	Variable Pay				
					Basic Pay	NPMP							
1	ES-1	62,220 - 1,245 - 80,895	46,665	108,885	62,220 - 1,245 - 80,895	12,445	42,520	117,185	64%	36%	117,185		
2	ES-2	52,195 - 1,045 - 67,870	39,145	91,340	52,195 - 1,045 - 67,870	10,440	35,870	98,505	64%	36%	98,505		
3	ES-3	44,120 - 885 - 57,395	33,090	77,210	44,120 - 885 - 57,395	8,825	30,515	83,460	63%	37%	83,460		
4	P1	36,570 - 735 - 47,595	27,430	64,000	36,570 - 735 - 47,595	7,315	26,410	70,295	62%	38%	70,295		
5	P2/SS1	32,300 - 650 - 42,050	24,225	56,525	32,300 - 650 - 42,050	6,460	23,575	62,335	62%	38%	62,335		
6	P3/SS2	28,315 - 570 - 36,865	21,240	49,555	28,315 - 570 - 36,865	5,665	20,935	54,915	62%	38%	54,915		
7	P4/SS3	25,220 - 505 - 32,795	18,915	44,135	25,220 - 505 - 32,795	5,045	18,875	49,140	62%	38%	49,140		
8	P5/SS4	20,645 - 415 - 26,870	15,485	36,130	20,645 - 415 - 26,870	4,130	16,145	40,920	61%	39%	40,920		
9	S1	19,970 - 400 - 25,970	14,980	34,950	19,970 - 400 - 25,970	3,995	15,700	39,665	60%	40%	39,665		
10	S2	18,095 - 365 - 23,570	13,570	31,665	18,095 - 365 - 23,570	3,620	14,455	36,170	60%	40%	36,170		
11	S3	16,535 - 335 - 21,560	12,595	29,130	16,535 - 335 - 21,560	3,500	13,420	33,455	60%	40%	33,455		
12	S4	14,675 - 295 - 19,100	11,570	26,245	14,675 - 295 - 19,100	3,500	12,160	30,335	60%	40%	30,335		
13	S5	13,575 - 275 - 17,700	10,965	24,540	13,575 - 275 - 17,700	3,500	11,630	28,705	59%	41%	28,705		
14	O1	13,300 - 270 - 17,350	10,815	24,115	13,300 - 270 - 17,350	3,500	11,435	28,235	60%	40%	28,235		
15	O2	12,495 - 250 - 16,245	10,370	22,865	12,495 - 250 - 16,245	3,500	10,825	26,820	60%	40%	26,820		
16	O3	11,355 - 230 - 14,805	9,745	21,100	11,355 - 230 - 14,805	3,500	9,975	24,830	60%	40%	24,830		
17	O4	10,550 - 215 - 13,775	9,305	19,855	10,550 - 215 - 13,775	3,500	9,380	23,430	60%	40%	23,430		

5.1 General Doctors with MBBS/Dentists with BDS but less than Masters Degree and Practicing Drungtsho (45%)

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay		Total Gross Pay
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay	
1	ES1	62,220 - 1,245 - 80,895	40,445	102,665	62,220 - 1,245 - 80,895	12,445	36,300	110,965	67%	33%
2	ES2	52,195 - 1,045 - 67,870	33,930	86,125	52,195 - 1,045 - 67,870	10,440	30,655	93,290	67%	33%
3	ES3	44,120 - 885 - 57,395	28,680	72,800	44,120 - 885 - 57,395	8,825	26,105	79,050	67%	33%
4	P1	36,570 - 735 - 47,595	23,770	60,340	36,570 - 735 - 47,595	7,315	22,750	66,635	66%	34%
5	P2/SS1	32,300 - 650 - 42,050	20,995	53,295	32,300 - 650 - 42,050	6,460	20,345	59,105	66%	34%
6	P3/SS2	28,315 - 570 - 36,865	18,405	46,720	28,315 - 570 - 36,865	5,665	18,100	52,080	65%	35%
7	P4/SS3	25,220 - 505 - 32,795	16,395	41,615	25,220 - 505 - 32,795	5,045	16,355	46,620	65%	35%
8	P5/SS4	20,645 - 415 - 26,870	13,420	34,065	20,645 - 415 - 26,870	4,130	14,080	38,855	64%	36%

5.2. Doctor Specialist: 55%								
Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Variable Pay	Gross Cash Pay	
				NPMP	NPMP	NPMP	NPMP	
1	ES1	62,220 - 1,245 - 80,895	46,665	108,885	62,220 - 1,245 - 80,895	12,445	42,520	117,185
2	ES2	52,195 - 1,045 - 67,870	39,145	91,340	52,195 - 1,045 - 67,870	10,440	35,870	98,505
3	ES3	44,120 - 885 - 57,395	33,090	77,210	44,120 - 885 - 57,395	8,825	30,515	83,460
4	P1	36,570 - 735 - 47,595	27,430	64,000	36,570 - 735 - 47,595	7,315	26,410	70,295
5	P2/SS1	32,300 - 650 - 42,050	24,225	56,525	32,300 - 650 - 42,050	6,460	23,575	62,335
6	P3/SS2	28,315 - 570 - 36,865	21,240	49,555	28,315 - 570 - 36,865	5,665	20,935	54,915
7	P4/SS3	25,220 - 505 - 32,795	18,915	44,135	25,220 - 505 - 32,795	5,045	18,875	49,140
8	P5/SS4	20,645 - 415 - 26,870	15,485	36,130	20,645 - 415 - 26,870	4,130	16,145	40,920

5.3. Doctor Sub-specialist (60%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay		Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay	Total Gross Pay
					Basic Pay	NPMP					
1	ES1	62,220 - 1,245 - 80,895	49,775	111,995	62,220 - 1,245 - 80,895	12,445	45,630	120,295	62%	38%	120,295
2	ES2	52,195 - 1,045 - 67,870	41,755	93,950	52,195 - 1,045 - 67,870	10,440	38,480	101,115	62%	38%	101,115
3	ES3	44,120 - 885 - 57,395	35,295	79,415	44,120 - 885 - 57,395	8,825	32,720	85,665	62%	38%	85,665
4	P1	36,570 - 735 - 47,595	29,255	65,825	36,570 - 735 - 47,595	7,315	28,235	72,120	61%	39%	72,120
5	P2/SS1	32,300 - 650 - 42,050	25,840	58,140	32,300 - 650 - 42,050	6,460	25,190	63,950	61%	39%	63,950
6	P3/SS2	28,315 - 570 - 36,865	22,655	50,970	28,315 - 570 - 36,865	5,665	22,350	56,330	60%	40%	56,330
7	P4/SS3	25,220 - 505 - 32,795	20,175	45,395	25,220 - 505 - 32,795	5,045	20,135	50,400	60%	40%	50,400
8	P5/SS4	20,645 - 415 - 26,870	16,515	37,160	20,645 - 415 - 26,870	4,130	17,175	41,950	59%	41%	41,950

6. ACC investigator

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	In-kind Benefits	Total Gross (Cash + In- Kind)	In-Kind Benefit Details			
		Basic Pay	Allowance	Gross Cash Pay		Fixed Pay	Basic Pay	NPM/P	Variable Pay	Gross Cash Pay						
				Fixed Pay	Basic Pay											
1	EX1	62,220 - 1,245 - 80,895	41,445	103,665	62,220 - 1,245 - 80,895	13,445	36,300	111,965	68%	32%	36,665	148,630	Designated Duty Vehicle			
2	EX2	52,195 - 1,045 - 67,870	34,930	87,125	52,195 - 1,045 - 67,870	11,440	30,655	94,290	67%	33%	36,665	130,955				
3	EX3	44,120 - 885 - 57,395	29,680	73,800	44,120 - 885 - 57,395	9,825	26,105	80,050	67%	33%	36,665	116,715				
4	ES1	62,220 - 1,245 - 80,895	40,445	102,665	62,220 - 1,245 - 80,895	12,445	36,300	110,965	67%	33%		110,965				
5	ES2	52,195 - 1,045 - 67,870	33,930	86,125	52,195 - 1,045 - 67,870	10,440	30,655	93,290	67%	33%		93,290				
6	ES3	44,120 - 885 - 57,395	28,680	72,800	44,120 - 885 - 57,395	8,825	26,105	79,050	67%	33%		79,050				
7	P1	36,570 - 735 - 47,595	23,770	60,340	36,570 - 735 - 47,595	7,315	22,750	66,635	66%	34%		66,635				
8	P2/S1	32,300 - 650 - 42,050	20,995	53,295	32,300 - 650 - 42,050	6,460	20,345	59,105	66%	34%		59,105				
9	P3/S2	28,315 - 570 - 36,865	18,405	46,720	28,315 - 570 - 36,865	5,665	18,100	52,080	65%	35%		52,080				
10	P4/S3	25,220 - 505 - 32,795	16,395	41,615	25,220 - 505 - 32,795	5,045	16,355	46,620	65%	35%		46,620				
11	P5/S4	20,645 - 415 - 26,870	13,420	34,065	20,645 - 415 - 26,870	4,130	14,080	38,855	64%	36%		38,855				
12	S1	19,970 - 400 - 25,970	12,980	32,950	19,970 - 400 - 25,970	3,995	13,700	37,665	64%	36%		37,665				
13	S2	18,095 - 365 - 23,570	11,765	29,860	18,095 - 365 - 23,570	3,620	12,650	34,365	63%	37%		34,365				
14	S3	16,535 - 335 - 21,560	10,940	27,475	16,535 - 335 - 21,560	3,500	11,765	31,800	63%	37%		31,800				
15	S4	14,675 - 295 - 19,100	10,105	24,780	14,675 - 295 - 19,100	3,500	10,695	28,870	63%	37%		28,870				
16	S5	13,575 - 275 - 17,700	9,610	23,185	13,575 - 275 - 17,700	3,500	10,275	27,350	62%	38%		27,350				
17	O1	13,300 - 270 - 17,350	9,485	22,785	13,300 - 270 - 17,350	3,500	10,105	26,905	62%	38%		26,905				
18	O2	12,495 - 250 - 16,245	9,125	21,620	12,495 - 250 - 16,245	3,500	9,580	25,575	63%	37%		25,575				
19	O3	11,355 - 230 - 14,805	8,610	19,965	11,355 - 230 - 14,805	3,500	8,840	23,695	63%	37%		23,695				
20	O4	10,550 - 215 - 13,775	8,250	18,800	10,550 - 215 - 13,775	3,500	8,325	22,375	63%	37%		22,375				

7. ACC others/ Prosecutor/RAA/ Internal Audit

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay	In-kind Benefits	Total Gross (Cash + In- Kind)	In-Kind Benefit Details				
		Basic Pay		Gross Cash Pay	Fixed Pay		Variable Pay	Gross Cash Pay	Fixed Pay								
		Allowance	Basic Pay		NPMP	Basic Pay											
1	EX1	62,220 - 1,245 - 80,895	25,890	88,110	62,220 - 1,245 - 80,895	13,445	20,745	96,410	78%	22%	36,665	133,075	Designated Duty Vehicle				
2	EX2	52,195 - 1,045 - 67,870	21,880	74,075	52,195 - 1,045 - 67,870	11,440	17,605	81,240	78%	22%	36,665	117,905					
3	EX3	44,120 - 885 - 57,395	18,650	62,770	44,120 - 885 - 57,395	9,825	15,075	69,020	78%	22%	36,665	105,685					
4	ES1	62,220 - 1,245 - 80,895	24,890	87,110	62,220 - 1,245 - 80,895	12,445	20,745	95,410	78%	22%		95,410					
5	ES2	52,195 - 1,045 - 67,870	20,880	73,075	52,195 - 1,045 - 67,870	10,440	17,605	80,240	78%	22%		80,240					
6	ES3	44,120 - 885 - 57,395	17,650	61,770	44,120 - 885 - 57,395	8,825	15,075	68,020	78%	22%		68,020					
7	P1	36,570 - 735 - 47,595	14,630	51,200	36,570 - 735 - 47,595	7,315	13,610	57,495	76%	24%		57,495					
8	P2/SS1	32,300 - 650 - 42,050	12,920	45,220	32,300 - 650 - 42,050	6,460	12,270	51,030	76%	24%		51,030					
9	P3/SS2	28,315 - 570 - 36,865	11,330	39,645	28,315 - 570 - 36,865	5,665	11,025	45,005	76%	24%		45,005					
10	P4/SS3	25,220 - 505 - 32,795	10,090	35,310	25,220 - 505 - 32,795	5,045	10,050	40,315	75%	25%		40,315					
11	P5/SS4	20,645 - 415 - 26,870	8,260	28,905	20,645 - 415 - 26,870	4,130	8,920	33,695	74%	26%		33,695					
12	S1	19,970 - 400 - 25,970	7,990	27,960	19,970 - 400 - 25,970	3,995	8,710	32,675	73%	27%		32,675					
13	S2	18,095 - 365 - 23,570	7,240	25,335	18,095 - 365 - 23,570	3,620	8,125	29,840	73%	27%		29,840					
14	S3	16,535 - 335 - 21,560	6,805	23,340	16,535 - 335 - 21,560	3,500	7,630	27,665	72%	28%		27,665					
15	S4	14,675 - 295 - 19,100	6,435	21,110	14,675 - 295 - 19,100	3,500	7,025	25,200	72%	28%		25,200					
16	S5	13,575 - 275 - 17,700	6,215	19,790	13,575 - 275 - 17,700	3,500	6,880	23,955	71%	29%		23,955					
17	O1	13,300 - 270 - 17,350	6,160	19,460	13,300 - 270 - 17,350	3,500	6,780	23,580	71%	29%		23,580					
18	O2	12,495 - 250 - 16,245	6,000	18,495	12,495 - 250 - 16,245	3,500	6,455	22,450	71%	29%		22,450					
19	O3	11,355 - 230 - 14,805	5,770	17,125	11,355 - 230 - 14,805	3,500	6,000	20,855	71%	29%		20,855					
20	O4	10,550 - 215 - 13,775	5,610	16,160	10,550 - 215 - 13,775	3,500	5,685	19,735	71%	29%		19,735					

8.1 Aviation: 6-10 years

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay	Total Gross		
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Basic Pay	NPMP	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay
1	P1	36,570 - 735 - 47,595	16,460	53,030	36,570 - 735 - 47,595	7,315	15,440	59,325	74%	26%	59,325
2	P2/SS1	32,300 - 650 - 42,050	14,535	46,835	32,300 - 650 - 42,050	6,460	13,885	52,645	74%	26%	52,645
3	P3/SS2	28,315 - 570 - 36,865	12,745	41,060	28,315 - 570 - 36,865	5,665	12,440	46,420	73%	27%	46,420
4	P4/SS3	25,220 - 505 - 32,795	11,350	36,570	25,220 - 505 - 32,795	5,045	11,310	41,575	73%	27%	41,575
5	P5/SS4	20,645 - 415 - 26,870	9,290	29,935	20,645 - 415 - 26,870	4,130	9,950	34,725	71%	29%	34,725
6	S1	19,970 - 400 - 25,970	8,960	28,930	19,970 - 400 - 25,970	3,995	9,680	33,645	71%	29%	33,645

8.2 Aviation: 10-15 years

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay	Total Gross		
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Basic Pay	NPMP	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay
1	P1	36,570 - 735 - 47,595	20,115	56,685	36,570 - 735 - 47,595	7,315	19,095	62,980	70%	30%	62,980
2	P2/SS1	32,300 - 650 - 42,050	17,765	50,065	32,300 - 650 - 42,050	6,460	17,115	55,875	69%	31%	55,875
3	P3/SS2	28,315 - 570 - 36,865	15,575	43,890	28,315 - 570 - 36,865	5,665	15,270	49,250	69%	31%	49,250
4	P4/SS3	25,220 - 505 - 32,795	13,870	39,090	25,220 - 505 - 32,795	5,045	13,830	44,095	69%	31%	44,095
5	P5/SS4	20,645 - 415 - 26,870	11,355	32,000	20,645 - 415 - 26,870	4,130	12,015	36,790	67%	33%	36,790
6	S1	19,970 - 400 - 25,970	10,985	30,955	19,970 - 400 - 25,970	3,995	11,705	35,670	67%	33%	35,670

8.3. Aviation : Above 15 years

Sl. No	Position	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay		Total Gross Pay
		Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay	
				NPMP				66,635	66%	
1	P1	36,570 - 735 - 47,595	23,770	60,340	36,570 - 735 - 47,595	7,315	22,750	66,635	66%	66,635
2	P2/SS1	32,300 - 650 - 42,050	20,995	53,295	32,300 - 650 - 42,050	6,460	20,345	59,105	66%	59,105
3	P3/SS2	28,315 - 570 - 36,865	18,405	46,720	28,315 - 570 - 36,865	5,665	18,100	52,080	65%	52,080
4	P4/SS3	25,220 - 505 - 32,795	16,395	41,615	25,220 - 505 - 32,795	5,045	16,355	46,620	65%	46,620
5	P5/SS4	20,645 - 415 - 26,870	13,420	34,065	20,645 - 415 - 26,870	4,130	14,080	38,855	64%	38,855
6	S1	19,970 - 400 - 25,970	12,980	32,950	19,970 - 400 - 25,970	3,995	13,700	37,665	64%	37,665

Annexure 6: Pay Structure Working Details (monthly) for the Civil Servants

1. General Civil Servants															
Sl No	Position	Monthly Existing Pay			Monthly Clean Wage Pay										
		Basic Pay	Communication	HRA	Gross Cash Pay	Basic Pay	Communication	HRA	LE	LTC	Index-ation	One-off Fixed Payment	Gross Cash Pay	In-Kind Bene-fits	Total Gross (Cash + In-Kind)
1	Cabinet secretary	84,180 - 1,685 - 92,605	2,000	16,835	103,015	84,180 - 1,685 - 92,605	2,000	16,835	7,015	1,250	2,525		113,805	36,665	150,470
2	Govt Secretary	73,845 - 1,480 - 81,245	2,000	14,770	90,615	73,845 - 1,480 - 81,245	2,000	14,770	6,155	1,250	2,215		100,235	36,665	136,900
3	EX1	62,220 - 1,245 - 80,895	1,000	12,445	75,665	62,220 - 1,245 - 80,895	1,000	12,445	5,185	1,250	1,865		83,965	36,665	120,630
4	EX2	52,195 - 1,045 - 67,870	1,000	10,440	63,635	52,195 - 1,045 - 67,870	1,000	10,440	4,350	1,250	1,565		70,800	36,665	107,465
5	EX3	44,120 - 885 - 57,395	1,000	8,825	53,945	44,120 - 885 - 57,395	1,000	8,825	3,675	1,250	1,325		60,195	36,665	96,860
6	ES1	62,220 - 1,245 - 80,895		12,445	74,665	62,220 - 1,245 - 80,895		12,445	5,185	1,250	1,865		82,965		82,965
7	ES2	52,195 - 1,045 - 67,870		10,440	62,635	52,195 - 1,045 - 67,870		10,440	4,350	1,250	1,565		69,800		69,800
8	ES3	44,120 - 885 - 57,395		8,825	52,945	44,120 - 885 - 57,395		8,825	3,675	1,250	1,325		59,195		59,195
9	P1	36,570 - 735 - 47,595		7,315	43,885	36,570 - 735 - 47,595		7,315	3,050	1,250	1,095		900	50,180	50,180
10	P2/SS1	32,300 - 650 - 42,050		6,460	38,760	32,300 - 650 - 42,050		6,460	2,690	1,250	970		900	44,570	44,570
11	P3/SS2	28,315 - 570 - 36,865		5,665	33,980	28,315 - 570 - 36,865		5,665	2,360	1,250	850		900	39,340	39,340
12	P4/SS3	25,220 - 505 - 32,795		5,045	30,265	25,220 - 505 - 32,795		5,045	2,100	1,250	755		900	35,270	35,270
13	P5/SS4	20,645 - 415 - 26,870		4,130	24,775	20,645 - 415 - 26,870		4,130	1,720	1,250	620		1,200	29,565	29,565
14	S1	19,970 - 400 - 25,970		3,995	23,965	19,970 - 400 - 25,970		3,995	1,665	1,250	600		1,200	28,680	28,680
15	S2	18,095 - 365 - 23,570		3,620	21,715	18,095 - 365 - 23,570		3,620	1,510	1,250	545		1,200	26,220	26,220
16	S3	16,535 - 335 - 21,560		3,500	20,035	16,535 - 335 - 21,560		3,500	1,380	1,250	495		1,200	24,360	24,360
17	S4	14,675 - 295 - 19,100		3,500	18,175	14,675 - 295 - 19,100		3,500	1,225	1,225	440		1,200	22,265	22,265
18	S5	13,575 - 275 - 17,700		3,500	17,075	13,575 - 275 - 17,700		3,500	1,130	1,130	405		1,500	21,240	21,240
19	O1	13,300 - 270 - 17,350		3,500	16,800	13,300 - 270 - 17,350		3,500	1,110	1,110	400		1,500	20,920	20,920
20	O2	12,495 - 250 - 16,245		3,500	15,995	12,495 - 250 - 16,245		3,500	1,040	1,040	375		1,500	19,950	19,950
21	O3	11,355 - 230 - 14,805		3,500	14,855	11,355 - 230 - 14,805		3,500	945	945	340		1,500	18,585	18,585
22	O4	10,550 - 215 - 13,775		3,500	14,050	10,550 - 215 - 13,775		3,500	880	880	315		1,500	17,625	17,625

2.1. Teacher: 0-10 years (35%)

Sl. No	Position	Monthly Existing Pay					Monthly Clean Wage Pay					
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (35%)	LE	LTC	Index-ation	One-off Fixed Payment
1	ES-1	62,220 - 1,245 - 80,895	12,445	21,775	96,440	62,220 - 80,895	12,445	21,775	1,250	1,865		99,555
2	ES-2	52,195 - 1,045 - 67,870	10,440	18,270	80,905	52,195 - 67,870	10,440	18,270	1,250	1,565		83,720
3	ES-3	44,120 - 885 - 57,395	8,825	15,440	68,385	44,120 - 57,395	8,825	15,440	1,250	1,325		70,960
4	P1	36,570 - 735 - 47,595	7,315	12,800	56,685	36,570 - 47,595	7,315	12,800	1,250	1,095	900	59,930
5	P2/SS1	32,300 - 650 - 42,050	6,460	11,305	50,065	32,300 - 42,050	6,460	11,305	1,250	970	900	53,185
6	P3/SS2	28,315 - 570 - 36,865	5,665	9,910	43,890	28,315 - 36,865	5,665	9,910	1,250	850	900	46,890
7	P4/SS3	25,220 - 505 - 32,795	5,045	8,825	39,090	25,220 - 32,795	5,045	8,825	1,250	755	900	41,995
8	P5/SS4	20,645 - 415 - 26,870	4,130	7,225	32,000	20,645 - 26,870	4,130	7,225	1,250	620	1,200	35,070
9	S1	19,970 - 400 - 25,970	3,995	6,990	30,955	19,970 - 25,970	3,995	6,990	1,250	600	1,200	34,005
10	S2	18,095 - 365 - 23,570	3,620	6,335	28,050	18,095 - 23,570	3,620	6,335	1,250	545	1,200	31,045

2.2. Teacher: 10- 20 years (45%)

Sl. No	Position	Monthly Existing Pay				Monthly Clean Wage Pay							
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (45%)	LE	LTC	Index-ation	One-off Fixed Payment	Gross Cash Pay
1	ES-1	62,220 - 1,245 - 80,895	12,445	28,000	102,665	62,220 - 80,895	12,445	28,000		1,250	1,865		105,780
2	ES-2	52,195 - 1,045 - 67,870	10,440	23,490	86,125	52,195 - 67,870	10,440	23,490		1,250	1,565		88,940
3	ES-3	44,120 - 885 - 57,395	8,825	19,855	72,800	44,120 - 57,395	8,825	19,855		1,250	1,325		75,375
4	P1	36,570 - 735 - 47,595	7,315	16,455	60,340	36,570 - 47,595	7,315	16,455		1,250	1,095	900	63,585
5	P2/SS1	32,300 - 650 - 42,050	6,460	14,535	53,295	32,300 - 42,050	6,460	14,535		1,250	970	900	56,415
6	P3/SS2	28,315 - 570 - 36,865	5,665	12,740	46,720	28,315 - 36,865	5,665	12,740		1,250	850	900	49,720
7	P4/SS3	25,220 - 505 - 32,795	5,045	11,350	41,615	25,220 - 32,795	5,045	11,350		1,250	755	900	44,520
8	P5/SS4	20,645 - 415 - 26,870	4,130	9,290	34,065	20,645 - 26,870	4,130	9,290		1,250	620	1,200	37,135
9	S1	19,970 - 400 - 25,970	3,995	8,985	32,950	19,970 - 25,970	3,995	8,985		1,250	600	1,200	36,000
10	S2	18,095 - 365 - 23,570	3,620	8,145	29,860	18,095 - 23,570	3,620	8,145		1,250	545	1,200	32,855

2.3. Teacher: Above 20 years (55%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay					Gross Cash Pay	
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (55%)	LE	LTC	Index-ation	
1	ES-1	62,220 - 1,245 - 80,895	12,445	34,220	108,885	62,220 - 80,895	12,445	34,220	1,250	1,865		112,000
2	ES-2	52,195 - 1,045 - 67,870	10,440	28,705	91,340	52,195 - 67,870	10,440	28,705	1,250	1,565		94,155
3	ES-3	44,120 - 885 - 57,395	8,825	24,265	77,210	44,120 - 57,395	8,825	24,265	1,250	1,325		79,785
4	P1	36,570 - 735 - 47,595	7,315	20,115	64,000	36,570 - 47,595	7,315	20,115	1,250	1,095	900	67,245
5	P2/SS1	32,300 - 650 - 42,050	6,460	17,765	56,525	32,300 - 42,050	6,460	17,765	1,250	970	900	59,645
6	P3/SS2	28,315 - 570 - 36,865	5,665	15,575	49,555	28,315 - 36,865	5,665	15,575	1,250	850	900	52,555
7	P4/SS3	25,220 - 505 - 32,795	5,045	13,870	44,135	25,220 - 32,795	5,045	13,870	1,250	755	900	47,040
8	P5/SS4	20,645 - 415 - 26,870	4,130	11,355	36,130	20,645 - 26,870	4,130	11,355	1,250	620	1,200	39,200
9	S1	19,970 - 400 - 25,970	3,995	10,985	34,950	19,970 - 25,970	3,995	10,985	1,250	600	1,200	38,000
10	S2	18,095 - 365 - 23,570	3,620	9,950	31,665	18,095 - 23,570	3,620	9,950	1,250	545	1,200	34,660

3.1. Nurse: 0-10 years (35%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay								
		Basic Pay	HRA	Profes-sional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (35%)	LE	LTC	Index-ation	One-off Fixed Payment	Uni-form	Gross Cash Pay
1	ES-1	62,220 - 1,245 - 80,895	12,445	21,775	96,440	62,220 - 80,895	12,445	21,775	5,185	1,250	1,865		415	105,155
2	ES-2	52,195 - 1,045 - 67,870	10,440	18,270	80,905	52,195 - 67,870	10,440	18,270	4,350	1,250	1,565		415	88,485
3	ES-3	44,120 - 885 - 57,395	8,825	15,440	68,385	44,120 - 57,395	8,825	15,440	3,675	1,250	1,325		415	75,050
4	P1	36,570 - 735 - 47,595	7,315	12,800	56,685	36,570 - 47,595	7,315	12,800	3,050	1,250	1,095	900	415	63,395
5	P2/SS1	32,300 - 650 - 42,050	6,460	11,305	50,065	32,300 - 42,050	6,460	11,305	2,690	1,250	970	900	415	56,290
6	P3/SS2	28,315 - 570 - 36,865	5,665	9,910	43,890	28,315 - 36,865	5,665	9,910	2,360	1,250	850	900	415	49,665
7	P4/SS3	25,220 - 505 - 32,795	5,045	8,825	39,090	25,220 - 32,795	5,045	8,825	2,100	1,250	755	900	415	44,510
8	P5/SS4	20,645 - 415 - 26,870	4,130	7,225	32,000	20,645 - 26,870	4,130	7,225	1,720	1,250	620	1,200	415	37,205
9	S1	19,970 - 400 - 25,970	3,995	6,990	30,955	19,970 - 25,970	3,995	6,990	1,665	1,250	600	1,200	415	36,085
10	S2	18,095 - 365 - 23,570	3,620	6,335	28,050	18,095 - 23,570	3,620	6,335	1,510	1,250	545	1,200	415	32,970
11	S3	16,535 - 335 - 21,560	3,500	5,785	25,820	16,535 - 21,560	3,500	5,785	1,380	1,250	495	1,200	415	30,560
12	S4	14,675 - 295 - 19,100	3,500	5,135	23,310	14,675 - 19,100	3,500	5,135	1,225	440	1,200	415	27,815	
13	S5	13,575 - 275 - 17,700	3,500	4,750	21,825	13,575 - 17,700	3,500	4,750	1,130	405	1,500	415	26,405	
14	O1	13,300 - 270 - 17,350	3,500	4,655	21,455	13,300 - 17,350	3,500	4,655	1,110	400	1,500	415	25,990	
15	O2	12,495 - 250 - 16,245	3,500	4,375	20,370	12,495 - 16,245	3,500	4,375	1,040	375	1,500	415	24,740	
16	O3	11,355 - 230 - 14,805	3,500	3,975	18,830	11,355 - 14,805	3,500	3,975	945	340	1,500	415	22,975	
17	O4	10,550 - 215 - 13,775	3,500	3,690	17,740	10,550 - 13,775	3,500	3,690	880	315	1,500	415	21,730	

3.2. Nurse:10- 20 Years (45%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay								
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (45%)	LE	LTC	Index-ation	One-off Fixed Payment	Uni-form Payment	Gross Cash Pay
1	ES-1	62,220 - 1,245 - 80,895	12,445	28,000	102,665	62,220 - 80,895	12,445	28,000	5,185	1,250	1,865		415	111,380
2	ES-2	52,195 - 1,045 - 67,870	10,440	23,490	86,125	52,195 - 67,870	10,440	23,490	4,350	1,250	1,565		415	93,705
3	ES-3	44,120 - 885 - 57,395	8,825	19,855	72,890	44,120 - 57,395	8,825	19,855	3,675	1,250	1,325		415	79,465
4	P1	36,570 - 735 - 47,595	7,315	16,455	60,340	36,570 - 47,595	7,315	16,455	3,050	1,250	1,095	900	415	67,050
5	P2/SS1	32,300 - 650 - 42,050	6,460	14,535	53,295	32,300 - 42,050	6,460	14,535	2,690	1,250	970	900	415	59,520
6	P3/SS2	28,315 - 570 - 36,865	5,665	12,740	46,720	28,315 - 36,865	5,665	12,740	2,360	1,250	850	900	415	52,495
7	P4/SS3	25,220 - 505 - 32,795	5,045	11,350	41,615	25,220 - 32,795	5,045	11,350	2,100	1,250	755	900	415	47,035
8	P5/SS4	20,645 - 415 - 26,870	4,130	9,290	34,065	20,645 - 26,870	4,130	9,290	1,720	1,250	620	1,200	415	39,270
9	S1	19,970 - 400 - 25,970	3,995	8,985	32,950	19,970 - 25,970	3,995	8,985	1,665	1,250	600	1,200	415	38,080
10	S2	18,095 - 365 - 23,570	3,620	8,145	29,860	18,095 - 23,570	3,620	8,145	1,510	1,250	545	1,200	415	34,780
11	S3	16,535 - 335 - 21,560	3,500	7,440	27,475	16,535 - 21,560	3,500	7,440	1,380	1,250	495	1,200	415	32,215
12	S4	14,675 - 295 - 19,100	3,500	6,605	24,780	14,675 - 19,100	3,500	6,605	1,225	1,225	440	1,200	415	29,285
13	S5	13,575 - 275 - 17,700	3,500	6,110	23,185	13,575 - 17,700	3,500	6,110	1,130	1,130	405	1,500	415	27,765
14	O1	13,300 - 270 - 17,350	3,500	5,985	22,785	13,300 - 17,350	3,500	5,985	1,110	1,110	400	1,500	415	27,320
15	O2	12,495 - 250 - 16,245	3,500	5,625	21,620	12,495 - 16,245	3,500	5,625	1,040	1,040	375	1,500	415	25,990
16	O3	11,355 - 230 - 14,805	3,500	5,110	19,965	11,355 - 14,805	3,500	5,110	945	945	340	1,500	415	24,110
17	O4	10,550 - 215 - 13,775	3,500	4,750	18,890	10,550 - 13,775	3,500	4,750	880	880	315	1,500	415	22,790

3.3. Nurse: Above 20 years (55%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay								
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA(55%)	LE	LTC	Index-ation	One-off Fixed Payment	Uni-form	Gross Cash Pay
1	ES-1	62,220 - 1,245 - 80,895	12,445	34,220	108,885	62,220 - 80,895	12,445	34,220	5,185	1,250	1,865	415	117,600	
2	ES-2	52,195 - 1,045 - 67,870	10,440	28,705	91,340	52,195 - 67,870	10,440	28,705	4,350	1,250	1,565	415	98,920	
3	ES-3	44,120 - 885 - 57,395	8,825	24,265	77,210	44,120 - 57,395	8,825	24,265	3,675	1,250	1,325	415	83,875	
4	P1	36,570 - 735 - 47,595	7,315	20,115	64,000	36,570 - 47,595	7,315	20,115	3,050	1,250	1,095	900	415	70,710
5	P2/SS1	32,300 - 650 - 42,050	6,460	17,765	56,525	32,300 - 42,050	6,460	17,765	2,690	1,250	970	900	415	62,750
6	P3/SS2	28,315 - 570 - 36,865	5,665	15,575	49,555	28,315 - 36,865	5,665	15,575	2,360	1,250	850	900	415	55,330
7	P4/SS3	25,220 - 505 - 32,795	5,045	13,870	44,135	25,220 - 32,795	5,045	13,870	2,100	1,250	755	900	415	49,555
8	P5/SS4	20,645 - 415 - 26,870	4,130	11,355	36,130	20,645 - 26,870	4,130	11,355	1,720	1,250	620	1,200	415	41,335
9	S1	19,970 - 400 - 25,970	3,995	10,985	34,950	19,970 - 25,970	3,995	10,985	1,665	1,250	600	1,200	415	40,080
10	S2	18,095 - 365 - 23,570	3,620	9,950	31,665	18,095 - 23,570	3,620	9,950	1,510	1,250	545	1,200	415	36,585
11	S3	16,535 - 335 - 21,560	3,500	9,095	29,130	16,535 - 21,560	3,500	9,095	1,380	1,250	495	1,200	415	33,870
12	S4	14,675 - 295 - 19,100	3,500	8,070	26,245	14,675 - 19,100	3,500	8,070	1,225	1,225	440	1,200	415	30,750
13	S5	13,575 - 275 - 17,700	3,500	7,465	24,540	13,575 - 17,700	3,500	7,465	1,130	1,130	405	1,500	415	29,120
14	O1	13,300 - 270 - 17,350	3,500	7,315	24,115	13,300 - 17,350	3,500	7,315	1,110	1,110	400	1,500	415	28,650
15	O2	12,495 - 250 - 16,245	3,500	6,870	22,865	12,495 - 16,245	3,500	6,870	1,040	1,040	375	1,500	415	27,235
16	O3	11,355 - 230 - 14,805	3,500	6,245	21,100	11,355 - 14,805	3,500	6,245	945	340	1,500	415	415	25,245
17	O4	10,550 - 215 - 13,775	3,500	5,805	19,855	10,550 - 13,775	3,500	5,805	880	880	315	1,500	415	23,845

4.1 Clinical Staff: 0-10 years (35%)

Sl No	Position	Monthly Existing Pay					Monthly Clean Wage Pay					
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (35%)	LE	LTC	Indexation	One-off Fixed Payment
1	ES-1	62,220 - 1,245 - 80,895	12,445	21,775	96,440	62,220 - 80,895	12,445	21,775	5,185	1,250	1,865	104,740
2	ES-2	52,195 - 1,045 - 67,870	10,440	18,270	80,905	52,195 - 67,870	10,440	18,270	4,350	1,250	1,565	88,070
3	ES-3	44,120 - 885 - 57,395	8,825	15,440	68,385	44,120 - 57,395	8,825	15,440	3,675	1,250	1,325	74,635
4	P1	36,570 - 735 - 47,595	7,315	12,800	56,685	36,570 - 47,595	7,315	12,800	3,050	1,250	1,095	900
5	P2/SS1	32,300 - 650 - 42,050	6,460	11,305	50,065	32,300 - 42,050	6,460	11,305	2,690	1,250	970	900
6	P3/SS2	28,315 - 570 - 36,865	5,665	9,910	43,890	28,315 - 36,865	5,665	9,910	2,360	1,250	850	900
7	P4/SS3	25,220 - 505 - 32,795	5,045	8,825	39,090	25,220 - 32,795	5,045	8,825	2,100	1,250	755	900
8	P5/SS4	20,645 - 415 - 26,870	4,130	7,225	32,000	20,645 - 26,870	4,130	7,225	1,720	1,250	620	1,200
9	S1	19,970 - 400 - 25,970	3,995	6,990	30,955	19,970 - 25,970	3,995	6,990	1,665	1,250	600	1,200
10	S2	18,095 - 365 - 23,570	3,620	6,335	28,050	18,095 - 23,570	3,620	6,335	1,510	1,250	545	1,200
11	S3	16,535 - 335 - 21,560	3,500	5,785	25,820	16,535 - 21,560	3,500	5,785	1,380	1,250	495	1,200
12	S4	14,675 - 295 - 19,100	3,500	5,135	23,310	14,675 - 19,100	3,500	5,135	1,225	1,225	440	1,200
13	S5	13,575 - 275 - 17,700	3,500	4,750	21,825	13,575 - 17,700	3,500	4,750	1,130	1,130	405	1,500
14	O1	13,300 - 270 - 17,350	3,500	4,655	21,455	13,300 - 17,350	3,500	4,655	1,110	1,110	400	1,500
15	O2	12,495 - 250 - 16,245	3,500	4,375	20,370	12,495 - 16,245	3,500	4,375	1,040	1,040	375	1,500
16	O3	11,355 - 230 - 14,805	3,500	3,975	18,830	11,355 - 14,805	3,500	3,975	945	340	1,500	22,560
17	O4	10,550 - 215 - 13,775	3,500	3,690	17,740	10,550 - 13,775	3,500	3,690	880	880	315	1,500
												21,315

4.2. Clinical Staff: 10-20 Years (45%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay					Gross Cash Pay		
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (45%)	LE	LTC			
1	ES-1	62,220 - 1,245 - 80,895	12,445	28,000	102,665	62,220 - 80,895	12,445	28,000	5,185	1,250	1,865	110,965	
2	ES-2	52,195 - 1,045 - 67,870	10,440	23,490	86,125	52,195 - 67,870	10,440	23,490	4,350	1,250	1,565	93,290	
3	ES-3	44,120 - 885 - 57,395	8,825	19,855	72,800	44,120 - 57,395	8,825	19,855	3,675	1,250	1,325	79,050	
4	P1	36,570 - 735 - 47,595	7,315	16,455	60,340	36,570 - 47,595	7,315	16,455	3,050	1,250	1,095	900	66,635
5	P2/SS1	32,300 - 650 - 42,050	6,460	14,535	53,295	32,300 - 42,050	6,460	14,535	2,690	1,250	970	900	59,105
6	P3/SS2	28,315 - 570 - 36,865	5,665	12,740	46,720	28,315 - 36,865	5,665	12,740	2,360	1,250	850	900	52,080
7	P4/SS3	25,220 - 505 - 32,795	5,045	11,350	41,615	25,220 - 32,795	5,045	11,350	2,100	1,250	755	900	46,620
8	P5/SS4	20,645 - 415 - 26,870	4,130	9,290	34,065	20,645 - 26,870	4,130	9,290	1,720	1,250	620	1,200	38,855
9	S1	19,970 - 400 - 25,970	3,995	8,985	32,950	19,970 - 25,970	3,995	8,985	1,665	1,250	600	1,200	37,665
10	S2	18,095 - 365 - 23,570	3,620	8,145	29,860	18,095 - 23,570	3,620	8,145	1,510	1,250	545	1,200	34,365
11	S3	16,535 - 335 - 21,560	3,500	7,440	27,475	16,535 - 21,560	3,500	7,440	1,380	1,250	495	1,200	31,800
12	S4	14,675 - 295 - 19,100	3,500	6,605	24,780	14,675 - 19,100	3,500	6,605	1,225	1,225	440	1,200	28,870
13	S5	13,575 - 275 - 17,700	3,500	6,110	23,185	13,575 - 17,700	3,500	6,110	1,130	1,130	405	1,500	27,350
14	O1	13,300 - 270 - 17,350	3,500	5,985	22,785	13,300 - 17,350	3,500	5,985	1,110	1,110	400	1,500	26,905
15	O2	12,495 - 250 - 16,245	3,500	5,625	21,620	12,495 - 16,245	3,500	5,625	1,040	1,040	375	1,500	25,575
16	O3	11,355 - 230 - 14,805	3,500	5,110	19,965	11,355 - 14,805	3,500	5,110	945	945	340	1,500	23,695
17	O4	10,550 - 215 - 13,775	3,500	4,750	18,800	10,550 - 13,775	3,500	4,750	880	880	315	1,500	22,375

4.3. Clinical Staff: Above 20 years (55%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay							
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (55%)	LE	LTC	Index-ation		
1	ES-1	62,220 - 1,245 - 80,895	12,445	34,220	108,885	62,220 - 80,895	12,445	34,220	5,185	1,250	1,865	117,185	
2	ES-2	52,195 - 1,045 - 67,870	10,440	28,705	91,340	52,195 - 67,870	10,440	28,705	4,350	1,250	1,565	98,505	
3	ES-3	44,120 - 885 - 57,395	8,825	24,265	77,210	44,120 - 57,395	8,825	24,265	3,675	1,250	1,325	83,460	
4	P1	36,570 - 735 - 47,595	7,315	20,115	64,000	36,570 - 47,595	7,315	20,115	3,050	1,250	1,095	900	70,295
5	P2/SS1	32,300 - 650 - 42,050	6,460	17,765	56,525	32,300 - 42,050	6,460	17,765	2,690	1,250	970	900	62,335
6	P3/SS2	28,315 - 570 - 36,865	5,665	15,575	49,555	28,315 - 36,865	5,665	15,575	2,360	1,250	850	900	54,915
7	P4/SS3	25,220 - 505 - 32,795	5,045	13,870	44,135	25,220 - 32,795	5,045	13,870	2,100	1,250	755	900	49,140
8	P5/SS4	20,645 - 415 - 26,870	4,130	11,355	36,130	20,645 - 26,870	4,130	11,355	1,720	1,250	620	1,200	40,920
9	S1	19,970 - 400 - 25,970	3,995	10,985	34,950	19,970 - 25,970	3,995	10,985	1,665	1,250	600	1,200	39,665
10	S2	18,095 - 365 - 23,570	3,620	9,950	31,665	18,095 - 23,570	3,620	9,950	1,510	1,250	545	1,200	36,170
11	S3	16,535 - 335 - 21,560	3,500	9,095	29,130	16,535 - 21,560	3,500	9,095	1,380	1,250	495	1,200	33,455
12	S4	14,675 - 295 - 19,100	3,500	8,070	26,245	14,675 - 19,100	3,500	8,070	1,225	1,225	440	1,200	30,335
13	S5	13,575 - 275 - 17,700	3,500	7,465	24,540	13,575 - 17,700	3,500	7,465	1,130	1,130	405	1,500	28,705
14	O1	13,300 - 270 - 17,350	3,500	7,315	24,115	13,300 - 17,350	3,500	7,315	1,110	1,110	400	1,500	28,235
15	O2	12,495 - 250 - 16,245	3,500	6,870	22,865	12,495 - 16,245	3,500	6,870	1,040	1,040	375	1,500	26,820
16	O3	11,355 - 230 - 14,805	3,500	6,245	21,100	11,355 - 14,805	3,500	6,245	945	945	340	1,500	24,830
17	O4	10,550 - 215 - 13,775	3,500	5,805	19,855	10,550 - 13,775	3,500	5,805	880	880	315	1,500	23,430

5.1 General Doctors with MBBS/Dentists with BDS but less than Masters Degree and Practicing Drungtsho (45%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay				One-off Fixed Payment	Gross Cash Pay	
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (45%)	LE	LTC	Indexation	One-off Fixed Payment
1	ES1	62,220 - 1,245 - 80,895	12,445	28,000	102,665	62,220 - 80,895	12,445	28,000	5,185	1,250	1,865	110,965
2	ES2	52,195 - 1,045 - 67,870	10,440	23,490	86,125	52,195 - 67,870	10,440	23,490	4,350	1,250	1,565	93,290
3	ES3	44,120 - 885 - 57,395	8,825	19,855	72,800	44,120 - 57,395	8,825	19,855	3,675	1,250	1,325	79,050
4	P1	36,570 - 735 - 47,595	7,315	16,455	60,340	36,570 - 47,595	7,315	16,455	3,050	1,250	1,095	900
5	P2/SS1	32,300 - 650 - 42,050	6,460	14,535	53,295	32,300 - 42,050	6,460	14,535	2,690	1,250	970	900
6	P3/SS2	28,315 - 570 - 36,865	5,665	12,740	46,720	28,315 - 36,865	5,665	12,740	2,360	1,250	850	900
7	P4/SS3	25,220 - 505 - 32,795	5,045	11,350	41,615	25,220 - 32,795	5,045	11,350	2,100	1,250	755	900
8	P5/SS4	20,645 - 415 - 26,870	4,130	9,290	34,065	20,645 - 26,870	4,130	9,290	1,720	1,250	620	1,200
												38,855

5.2 Medical & Dental Specialist (55%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay							
		Basic Pay	HRA	Profes-sional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (55%)	LE	LTC	Index-ation	One-off Fixed Payment	Gross Cash Pay
1	ES-1	62,220 - 1,245 - 80,895	12,445	34,220	108,885	62,220 - 80,895	12,445	34,220	5,185	1,250	1,865		117,185
2	ES-2	52,195 - 1,045 - 67,870	10,440	28,705	91,340	52,195 - 67,870	10,440	28,705	4,350	1,250	1,565		98,505
3	ES-3	44,120 - 885 - 57,395	8,825	24,265	77,210	44,120 - 57,395	8,825	24,265	3,675	1,250	1,325		83,460
4	P1	36,570 - 735 - 47,595	7,315	20,115	64,000	36,570 - 47,595	7,315	20,115	3,050	1,250	1,095	900	70,295
5	P2/SS1	32,300 - 650 - 42,050	6,460	17,765	56,525	32,300 - 42,050	6,460	17,765	2,690	1,250	970	900	62,335
6	P3/SS2	28,315 - 570 - 36,865	5,665	15,575	49,555	28,315 - 36,865	5,665	15,575	2,360	1,250	850	900	54,915
7	P4/SS3	25,220 - 505 - 32,795	5,045	13,870	44,135	25,220 - 32,795	5,045	13,870	2,100	1,250	755	900	49,140
8	P5/SS4	20,645 - 415 - 26,870	4,130	11,355	36,130	20,645 - 26,870	4,130	11,355	1,720	1,250	620	1,200	40,920

5.3 Medical & Dental Sub specialist (60%)

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay					Gross Cash Pay	
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA (60%)	LE	LTC	Index-ation	
1	ES-1	62,220 - 1,245 - 80,895	12,445	37,330	111,995	62,220 - 80,895	12,445	37,330	5,185	1,250	1,865	120,295
2	ES-2	52,195 - 1,045 - 67,870	10,440	31,315	93,950	52,195 - 67,870	10,440	31,315	4,350	1,250	1,565	101,115
3	ES-3	44,120 - 885 - 57,395	8,825	26,470	79,415	44,120 - 57,395	8,825	26,470	3,675	1,250	1,325	85,665
4	P1	36,570 - 735 - 47,595	7,315	21,940	65,825	36,570 - 47,595	7,315	21,940	3,050	1,250	1,095	900
5	P2/SS1	32,300 - 650 - 42,050	6,460	19,380	58,140	32,300 - 42,050	6,460	19,380	2,690	1,250	970	900
6	P3/SS2	28,315 - 570 - 36,865	5,665	16,990	50,970	28,315 - 36,865	5,665	16,990	2,360	1,250	850	900
7	P4/SS3	25,220 - 505 - 32,795	5,045	15,130	45,395	25,220 - 32,795	5,045	15,130	2,100	1,250	755	900
8	P5/SS4	20,645 - 415 - 26,870	4,130	12,385	37,160	20,645 - 26,870	4,130	12,385	1,720	1,250	620	1,200
												41,950

6. ACC investigator

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay						Total Gross In-Kind			
		Basic Pay	Communication	Professional Allowance	Gross Cash Pay (PA)	Basic Pay	Com-muni-cation	HRA	PA	LE	LTC	Index-ation	One-off Fixed Payment	Gross Cash Pay	In-Kind Benefits
1	EX1	62,220 - 1,245 - 80,895	1,000	12,445	28,000	103,665	62,220 - 80,895	1,000	12,445	28,000	5,185	1,250	1,865	111,965	36,665
2	EX2	52,195 - 1,045 - 67,870	1,000	10,440	23,490	87,125	52,195 - 67,870	1,000	10,440	23,490	4,350	1,250	1,565	94,290	36,665
3	EX3	44,120 - 885 - 57,395	1,000	8,825	19,855	73,800	44,120 - 57,395	1,000	8,825	19,855	3,675	1,250	1,325	80,050	36,665
4	ES1	62,220 - 1,245 - 80,895		12,445	28,000	102,665	62,220 - 80,895		12,445	28,000	5,185	1,250	1,865	110,965	116,715
5	ES2	52,195 - 1,045 - 67,870		10,440	23,490	86,125	52,195 - 67,870		10,440	23,490	4,350	1,250	1,565	93,290	93,290
6	ES3	44,120 - 885 - 57,395		8,825	19,855	72,800	44,120 - 57,395		8,825	19,855	3,675	1,250	1,325	79,050	79,050
7	P1	36,570 - 735 - 47,595		7,315	16,455	60,340	36,570 - 47,595		7,315	16,455	3,050	1,250	1,095	900	66,635
8	P2/SS1	32,300 - 650 - 42,050		6,460	14,535	53,295	32,300 - 42,050		6,460	14,535	2,690	1,250	970	900	59,105
9	P3/SS2	28,315 - 570 - 36,865		5,665	12,740	46,720	28,315 - 36,865		5,665	12,740	2,360	1,250	850	900	52,080
10	P4/SS3	25,220 - 505 - 32,795		5,045	11,350	41,615	25,220 - 32,795		5,045	11,350	2,100	1,250	755	900	46,620
11	P5/SS4	20,645 - 415 - 26,870		4,130	9,290	34,065	20,645 - 26,870		4,130	9,290	1,720	1,250	620	1,200	38,855
12	S1	19,970 - 400 - 25,970		3,995	8,985	32,950	19,970 - 25,970		3,995	8,985	1,665	1,250	600	1,200	37,665
13	S2	18,095 - 365 - 23,570		3,620	8,145	29,860	18,095 - 23,570		3,620	8,145	1,510	1,250	545	1,200	34,365
14	S3	16,535 - 335 - 21,560		3,500	7,440	27,475	16,535 - 21,560		3,500	7,440	1,380	1,250	495	1,200	31,800
15	S4	14,675 - 295 - 19,100		3,500	6,605	24,780	14,675 - 19,100		3,500	6,605	1,225	1,225	440	1,200	28,870
16	S5	13,575 - 275 - 17,700		3,500	6,110	23,185	13,575 - 17,700		3,500	6,110	1,130	1,130	405	1,500	27,350
17	O1	13,300 - 270 - 17,350		3,500	5,985	22,785	13,300 - 17,350		3,500	5,985	1,110	1,110	400	1,500	26,905
18	O2	12,495 - 250 - 16,245		3,500	5,625	21,620	12,495 - 16,245		3,500	5,625	1,040	1,040	375	1,500	25,575
19	O3	11,355 - 230 - 14,805		3,500	5,110	19,965	11,355 - 14,805		3,500	5,110	945	340	1,500	1,500	23,695
20	O4	10,550 - 215 - 13,775		3,500	4,750	18,800	10,550 - 13,775		3,500	4,750	880	880	315	1,500	22,375

7. ACC others/ Prosecutor/RAA/ Internal Auditors

Sl No	Position	Monthly Existing Pay					Monthly Clean Wage Pay										
		Basic Pay	Com-muni-cation	Profes-sional Allowance (PA)	Gross Cash Pay	Basic Pay	Communication	HRA	PA	LE	LTC	Index-ation	One-off Fixed Payment	Gross Cash Pay	In-Kind Benefits	Total Gross (Cash + In-Kind)	
1	EX1	62,220 - 1,245 - 80,895	1,000	12,445	88,110	62,220 - 80,895	1,000	12,445	12,445	5,185	1,250	1,865		96,410	36,665	133,975	
2	EX2	52,195 - 1,045 - 67,870	1,000	10,440	74,075	52,195 - 67,870	1,000	10,440	10,440	4,350	1,250	1,565		81,240	36,665	117,905	
3	EX3	44,120 - 385 - 57,395	1,000	8,825	62,770	44,120 - 57,395	1,000	8,825	8,825	3,675	1,250	1,325		69,020	36,665	105,685	
4	ES1	62,220 - 1,245 - 80,895		12,445	87,110	62,220 - 80,895		12,445	12,445	5,185	1,250	1,865		95,410		95,410	
5	ES2	52,195 - 1,045 - 67,870		10,440	73,075	52,195 - 67,870		10,440	10,440	4,350	1,250	1,565		80,240		80,240	
6	ES3	44,120 - 385 - 57,395		8,825	61,770	44,120 - 57,395		8,825	8,825	3,675	1,250	1,325		68,020		68,020	
7	P1	36,570 - 735 - 47,595		7,315	51,200	36,570 - 47,595		7,315	7,315	3,050	1,250	1,095	900	57,495		57,495	
8	P2/SS1	32,300 - 650 - 42,050		6,460	45,220	32,300 - 42,050		6,460	6,460	2,690	1,250	970	900	51,030		51,030	
9	P3/SS2	28,315 - 570 - 36,865		5,665	39,645	28,315 - 36,865		5,665	5,665	2,360	1,250	850	900	45,005		45,005	
10	P4/SS3	25,220 - 505 - 32,795		5,045	35,310	25,220 - 32,795		5,045	5,045	2,100	1,250	755	900	40,315		40,315	
11	P5/SS4	20,645 - 415 - 26,870		4,130	28,905	20,645 - 26,870		4,130	4,130	1,720	1,250	620	1,200	33,695		33,695	
12	S1	19,970 - 400 - 25,970		3,995	27,960	19,970 - 25,970		3,995	3,995	1,665	1,250	600	1,200	32,675		32,675	
13	S2	18,095 - 365 - 23,570		3,620	25,335	18,095 - 23,570		3,620	3,620	1,510	1,250	545	1,200	29,840		29,840	
14	S3	16,535 - 335 - 21,560		3,500	23,340	16,535 - 21,560		3,500	3,305	1,380	1,250	495	1,200	27,665		27,665	
15	S4	14,675 - 295 - 19,100		3,500	2,935	21,110	14,675 - 19,100		3,500	2,935	1,225	440	1,200	25,200		25,200	
16	S5	13,575 - 275 - 17,700		3,500	2,715	19,790	13,575 - 17,700		3,500	2,715	1,130	405	1,500	23,955		23,955	
17	O1	13,300 - 270 - 17,350		3,500	2,660	19,460	13,300 - 17,350		3,500	2,660	1,110	1,110	400	1,500	23,580		23,580
18	O2	12,495 - 250 - 16,245		3,500	2,500	18,495	12,495 - 16,245		3,500	2,500	1,040	1,040	375	1,500	22,450		22,450
19	O3	11,355 - 230 - 14,805		3,500	2,270	17,125	11,355 - 14,805		3,500	2,270	945	340	1,500	20,855		20,855	
20	O4	10,550 - 215 - 13,775		3,500	2,110	16,160	10,550 - 13,775		3,500	2,110	880	880	315	1,500	19,735		19,735

8.1 Aviation: 6-10 years

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay					Gross Cash Pay	
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA	LE	LTC		
1	P1	36,570 - 735 - 47,595	7,315	9,145	53,030	36,570 - 47,595	7,315	9,145	3,050	1,250	1,095	900
2	P2/SS1	32,300 - 650 - 42,050	6,460	8,075	46,835	32,300 - 42,050	6,460	8,075	2,690	1,250	970	900
3	P3/SS2	28,315 - 570 - 36,865	5,665	7,080	41,060	28,315 - 36,865	5,665	7,080	2,360	1,250	850	900
4	P4/SS3	25,220 - 505 - 32,795	5,045	6,305	36,570	25,220 - 32,795	5,045	6,305	2,100	1,250	755	900
5	P5/SS4	20,645 - 415 - 26,870	4,130	5,160	29,935	20,645 - 26,870	4,130	5,160	1,720	1,250	620	1,200
6	S1	19,970 - 400 - 25,970	3,995	4,965	28,930	19,970 - 25,970	3,995	4,965	1,665	1,250	600	1,200
												33,645

8.2 Aviation: 10-15 years

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay					Gross Cash Pay	
		Basic Pay	HRA	Professional Allowance (PA)	Gross Cash Pay	Basic Pay	HRA	PA	LE	LTC		
1	P1	36,570 - 735 - 47,595	7,315	12,800	56,685	36,570 - 47,595	7,315	12,800	3,050	1,250	1,095	900
2	P2/SS1	32,300 - 650 - 42,050	6,460	11,305	50,065	32,300 - 42,050	6,460	11,305	2,690	1,250	970	900
3	P3/SS2	28,315 - 570 - 36,865	5,665	9,910	43,890	28,315 - 36,865	5,665	9,910	2,360	1,250	850	900
4	P4/SS3	25,220 - 505 - 32,795	5,045	8,825	39,090	25,220 - 32,795	5,045	8,825	2,100	1,250	755	900
5	P5/SS4	20,645 - 415 - 26,870	4,130	7,225	32,000	20,645 - 26,870	4,130	7,225	1,720	1,250	620	1,200
6	S1	19,970 - 400 - 25,970	3,995	6,990	30,955	19,970 - 25,970	3,995	6,990	1,665	1,250	600	1,200
												35,670

8.3. Aviation: Above 15 years

Sl No	Position	Monthly Existing Pay				Monthly Clean Wage Pay							
		Basic Pay	HRA	Professional Allow- ance (PA)	Gross Cash Pay	Basic Pay	HRA	PA	LE	LTC	Index- ation	One-off Fixed Payment	Gross Cash Pay
1	P1	36,570 - 735 - 47,595	7,315	16,455	60,340	36,570 - 47,595	7,315	16,455	3,050	1,250	1,095	900	66,635
2	P2/SS1	32,300 - 650 - 42,050	6,460	14,535	53,295	32,300 - 42,050	6,460	14,535	2,690	1,250	970	900	59,105
3	P3/SS2	28,315 - 570 - 36,865	5,665	12,740	46,720	28,315 - 36,865	5,665	12,740	2,360	1,250	850	900	52,080
4	P4/SS3	25,220 - 505 - 32,795	5,045	11,350	41,615	25,220 - 32,795	5,045	11,350	2,100	1,250	755	900	46,620
5	P5/SS4	20,645 - 415 - 26,870	4,130	9,290	34,065	20,645 - 26,870	4,130	9,290	1,720	1,250	620	1,200	38,855
6	S1	19,970 - 400 - 25,970	3,995	8,985	32,950	19,970 - 25,970	3,995	8,985	1,665	1,250	600	1,200	37,665

Annexure 7: Pay Structure for the Foreign Service Personnels

1. PERMANENT MISSION OF BHUTAN MoFA, GENEVA										
Sl. No	Title/Positions	Fixed Pay (In Nu.)			Variable Pay			One Time Lump sum Fixed Allowance (Amount in CHF)		
		Monthly Basic Pay	LE, Com- munication	3% Index- ation	Lump Sum	Foreign Allowance	Children Education Allowance	Personal Car- riage (HQ to Mission)	Personal Carriage (Mission to HQ / Mission to Mis- sion)	Furnishing Grant
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865		4,795	490	2,100	5,475	FURNISHED 8,450
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865		3,325	490	2,100	5,475	5,000 3,300
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565		3,325	490	2,100	5,475	5,000 3,300
4	EX-3	44,120 - 885 - 57,395	4,675	1,325		3,325	490	2,100	5,475	5,000 3,300
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	3,325	490	2,100	5,475	5,000 3,300
6	P2	32,300 - 650 - 42,050	2,690	970	900	3,005	490	2,100	5,475	5,000 3,300
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	3,005	490	2,100	5,475	5,000 3,300
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	2,740	490	2,100	5,475	5,000 3,300
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	2,740	490	2,100	5,475	5,000 3,300

*In the event, the Head of the Embassy/Missions/Consulates is appointed from outside the civil service/public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.

2. PERMANENT MISSION OF BHUTAN MoFA, NEW YORK

Sl. No	Title/Positions	Fixed Pay (In Nu.)		Variable Pay		One Time Lump sum Fixed Allowance (Amount in USD)		In-Kind Ben- efits			
		Monthly Basic Pay	LE, Commu-nication	Monthly Variable Compensation in Nu.	Lump Sum	Foreign Allowance	Children Education Allowance	Personal Carriage (HQ to Mission)	Personal Carriage (Mission to HQ / Mission to Mis-sion)		
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865	3,107	250	1,750	8,250	FURNISHED	8,450	
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865	2,366	250	1,750	8,250	5,000	4,400	
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565	2,366	250	1,750	8,250	5,000	4,400	
4	EX-3	44,120 - 885 - 57,395	4,675	1,325	2,366	250	1,750	8,250	5,000	4,400	
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	2,145	250	1,750	8,250	5,000	4,400
6	P2	32,300 - 650 - 42,050	2,690	970	900	1,963	250	1,750	8,250	5,000	4,400
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	1,963	250	1,750	8,250	5,000	4,400
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	1,781	250	1,750	8,250	5,000	4,400
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	1,781	250	1,750	8,250	5,000	4,400

*In the event, the Head of the Embassy/Missions/Consulates is appointed from outside the civil service/public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.

3. ROYAL BHUTANESE EMBASSY MoFA, BRUSSELS

Sl. No	Title/Positions	Fixed Pay (In Nu.)		Variable Pay			One Time Lump sum Fixed Allowance (Amount in EURO)			In-Kind Benefits	
		Monthly Basic Pay		Monthly Variable Compensation in Nu.		Monthly Variable Compensa- tion in EURO					
		LE, Com- munica- tion	3% Index- ation	Lump Sum	Foreign Allowance	Children Educa- tion Allowance	Personal Car- riage (HQ to Mission)	Personal Car- riage (Mission to HQ /Mission to Mission)	Furnishing Grant		
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865		4,220	410	2,250	4,500	FURNISHED	
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865		2,930	410	2,250	4,500	5,000	
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565		2,930	410	2,250	4,500	5,000	
4	EX-3	44,120 - 885 - 57,395	4,675	1,325		2,930	410	2,250	4,500	5,000	
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	2,930	410	2,250	4,500	5,000	
6	P2	32,300 - 650 - 42,050	2,690	970	900	2,645	410	2,250	4,500	5,000	
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	2,645	410	2,250	4,500	5,000	
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	2,410	410	2,250	4,500	5,000	
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	2,410	410	2,250	4,500	5,000	

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4. ROYAL BHUTANESE EMBASSY MoFA, NEW DELHI

Sl. No	Title/Positions	Monthly Basic Salary	Fixed Pay (In Nu.)		Variable Pay		Monthly Variable Compensation in Nu.		Monthly Variable Compensation in INR.		One Time Lump sum Allowance (Amount in INR)		In-Kind Ben- efits
			LE, Commu- nication	3% Index- ation	Lump Sum	Foreign Allow- ance	Children Edu- cation Allow- ance	Personal Car- riage (HQ to Mission)	Personal Car- riage (HQ / Mission to Mis- sion)	Personal Car- riage (HQ to Mission)	Personal Car- riage (HQ / Mission to Mis- sion)	Rental & Des- ignated Duty Vehicle	
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865		246,430	20,400	21,500		94,500	94,500		286,665
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865		187,680	20,400	21,500		94,500	94,500		27,500
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565		187,680	20,400	21,500		94,500	94,500		27,500
4	EX-3	44,120 - 885 - 57,395	4,675	1,325		187,680	20,400	21,500		94,500	94,500		27,500
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	169,730	20,400	21,500		94,500	94,500		27,500
6	P2	32,300 - 650 - 42,050	2,690	970	900	155,040	20,400	21,500		94,500	94,500		27,500
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	155,040	20,400	21,500		94,500	94,500		27,500
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	140,350	20,400	21,500		94,500	94,500		27,500
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	140,350	20,400	21,500		94,500	94,500		27,500
10	S1	19,970 - 400 - 25,970	1,665	600	1,200	78,335	20,400	10,750		10,750	10,750		27,500
11	S2	18,095 - 365 - 23,570	1,510	545	1,200	78,335	20,400	10,750		10,750	10,750		27,500
12	S3	16,535 - 335 - 21,560	1,380	495	1,200	78,335	20,400	10,750		10,750	10,750		27,500
13	S4	14,675 - 295 - 19,100	1,225	440	1,200	78,335	20,400	10,750		10,750	10,750		27,500
14	S5	13,575 - 275 - 17,700	1,130	405	1,500	78,335	20,400	10,750		10,750	10,750		27,500

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5. ROYAL BHUTANESE CONSULATES MoFA, KOLKATA & GUWAHATI INDIA

Sl. No	Title/Positions	Monthly Basic Pay	Fixed Pay (In Nu.)			Variable Pay			One Time Lump sum Fixed Allowance (Amount in INR)		
			LE, Com- munication	3% Index- ation	Lump Sum	Foreign Allowance	Children Education Allowance	Personal Car- riage (HQ to Mission)	Personal Carriage (Mission to HQ / Mission to Mission)	Furnishing Grant	Rental & Designat- ed Duty Vehicle
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865		172,500	20,400	12,500	60,000	FURNISHED	100,000/ 150,000
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865		131,375	20,400	12,500	60,000	163,200	27,500
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565		131,375	20,400	12,500	60,000	163,200	27,500
4	EX-3	44,120 - 885 - 57,395	4,675	1,325		131,375	20,400	12,500	60,000	163,200	27,500
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	118,810	20,400	12,500	60,000	163,200	27,500
6	P2	32,300 - 650 - 42,050	2,690	970	900	108,530	20,400	12,500	60,000	163,200	27,500
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	108,530	20,400	12,500	60,000	163,200	27,500
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	98,245	20,400	12,500	60,000	163,200	27,500
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	98,245	20,400	12,500	60,000	163,200	27,500
10	S1	19,970 - 400 - 25,970	1,665	600	1,200	72,625	20,400	6,250	30,000	81,600	27,500
11	S2	18,095 - 365 - 23,570	1,510	545	1,200	72,625	20,400	6,250	30,000	81,600	27,500
12	S3	16,535 - 335 - 21,560	1,380	495	1,200	62,830	20,400	6,250	30,000	81,600	27,500
13	S4	14,675 - 295 - 19,100	1,225	440	1,200	58,750	20,400	6,250	30,000	81,600	27,500
14	S5	13,575 - 275 - 17,700	1,130	405	1,500	54,670	20,400	6,250	30,000	81,600	27,500

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6. ROYAL BHUTANESE EMBASSY MoFA, DHAKA

Sl. No	Title/Positions	Monthly Basic Pay	Fixed Pay (In Nu.)			Variable Pay			One Time Lump sum Fixed Allowance (Amount in TAKA)		
			LE, Communi- cation	3% Index- ation	Lump Sum	Foreign Allowance	Children Education Allowance	Personal Carriage (HQ to Mis- sion)	Personal Car- riage to HQ /Mission to Mission)	Furnishing Grant	Rental & Designat- ed Duty Vehicle
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865		213,345	25,230	25,230	189,225	FURNISHED	645,000
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865		162,480	25,230	25,230	189,225	201,840	88,810
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565		162,480	25,230	25,230	189,225	201,840	88,810
4	EX-3	44,120 - 885 - 57,395	4,675	1,325		162,480	25,230	25,230	189,225	201,840	88,810
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	146,940	25,230	25,230	189,225	201,840	88,810
6	P2	32,300 - 650 - 42,050	2,690	970	900	134,225	25,230	25,230	189,225	201,840	88,810
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	134,225	25,230	25,230	189,225	201,840	88,810
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	121,510	25,230	25,230	189,225	201,840	88,810
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	121,510	25,230	25,230	189,225	201,840	88,810
10	S1	19,970 - 400 - 25,970	1,665	600	1,200	78,415	25,230	12,615	90,830	100,920	55,000
11	S2	18,095 - 365 - 23,570	1,510	545	1,200	78,415	25,230	12,615	90,830	100,920	55,000
12	S3	16,535 - 335 - 21,560	1,380	495	1,200	67,820	25,230	12,615	90,830	100,920	55,000
13	S4	14,675 - 295 - 19,100	1,225	440	1,200	63,580	25,230	12,615	90,830	100,920	55,000
14	S5	13,575 - 275 - 17,700	1,130	405	1,500	59,340	25,230	12,615	90,830	100,920	55,000
15	O1	13,300 - 270 - 17,350	1,110	400	1,500	57,220	25,230	12,615	90,830	100,920	55,000
16	O2	12,495 - 250 - 16,245	1,040	375	1,500	57,220	25,230	12,615	90,830	100,920	55,000
17	O3	11,355 - 230 - 14,805	945	340	1,500	57,220	25,230	12,615	90,830	100,920	55,000
18	O4	10,550 - 215 - 13,775	880	315	1,500	57,220	25,230	12,615	90,830	100,920	55,000

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7. ROYAL BHUTANESE EMBASSY MoFA, CANBERRA

Sl. No	Title/Positions	Fixed Pay (In Nu.)		Variable Pay			One Time Lump sum Fixed Allowance (Amount in AUD)			In-Kind Benefits
		Monthly Basic Pay	Monthly Variable Compensation in Nu.	Monthly Variable Compensation in AUD	Lump Sum	Foreign Allowance	Children Education Allowance	Personal Carriage (HQ to Mission)	Personal Carriage (Mission to HQ / Mission to Mission)	
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865	4,785	385	2,695	12,705	12,705	FURNISHED
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865	3,645	385	2,695	12,705	12,705	9,700
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565	3,645	385	2,695	12,705	12,705	6,775
4	EX-3	44,120 - 885 - 57,395	4,675	1,325	3,645	385	2,695	12,705	12,705	6,775
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	3,305	385	2,695	12,705	7,700
6	P2	32,300 - 650 - 42,050	2,690	970	900	3,025	385	2,695	12,705	7,700
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	3,025	385	2,695	12,705	7,700
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	2,745	385	2,695	12,705	7,700
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	2,745	385	2,695	12,705	6,775

*In the event, the Head of the Embassy/Missions/Consulates is appointed from outside the civil service/public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.

8. ROYAL BHUTANESE EMBASSY MoFA, BANGKOK

Sl. No	Title/Positions	Fixed Pay (In Nu.)	Variable Pay			One Time Lump sum Fixed Allowance (Amount in BHAT)			In-Kind Benefits in BHAT	
			Monthly Basic Pay	3% Index- ation	Monthly Variable Compensation in Nu.	L.E, Com- munications	Foreign Allowance	Personal Car- riage (HQ to Mission to Mission)		
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865		96,240	17,090	22,790	156,670	FURNISHED
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865		73,375	17,090	22,790	156,670	113,940
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565		73,375	17,090	22,790	156,670	113,940
4	EX-3	44,120 - 885 - 57,395	4,675	1,325		73,375	17,090	22,790	156,670	113,940
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	66,465	17,090	22,790	156,670	113,940
6	P2	32,300 - 650 - 42,050	2,690	970	900	60,615	17,090	22,790	156,670	113,940
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	60,615	17,090	22,790	156,670	113,940
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	55,300	17,090	22,790	156,670	113,940
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	55,300	17,090	22,790	156,670	113,940

*In the event, the Head of the Embassy/Missions/Consulates is appointed from outside the civil service/public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.

9. ROYAL BHUTANESE EMBASSY MoFA, KUWAIT

Sl. No	Title/Positions	Fixed Pay (In Nu.)		Monthly Variable Compensation in Nu.		Variable Pay		Monthly Variable Compensation in DINAR.		One Time Lump sum Fixed Allowance (Amount in DINAR.)		In-Kind Benefits in DINAR
		Monthly Basic Pay	LE, Communication	3% Indemnity	Lump Sum	Foreign Allowance	Children Education Allowance	Personal Carriage to Mission	Personal Carriage (Mission to HQ / Mission to Mission)	Furnishing Grant	Rental & Designated Duty Vehicle	
1	Ambassador/ Head	62,220 - 1,245 - 80,895 *	6,185	1,865	0	800	140	620	1,023	FURNISHED	2,850	
2	EX-1	62,220 - 1,245 - 80,895	6,185	1,865	0	615	140	620	1,023	1,550	1,195	
3	EX-2	52,195 - 1,045 - 67,870	5,350	1,565	0	615	140	620	1,023	1,550	1,195	
4	EX-3	44,120 - 885 - 57,395	4,675	1,325	0	615	140	620	1,023	1,550	1,195	
5	P1	36,570 - 735 - 47,595	3,050	1,095	900	555	140	620	1,023	1,550	1,195	
6	P2	32,300 - 650 - 42,050	2,690	970	900	505	140	620	1,023	1,550	1,195	
7	P3/SS2	28,315 - 570 - 36,865	2,360	850	900	505	140	620	1,023	1,550	1,195	
8	P4/SS3	25,220 - 505 - 32,795	2,100	755	900	460	140	620	1,023	1,550	1,195	
9	P5/SS4	20,645 - 415 - 26,870	1,720	620	1,200	460	140	620	1,023	1,550	1,195	

*In the event, the Head of the Embassy/Missions/Consulates is appointed from outside the civil service/public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.

Annexure 8: Pay Structure for the Public Servants

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
Prime Minister	190,800 - 3,815 - 209,875 NA		1. Leave Encashment (LE)	1. Individual	1. Rent Free Accommodation	LE subsumed @ Nu. 15,900 p/m
			2. Leave Travel Concession (LTC)	2. Organisational	2. Communication	LTC subsumed @ Nu. 1,250 p/m
			3. Domestic Help	3. National	3. Water and Electricity	Domestic Help Pay subsumed @ Nu. 9,450 p/m
			4. Discretionary Grant		4. Internet Charges	Discretionary Grant subsumed @ Nu. 25,000 p/m
			5. 3% Indexation of Minimum Pay Scale (One-Time)		5. Designated Duty Vehicle	Basic Pay will include the Annual Increment

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
Cabinet Ministers	137,800 - 2,755 - 151,575	1. Communication	1. Leave Encashment (LE)	1. Individual	1. Rent Free Accommodation	Communication @ Nu. 5,000 p/m
Opposition Leader			2. Leave Travel Concession (LTC)	2. Organisational	2. Internet Charges	LE subsumed @ 11,485 p/m
Speaker NA			3. Domestic Help	3. National	3. Designated Duty Vehicle	LTC subsumed @ Nu. 1,250 p/m
Chairperson NC			4. Discretionary Grant		4. Water	Domestic Help Pay subsumed @ Nu. 9,450 p/m
			5. 3% Indexation of Minimum Pay Scale (One-time)			Discretionary Grant subsumed @ Nu. 16,665 p/m
			6. Electricity			Electricity @Nu.8,500 p/m

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
Chief Justice of SC Chairman of Privy Council	137,800 - 2,755 -151,575	1. House Rent Allowance (HRA) 2. Communication and Internet	1. Leave Encashment (LE) 2. Leave Travel Concession (LTC) 3. Domestic Help 4. Discretionary 5. 3% Indexation of Minimum Pay Scale (One-Time) 6. Water & Electricity	1. Individual 2. Organizational 3. National	1. Designated Duty Vehicle	HRA @ Nu. 41,340 p/m Communication and Internet @ Nu. 7,750 p/m LE subsumed @ 11,485 p/m LTC subsumed @ Nu. 1,250 p/m Domestic Help Pay subsumed @ Nu. 9,450 p/m Discretionary Subsumed @ Nu. 16,665 p/m Water and Electricity subsumed @ Nu. 8,500 p/m Basic Pay will include the Annual Increment

Position	Fixed Pay		Variable Pay		Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive	
Dy. Speaker NA	84,180 - 1,685 - 92,605	1. HRA	1. Leave Encashment (LE)	1. Individual	House Rent Allowance @ Nu. 25,255 p/m
Dy. Chair NC		2. Communication	2. Leave Travel Concession (LTC)	2. Organisational	Communication @ Nu. 2,000 p/m
			3. Vehicle maintenance & Fuel Expenses	3. National	LE subsumed @ 7,015 p/m
			4. Driver		LTC subsumed @ Nu. 1,250 p/m
			5. 3% Indexation of Minimum Pay Scale (One-Time)		Fuel and Driver @ Nu. 20,000 p/m
			6. Discretionary Grants		Discretionary Subsumed @ Nu. 12,500 p/m
					Vehicle Subsumed @16,665 p/m
					Basic Pay will include the Annual Increment

Position	Fixed Pay		Variable Pay		Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive	
Members of Parliament	73,845 - 1,475 - 81,220	1. HRA	1. Leave Encashment (LE)	1. Individual	House Rent Allowance @ Nu. 22,150 p/m
		2. Communication	2. Leave Travel Concession (LTC)	2. Organisational	Communication @ Nu. 2,000 p/m
			3. Vehicle maintenance & Fuel Expenses	3. National	LE subsumed @ 6,155 p/m
			4. Driver		LTC subsumed @ Nu. 1,250 p/m
			5. 3% Indexation of Minimum Pay Scale (One-Time)		Fuel and Driver @ Nu. 20,000 p/m
			6. Discretionary Grants		Vehicle Subsumed @16,665 p/m
					Discretionary Subsumed @ Nu. 12,500 p/m
					Basic Pay will include the Annual Increment

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
84,180 - 1,685 - 92,605	1. Communication	1. Leave Encashment (LE)	1. Individual	1. Rent Free Accommodation	Communication @ Nu. 2,000 p/m	
		2. Leave Travel Concession (LTC)	2. Organisational		LE subsumed @ 7,015 p/m	
		3. Domestic Help	3. National	2. Internet Charges	LTC subsumed @ Nu. 1,250 p/m	
				3. Designated Duty Vehicle	Domestic Help Pay subsumed @ Nu. 9,450 p/m	
		5. 3% Indexation of Minimum Pay Scale (One-Time)		4. Water	Electricity subsumed @ Nu. 3,000 p/m	
		6. Electricity			Basic Pay will include the Annual Increment	

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
67,235 - 1,345 - 73,960						HRA @ Nu. 13,445 p/m
Members of Constitutional Office	35 -1,345 - 87,410	1. HRA	1. Leave Encashment (LE)	1. Individual		Communication @ Nu. 2,000 p/m
Members of Privy Council		2. Communication	2. Leave Travel Concession (LTC)	2. Organisational	1. Designated Duty Vehicle	LE subsumed @ 5,605 p/m
			3. 3% Indexation of Minimum Pay Scale(One-Time)	3. National		LTC subsumed @ Nu. 1,250 p/m
						Basic Pay will include the Annual Increment

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
Drangpon of Supreme Court	84,180 - 1,685 -101,030	1.HRA	1. Leave Encashment (LE)	1. Individual	1. Designated Duty Vehicle	Communication @ Nu. 2,000 p/m
Chief Justice of High Court	77,535 - 1,555 - 93,085	2. Communication (LTC)	2. Leave Travel Concession (LTC)	2. Organisational	LE subsumed (Minimum Basic Pay) over 12 months	
Drangpons of High Court	73,845 - 1,480 - 88,645		3. 3% Indexation of Minimum Pay Scale (One-Time)	3. National	LTC subsumed @ Nu. 1,250 p/m	
					Basic Pay will include the Annual Increment	

Position	Fixed Pay		Variable Pay		In-Kind Benefits	Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive		
Thrompons 52,195 - 1,045 - 57,420	1. Communication	1. Leave Encashment (LE)	1. Individual	1. Designated Vehicle (For Thrompons)	Communication: Thrompon @ Nu. 1,000, Gups @ Nu.500, Mangi and Dzo. Thromde Thuem @ Nu. 200, Tshogpa @ Nu. 200 & Thromde Thuem @ Nu. 100 p/m	
Gups 33,040 - 660 - 36,340			2. Organisational		LE subsumed (Minimum Basic Pay) over 12 months	
Mangmi 24,780 - 495 - 27,255		3. 3% Indexation of Minimum Pay Scale (One-Time)	3. National		Travel Lumsun subsumed: Gups @ Nu. 1,500, Mangmi @ Nu. 1,125 & Tshogpa @ Nu.500 p/m	
Dzongkhag Thromde Thuemi 24,780 - 500 - 27,280		4. One-Off Fixed Payment			Basic Pay will include the Annual Increment	
Thromde Thuemi 12,155 - 245 - 13,380			5. Special Responsibility		One-Off Fixed Payment - (Monthly): Gups @ Nu. 900, Mangmi & Dzo. Thromde Thuem @ Nu. 900, Tshogpa and Thromde Thuem @ Nu. 1,500	
Tshogpa 12,155 - 245 - 13,380					Special Responsibility @ Nu. 6,000 p/m for DT Chairperson and Nu. 3,000 p/m for Dy. Chairperson DT	

Position	Fixed Pay		Variable Pay		Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive	
NFE Instructor	10,920 - 220 - 14,220	1. HRA	1. Leave Encashment (LE) 2. 3% Indexation of Minimum Pay Scale (One-Time)	1. Individual 2. Organisational	HRA @ lump sum 3,500 LE subsumed (Minimum Basic Pay) over 12 months
GSP	9,450 - 190 - 12,300		3. One-off Fixed Payment	3. National	LTC Subsumed over 12 months
ESP	10,505 - 210 - 13,655				One-Off Fixed Payment (Monthly): @ Nu. 1,500
ECCD	13,575- 275 - 17,700		4. LTC		

Royal Academy of Performing Arts (RAPA) & Para Regular

Position	Fixed Pay		Variable Pay		Remarks
	Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)	Performance Based Incentive	
S1	19,970 - 400 - 25,970	1. HRA	1. Leave Encashment (LE) 2. 3% Indexation of Minimum Pay Scale (One-Time)	1. Individual	HRA @ lump sum 3,500 LE subsumed (Minimum Basic Pay) over 12 months
S2	18,095 - 365 - 23,570		3. One-Off Fixed Payment	2. Organisational	LTC Subsumed over 12 months
S3	16,535 - 335 - 21,560			3. National	One-Off fixed Payment (Monthly): @ Nu. 1,500
S4	14,675 - 295 - 19,100		4. LTC		
S5	13,575 - 275 - 17,700				
O1	13,300 - 270 - 17,350				
O2	12,495 - 250 - 16,245				
O3	11,355 - 230 - 14,805				
O4	10,550 - 215 - 13,775				

Annexure 9: Pay Structure Computation (Monthly) for Other Public Servants

Position Category	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay			In-Kind Benefits + In-Kind Benefits)	In Kind Benefit Details
	Basic Pay	Allowance	Gross Cash Pay	Fixed Pay		Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay		
			NPMP	Basic Pay	NPMP	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay		
Parliamentarians											
Prime Minister	190,800 - 3,815 - 209,875		190,800	190,800 - 3,815 - 209,875	0	57,325	248,125	77%	23%	113,155	361,280
Ministers	137,800 - 2,755 - 151,575	5,000	142,800	137,800 - 2,755 - 151,575	5,000	51,485	194,285	74%	26%	83,005	277,290
Opposition Leader	137,800 - 2,755 - 151,575	5,000	142,800	137,800 - 2,755 - 151,575	5,000	51,485	194,285	74%	26%	83,005	277,290
Speaker, NA	137,800 - 2,755 - 151,575	5,000	142,800	137,800 - 2,755 - 151,575	5,000	51,485	194,285	74%	26%	83,005	277,290
Chairperson, NC	137,800 - 2,755 - 151,575	5,000	142,800	137,800 - 2,755 - 151,575	5,000	51,485	194,285	74%	26%	83,005	277,290
Dy. Speaker, NA	84,180 - 1,685 - 92,605	47,255	131,435	84,180 - 1,685 - 92,605	47,255	27,255	59,955	171,390	65%	35%	171,390
Dy. NC chair	84,180 - 1,685 - 92,605	47,255	131,435	84,180 - 1,685 - 92,605	47,255	27,255	59,955	171,390	65%	35%	171,390
Members of Parliament	73,845 - 1,475 - 81,220	44,150	117,995	73,845 - 1,475 - 81,220	44,150	58,785	156,780	63%	37%	36,665	156,780
Judiciary											
Chief Justice of Supreme Court	137,800 - 2,755 - 151,575	46,340	184,140	137,800 - 2,755 - 151,575	49,090	51,485	238,375	78%	22%	38,915	277,290
Drangpons of SC	84,180 - 1,685 - 101,030	18,835	103,015	84,180 - 1,685 - 101,030	18,835	10,790	113,805	91%	9%	36,665	150,470
Chief Justice of HC	77,535 - 1,555 - 93,085	17,505	95,040	77,535 - 1,555 - 93,085	17,505	10,035	105,075	90%	10%	36,665	141,740
Drangpons of High Court	73,845 - 1,480 - 88,645	16,770	90,615	73,845 - 1,480 - 88,645	16,770	9,620	100,235	90%	10%	36,665	136,900
RCS											
Chairperson	84,180 - 1,685 - 92,605	2,000	86,180	84,180 - 1,685 - 92,605	2,000	23,240	109,420	79%	21%	56,250	165,670
Commissioner	67,235 - 1,345 - 73,960	15,445	82,680	67,235 - 1,345 - 73,960	15,445	8,870	91,550	90%	10%	36,665	128,215

Position Category	Monthly Existing Pay				Monthly Clean Wage Pay				% of Gross Cash Pay		In-Kind Benefits	Total Gross Pay (Gross Cash Pay + In-Kind Benefits)	In Kind Benefit Details
	Basic Pay	Allowance	Gross Cash Pay		Fixed Pay	Variable Pay	Gross Cash Pay	Fixed pay	Variable Pay				
RAA													
Auditor General	84,180 - 1,685 - 92,605	2,000	86,180	84,180 - 1,685 - 92,605	2,000	23,240	109,420	79%	21%	56,250	165,670	Designated Duty Vehicle, Residence, & Water & Internet Free Charges	
ECB													
Chairperson	84,180 - 1,685 - 92,605	2,000	86,180	84,180 - 1,685 - 92,605	2,000	23,240	109,420	79%	21%	56,250	165,670	Designated Duty Vehicle, Residence, & Water & Internet Free Charges	
Commissioner	67,235 - 1,345 - 73,960	15,445	82,680	67,235 - 1,345 - 73,960	15,445	8,870	91,550	90%	10%	36,665	128,215	Designated Duty Vehicle	
ACC													
Chairperson	84,180 - 1,685 - 92,605	2,000	86,180	84,180 - 1,685 - 92,605	2,000	23,240	109,420	79%	21%	56,250	165,670	Designated Duty Vehicle, Residence, & Water & Internet Free Charges	
Commissioner	67,235 - 1,345 - 73,960	15,445	82,680	67,235 - 1,345 - 73,960	15,445	8,870	91,550	90%	10%	36,665	128,215	Designated Duty Vehicle	
OAG													
Attorney General	84,180 - 1,685 - 92,605	2,000	86,180	84,180 - 1,685 - 92,605	2,000	23,240	109,420	79%	21%	56,250	165,670	Designated Duty Vehicle, Residence, & Water & Internet Free Charges	
Privy Council													
Chairman	137,800 - 2,755 - 151,575	46,340	184,140	137,800 - 2,755 - 151,575	49,090	51,485	238,375	78%	22%	38,915	277,290	Designated Duty Vehicle	
Council Members	67,235 - 1,345 - 87,410	15,445	82,680	67,235 - 1,345 - 87,410	15,445	8,870	91,550	90%	10%	36,665	128,215	Designated Duty Vehicle	
Judicial Service													
Local Government													
Thrompons	52,195 - 1,045 - 57,420	1,000	53,195	52,195 - 1,045 - 57,420	1,000	5,915	59,110	90%	10%	36,665	95,775	Designated Duty Vehicle	
Gups	33,040 - 660 - 36,340	500	33,540	33,040 - 660 - 36,340	500	6,145	39,685	85%	15%		39,685		
Mangmi	24,780 - 495 - 27,255	200	24,980	24,780 - 495 - 27,255	200	4,835	29,815	84%	16%		29,815		
Dzongkhag Thromde Thueni	24,780 - 500 - 27,280	200	24,980	24,780 - 500 - 27,280	200	3,710	28,690	87%	13%		28,690		

Position Category	Monthly Existing Pay			Monthly Clean Wage Pay			% of Gross Cash Pay			Total Gross Pay (Gross Cash Pay + In-Kind Benefits)	In Kind Benefit Details
	Basic Pay	Allowance	Gross Cash Pay	Fixed Pay	Basic Pay	NMPM	Variable Pay	Gross Cash Pay	Fixed pay	In-Kind Benefits	
Thromde Thuemi	12,155 - 245 - 13,380	100	12,255	12,155 - 245 - 13,380	100	2,880	15,135	81%	19%		15,135
Tshogpa	12,155 - 245 - 13,380	200	12,355	12,155 - 245 - 13,380	200	3,380	15,735	79%	21%		15,735
Other Public Servants											
NFE Instructor	10,920 - 220 - 14,220	3,500	14,420	10,920 - 220 - 14,220	3,500	3,650	18,070	80%	20%		18,070
ESP	9,450 - 190 - 12,300	3,500	12,950	9,450 - 190 - 12,300	3,500	3,365	16,315	79%	21%		16,315
GSP	10,505 - 210 - 13,655	3,500	14,005	10,505 - 210 - 13,655	3,500	3,565	17,570	80%	20%		17,570
ECCD	13,575 - 275 - 17,700	3,500	17,075	13,575 - 275 - 17,700	3,500	4,165	21,240	80%	20%		21,240
Para Regular											
S1	19,970 - 400 - 25,970	3,995	23,965	19,970 - 400 - 25,970	3,995	4,715	28,680	84%	16%		28,680
S2	18,095 - 365 - 23,570	3,620	21,715	18,095 - 365 - 23,570	3,620	4,505	26,220	83%	17%		26,220
S3	16,535 - 335 - 21,560	3,500	20,035	16,535 - 335 - 21,560	3,500	4,325	24,360	82%	18%		24,360
S4	14,675 - 295 - 19,100	3,500	18,175	14,675 - 295 - 19,100	3,500	4,090	22,265	82%	18%		22,265
S5	13,575 - 275 - 17,700	3,500	17,075	13,575 - 275 - 17,700	3,500	4,165	21,240	80%	20%		21,240
O1	13,300 - 270 - 17,350	3,500	16,800	13,300 - 270 - 17,350	3,500	4,120	20,920	80%	20%		20,920
O2	12,495 - 250 - 16,245	3,500	15,995	12,495 - 250 - 16,245	3,500	3,955	19,950	80%	20%		19,950
O3	11,355 - 230 - 14,805	3,500	14,855	11,355 - 230 - 14,805	3,500	3,730	18,585	80%	20%		18,585
O4	10,550 - 215 - 13,775	3,500	14,050	10,550 - 215 - 13,775	3,500	3,575	17,625	80%	20%		17,625

Annexure 10: Pay Structure Working Details (Monthly) for the Public Servants

Position Category	Monthly Existing Pay						Basic Pay	
	Basic Pay	CA*	HRA*	DA*	VFA*	Gross Cash Pay		
Parliamentarian								
Prime Minister	190,800 - 3,815 - 209,875					190,800	190,800 - 3,815 - 209,875	
Ministers	137,800 - 2,755 - 151,575	5,000				142,800	137,800 - 2,755 - 151,575	
Opposition Leader	137,800 - 2,755 - 151,575	5,000				142,800	137,800 - 2,755 - 151,575	
Speaker, NA	137,800 - 2,755 - 151,575	5,000				142,800	137,800 - 2,755 - 151,575	
Chairperson, NC	137,800 - 2,755 - 151,575	5,000				142,800	137,800 - 2,755 - 151,575	
Dy. Speaker, NA	84,180 - 1,685 - 92,605	2,000	25,255	10,000	10,000	131,435	84,180 - 1,685 - 92,605	
Dy. NC chair	84,180 - 1,685 - 92,605	2,000	25,255	10,000	10,000	131,435	84,180 - 1,685 - 92,605	
Members of Parliament	73,845 - 1,475 - 81,220	2,000	22,150	10,000	10,000	117,995	73,845 - 1,475 - 81,220	

*CA: Communication Allowance, HRA: House Rent Allowance, DA: Driver Allowance, VFA: Vehicle Maintenance & Fuel Allowance, VPA: Vehicle Purchase Allowance, Ele.: Electricity, DH: Domestic Help, LE: Leave Encashment, LTC: Leave Travel Concession, DG, Discretionary Grant, VP: Vehicle Purchase

Monthly Clean Wage Pay

CA*	HRA*	DA*	VPA*	Ele.*	DH*	LE*	LTC*	DG*	VP*	3% In-dexation (One-Time)	Gross Cash Pay	In-Kind Benefits	Gross Pay (Gross Cash Pay +In-kind Benefits)
					9,450	15,900	1,250	25,000		5,725	248,125	113,155	361,280
5,000				8,500	9,450	11,485	1,250	16,665		4,135	194,285	83,005	277,290
5,000				8,500	9,450	11,485	1,250	16,665		4,135	194,285	83,005	277,290
5,000				8,500	9,450	11,485	1,250	16,665		4,135	194,285	83,005	277,290
5,000				8,500	9,450	11,485	1,250	16,665		4,135	194,285	83,005	277,290
2,000	25,255	10,000	10,000			7,015	1,250	12,500	16,665	2,525	171,390		171,390
2,000	25,255	10,000	10,000			7,015	1,250	12,500	16,665	2,525	171,390		171,390
2,000	22,150	10,000	10,000			6,155	1,250	12,500	16,665	2,215	156,780		156,780

Position Category	Monthly Existing Pay					
	Basic Pay	CA	HRA	Gross Cash Pay	Basic Pay	
Judiciary						
Chief Justice of Supreme Court	137,800 - 2,755 - 151,575	5,000	41,340	184,140	137,800 - 2,755 - 151,575	
Drangpons of SC	84,180 - 1,685 - 101,030	2,000	16,835	103,015	84,180 - 1,685 - 101,030	
Chief Justice of HC	77,535 - 1,555 - 93,085	2,000	15,505	95,040	77,535 - 1,555 - 93,085	
Drangpons of High Court	73,845 - 1,480 - 88,645	2,000	14,770	90,615	73,845 - 1,480 - 88,645	
RCSC						
Chairperson	84,180 - 1,685 - 92,605	2,000		86,180	84,180 - 1,685 - 92,605	
Commissioner	67,235 - 1,345 - 73,960	2,000	13,445	82,680	67,235 - 1,345 - 73,960	
RAA						
Auditor General	84,180 - 1,685 - 92,605	2,000	25,255	111,435	84,180 - 1,685 - 92,605	
ECB						
Chairperson	84,180 - 1,685 - 92,605	2,000		86,180	84,180 - 1,685 - 92,605	
Commissioner	67,235 - 1,345 - 73,960	2,000	13,445	82,680	67,235 - 1,345 - 73,960	
ACC						
Chairperson	84,180 - 1,685 - 92,605	2,000		86,180	84,180 - 1,685 - 92,605	
Commissioner	67,235 - 1,345 - 73,960	2,000	13,445	82,680	67,235 - 1,345 - 73,960	
OAG						
Attorney General	84,180 - 1,685 - 92,605	2,000		86,180	84,180 - 1,685 - 92,605	
Privy Council						
Chairman	137,800 - 2,755 - 151,575	5,000	41,340	184,140	137,800 - 2,755 - 151,575	
Council Members	67,235 - 1,345 - 87,410	2,000	13,445	82,680	67,235 - 1,345 - 87,410	

*CA: Communication Allowance, HRA: House Rent Allowance,, Ele.: Electricity, DH: Domestic Help, LE: Leave Encashment, LTC: Leave Travel Concession, DG, Discretionary Grant.

Monthly Clean Wage Pay

CA	HRA	Ele.	DH	LE	LTC	DG	3% Indexation (One-Time)	Gross Cash Pay	In-Kind Benefits	Gross Pay (Gross Cash Pay +In-kind Benefits)
7,750	41,340	8,500	9,450	11,485	1,250	16,665	4,135	238,375	38,915	277,290
2,000	16,835			7,015	1,250		2,525	113,805	36,665	150,470
2,000	15,505			6,460	1,250		2,325	105,075	36,665	141,740
2,000	14,770			6,155	1,250		2,215	100,235	36,665	136,900
2,000		3,000	9,450	7,015	1,250		2,525	109,420	56,250	165,670
2,000	13,445			5,605	1,250		2,015	91,550	36,665	128,215
2,000		3,000	9,450	7,015	1,250		2,525	109,420	56,250	165,670
2,000		3,000	9,450	7,015	1,250		2,525	109,420	56,250	165,670
2,000	13,445			5,605	1,250		2,015	91,550	36,665	128,215
2,000		3,000	9,450	7,015	1,250		2,525	109,420	56,250	165,670
2,000	13,445			5,605	1,250		2,015	91,550	36,665	128,215
2,000		3,000	9,450	7,015	1,250		2,525	109,420	56,250	165,670
7,750	41,340	8,500	9,450	11,485	1,250	16,665	4,135	238,375	38,915	277,290
2,000	13,445			5,605	1,250		2,015	91,550	36,665	128,215

Position Category	Basic Pay	CA	Gross Cash Pay	Monthly Existing Pay			Monthly Clean Wage Pay					
				Basic Pay	CA	LE	Travel Lump sum	3% Indexation (One-Time)	One-off Fixed Payment	Gross Cash Pay	In-Kind Benefits	Gross Pay (Gross Cash Pay +In-kind Benefits)
Local Government												
Thrompons	52,195 - 1,045 - 57,420	1,000	53,195	52,195 - 1,045 - 57,420	1,000	4,350		1,565		59,110	36,665	95,775
Gups	33,040 - 660 - 36,340	500	33,540	33,040 - 660 - 36,340	500	2,755	1,500	990	900	39,685		39,685
Mangmi	24,780 - 495 - 27,255	200	24,980	24,780 - 495 - 27,255	200	2,065	1,125	745	900	29,815		29,815
Dzongkhag Thromde Thuemi	24,780 - 500 - 27,280	200	24,980	24,780 - 500 - 27,280	200	2,065		745	900	28,690		28,690
Thromde Thuemi	12,155 - 245 - 13,380	100	12,255	12,155 - 245 - 13,380	100	1,015		365	1,500	15,135		15,135
Tshogpa	12,155 - 245 - 13,380	200	12,355	12,155 - 245 - 13,380	200	1,015	500	365	1,500	15,735		15,735

*CA: Communication Allowance, LE: Leave Encashment, LTC: Leave Travel Concession, HRA: House Rent Allowance

Position Category	Monthly Existing Pay					Monthly Clean Wage Pay						
	Basic Pay	HRA	Gross Cash Pay	Basic Pay	HRA	LE	LTC	Indexation (One-Time)	3% Indexation (One-Time)	One-off Fixed Payment	Gross Cash Pay	Gross Pay (Gross Cash Pay +In-kind Benefits)
Other Public Servants												
NFE Instructor	10,920 - 220 - 14,220	3,500	14,420	10,920 - 220 - 14,220	3,500	910	910	330	1,500	18,070	18,070	
ESP	9,450 - 190 - 12,300	3,500	12,950	9,450 - 190 - 12,300	3,500	790	788	285	1,500	16,313	16,315	
GSP	10,505 - 210 - 13,655	3,500	14,005	10,505 - 210 - 13,655	3,500	875	875	315	1,500	17,570	17,570	
ECCD	13,575 - 275 - 17,700	3,500	17,075	13,575 - 275 - 17,700	3,500	1,130	1,130	405	1,500	21,240	21,240	

Position Category	Monthly Existing Pay					Monthly Clean Wage Pay						
	Basic Pay	HRA	Gross Cash Pay	Basic Pay	HRA	LE	LTC	Indexation (One-Time)	3% Indexation (One-Time)	One-off Fixed Payment	Gross Cash Pay	Gross Pay (Gross Cash Pay +In-kind Benefits)
Para-Regular Staff												
S1	19,970 - 400 - 25,970	3,995	23,965	19,970 - 400 - 25,970	3,995	1,665	1,250	600	1,200	28,680	28,680	
S2	18,095 - 365 - 23,570	3,620	21,715	18,095 - 365 - 23,570	3,620	1,510	1,250	545	1,200	26,220	26,220	
S3	16,535 - 335 - 21,560	3,500	20,035	16,535 - 335 - 21,560	3,500	1,380	1,250	495	1,200	24,360	24,360	
S4	14,675 - 295 - 19,100	3,500	18,175	14,675 - 295 - 19,100	3,500	1,225	1,225	440	1,200	22,265	22,265	
S5	13,575 - 275 - 17,700	3,500	17,075	13,575 - 275 - 17,700	3,500	1,130	1,130	405	1,500	21,240	21,240	
O1	13,300 - 270 - 17,350	3,500	16,800	13,300 - 270 - 17,350	3,500	1,110	1,110	400	1,500	20,920	20,920	
O2	12,495 - 250 - 16,245	3,500	15,995	12,495 - 250 - 16,245	3,500	1,040	1,040	375	1,500	19,950	19,950	
O3	11,355 - 230 - 14,805	3,500	14,855	11,355 - 230 - 14,805	3,500	945	945	340	1,500	18,585	18,585	
O4	10,550 - 215 - 13,775	3,500	14,050	10,550 - 215 - 13,775	3,500	880	880	315	1,500	17,625	17,625	

*HRA: House Rent Allowance, LE: Leave Encashment, LTC: Leave Travel Concession