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MoF/DPBP/Rules.1/2023-24/85

July 19, 2023

**NOTIFICATION**

Subject: *Pay Structure Reform & Pay Revision of the Public Servants*

The Ministry of Finance is pleased to announce the Pay Structure Reform & Pay Revision of the Public Servants as *in Schedule -I & II* and shall come into effect as follows:

**Part 1: Pay Structure Reform**

- a. National Assembly and National Council Members: *With the election of the Members of the Fourth Parliament;*
- b. Civil and Other Public Servants: *With effect from 1<sup>st</sup> July 2023.*

The Pay structure shall comprise Fixed and Variable Pay.

**I. Fixed pay shall comprise the following:**

- a. Monthly Basic Pay (MBP), which shall be applied for the calculation of post service benefits; and
- b. Non-Pensionable Monthly Pay (NPMP) shall include existing allowances applicable across the board (House Rent Allowance - HRA).

**II. Variable pay shall comprise the following:**

- a. Monthly variable compensation (MVC), which shall include all allowances and cash equivalent of allowances; and
- b. Performance Based Incentives (PBI), as and when it is introduced.

*The feature of the pay structure is as in Table I below:*

Sl. No.	Category	Fixed Pay		Variable Pay		
		Monthly Basic Pay	Non-Pensionable Monthly Pay (NPMP)	Monthly Variable Compensation (MVC)		Performance Based Incentives (PBI)
1	Civil Servants	Basic Pay	House Rent	*Leave Encashment. *Leave Travel Concession, Allowances such as Professional, Uniform, Night Duty, Difficult Area, High Altitude, Overtime, Foreign Service, Contract, Radiation		The performance-based incentive predicated upon a robust system of measurements and performance shall be provided when the performance management system is implemented.
2	Other Public Servants	Basic Pay	House Rent	*Leave Encashment. *Leave Travel Concession, Domestic Help, Water & Electricity, Driver & Fuel, Discretionary, Difficult Area, Overtime, High Altitude & Special Responsibility, Contract & Radiation.		



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*\* LTC shall not be applicable to foreign service personnels. \*Leave encashment shall not be applicable to the teaching profession.*

### III. One-off 5% Indexation

A one-off 5% indexation based on the minimum pay scale shall be provided for the public servants

### IV. One-off fixed payment

A one-off fixed payment to public servants at the P1 position level and below shall be provided as follows:

Table II: One off Fixed Payment

Position Level	P1 to P4	P5 to S4	S5 and below
Amount (Nu.) Per Month	1,000	1,500	2,000

*Note: One-off 5% Indexation and One-off fixed payment shall not be applicable to 3rd Members of Parliament, RUB, KGUMSB and JSWL.*

## Part 2. Pay Revision

***Pay revision for all public servants shall be 50% of the minimum pay scale as lump sum and shall come into effect from 1<sup>st</sup> July 2023.***

It shall apply to all Public Servants whose salary, allowances, benefits and other emoluments are drawn from the Consolidated Fund.

The pay revision of one-off 5% indexation and one-off fixed payment under the Pay Structure Reform Act of Bhutan 2022 shall be continued as part of the pay revision.

This notification shall supersede all previous notifications, circulars, guidelines, rules and regulations on pay, allowances, benefits and other emoluments of a Public Servants to the extent they are inconsistent with the provisions of this Notification.

(Namgay Tshering)  
**Finance Minister**

Copy to:

1. All Ministries, Judiciary, Constitutional Bodies/Autonomous Agencies, Dzongkhags, Thromdes & Gewogs.
2. Dasho Zimpon, Office of the Gyalpoi Zimpon, His Majesty's Secretariat, Thimphu
3. The Auditor General, Royal Audit Authority, Thimphu
4. The Cabinet Secretary, Gyalyong Tshogkhag, Thimphu



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**Schedule-I**

**PART I: Pay Structure Reform**

1. The Pay Structure shall comprise fixed pay and variable pay.

**Fixed Pay**

2. Fixed Pay shall comprise the following:

(1) Monthly Basic Pay (minimum pay scale + annual increments)

(2) Non-Pensionable Monthly Pay (NPMP)

**Monthly Basic Pay**

3. The Monthly Basic Pay shall be the minimum pay scale plus the annual increments for each position level. The pay scale for the public servant shall be as follows:

*Table I: Pay Scale for Civil Servants*

Position Title/Level	Minimum	Increment	Maximum
Cabinet Secretary	84,180	1,685	92,605
Govt Secretary	73,845	1,475	81,220
EX1/ES1	62,220	1,245	80,895
EX2/ES2	52,195	1,045	67,870
EX3/ES3	44,120	885	57,395
P1	36,570	735	47,595
P2/SS1	32,300	650	42,050
P3/SS2	28,315	570	36,865
P4/SS3	25,220	505	32,795
P5/SS4	20,645	415	26,870
S1	19,970	400	25,970
S2	18,095	365	23,570
S3	16,535	335	21,560
S4	14,675	295	19,100
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



Table II: Pay scale for other Public Servants

Position Title/Level	Pay Scale		
	Minimum	Increment	Maximum
<b>Parliamentarians</b>			
Prime Minister	190,800	3,815	209,875
Speaker, National Assembly	137,800	2,755	151,575
Chairperson, National Council	137,800	2,755	151,575
Ministers	137,800	2,755	151,575
Opposition Leader	137,800	2,755	151,575
Dy. Speaker, National Assembly	84,180	1,685	92,605
Dy. Chairperson, National Council	84,180	1,685	92,605
Members of Parliament	73,845	1,475	81,220
<b>Judiciary</b>			
Chief Justice of Bhutan	137,800	2,755	151,575
Drangpons of Supreme Court	84,180	1,685	101,030
Chief Justice of High Court	77,535	1,555	93,085
Drangpons of High Court	73,845	1,480	88,645
<b>Election Commission of Bhutan, Royal Audit Authority, Royal Civil Service Commission, Anti-Corruption Commission, and Office of the Attorney General</b>			
Chief Election Commissioner / Auditor General / Chairpersons	84,180	1,685	92,605
Commissioner	67,235	1,345	73,960
Attorney General	84,180	1,685	92,605
<b>Privy Council</b>			
Chairperson	137,800	2,755	151,575
Council Members	67,235	1,345	87,410
<b>Local Government</b>			
Thrompons	52,195	1,045	57,420
Gups	33,040	660	36,340
Mangmi	24,780	495	27,255
Dzongkhag Thromde Thuemi	24,780	500	27,280
Thromde Thuemi	12,155	245	13,380
Tshogpa	12,155	245	13,380
<b>Others</b>			
NFE Instructor	10,920	220	14,220
ESP	9,450	190	12,300
GSP	10,505	210	13,655
ECCD Facilitator	13,575	275	17,700

\*Note: Pay Structure Reform shall not be applicable to 3rd Members of Parliament



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Table III: Pay scale of RUB, KGUMSB and JSWL

Position Title/Level	Minimum	Increment	Maximum
Vice Chancellor/President	84,180	1,685	92,605
Registrar (RUB)	73,845	1,475	81,220
EX1/ES1	62,220	1,245	80,895
EX2/ES2	52,195	1,045	67,870
EX3/ES3	44,120	885	57,395
P1	36,570	735	47,595
P2/SS1	32,300	650	42,050
P3/SS2	28,315	570	36,865
P4/SS3	25,220	505	32,795
P5/SS4	20,645	415	26,870
S1	19,970	400	25,970
S2	18,095	365	23,570
S3	16,535	335	21,560
S4	14,675	295	19,100
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
GSP	10,505	210	13,655
ESP	9,450	190	12,300

- The General Duty Medical Officers (GDMOs) pursuing Post Graduate Courses at KGUMSB will continue to receive the last basic pay.
- With the implementation of Pay Structure Reform Act of Bhutan, 2022, the concept of Personal Pay is discontinued. Hence, with effect from 1st July 2023, public servants shall not be eligible for increment beyond the maximum pay scale as Personal Pay. However, the personal pay amount received as of 30th June 2023 shall be subsumed in the monthly variable pay.
- The basic pay of new appointments and reappointments to certain specific positions shall draw their salary from the minimum of the pay scale.
- The monthly pay to public servants joining office in between the month on appointment or promotion and during separation from the public service shall be paid on a pro rata basis.
- The pay scale of all other public servants mapped with position levels of the civil service shall be as per the equivalent positions in civil service.

**Non-Pensionable Monthly Pay (NPMP)**

- The NPMP shall include the existing House Rent Allowances (HRA) applicable across the board and shall be as follows:

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Table IV: NPMP for Civil Servants

Position Title/Level	NPMP (Nu. Per Month)
	HRA
Cabinet secretary	16,835
Government Secretary	14,770
EX1/ES1	12,445
LX2/LS2	10,440
EX3/ES3	8,825
P1	7,315
P2/SS1	6,460
P3/SS2	5,665
P4/SS3	5,045
P5/SS4	4,130
S1	3,995
S2	3,620
S3	3,500
S4	3,500
S5	3,500
O1	3,500
O2	3,500
O3	3,500
O4	3,500

Table V: NPMP for other Public Servants

Position Title/Level	NPMP (Nu. Per Month)
	HRA
<b>Parliamentarians</b>	
Prime Minister	Rent Free
Speaker, National Assembly	Rent Free
Chairperson, National Council	Rent Free
Ministers	Rent Free
Opposition Leader	Rent Free
Dy. Speaker, National Assembly	25,255
Dy. Chairperson, National Council	25,255
Members of Parliament	22,150
<b>Judiciary</b>	
Chief Justice of Bhutan	41,340
Drangpons of Supreme Court	16,835
Chief Justice of High Court	15,505
Drangpons of High Court	14,770
<b>Election Commission of Bhutan, Royal Audit Authority, Royal Civil Service Commission, Anti-Corruption Commission, and Office of the Attorney General</b>	
Chief Election Commissioner/ Auditor General/ Chairpersons-ACC & RCSC	Rent Free



Commissioner	13,445
Attorney General	Rent Free
<b>Privy Council</b>	
Chairperson	41,340
Council Members	13,445
<b>Local Government</b>	
Thrompons	-
Gups	-
Mangmi	-
Dzongkhag Thromde Thuemi	-
Thromde Thuemi	-
Tshogpa	-
<b>Others</b>	
NFE Instructor	3,500
ESP	3,500
GSP	3,500
ECCD Facilitator	3,500

Table VI: NPMP for RUB, KGUMSB and JSWL

Position Title/Level	NPMP (Nu. per month)
Vice Chancellor/President	16,835
Registrar (RUB)	14,770
EX1/ES1	12,445
EX2/ES2	10,440
EX3/ES3	8,825
P1	7,315
P2/SS1	6,460
P3/SS2	5,665
P4/SS3	5,045
P5/SS4	4,130
S1	3,995
S2	3,620
S3	3,500
S4	3,500
S5	3,500
O1	3,500
O2	3,500
O3	3,500
O4	3,500
GSP	3,500
ESP	3,500



10. HRA shall not be applicable to Public Servants provided with designated housing at Lhengye Densa, Dzongdags, Drangpons, and Foreign Service Personnels. However, if designated housing is not available, lump sum house rent allowance as per the position level shall be applicable.
11. The HRA given to other public servants occupying government owned residential housing shall pay the applicable house rent based on the carpet area.
12. The House Rent for other public servants mapped with position levels of the civil service shall be as per the equivalent positions in civil service.
13. HRA is not applicable to Local Government Functionaries.
14. The General Duty Medical Officers (GDMOs) pursuing Post Graduate resident courses at KGUMSB shall be eligible for full HRA during the training period.

**Variable Pay**

15. Variabel Pay shall comprise as follows:

- (1) Monthly Variable Compensation (MVC)
- (2) Performance Based Incentive (PBI)

**Monthly Variable Compensation (MVC)**

16. The following allowances shall be subsumed in the monthly variable compensation under the variable pay.

**Professional Allowance for medical & clinical staff**

17. The Professional Allowance for Medical, Clinical staff and Drungtshos shall be as follows:

*Table VII (a): Professional Allowance for Medical and Clinical staff*

Positions	(Amount Nu.) Per Month					
	Medical & Dental Sub Specialist	Medical, & Dental Specialist	General Doctor with MBBS/Dentists with BDS but less than Master Degree	Nurses and Clinical Staff (including Menpas)		
				Number of Years of service (0-10) years	Number of Years of service (above 10-20) years	Number of Years of service (above 20) years
EX/ES-1	49,775	43,555	34,220	21,775	28,000	34,220
EX/ES-2	41,755	36,535	28,705	18,270	23,490	28,705
EX/ES-3	35,295	30,885	24,265	15,440	19,855	24,265
P1	29,255	25,600	20,115	12,800	16,455	20,115
P2/SS1	25,840	22,610	17,765	11,305	14,535	17,765
P3/SS2	22,650	19,820	15,575	9,910	12,740	15,575
P4/SS3	20,175	17,655	13,870	8,825	11,350	13,870
P5/SS4				7,225	9,290	11,355
S1				6,990	8,985	10,985





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S2				6,335	8145	9,950
S3				5,785	7,440	9,095
S4				5,135	6,605	8,070
S5				4,750	6,110	7,465
O1				4,655	5,985	7,315
O2				4,375	5,625	6,870
O3				3,975	5,110	6,245
O4				3,690	4,750	5,805

Table VII (b): Professional Allowance for Drungtsho

Positions	(Amount Nu.) Per Month		
	Drungtsho Sub-Specialist	Drungtsho Specialist	Practicing Drungtsho
EX/ES-1	37,330	34,220	28,000
EX/ES-2	31,315	28,705	23,490
EX/ES-3	26,470	24,265	19,855
P1	21,940	20,115	16,455
P2/SS1	19,380	17,765	14,535
P3/SS2	16,990	15,575	12,740
P4/SS3	15,130	13,870	11,350
P5/SS4	12,385	11,355	9,290

**Teaching Allowance**

18. The lump sum teaching allowance shall be for (0 to 10 years), (above 10 to 20 years) and (above 20 years) as follows:

Table VIII (a): Teaching Allowance for Teachers/Trainers(TVET)/lecturers (MoESD & RIM)

Positions	(Amount Nu.) Per Month		
	(0-10) years	(above 10-20) years	(above 20) years
EX/ES-1	21,775	28,000	34,220
EX/ES-2	18,270	23,490	28,705
EX/ES-3	15,440	19,855	24,265
P1	12,800	16,455	20,115
P2/SS1	11,305	14,535	17,765
P3/SS2	9,910	12,740	15,575
P4/SS3	8,825	11,350	13,870
P5/SS4	7,225	9,290	11,355
S1	6,990	8,985	10,985
S2	6,335	8,145	9,950
S3	5,785	7,440	9,095
S4	5,135	6,605	8,070
S5	4,750	6,110	7,465

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Table VIII (b): Teaching Allowance (RUB, KGUMSB and JSWL)

Position-Level	(Amount Nu.) Per Month		
	0-10 Years	above 11-20 Years	above 20 Years
EX/ES-1	34,220	40,445	46,665
EX/ES 2	28,705	33,930	39,145
EX/ES-3	24,265	28,680	33,090
P1	20,115	23,770	27,430
P2/SS1	17,765	20,995	24,225
P3/SS2	15,575	18,405	21,235
P4/SS3	13,870	16,395	18,915
P5/SS4	11,355	13,420	15,485
S1	10,985	12,980	14,980

Table VIII (c): Teaching Allowance for Adjunct Faculty - KGUMSB

Position Level	(Amount Nu.) Per Month
EX/ES-1	9,335
EX/ES-2	7,830
EX/ES-3	6,620
P1	5,485
P2/SS1	4,845
P3/SS2	4,250
P4/SS3	3,785
P5/SS4	3,100
S1	2,995
S2	2,715
S3	2,480
S4	2,200
S5	2,035

**Non-Teaching Allowance (NTA)**

19. The NTA for RUB, KGUMSB and JSWL shall be lump sum as in table below:

Table IX (a): Non- Teaching Allowance - RUB

Position Title/Level	(Amount Nu.) Per Month
Vice Chancellor	37,880
Registrar	33,230
EX1	28,000
EX2	23,490
EX3	19,855



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Table IX (b): Non-Teaching Allowance – RUB (Other Staff), KGUMSB and JSWL

Position Title/ Level	(Amount Nu.) Per Month
President	12,630
EX/ES-1	9,335
EX/ES-2	7,830
EX/ES-3	6,620
P1	5,485
P2/SS1	4,845
P3/SS2	4,250
P4/SS3	3,785
P5/SS4	3,100
S1	2,995
S2	2,715
S3	2,480
S4	2,200
S5	2,035
O1	1,995
O2	1,875
O3	1,705
O4	1,585
GSP	1,575
ESP	1,420

**Professional Allowance for Aviation & Air Navigation and Aerodrome Services under BCAA, Internal Audit, Prosecutors stationed at Office of the Attorney General (OAG), Royal Audit Authority (RAA), and Anti- Corruption Commission (ACC)**

20. The lump sum professional allowance for aviation staff (flight operation officers, airworthiness officers and certified inspectors under air navigation and aerodrome services shall be as follows:

Table X (a): Lump Sum Professional Allowances for Aviation Staff

Position Level	(Amount Nu.) Per Month		
	(6-10) years	(above 10-15) years	(above 15) years
P1	9,145	12,800	16,455
P2/SS1	8,075	11,305	14,535
P3/SS2	7,080	9,910	12,740
P4/SS3	6,305	8,825	11,350
P5/SS4	5,160	7,225	9,290
S1	4,965	6,990	8,985

21. The lump sum professional allowance for ACC investigators, ACC others, Internal Audit/RAA Auditors and Prosecutors stationed at OAG shall be as follows:



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Table X (b): Lump Sum Professional Allowances for ACC, RAA, OAG & Internal Auditors

Positions	(Amount Nu.) Per Month	
	ACC Investigator	ACC Others, RAA, OAG & Internal Audit
EX/ES-1	28,000	12,445
EX/ES-2	23,490	10,440
EX/ES-3	19,855	8,825
P1	16,455	7,315
P2/SS1	14,535	6,460
P3/SS2	12,740	5,665
P4/SS3	11,350	5,045
P5/SS4	9,290	4,130
S1	8,985	3,995
S2	8,145	3,620
S3	7,440	3,305
S4	6,605	2,935
S5	6,110	2,715
O1	5,985	2,660
O2	5,625	2,500
O3	5,110	2,270
O4	4,750	2,110
GSP I	4,725	2,100
GSP II		2,000
ESP		1,890

22. The lump sum professional allowance for the common support services staff (e.g., HR/Finance/Planning/Adm) of ACC/RAA shall be discontinued with effect from 1st July 2023. However, the professional allowance for the existing common support services staff of ACC/RAA shall be retained under the monthly variable compensation pay until the completion of their service in ACC/RAA;
23. The new appointments with effect from 1st July 2023 for the staff of ACC/RAA common support services shall follow the pay structure of the civil service.

#### Leave Encashment (LE)

24. The existing leave encashment of one month's minimum pay scale has been prorated and subsumed under the monthly variable pay. The LE at one-month's minimum pay scale for the FY 2022-23 shall be paid towards the end of the FY 2023-24 and the earned leave balance accrued till 30th June 2023 after the payment of LE shall be paid within 5 years.

#### Leave Travel Concession (LTC)

25. The practice of providing Leave Travel Concession with a maximum ceiling of Nu. 15,000 per annum is discontinued and the existing LTC at one month's minimum pay scale has been prorated



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and subsumed under the variable pay. LTC is not applicable to LG functionaries and the Foreign Service Personnels.

Table XI (a) : LE & LTC for Civil Servants

Position	Amount (Nu.) Per Month	
	LE	LTC
Cabinet secretary	7,015	1,250
Govt Secretary	6,155	1,250
EX1	5,185	1,250
EX2	4,350	1,250
EX3	3,675	1,250
ES1	5,185	1,250
ES2	4,350	1,250
ES3	3,675	1,250
P1	3,050	1,250
P2/SS1	2,690	1,250
P3/SS2	2,360	1,250
P4/SS3	2,100	1,250
P5/SS4	1,720	1,250
S1	1,665	1,250
S2	1,510	1,250
S3	1,380	1,250
S4	1,225	1,225
S5	1,130	1,130
O1	1,110	1,110
O2	1,040	1,040
O3	945	945
O4	880	880

\*Leave encashment shall not be applicable to the teaching profession.



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Table XI (b): LE & LTC for other Public Servants

Position Level	Amount (Nu.) Per Month	
	LE	LTC
<b>Parliamentarian</b>		
Prime Minister	15,900	1,250
Speaker, National Assembly	11,485	1,250
Chairperson, National Council	11,485	1,250
Ministers	11,485	1,250
Opposition Leader	11,485	1,250
Dy. Speaker, National Assembly	7,015	1,250
Dy. Chairperson, National Council	7,015	1,250
Members of Parliament	6,155	1,250
<b>Judiciary</b>		
Chief Justice of Bhutan	11,485	1,250
Drangpons of Supreme Court	7,015	1,250
Chief Justice of High Court	6,460	1,250
Drangpons of High Court	6,155	1,250
<b>Election Commission of Bhutan, Royal Audit Authority, Royal Civil Service Commission, Anti-corruption Commission and Office of the Attorney General</b>		
Chief Election Commissioner/Auditor General/Chairpersons	7,015	1,250
Commissioner	5,605	1,250
Attorney General	7,015	1,250
<b>Privy Council</b>		
Chairperson	11,485	1,250
Council Members	5,605	1,250
<b>Local Government</b>		
Thrompons	4,350	-
Gups	2,755	-
Mangmi	2,065	-
Dzongkhag Thromde Thuemi	2,065	-
Thromde Thuemi	1,015	-
Tshogpa	1,015	-
<b>Others</b>		
NFE Instructor	910	910
ESP	790	790
GSP	875	875
ECCD Facilitator	1,130	1,130



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Table XI (c): LE and LTC RUB, KGUMSB & JSWL

Position	Amount (Nu.) Per Month	
	LE* (Non-teaching employees only)	LTC
Vice Chancellor/President	7,015	1,250
Registrar (RUB)	6,155	1,250
EX1/ES1	5,185	1,250
EX2/ES2	4,350	1,250
EX3/ES3	3,675	1,250
P1	3,050	1,250
P2/SS1	2,690	1,250
P3/SS2	2,360	1,250
P4/SS3	2,100	1,250
P5/SS4	1,720	1,250
S1	1,665	1,250
S2	1,510	1,250
S3	1,380	1,250
S4	1,225	1,225
S5	1,130	1,130
O1	1,110	1,110
O2	1,040	1,040
O3	945	945
O4	880	880
GSP	875	875
ESP	790	790

\*Applicable for Faculty Members who are not entitled for vacation.

### Core Faculty Allowance

26. The core faculty allowance for KGUMSB shall be 25%-35% of the minimum pay scale as a lump sum upon approval of the University Council.

### Clinical Allowance

27. The clinical allowance for full time staff rendering clinical services in KGUMSB shall be provided an allowance of 20% - 30% of the minimum pay scale as lump sum upon approval of the University Council.

28. The GDMOs pursuing post graduate courses shall be eligible for 55% of the minimum pay scale as clinical allowance.

### Dy. Dean Allowance

29. The Deputy Dean allowance for KGUMSB shall be a lump sum of Nu. 5,000 per month.



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### Uniform Allowance

30. The existing uniform allowance of Nu. 5,000 p.a. for Nurses/Nursing students shall be prorated and provided at Nu. 415 per month.

### Discretionary Grant

31. The discretionary grant shall be prorated per month and provided as follows:

*Table XII: Discretionary Grant*

Position Level	Amount (Nu.) Per Month
Prime Minister	25,000
Ministers and Minister Equivalent Position Holders	16,665
Members of Parliament	12,500

32. Discretionary grant for Dzongdag will form part of the recurrent expenditure and subsumed under Hospitality & Entertainment budget.

### Vehicle Purchase allowance

33. The vehicle purchase allowance for the Members of the Parliament shall be provided as a lump sum amount of Nu. 1 million per term.

### Driver Allowance for Members of Parliament

34. The driver allowance for the Members of the Parliaments (excluding the Prime Minister/Speaker of National Assembly/Chairperson of National Council/Cabinet Ministers/Opposition Leader) shall be Nu.10,000 per month.

### Fuel and Maintenance Allowance for Members of Parliament

35. The fuel and maintenance allowance for the Members of the Parliament (excluding the Prime Minister/Speaker of National Assembly/ Chairperson of National Council/Cabinet Ministers/Opposition Leader) shall be Nu.10,000 per month.

### Special Responsibilities Allowance for the Local Government

36. The special responsibility allowance for the chairperson of the Dzongkhag Tshogdu (DT) shall be Nu.6,000 per month and for the deputy chairperson shall be Nu.3,000 per month.

### Water and Electricity Charges

37. The entitlement of monthly water and electricity charges for the Prime Minister shall be on actual expenses.

38. The entitlement of monthly water charges for the Ministers and Equivalent positions residing at Lhengye Densa shall be on actual expenses.





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39. The electricity charges for the Ministers and Equivalent positions residing at Lhengye Densa shall be Nu.8,500 per month.
40. The water and electricity charges for the Chief Justice of Bhutan and the Chairperson of the Privy Council shall be Nu.8,500 per month.
41. The electricity charges for the Heads of Constitutional Offices and Attorney General residing at Lhengye Densa shall be Nu.3,000 per month.
42. The entitlement of monthly water charges for the Heads of Constitutional Offices and Attorney General residing at the Lhengye Densa shall be on actual expenses.

#### Domestic Help

43. The entitlement of domestic help for the Prime Minister/Ministers and Equivalent Positions/Heads of the Constitutional Offices/Attorney General shall be monetized at Nu.9,450 per month.

#### TA/DA

44. The lump sum TA/DA for local government functionaries for travel within the Gewog (both non-motorable and motorable road) shall be prorated per month and provided as follows:

Table XIII: Lump sum TA/DA

Position	Amount (Nu.) Per Month
Gup	1,500
Mangmi	1,125
Tshogpa	500

#### One-off 5% Indexation

45. A lump sum one-off indexation based on the minimum pay scale shall be provided for all public servants as follows:

Table XIV (a): lump sum One-off 5% off Indexation - Civil Servants

Position	Amount (Nu.) Per Month
Cabinet Secretary	4,210
Govt Secretary	3,690
EX1/ES1	3,110
EX2/ES2	2,610
EX3/ES3	2,205
P1	1,830
P2/SS1	1,615
P3/SS2	1,415
P4/SS3	1,260
P5/SS4	1,030
S1	1,000
S2	905



S3	825
S4	735
S5	680
O1	665
O2	625
O3	570
O4	530

Table XIV (b): Lump sum One-off 5% Indexation - Other public servants

Position Level	Amount (Nu.) Per Month
<b>Parliamentarian</b>	
Prime Minister	9,540
Speaker, National Assembly	6,890
Chairperson, National Council	6,890
Ministers	6,890
Opposition Leader	6,890
Dy. Speaker, NA	4,210
Dy. NC chair	4,210
Members of Parliament	3,690
<b>Judiciary</b>	
Chief Justice of Bhutan	6,890
Drangpons of Supreme Court	4,210
Chief Justice of High Court	3,875
Drangpons of High Court	3,690
<b>Election Commission of Bhutan, Royal Audit Authority, Royal Civil Service Commission, Anti-corruption Commission and Office of the Attorney General</b>	
Chief Election Commissioner/Auditor General/Chairpersons	4,210
Commissioner	3,360
Attorney General	4,210
<b>Privy Council</b>	
Chairperson	6,890
Council Members	3,360
<b>Local Government</b>	
Thrompons	2,610
Gups	1,650
Mangmi	1,240
Dzongkhag Thromde Thuemi	1,240
Thromde Thuemi	610
Tshogpa	610
<b>Others</b>	
NFE Instructor	545
ESP	475
GSP	525
ECCD Facilitator	680



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Note: lump sum One-off 5% Indexation shall not be applicable to the 3rd Members of Parliament, RUB, KGUMSB and JSWL.

### One-off fixed payment

46. A one-off fixed payment to public servants at the P1 position level and below shall be provided as follows:

Table XV: One-off Fixed Payment

Position Level	P1 to P4	P5 to S4	S5 and below
Amount (Nu.)Per Month	1,000	1,500	2,000

Note: One off fixed payment shall not be applicable to RUB, KGUMSB and JSWL

47. The pay revision of one-off 5% indexation and one-off fixed payment under the Pay Structure Reform Act of Bhutan 2022 shall be continued as part of the pay revision.

### Allowances and Benefits

48. The allowances and benefits tied to specific positions and circumstances will vary with change in positions and circumstances and hence retained at the existing rates. The allowances shall be subsumed in the monthly variable compensation under the variable pay.

### Night Duty Allowance

49. A Night duty allowance of Nu.500 per night shall be provided for health professionals attending night duty for 12 hours as routine schedule requiring continuous patient care.

### Radiation Allowance

50. Radiation allowance of up to Nu.3,000 per month shall be provided to practicing X ray technicians, dentist, radiologists, and dental surgeon/hygienists under Ministry of Health and X Ray Technician under Department of Livestock, Ministry of Agriculture and Livestock. However, it shall not be extended to those who do not perform dental X-Rays and where dental X Ray facilities are not available.

### Difficulty Area Allowance

51. The difficulty area allowance shall be Nu 2,000 per Dholam/per month subject to a maximum ceiling of Nu. 10,000 per month for difficulty areas as in table below:

Table XVI: List of Difficult Areas

Sl. No	Dzongkhag	Gewog	Location	No. of /Days
1	Thimphu	Lingzhi	Lingzhi	5
		Soe	Jagothang	1
2	Gasa	Lunana	Lhedi	8

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		Laya	Laya	1
3	Haa	Bjee	Jharap	2
4	Zhemgang	Nangkhor	Duenmang	1
5	Trashiyangtse	Yallang	Dukti	2
		Toedtsho	Jangphootse	1
		Bumdeling	Taphel	1

**Contract Allowance**

52. The contract allowance shall be provided up to 30% on the monthly basic pay for flexibility in the pay system to attract talent on contract basis to fulfill capacity gaps and other short-term Human Resource (HR) requirements.

**Special Contract Allowance**

53. The special contract allowance shall be for highly specialized professionals/executives/professionals/ experts recruited from outside the public service determined in consultation with the Ministry of Finance and upon approval of the Government.

**High Altitude Allowance**

54. The high-altitude allowance shall be as follows:

*Table XVII: High Altitude Allowance*

Altitude	Allowance (Nu.) Per Month
Place between 10,000 feet to 12,000 feet	2,000
Place above 12,000 feet	3,000

*Note: The head of agency shall ensure that the payment of Difficulty area allowance and High-altitude allowances is made to only those public officials for the actual duration stationed in high-altitude & difficult area since such allowances are being provided as incentive to motivate public officials working and living in harsh climatic conditions.*

**Overtime Allowance**

55. An overtime allowance shall be provided to public servants holding a position at the S5 level and below, where they are required by the supervisor to work beyond the normal working hours, weekends, and Government holidays. The maximum number of hours shall be 3 hours during working days and 5 hours during weekends and Government holidays. The formula for payment of overtime allowance: (basic pay (/) 30 days (/) 8 hours (X) number of hours served during the month.



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### Carriage charges for Personal Effects during Transfer and Retirement

56. The ceiling for the carriage charges for personal effects during transfer and retirement of a public servant shall be Nu. 40,000.00 (Ngultrum forty thousand). Formula for determining the amount (No. of trucks/DCM\*ton\*rate\*distance) and the eligibility of types and number of trucks shall be as follows:

Table XVIII: Carriage charges for personal effects:

Position level	No & types of Truck	Rate
EX/ES level and Above	Two	As per the rate prescribed by Bhutan Construction and Transport Authority.
P/SS level	One	-do-
S Level and below	One DCM or Equivalent	-do-

57. The carriage charges for personal effects during transfer and retirement shall be subject to the following terms and conditions:

- (1) The public servants shall submit a claim based on the distance and the rates prescribed by the Department of Surface Transport. The amount claimed or the ceiling prescribed above, whichever is less shall be payable;
- (2) The distance to be traveled beyond the road point shall be calculated at the rate of 20 kms for every dolam;
- (3) A public servant who is immediately re-appointed within the same place of posting is not eligible to claim the carriage of personal effects for retirement at that point of time and shall be eligible after completing the tenure;
- (4) 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; and
- (5) However, transfer and retirement within a 10 kms radius is not eligible for the carriage of personal effects, transfer grant, and transfer traveling allowance.

### Transfer Grant

58. A public servant shall be entitled to transfer grant while on transfer and retirement equivalent to one-month basic pay.

### Traveling Allowance (TA) during transfer and retirement

59. A public servant shall be entitled to a traveling allowance while on transfer and retirement as follows:



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- (1) While on transfer, a public servant shall be entitled to TA as travel expenditure for self (TA/DA-bus fare or mileage) and family (bus fare). If mileage is claimed instead of the bus fare, the family members shall not be eligible to claim the bus fare;
- (2) On retirement, a public servant shall be entitled to TA as traveling expenditure equivalent to one-month basic pay.

**Bhutan Civil Service Examination (BCSE) Trainee Allowance**

60. The trainee allowance of the BCSE selected graduates undergoing pre-service training shall be Nu.5,000 per month.

**KGUMSB Stipend**

61. The stipend for boarders and days scholar students shall be as follows:

- (1) Boarders: Nu. 2,500 per month; and
- (2) Days Scholar: Nu. 3,000 per month.

62. The stipend for students of Post Graduate Resident Courses shall be Nu. 10,000 per month.

**Allowance for Dzongkhag Mask and Folk Dancers or Dhodhams or Champones or Chamjubs or Tsipoens**

63. Allowance for Dzongkhag Mask and Folk Dancers or Dhodhams or Champones or Chamjubs or Tsipoens shall be as follows:

*Table XIX: Allowances for Dzongkhag Dancers*

Allowance	Position	Amount (Nu.)
Monthly Allowance	Mask and Folk Dancers	2,500
	Dhodhams or Champones or Chamjubs or Tsipoens	3,000

**Allowances and Benefits Discontinued**

64. The existing allowances and benefits shall be discontinued as follows:

- (1) The entitlement of vehicle import quota shall be discontinued with effect from 1 July 2023. However, a public servant eligible for vehicle import quota as on 30th June 2023, shall claim within 30th June 2024.
- (2) The monetized amount in lieu of the vehicle import quota is also discontinued. Therefore, public servants who had applied for the monetized amount are eligible to claim the vehicle import quota within 30th June 2024. The validity of the vehicle import quota shall be 7 years from the date of issue for both serving and retired public servants.



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- (3) The practice of Personal pay shall be discontinued. However, the amount received as personal pay shall be subsumed in the monthly variable compensation under variable pay.
- (4) The Red Kabney (Nyie-kel-ma) allowance of Nu. 100 per month shall be discontinued.
- (5) The discretionary allowance for Dzongdags at Nu. 75,000 per annum shall be discontinued and shall form part of recurrent budget under Hospitality & Entertainment Expenditure.
- (6) The in-country training Daily Subsistence Allowance (DSA) of Nu. 2,000 per day shall be discontinued. However, the TA/DA for in-country travel shall be eligible wherever applicable.
- (7) The Patang allowance of Nu. 50,000 provided towards purchase of the Patang if Patang is not provided by the Government shall be discontinued and shall form part of recurrent expenditure with a maximum ceiling of Nu. 50,000.
- (8) The officiating allowance of Nu. 5,000 per month with a maximum ceiling of three months shall be discontinued.
- (9) The cash handling allowance of Nu. 400 per month & Nu. 1,000 per month shall be discontinued.
- (10) The sitting fees for the Local Government for Thrompon: Nu. 5,000 (DT)/Gup: Nu. 5,000 (DT)/Nu. 1,000 (TT)/Mangmi: Nu. 5,000 (DT)/Nu. 1,000 (TT)/Dzongkhag Thromde Thuemi: Nu. 5,000/ Tshogpa: Nu. 1,000 (GT)/Thromde Thuemi: Nu. 5,000 (TT) shall be discontinued.
- (11) The additional allowance for teachers based on Government approved Bhutan Professional Standards for Teachers (BPST) at Proficient Teacher: 10%, Accomplished Teacher: 15% and Distinguished Teacher: 20% shall be discontinued.
- (12) The communication allowances and internet data charges where applicable for public servants shall be discontinued.
- (13) Lumpsum 5% of the minimum pay scale provided as HoD allowance for KGUMSB shall be discontinued.

#### **Foreign Service Entitlements**

65. The foreign Service entitlements shall be eligible when a public servant is posted outside the country to a diplomatic mission.
66. The foreign service entitlements shall be paid in US dollars.
67. In the event, the Head of the Embassy or Missions or Consulates is appointed from outside the civil service or public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.
68. Family members shall include the spouse and children (biological & legally adopted);

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69. The treatment of foreign service entitlements shall be as follows:

- (1) Fixed Pay: Monthly Basic Pay (minimum pay scale + annual increment)
- (2) Variable Pay: Monthly Variable Compensation (MVC) under variable pay;
- (3) Allowances and Benefits; and
- (4) Allowances and Benefits Discontinued

**Monthly Basic Pay**

70. The monthly basic pay shall be the same as the monthly basic pay of the position level of the civil service.
71. The house rent allowance shall not be eligible when transferred to a diplomatic mission.
72. The LTC shall not be eligible to foreign service personnels who are eligible for Leave Passage once during their term.

**Monthly Variable Compensation (MVC)**

**Foreign Allowance (FA)**

73. A foreign service member shall be entitled to Foreign Allowance (FA) to meet the cost of living at the place of posting. The FA shall be subject to the following terms and conditions:
- (1) The full FA shall be eligible regardless of the member's marital status;
  - (2) Members shall 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; and
  - (3) The existing utility expenses for the foreign service members (except for the Head of the Mission) are subsumed/ merged under the foreign allowance.
  - (4) The utility expenses for the Head of the Mission/Embassy/Consulate General shall be on actual expenses.

Table XX: Foreign Allowance (FA)

Positions	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
	In USD								
Ambassador/ Head	4,842	4,058	3,107	2,587	2,534	3,107	2,114	3,020	2,114
EX Level	3,599	2,940	2,596	2,036	2,167	2,596	1,680	2,355	1,665
P1	3,599	2,940	2,375	1,854	1,985	2,375	1,526	2,135	1,511
P2/SS1	3,277	2,670	2,193	1,685	1,831	2,193	1,400	1,955	1,385
P3/SS2	3,277	2,670	2,193	1,685	1,831	2,193	1,400	1,955	1,385
P4/SS3	3,006	2,443	2,011	1,542	1,691	2,011	1,274	1,775	1,259





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P5/SS4	3,006	2,443	2,011	1,542	1,691	2,011	1,274	1,775	1,259
S1-S2							822	985	915
S3							717	985	795
S4							675	985	745
S5							633	985	695
O level							612		

### Children Education Allowance (CEA)

74. The CEA is provided to cover the cost of education during foreign posting. The payment of CEA shall be subject to the following terms and conditions:

- (1) The CEA for children studying at the place of posting shall be as per table XXI;
- (2) For children studying in Bhutan, CEA at the rate of Nu.20,400 (equivalent to USD 250) per month or on actual expenses, whichever is lower, shall be applicable;
- (3) The CEA shall not be eligible for children studying in any place other than the place of posting and Bhutan;
- (4) The CEA shall be eligible only if the children are within the age limits from 5-18 years (60 months - 216 months) or till their completion of higher secondary education, whichever is earlier; and
- (5) The CEA shall be admissible provided the children continue to receive uninterrupted education.

Table XXI: Children Education Allowance (CEA)

Children Education Allowance (CEA)- Monthly										
Country	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati	Bhutan
	USD									
Allowance per child	495	395	250	450	450	250	250	250	250	Nu. 20,400

### Transfer Grant

75. A Member shall be entitled to transfer grant equivalent to one month's basic pay while on transfer to a diplomatic mission, mission to mission or mission to headquarters in line with the civil service rules.

### Medical Insurance

76. A member and their family members shall be entitled for medical insurance during the term of the posting in a Mission. The medical insurance is subject to the following terms and conditions:

- (1) Members and family members shall be entitled to medical insurance only if they are residing at



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the place of posting;

- (2) A separate medical insurance scheme for members and family members other than the place of posting shall not be permissible;
- (3) A member and their family members shall not make monetary claims in lieu of medical insurance. However, reimbursement of medical expenses shall be made in places where there are no medical insurance policies upon approval by the Head of Mission or Ambassador.
- (4) There shall not be any monetary payment in addition to the medical insurance (copay),
- (5) The children shall be eligible for medical insurance within the age limits of 0-18 years (0-216 months); and
- (6) The medical insurance shall not include coverage for cosmetics, dental implants (temporary and permanent), optical, any medical equipment, infertility and fertility treatments and drug rehabilitation treatments.

#### **Furnishing Grant**

77. A member shall be provided with furnished accommodation while on transfer to a diplomatic mission. The accommodation and furnishing shall be subject to the following terms and conditions:

- (1) A Member shall occupy government owned or leased accommodation as provided by the Mission. If government accommodation is not available, Missions shall rent or lease only furnished accommodation;
- (2) In case furnished accommodation is not available, the Mission shall rent or lease unfurnished accommodation. In lieu of furnishing, a member shall be entitled to a lump sum amount for furnishing;
- (3) For already available government accommodations either through ownership, rented or leased, furnishing grant shall not be applicable and inventory list of the furnishings shall be maintained and replaced only after 10 years if necessary;
- (4) The lump sum amount of furnishing shall only be eligible when a Mission rents or leases an unfurnished accommodation and shall not apply to already available furnished government accommodations either through ownership, rented or leased; and
- (5) If accommodation for a Member is not available on his/her arrival to the place of posting, the Head of Mission shall approve the stay in a hotel or temporary accommodation as per the scale of accommodation for a period of two (2) months from the date of arrival.



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Table XXII (a): Lump sum amount for Furnishing

Position	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
	USD								
Ambas- sador/Head	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Ex I level	5,050	4,810	5,000	5,000	3,000	5,000	2,000		2,000
P1	5,050	4,810	5,000	5,000	3,000	5,000	2,000		2,000
P2	5,050	4,810	5,000	5,000	3,000	5,000	2,000		2,000
P3	5,050	4,810	5,000	5,000	3,000	5,000	2,000		2,000
P4	5,050	4,810	5,000	5,000	3,000	5,000	2,000		2,000
P5	5,050	4,810	5,000	5,000	3,000	5,000	2,000		2,000
S1-S5							1,000		1,000
O1-O4							1,000		1,000

Table XXIII (b): Scale of Hotel Accommodation is as in table below:

Title	Hotel Accommodation
Head of Mission	1 suite
Diplomats with family	1 double room
Diplomat without family	1 single room
Note:	
<i>The payment of hotel accommodation will be subject to production of receipts. If charges for food and other services have been included in the bills, these shall be payable by the member.</i>	

### Rental Ceiling

78. A Member shall occupy government owned or leased accommodation as provided by the Mission. The rental ceiling shall be subject to the following conditions:

- (1) The rental ceiling is retained as-is for all the Missions except for the Embassy in Dhaka, whereby, the monthly rental ceiling for the position levels of S1-O4 shall be revised from Taka 40,000 to Taka 55,000 (USD 440) based on the current market rate;
- (2) The rental ceiling provided is for one flat or apartment and an official shall not occupy more than one flat or apartment; and
- (3) The revision of rental rates shall be based on the Tenancy Act of the respective country and the lease agreement.



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Table XXIV: Rental Ceiling

Position	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
	USD								
Ambas- sador/Head	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Ex Level	3,335	1,850	4,400	3,850	1,100	4,400	880		335
P1	3,335	1,850	4,400	3,850	1,100	4,400	880		335
P2	3,335	1,850	4,400	3,850	1,100	4,400	880		335
P3	3,335	1,850	4,400	3,850	1,100	4,400	880		335
P4	3,335	1,850	4,400	3,850	1,100	4,400	880		335
P5	3,335	1,850	4,400	3,850	1,100	4,400	880		335
S1-O4							440		

### Leave Passage

79. The diplomats and family members in Embassies or Missions or Consulates abroad shall have the option to claim the actual cost of air passage upon submission of supporting documents such as original boarding passes and air tickets from mission to Bhutan and back or lump sum Leave Passage as follows:

Table XXV: Lump sum Leave Passage per Head:

Positions	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
	USD								
Ambas- sador/Head	2,020	1,925	2,000	1,000	400	2,000	250	245	125
Ex	2,020	1,925	2,000	1,000	400	2,000	250	245	125
P1	2,020	1,925	2,000	1,000	400	2,000	250	245	125
P2	2,020	1,925	2,000	1,000	400	2,000	250	245	125
P3	2,020	1,925	2,000	1,000	400	2,000	250	245	125
P4	2,020	1,925	2,000	1,000	400	2,000	250	245	125
P5	2,020	1,925	2,000	1,000	400	2,000	250	245	125
S1-O4							250	245	125

### Domestic Help

80. The Head of the Mission shall be entitled to one domestic help. A Bhutanese national engaged as a domestic help shall be eligible for a roundtrip economy class air passage, leave passage and medical insurance. The claims for domestic help shall be subject to the following terms and conditions:

- (1) Family members cannot be taken into account as domestic help; and
- (2) The benefit is term-based and shall be claimed only once during the term of the Head of Missions.



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**Traveling Allowance from the Headquarter to the Mission or Mission to the Headquarter**

81. 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.
82. 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.
83. 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 or train etc.), the Head of Mission shall be eligible to travel by executive or first class.
84. 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.
85. 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).

**Carriage of Personal Effects**

86. A member who is transferred from the Headquarter to a Mission/Embassy/Consulate General on or before the **30th June 2023** shall be eligible for the following carriage of personal effects when transferred back from the Mission/Embassy/Consul General to the Head Quarter.
  - (1) Carriage of personal effects:
    - (a) The 20 feet container where there is no direct transport route by road; or
    - (b) 2 trucks of standards capacity for diplomats ; and
    - (c) 1 truck of standard capacity for others where there is direct transport route by road and
  - (2) The carriage of a personal vehicle; or
  - (3) Claim the lump sum allowance for the carriage of personal effects on transfer from Headquarter to a Mission or Mission to the Headquarter.
87. A member who is transferred from the Headquarter to a Mission/Embassy/Consulate General with effect from **1st July 2023** shall be eligible to claim the lump sum allowance for the carriage of personal effects as follows:



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Table XXVI (a): Lump Sum Personal Effects Allowance on Transfer from HQ to Mission

Positions	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
	USD								
Ambassador/ Head	2,120	2,165	1,750	2,000	600	1,750	250	265	155
Ex Level	2,120	2,165	1,750	2,000	600	1,750	250	265	155
P1	2,120	2,165	1,750	2,000	600	1,750	250	265	155
P2	2,120	2,165	1,750	2,000	600	1,750	250	265	155
P3	2,120	2,165	1,750	2,000	600	1,750	250	265	155
P4	2,120	2,165	1,750	2,000	600	1,750	250	265	155
P5	2,120	2,165	1,750	2,000	600	1,750	250	265	155
S1-04							125	130	75

Table XXVII (b): Lump Sum Personal Effects Allowance on transfer from Mission to HQ

Positions	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	Delhi	Kolkata/ Guwahati
	USD								
Ambassador/ Head	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
Ex Level	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
P1	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
P2	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
P3	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
P4	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
P5	5,530	4,325	8,250	3,300	4,125	8,250	1,875	1,160	735
S1-04				1,650	2,025		900	590	370

## Allowances and Benefits

### Overtime Allowance

88. The local recruits in the Missions shall be entitled to overtime allowance as follows:

Table XXVIII: Overtime Allowance

Country	New York	Brussels	Geneva	Kuwait	Canberra	Bangkok	South Asia
	USD						
<b>Rate Per Hour</b>	10	6.3	10.1	5	10	2.60 (300 hours per month)	At RGOB Rate

Except in Bangkok, the terms and conditions of overtime allowance in the civil service shall be applicable to all missions and embassies.

### Travel Allowance (TA) and Daily Subsistence Allowance (DSA)

89. The TA/DSA shall be at par with the RGoB rates and as per the RGoB rules.



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### Mileage

90. A member may claim mileage for journeys outside the city limits using a member's personal vehicle for official duties or claim reimbursement for the local transportation cost, whichever is lower.

Table XXIX: Mileage rates

	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	India
Rate Per Km	USD							
	0.5	0.5	0.5	0.5	0.5	0.5	0.25	0.2

### Foreign Service Local Recruit

91. The pay scale for the foreign service local recruit shall be converted to a consolidated pay in the format of the clean wage system. A notification to this effect shall be issued separately.

### Allowances and Benefits Discontinued

92. The practice of providing Representational Grant (RG) to individual foreign service members on a monthly basis shall be discontinued. The RG shall form part of the recurrent budget under H & E expenditure within the prescribed ceiling.

93. The children education allowance provided for a member if the children are studying outside the place of posting besides Bhutan shall be discontinued.

94. Except for the Head of the Mission, the utility expenses for the diplomats/members has been discontinued and subsumed under Foreign Allowance.

95. The existing practice of actual baggage allowance of 250kgs or 100kgs as applicable on transfer from Headquarter to Mission/Mission to Head- quarter/Mission to Mission shall be discontinued.

### Traveling Allowance

96. The traveling allowance (TA/DA) shall be reviewed by the Government on a periodic basis to give the Government the flexibility and levers to adjust to the fiscal situation of the country.

### Daily Allowance (DA) for In-country Travel

97. The DA rates shall be as follows:



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Table XXX: DA Rates

Sl. No	Position Title/Level	DA Rates
1	Prime Minister, Ministers and Minister Equivalent Position Holders	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	Holder & 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	Local Government	Gup/Mangmi/Dzongkhag Thromde Thuemi: Nu. 1,500 per day/Thromde Thuemi/Tshogpa: Nu. 1,000 per day
5	P1 to P5	Lump sum Nu. 1,500 per day
6	S1 to S5	Lump sum Nu. 1,250 per day
7	O level and below	Lump sum Nu. 1,000 per day
8	Dhodhams, Champones, Chamjubs, Tsipoens, Pazaaps, Zheps and Equivalent positions	Lump sum Nu. 1,000 per day
9	Mask and Folk Dancers	Lump sum Nu. 700 per day

98. The eligibility of Daily Allowance shall be subject to the following terms and conditions:

- (1) A public servants shall be entitled to 20% for DA when both food and lodge is provided for meetings, seminars, trainings and workshops;
- (2) A public servant shall be entitled to 20% DA when both food and lodge is provided while accompanying the Prime Minister, Ministers and Minister Equivalent Position Holders;
- (3) A public servants shall be entitled to 50% DA if either food or lodge is provided;
- (4) The minimum travel distance shall be maintained at 10 km radius for the purpose of TA/DA eligibility;
- (5) DA for non-civil servants required to attend workshop/seminar/meetings/camps etc shall be Nu 1,500 per day; and
- (6) 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.

#### Daily Subsistence Allowance (DSA) for Ex-country travel

99. The DSA rate for ex-country travel shall be maintained at existing level until revised and notified by *the Government*.

100. The DSA shall be subject to the following terms and conditions:

- (1) A public servant shall be entitled to 20% DSA for ex-country travel when food (three meals)





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and lodge is provided and applies to officials accompanying the Prime Minister, Ministers and Minister Equivalent Position Holders for incidental expenses; and

- (2) All public servants shall be entitled for 50% DSA if either food or lodge is provided;

### **Mileage**

101. The travel mileage shall be provided when public servants use their private vehicle to undertake official travels. The mileage rate shall be Nu.16 per km for a minimum travel distance of 10 km radius. However, the application of mileage shall be as per the prescribed rules.

### **Traveling allowance on non-motorable route**

102. The traveling allowance shall be a lump sum of Nu.1,200 per dolam for places with no motorable road connectivity.

### **Post Service Benefits**

#### **Pension and Provident Fund Scheme**

103. The pension and provident fund scheme shall be as follows:

- (1) The Pension and Provident Fund (PF) contribution from the Government shall be 15% of the basic pay;
- (2) The Pension and Provident (PF) contribution from the public servants shall be 11% of the basic pay;
- (3) From the 15% Government contribution and 11% individual contribution, 16% shall be contributed into the Pension Account while the balance 10% will be contributed to the PF scheme of the public servants; and
- (4) The GSP and the ESP shall also be eligible for the Provident Fund (PF) scheme.

### **Pension Payout**

104. The pension payout is 40% of the maximum pay scale of the Cabinet Secretary. Further, the minimum pension payout shall be linked to 40% of the maximum pay scale of the lowest position in civil service (O4 level); and

105. The pension and provident fund scheme shall be maintained at the existing level until revised and notified by the Government in line with the National Pension and Provident Fund (NPPF) reform.

### **Gratuity**

106. Gratuity shall be paid at the rate of one month's last basic pay for every completed year of service. A minimum of 10 years of service shall be required to be eligible for gratuity, except those on contract and death cases. There shall be no ceiling for the payment of gratuity.



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Table XXXI: Gratuity Calculation Formula

Gratuity calculation =	Last Basic Pay X Number of completed years of active service
For fraction of the year, the amount of gratuity payable is calculated as:	last basic pay (/)365 days*number of days served (for e.g. 280 days served=basic pay Nu. 12,000/365 days=Nu. 32.87 per day*280 days = Nu. 9,501.00)

**Group Insurance Scheme (GIS)**

107. The GIS scheme shall be maintained at the existing level as follows:

Table XXXII: GIS Scheme for public servants

Group	Position Level	Subscription Rate	Insurance Coverage
Group A	EX/ES 1 to 3	500	500,000
Group B	P1 to P5	400	400,000
Group C	S1 to S5	300	300,000
Group D	O1 to O4	200	200,000

**DSA in India**

108. The DSA rates in India shall be as follows:

Table XXXIII (a): DSA rates in India

Sl. No.	Positions Level	Revised	
		State Capital	Other Places
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 expenses or lump sum Nu.10,000	Actual expenses or Lump sum Nu.8,000
2	Holders & Commissioners/Member Constitutional Bodies, Members of Parliament, Government, Secretaries, Attorney General, Members of Privy Council and EX/ES-1 to EX/ES-3	Actual lodging Plus Nu.2,000 or Lump sum Nu.6,500	Actual lodging plus Nu.1,500 or Lump Sum Nu. 4,500
3	P1 & P2	Lump sum Nu.5,500	Lump sum Nu.3,500
4	P3 & P5	Lump sum Nu.4,500	Lump sum Nu.2,500
5	S1 to S5	Lump sum Nu.3,500	Lump sum Nu.2,000
6	O1 to O4 and below	Lump sum Nu.2,500	Lump sum Nu.1,500

Note:

- 1) The actual expenses shall be reimbursed/paid subject to production of original bills;
- 2) Actual expense shall not include alcoholic beverages;
- 3) Officials under sl. no. 1 shall be entitled to 5-star hotels;
- 4) The above rates are applicable for official travels and short-term trainings;



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- 5) When only lodge is provided, 50 percent of the lump sum DSA and when both food and lodge are provided, 20 percent of the lump sum DSA shall be paid;
- 6) When food, lodge and other incidental expenses are provided, DSA shall not be paid;
- 7) DSA for Gups shall be at par with Professional & Management Level (P3-P5), Mangmi at Supervisory Level, Tshogpas and others at Operational Level of the civil service; and
- 8) DSA rates for non-civil servants shall be at par with the Operational Level of the civil service.

### Third Country DSA

109. The DSA rates in Third Country shall be as follows

Table XXXIII (b): DSA Rates

Sl. No.	Country	Revised DSA (\$)
1	Afghanistan	140
2	Albania	140
3	Algeria	200
4	Angola	250
5	Anguilla	300
6	Antigua	230
7	Argentina	200
8	Armenia	135
9	Aruba	200
10	Australia	200
11	Austria	200
12	Azerbaijan	150
13	Bahamas	210
14	Bahrain	200
15	Bangladesh	100
16	Barbados	195
17	Belarus	145
18	Belgium	200
19	Belize	170
20	Benin	115
21	Bermuda	200
22	Bolivia	130
23	Bosnia & Herzegovina	135
24	Botswana	150
25	Brazil	170
26	British virgin island	200
27	Brunei	160
28	Bulgaria	170
29	Burkina Faso	140

Sl. No.	Country	Revised DSA (\$)
105	Liberia	160
106	Libya	160
107	Lithuania	175
108	Luxembourg	200
109	Macedonia	200
110	Madagascar	120
111	Malawi	100
112	Malaysia	130
113	Maldives	150
114	Mali	100
115	Malta	200
116	Mauritania	100
117	Mauritius	170
118	Mexico	200
119	Micronesia	100
120	Moldova	150
121	Monaco	200
122	Mongolia	150
123	Montenegro	130
124	Montserrat	170
125	Morocco	160
126	Mozambique	160
127	Myanmar	120
128	Namibia	100
129	Nauru	100
130	Nepal	120
131	Netherlands	200
132	Netherland, Antilles	200
133	New Zealand	200



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Sl. No.	Country	Revised DSA (\$)
30	Burundi	190
31	Cambodia	90
32	Cameroon	165
33	Canada	200
34	Canary island	150
35	Cape Verde	150
36	Cayman island	200
37	Central African Republic	130
38	Chad	150
39	China	160
40	China, Hongkong	200
41	China, Macau	200
42	Chile	150
43	Colombia	180
44	Comoros	200
45	Congo	160
46	Congo Dem Rep	160
47	Cook Islands	140
48	Costa Rica	150
49	Cote d'ivoire	150
50	Croatia	200
51	Cuba	200
52	Cyprus	150
53	Czech Republic	200
54	Denmark	200
55	Djibouti	130
56	Dominica	170
57	Dominica Republic	170
58	Egypt	150
59	Ethiopia	100
60	Ecuador	160
61	Equatorial Guinea	160
62	El Salvador	160
63	Eretria	100
64	Estonia	190
65	Fiji	190
66	Finland	210
67	France	200
68	Gambia	150
69	Gabon	150
70	Georgia	130
71	Germany	200
72	Ghana	200

Sl. No.	Country	Revised DSA (\$)
134	Nicaragua	120
135	Niger	100
136	Nigeria	150
137	North Korea	170
138	Niue	100
139	Notway	230
140	Oman	160
141	Pakistan	130
142	Palau	150
143	Panama	150
144	Papua New Guinea	130
145	Paraguay	150
146	Peru	150
147	Philippines	130
148	Poland	200
149	Portugal	200
150	Puerto Rico	160
151	Qatar	160
152	Romania	200
153	Russian Federation	260
154	Rwanda	140
155	Samoa	120
156	Sao Tome and Principe	120
157	Saudi Arabia	200
158	Senegal	150
159	Serbia	160
160	Seychelles	200
161	Sierra Leone	130
162	Singapore	180
163	Slovenia	200
164	Slovak Rep	170
165	Solomon Islands	150
166	Somalia	100
167	South Africa	160
168	South Korea	200
169	Spain	200
170	Sri Lanka	130
171	St. Kitts and Nevis	150
172	St. lucia	150
173	St. incent Grenadines	150
174	Sudan	160
175	Suriname	130
176	Swaziland	100



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Sl. No.	Country	Revised DSA (\$)	Sl. No.	Country	Revised DSA (\$)
73	Gibraltar	150	177	Sweden	230
74	Greece	200	178	Switzerland	220
75	Greenland	200	179	Syrian Arab Republic	160
76	Grenada	200	180	Taiwan	165
77	Guam	180	181	Tajikistan	140
78	Guatemala	140	182	Tanzania	140
79	Guinea	200	183	Thailand	130
80	Guinea Bissau	160	184	Timor-Leste	100
81	Guyana	160	185	Togo	100
82	Haiti	150	186	Tokelau	75
83	Honduras	150	187	Tonga	150
84	Hungary	200	188	Trinidad & Tobago	150
85	Iceland	230	189	Turkey	200
86	India	Given separately	190	Tunisia	145
87	Indonesia	160	191	Turkmenistan	150
88	Iran	160	192	Turks & Caicos Island	150
89	Iraq	120	193	Tuvalu	100
90	Ireland	200	194	Uganda	135
91	Israel	200	195	Ukraine	200
92	Italy	200	196	United Arab Emirates	210
93	Jamaica	200	197	United Kingdom	220
94	Japan	300	198	USA	200
95	Jorden	160	199	Uruguay	180
96	Kazakhstan	160	200	Uzbekistan	120
97	Kenya	160	201	Vanuatu	160
98	Kiribati	100	202	Venezuela	200
99	Kuwait	200	203	Vietnam	100
100	Kyrgyzstan	140	204	Virgin Island USA	200
101	Lao	100	205	West Bank	130
102	Latvia	200	206	Yemen	100
103	Lebanon	160	207	Yugoslavia	160
104	Lesotho	100	208	Zambia	100
			209	Zimbabwe	100

**Note:**

- 1) Officials at EX/ESI and above positions traveling abroad for meetings may claim actual room charges plus 50 percent DSA or full DSA;
- 2) Payment/reimbursement of actual room charges shall be subject to production of original bill;
- 3) Officials traveling abroad, when mandated to stay in designated hotels, may claim actual hotel charges plus 50 percent DSA, with prior approval from the head of agency;

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- 4) *When only lodge is provided, 50 percent of the lump sum DSA and when both food and lodge are provided, 20 percent of the lump sum DSA shall be paid;*
  - 5) *When food, lodge and other incidental expenses are provided, DSA shall not be paid;*
  - 6) *The above rates are applicable for official travels and short-term trainings; and*
  - 7) *Entertainment expenses for travel outside Bhutan shall not be covered by the Government.*



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*Schedule -II*

**Part 2: Pay Revision**

**Public Servants**

1. The pay revision for the all-public servants shall be 50% of the minimum pay scale across all position levels as lump sum provided under the monthly variable compensation as follows:

*Table I: Pay Revision of the Civil Servants (Lump Sum)*

Position Title/Level	Lump sum Nu. p/m
Cabinet Secretary	42,090
Govt. Secretary	36,925
EX1	31,110
EX2	26,100
EX3	22,060
ES1	31,110
ES2	26,100
ES3	22,060
P1	18,285
P2/SS1	16,150
P3/SS2	14,160
P4/SS3	12,610
P5/SS4	10,325
S1	9,985
S2	9,050
S3	8,270
S4	7,340
S5	6,790
O1	6,650
O2	6,250
O3	5,680
O4	5,275



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*Table II: National Council Members*

Position Title	Lump Sum Nu. p/m
Chairperson	68,900
Dy. Chairperson	42,090
Members	36,925

*Table III: National Assembly Members*

Position Title	Lump Sum Nu. p/m
Prime Minister	95,400
Ministers	68,900
Opposition Leader	68,900
Speaker	68,900
Dy. Speaker	42,090
Members	36,925

*Table IV: Judiciary*

Position Title	Lump Sum Nu. p/m
Chief Justice of Supreme Court	68,900
Drangpons of Supreme Court	42,090
Chief Justice of High Court	38,770
Drangpons of High Court	36,925

*Table V: ECB/RAA/RCSC/ACC/Attorney General*

Position Title	Lump Sum Nu. p/m
Chief Election Commissioner/Auditor General/Chairpersons/Attorney General	42,090
Commissioner	33,620

*Table VI: Privy Council*

Position Title	Lump Sum Nu. p/m
Chairperson	68,900
Council Members	33,620

*Table VII: Local Government*

Position Title	Lump Sum Nu. p/m
Thrompons	26,100
Gups	16,520
Mangmi	12,390
Dzongkhag Thromde Thuemi	12,390
Thromde Thuemi	6,080
Tshogpa	6,080





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**Note:**

- 1) *Dzongkhag Tshogdu (DT) Chairperson/Deputy Chairperson elected among the DT members shall draw their salary pegged to their primary responsibility.*

**Table VIII: NFE/ESP/GSP/ECCD**

Position Title	Lump Sum Nu. p/m
NFE Instructor	5,460
ESP	4,725
GSP	5,255
ECCD Facilitator	6,790

**Table IX: RUB/KGUMSB/JSWL**

Position Title/Level	Lump Sum Nu. p/m
Vice Chancellor/President	42,090
Registrar (RUB)	36,925
EX1/ES1	31,110
EX2/ES2	26,100
EX3/ES3	22,060
P1	18,285
P2/SS1	16,150
P3/SS2	14,160
P4/SS3	12,610
P5/SS4	10,325
S1	9,985
S2	9,050
S3	8,270
S4	7,340
S5	6,790
O1	6,650
O2	6,250
O3	5,680
O4	5,275
GSP (I & II)	5,255
ESP	4,725

2. All other public servants mapped with the position levels of the civil service shall be eligible for the pay revision of 50% of the minimum pay scale as a lump sum at par with the civil service positions.



Annexure

**Table 1: Total Pay Revision of the Civil Servants (Lump Sum)**

Position	Revision under Pay Structure Reform Act 2022	Revision (50%)	Total Revision
Cabinet Secretary	4,210	42,090	46,300
Govt. Secretary	3,690	36,925	40,615
EX1	3,110	31,110	34,220
EX2	2,610	26,100	28,710
EX3	2,205	22,060	24,265
ES1	3,110	31,110	34,220
ES2	2,610	26,100	28,710
ES3	2,205	22,060	24,265
P1	2,830	18,285	21,115
P2/SS1	2,615	16,150	18,765
P3/SS2	2,415	14,160	16,575
P4/SS3	2,260	12,610	14,870
P5/SS4	2,530	10,325	12,855
S1	2,500	9,985	12,485
S2	2,405	9,050	11,455
S3	2,325	8,270	10,595
S4	2,235	7,340	9,575
S5	2,680	6,790	9,470
O1	2,665	6,650	9,315
O2	2,625	6,250	8,875
O3	2,570	5,680	8,250
O4	2,530	5,275	7,805

**Table 2: National Council Members**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
Chairperson	6,890	68,900	75,790
Dy. Chairperson	4,210	42,090	46,300
Members	3,690	36,925	40,615

**Table 3: National Assembly Members for the Third Parliament**



Position	Revision	Total Revision
Prime Minister	95,400	95,400
Ministers	68,900	68,900
Opposition Leader	68,900	68,900
Speaker	68,900	68,900
Dy Speaker	42,090	42,090
Members	36,925	36,925

**Table 4: National Assembly Members for the Fourth Parliament**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
Prime Minister	9,540	95,400	104,940
Ministers	6,890	68,900	75,790
Opposition Leader	6,890	68,900	75,790
Speaker	6,890	68,900	75,790
Dy. Speaker	4,210	42,090	46,300
Members	3,690	36,925	40,615

**Table 5: Judiciary**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
Chief Justice of Supreme Court	6,890	68,900	75,790
Drangpons of Supreme Court	4,210	42,090	46,300
Chief Justice of High Court	3,875	38,770	42,645
Drangpons of High Court	3,690	36,925	40,615

**Table 6: ECB/RAA/RCSC/ACC/Attorney General**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
Chief Election Commissioner/Auditor General/Chairpersons/Attorney General	4,210	42,090	46,300
Commissioner	3,360	33,620	36,980



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**Table 7: Privy Council**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
Chairperson	6,890	68,900	75,790
Council Members	3,360	33,620	36,980

**Table 8: Local Government**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
Thrompons	2,610	26,100	28,710
Gups	2,650	16,520	19,170
Mangmi	2,240	12,390	14,630
Dzongkhag Thromde Thuemi	2,240	12,390	14,630
Thromde Thuemi	2,610	6,080	8,690
Tshogpa	2,610	6,080	8,690

**Table 9: NFE/ESP/GSP/ECCD**

Position	Revision under Pay Structure Reform Act 2022	Revision	Total Revision
NFE Instructor	2,545	5,460	8,005
ESP	2,475	4,725	7,200
GSP	2,525	5,255	7,780
ECCD Facilitator	2,680	6,790	9,470

**Table 10: RUB/KGUMSB/JSWL**

Position	Revision under Pay Restructure Reform Act 2022	Revision	Total Revision
Vice Chancellor/President	NA	42,090	42,090
Registrar (RUB)	NA	36,925	36,925
EX1/ES1	NA	31,110	31,110
EX2/ES2	NA	26,100	26,100
EX3/ES3	NA	22,060	22,060
P1	NA	18,285	18,285
P2/SS1	NA	16,150	16,150
P3/SS2	NA	14,160	14,160
P4/SS3	NA	12,610	12,610



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P5/SS4	NA	10,325	10,325
S1	NA	9,985	9,985
S2	NA	9,050	9,050
S3	NA	8,270	8,270
S4	NA	7,340	7,340
S5	NA	6,790	6,790
O1	NA	6,650	6,650
O2	NA	6,250	6,250
O3	NA	5,680	5,680
O4	NA	5,275	5,275
GSP(I & II)	NA	5,255	5,255
ESP	NA	4,725	4,725

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