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ROYAL GOVERNMENT OF BHUTAN  
MINISTRY OF FINANCE  
TASHICHHODZONG  
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MoF/Budget Notification/2025-26/26

July 22, 2025

### Budget Notification for the Financial Year 2025-26

The Ministry of Finance is pleased to notify that the 3<sup>rd</sup> Session of the Fourth Parliament has passed the Budget Appropriation Act for Financial Year (FY) 2025-26 for a total appropriation not exceeding Nu.138,451.163 million.

The details of budget appropriations for FY2025-26 are as under:

			Nu. in Million
Sl.No.	Broad Expenditure Classification	Amount	Percent
1	Recurrent	58,431.717	42.20 %
2	Capital	60,730.085	43.86 %
3	Lending	1,864.145	1.35 %
4	Repayment	17,425.216	12.59 %
	<b>Total</b>	<b>138,451.163</b>	<b>100 %</b>

The budget for FY2025-26, the 2<sup>nd</sup> financial year of the 13<sup>th</sup> FYP, has been formulated in consultation with the budgetary agencies towards ***“Accelerating Prosperity and Social Transformation through Enterprise, Innovation, and Efficiency”***. This calls for all budgetary agencies to deploy creativity, systems thinking and efficient processes to be able to meet the broader objective of the budget for the fiscal year.

The total estimated resources for the FY is **Nu.97,772.614 million** including internal resources of **Nu.72,357.396 million** and external grants of **Nu.25,415.218 million**. Considering the total expenditure of **Nu.119,161.802 million** against the estimated resources of **Nu.97,772.614 million**, the fiscal deficit is **Nu.21,389.188 million** corresponding to **6.21% of the GDP**.

With the focus on maintaining macroeconomic stability, sustainable economic growth and prudent fiscal management, the following key fiscal targets will be pursued in FY2025-26:

- Contain fiscal deficit within 5% of GDP;
- Mobilize a domestic revenue of Nu.71,000 million;
- Maintain recurrent expenditure within 80 percent of internal resources; and
- Maintain central government debt below 40% of GDP.

To ensure that the allocated public resources are strategically leveraged in pursuit of growth and macroeconomic stability as measured by the above key indicators, all heads of the budgetary bodies shall exercise prudence and due diligence to prevent wasteful expenditure, avoid cost overruns and drive efficiencies in all spending.

The following guidelines are issued for strict adherence and compliance during the implementation of the approved budget for FY2025-26:

- 1. Expenditure Limit:** All the budgetary bodies shall operate within the expenditure limit set by Budget Appropriation Act FY2025-26 and **refrain from carrying out any activity**





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**for which there is no budget allocation** as per the following provisions of the Public Finance Act 2007 and Amendment thereto:

- a. **Section 61:** "Budgetary bodies shall expend public money only in accordance with an appropriation under the Budget Appropriation Act."
- b. **Section 62:** "No budgetary bodies shall carry out activities for which there is no provision in the Budget Appropriation Act."
- c. **Section 63:** "No budgetary bodies shall make commitments that have financial implications beyond the limits authorized by the Budget and Appropriation Act."

## 2. Operationalization of Performance-Based Budgeting and Financial Accountability Framework

- a. **Financial Prudence:** To reinforce fiscal discipline, enhance operational efficiency, and ensure the timely delivery of public services, the Ministry in collaboration with RCSC, has revised the financial prudence KPIs and incorporated the following **mandatory financial indicators** into the Performance Dashboards of Executives and P1 Chiefs in MaX:
  - i. **Productivity Savings:** Agencies must achieve a minimum of 3% savings from the controllable and activity-based recurrent budget funded by the RGoB.
  - ii. **Capital Budget Utilization:** Agencies are required to achieve at least 90% utilization of the capital budget measured based on both physical and financial progress. The assessment will be based on the Key Deliverable and Annual Work Plan (AWP), which shall be revised in alignment with the approved budget of the FY.

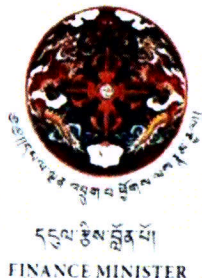
These indicators are designed to promote **responsible budget management** and ensure that financial performance is effectively aligned with the organizational goals and outcomes. The MoF will assess and validate the achievements of these KPIs at the end of the FY, and share the results with RCSC for the performance evaluation of the executives.

- b. **Annual Monitoring:** In accordance with the resolution of the 3<sup>rd</sup> Session of the Fourth Parliament to implement Performance-Based Budgeting (PBB) as a measure to address the persistent underutilization of capital budgets and to enhance the effective use of allocated resources, budgetary agencies must revise and finalize the AWP for FY2025-26 based on the approved budget. This will serve as the basis for monitoring both the physical and financial progress of the agency's **Key Deliverables** for the FY. The results of this monitoring exercise will directly inform the determination of the RGoB **budget ceiling and allocation** in the subsequent financial years. To ensure consistency and standardization in reporting, the prescribed AWP formats and monitoring frameworks are annexed as follows:

- **Annexure I – For Central Agencies:**

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● **Annexure II – For Local Governments (Dzongkhags and Thromdes).**

- 3. Recurrent Budget:** To ensure smooth delivery of public services, adequate recurrent controllable budgets have been allocated within the estimated internal resources. However, all the budgetary bodies shall continue to exercise prudence and drive cost efficiencies to remain within the allocated block grant for Controllable Expenses and ensure compliance to the *Government Expenditure Rationalization Initiatives issued vide MoF Notification No. MoF/DNB/Notification/2022-23/308 dated September 1, 2022.*

In addition, to ensure accurate financial reporting, budgetary agencies must apportion mandatory and controllable budgets under the respective sector/department/field office, rather than consolidating them under a single sector/department. This practice will facilitate clearer tracking of expenditures and improve sector-specific expenditure reporting.

- 4. Block Grant Allocation:** In order to promote process efficiency, all the budgetary bodies have been allocated block grants under current and capital as follows:

- a. **New Appointments/Retirement Benefits for Ad-hoc Separation:** To meet the pay and allowances of new appointments and retirement benefits for ad-hoc separations during the year, the provision allocated under OBC 26.01 shall be apportioned to required OBCs (OBC 1.01, OBC 2.01, OBC 24.03, and OBC 25.01).

Such appointments shall only be as per the existing staff strength approved/recruited by RCSC/relevant Council/Board.

- b. **Operational Capital Budget:** Similarly, a block grant for capital budget (OBC 56.01) has been allocated for the procurement of office equipment, furniture, computers, and crucial office renovations at the agency level. Given the flexibility, all the agencies shall prioritize the requirement from this allocation and avoid re-appropriations from the budget allocated for other capital OBCs to office equipment, furniture, computers, and crucial office renovations. However, the heads of the budgetary agencies shall be accountable for the reasonable and proper inventory management.

- 5. Leave Encashment Provision:** In line with *section 48(2) of the Pay Revision Act of Bhutan 2023 and Section 24 of the July 2023 Notification on Pay Structure Reform*, budgetary agencies are advised to:

- Disburse leave encashment for any remaining earned leave balance accrued till June 2023.
- May exceed 30 days if leave encashment was not availed in one or both of the previous two FYs. The calculation must account for leave already encashed or availed in the last two financial years.
- The encashment is to be computed at the maximum of one month's minimum pay scale for 30 days of leave.
- For leave balances less than 30 days, the LE amount is to be calculated on a pro-rata basis.

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- e. The pay scale used for this calculation must correspond to the position currently held by the employee.
- f. All leave encashment requests must be completed by June 30, 2026, after which no provision for such payments will be made in the ensuing FYs.
- g. Civil servants who wish to avail leave may do so, however it has to be fully availed/used before June 30, 2028.
- h. The executives of the budgetary agencies shall be accountable for proper record of the leaves, payments and bringing closure to the leave encashment saga.

**6. Transfer Benefits and Pay & Allowances of Transferred Personnel:** All the budgetary agencies must note the following and ensure compliance:

- a. Transfer of public servants may be facilitated within the approved controllable budgets of the respective agencies.
- b. The mandatory budget (pay and allowances) of transferred staff must be properly allocated to the receiving agencies. In several cases, failure to do so has led to budget deficits in the receiving agencies, while surplus funds remain with the relieving agencies. These unutilized funds are often misclassified as savings and redirected to controllable or capital expenditures, resulting in budgetary imbalances and inaccurate financial reporting.

To address this, budget re-appropriation requests will be approved only after verifying that the mandatory budget for the transferred staff has been duly reassigned to the appropriate receiving agency. This approach reinforces financial discipline and ensures the accurate classification and utilization of public funds.

- 7. Excess Payments (during study periods, extraordinary leave, etc):** The internal auditing team has uncovered cases of extra payments for staff on study leave, EOL, etc. The concerned officials particularly, human resource officers and finance officers shall exercise due diligence and coordinate to prevent such avoidable lapses. The concerned officials shall be fully accountable for such over payments, and the heads of the agencies shall ensure enforcement.
- 8. Decentralization of Budget Re-appropriation:** In an effort to ensure the timely execution of key deliverables and implementation of the approved budget, the re-appropriation restrictions to specific budget heads (OBCs 11.02, 45.01, 45.02, 45.03, and 55.01) under RGoB funding have been relaxed and decentralized. However, the agencies are required to fulfill all necessary formalities and ensure compliance to existing FRR, Procurement Rules and Regulations, Annual Grant Guidelines for LGs, HRC approval and RCSC endorsements for any new HRD activities not included in the approved budget before implementation. This approach places direct accountability on the respective agencies to ensure effective prioritization and confirm budget availability before initiating any activities that do not have prior budget approval.
- 9. Timeline to Complete Re-appropriations:** In line with section 55 of the Public Finance Act, 2007, the budgetary bodies shall not be allowed to re-appropriate and make

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technical adjustments from unutilized/underutilized RGoB budget to new activities/programs after third quarter i.e. March 31, 2026. This is enforced to ensure **expenditure effectiveness**, prevent **rushed spending** and curtail **wasteful expenditure**. In addition, agencies are advised to complete the verification and submission of bills for procurement of goods/works/services to respective Finance Divisions/Cluster Finance not later than June 15, 2026.

**10. Centralization of Internet Charges:** The payment of internet charges for budgetary agencies are allocated under GovTech Agency. As such, those budgetary agencies included in the demand aggregation list of GovTech will not be required to apportion separate budgets for internet charges. In addition, any new connections or upgradation of the bandwidth must be carried out in consultation with the GovTech Agency for onward payment of internet charges.

**11. Centralized Procurement of Computers and Laptops:** The Department of Procurement and Properties (DPP) will continue the centralized tendering processes and oversee the order management for the procurement of computers (laptops & desktops) for all budgetary agencies. Therefore, the respective agencies shall submit the requisitions to DPP. However, the payment shall be made by respective agencies as per the approved budget. The purchase management of these devices shall be guided by the ICT Guideline (Laptops and Desktops) 2025 issued by MoF.

**12. Vehicles:** Budget for procurement of vehicles is allocated only for exceptional cases such as ambulances, firefighting, and special purposes in the FY2025-26. However, the procurement shall be initiated only upon approval of the Ministry of Finance. In addition, any matter related to pool vehicles irrespective of type of vehicle (Electric or Fossil Fuel) and acquisition modality (purchase or received through donation/gifts) must be in line with **Chapter VII of the Revised Property Management Rule 2022**.

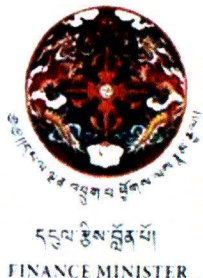
**13. Human Resource Development:** To ensure that HRD spending aligns with the Competency and Professional Development framework, the HRD budgets are allocated based on vetting and endorsement by the RCSC.

- a. Any supplementary incorporations for HRD under new grant agreements signed after budget approval must be processed only upon obtaining RCSC endorsement.
- b. With the re-appropriations for the HRD budget being decentralized to the agencies, it shall be the responsibility of the head of the agency to ensure compliance to RCSC formalities prior to budget adjustments to implement the program. With this arrangement, no additional budget will be considered during the FY.

Moreover, to minimize the cost and cater to larger numbers of participants and maximize the impact of training, the heads of the budgetary agencies shall organize the required capacity building programs in the training institutes available within the country.

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- 14. Completion of Procurement Processes:** To ensure effective and efficient procurement outcomes, all budgetary agencies shall undertake proper planning: needs assessments, conduct market research, and develop realistic departmental estimates, project times, and contract durations. The entire procurement process from the initiation of the Annual Procurement Plan (APP) to the award of contract shall be carried out through the Electronic Government Procurement (e-GP) system and completed no later than the end of the second quarter of the financial year, 31<sup>st</sup> December 2025. Many of the procurement processes can be completed much earlier than this ultimate deadline of 31<sup>st</sup> December 2025. The revised procurement rules allow most procurement procedures to be completed within the maximum period of two months. Therefore, planning of work, work breakdown structures, and procurement time lines must be meticulously carried out.
- 15. Budget Release Forecast (BRF):** All budgetary bodies are required to submit realistic BRF through e-PEMS as per the Fund Release Guidelines in consultation with the respective implementing partners. The dealing officials including the Head of Finance shall be accountable for any disruption in delivery of financial services due to non-compliance with the requirement. Any change in the fund release mechanism during the FY shall be conveyed by MoF.
- 16. Work Charge:** In order to ascertain and capture the exact cost of the program/project/activity under the work charge mechanism, e-PEMS has been enhanced to facilitate the booking of expenditure at the Sub-object Code level under the major capital Object Codes (OBCs). Therefore, the Head of Finance services shall ensure appropriate booking of expenditure against work charge activities in line with the Notification on e-PEMS enhancement/workcharge Sub-code Introduction conveyed vide DTA/PMSD/2022-23/66 dated 23<sup>rd</sup> March 2023.
- 17. Implementation of Ad-hoc and Unplanned Activities During the FY:** To ensure timely completion of the sector priorities, the Government has made efforts to allocate budget within the available resources and to the maximum extent of the targeted fiscal deficit. With no separate provision earmarked for ad-hoc and unplanned activities with the Ministry of Finance, the heads of the budgetary agencies shall exercise due diligence and judgment to respond to emerging priorities by reprioritizing within the approved budget. Additionally, any programs lacking a clear policy directive must receive prior approval from the Government before implementation.
- 18. Construction of Offices and Staff Quarters:** Any budgetary agencies intending to undertake such construction during the FY through re-appropriation must seek prior approval from the Ministry of Finance before initiating the work.
- 19. Additional Works, Cost and Time Overrun:** To ensure effective planning, timely completion, quality infrastructure, and to prevent cost overruns, budgetary agencies must capture the full and realistic cost of any activity or project before initiating or awarding contracts. Any subsequent financial implications due to revised estimates or expanded scope will not be entertained and seriously viewed as an intentional

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irregularity. As such, no additional top-up funds will be provided under RGoB financing for projects initially funded through external sources.

**20. Supplementary Incorporation:** Incorporation of supplementary budget for external funded activities *signed after the formulation of the FY2025-26 budget* shall be facilitated based on fund commitments, a clear end result, and budget utilization plan. Therefore, requests for supplementary budget incorporation must be supported with a copy of the signed agreement and annual work plan drawn between development partners and implementing agencies.

**21. Construction, Improvement and Maintenance of Dzongkhag Roads:** In line with the Lhengye Zhungtshog directives issued vide letter No.C-3/142/2023/1619 dated 1<sup>st</sup> May 2023, the budget for routine maintenance and improvement of Dzongkhag roads has been allocated to the Department of Surface Transport (DoST), Ministry of Infrastructure and Transport (MoIT) as below:

- a. **Maintenance of Dzongkhag Roads:** Nu.164.96 million for routine maintenance of Dzongkhag roads.
- b. **Improvement of Dzongkhag Roads:** Nu.1,665.903 million is allocated for improvement of Dzongkhag Roads.

Henceforth, it will be the responsibility of the DoST to ensure that these roads are maintained adequately and keep them functional at all times. However, Dzongkhags and Gewogs, as principal stakeholders, must monitor and evaluate after repair and maintenance works on these roads. Any irregularity shall be reported to the MoF or the PMO.

**22. Fund Utilization of Current Deposit Account:** Based on the estimated fund accumulation and forecasts in the respective CD accounts, allocations have been accordingly made in the budget under the respective allotted financing codes (FICs). Therefore, supplementary incorporations will be limited to exceptional cases that are urgent and cannot be deferred, and must be supported by adequate justification.

**23. Deposit Works:** Despite repeated notifications to limit the deposit works, it has been observed that the budgetary bodies continue to assign and implement deposit works through LGs during the FY, mostly towards the end of FY. This practice not only causes inconvenience to the entrusted agencies but also results in substantial outstanding advances without corresponding physical progress. Therefore, central agencies are directed to implement all programs and activities budgeted under them directly or by ensuring that funds are allocated to implementing agencies through the formal budgetary process. Non-adherence to this directive shall be seriously viewed and appropriate actions taken.

**24. Closed Works:** Budgetary bodies shall ensure that the *closed works* mechanism is implemented only for those civil works that have been fully completed in all respects prior to the close of the fiscal year. Works that remain incomplete or involve

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procurement of goods and services shall not be included under closed works. All accounts related to closed works must be fully settled or adjusted by July 2025. No fund releases shall be entertained beyond this date, in accordance with the notification issued under reference MoF/DTA/PMSD-01/2024-25/486 dated 26<sup>th</sup> May 2025.

**25. Prefinancing:** To support timely implementation and completion of approved externally funded programs/activities, the MoF will continue to facilitate release of funds for all ongoing programs/activities. For those programs/activities for which all formalities have been completed and awaiting for funds disbursement by the development partners, release will be facilitated through pre-financing provided the following documents are submitted to DMDF:

- a. Detailed Project Report;
- b. Initial Project Documents;
- c. Financial Plan for release of funds by the respective Development Partners.

**26. Liability for Penalties due to Non-compliance with Laws/Regulations/Standards:** Payment of any penalties arising from non-compliance to laws/regulations/standards due to negligence/ignorance/willful disregard shall be borne by the concerned responsible official and not through the approved budget of the agency.

**27. Provisions Specific to State Owned Enterprises/Fiscal Transfers:** The State Owned Enterprises that receive funds from RGoB by way of fiscal transfers such as subsidies, equity injection, and grants shall be based on the submission of financial and physical plan duly verified by the Department of Macro-Fiscal and Development Finance (DMDF) by July 31, 2025. The Department of Treasury Accounts shall release the budget based on the recommendation and endorsement of the progress report by DMDF.

**28. Finance Committee:** All matters pertaining to budget including the decisions to apportion budget from Annual or Block Grant & requiring MoF's intervention for budget revisions during the FY must be endorsed by the respective Finance Committees.

**29. Provisions Specific to Local Governments:**

- a. **Annual Grants:** The LGs shall continue to receive annual grants for recurrent and capital expenditure, and shall be expensed in compliance to the **Annual Grant Guidelines 2024**. The capital allocation under the RGoB block grant is for implementing activities to achieve the seven Key Results Areas identified for the Local Government in the 13<sup>th</sup> FYP.
- b. **Implementation of Performance-Based Grants for Gewogs:** In line with the Budget Appropriation Act FY2024-25, 30 percent of the FY2025-26 RGoB capital block grant to Gewogs shall be released only upon assessment of performance of FY2024-25 capital block grant. Similarly, capital grants for FY2026-27 will also be performance-contingent, based on achievement of Key Performance Indicators (KPIs) and the budget utilization efficiency in FY2025-26. Further, to promote transparency and ensure accurate financial reporting, the LG shall apportion capital block grant budgets under the respective sector/department/field office,

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rather than consolidating them under a single sector/department. This practice will facilitate clearer tracking of expenditures and improve sector-specific expenditure reporting.

- c. **High Impact Community Development Projects (HICDP):** Based on the approved list of projects for the first phase, Nu.2,591.819 million has been allocated. Of the total, Nu.401.660 million is allocated for the Dzongkhags, Nu.309.71 million for Thromdes, and Nu.1,880.449 million for Gewogs. The second phase projects/activities shall be incorporated upon approval by the Government.
- d. **Training and Workshops:** LGs shall use Object Code (OBC) 45.02 exclusively for expenditures related to training programs and workshops. These activities must be clearly focused on capacity building, skill development, or structured stakeholder engagement with defined learning outcomes.
- Activities such as sensitization programs, awareness campaigns, screenings, or similar outreach initiatives, being recurrent in nature, do not qualify under OBC 45.02. Instead, such expenditures should be charged to the controllable current budget, which has been increased specifically to accommodate these types of activities under the appropriate non-training expenditure codes.
- e. **Education Sector:** For FY2025-26, a total of Nu.349.177 million has been allocated to Dzongkhags and Thromdes for the implementation of centrally-planned MoESD activities. Of this, Nu.219.830 million under external funding is tied to specific activities, while Nu.129.347 million under RGoB funding is allocated as block grant under OBC 42.02. **The detailed list of activities corresponding to RGoB funding will be shared to facilitate budget apportionment and timely implementation planning.**
- f. **Disaster Financing (Relief and Response, and Restoration):** In keeping with the Operational Guidelines for Disaster Financing 2017 and Annual Grant Guidelines 2024, LGs shall prioritize and provision any financing for disaster-related restoration and reconstruction activities from the annual capital block grant allocations.
- g. **School Sports Program:** For FY2025-26, LGs shall prioritize and meet the requirements of school-level sports program initiatives from within the controllable budgets, which have been increased to accommodate such needs. Relevant expenditures should be booked under OBC 14.07 and OBC 17.08, as applicable. No separate or additional budget will be provided for this purpose.
- h. **Ensuring Accuracy and Structure in Activity Naming:** LGs shall maintain accuracy and clarity when naming activities and sub-activities to prevent confusion. To ensure consistency:
- Avoid using the same name for both an activity and its sub-activity.

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- Limit the creation of separate activity for each sub-activity, unless required otherwise.
- As an alternative, group the related sub-activities under a single, appropriate main activity to maintain a clear and organized budget structure.

The Budget Report for FY2025-26 can be downloaded from the Ministry of Finance's website at [www.mof.gov.bt](http://www.mof.gov.bt) and the budget appropriation of the respective budgetary bodies can be accessed through [www.myrbpems.bt](http://www.myrbpems.bt)

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**For kind information**

1. Dasho Zimpon, Office of the Gyalpoi Zimpon, Thimphu for kind information.

**Copy to:**

1. Hon'ble Prime Minister, Gyalyong Tshogkhang, Thimphu.
2. Officiating Hon'ble Chief Justice, Supreme Court, Thimphu.
3. Hon'ble Speaker, NA and Chairperson, NC, Thimphu.
4. Hon'ble Ministers, all Ministries, Thimphu.
5. Hon'ble Auditor General, Royal Audit Authority, Thimphu.
6. Heads of the other Constitutional Bodies, Thimphu.
7. The Cabinet Secretary, Gyalyong Tshogkhang, Thimphu.
8. Finance Secretary, MoF for ensuring adherence to the notification.
9. All other Government Secretaries, RGoB, Thimphu.
10. The Attorney General, OAG, Thimphu.
11. Heads of all Autonomous Agencies, Thimphu.
12. All Commission Secretaries including SGs of NA and NC, and GovTech Agency.
13. Vice chancellor, RUB and president, KGUMSB.
14. Dasho Dzongdags, all 20 Dzongkhags, Thrompons, all 4 Thromdes, and Gups, all 205 Gewogs.
15. Director, DPBP, MoF for coordination and enforcement as notified here.
16. Heads of Finance Divisions of all budgetary bodies.
17. Office copy.