



དངུལ་ཅིས་ལྷན་ཁག།
ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
TASHICHHODZONG
THIMPHU

MoF/DPBP/Rules.1/2025-26/92

1st August 2025

NOTIFICATION

Subject: Introduction and Revision of Fees and Charges by Budgetary Bodies

It has come to the notice of the Ministry of Finance that budgetary bodies have been introducing or revising fees and charges without obtaining the necessary approval from the Ministry of Finance.

The Ministry of Finance hereby reminds all budgetary bodies that, in accordance with the provisions of the *Public Finance Act of Bhutan 2007* and the *Public Finance (Amendment) Act of Bhutan 2012*, the imposition or revision of any fees or charges must comply with the following legal provisions:

Public Finance Act of Bhutan 2007

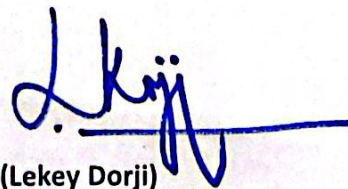
- *Section 171:* The approval of the Minister of Finance shall be obtained, unless otherwise authorized under the Act, to fix the fees and charges levied by budgetary bodies for services provided to the public.
- *Section 172:* Fees and charges shall be set at a level no higher than the cost of the most efficient method of providing the service.

Public Finance (Amendment) Act of Bhutan 2012

- *Section 32:* Other fees and levies may be introduced or revised from time to time by agencies, as per the provisions of their respective laws. In cases where no such laws exist, such fees and levies may only be introduced or revised with the approval of the Government.

While certain laws may empower agencies to levy or revise fees and charges, such proposals must be submitted to the Ministry of Finance for review to ensure compliance with *Section 172* of the Public Finance Act. This ensures that all charges reflect the cost of the most efficient method of service delivery and upholds the Ministry's role as the custodian of public financial management.

Therefore, all budgetary agencies are hereby notified to strictly adhere to these legal requirements when introducing or revising any form of fee, charge, or levies.


(Lekey Dorji)

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