



PAY STRUCTURE REFORM BILL OF BHUTAN 2022

**Ministry of Finance
Royal Government of Bhutan**

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PREAMBLE

Whereas, endeavoring to ensure greater transparency and accountability in the public service inline with ongoing transformation efforts;

Whereas, laying the foundation to pay public servants decent wages that would allow them to afford a decent standard of living;

Whereas, recognizing the need to promote competency, meritocracy and dynamism in the public service;

Whereas, implementing a clean wage system to provide a pay structure that is free from hidden benefits;

Parliament of the Kingdom of Bhutan hereby enacts as follows:

CHAPTER I PRELIMINARY

Short Title

1. This Act is the Pay Structure Reform Act of Bhutan 2022

Commencement

2. This Act shall come into force as follows:
 - (1) For the National Council Members, it shall come into force with the election of the Members of the Fourth Parliament;
 - (2) For the civil servants and other public servants, it shall come into force with effect from 1st July 2023;
 - (3) For the National Assembly Members, it shall come into force with the election of the Members of the Fourth Parliament.

Extent

3. This Act extends to the whole of the Kingdom of Bhutan.

Scope

4. This Act applies to:
 - (1) A 'Public Servant' whose salary, allowances, benefits and other emoluments are drawn from the Consolidated Fund;
 - (2) However, the funding modality for agencies like RUB, KGUMSB, JSWL and that of similar agencies for salaries, allowances, benefits, and other emoluments drawn from the Consolidated Fund are excluded;
 - (3) While the stipends, subsidies, sitting fees, honorarium, any special allowance for the need of the hour and call of the time and transfers drawn from the Consolidated Fund for salaries, allowances, benefits, and other emoluments of a 'Public Servant' shall also be excluded. The revisions, introduction, remission of such funding shall be determined by the Ministry of Finance and the Government.

Repeal

5. This Act repeals the Pay Revision Act 2017, Pay Revision Act of Bhutan 2019 and the Pay Revision (Amendment) Act of Bhutan 2020.

Supersession

6. This Act supersedes all previous notifications, circulars, guidelines, rules and regulations on pay, allowances, benefits and other emoluments of a public servant to the extent they are inconsistent with the provisions of this Act.

CHAPTER II PAY STRUCTURE

Pay Structure

7. The Pay Structure shall comprise fixed pay and variable pay.
8. The Fixed pay shall comprise the followings:
 - (1) Monthly Basic Pay (MBP) shall be applied for the calculation of post service benefits and other computations currently pegged to the basic pay; and
 - (2) Non-Pensionable Monthly Pay (NPMP) shall include existing allowances applicable across the board (House Rent Allowance - HRA &, Communication Allowance).
9. The Variable pay shall comprise the followings:
 - (1) Monthly variable compensation (MVC) includes the cash equivalent of allowances; and
 - (2) Performance Based Incentives (PBI).

Table 1: Pay Structure

Clean Wage	=	Fixed Pay	+	Variable Pay
		<ol style="list-style-type: none"> 1. Monthly Basic Pay (MBP) (Minimum Pay Scale + Annual Increment) 2. Non-Pensionable Monthly Pay (NPMP) 		<ol style="list-style-type: none"> 1. Monthly Variable Compensation (MVC) 2. Performance Based Incentives (PBI)

Table 2: Features for the Pay Structure

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; Communication	Leave Encashment, Leave Travel Concession, Professional, Uniform, Night Duty, Difficult Area, High Altitude, Overtime, Foreign Service, Contract Allowance, Radiation	Individual, Organization, & National
2.	Other public servants	Basic Pay	House Rent; Communication	Leave Encashment, Leave Travel Concession, Domestic Help, Water & Electricity, Driver & Fuel, Vehicle Purchase, Discretionary, Difficult Area, Overtime, High Altitude, Special Responsibility.	Individual, Organization, & National

CHAPTER III FIXED PAY

Fixed Pay

10. The fixed pay shall be as follows:

- (1) Monthly Basic pay (minimum pay scale + annual increment)
- (2) Non-Pensionable Monthly Pay (NPMP)

Monthly Basic Pay

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

Table 3: Pay Scale for Civil Servants

Position Level	Minimum	Increment	Maximum
Cabinet Secretary	84,180	1,685	92,605
Govt Secretary	73,845	1,480	81,245
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 4: Pay Scale for Other public servants

Position	Pay Scale		
	Minimum	Increment	Maximum
Parliamentarians			
Prime Minister	190,800	3,815	209,875
Ministers	137,800	2,755	151,575
Opposition Leader	137,800	2,755	151,575

Position	Pay Scale		
	Minimum	Increment	Maximum
Speaker, NA	137,800	2,755	151,575
Chairperson, NC	137,800	2,755	151,575
Dy. Speaker, NA	84,180	1,685	92,605
Dy. NC chair	84,180	1,685	92,605
Members of Parliament	73,845	1,475	81,220
Judiciary			
Chief Justice of Supreme Court	137,800	2,755	151,575
Drangpons of SC	84,180	1,685	101,030
Chief Justice of HC	77,535	1,555	93,085
Drangpons of High Court	73,845	1,480	88,645
RCSC, ECB, ACC, RAA & OAG			
Chairperson	84,180	1,685	92,605
Commissioner	67,235	1,345	73,960
Auditor General	84,180	1,685	92,605
Attorney General	84,180	1,685	92,605
Privy Council			
Chairperson	137,800	2,755	151,575
Council Members	67,235	1,345	87,410
Local Government			
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
Others			
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
RAPA and Para Regular			
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

12. The monthly basic pay shall be paid on a pro rata basis if a public servant joins office in between the month on appointment/promotion and during separation from the public service.

Other public servants

13. 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)

14. The NPMP for public servants shall be as follows:

Table 5: NPMP for Civil Servants

Position Level	NPMP (Nu. Per Month)		
	HRA	Communication	Total
Cabinet secretary	16,835	2,000	18,835
Govt Secretary	14,770	2,000	16,770
EX1	12,445	1,000	13,445
EX2	10,440	1,000	11,440
EX3	8,825	1,000	9,825
ES1	12,445		12,445
ES2	10,440		10,440
ES3	8,825		8,825
P1	7,315		7,315
P2/SS1	6,460		6,460
P3/SS2	5,665		5,665
P4/SS3	5,045		5,045
P5/SS4	4,130		4,130
S1	3,995		3,995
S2	3,620		3,620
S3	3,500		3,500
S4	3,500		3,500
S5	3,500		3,500
O1	3,500		3,500
O2	3,500		3,500
O3	3,500		3,500
O4	3,500		3,500

Table 6 : NPMP for Other public servants

Position	NPMP (Nu. Per Month)		
	HRA	Communication	Total
Parliamentarians			
Prime Minister	Rent Free	Actual Expenses	-
Ministers	Rent Free	5,000	5,000
Opposition Leader	Rent Free	5,000	5,000
Speaker, NA	Rent Free	5,000	5,000
Chairperson, NC	Rent Free	5,000	5,000
Dy. Speaker, NA	25,255	2,000	27,255
Dy. NC chair	25,255	2,000	27,255
Members of Parliament	22,150	2,000	24,150
Judiciary			
Chief Justice of Supreme Court	41,340	7,750*	49,090
Drangpons of SC	16,835	2,000	18,835
Chief Justice of HC	15,505	2,000	17,505
Drangpons of High Court	14,770	2,000	16,770
RCSC, ECB, ACC, RAA & OAG			
Chairperson	Rent Free	2,000	2,000
Commissioner	13,445	2,000	15,445
Auditor General	Rent Free	2,000	2,000
Attorney General	Rent Free	2,000	2,000
Privy Council			
Chairperson	41,340	7,750*	49,090
Council Members	13,445	2,000	15,445
Local Government			
Thrompons		1,000	1,000
Gups		500	500
Mangmi		200	200
Dzongkhag Thromde Thuemi		200	200
Thromde Thuemi		100	100
Tshogpa		200	200
Others			
NFE Instructor	3,500		3,500
ESP	3,500		3,500
GSP	3,500		3,500
ECCD Facilitator	3,500		3,500
RAPA & Para Regular			
S1	3,995		3,995
S2	3,620		3,620
S3	3,500		3,500
S4	3,500		3,500

Position	NPMP (Nu. Per Month)		
	HRA	Communication	Total
S5	3,500		3,500
O1	3,500		3,500
O2	3,500		3,500
O3	3,500		3,500
O4	3,500		3,500

House Rent Allowance (HRA)

15. The HRA retained shall be as follows:

- (1) The HRA for civil servants and others shall be 20% of the minimum pay scale and for Members of Parliament it shall be 30% of the minimum pay scale.
- (2) The HRA for positions S3 and below shall be at lump sum of Nu. 3,500 per month.
- (3) The HRA shall not be paid to public servants who are provided with designated official residence (Resident at Lhengye Densa, Dzongdags & Drangpons).
- (4) 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.

Communication Allowance

16. The communication allowance retained shall be as follows:

- (1) The communication allowance for the Prime Minister shall be on actual expenses;
- (2) The communication allowance for Dzongrab/Dungpa/Drangpon Rabjam shall be Nu.500 per month;
- (3) The communication allowance for the Principal Secretary/ Communication Specialist/Personal Secretary/Personal Assistant of the Prime Minister shall be Nu.1,500 per month;
- (4) The communication allowance for the Personal Secretary/Personal Assistant of the Cabinet Ministers and Equivalent positions shall be Nu.1,000 per month.

Internet Data Charges

17. The internet data charges shall be as follows:

- (1) The entitlement of internet data charges for the Prime Minister, and the Cabinet Ministers/Chairperson of the National Council/Speaker of the National Assembly/ Leader of the Opposition//Heads of Constitutional Offices/Attorney General (residing at Lhengye Densa) shall be on actual expenses.
- (2) The communication allowance of Nu.7,750 for the Chief Justice of the Supreme Court and the Chairperson of the Privy Council shall be inclusive of the internet data charges (Nu.2,750) at the residence.

CHAPTER IV VARIABLE PAY

Variable Pay

18. The variable pay shall comprise as follows:
- (1) Monthly Variable Compensation (MVC)
 - (2) Performance Based Incentives (PBI)

Monthly Variable Compensation (MVC)

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

Professional allowance for medical & clinical staff

20. The Professional Allowance for Medical and Clinical staff shall be as follows:
- (1) The allowances for General Doctor with MBBS/Dentists with BDS but less than Master Degree and Practicing Drungtshos shall be lump sum 45% of the minimum pay scale;
 - (2) The Medical & Dental specialist allowance shall be lump sum 55% of the minimum pay scale ;
 - (3) The Medical & Dental sub-specialist allowance shall be lump sum 60% of the minimum pay scale;
 - (4) The Nurses and Clinical Staff (including Menpas) allowance shall be a lump sum amount between 35% to 55% of the minimum pay scale based on the number of years served.

Teaching Allowance

21. The lump sum teaching allowance shall be between 35% - 55% on the minimum pay scale based on the number of years served.

Professional Allowance for Aviation/Air Navigation and Aerodrome Services/Internal Audit/Prosecutors stationed at OAG /RAA/ACC

22. The lump sum professional allowance for aviation staff (flight operation officers, airworthiness officers and certified inspectors under air navigation and aerodrome services) shall be between 25% to 45% of the minimum pay scale based on the number of years served.
23. The lump sum professional allowance for Internal Audit/RAA Auditors and Prosecutors stationed at OAG shall be 20% of the minimum pay scale

24. The lump sum professional allowance for ACC investigators shall be 45% of the minimum pay scale. The lump sum professional allowance for ACC professionals other than ACC investigators shall be 20% of the minimum pay scale.
25. The lump sum professional allowance of 20% of the minimum pay scale for the common support services staff of ACC/RAA shall be as follows:
- (1) The lump sum professional allowance of 20% minimum pay scale for the common support services staff (e.g. HR/Finance/Planning) of ACC/RAA shall be discontinued with effect from 1st July 2023. However, the professional allowance of 20% minimum pay scale for the existing common support services staff of ACC/RAA shall be retained under the monthly variable compensation until the completion of their service in ACC/RAA;
 - (2) 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)

26. The leave encashment at one month's minimum pay scale shall be prorated per month.
27. The treatment of the leave balance accrued until the date of the implementation of the Act shall be determined by MoF after consultation with RCSC. However, for retirement/resignations, encashment shall be allowed for accrued leaves with a maximum ceiling of 90 days.

Leave Travel Concession (LTC)

28. The Leave Travel Concession at one month's minimum pay scale with a maximum ceiling of Nu.15,000 per annum shall be prorated per month.

Table 7: LE and LTC for Civil Servants

Position	MVC 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

Position	MVC Amount (Nu.) Per Month	
	LE	LTC
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

Table 8 : LE and LTC for Other public servants

MVC Amount (Nu.) Per Month		
Position Level	LE	LTC
Parliamentarian		
Prime Minister	15,900	1,250
Ministers	11,485	1,250
Opposition Leader	11,485	1,250
Speaker, NA	11,485	1,250
Chairperson, NC	11,485	1,250
Dy. Speaker, NA	7,015	1,250
Dy. NC chair	7,015	1,250
Members of Parliament	6,155	1,250
Judiciary		
Chief Justice of Supreme Court	11,485	1,250
Drangpons of SC	7,015	1,250
Chief Justice of HC	6,460	1,250
Drangpons of High Court	6,155	1,250
RCSC, ECB, ACC, RAA & OAG		
Chairperson	7,015	1,250
Commissioner	5,605	1,250
Auditor General	7,015	1,250
Attorney General	7,015	1,250
Privy Council		
Chairperson	11,485	1,250

MVC AMount (Nu.) Per Month		
Position Level	LE	LTC
Council Members	5,605	1,250
Local Government		
Thrompons	4,350	1,250
Gups	2,755	1,250
Mangmi	2,065	1,250
Dzongkhag Thromde Thuemi	2,065	1,250
Thromde Thuemi	1,015	1,250
Tshogpa	1,015	1,250
Others		
NFE Instructor	910	910
ESP	790	790
GSP	875	875
ECCD Facilitator	1,130	1,130
RAPA & Para Regular		
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

Uniform Allowance

29. The uniform allowance for Nurses shall be Nu. 415 per month.

Discretionary Grant

30. The discretionary grant shall be as follows:

Table 9: Discretionary Grant

Position Level	Amount (Nu.) Per Month
Prime Minister	25,000
Chief Justice of the Supreme Court, Speaker of National Assembly, Chairperson of National Council, Leader of Opposition, Cabinet Ministers and equivalent positions	16,665
Members of Parliament	12,500

Driver Allowance for Members of Parliament

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

Fuel and Maintenance Allowance for Members of Parliament

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

Vehicle purchase allowance (lump sum) for Members of Parliament

33. The vehicle purchase allowance for the Members of Parliament (excluding the Prime Minister/Cabinet Ministers/Speaker of NA/Opposition Leader/Chairperson NC) shall be Nu.16,665 per month.

Special Responsibilities Allowance for the Local Government

34. 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

35. The water and electricity charges for the Chief Justice of the Supreme Court and the Chairperson of the Privy Council shall be Nu.8,500 per month.
36. The electricity charges for the Cabinet Ministers (excluding Prime Minister)/ Chairperson of the National Council/Speaker of National Assembly/Leader of Opposition residing at Lhengye Densa shall be Nu.8,500 per month.
37. The electricity charges for the Heads of Constitutional Offices/Attorney General residing at Lhengye Densa shall be Nu.3,000 per month.

Domestic Help

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

Lump sum TA/DA for Local Government within Gewog (both non-motorable & motorable road)

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

Table 10: Lump sum TA/DA

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

One-off 5% Indexation

40. A one off 5% indexation based on the minimum pay scale shall be provided for all public servants as follows:

Table 11: One-off 5% Indexation - Civil Servants

Position	5% Indexation (Nu.) Per Month
Cabinet Secretary	4,210
Govt Secretary	3,690
EX1	3,110
EX2	2,610
EX3	2,205
ES1	3,110
ES2	2,610
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 12: One-off 5% Indexation - Other public servants

Position Level	5% Indexation (Nu.) Per Month
Parliamentarian	
Prime Minister	9,540
Ministers	6,890
Opposition Leader	6,890
Speaker, NA	6,890
Chairperson, NC	6,890
Dy. Speaker, NA	4,210
Dy. NC chair	4,210
Members of Parliament	3,690
Judiciary	
Chief Justice of Supreme Court	6,890
Drangpons of SC	4,210
Chief Justice of HC	3,875
Drangpons of High Court	3,690
RCSC, ECB, ACC, RAA & OAG	
Chairperson	4,210
Commissioner	3,360
Auditor General	4,210
Attorney General	4,210
Privy Council	
Chairperson	6,890
Council Members	3,360
Local Government	
Thrompons	2,610
Gups	1,650
Mangmi	1,240
Dzongkhag Thromde Thuemi	1,240
Thromde Thuemi	610
Tshogpa	610
Others	
NFE Instructor	545
ESP	475
GSP	525
ECCD Facilitator	680
RAPA & Para Regular	
S1	1,000
S2	905
S3	825
S4	735
S5	680

Position Level	5% Indexation (Nu.) Per Month
O1	665
O2	625
O3	570
O4	530

One-off fixed payment

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

Table 13: 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

42. The continuity of the one-off payments of 5% indexation and the one-off fixed payment 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 from the variable pay.

Performance Based Incentives (PBI)

43. The performance based incentive predicated upon a robust system of measurements and performance shall be provided when the performance management system is implemented.

44. The performance based incentive comprising components that are linked to national, organizational and individual performances could be up to 100% of the annual basic pay of the public servant's pay to drive meritocracy and to pay competitive salary packages.

CHAPTER V ALLOWANCES AND BENEFITS

Allowances and Benefits

45. 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.
46. The allowances shall be subsumed in the monthly variable compensation under the variable pay.

Night Duty Allowance

47. 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

48. The eligibility of radiation allowance of up to Nu.3,000 per month shall be determined by the Ministry of Finance in consultation with the Ministry of Health.

Difficulty Area Allowance

49. The difficulty area allowance shall be up to a maximum ceiling of Nu. 10,000 per month. The difficulty area shall be determined by the Ministry of Finance upon approval of the Government.

Contract Allowance

50. 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

51. The special contract allowance shall be for highly specialized professionals determined in consultation with the Ministry of Finance and on the approval of the Government.

High Altitude Allowance

52. The high altitude allowance shall be as follows:

Table 14: 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

Overtime Allowance

53. 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.

Carriage charges for Personal Effects during Transfer and Retirement

54. The carriage charges for personal effects during transfer and retirement shall be as follows:

Table 15: Carriage Charges for Personal Effects

Position	Entitlement	Ceiling (Nu.)
Executive and Above	2 trucks (maximum 10 ton each)	55,000
P1-P5/SS1-SS4	1 truck (maximum 10 ton)	27,000
S1 and below	1 DCM (maximum of 8 ton)	15,000

*Formula (No. of trucks/DCM*ton*rate*distance)*

55. The carriage charges for personal effects during transfer/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 RSTA. 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 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;
- (5) However, transfer and retirement within a 10 kms radius is not eligible for the carriage of personal effects, transfer grant & transfer TA.

Transfer Grant

56. A public servant shall be entitled to transfer grant while on transfer/retirement equivalent to one month basic pay.

Traveling Allowance (TA) during transfer/retirement

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

- (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

58. The trainee allowance of the BCSE selected graduates undergoing pre-service training shall be Nu.5,000 per month and shall be determined and notified by the Ministry of Finance.

Allowance for Dzongkhag Mask & Folk Dancers / Dhodhams / Champones / Chamjubs/ Tsipoens

59. Allowance for Dzongkhag Mask & Folk Dancers / Dhodhams/ Champones/ Chamjubs/ Tsipoens shall be as follows:

Table 16: Allowance for Dzongkhag Mask & Folk Dancers /Dhodhams /Champones/ Chamjubs/ Tsipoens

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

Water and Electricity Charges

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

61. The entitlement of monthly water charges for the Cabinet Ministers, Chairperson of the National Council, Speaker of the National Assembly and Leader of the Opposition shall be on actual expenses.

62. The entitlement of monthly water charges for the Heads of Constitutional Offices/ Attorney General residing at the Lhengye Densa shall be on actual expenses.

Designated Duty Vehicle

63. The designated duty vehicle shall be maintained at existing level to position level EX3 and above until reviewed and rationalized by the Government:

Table 17: Officials entitled for Designated vehicles

Sl. No	Officials entitled for designated vehicles.	CC
1	Prime Minister	SUV with FWD 3,000 cc and above
2	Cabinet Minister and Equivalent Position Holders	SUV with FWD up to 3,000 cc
3	Heads of Constitutional Offices and Attorney General	SUV with FWD up to 2,800 cc
4	Justices of Supreme Court & Chief Justice of High Court	SUV with FWD up to 2,800 cc
5	Cabinet Secretary and Government Secretaries	SUV with FWD up to 2,800 cc
6	Judges of High Court, Members & Commissioner of Constitutional Bodies and Privy Council	SUV with FWD up to 2,500 cc
7	Secretary Generals of NA & NC; Commission Secretaries (Dratshang Lhengtshog, NEC, DDC & NLC); Secretary International Boundary; President JDWNRH & CBS	SUV with FWD up to 2,500 cc
8	Dzongdags	SUV with FWD up to 2,500 cc
9	Director/Director Generals (Ministries/Depts/Autonomous Agencies/Constitutional Offices); Thrompons	SUV with FWD up to 2,500 cc
10	Registrar General of Supreme Court & High Court; Drangpon (Dzongkhag Court)	SUV with FWD up to 2,500 cc
11	Vice Chancellor, President of KGUMSB and Dean of JSWLS	SUV with FWD up to 2,500 cc

Allowances and Benefits Discontinued

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

- (1) The entitlement of vehicle import quota or the monetized amount of Nu. 1.5 m and 0.25 m for all public servants shall be discontinued. However, for those public servants who are eligible for the vehicle import quota shall be retained as per eligibility until the effective date of this Act. In case, a Public Servant who was eligible for the vehicle import quota until the effective date of this Act becomes deceased, the vehicle quota will be forfeited. The implementation process shall be formulated by the Ministry of Finance.
- (2) 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.
- (3) The Red Kabney (Nyie-kel-ma) allowance of Nu.100 per month shall be discontinued.
- (4) The discretionary allowance for Dzongdags at Nu.75,000 per annum shall be discontinued and shall form part of recurrent expenditure.
- (5) 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.

- (6) 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.
- (7) The Overtime Session Allowance (OSA) for NA/NC/DNB of Nu.15,000 and Nu.5,000 per session shall be discontinued.
- (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 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.

CHAPTER VI FOREIGN SERVICE ENTITLEMENTS

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 the local currency of the place of posting to overcome the risk of exchange rate fluctuations. The existing allowances paid in US dollar are converted to the local currency at the exchange rate as follows:

Table 18: Exchange rates

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

67. In the event, the Head of the Embassy/Missions/Consulates is appointed from outside the civil service/public service, the pay, allowances and benefits shall be mapped at the appropriate Executive level by the Government, based on qualification and experience.
68. For the purpose of this chapter, family members shall include the spouse and children (biological & legally adopted).
69. The treatment of foreign service entitlements shall be as follows:
- (1) Fixed Pay : Monthly Basic Pay (minimum pay scale + annual increment)
 - (2) Fixed Pay : Non-Pensionable Monthly Pay (NPMP)
 - (3) Variable Pay : Monthly Variable Compensation (MVC) under variable pay;
 - (4) Allowances and Benefits
 - (5) 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.

Non-Pensionable Monthly Pay (NPMP)

71. The NPMP shall be as follows:
- (1) House rent allowance shall not be eligible when transferred to a diplomatic mission;

- (2) The executives serving in the diplomatic mission shall be entitled to the communication allowance eligible in the civil service position level.

Monthly Variable Compensation (MVC)

Foreign Allowance (FA)

72. A foreign service member shall be entitled to 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 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;
- (3) The existing utility expenses are subsumed/merged under the foreign allowance.

Table 19: Foreign Allowance (FA)

Title/Positions		Foreign Allowance											
		Ambassador/ Head	Ex- Level	P1	P2	P3	P4	P5	S1-S2	S3	S4	S5	O Level
Geneva	Existing	4,795	3,325	3,325	3,005	3,005	2,740	2,740					
	Revised	5,035	3,565	3,565	3,245	3,245	2,980	2,980					
Brussels	Existing	4,220	2,930	2,930	2,645	2,645	2,410	2,410					
	Revised	4,350	3,060	3,060	2,775	2,775	2,540	2,540					
New York	Existing	3,107	2,366	2,145	1,963	1,963	1,781	1,781					
	Revised	3,337	2,596	2,375	2,193	2,193	2,011	2,011					
Kuwait	Existing	800	615	555	505	505	460	460					
	Revised	820	635	575	525	525	480	480					
Bangkok	Existing	96,240	73,375	66,465	60,615	60,615	55,300	55,300					
	Revised	105,240	82,375	75,465	69,615	69,615	64,300	64,300					
Canberra	Existing	4,785	3,645	3,305	3,025	3,025	2,745	2,745					
	Revised	5,140	4,000	3,660	3,380	3,380	3,100	3,100					
Dhaka	Existing	213,345	162,480	146,940	134,225	134,225	121,510	121,510	78,415	67,820	63,580	59,340	57,220
	Revised	220,345	169,480	153,940	141,225	141,225	128,510	128,510	82,915	72,320	68,080	63,840	61,720
Delhi	Existing	246,430	187,680	169,730	155,040	155,040	140,350	140,350	78,335	78,335	78,335	78,335	
	Revised	250,930	192,180	174,230	159,540	159,540	144,850	144,850	80,385	80,385	80,385	80,385	
Kolkata/ Guwahati	Existing	172,500	131,375	118,810	108,530	108,530	98,245	98,245	72,625	62,830	58,750	54,670	
	Revised	177,000	135,875	123,310	113,030	113,030	102,745	102,745	74,675	64,880	60,800	56,720	

Allowances and Benefits

Children Education Allowance (CEA)

73. 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 20 below;
- (2) For children studying in Bhutan, CEA rate of Nu.20,400 (equivalent to USD 250) per month or on actual expenses, whichever is lower, shall be applicable;
- (3) For children studying in any place other than the place of posting besides Bhutan, CEA shall not be eligible;
- (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;
- (5) The CEA shall be admissible provided the children continue to receive uninterrupted education.

Table 20: Children Education Allowance (CEA)

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

Transfer Grant

74. 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/mission to headquarters in line with the civil service rules.

Medical Insurance

75. 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 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;
- (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);
- (6) The current practice of the entitlement of medical facilities for cost of hospitalization upon approval of the Head of Mission in some Missions with no insurance coverage is discontinued. All Missions must ensure that the members and family member's medical coverage is done through insurance.
- (7) 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

76. 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 will 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;
 - (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.

Table 21: Lump sum amount for Furnishing

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

Rental Ceiling

77. 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 based on the current market rate to address a one-off anomaly;
- (2) The rental ceiling provided is for one flat/apartment and an official shall not occupy more than one flat/apartment;
- (3) The revision of rental rates shall be based on the Tenancy Act of the respective country and the lease agreement.

Table 22: Rental Ceiling

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

Overtime Allowance

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

Table 23: Overtime Allowance

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

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

Home Leave Passage

79. The home leave passage is provided to enable the member of the foreign service to at least visit home once during their term of the foreign posting. The home leave passage shall be subject to the following terms and conditions:

- (1) Members and family members shall be entitled for economy class return air ticket by the most direct route to the Paro, Bhutan
- (2) The home leave passage shall be eligible for the family members who are residing for the entire duration at the place of posting only;
- (3) The children shall be eligible for home leave passage within the age limits of 0-18 years (0-216 months);
- (4) The Ministry of Foreign Affairs shall draw up guidelines to make call ons by the members of the foreign service during the home visit;
- (5) Lump sum claim in lieu of availing home leave passage is discontinued;
- (6) Availing home leave passage to places other than Bhutan is discontinued; and
- (7) The home leave passage is given in lieu of the leave travel concession (LTC) and hence, the monthly variable compensation under variable pay of those serving in the Missions shall exclude the leave travel concession.

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 round-trip economy class air passage, home 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.

Traveling Allowance from the Headquarter to the Mission/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/train etc.), the Head of Mission shall be eligible to travel by executive/ 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).

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

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

Carriage of Personal Effects

87. A member shall be entitled to a lump sum allowance for the carriage of personal effects on transfer from Headquarter to a Mission/ Mission to the Headquarter as follows:

Table 24: Lump Sum Personal Effects Allowance on Transfer from HQ to Mission

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

Table 25: Lump Sum Personal Effects Allowance on transfer Mission to HQ

Positions		Ambassador/ Head	EX	P1	P2	P3	P4	P5	S1-O4
Geneva	CHF	<i>Existing</i>	3,650	3,650	3,650	3,650	3,650	3,650	
		Revised	5,475	5,475	5,475	5,475	5,475	5,475	
Brussels	Euro	<i>Existing</i>	3,000	3,000	3,000	3,000	3,000	3,000	
		Revised	4,500	4,500	4,500	4,500	4,500	4,500	
New York	USD	<i>Existing</i>	5,500	5,500	5,500	5,500	5,500	5,500	
		Revised	8,250	8,250	8,250	8,250	8,250	8,250	
Kuwait	Kuwait Dinar	<i>Existing</i>	682	682	682	682	682	682	
		Revised	1,025	1,025	1,025	1,025	1,025	1,025	
Bangkok	Thai Baht	<i>Existing</i>	104,445	104,445	104,445	104,445	104,445	104,445	
		Revised	156,670	156,670	156,670	156,670	156,670	156,670	
Canberra	AUD	<i>Existing</i>	8,470	8,470	8,470	8,470	8,470	8,470	
		Revised	12,705	12,705	12,705	12,705	12,705	12,705	
Dhaka	Taka	<i>Existing</i>	126,150	126,150	126,150	126,150	126,150	126,150	60,552
		Revised	189,225	189,225	189,225	189,225	189,225	189,225	90,828
Delhi	INR	<i>Existing</i>	63,000	63,000	63,000	63,000	63,000	63,000	32,000
		Revised	94,500	94,500	94,500	94,500	94,500	94,500	48,000
Kolkata/ Guwahati	INR	<i>Existing</i>	40,000	40,000	40,000	40,000	40,000	40,000	20,000
		Revised	60,000	60,000	60,000	60,000	60,000	60,000	30,000

Mileage

88. 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 26: Mileage

	Geneva	Brussels	New York	Kuwait	Bangkok	Canberra	Dhaka	India
	CHF	Euro	USD	Kuwait Dinar	Thai Baht	AUD	Taka	INR
Rate per km	0.50	0.52	0.50	0.16	19.0	0.77	25	16

Local Recruits

89. The pay, allowances and benefits for the local recruits shall be maintained at status quo until fixed and notified by the Government as and when necessary.

90. As a form of recognition for the contribution of their service, up to three months basic salary for the local recruits shall be provided upon non-renewal of their contract.

Table 27: Pay Scale for Local Recruits

Embassy	Position	Existing Pay Scale			New Pay Scale: In Local Currency			
		Minimum	Increment	Maximum	Currency	Minimum	Increment	Maximum
Geneva (CHF)	Personal Secretary	4,245	125	6,120	CHF	4,245	125	6,120
	Adm. Assistant	3,380	100	4,880		3,380	100	4,880
	Driver	2,975	90	4,325		2,975	90	4,325
Brussels (Euro)	Personal Secretary	2,800	85	4,075	Euro	2,800	85	4,075
	Adm. Assistant	2,230	65	3,205		2,230	65	3,205
	Driver	1,960	60	2,860		1,960	60	2,860
New York (USD)	Personal Secretary	2,155	65	3,130	USD	2,155	65	3,130
	Adm. Assistant	1,850	55	2,675		1,850	55	2,675
	Driver	1,540	45	2,215		1,540	45	2,215
Kuwait (USD)	Personal Secretary	1,850	55	2,675	Kuwait Dinar	574	17	829
	Adm. Assistant	1,850	55	2,675		574	17	829
	Driver	1,540	45	2,215		477	14	687
Australia (USD)	Personal Secretary	2,155	65	3,130	AUD	3,319	100	4,820
	Adm. Assistant	1,850	55	2,675		2,849	85	4,120
	Driver	1,540	45	2,215		2,372	69	3,411
Bangkok (USD)	Personal Secretary	780	25	1,155	Baht	29,624	950	43,867
	Office Assistant	550	15	775		20,889	570	29,435
	Driver/ Messenger/ Guard	360	10	510		13,673	380	19,370
Dhaka (USD)	S1	460	15	685	Taka	46,423	1,514	69,130
	S2	420	15	645		42,386	1,514	65,093
	S3	390	10	540		39,359	1,009	54,497
	S4	320	10	470		32,294	1,009	47,432
	S5	290	10	440		29,267	1,009	44,405
	O1	270	10	420		27,248	1,009	42,386
	O2	245	5	320		24,725	505	32,294
	O3	215	5	290		21,698	505	29,267
	O4	200	5	275		20,184	505	27,753
	GSP I	185	5	260		18,670	505	26,239
	GSP II	170	5	245		17,156	505	24,725
	ESP	170	5	245		17,156	505	24,725
Delhi/ Kolkata (INR)	S1	19,315	390	25,165	INR	19,315	390	25,165
	S2	17,500	350	22,750		17,500	350	22,750
	S3	15,990	320	20,790		15,990	320	20,790
	S4	14,190	285	18,465		14,190	285	18,465
	S5	13,130	265	17,105		13,130	265	17,105
	O1	12,980	260	16,880		12,980	260	16,880
	O2	12,195	245	15,870		12,195	245	15,870
	O3	11,080	225	14,455		11,080	225	14,455
	O4	10,295	210	13,445		10,295	210	13,445
	GSP I	9,465	190	12,315		9,465	190	12,315
	GSP II	9,465	190	12,315		9,465	190	12,315
	ESP	9,000	180	11,700		9,000	180	11,700

Embassy	Position	Existing Pay Scale			New Pay Scale: In Local Currency			
		Minimum	Increment	Maximum	Currency	Minimum	Increment	Maximum
LTO, Kolkata (INR)	S1	19,315	390	25,165	INR	19,315	390	25,165
	O1	12,980	260	16,880		12,980	260	16,880
	GSP I	9,465	190	12,315		9,465	190	12,315
	ESP	9,000	180	11,700		9,000	180	11,700
Guwahati (INR)	S1	19,315	390	25,165	INR	19,315	390	25,165

Allowances and Benefits Discontinued

91. 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 expenditure budget.
92. The children education allowance provided for a member if the children are studying outside the place of posting besides Bhutan shall be discontinued.
93. The existing practice of providing utility expenses for the residence of the Members shall be discontinued.
94. The existing practice of actual baggage allowance of 250kgs or 100kgs as applicable on transfer from Headquarter to Mission/Mission to Headquarter/Mission to Mission shall be discontinued.
95. The existing entitlement of the 20 feet container/truck for carriage of personal effects for transfer from Mission to HQ/Mission to Mission shall be discontinued.
96. The carriage of personal vehicles on transfer from Mission to Headquarter/Mission to Mission shall be discontinued.

CHAPTER VII TRAVELING ALLOWANCE

Traveling Allowance

97. 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

98. The DA rates shall be as follows:

Table 28: DA Rates

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

99. The DA rates shall be subject to the following terms and conditions:

- (1) All public servants shall not be entitled for DA when both food and lodge is provided for meetings/seminars/trainings and workshops;
- (2) All public servants shall be entitled to 50% DA if either food or lodge is provided;
- (3) The minimum travel distance shall be maintained at 10 km radius for the purpose of DA/TA eligibility.

Daily Subsistence Allowance (DSA) for Ex-country travel

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

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

- (1) The DSA shall not be admissible for ex-country travel when food (three meals) and lodge is provided and applies to officials accompanying the Prime Minister, Cabinet Ministers and Equivalent Position Holders.
- (2) All public servants shall be entitled for 50% DSA if either food or lodge is provided;

Mileage

102. 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 under this Act.

Traveling allowance on non-motorable route

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

Allowances Discontinued

104. The allowances discontinued shall be as follows:

- (1) The existing 100% DA for in-country travel for public servants accompanying the Prime Minister, Chief Justice of Supreme Court, Speaker of National Assembly, Chairperson of National Council, Leader of Opposition, Cabinet Ministers and Equivalent Positions shall be discontinued;
- (2) The eligibility of 50% DA when both food and lodge are provided shall be discontinued;
- (3) The existing 50% DSA for ex-country travel for public servants accompanying the Prime Minister, Chief Justice of Supreme Court, Speaker of National Assembly, Chairperson of National Council, Leader of Opposition, Cabinet Ministers and Equivalent Positions shall be discontinued.

CHAPTER VIII POST SERVICE BENEFITS

Pension and Provident Fund Scheme

105. 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; The GSP and the ESP shall also be eligible for the Provident Fund (PF) scheme.

Pension Payout

105. 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).

107. 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

108. Gratuity shall be paid at the rate of one month's last basic pay for every completed year of satisfactory service. There shall be no ceiling for the payment of gratuity.

Table 29: 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*289 days = Nu. 9,501.00)

109. Gratuity shall be maintained at the existing level until determined and notified by the Government in line with the National Pension and Provident Fund (NPPF) reform.

Group Insurance Scheme (GIS)

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

Table 30: 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

CHAPTER IX
ROYAL BHUTAN POLICE (RBP)

111. The pay, allowances, benefits and other emoluments of RBP shall be at par with the Royal Bhutan Army (RBA) and Royal BodyGuard (RBG) to maintain parity amongst the nation's security forces.

CHAPTER X
MISCELLANEOUS

Amendment

112. The amendment of this Act shall be only by the way of addition, variation or repeal effected by Parliament as per the recommendations of the Pay Commission.

Rule Making Power

113. The Ministry of Finance shall have the power to frame rules/guidelines for effective implementation of this Act.

Authoritative text

114. The Dzongkha text shall be the authoritative text if there is any difference in meaning between the Dzongkha and English text.