



དཔལ་ལྷན་འགྲུག་གཞུང་། དངུལ་རྩིས་ལྷན་ཁག།  
དངུལ་འཛོལ་དང་རྩིས་ཁྲ་ལས་བྱུངས།

Royal Government of Bhutan  
Ministry of Finance  
Department of Treasury and Accounts

**BHUTAN**  
Believe

DTA/AD/Noti-01/2024-25/ 336

February 14, 2025

## NOTIFICATION

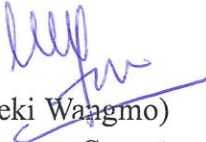
Subject: **Payment of Salary Advance**

It has been observed that budgetary bodies have been providing salary advances to employees in varying amounts, leading to inconsistencies and challenges in maintaining effective cash management. To promote uniformity, transparency, and accountability in the disbursement of salary advances, this notification is issued with the following guidelines to standardize the process across all budgetary bodies.

1. A salary advance shall be limited to a maximum of one month's gross pay once in a financial year.
2. Salary advance is not an entitlement and hence can be given only in cases of emergency or for valid reason.
3. A person availing salary advance must give an undertaking that its repayment capacity for any other indebtedness (loans from FIs) etc. is not compromised due to the resulting deduction for the salary advance.
4. The approving officer as per the delegation of financial power (*Appendix - I of FMM 2016*) must verify the reasons as well as the undertaking given by the applicant and hence are accountable.

This notification is issued in the interest of maintaining financial discipline and ensuring consistency in practices across all budgetary bodies. It shall come into immediate effect and will remain in force until further notice.

All Heads of Finance are directed to ensure strict compliance to this notification.

  
(Leki Waangmo)  
**Finance Secretary**

Copy to:

1. PS to Hon'ble Prime Minister, Gyalyong Tshokhang, Thimphu
2. The Cabinet Secretary, Cabinet Secretariat, Thimphu
3. The Secretaries, All Ministries
4. The Heads of Constitutional Bodies/Autonomous Agencies/Local Government.
5. Heads of All Cluster Finance Service for strict compliance.