

ROYAL GOVERNMENT OF BHUTAN



**REVISED GUIDELINE FOR OPERATION OF OFFICIAL
CREDIT CARD FOR GOVERNMENT BUDGETARY
AGENCIES**

Department of Treasury and Accounts
Ministry of Finance
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1. BACKGROUND

Credit cards are now widely used by organizations to facilitate online procurements and allow agencies to make necessary purchases quickly and efficiently for official purposes. This reduces the time and administrative burden associated with processing the payment procedures and also enables cost savings.

The current process of the Government payments system does not facilitate procurement and payments from online and e-commerce platforms. All procurements from outside the country involve lengthy processes of bank transfers through issuance of a letter of debit advice to the Bank from the respective LC/PLC accounts.

In order to facilitate direct procurements of airline tickets and international subscriptions through online and e-commerce platforms, Official Credit Cards to the budgetary agencies shall be issued to ensure effective and efficient payments.

2. OBJECTIVES

To facilitate the online procurement and payment of international subscriptions fees and airline tickets outside the country by Government Budgetary Agencies.

3. TITLE

The Guideline shall be called the "Revised Guideline for Operation of Official Credit Card by Government Budgetary Agencies, 2026"

4. SCOPE

This Guideline shall apply to all the Government Budgetary Agencies that use the Official Credit Cards.

5. SUPERSESSION

This Guideline shall supersede all existing Guidelines concerning the operation of Official Credit Card.

6. ADMINISTRATION

- 6.1. The Official Credit Card shall be issued against the concerned LC/PLC account as per written request submitted by the budgetary agencies to the Department of Treasury and Accounts (DTA).
- 6.2. The agency shall submit a request (via email) for the official credit card as per the prescribed format (*Annexure I*) along with the duly filed Corporate Credit Card



form of BoBL (*Available in BoBL official website*) with initials on all the pages and a copy of authorized card holder's CID.

- 6.3. The Official Credit Card shall be centrally authorized by the DTA. The Department on behalf of the budgetary agencies shall request BoBL for the issuance of the official credit card.
- 6.4. The turnaround time for issuing credit cards by BoBL shall be five working days from the date of receipt of the request from DTA.
- 6.5. The Department shall issue and maintain the details of the card such as name of the agency, details of the authorized holder and credit card number etc.
- 6.6. The Official Credit Card shall be in the custody of the Head of Finance of the budgetary agencies.
- 6.7. If the Head of Finance is issued multiple credit cards, he/she shall maintain a record of the credit cards along with the corresponding LC/PLC.
- 6.8. The Official Credit Card shall not be used for personal expenses and for withdrawal of cash.
- 6.9. The allowable limit in the Official Credit Card shall be USD 10,000 per annum per account. However, the Head of Agency and Finance shall ensure that the payout limit does not exceed the approved budget of the respective activity.
- 6.10. The annual limit/ceiling of credit cards could be enhanced based on requests made by budgetary bodies to DTA on a case by case basis and intimate the Bank upon approval.
- 6.11. In the event of change in the authorized credit card holder, the agency shall write to DTA with details mentioned in the *Annexure I*
- 6.12. In the event of refund and reversal due to cancellation of flight ticket, BoBL shall write to DTA.

7. PAYMENT AND SETTLEMENT

- 7.1. The Head of Finance shall verify and process for the payment.
- 7.2. The following payments shall be made through the Official Credit Card:
 - 7.2.1. Payment for online procurement of airline tickets.
 - 7.2.2. Payment for procurement of international subscription fees, upon approval by the Head of the agency.
- 7.3. Allowable payments listed under sl. 4.2. shall be made in line with the Standard Operating Procedure (SOP) for online booking of airline tickets issued by Department of Procurement and Properties (DPP).
- 7.4. In order to limit the expenses within the budget appropriation, the Head of Finance shall verify and reconcile the budget balance at the end of every month.
- 7.5. The payment has to be settled with the Bank after the transaction date as outlined below:
 - 7.5.1. The Bank shall raise the bills statement on the 15th of every month.



- 7.5.2. The payment shall be directly debited from the respective LC/PLC by the Bank on the next working day after the issuance of the bill statement.
- 7.5.3. The budgetary agencies shall ensure sufficient release balance in the respective LC/PLC during the settlement date.
- 7.5.4. The Head of Finance of the budgetary agencies shall pass the necessary transactions within the same month upon receipt of the bills/Bank statement.
- 7.6. Budgetary agencies shall avoid making payment from the card after 15th of June until the end of June, to enable settlement of payment within the same FY.
- 7.7. The card processing fee, annual maintenance and replacement costs shall be charged to the respective LC/PLC account.

8. RENEWAL AND SURRENDER OF THE OFFICIAL CREDIT CARDS

In the event of expiry of card validity, the agency shall submit a written request for renewal of the official credit cards to DTA along with BoBL renewable form (*Available in BoBL official website*). If the credit card is not required, the official credit card shall be surrendered to the DTA with written confirmation.

9. AMENDMENT

The Guidelines shall be revised by the Ministry of Finance from time to time in keeping with the changing needs and circumstances.



