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Ministry of Finance
Royal Government of Bhutan

SECRETARY

MoF/DPBP/2026-27/62

August 3, 2026

Notification

In accordance with Section 8 of the Budget Appropriation Act FY 2026-27, the Ministry of Finance (MoF) hereby issues the Performance-Based Grant (PBG) Assessment framework for Dzongkhags and Thromdes, effective from FY 2026-27.

The PBG Assessment Framework aims to strengthen local government performance by promoting realistic planning, timely implementation, efficient resource utilisation, transparent reporting, and improved accountability to enhance public service delivery.

As FY 2026-27 marks the first year of implementation, the performance assessment conducted upon close of the fiscal year shall establish the baseline and form the basis for determining the release of 30 percent of the Annual Capital Block Grant allocations for FY 2027-28.

The PBG Assessment Framework can be assessed and downloaded from the MoF website: www.mof.bt.

Leki Wangmo

Copy to:

1. Hon'ble Minister, Ministry of Finance, Thimphu for kind information.
2. Hon'ble Minister, Ministry of Home Affairs, Thimphu for kind information.
3. Cabinet Secretary, OCASC, Thimphu for kind information.
4. Auditor General, RAA, Thimphu for kind information.
5. Dzongdag, 20 Dzongkhags, for compliance.
6. Executive Secretary, 4 Thromdes, for compliance.
7. Finance Officer, all LGs for compliance

Thimphu, Bhutan. Post Box No. 117, www.mof.gov.bt