

Sl. No.	Power Delegated	Nature of Power	Head of Ministry	Head of Secretariat	Head of Department	REMARKS
1.	Personnel & Other Personnel Emoluments:					O =Ordinary F.P=Full Power E.O=Extra Ordinary
	a. Payment of Emoluments	O	F. P	F.P	F.P	
	b. Payment of Emoluments before the last working day of the month	O	F.P	F.P	F.P	
	c. Sanction of Cash Handling Allowance	O	F.P	F.P	F.P	
	d. Encashment of Leave	O	F.P	F.P	F.P	Subject to Leave at credit of > 30 days
	e. Sanction of arrear emoluments	O	F.P	F.P	F.P	
	f. Payment of Salary Advance	O	F.P	F.P	F.P	Subject to liquidation within the same Financial Year
2.	Sanction of Honorarium	E.O	Up to Nu.0.010 at a time-max. Nu.0.100 p a	Nil	Nil	
3.	Medical Benefits:					
	Travel & Medical Expense:-					
	i. Within Bhutan	O	F.P	F.P	F.P	
	ii. Within India	E.O	Nil	Nil	Nil	As per Clearance of the Medical Referral Committee.
4.	TRAVEL:					

	A. Official Tours:-					
	i. Within Bhutan & India	O	F.P	F.P	F.P	
	ii. Other Countries	E.O	F.P	F.P	Nil	
	B. Seminars/Conference					
	i. Within Bhutan & India	O	F.P	F.P	F.P	
	ii. Other Countries	E.O	F.P	F.P	Nil	
	C. Leave Travel Claims(LTC)	O	F.P	F.P	F.P	
	D. Transfer Benefits	O	F.P	F.P	F.P	
	E. Travel by Ineligible Modes	E.O	F.P	F.P	Nil	
5.	UTILITIES:	O	F.P	F.P	F.P	
6.	RENTAL OF PROPERTIES:					
	A. Hiring of Buildings for official purposes	E.O	F.P	F.P	Nil	
	B. Hiring Machinery/ Equipment	O	F.P	F.P	F.P	
7.	SUPPLIES & MATERIALS	O	F.P	F.P	F.P	
8.	Maintenance of Property:					
	a. Insurance	O	F.P	F.P	F.P	
	b. Repairs	O	F.P	F.P	F.P	

9.	MAINTENANCE OF VEHICLES					
	A. POL for official vehicles	O	F.P	F.P	F.P	
	B. Repair of Vehicles/ Equipment					
	i. Within Bhutan	O	F.P	F.P	F.P	
	ii. Outside Bhutan	O	F.P	F.P	F.P	
	C. Purchase of spare parts	O	F.P	F.P	F.P	
10.	OPERATING EXPENSES	O	F.P	F.P	F.P	
11.	GOVT. HOSPITALITY/ENTERTAINMENT					
	a. Entertainment of Official Guests	E.O	F.P*	Up to Nu.0.20m **/year	Up to Nu.0.10m **/year	*To be drawn from the central pool of MOF. ** No supple fund.
	b. Official gifts	E.O	Up to Nu.0.015 per occasion	Up to Nu.0.010 per occasion	Up to Nu.5,000/- per occasion	To be managed out of the budget for Item 11. a above.
12.	WRITE -OFF					
	A. Write off losses:-					
	i. Due to theft/natural calamity	E.O	Up to Nu.0.100	Up to Nu.0.050	Up to Nu.0.020	Per Incidence
	ii. In transit/handling/storage	E.O	Up to Nu.0.100	Up to Nu.0.050	Up to Nu.0.020	
	B. Unserviceable and Obsolete Stores	E.O	Up to Nu.0.200	Up to Nu.0.100	Up to Nu.0.020	

	C. Irrecoverable advances	E.O	F.P	Nil	Nil	
13.	RETIREMENT BENEFITS:					
	a. Sanction of Post Service Benefits	O	F.P	F.P	F.P	
	b. Recovery of dues from retirement benefits	O	F.P	F.P	F.P	
14.	PURCHASES:					
	a. Land & Buildings(within Bhutan)	E.O	F.P	NIL	Nil	
	b. Tools/Plants/ Equipment	O	F.P	F.P	F.P	
	c. Vehicles	O	F.P	F.P	F.P	
	d. Furniture/Office Equipment	O	F.P	F.P	F.P	
18.	Hiring of Vehicle	O	F.P	F.P	F.P	
19.	Time Barred Claims/Adjustments	O	2 Yrs	1 Yr	Nil	

Note: Serial Numbers 15, 16, 17 in the delegation of financial powers were not relevant to the Ministry Officials and hence have been excluded above.