

དཔལ་ལྷན་འབྲུག་གཞུང་།

ནང་སྲིད་ལྷན་ཁག་།



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**Dzongkhag Yargay Tshogdu
Chathrim, 2002**

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PREAMBLE

Whereas, His Majesty the King had established *Dzongkhag Yargay Tshogchung* in 1981 to promote people's participation in the decision-making process;

Whereas, His Majesty the King has commanded the delegation of a wide range of powers, authority, resources, responsibilities and functions from the central agencies to *Dzongkhag Yargay Tshogchung* to formulate, approve and implement *geog* and *dzongkhag* plan activities; and

Whereas, in pursuant to profound vision and noble conceptions of reforms of His Majesty the King aimed at strengthening decentralisation and devolution, the *Chathrim* of *Dzongkhag Yargay Tshogchung*, 1995, is herewith revised to bring greater peace, happiness and prosperity in the Kingdom.

Therefore, be it resolved, that the 80th Session of the National Assembly of Bhutan enacts "*Dzongkhag Yargay Tshogdu Chathrim, 2002*" on 14th day of the 6th month of Water Male Horse Year, corresponding to 23rd July, 2002.

ARTICLE 1. Citation, Commencement and Amendment

1. This Chathrim may be called the '*Dzongkhag Yargay Tshogdu Chathrim, 2002*', corresponding to the Water Male Horse Year.
2. This *Chathrim* shall come into force on the date of its ratification on 23rd July, 2002, corresponding to the 14th day of the 6th month of Water Male Horse Year, by the National Assembly, throughout the Kingdom.
3. This *Chathrim* shall supersede all earlier *Chathrim*, rules and regulations pertaining to *Dzongkhag Yargay Tshogchung*.
4. Any provision of this *Chathrim* may be amended, whenever necessary, by the National Assembly.

ARTICLE 2. Definitions

1. 'Chathrim' means the Chathrim of *Dzongkhag Yargay Tshogdu, 2002*;
2. '*Chimi*' means a member of the National Assembly of Bhutan representing his or her constituency;
3. '*Dzongdag*' means the chief executive of a *dzongkhag* or any official for the time being exercising the functions of the office of *dzongdag*;
4. '*Dzongkhag* administration' means the agency of the Royal Government headed by *dzongkhag*;
5. '*Dzongkhag Yargay Tshogdu*' means any *Dzongkhag Yargay Tshogdu* constituted under this Chathrim;
6. '*Local*' means the areas within the territory of the *dzongkhag*;
7. '*Mangmi*' means an elected representative of the *geog* who can be either *mang ap* or *mang aum*;
8. '*Gup*' means the head of the *geog* elected as per the provisions of the *Geog Yargay Tshogchung Chathrim, 2002*;

9. 'Member' means any person who has fulfilled the requirements of membership of *Dzongkhag Yargay Tshogdu*;
10. 'Observer' means any person who attends *Dzongkhag Yargay Tshogdu* meetings to provide clarifications and information;
11. '*Royal Government*' means the Royal Government of Bhutan; and
12. '*Registered resident*' means a person with citizenship identity card whose census record is maintained in a particular *dzongkhag*, and he or she has been living there for at least a year in the immediate past.
13. In case of conflicting interpretations of any provision of this *Chathrim*, the decision of the Court of Law shall be final and binding.
14. The original of the *Chatrim* shall be in *Dzongkha* which will prevail over its translations in other languages if there are conflicting interpretations.

ARTICLE 3. Composition, Terms of Office, and Sitting Fee of *Dzongkhag Yargay Tshogdu* Members

The *Dzongkhag Yargay Tshogdu* shall comprise of the following:

1. Chairman, who shall also be a voting member;
2. *chimi* as ex officio voting members;
3. *gup* as ex officio voting members;
4. *mangmi* as ex officio voting members;
5. one representative of municipalities and towns as voting member;
6. *dzongrab*, or in his absence, *dzongkhag* administrative officer, as ex-officio non-voting member secretary of the *Dzongkhag Yargay Tshogdu*;
7. *dungpas*, in *Dzongkhags* with such posts, as observers;
8. representatives of the various sectoral agencies as observers; and
9. other representatives of municipalities and towns, as observers.
10. the Chairman of the *Dzongkhag Yargay Tshogdu* shall be elected through secret ballot from amongst the voting members for a tenure up to three years;
11. All members of the *Dzongkhag Yargay Tshogdu* shall be entitled to sitting fee for *Dzongkhag Yargay Tshogdu* sessions, as provided and revised from time to time by the Government.

ARTICLE 4. Procedures for Election and Tenures for DYT Members

1. The procedures for electing the ex-officio members of the *Dzongkhag Yargay Tshogdu* shall be as per the provisions of an Election Act. However, until the Election Act is passed by the National Assembly of Bhutan, the members of the *aDzongkhag Yargay Tshogdu* shall be elected in accordance with the existing procedures and *chathrim*s, namely,
 - (a) the *Chathrim* for Election of National Assembly Members, 1995, in case of the *chimis*;
 - (b) the Geog Yargay Tshogchung Chathrim, 2002, in case of the *gup* and the *mangmi*.
2. Similarly, the tenures of all ex-officio members shall be further governed by their above mentioned respective *chathrim*s and rules and regulations.

ARTICLE 5. Elections of DYT Member from Municipalities and Towns

1. A candidate for *Dzongkhag Yargay Tshogdu* membership from the municipalities and towns shall satisfy all of the following terms:
 - (a) A candidate shall be Bhutanese under the provisions of the Citizenship Act;
 - (b) A candidate shall not have served a prison sentence both within and outside the
 - (c) A candidate shall not have committed a criminal offence;
 - (d) A candidate shall not have been dismissed, on dishonourable grounds such as
 - (e) A candidate shall be of sound mental health, and physically able to effectively
 - (f) A candidate for the municipalities and towns shall be a registered resident in
 - (g) A candidate shall be literate with skills adequate to discharge his or her duties.
2. The representative of the municipalities and towns shall be elected through secret ballot
3. A candidate from municipalities and towns shall not solicit support through bribery, threat or
4. A candidate from municipalities and towns shall be elected for three years; and
5. A candidate from the municipalities and towns shall not be married to a foreign national.

ARTICLE 6. Meeting Procedures of *Dzongkhag Yargay Tshogdu*

1. A *Dzongkhag Yargay Tshogdu* meeting shall be convened at least once every three months.
2. The *Dzongkhag Yargay Tshogdu* shall elect through secret ballot one of its ex-officio voting members as the Deputy Chairman, for a tenure up to three years, who shall chair the DYT meetings in the absence of the chairman.
3. The chairman may convene, if required, additional meetings or *Dzongkhag Yargay Tshogdu*.
4. Additional meetings of *Dzongkhag Yargay Tshogdu* may also be convened if one-third of the members so decide.
5. *Dzongrab*, or in his absence, the administrative officer, shall be the non-voting member secretary of *Dzongkhag Yargay Tshogdu*.
6. There shall be a fixed agenda for every meeting.
7. Any voting member may introduce an item in the agenda with prior notice to the secretary of *Dzongkhag Yargay Tshogdu*.
8. The presence of not less than two-thirds of the total existing members of a *Dzongkhag Yargay Tshogdu* shall be required to constitute a quorum, and to pass any decision.
9. The *Dzongkhag Yargay Tshogdu* meeting shall commence with traditional opening ceremony.
10. Decisions of the meeting shall be made either by consensus or by simple majority of those present in a meeting.
11. The Secretary of *Dzongkhag Yargay Tshogdu* shall record the minutes of meeting and distribute them to all members.
12. Minutes of a meeting shall be adopted upon confirmation by the members present in a meeting.
13. No member of a *Dzongkhag Yargay Tshogdu* shall be arrested or prosecuted while the *Dzongkhag Yargay Tshogdu* is in session.

ARTICLE 7. Powers and Functions of Chairman of DYT

The chairman of the *Dzongkhag Yargay Tshogdu* shall:

1. issue ordinances based on the decisions of *Dzongkhag Yargay Tshogdu*;
2. convene, if required, additional meetings of the *Dzongkhag Yargay Tshogdu*;
3. ensure that the public are informed of the activities of the *Dzongkhag Yargay Tshogdu*;

4. appoint members of a working committee which is established by a decision of a *Dzongkhag Yargay Tshogdu*;
5. maintain decorum and order in meetings; and
6. invite observers, as he or she deems appropriate, to the meetings.

ARTICLE 8. General Functions and Powers of Dzongkhag Yargay Tshogdu

As the highest forum for local policy and decision-making on matters of public interest in a *dzongkhag*, the *Dzongkhag Yargay Tshogdu* shall:

1. foster amongst the population of the Dzongkhag general political consciousness and their rights and duties as citizens of the country;
2. ensure proper elections of *chimis* to the National Assembly as well as members to the Royal Advisory Council in accordance with the provisions of the respective *chathrimis*;
3. promote awareness and dissemination of national objectives;
4. promote co-operation amongst *geog*, municipalities, towns and *dzongkhag*;
5. preserve and promote *driglam choesum*;
6. promote balanced economic development in the *geogs* under the *dzongkhag*;
7. promote co-operatives toward economic growth which contributes to employment and welfare;
8. preserve and promote cultural and sport activities;
9. preserve and promote *zorig chusum*;
10. adopt procedures and rules to implement national laws, wherever relevant;
11. submit motions arising from the *geog* and the *Dzongkhag* to the National Assembly;
12. strive to resolve inter *geog* disputes through conciliation and mediation;
13. make recommendations on activities with major environmental impacts such as construction of roads, extraction and conservation of forests, mining and quarrying; and
14. redress public grievances and suggestions brought through written petitions.

ARTICLE 9. Regulatory Powers and Functions of *Dzongkhag Yargay Tshogdu*

The following are the areas of powers and functions of *Dzongkhag Yargay Tshogdu* on which it can adopt and enforce regulations, applicable within the *dzongkhag*:

1. designation and protection of monuments and sites of cultural and historical interests;

2. designation and protection of areas of special scenic beauty or biodiversity as *dzongkhag* parks and sanctuaries;
3. posting of billboards, roadside signs, posters, banners and other commercial advertisements;
4. delineation and demarcation of boundaries between municipalities, towns and *geogs*;
5. protection of consumers from unfair prices and counterfeit goods as provided in law;
6. commercial sale of distillery products, tobacco products, drug and other harmful substances;
7. prevention of gambling;
8. control of noise pollution;
9. content of broadcasting and telecasting within the *dzongkhag*, to the extent it is not contrary to national law;
10. co-ordination of efforts in the defence and security of *geog* and villages by villagers themselves;
11. prevention of dangerous communicable diseases among livestock in accordance with Livestock Act, 2001;
12. regulation of safety standards and prices of dairy and livestock products in accordance with the Livestock Act, 2001;
13. establishment of quarries and mines in accordance with Mines and Mineral Management Act, 1995; and
14. protection of public health as per prevailing national guidelines or acts.

ARTICLE 10. Administrative Powers and Functions of *Dzongkhag Yargay Tshogdu*

The *Dzongkhag Yargay Tshogdu* shall have broad administrative powers and functions to give direction and approval on the following:

1. *dzongkhag's* and *geogs'* five year and annual plans in accordance with the national policies and plans;
2. prioritization of development activities;
3. middle secondary and higher secondary schools and non-formal education centers;
4. *dzongkhag* hospitals;
5. constructions of farm and feeder roads;
6. *dzongkhag* agricultural and livestock farms and selection of crop varieties and breeds of livestock;

7. strategies for marketing outlets for local agricultural produce;
8. forest management plan including extraction, conservation and forest road construction in accordance with the Forest and Nature Conservation Act, 1995;
9. rural electrification schemes in accordance with Electricity Act, 2001;
10. communication services;
11. small and medium scale industries;
12. urban (municipal and town) plans;
13. appointment of three members of *Dzongkhag Yargay Tshogdu* including the *gup* concerned, who shall not be civil servants, for a period of one year at a time, to serve on *dzongkhag* administration tender committee, which shall further consist of officials in accordance with regulation;
14. recommendation of credit programmes;
15. co-operatives involving inter-geog members, in accordance with the Co-operatives Act, 2001;
16. monitoring and evaluation of all activities in the *dzongkhag*, including geog plan activities;
17. monitoring and review of *shapto lemi* contributions managed by *Geog Yargay Tshogchung*;
18. mobilisation of work force;
19. protection of forests, *tshomdro* and all types of government and community lands, from illegal house and similar constructions and other encroachments;
20. control of construction of structures, whether on national, communal or private lands, within 50 feet of highways falling within the *dzongkhag*, including enforcement of measures such as cessation of construction, and demolition of the structures;
21. acquisition of land within the *dzongkhag* for public use as provided in law;
22. choice of trekking routes and camps for tourists;
23. construction and maintenance of *dzongs*, *lhakhangs*, *goendeys*, *choeten*, other monuments and properties of the *dzongkhag*, and custody and care of *ku sung thug tens* thereof;
24. management of communal *shedra*, *drubdey*, *gomdey*, *tsechu*, *kuchhoe*, *bumdey*, and other community rites which transcend the scope and responsibility of one *geog*;
25. formation and engagement of village volunteers to protect villages from threats to village security; and
26. mobilisation of voluntary actions in times of natural catastrophies and emergencies.

ARTICLE 11. Financial Powers and Functions of *Dzongkhag Yargay Tshogdu*

To enable *Dzongkhag Yargay Tshogdu* to effectively carry out its roles and responsibilities under this *Chathrim*, it shall be vested with adequate financial powers, particularly the following:

1. prioritisation and allocation of resources to *geog* and *dzongkhag* plan activities, upon confirmation of budgetary outlay by the Ministry of Finance.
2. re-appropriation of the *geog* plan budget of a particular *geog* to other *geog* from activities which have no possibility to be implemented on time, provided the recipient *geog's* activity is part of its *geog* plan.
3. re-appropriation of *dzongkhag* plan budget, as provided in rules.
4. review and ratify the *geogs'* accounts of rural tax and other collections and expenditures thereof.
5. review and ratify the accounts of plan expenditures of the *geog* incurred under the authority of the *Geog Yargay Tshogchung*.
6. review of accounts of *dzongkhag* administration accounts.

The Ministry of Finance shall from time to time review and frame rules and regulations on the financial powers and functions of *Dzongkhag Yargay Tshogdu* that shall include but not limited to the above.

ARTICLE 12. Roles and Responsibilities of the Dzongdag

1. The *dzongdag*, as the head of the *Dzongkhag* Administration, is the chief executive of the *dzongkhag*. He shall be responsible for ensuring the smooth and efficient functioning of the *Dzongkhag* Administration in discharging its responsibilities.
2. The *dzongdag* shall observe whether the *Dzongkhag Yargay Tshogdu* is functioning properly in accordance with the *Chathrim* for the benefit of the people of the *dzongkhag* and the greater peace, progress and stability of the Kingdom.
3. It shall be the responsibility of the *dzongdag* to report to the *Lhengye Zhungtshog* any serious shortcomings observed in the functioning of the *Dzongkhag Yargay Tshogdu*.
4. The *dzongdag* shall attend the meetings of the *Dzongkhag Yargay Tshogdu* as a special guest-observer.

ARTICLE 13: Powers and Functions of *Dzongkhag* Administrations

The general function of the *dzongkhag* administration is to carry out the decisions approved by *Dzongkhag Yargay Tshogdu*. Amongst other activities, the *dzongkhag* administration shall:

1. accord technical sanctions for works worth up to Nu 20 million, provided it is certified by a competent engineering personnel;

2. award works or procurement order, through *dzongkhag* tender committee, as provided in regulation;
3. award petty contract works, in accordance with the norms, rules and regulations prescribed by the Royal Government from time to time, for maintenance of roads falling within the *dzongkhag*;
4. develop and implement urban (municipal and town) plans within the *dzongkhag*, upon approval by the *Dzongkhag Yargay Tshogchung*;
5. construct farm and feeder roads within the *dzongkhag*, in conjunction with National Environmental Commission;
6. personnel administration of all civil servants of the *dzongkhag*, including those posted in the *geogs*;
7. recruit and appoint all sectoral staff in the *dzongkhag*, against RCSC sanctioned strength in accordance with RCSC rules and regulations;
8. select and nominate staff for study tours, conferences and workshops;
9. prepare human resource development plan of the *dzongkhag* in conjunction with the Royal Civil Service Commission;
10. execute establishment of middle secondary and higher secondary schools and non-formal education centers;
11. execute establishment of basic health units and *dzongkhag* hospitals;
12. determine the choice of design, construction methods and building materials for forms, which do not have to follow standard designs, in conformity with acceptable technical and structural norms;
13. execute establishment of agricultural and livestock farms;
14. promote crop varieties and breeds of livestock;
15. develop and implement strategies for marketing outlets for local agricultural produce;
16. approve allocation of timber permits as per the rules and regulations issued by the Ministry of Agriculture from time to time;
17. implement rural electrification schemes;
18. issue licences for establishment of cottage, small and medium industries as per the guidelines/rules and regulations issued from time to time by the Ministry of Trade and Industry; and
19. register co-operatives in accordance to the Co-operatives Act, 2001;

ARTICLE 14. Code of Practice of DYT Members and Office Bearers

1. Any member of office bearer of Dzongkhag Yargay Tshogdu with any personal or pecuniary interest shall disqualify himself/herself or be disqualified from participation in decision making process when circumstances seem to affect his/her impartiality.
2. The following acts or omissions of members and office-bearers of *Dzongkhag Yargay Tshogdu* shall constitute corrupt practices, which are hereby unlawful;
 - (a) taking possession or disposing by illicit means government and public money and property;
 - (b) approving or awarding any contract works, procurement, and jobs in favor of a person or organisation, not competent or entitled to such works, procurement, and jobs or in favor of an indirect representative of a person or organisation who is not competent or entitled;
 - (c) directly or indirectly requesting or receiving any gift in cash or kind, in connection with contract works, procurement, and jobs, which may affect fair decisions;
 - (d) neglecting, after due request, without sufficient justification, to process or act expeditiously on a matter pending before him or her, for the purpose of getting irregular pecuniary returns from a person or organization, or discriminating against a person or organization;
 - (e) divulging valuable information of a confidential character, acquired in his or her official capacity to unauthorized persons, or organization or releasing such information in advance of authorized release date; and
 - (f) giving any private individuals or organizations unwarranted benefits and preferences in the discharge of his or her duties through partiality

ARTICLE 15. Penalties for Violation of Code of Practice

1. Any member, an employee of *Dzongkhag Yargay Tshogdu*, or a functionary serving the community in any capacity committing any violation of Article 14 shall be subject to penal sanctions.
2. Any violation proven in an administrative proceeding shall be sufficient ground for his or her dismissal even if no criminal prosecution is instituted against him or her.
3. Any person or organization committing any of the unlawful acts, which is deemed serious, shall be tried in court by criminal prosecution.
4. Any person or organizations abetting the members or office bearers in violation of Article 14 of this *Chathrim*, shall be subject to penal liabilities as per the laws.

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Annex – 1

སྤྱི་ལོ་ ༢༠༠༢ ལོའི་དངུལ་རྩིས་ཁྲིམས་ལུགས་དང་བྱ་སྒྲུབ་ལམ་ལུགས་བསྐྱར་བཅོས་བསྐྱོད་པ་རྣམས་ རྫོང་ཁག་གིས་ལས་རིགས་
ལོག་ལེན་འཐབ་ནིའི་དོན་ལས་ཨིན།

**Financial Rules and Regulations 2002 – Changes Applicable
to Dzongkhag Executed Activities**

Financial Rules and Regulations 2002 – Changes Applicable to *Dzongkhag* Executed Activities

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- b. Execution of Approved Activities
- c. Financial Powers

Tender Committee:

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Financial Rules and Regulations 2002 – Changes Applicable to *Dzongkhag* Executed Activities

Preamble:

In accordance with Article 11 of the *Dzongkhag Yargay Tshogdu Chathrim*, 2002, the Ministry of Finance hereby issues the changes in the Financial Rules & Regulations 2001 (FRR 2001) for facilitating the decentralization process to the *dzongkhag* levels.

Title, Scope and Commencement

The Rules shall be called the FRR 2002 – Changes Applicable to *Dzongkhag* Executed Activities.

Except to the extent specifically modified in these Rules, the procedures prescribed in the FRR 2001 shall continue to be applicable.

These Rules shall come into effect from 23rd July, 2002.

These Rules may be amended from time to time by the Ministry of Finance.

Objective:

These Rules are aimed at facilitating the *Dzongkhag Yargay Tshogdu* to make decisions with regard to the execution and regulation of the activities by the *dzongkhags*.

System for Implementation of Activities:

The system of implementation as specified in the FRR 2002 shall be followed subject to the following variations:

a. Budget Proposals

- i. The annual budget proposals prepared by the *dzongkhag* administration based on the approved 5-year plans shall be submitted to the DYT for review and approval.
- ii. After the DYT's approval, the proposals shall be submitted to the Department of Budget & Accounts (DBA), Ministry of Finance (MoF).

b. Execution of Approved Activities

- i. The DYT shall approve the execution of activities subject to the availability of annual fund allocations from the national budget.

c. Financial Powers

- i. In the exercise of their financial responsibilities, the DYT and the *Dzongkhag* Administration shall have the powers as specified in these Rules and as delegated in the schedule attached to these Rules.

Tender Committee:

- a. The tender committee of the *dzongkhag* shall comprise of the following:

- 1. the *dzongkhag* as the chair person;
- 2. the head of the geog concerned in case of geog referred tenders;
- 3. the Finance Section head;
- 4. the relevant sector head;
- 5. the engineer-in-charge in the case of works; and
- 6. three elected DYT members for a period of one year.

- b. The *Dzongkhag* Tender Committee shall be equated with the Ministerial Tender Committee (MTC), and accordingly its powers shall be a par with those of the MTC.

All other existing arrangements shall remain unaffected.

Audit:

All accounts shall be subject to audit periodically, and the audit reports shall be submitted to the DYT, Finance Ministry and Home Ministry for review and follow-up action.

བྱུང་སྐབས་ - བ

Annex – 2

ཚོང་ཁག་དང་རྒྱུ་ལོག་ཁག་ལུ་ དབང་ཆ་སྲོད་ནིའི་ལས་རིག་།

Schedule of Delegation of Powers to *Dzongkhag* and *Geog*
levels

Schedule of Delegation of Powers to the *Dzongkhag* and *Geog* Levels

Sl. No.	Powers Delegated	Nature of Power	DYT	Head of Dzongkhag	GYT	Gup	Remarks
1.	PERSONNEL & OTHER PERSONNEL EMOLUMENTS						
	a. Payment of emoluments	O	NA	FP	NA	FP	
	b. Encashment of leave	O	NA	FP	NA	NA	
	e. Sanction of arrears emoluments	O	NA	FP	NA	FP	
	f. Payment of salary advance	O	NA	FP	NA	Nil	Subject to liquidation within the same Financial Year.
2.	SANCTION OF HONORARIUM	EO	NA	Up to the Ceiling prescribed for discretionary grant.	NA	Nil	
3.	MEDICAL BENEFITS						
	Travel & medical expense						
	i. Within Bhutan	O	NA	FP	NA	Nil	
	ii. Within India	EO	NA	Nil	NA	Nil	As per clearance of the Medical Referral Committee
4.	TRAVEL						
	a. Tours						
	i. Within Bhutan & India	O	NA	FP	NA	FP(Within Bhutan only)	
	b. Seminars/Conferences						

Sl. No.	Powers Delegated	Nature of Power	DYT	Head of Dzongkhag	GYT	Gup	Remarks
	i. Within Bhutan & India	O	NA	FP	NA	FP(Within Bhutan only)	
	c. Leave travel claims	O	NA	FP	NA	NA	
	d. Transvel benefits(TG/Transport)	O	NA	FP	NA	NA	
	e. Travel by ineligible modes	EO	NA	Nil	NA	Nil	
5	UTILITIES	O	NA	FP	NA	FP	
6	RENTAL OF PROPERTIES						
	a. Hiring of buildings	EO	NA	FP	NA	Nil	
	b. Hiring machinery/equipment	O	NA	FP	NA	FP	
7	SUPPLIES & MATERIALS	O	NA	FP	NA	FP	
8	MAINTENANCE OF PERPERTY						
	a. Insurance	O	NA	FP	NA	FP	
	b. Repairs	O	NA	FP	NA	FP	
9	MAINTENANCE OF VEHICLES						
	a. POL for official vehicles	O	NA	FP	NA	Nil	
	b. Repair of vehicles/equipment	O	NA	FP	NA	Nil	
	c. Purchase of spare parts	O	NA	FP	NA	Nil	

Sl. No.	Powers Delegated	Nature of Power	DYT	Head of Dzongkhag	GYT	Gup	Remarks
10	OPERATING EXPENSE	O		FP		FP	
11	HOSPITALITY/ ENTERTAINMENT						
	a. Entertainment of guests	EO	NA	Up to Nu.0.10m **/Year	NA	Nil	** With no suppl. Budget;
	b. Gifts	EO	NA	Up to Nu.5,000 per occasion	NA	Nil	To be managed out of the budget for item 11.a above
12	WRITE-OFF	O	NA	FP	NA	Nil	
	a. Write off of losses						
	i. Due to theft/natural calamity	EO	Up to Nu. 50,000	Up to Nu. 10,000	Nil	Nil	Per incidence
	ii. In transit, handling and storage	EO	Up to Nu. 50,000	Up to Nu. 20,000	Nil	Nil	Per incidence
	b. Unserviceable and obsolete stores	EO	Up to Nu. 50,000	Up to Nu. 50,000	Nil	Nil	Per incidence
13	RETIREMENT BENEFITS						
	a. Sanction of post service benefits	O	NA	FP	NA	NA	
	b. Recovery of dues from retirement benefits	O	NA	FP	NA	NA	

Sl. No.	Powers Delegated	Nature of Power	DYT	Head of Dzongkhag	GYT	Gup	Remarks
14	PURCHASES OF NON-EXPENDABLE PROPERTIES						
	a. land & buildings (within Bhutan)	EO	Nil	Nil	NA	Nil	
	b. Tools/plants/equipment	O	NA	FP	NA	FP	
	c. Vehicles	O	NA	FP	Nil	Nil	
	d. Furniture/office equipment	O	NA	FP	NA	FP	
15	LEASES						
	a. Private land	EO	Nil	Nil	Nil	Nil	
	b. Govt. land & property	EO	Nil	Nil	Nil	Nil	
16	ADVANCES						
	a. Advances for approved purposes	O	NA	FP	NA	Nil	
17	CONSTRUCTIONS						
	a. Administrative approval & financial sanction	O	NA	FP	FP	Up to Nu. 50,000/-	Technical sanctions shall be issued by a competent technical authority.
	b. Award of work	O	NA	FP	FP	Up to Nu. 50,000/-	
18	HIRING OF VEHICLE	O	NA	FP	Nil	Nil	

Sl. No.	Powers Delegated	Nature of Power	DYT	Head of Dzongkhag	GYT	Gup	Remarks
19	TIME BARRERD CLAIMS/ ADJUSTMENTS	O	NA	1 year	1 year	Nil	
20	REAPPROPRIATION OF BUDGET						
	a. From one object code to another object code in same activity	EO	Up to Nu. 50,000 per occasion	Up to Nu. 30,000 per occasion	Up to 20,000 per occasion	Nil	Permitted from current to capital expenditure and not vice versa.
	b. From one activity to another activity in the same programme/ sub-programme	EO	Up to Nu. 50,000 per occasion	Up to Nu. 30,000 per occasion	Up to 20,000 per occasion	Nil	-do-
	c. From one sub-programme to another sub-programme in the same programme	EO	Up to Nu. 75,000 per occasion	Up to Nu. 50,000 per occasion	Up to 20,000 per occasion	Nil	-do-
	d. From one programme to another programme	EO	Up to Nu. 75,000 per occasion	Nil	Up to 20,000 per occasion	Nil	-do- within the same administrative unit.

Note: These powers are all subject to the entitlements and/or budget provision.

Abbreviations;

- O Ordinary, i.e., which can be further delegated
- EO Extra Ordinary, i.e., which cannot be further delegated.
- NA Not Applicable
- FP Full Powers