

SECRETARY

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Ministry of Finance
Royal Government of Bhutan

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MoF/DPBP/Rules-01/2023-24/ 528

February 16, 2024

Notification

Subject : Travel Rules - 2024

In an effort towards efficient and effective management of travel expenditure, the Ministry of Finance (MoF) based on the Powers vested for setting and issuance of financial rules by the PFA 2007 and Pay Revision Act of Bhutan 2023 is pleased to issue the "**Travel Rules 2024**" for implementation by the Budgetary Bodies.

This travel rule is aimed at effective governance and financial oversight of travel entitlements through uniform interpretation and application. Further, with the clarity of the roles/responsibilities and accountability of the approving/controlling officers, it is expected to streamline the process, increase transparency and ensure strict compliance, besides promoting resource pooling for cost efficiency and productivity savings.

The head of the agency shall mandate the use of pool vehicles and carpools to the extent possible, reduce the frequency of regularly scheduled meetings that require travel and restrict the number of employees traveling to the same destination for the same purpose.

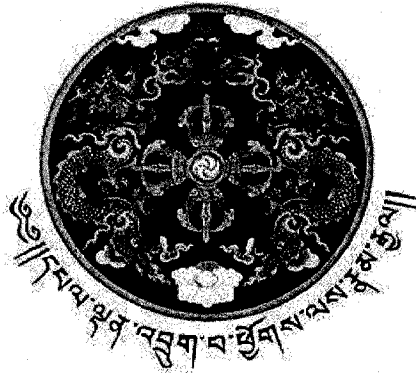
Your attention and adherence to these rules will also ensure that the audit observations are prevented, avoid unnecessary public scrutiny and that the travel claims are not construed as an additional income source or other compensation for personal gain.

This rules shall come into effect from **March 1, 2024** and supersede all the earlier notifications on travel rules & regulations and entitlements and shall be read in conjunction with the provisions in the Pay Revision Act 2023 and notifications that may be issued by the MoF from time to time

(Leki Wangmo)
Finance Secretary

Copy to:

1. The Auditor General, Royal Audit Authority, Thimphu
2. The Cabinet Secretary, Cabinet Secretariat, Thimphu
3. All Heads of Constitutional Bodies and Autonomous Agencies, Thimphu
4. All Government Secretaries, Thimphu
5. All Heads of Budgetary Bodies /Dzongdags/Drangpons/Thrompons/Gups.



Travel Rules 2024

Ministry of Finance
Royal Government of Bhutan

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1. Policy/Principles

- a. Facilitate officials to travel if required by the job/function to achieve the organizational objectives. When travel is necessary, all the public servants, whose salary, allowances, benefits and other emoluments are drawn from the Consolidated Fund, should follow the guidance below in order to reduce travel costs.
- b. Compensate officials for meeting food and lodge expenses - Daily Allowance (DA) for in-country/Daily Subsistence Allowance (DSA) for ex-country and Travel Allowance (TA) during the trip.
- c. Manage and rationalize travel:
 - i. Based on available resources;
 - ii. Pooling of resources;
 - iii. Encourage most direct and economical routes;
 - iv. Implement less expensive alternatives to travel, such as teleconferencing, web conferencing or video conferencing;
 - v. Duration of travel shall be strictly relevant to the job responsibilities of the official.

2. Approving Authority

2.1 The travel plan of the public servants shall be approved by the approving authority as specified in the table below:

Sl. No.	Position Level	Approving Authority	
		In-country Travel	Ex-country Travel
1.	Prime Minister	Self-approving	Self-approving
2.	Cabinet Minister	Lhengye Zhungtshog/ Prime Minister	Lhengye Zhungtshog/ Prime Minister




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3.	Chief Justice of Bhutan	Self-approving	Self-approving
4.	Speaker of National Assembly	Self-approving	Self-approving
5.	Chairperson of National Council	Self-approving	Self-approving
6.	Member of Parliament	Speaker of NA/Chairperson of NC	Speaker of NA/Chairperson of NC
7.	Secretary General of NA/NC	Speaker/Chairperson	HRC of respective Offices
8.	Head of Constitutional Bodies	Self-approving	Self-approving
9.	Commissioner	Chairperson/Chief Election Commissioner	HRC of respective Commission
10.	Chief Justice of High Court, Justices of Supreme Court & Registrar General of Supreme Court	Chief Justice of Bhutan	Chief Justice of Bhutan or Chairperson of Royal Judiciary Service Council
11.	Justices of High Court & Registrar General of High Court	Chief Justice of High Court	Chief Justice of Bhutan or Chairperson of Royal Judiciary Service Council
12.	Secretary	Minister	Minister

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13.	Director General/Director	Head of Agency/Secretary	HRC of respective Ministry/Agency
14.	Dzongdag	Secretary, MoHA	MoHA HRC
15.	Head of Autonomous Agency	Chairperson of Commission /Board	Chairperson of Commission /Board
16.	Dzongkhag Drangpon/Ramjam	Registrar General of Supreme Court	Chief Justice of Bhutan or Chairperson of Royal Judiciary Service Council
17.	Dzongkhag Tshogdu Thrizin	Dzongdag	Dzongdag
18.	Thrompon	Thromde Tshogde*	MoHA
19.	Gup	Dzongkhag Tshogdu Thrizin	Dzongdag
20.	Executive Secretary, Specialist	Director General/Director/ Drangpon/Dzongda/ Thrompon	HRC of respective Ministry/Agency
21.	Professional Management, Support, Operational Level and below	Director General/Director/ Drangpon/Dzongda/ Thrompon/Executive Secretary/Gup	HRC of respective Ministry/Agency

** The Thrompon shall inform the respective Thromde Administration in writing prior to proceeding on official tour.*



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2.2 The approving authority may delegate his/her power for approving in-country travel authorizations/travel claims.

2.3 Upon approval of the travel plan, the travel order shall be issued by the competent authority. The order shall clearly state the duration, place, mode, purpose of the travel including the sources of funding.

Note: Examples of inadmissible purposes shall include but not limited to the following:

1. *Accompanying Dashos*
2. *Cow dung picking at Bachu*
3. *Attend official duty outside Dzongkhag/duty stations without specific purpose*

2.4 The approving authority shall rationalize travel arrangements and mandate:

2.4.1 Use of pool vehicles for official travel;

2.4.2 The use of personal vehicles shall be allowed only if pool vehicles are not available;

2.4.3 Carpooling for group travel (2 or more officials for the same purpose) for cost effectiveness;

2.4.4 The Head of Budgetary Body may delegate his/her power for approving travel authorizations and travel claims in the eDATS in line with the eDATS user manual issued by the Department of Treasury & Accounts.

2.5 The approving authority shall ensure that the travel claims processed in eDATS are based on administrative approval accorded for program/routes/modes;

2.6 The approving authority may grant time extension or approve revised travel plan due to unavoidable reasons in the interest of the Government but the official will ensure that any changes made must be based on the most economical mode at the time of the revision;

2.7 All ex-country travel for the public servants shall require the approval of the Human Resource Committee (HRC) of the respective agencies;



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2.8 The HRC of the Agency shall approve travel class/mode for ex-country travel when the cost is other than the one entitled, under exceptional circumstances.

3. Procedure

3.1 All the travel authorizations, extension and claims shall be processed through the travel system (eDATS) based on the office order issued by the Head of the Budgetary Body/competent authority either digitally (travel order in eDATS) or in hard copy.

3.2 The official shall submit Travel Authorization to his/her Controlling Officer prior to the commencement of the travel.

3.3 An official on tour shall carry proper identification documents or a letter of authorization from the competent authority.

3.4 An advance of Traveling Expenses shall not exceed ninety percent (90%) of the total estimated travel cost and shall be withheld if the earlier advance has not been settled. Any advances for TAs must be settled/adjusted immediately from his/her travel claims.

3.5 In the event of cancellation of the travel after the payment of travel advance, the entire amount must be refunded within 10 working days from the date of cancellation of the tour program.

3.6 If the official is unable to follow the approved travel programme due to unavoidable reasons or required to change it in the interest of the Government, the time extension/revised travel plan must be duly approved by the concerned Controlling Officer. The revised travel plan must be based on the most economical mode at the time of the revision.

3.7 A tour report and proper reconciliation to the advance payment given (if any) must be submitted to the Head of Budgetary Body/Controlling Officer for approval of travel claims. For claims less than the advance payment made, the officials must refund the amount along with the submission of the travel claims.

3.8 Travel claims shall be submitted to the Controlling Officer not later than 30 days after the tour has been undertaken. Failing to submit the travel claims within the stipulated time will render the claims to be treated null and void except in exceptional circumstances (e.g. hospitalization due to unexpected accidents etc.) of which expense

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claims along with rationale/supporting documents must be approved by the Head of the Budgetary Body, in addition to the Controlling Officer.

3.9 The following documents must be submitted to support the travel claims if applicable:

- a) Scanned boarding pass / digital boarding pass / copy of relevant pages of passport showing entry and exit from the various airports as proof of travel;
- b) Scanned receipts/bills/cash memos in support of actual expenses, if eligible;
- c) Retain the original copies submitted with the respective individuals for a minimum period of 5 years from the date of travel or until its auditing is completed, whichever is earlier.

3.10 A Travel register shall be automatically maintained by the travel system with access to the Head of Budgetary Body, Controlling Officer and the Accounting Unit for regular monitoring and controlling purposes.

3.11 A GPS coordinates of the station traveled must be recorded in the eDATS system as part of the report.

4. Entitlement

4.1. An official on tour within or outside Bhutan shall be admissible for Daily Allowance (DA)/Daily Subsistence Allowance (DSA) at the prevailing rates prescribed by the Government. However, tours undertaken along the international borders shall apply in-country DA rates.

4.2 Notwithstanding the above, in-country/ex-country travel undertaken for an official programme within a day's time to return to the place of posting shall not be eligible for DA/DSA. In the non-motorable routes, the TA shall be paid at an existing rate of Nu.1,200 per day if the distance covered is beyond a day's time to return to the place of posting. The official distance/dholam shall be as per the distance approved by the Government.

4.2.1 Travel Allowance & Daily Allowance rules shall apply for all in-country training/workshops/seminars/meetings.



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4.2.2 Transfer grant as admissible shall be paid by the relieving agency and transport charge of personal effects and other benefits at the rates prescribed by the Government from time to time shall be paid by the agency where the official is transferred to.

4.2.3 An official shall not be eligible for transfer benefits at the time of retirement if the distance from the place of posting to his/her home town is within the radius of 10 kilometers.

5. In-country DA:

5.1 The Public Servants shall be given the option during the meetings, seminars, training and workshops to:

- i. Claim full DA; or
- ii. Opt for the Food and lodge provided by the organizing agency.
 - ii.i. 50 % DA shall be entitled if either food or lodge is provided;
 - ii.ii. 20 % DA shall be entitled when both food and lodge is provided;
- iii. A public servant accompanying the Prime Minister, Ministers and Equivalent Position Holders shall be entitled to 20% DA when both food and lodge is provided;
- iv. The minimum travel distance shall be maintained at 10 km radius for the purpose of Travelling Allowance (DA/TA) eligibility. However, LG functionaries shall not be eligible for TA while on tour within the Gewogs;
- v. A civil servant traveling to a location farther than 10 km from the duty station shall be eligible for Daily Allowance (DA) provided the tour program is beyond one day.

5.2 An official shall be eligible for DA for a maximum period of six months for duty out of his/her place of posting. The first 30 days of continuous halt on duty at one particular place shall be paid full DA and the remaining five months shall be paid 50% DA irrespective of change of location.

5.3 An official who is required to halt beyond six months in the same location shall be treated as interim transfer and he/she shall be ineligible for DA. The concerned



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Budgetary Body may facilitate his/her transfer, if his/her service is deemed necessary.

- 5.4 In the event an official is required to leave the location of temporary duty prior to completion of the assigned work, he/she shall be entitled to claim full travel benefits for the journey undertaken outside the jurisdiction of the temporary posting.
- 5.5 Unless approved and authorized by the approving authority under exceptional circumstances to use the personal vehicle for official travel, the mileage rate of Nu.16 per km shall be applied for travel distance of more than 10 km radius shall be maintained for payment of mileage (TA).
- 5.6 An official shall be entitled for lumpsum prevailing TA as prescribed by the Government while on tour in locations where there is no road connectivity.
- 5.7 An official traveling to the place of posting on initial appointment shall not be entitled to claim TA/DA.
- 5.8 An official shall be entitled to 50% of DA on return from tours beyond one day.

6. Ex-country DSA

The DSA shall be subject to the following terms and conditions:

- 6.1 A public servant shall be entitled to 20% DSA for ex-country travel when food (three meals) and lodge is provided and applies to officials accompanying the Prime Minister, Ministers and Minister Equivalent Position Holders for incidental expenses.
- 6.2 All public servants shall be entitled for 50% DSA if either food or lodge is provided.
- 6.3 An official required to make a transit halt for the next flight for travel outside the country shall be admissible for 50% DSA at the rate payable for the country in which he/she is in transit. However, 50% DSA shall not be applicable for transit halts to Bhutan if the official arrives in Bhutan on the same day. It is important for the Head of Budgetary Body/Controlling Officer to ensure that an official shall not be paid DSA twice for the same day.
- 6.4 The official concerned shall be responsible for processing his/her visa through respective missions abroad where physical presence of the concern official is not



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required. However, where physical presence of the official is mandatory, the heads of the budgetary body shall ensure that the travel for visa processing is planned in a manner to avoid payment of airfare/DSA twice for the same Program.

An official traveling outside the country shall be entitled to claim the mileage for a single journey to and from the airport (within Bhutan), if the transport is not arranged by the office.

6.5 When the ex-country travel is undertaken on invitation with food, accommodation and incidental expenses covered by the sponsoring/inviting agencies, an official shall not be eligible for TA and 20% DSA from RGoB.

6.6 An official shall be entitled to 50% DA on the day of arrival to Bhutan from tours/training/workshop/etc. abroad.

7. Accountability

7.1 The Head of Budgetary Body shall be responsible and accountable for overall check and control on the travels of his/her staff. He/she shall be liable for Administrative Disciplinary Actions issued by RCSC, if proper checks and controls are not in place.

7.2 The Head of Budgetary Body/Controlling Officer shall be accountable for any travel payment for which he/she has approved in the travel system to ensure that it is in full compliance with the Travel Rules. The approved claims not in conformity to the rules shall be considered as inadmissible and the Head of Budgetary Body/Controlling Officer shall be liable to refund the payments made if not recoverable from officials in question with 24% penalty per annum.

7.3 The concerned officials shall be accountable for any falsified or inflated travel claims not in conformity to the provisions of the travel rules and shall be considered as unauthorized. Hence, the payment made shall be recovered from the official with a 24% penalty and shall be dealt as per the Rules for Administrative Disciplinary Actions issued by RCSC.

7.4 The Head of Finance shall present the quarterly update on expenditure of travel to the respective Finance Committee.



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7.5 The Head of the Budgetary Body shall ensure that the Internal Auditor of the respective agencies carries out the quarterly review and assessment of the compliance and control measures of the provisions of this rule. The findings and recommendations shall be reported to the Management for immediate corrective measures and implementation thereof.

7.6 The Head of Finance shall be responsible and accountable for ensuring that the travel claims are paid in line with the relevant rules or orders governing the entitlement of such items and admit, restrict or disallow them accordingly.

8. Definition

8.1 Head of Budgetary Body: An officer exercising the overall administrative, financial and technical control of a Government Department/Organization and/or declared as such by the Government who is responsible to review and approve any travel of staff within his/her department.

8.2 Controlling Officer: The Head of Budgetary Body / delegated authority who assists with the review and approval of travel claims in the travel system.

8.3 Daily Allowance (DA): Compensation for meeting the expenses related to food, and accommodation for the official during the in-country tour/training/meeting/seminar/workshop.

8.4 Travel Allowance (TA): Compensation for meeting the traveling expenses such as mileage, airfare and fare for public transports and TA for non-motorable roads as per entitlement based on mode of travel during in-country tour/training/meeting/seminar/workshop.

8.5 Daily Subsistence Allowance (DSA): Compensation for meeting the expenses on food, accommodation and incidental expenses during the official travel outside the country for tour/meeting/training/workshop/seminar.



