



APPENDIX – I

MINIMUM REQUIREMENTS TO SUPPORT EXPENDITURE

1. Personnel emoluments (OBC group 01.00)

- (a) First Salary:-
 - i. Appointment order issued by a competent authority.
 - ii. Last pay certificate in the case of a transferred employee.
- (b) Change in Pay:-
 - i. Periodical increment order.
 - ii. Promotion/Pay fixation order.
 - iii. Demotion/Pay fixation order.
- (c) Leave/Leave encashment:-
 - i. Sanction order from a competent authority.

2. Other Personnel emoluments (OBC group 02.00)

- (a) First Salary:-
 - i. Appointment order issued by a competent authority.
 - ii. LPC in case of transferred employees

3. Medical benefits (OBC group 03.00)

- (a) In-country:-
 - i. Admissible as per rules framed from time to time by the government.
- (b) Outside Bhutan:-
 - i. Authority/Letter of reference issued by a competent authority for obtaining treatment outside the country.
 - ii. Acceptance, by the competent authority, of claims certified by the concerned medical officer/institution.

4. Special Allowances (OBC group 04.00)

- i. Relevant orders of the Government in general cases.
- ii. Specific sanction issued by a competent authority in special cases.

5. Stipends (OBC group 05.00)

- i. Sanctioned strength of enrolment in the institutions.

6. Travel (OBC group 11.00)



- i. Travel authorisation from a competent authority.
- ii. Travel allowance claims, endorsed by the controlling officers, receipts for entitled actual expenses, air tickets etc.,
- iii. Certificate on submission of tour report in applicable cases.
- iv. Original boarding passes along with claims for reimbursement/adjustment of air fares for travel outside the country.

Note – 1. In case the boarding passes are lost, a copy of the relevant pages of the Passport showing entry and exit from the airports.

7. Utilities - Telephone, Telex, FAX, E-mail, Internet (OBC 12.01)

- (a) New installation:-
 - i. Sanction from competent authority.
- (b) Monthly bills:-
 - i. For office utilities: Certificate of verification countersigned by Head of Office.
 - ii. For residential instruments: Reimbursement claims with certificates that calls were made for official purposes countersigned by the Head of Office, copy of the bill and receipt.

8. Utilities - Telegram, WT, Postage (OBC 12.02)

- (a) Office:-
 - i. Statement of postage accounts and receipts in relevant cases.
 - ii. Verification of despatch register.
- (b) Reimbursements:-
 - i. Copy of messages transmitted.
 - ii. Receipts for actual expenses.

9. Utilities - Electricity/Water, sewerage charges (OBC 12.03)

- (a) Office, Public facilities:-
 - i. Verification from the concerned Office.
- (b) Residential:-
 - i. Verification by the entitled consumer.

10. Utilities – Others

- i. Sanction order from a competent authority.
- ii. Verification from the officer in-charge.

11. Rental charges (OBC group 13.00)

- (a) Buildings – First time:-
 - i. Sanction order, lease agreement as per the rates approved by the DNP/Dzongkhag authorities.
- (b) Vehicles:-



- i. Sanction from competent authority based on fulfilment of PRR.
 - ii. Certified log sheet from the user/officer in-charge
 - (c) Others:-
 - i. Sanction from competent authority

- 12. Supplies & Materials (OBC group 14.00)**
 - i. Purchase order/Contract agreement/Sanction order.
 - ii. Original Invoices/bills duly verified and stock entry.

- 13. Maintenance of Properties (OBC group 15.00)**
 - (a) Other than vehicles:-
 - i. Sanction order, Work order or Contract agreement.
 - ii. Technical Sanction in applicable cases.
 - iii. Completed Muster roll for labour payments.
 - iv. Measurement book and MAS account in applicable cases.
 - v. For materials, as specified under Supplies & Materials.

 - (b) Fuel & Lubricants for Vehicles:-
 - i. Supply or Cash memos with entries in Logbooks.
 - ii. Monthly performance analysis in Logbooks.

 - (c) Repairs of Vehicles:-
 - i. Sanction order, Work order or Supply order.
 - ii. Invoices duly verified and entered in the History sheet/Asset Register.
 - iii. For major spares, certificate of receipt of unserviceable parts by the office in-charge.

- 14. Operating Expenses (OBC group 17.00)**
 - i. Supply order/ sanction in relevant cases.
 - ii. Invoices duly verified in all cases and stock entry in relevant cases.
 - iii. Bank Statement for Bank charges.
 - iv. If other types of expenditures are booked then the requirement should be as per that object code

- 15. Hospitality & Entertainment (OBC group 18.00)**
 - i. Invoices/Cash memos duly verified and countersigned by the Head of Office.
 - ii. Sanction/approval of the competent authority.

- 16. Write off – loss of Cash/Stock (OBC group 19.00)**
 - i. Sanction order from the competent authority and budget line from DNB in applicable cases.



- 17. Current grants (OBC group 21.00)**
 - i. Sanction from the competent authority and budget provision.

- 18. Subscriptions and Contributions (OBC group 22.00)**
 - i. Sanction/approval of the competent authority. (No specific sanction is needed for Government contribution to the GPF)

- 19. Retirement benefits (OBC group 25.00)**
 - i. Order of retirement.
 - ii. Statement of service verification with approved working sheets for gratuity.
 - iii. Clearances from RAA/Financial Institutions/DRC/NHDCL
 - iv. Sanction order for payment of entitlements.

- 20. Interest payments (OBC group 31.00)**
 - i. Sanction/approval of the competent authority.
 - ii. Statement from Lender in respect of direct disbursement of interest.

- 21. Expenses on Loan operations (OBC group 33.00)**
 - i. Sanction from a competent authority.

- 22. Acquisition of Land/Buildings (OBC group 41.00)**
 - i. Approval for acquisition.
 - ii. Copy of approved assessment details.
 - iii. Copy of Sale Deed.
 - iv. Entry in Property/Asset Register.
 - v. Sanction order for payment.

- 23. Training (OBC group 45.00)**
 - (a) HRD – OBC 45.01:-
 - i. Sanction order from HRD/RCSC and competent authority amongst other documents.
 - ii. Others – OBC 45.02:-
 - iii. Sanction from the competent authority.

- 24. Expenditure on Structures (OBC group 51.00)**
 - (a) Departmentally executed (including deposit works):-



- i. Administrative approval and technical sanction.
 - ii. Completed Muster Roll and Measurement book
 - iii. Verified and certified bills of materials supplied to or procured for the works in accordance with the Procurement Rules.
 - iv. Entries in Measurement books, MAS A/c, T&P account, Dismantled materials register, empty container register, Vehicle/Equipment Logbook as the case may be.
 - v. Approval and revised technical sanction for extra or additional works where applicable.
 - vi. Entry in Works Cost sheet.
- (b) Execution by award of contract:-
- i. Administrative approval and technical sanction.
 - ii. Contract agreement/Work order.
 - iii. Verified and certified bills.
 - iv. Measurement book with entry of measurements..
 - v. Approvals for extra or additional works, price adjustment, time extension where applicable.
 - vi. Entries in MAS A/C., T&P register, Empty container register, Dismantled materials register, Site order book, Hindrance register where applicable.
 - vii. Handing/taking over notes for final bill.
 - viii. Entry in Works cost sheet, Contractors' Ledger.

25. Plants & Equipment (OBC group 52.00)

- i. All requirements under Supplies and Materials.
- ii. Verified disbursement information from donor where applicable.
- iii. Entry in Assets register.

26. Purchase of Vehicles (OBC group 53.00)

- i. Verified and certified invoice.
- ii. Import authorization and MoF approval
- iii. Verified disbursement information from donor where applicable.
- iv. Entry in Assets register/History sheet.

27. Furniture & Office equipment (OBC group 54.00)

- i. All requirements under Supplies & Materials.
- ii. Import license in case of articles imported from third countries.
- iii. Verified disbursement information from Donor where applicable.
- iv. Entry in Inventories/Asset register.



- 28. Professional Services (OBC group 55.00)**
 - i. Contract agreement & Terms of reference.
 - ii. Certified invoices/Disbursement information from Donors.

- 29. Capital Grants (OBC group 61.00 and 62.00)**
 - i. Sanction of competent authority and Budget provision.

- 30. Acquisition of Equity (OBC group 63.00)**
 - i. MoF approval/Budget provision.

- 31. Loans (OBC group 65.00)**
 - i. MoF approval.
 - ii. Loan agreements.

- 32. Repayment of Debt Principals (OBC group 70.00)**
 - i. Budget provision.

- 33. Personal Account Advances & adjustments (OBC group 88.00)**
 - i. Sanction from the competent authority.
 - ii. Entry in relevant memorandum register.
 - iii. Adjustments: Recoveries/acceptance of claims

- 34. Advances and adjustments on Public Works and Deposit Works, (OBC groups 93.00, 95.00)**
 - i. Sanction from the competent authority.
 - ii. Entries in relevant memorandum registers.

Adjustments: Expenditure details/Debit notes from recipients, Recoveries or Refunds.



APPENDIX – II
LIST OF ACCOUNTING OBJECTS

Object Code	Name of Object	Broad Head Code	Broad Head Name
1.01	Pay & Allowances	10.a	B.E. - Current
2.01	Other Personnel Emoluments	10.a	B.E. - Current
3.01	Medical Benefits – In-country	10.a	B.E. - Current
3.02	Medical Benefits – Outside Bhutan	10.a	B.E. - Current
4.01	Special Allowance	10.a	B.E. - Current
4.02	Special Allowance – Kidu/Pensioners	10.a	B.E. - Current
5.01	Stipends	10.a	B.E. - Current
11.01	Travel – In-country	10.a	B.E. - Current
11.02	Travel – Outside Bhutan	10.a	B.E. - Current
12.01	Utilities – Telephone, Telex, Fax, E-mail, Internet	10.a	B.E. - Current
12.02	Utilities – Telegram, Wireless Transmission, Postage	10.a	B.E. - Current
12.03	Utilities – Electricity, Water, Sewerage charges	10.a	B.E. - Current
12.05	Utilities – Fuel wood	10.a	B.E. - Current
13.01	Rental – Buildings	10.a	B.E. - Current
13.02	Rental – Vehicles	10.a	B.E. - Current
13.04	Rental – Furniture, Equipment & Land	10.a	B.E. - Current
14.01	S & M – Office Supplies, Printing, Publications	10.a	B.E. - Current
14.02	S & M – Medicines, Laboratory Consumables	10.a	B.E. - Current



Object Code	Name of Object	Broad Head Code	Broad Head Name
14.03	S & M – Fertilisers, Chemicals, Manure, Inoculants	10.a	B.E. - Current
14.04	S & M – Seeds, Seedlings	10.a	B.E. - Current
14.05	S & M – Animal feeds	10.a	B.E. - Current
14.06	S & M – Uniforms, Extension kits, Linens	10.a	B.E. - Current
14.07	S & M – Text books, Stationery (Schools & Institutes)	10.a	B.E. - Current
14.09	S & M – Patient Diet	10.a	B.E. - Current
14.10	S & M - Ration	10.a	B.E. - Current
15.01	Maintenance of Properties – Buildings	10.a	B.E. - Current
15.02	Maintenance of Properties – Vehicles	10.a	B.E. - Current
15.03	Maintenance of Properties – Roads	10.a	B.E. - Current
15.04	Maintenance of Properties – Bridges	10.a	B.E. - Current
15.05	Maintenance of Properties – Equipment	10.a	B.E. - Current
15.06	Maintenance of Properties – Plantations	10.a	B.E. - Current
15.07	Maintenance of Properties – Computers	10.a	B.E. - Current
15.09	Maintenance of Properties – Water supply, Sewerage, Playfield	10.a	B.E. - Current
17.01	Op.Exp. – Advertising	10.a	B.E. - Current
17.02	Op.Exp. – Taxes, Duties, Royalties, Handling/Bank charges	10.a	B.E. - Current
17.03	Op.Exp. – Transportation	10.a	B.E. - Current
17.04	Op.Exp. – Energy/Propulsion charges	10.a	B.E. - Current
17.06	Op.Exp. – Items for processing/manufacturing	10.a	B.E. - Current
17.08	Op.Exp. – In-country Meetings and Celebration	10.a	B.E. – Current



Object Code	Name of Object	Broad Head Code	Broad Head Name
17.09	Op.Exp. – Survey/Census	10.a	B.E. - Current
18.01	Hospitality & Entertainment	10.a	B.E. - Current
19.01	Write Off – Stock, Loss of Cash/Goods	10.a	B.E. - Current
21.01	Current Grants – Individuals/Non-profit Organisations	10.a	B.E. - Current
21.02	Current Grants – Sungchop	10.a	B.E. - Current
21.03	Current Grant – Rural Life Insurance Scheme	10.a	B.E. - Current
22.01	Current Grants – Financial Institutions	10.a	B.E. - Current
22.02	Current Grants – Non-financial Institutions	10.a	B.E. - Current
24.01	Subscriptions to International Organisations	10.a	B.E. - Current
24.02	Contributions – Other Governments	10.a	B.E. - Current
24.03	Contributions – Provident Fund	10.a	B.E. - Current
25.01	Retirement Benefits	10.a	B.E. - Current
26.01	General Provisions	10.a	B.E. - Current
31.01	Interest payments – Internal	10.a	B.E. - Current
31.02	Interest Payments – External	10.a	B.E. - Current
33.01	Expenses on Loan Operations	10.a	B.E. - Current
41.01	Acquisition of Immobile Property – Land	10.b	B.E. - Capital
41.02	Acquisition of Immobile Property - Buildings	10.b	B.E. - Capital
45.01	Training – Human Resource Development	10.b	B.E. - Capital



Object Code	Name of Object	Broad Head Code	Broad Head Name
45.02	Training – Others	10.b	B.E. - Capital
51.01	Exp. On Structure – Buildings	10.b	B.E. - Capital
51.02	Exp. On Structure – Roads (Including Culverts, drains)	10.b	B.E. - Capital
51.03	Exp. On Structure – Bridges	10.b	B.E. - Capital
51.04	Exp. On Structure – Irrigation channels	10.b	B.E. - Capital
51.05	Exp. On Structure – Drainage Systems	10.b	B.E. - Capital
51.06	Exp. On Structure – Water Supply & Sanitation	10.b	B.E. - Capital
51.07	Exp. On Structure – Plantations	10.b	B.E. - Capital
51.08	Exp. On Structure - Others	10.b	B.E. - Capital
52.01	Plant & Equipt. – Roads	10.b	B.E. - Capital
52.02	Plant & Equipt. – Power Generation	10.b	B.E. - Capital
52.03	Plant & Equipt. – Power Trans. & Distbn.	10.b	B.E. - Capital
52.04	Plant & Equipt. – Telecommunications	10.b	B.E. - Capital
52.05	Plant & Equipt. – Agricultural machinery	10.b	B.E. - Capital
52.06	Plant & Equipt. – Livestock	10.b	B.E. - Capital
52.07	Plant & Equipt. – Hospital/Lab.equipment	10.b	B.E. - Capital
52.08	Plant & Equipt. – General Tools, Instruments	10.b	B.E. - Capital
53.01	Purchase of Vehicles	10.b	B.E. - Capital
53.02	Purchase of helicopters	10.b	B.E. - Capital
54.01	Furniture	10.b	B.E. - Capital
54.02	Office Equipment	10.b	B.E. - Capital
54.03	Computers & Peripherals	10.b	B.E. - Capital
55.01	Professional Services	10.b	B.E. - Capital



Object Code	Name of Object	Broad Head Code	Broad Head Name
56.01	General Provisions	10.b	B.E. - Capital
61.01	Capital Grants – Individuals/Non-Profit Organisations	10.b	B.E. - Capital
61.02	Capital Grants – Sungchop	10.b	B.E. - Capital
61.03	Capital Grants – Revolving Funds	10.b	B.E. - Capital
62.01	Capital Grants – Financial Institutions	10.b	B.E. - Capital
62.02	Capital Grants – Non-Financial Institutions	10.b	B.E. - Capital
63.01	Acquisition of Equities/Shares	10.b	B.E. - Capital
65.01	Loans – Individuals	10.c	B.E. - Lending
65.02	Loans – Enterprises	10.c	B.E. - Lending
70.01	Repayment of Debt Principal – Internal	10.d	B.E. - Repayment
70.02	Repayment of Debt Principal – External	10.d	B.E. - Repayment
80.01	Cash Transactions	12.a	Reserved for Cash & Bank accounts in the computerised systems
80.02	Bank Transactions	12.b	
81.01	Releases – Budgetary	2.a	Rel.- Budgetary
81.02	Releases – Non-Revenue	2.b	Rel.– Non-Revenue
81.03	Releases – Refundable Deposits	2.c	Rel.–Refundable Dep.
81.04	Releases – Uncashed cheques	2.d	Rel.- Uncashed Cheques
82.01	Grants in Kind	3	Grants in Kind
83.01	Borrowings in Kind	4	Borr. in Kind
86.01	Tax on Salary	5	Rev.Rects/Remittances
86.02	Tax Deducted at Source	5	Rev.Rects/Remittances
86.11	House Rent	5	Rev.Rects/Remittances
86.12	Health Contribution	5	Rev.Rects/Remittances
86.13	Sale Proceeds	5	Rev.Rects/Remittances
86.14	Interest on Loans	5	Rev.Rects/Remittances



Object Code	Name of Object	Broad Head Code	Broad Head Name
86.15	Departmental/Supervision Charges	5	Rev.Rects/Remittances
86.16	Other Revenues	5	Rev.Rects/Remittances
87.01	GPF : Employees Contribution	6.a	Oth.Rec/Remit-GPF
87.02	Govt. Insurance Scheme	6.b	Oth.Rec/Remit-GIS
87.03	Other Insurance Premia	6.c	Oth.Rec/Remit-OIP
87.11	Vehicle Loan	6.d	Oth.Rec/Remit-Loans from Fin.Instt.
87.12	GE Loans	6.d	Oth.Rec/Remit-Loans from Fin.Instt.
87.21	Audit Recoveries for RAA	6.e	Oth.Rec/Remit-Others
87.22	Other Recoveries	6.e	Oth.Rec/Remit-Others
88.01	Personal Advances	7	Personal Advances
89.01	Deposits – Non-Revenue	8.a	MRP: Non-Rev. Dep.
89.02	Deposits – Refundable Deposits	8.b	MRP: Refundable Dep.
89.11	DPA: Prior Year Expenses	8.c	MRP: Payments to DPA
89.12	DPA: Prior Year Advances	8.c	MRP: Payments to DPA
89.13	DPA : Closing Cash Balances	8.c	MRP: Payments to DPA
89.14	DPA: Refundable External Grants	8.c	MRP: Payments to DPA
89.15	DPA: Loan Principals	8.c	MRP: Payments to DPA
89.16	DPA: Others	8.c	MRP: Payments to DPA
89.17	DPA: Uncashed Cheques	8.c	MRP: Payments to DPA
89.21	Others : Storage Charges	8.d	MRP : Others
89.22	Others: RMO Heavy Vehicles & Equipt.	8.d	MRP : Others
89.23	Others : Loss/Gain in Exchange	8.d	MRP : Others
89.24	Others : Others	8.d	MRP : Others
89.25	Others : WFP Generated Funds	8.d	MRP : Others
89.26	Others: Uncashed Cheques	8.d	MRP : Others
91.01	Stock	9.a	Suspense : Stock



Object Code	Name of Object	Broad Head Code	Broad Head Name
92.01	Purchases	9.b	Suspense : Purchases
93.01	PWA : Employees	9.c	Suspense : PWA
93.02	PWA : Suppliers – Others	9.c	Suspense : PWA
93.03	PWA : Sales on Credit	9.c	Suspense : PWA
93.04	PWA : Losses under Investigation	9.c	Suspense : PWA
93.05	PWA : Others	9.c	Suspense : PWA
93.06	PWA : Suppliers – Mobilisation Advances	9.c	Suspense : PWA
93.07	PWA : Suppliers – Secured Advances	9.c	Suspense : PWA
95.01	Deposit Works	9.e	Suspense : DW
96.01	Security & Earnest Money	9.f	Suspense : Oth.Deposits
96.02	Closed Works	9.f	Suspense : Oth.Deposits
96.03	Other Deposits – Others	9.f	Suspense : Oth.Deposits