

**DEPARTMENT OF EMPLOYMENT AND ENTREPRENEURSHIP
MINISTRY OF INDUSTRY, COMMERCE AND EMPLOYMENT
ROYAL GOVERNMENT OF BHUTAN**



STANDARD OPERATING PROCEDURE

YOUTH ENGAGEMENT AND LIVELIHOOD PROGRAM

JULY 2024

FOREWORD

The Department of Employment and Entrepreneurship (DoEE), Ministry of Industry, Commerce and Employment (MoICE) is pleased to present the Standard Operating Procedure (SOP) for the Youth Engagement and Livelihood Program (YELP). The SOP is developed based on the Youth Engagement and Livelihood Program Guideline 2024, and will serve as the guiding document for the implementation of the YELP. The SOP is proposed mainly to underline the uniform and systematic procedure for effective implementation of the YELP.

The YELP is one of the key support programs of the Ministry to enhance the employability of jobseekers in transition from different schools and institutions. The YELP was launched in August 2019 for implementation during the 12th Five Year Plan. It provides support for the engagement of job seekers in the private and other sectors as a means for jobseekers to gain on-the-job skills and experience required to enhance their employability.

The Department reviewed the program in 2024 based on the recommendations from various stakeholders and insights gained from monitoring visits. This revision was guided by the country's economic conditions and aimed to enhance the program's effectiveness by focusing on priority sectors identified in the 13th FYP. In addition, to achieve the economic cluster KPI of reaching full employment (97.5%) by 2029, it is essential to strengthen employment-related programs to align with the labor market's needs.

Lastly, the program seeks to achieve greater impact and effectiveness in enhancing the employability of the youths and address workforce development needs in the country. Specifically, the SOP aims to bring clarity to the roles and responsibilities and greater accountability of the different stakeholders.

With best wishes and Tashi Delek!



(Kunzang Lhamu)

Director General

Department of Employment and Entrepreneurship

Ministry of Industry, Commerce and Employment

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INTRODUCTION

The Standard Operation Procedure (SOP) for the Youth Engagement and Livelihood Program (YELP) is developed based on the Youth Engagement and Livelihood Program Guideline 2024, and will serve as the guiding document for the implementation of the YELP.

Objectives of the program are:

- i. Equip jobseekers with on-the-job skills, work experience and competency required in the world of work.
- ii. Enhance employability and promote the dignity of labour through relevant on-the-job learning and work experience to promote the personal development of jobseekers towards self-confidence, a positive attitude towards work, and motivation directed towards future employment.
- iii. Provide easy and accessible engagement opportunities for jobseekers to exercise their talent and learning in their areas of interest, including self-employment.
- iv. Ensure provision of human resource requirements in the different priority sectors through effective engagement of job seekers in the labour market.
- v. Foster partnership approach to employment facilitation and promotion in different economic sectors including entrepreneurial ventures and startups.
- vi. Engage jobseekers meaningfully and productively in activities contributing to the socio-economic development of the country.

PURPOSE

This SOP is proposed to underline the uniform and systematic procedure for effective implementation of the YELP.

SECTOR OF ENGAGEMENT

1. The prioritized sectors of engagement from the Bhutan Standard of Industrial Classification 2020, will be the following:
 - 1.1. Agriculture, forestry and fishing
 - 1.2. Mining and quarrying
 - 1.3. Manufacturing
 - 1.4. Electricity, gas, steam and air conditioning supply
 - 1.5. Water supply; sewerage, waste management
 - 1.6. Construction
 - 1.7. Transportation and storage
 - 1.8. Accommodation and Food service activities
 - 1.9. Information and communication services
 - 1.10. Financial services and insurance
 - 1.11. Professional, scientific and technical services
 - 1.12. Administrative and support services
 - 1.13. Education
 - 1.14. Human health and social work
 - 1.15. Arts, entertainment and recreation
 - 1.16. Other services

2. The Internship Support shall be provided to candidates in Government Agencies, Corporations, State Owned Enterprises (SOEs), and Civil Society Organizations (CSOs).
3. The Special Support shall be provided to candidates in social and community services, non-profit oriented National Projects.

ELIGIBILITY

4. The candidate applying for program shall:
 - 4.1. Be a Bhutanese citizen;
 - 4.2. Be a registered jobseeker;
 - 4.3. Be 18-29 years of age;
 - 4.4. Not be engaged in employment, education, or training at the time of applying for support;
 - 4.5. Fulfill any other criteria set by the Ministry from time to time.
5. The employer shall be registered as an employer under the BLMIS.
6. The target group shall be supported in any sector.
7. The target group and Special Support candidate shall be exempted from the upper age limit criterion of this Guideline.
8. The respective employers shall submit the recruitment report and necessary documents to the DoEE/ROICE for the support if the employers recruit job seekers through employment promotion events.
9. The candidates availing Internship Support shall fulfil the eligibility criteria enshrined in Clause 4; *Section 4.1, 4.2, 4.3 and 4.5* of the SOP. However, support shall not be provided in cases where internship is a part of the training or academic course.
10. The candidate shall be eligible for YELP for one year, with the possibility of extension for another year for the Target Group based on assessment (Annexure I) and approval from the DoEE/ROICE.
11. The internship candidates shall be eligible for engagement support and special support.

PROCESS AND PROCEDURE

12. Engagement Support;
 - 12.1. The employer shall register as an Employer on BLMIS.
 - 12.2. The employer shall submit the application for the YELP via BLMIS.
 - 12.3. The Department shall approve or reject the application based on the recommendation from the ESD/ROICE in three working days.
 - 12.4. The employer shall then submit the vacancies on BLMIS after the approval from the Department.

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- 12.5. The vacancies shall be reviewed by ESD and DoEE or Regional Office of Industry, Commerce and Employment (ROICE) and announced on the BLMIS in three working days from the submission, if approved.
 - 12.6. The candidate shall register as the Job Seeker and apply to the YELP vacancies on BLMIS.
 - 12.7. The ESD/ROICE shall shortlist the applicants within three working days from the last registration date.
 - 12.8. The Employer shall recruit and select the applicants based on their criteria within seven working days from the day of shortlisting.
 - 12.9. The employer shall report to the Program Officer in three working days after the selection for the undertaking and placement procedure.
13. Internship Support;
- 13.1. The Internship Support shall be supported based on requisition from the Government Agencies, CSOs, SOEs and Corporations.
 - 13.2. The Employer shall submit the requisition for internship to the Department or ROICE.
 - 13.3. The Department or ROICE shall approve or reject the requisition.
 - 13.4. The Department or ROICE shall facilitate the referral and placement of interns or the employer shall recruit the interns based on their criteria.
 - 13.5. The employer shall report to the Program Officer in three working days after the selection for the undertaking and placement procedure.
14. Special Support;
- 14.1. The Special Support shall be supported based on requisition from the employer.
 - 14.2. The Employer shall submit the requisition for special support to the Department.
 - 14.3. The Department shall approve or reject the requisition.
 - 14.4. The Department shall facilitate the referral and placement of jobseekers or the employer shall recruit the jobseekers based on their criteria.
 - 14.5. The employer shall report to the Program Officer in three working days after the selection for the undertaking and placement procedure.
15. The Start-up/entrepreneur requiring support for herself/himself who has no employee shall submit an application for engagement support (Annexure 2 of the guideline) to ESD, DoEE or ROICE for approval by the Department or ROICE. The support to the start-up entrepreneur will be discontinued once the business recruits employees through the program.
16. The respective employers willing to recruit the target groups through the program shall submit the expression of interest to recruit the candidate and submit required documents to the DoEE/ROICE.
17. The employers and candidates shall sign an undertaking with the DoEE/ROICE.
18. The employer and DoEE/ROICE shall define engagement terms and conditions.

19. The employer shall work closely with the DoEE/ROICE to monitor the progress of engagement activities.

RECRUITMENT AND SELECTION

20. The companies/firms/organizations shall register as an Employer in the BLMIS and upload their vacancies which will be submitted to the DoEE/ROICE for approval.

21. For Engagement Support

- 21.1. The DoEE/ROICE shall:

- 21.1.1. Assess, verify and approve/reject the vacancies submitted by the employer through the BLMIS.

- 21.1.2. Shortlist candidates from the list of applicants based on the eligibility criteria specified under the Guideline and any other criteria received from the employer.

- 21.1.3. In case of no/less applicants, the application deadline will be extended in consultation with the employer.

- 21.2. The employer shall intimate the details of interview schedule to the shortlisted jobseekers, and form a committee for interview if the employer is recruiting more than five jobseekers.

- 21.3. The employer shall carry out the final selection interview from the list of shortlisted candidates.

- 21.4. The employer shall select candidates as per their recruitment criteria.

- 21.5. The employer shall submit the final list of selected candidates to the DoEE/ROICE within three working days from the date of the interview.

- 21.6. The employer shall report to the Program Officer in three working days after the selection for the undertaking and placement procedure.

22. For Internship Support;

- 22.1. The Employer shall submit the requisition for internship to the Department or ROICE.

- 22.2. The Department or ROICE shall approve or reject the requisition.

- 22.3. The Department or ROICE shall facilitate the referral and placement of interns or the employer shall recruit the interns based on their criteria.

- 22.4. The employer shall report to the Program Officer in three working days after the selection for the undertaking and placement procedure.

23. For Special Support;

- 23.1. The Employer shall submit the requisition for special support to the Department.

- 23.2. The Department shall approve or reject the requisition.

- 23.3. The Department shall facilitate the referral and placement of jobseekers or the employer shall recruit the jobseekers based on their criteria.

- 23.4. The employer shall report to the Program Officer in three working days after the selection for the undertaking and placement procedure.

24. The employer and the selected jobseekers shall report to the Program Officer and selected jobseeker shall submit the following documents:
 - 24.1. Appointment Letter.
 - 24.2. Citizenship Identity Card Copy.
 - 24.3. Marksheet/Certificate Copy.
 - 24.4. List of Shortlisted Candidates.
 - 24.5. Evidence documents for recruitment and selection.
 - 24.6. Bank of Bhutan Saving Account Number.
 - 24.7. Registered Tax Payer Number.
 - 24.8. Legal Stamps.
25. The Program Officer shall brief the employer and candidates on the program and issue the Placement Order which will include the date of commencement and duration of the engagement support.
26. The Program officer shall place the candidates on or before the fifteenth day of the month.

DURATION OF PROGRAM

27. The duration of the Engagement Support shall range from 1 to 12 months.
28. The duration of Special Support shall be determined by the duration of the project but shall not exceed 24 months.
29. The Target Group shall be eligible for support extension for another year based on assessment and approval from the DoEE/ROICE.
30. The Internship Support shall be supported ranging up to three months with the possibility of extension for an additional three months based on requisition from the agency and assessment by the DoEE/ROICE.

ROLES AND RESPONSIBILITIES

ROLES AND RESPONSIBILITIES OF THE ESD, DoEE

31. The ESD, DoEE and ROICE shall be responsible for the overall coordination and management of the program.
32. The ESD/ROICE shall:
 - 32.1. Assess and ensure that vacancies are approved and announced on the BLMIS within two working days of receiving the vacancy applications online.
 - 32.2. Coordinate and monitor the recruitment process of the candidates and attend the interviews for companies recruiting more than 10 candidates or as deemed necessary.
 - 32.3. Maintain all the documents required as per the Guideline for administrative purposes.
 - 32.4. Provide engagement orientation on terms and conditions to the candidates and employers prior to the placement.

- 32.5. Maintain data of the candidates and employers in the BLMIS for reporting purposes.
 - 32.6. Disburse monthly allowance within seven working days of the following month.
 - 32.7. Carry out monitoring and evaluation as per the framework in Annexure VIII and submit a monitoring report to the Department.
 - 32.8. Coordinate with employers and candidates and any other relevant agencies to resolve any issues or grievances.
 - 32.9. Ensure adherence to the Guideline and other relevant acts and regulations of the country.
33. The DoEE shall publish an evaluation report for submission to the Ministry including but not limited to the following information:
- 33.1. Total candidates and employers supported, including the number of dropouts, completion, and regularization.
 - 33.2. Issues and challenges faced by the candidates, employers, and the Department, and recommendations.
 - 33.3. Financial report.
 - 33.4. The overall impact of the program in terms of effectiveness and sustainability (skills enhancement and job outcomes).
34. The DoEE/ROICE shall withhold/terminate support through the program if the employer or candidate contravenes any provisions of this Guideline.
35. The DoEE/ROICE shall issue a Concern Letter to the candidate upon the successful completion of the engagement duration.
36. The Department/Ministry shall mobilise adequate resources for the program.

ROLES AND RESPONSIBILITIES OF EMPLOYER

37. The employer shall:
- 37.1. Register in the BLMIS as an employer and furnish detailed information and periodically update information on existing employees.
 - 37.2. Use the BLMIS for the announcement of any vacancies.
 - 37.3. Post the YELP vacancies in the BLMIS.
 - 37.4. Declare conflict of interest prior to selection interview.
 - 37.5. Select and recruit candidates from the list of shortlisted candidates.
 - 37.6. Sign an undertaking (Annexure IV) with DoEE/ROICE upon selection of candidates.
 - 37.7. Submit the following documents:
 - 37.7.1. Evidence of recruitment and selection of candidates including conflict of Interest declaration and interview scoresheet.
 - 37.7.2. Signed Letter of Undertaking with the DoEE/ROICE at the time of appointment.
 - 37.7.3. Appointment Letter copy
 - 37.7.4. Valid business license copy

- 37.7.5. Any other documents required by the DoEE/ROICE.
- 37.8. Update the details of the selected candidates as employees in the BLMIS.
- 37.9. Appoint a competent supervisor to ensure candidates are meaningfully engaged. The supervisor shall furnish the monthly report as per the YELP Logbook.
- 37.10. Provide engagement orientation and explain the company terms and conditions to the candidates.
- 37.11. Maintain and submit attendance of the candidate verified by the supervisor by the 25th of every month or as and when required.
- 37.12. Ensure the workplace safety and overall well-being of the candidates.
- 37.13. Pay the candidate as indicated in the allowance package and the placement order by the first week of the following month.
- 37.14. Notify the Program Officer on the separation of candidates within three working days with the resignation/termination letter and relieving order. The candidate is not relieved unless the employer issues the Relieving Order.
- 37.15. Issue a termination notice at least one month prior to termination of the candidate except on disciplinary grounds.
- 37.16. Ensure that the salary is not less than the total amount paid by the Ministry and the employer during the engagement period if the candidate is regularized.
- 37.17. Submit the service regularization letter to the DoEE/ROICE after the completion of engagement tenure.
- 37.18. Submit any issues and challenges faced during the engagement to the Program Officer.

ROLES AND RESPONSIBILITIES OF THE CANDIDATES

- 38. A candidate shall:
 - 38.1. Be required to submit the following documents after being selected;
 - 38.2. Sign Letter of Undertaking (Annexure V) with the DoEE/ROICE at the time of placement.
 - 38.3. Academic transcripts copy;
 - 38.4. Citizenship Identity Card copy;
 - 38.5. Vendor Party form (Annexure VI);
 - 38.6. Any other documents required
 - 38.7. Abide by the terms and conditions as per the undertaking and placement order.
 - 38.8. Work conscientiously as per the Terms of Reference (ToR) in order to gain skills and experience.
 - 38.9. Submit any work related issues and challenges faced during the engagement to the Program Officer.
- 39. If a candidate decides to discontinue the engagement, he/she shall:
 - 39.1. Notify the employer at least one month before resignation.
 - 39.2. Complete all formalities of withdrawal from the program as per the Clause 42.14 of the Guideline.

ALLOWANCE AND MODE OF PAYMENT

40. **Engagement Support:** The candidates shall be entitled to monthly allowance/minimum wage top-up from the employer as specified below:

SN	Qualification	Ministry (Nu.)	Employer (Minimum Nu.)	Total
1	Bachelor's Degree and above	9000	6000	15000
2	Diploma/NC3/NC2	8000	5500	13500
3	Class XII	7000	5000	12000
4	Class X and below	6000	4500	10500

41. The start-up entrepreneurs and agriculture groups shall be entitled to monthly allowance of Nu. 6000/- irrespective of their qualifications.

42. **Special Support:** The candidates shall be entitled to monthly allowance from the Ministry as specified below:

SN	Qualification	Ministry (Nu.)
1	Bachelor's Degree and above	15000
2	Diploma/NC3/NC2	13500
3	Class XII	12000
4	Class X and below	10500

43. **Internship Support** - The candidates shall be entitled to a monthly allowance of Nu. 6000/- (Six Thousand) from the Ministry.

44. The DoEE/ROICE shall process the monthly allowance for the candidates as per the Guideline.

45. The Finance Division, Directorate Services, MoICE, shall disburse the monthly allowance directly into the candidate's savings account.

46. The employer shall pay the candidate as per the Placement Order issued by DoEE/ROICE, by the first week of the following month.

47. The allowance of the candidates shall be disbursed after the Program Officer verifies the attendance sheet of the candidates and submit the list of candidates along with Sanction Order to the Finance Division on or before the third day of the following month.

48. The Finance Division shall process and disburse the allowance of the candidates on or before the seventh day of the following month.

MONITORING AND EVALUATION

49. The ESD/ROICE shall carry out assessments of the documents related to the program before approval of the applications with due diligence.
50. The ESD/ROICE shall conduct bi-annual physical verification, compliance and progress monitoring of candidates and employers or as and when required.
51. The ESD/ROICE shall seek for the approval from the Department to conduct the monitoring and evaluation.
52. The ESD/ROICE shall carry out the monitoring and evaluation as per the M&E Framework (Annexure VIII of the Guideline) and submit the detailed report to the Department/Ministry.
53. The ESD/ROICE shall take up follow-up action on the report including notifying the employers for corrective action if required.
54. The ESD shall conduct evaluation and tracer studies to assess the overall impact of the program in terms of effectiveness and sustainability (skills enhancement and job outcomes).

GRIEVANCE REDRESSAL

55. The grievance redressal mechanism shall ensure accountable and responsive implementation of the program. The following mechanism shall be adhered to address any issues arising from the implementation of the program.
 - 55.1. Any grievances relating to the implementation of the program shall amicably be resolved between the employer and the candidates, failing which the aggrieved party shall seek redressal by communicating in writing to the DoEE/ROICE.
 - 55.2. The cases requiring legal intervention shall be submitted through the Labour Administration System of the BLMIS.
 - 55.3. Any grievances relating to the Regulation on Working Conditions 2022 shall be resolved between the employer and the employee, failing which the aggrieved party shall submit the grievance to DoEE/ROICE for further action as per the Labour and Employment Act of Bhutan, 2007.

LIABILITIES OF THE PARTIES

56. The employer shall not be eligible to apply for support under the program if the employer contravenes any provisions of the Guideline, Placement Order and Letter of Undertaking.
57. The candidate shall be deprived of any future support and services under the program if the candidate contravenes any provisions of the Guideline, Placement Order and Letter of Undertaking.

ANNEXURES

**ANNEXURE I
EXTENSION ASSESSMENT FORM (TARGET GROUP)**

1. Name of the Firm :.....
2. Sector of Engagement :.....
3. Location of Firm :.....
4. Date of Assessment :.....
5. Objectives :.....
6. Engagement Commencement Date :.....

7. Findings:

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8. Recommendation:

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9. Candidates Engaged in the Firm:

S N	NAME	CID	POSITION	SIGNATUR E
1				
2				
3				
4				
5				
6				
7				

Assessed By:

Name and Signature :.....
Date of Assessment :.....

OFFICIAL USE

Verified By:

Name and Signature :.....
Date of Verification :.....

Recommendation from ESD/ROICE:

Verification/Recommendation by ESD/ROICE (Upon physical verification with evidence by the Program Officer)

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CPO, ESD/ Regional Director

Approval

- Recommended for YELP support extension.
- Not recommended for YELP support extension.

Remarks :.....
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.....

Director General, DoEE/Regional Director

ANNEXURE II
SECTOR OF ENGAGEMENT

Section	Division	Group
Section A - Agriculture, forestry and fishing	Crop and animal production, hunting and related service activities	Growing of non-perennial crops
		Growing of perennial crops
		Plant propagation
		Animal production
		Mixed farming
		Support activities to agriculture and post-harvest crop activities
		Hunting, trapping and related service activities
	Forestry and logging	Silviculture and other forestry activities
		Logging
		Gathering of non-wood forest products
		Support services to forestry
	Mining Fishing and aquaculture	Fishing
		Aquaculture
Section B - Mining and quarrying	Mining of coal and lignite	Mining of hard coal
		Mining of lignite
	Extraction of crude petroleum and natural gas	Extraction of crude petroleum
		Extraction of natural gas
	Mining of metal ores	Mining of iron ores
		Mining of non-ferrous metal ores
	Other mining and quarrying	Quarrying of stone, sand and clay
		Mining and quarrying n.e.c.
Mining support service activities	Support activities for petroleum and natural gas mining	
	Support activities for other mining and quarrying	
	Manufacture of food products	Processing and preserving of meat

Section C – Manufacturing		Processing and preserving of fish, crustaceans and molluscs
		Processing and preserving of fruit and vegetables
		Manufacture of vegetable and animal oils and fats
		Manufacture of dairy products
		Manufacture of grain mill products, starches and starch products
		Manufacture of other food products
		Manufacture of prepared animal feeds
	Manufacture of beverages	Manufacture of beverages
	Manufacture of tobacco products	Manufacture of tobacco products
	Manufacture of textiles	Spinning, weaving and finishing of textiles
		Manufacture of other textiles
	Manufacture of wearing apparel	Manufacture of wearing apparel, except fur apparel
		Manufacture of articles of fur
		Manufacture of knitted and crocheted apparel
	Manufacture of leather and related products	Tanning and dressing of leather; manufacture of luggage, handbags, saddler and harness; dressing and dyeing of fur
		Manufacture of footwear
	Manufacture of wood and products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials	Sawmilling and planing of wood
		Manufacture of products of wood, cork, straw and plaiting materials
	Manufacture of paper and paper products	Manufacture of paper, paper products
	Printing and reproduction of recorded media	Printing and service activities related to printing
		Reproduction of recorded media
	Manufacture of coke and refined petroleum products	Manufacture of coke oven products
		Manufacture of refined petroleum products
Manufacture of chemicals and chemical products	Manufacture of basic chemicals, fertilizer and nitrogen compounds, plastics and synthetic rubber in primary forms	
	Manufacture of other chemical products	

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	Manufacture of man-made fibres
Manufacture of pharmaceuticals, medicinal chemical and botanical products	Manufacture of pharmaceuticals, medicinal chemical and botanical products
Manufacture of rubber and plastics products	Manufacture of rubber products
	Manufacture of plastics products
Manufacture of other non-metallic mineral products	Manufacture of glass and glass products
	Manufacture of non-metallic mineral products n.e.c.,
Manufacture of basic iron and steel	Manufacture of basic precious and other non-ferrous metals
	Casting of metals
Manufacture of fabricated metal products, except machinery and equipment	Manufacture of structural metal products, tanks, reservoirs and steam generators
	Manufacture of weapons and ammunition
	Manufacture of other fabricated metal products; metalworking service activities
Manufacture of computer, electronic and optical products	Manufacture of electronic components
	Manufacture of computers and peripheral equipment
	Manufacture of communication equipment
	Manufacture of consumer electronics
	Manufacture of measuring, testing, navigating and control equipment; watches and clocks
	Manufacture of irradiation, electro medical and electrotherapeutic equipment
	Manufacture of optical instruments and equipment
	Manufacture of magnetic and optical media
Manufacture of electrical equipment	Manufacture of electric motors, generators, transformers and electricity distribution and control apparatus
	Manufacture of batteries and accumulators
	Manufacture of wiring and wiring devices
	Manufacture of electric lighting equipment
	Manufacture of domestic appliances
	Manufacture of other electrical equipment
	Manufacture of general purpose machinery

	Manufacture of machinery and equipment n.e.c.	Manufacture of special-purpose machinery
	Manufacture of motor vehicles, trailers and semi-trailers	Manufacture of bodies (coachwork) for motor vehicles; manufacture Oftrailers and semi-trailers
		Manufacture of parts and accessories for motor vehicles
	Manufacture of other transport equipment	Building of ships and boats
		Manufacture of railway locomotives and rolling stock
		Manufacture of air and spacecraft and related machinery
		Manufacture of military fighting vehicles
	Manufacture of furniture	Manufacture of transport equipment n.e.c.
		Manufacture of furniture
	Other manufacturing	Manufacture of jewellery, bijouterie and related articles
		Manufacture of musical instruments
		Manufacture of sports goods
		Manufacture of games and toys
		Manufacture of medical and dental instruments and supplies
	Repair and installation of machinery and equipment	Other manufacturing n.e.c.
		Repair of fabricated metal products, machinery and equipment
	Electricity, gas, steam and air conditioning supply	Installation of industrial machinery and equipment
		Electric power generation, transmission and distribution
		Manufacture of gas; distribution of gaseous fuels through mains
	Water collection, treatment and supply	Steam and air conditioning supply
		Water collection, treatment and supply
	Sewerage	Sewerage
	Waste collection, treatment and disposal activities; materials recovery	Waste collection
		Waste treatment and disposal
		Materials recovery
Section D - Electricity, gas, steam and air conditioning supply		
Section E - Water supply; sewerage, waste management		

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	Remediation activities and other waste management services	Remediation activities and other waste management services
Section F – Construction	Construction of buildings	Construction of buildings
	Civil engineering	Construction of roads and railways
		Construction of utility projects
		Construction of other civil engineering projects
	Specialized construction activities	Demolition and site preparation
		Electrical, plumbing and other construction installation activities
		Building completion and finishing
Other specialized construction activities		
Section H - Transportation and storage	Land transport and transport via pipelines	Transport via railways
		Other land transport
		Transport via pipeline
	Water transport	Sea and coastal water transport
		Inland water transport
	Air transport	Passenger air transport
		Freight air transport
	Warehousing and support activities for transportation	Warehousing and storage
		Support activities for transportation
	Postal and courier activities	Postal activities
Courier activities		
Section I - Accommodation and Food service activities	Accommodation	Short term accommodation activities
		Camping grounds, recreational vehicle parks and trailer parks
		Other accommodation
	Food and beverage service activities	Restaurants and mobile food service activities
		Event catering and other food service activities
		Beverage serving activities
Section J - Information	Publishing activities	Publishing of books, periodicals and other publishing activities
		Software publishing

and communication services	Motion picture, video and television programme production, sound recording and music publishing activities	Motion picture, video and television programme activities
		Sound recording and music publishing activities
	Broadcasting and programming activities	Radio broadcasting
		Television programming and broadcasting activities
	Telecommunications	Wired telecommunications activities
		Wireless telecommunications activities
		Satellite telecommunications activities
		Other telecommunications activities
	Computer programming, consultancy and related activities	Computer programming, consultancy and related activities
	Information service activities	Data processing, hosting and related activities; web portals
Other information service activities		
Section K - Financial services and insurance	Financial services, except insurance and pension funding	Monetary intermediation
		Activities of holding companies
		Trusts, funds and other financial vehicles
		Other financial service activities, except insurance and pension funding activities
	Insurance, reinsurance and pension funding, except compulsory social security	Insurance
		Reinsurance
		Pension funding
	Other financial activities	Activities auxiliary to financial service activities, except insurance and pension funding
		Activities auxiliary to insurance and pension funding
		Fund management activities
Section M - Professional, scientific and technical services	Legal and accounting activities	Legal activities
		Accounting, bookkeeping and auditing activities; tax consultancy
	Activities of head offices; management consultancy activities	Activities of head offices
		Management consultancy activities
		Architectural and engineering activities and related technical consultancy

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	Architecture and engineering activities; technical testing and analysis	Technical testing and analysis
	Scientific research and development	Research and experimental development on natural sciences and engineering
		Research and experimental development on social sciences and humanities
	Advertising and market research	Advertising
		Market research and public opinion polling
	Other professional, scientific and technical activities	Specialized design activities
		Photographic activities
		Other professional, scientific and technical activities n.e.c.
	Veterinary activities	Veterinary activities
Section N - Administrative and support services	Rental and leasing activities	Renting and leasing of motor vehicles
		Renting and leasing of personal and household goods
		Renting and leasing of other machinery, equipment and tangible goods n.e.c.
		Leasing of nonfinancial intangible assets
	Employment activities	Activities of employment placement agencies
		Temporary employment agency activities
		Human resources provision and management of human resources functions
	Travel agency, tour operator and other reservation service activities	Travel agency and tour operator activities
		Other reservation service activities
	Security and investigation activities	Private security activities
		Security systems service activities
		Investigation activities
	Services to buildings and landscape activities	Combined facilities support activities
		Cleaning activities
		Landscape care and maintenance service activities
	Office administrative, office support and other business support activities	Office administrative and support activities
		Activities of call centres
		Organization of conventions and trade shows
		Business support service activities n.e.c.

Section P – Education	Education	Primary education
		Secondary education
		Higher education
		Other education
		Educational support services
Section Q - Human health and social work	Human health activities	Hospital activities
		Medical and dental practice activities
		Other human health activities
	Residential care activities	Nursing care facilities
		Residential care activities for mental retardation, mental health and substance abuse
		Residential care activities for the elderly and disabled
		Other residential care activities n.e.c.
	Social work activities without accommodation	Social work activities without accommodation for the elderly and disabled
		Other social work activities without accommodation n.e.c.
	Section R - Arts, entertainment and recreation	Creative, arts and entertainment activities
Libraries, archives, museums and other cultural activities		Libraries, archives, museums and other cultural activities
Gambling and betting activities		Gambling and betting activities
Sports activities and amusement and recreation activities		Sports activities
	Other amusement and recreation activities	
Section S - Other services	Activities of membership organizations	Activities of business, employers and professional membership organizations
		Activities of trade unions
		Activities of other membership organizations
	Repair of computers and personal and household goods	Repair of computers, communication equipment
		Repair of personal and household goods
	Other personal service activities	Other personal service activities

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