

USER MANUAL:

1. STEP 1: Login

Login into PEMs

PEMS V1.0
Public Expenditure Management System

LOGIN:

User Name :
(example@mof.gov.bt)

Password :
[Forgot your password?](#)

Fiscal Year: 2013-2014

2. STEP 2

Go under “Accounts Module” and select ‘Budget Utilization Plan’

PEMS V1.0
Public Expenditure Management System

You have NEW notifications. Please Check under the Notice Module!

Process > Treasury > Release > Accounts > PayRoll > Reports > Change PassWord

- Party Master
- Assignment
- DW/IA Assignment Details
- Cheque Book Register
- Voucher
- Voucher Verification
- Voucher Approval
- Voucher Reversal
- Bank Statement
- Bank Reconciliation Statement [Monthly]
- Mapping Of Cheques to ReceiptNo_ReceiptDt
- Cheque Replacement & Correction
- Budget Utilization Plan

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3. STEP 3

Once you enter into the screen, select account number and select the **period** for which you are entering the **budget utilization Plan**.

PEMS V1.0
Public Expenditure Management System

You have NEW notifications. Please Check under the Notice Mod

Notice ▶ Masters ▶ Process ▶ Treasury ▶ Release ▶ Accounts ▶ PayRoll ▶ Reports ▶

Home > Accounts > Budget Utilization Plan

Select:

Bank A/C No.: 202.01/1002-LC[Department of Public Accounts]

Period: **Select Period**
 Period 1-July to June
 Period 2-October to June
 Period 3-January to June
 Period 4-April to June

4. STEP 4

All the activities under selected account number are displayed. The budget amount and the release amount are also displayed against the activities. If you hover over the July-June cells, you will be able to see the balance amount (budget amount- released amount) and the expenditure amount as well.

Bank A/C No.: 202.01/1002-LC[Department of Public Accounts]

Period: Period 1-July to June

Budget Utilization Plan:

Amount in Million Submit

Budget Line	Budget Amount	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)					
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.933	0.000	0.000	4.933	0.000	0.000	4.000	0.000	0.000	4.932	0.000	0.000	18.798	Update	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Update
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000	0.000	0.000	0.425	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.425	0.000	Update
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Cap]	1.786	1.680	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save

Budget Utilization Plan _ User Manual

5. STEP 5 : Save

For each activity, enter the Budget Utilization plan for the specific period and click '**Save**'. Once saved, the status will appear as '**Update**'. You can change the amounts and update till it is submitted.

Budget Utilization Plan: Amount in Million

Budget Line	Budget Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)		
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.933	0.000	0.000	4.933	0.000	0.000	4.000	0.000	0.000	4.932	0.000	0.000	18.798	Update
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Update
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000	0.000	0.000	0.425	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.425	Update	
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.300	Update	
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save	
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save	
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save	
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save	
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Cap]	1.786	1.680	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save	

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For the sub-activities having object codes '01.01' and '02.01' under **direction services** with RGoB financing, the quarterly budget requirements are made to appear automatically in the system. Unless there is a need to make any changes, the agency shall directly click the 'Save' button.

Home > Accounts > Budget Utilization Plan

Select:

Bank A/C No.: 202.01/1002-LC[Department of Public Accounts]

Period: Period 1-July to June

Budget Utilization Plan: Submit Amount in Million

Budget Line	Budget Amount	Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.700	0.000	0.000	4.700	0.000	0.000	4.700	0.000	0.000	4.698	0.000	0.000	0.000	Save
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Cap]	1.786	1.680	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/02/0001 - SENSITIZATION OF BHUTAN ACCOUNTING STANDARD (BAS)_ [Cap]	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/03/0001 - PARTICIPATION IN SAFA AND ICAI MEETING_ [Curr]	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/04/0001 - BOARD MEETING	0.425	0.155	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save

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If saved successfully you will get a 'Saved Successfully' message.

Period: Period 1-July to June ▼

Budget Utilization Plan:

Amount in Million Submit

Budget Line	Budget Amount	Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.933	0.000	0.000	4.933	0.000	0.000	4.000	0.000	0.000	4.932	0.000	0.000	18.798	Update
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.000									0.000	0.000	0.000	0.000	Update
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000									0.000	0.000	0.000	0.425	Update
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.300	Update
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.855	Update
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Cap]	1.786	1.680	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save

NOTE:

- I. Budget utilization plan for individual activities has to be **saved** before clicking on 'Submit'
- II. For the subsequent periods after the first, even if the plan is same, you will have to click on 'Save'.
- III. For the first period (July-June) system will not allow to save if the total utilization plan amount for that sub-activity is not equal to the budget amount.
- IV. For the subsequent periods, system will not allow to save if the total utilization plan amount for that sub-activity is not equal to the budget balance amount (**budget amount-release amount**).

6. STEP 6: Submit

Once the budget utilization plans for all the activities are saved, you can click on 'Submit'. Upon successful submission, you will get the following message.

Budget Utilization Plan:

Amount in Million Submit

Budget Line	Budget Amount	Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.933	0.000	0.000	4.933	0.000	0.000	4.000	0.000	0.000	4.932	0.000	0.000	18.798	Completed
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.139									0.000	0.000	0.000	0.139	Completed
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000									0.000	0.000	0.000	0.425	Completed
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	0.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.300	Completed
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.855	Completed
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.881	Completed
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.000	0.450	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.450	Completed
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.972	0.000	0.000	0.000	0.000	0.000	0.000	0.972	Completed

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If you try to submit without **saving** the utilization plan for all the activities, system will throw a system error and will also highlight the unsaved activities in 'RED' colour.

Home > Accounts > Budget Utilization Plan

Select:

Bank A/C No.: 202.01/1002-LC[Department of Public Accounts]

Period: Period 3-January to June

Budget Utilization Plan: Submit Amount in Million

Budget Line	Budget Amount	Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.700	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Update
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.139	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Update
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425															Update
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000															Update
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Update
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.881	0.000	0.000	0.000	0.000	0.881	0.000	0.000	0.881	0.000	0.000	0.000	0.881	Update
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.450	0.000	0.000	0.000	0.000	0.200	0.000	0.000	0.200	0.000	0.000	0.000	0.200	Update
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.972	0.252	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Cap]	1.786	1.680	0.000	0.000	0.000	0.106	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/02/0001 - SENSITIZATION OF BHUTAN ACCOUNTING STANDARDS_ [Cap]	0.500	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/03/0001 - PARTICIPATION IN SAFA AND ICAI MEETING_	0.500	0.500	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save

Once submitted, you will not be able to make any changes.

Home > Accounts > Budget Utilization Plan

Select:

Bank A/C No.: 202.01/1002-LC[Department of Public Accounts]

Period: Period 1-July to June

Budget Utilization Plan: Submit Amount in Million

Budget Line	Budget Amount	Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.933	0.000	0.000	4.933	0.000	0.000	4.000	0.000	0.000	4.932	0.000	0.000	18.798	Completed
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.139	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.139	Completed
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000	0.000	0.000	0.425	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.425	Completed
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	3.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.000	Completed
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.855	Completed
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.881	Completed
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.000	0.450	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.450	Completed
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.000	0.972	0.000	0.000	0.000	0.000	0.000	0.972	Completed

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7. STEP 7: Proceed to next period

When you are in the second period, you cannot make changes for the first period. But you can modify the budget utilization for October to June. Whether changes have been made to the plan or not, you will have to save the plan for individual activities and submit.

Select:

Bank A/C No.: 202.01/1002-LC[Department of Public Accounts]

Period: Period 2-October to June

Budget Utilization Plan:

Amount in Million Submit

Budget Line	Budget Release Amount	July	August	September	October	November	December	January	February	March	April	May	June	Total (For Curr Period)	
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Curr]	18.798	18.798	4.933	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/01/0001 - DIRECTION SERVICES_ [Cap]	0.139	0.056	0.139	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/03/0001 - PREPARATION OF ANNUAL FINANCIAL STATEMENTS_ [Curr]	0.425	0.075	0.000	0.000	0.000	0.425	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/04/0001 - ANNUAL FINANCIAL MANAGEMENT WORKSHOP_ [Cap]	3.000	0.000	0.000	0.000	3.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/06/0001 - 5TH AGAOA MEETING & ASSEMBLY IN BHUTAN_ [Curr]	0.855	0.855	0.000	0.000	0.000	0.855	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/09/0001 - RGOB CONTRIBUTION FOR COST SHARING HRD TRAININGS_ [Cap]	0.881	0.000	0.000	0.000	0.881	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/001/11/0001 - REVISION OF FRR 2001_ [Curr]	0.450	0.250	0.000	0.000	0.000	0.450	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Curr]	0.972	0.720	0.000	0.000	0.000	0.000	0.000	0.972	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/01/0001 - IMPROVING ACCOUNTING AND AUDITING STANDARDS_ [Cap]	1.786	1.680	0.000	0.000	0.000	0.000	1.786	0.000	0.000	0.000	0.000	0.000	0.000	0.000	Save
202.01/05/040/002/004/02/0001 - SENSITIZATION OF BHUTAN	0.500	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.500	0.000	0.000	0.000	0.000	0.000	Save

NOTE:

- I. Complete the budget utilization plan for rest of the periods in a similar manner.
- II. If the budget utilization plan for the previous period has not been completed, you will not be able to process current plan.