Taking the accounts of frequency of the questions asked by the PEMS users, the most frequently asked questions are listed and the answers are provided with detailed narrations and descriptions. FAQ are developed on the following aspects:

1. Release Module
2. Accounts Module
3. Payroll Module

Release Module

1. What are the minimum conditions for Budgetary Fund Release?

For timely releases of funds, following minimum conditions are to be fulfilled by the Agencies:

Sufficient Budget provision: There should be sufficient budget provision against the activity for which fund release is requested. If the activity is new, budget incorporation process has to be completed before requesting for fund release.

Monthly Accounts: Monthly Account has to be submitted to the DPA by the Agencies within 15 days after completion of the month.

Donor Fund Balance: If the activity is donor funded, there should be donor fund balance with the RGoB. Any instances of delays in fund releases after fulfilling the minimum condition may be reported to the Director, DPA for necessary action. To view the Fund Release Guidelines.

2. Are the online releases made separately?

Yes! There are four types of releases:

i.   Budgetary release
ii.   Refundable release
iii.   Non-Revenue release
iv.   Uncashed Cheque release

3. When I process budgetary release, system says "Amount cannot be greater than zero" , when I have not requested?
   Ans: It happens in four scenario:

i.   Release request has been already prepared by someone on behalf of you.
   ii.   The release request might have prepared and not submitted.
   iii. It might have submitted but not approved by approving authority.
   iv.   Release might be submitted to DPA for approval.

4. Does bank deposit statement compulsory for Refundable and Non-Revenue?
   Yes! It is compulsory to attach bank statement to authenticate the deposition of refundable and non-revenue.

5. Does uncashed cheque should be in original?
   YES! It is compulsory to produce original cheque without distortion for making release by DPA "uncashed cheque".

Accounts Module

1. You have prepared a disbursement voucher for Nu. 150,000.00 in the system and manually the cheque is issued for Nu. 155,000.00 and encashed by the third party. Upon enquiry by the Budgetary Agency, the difference money was refunded to office immediately by supplier. How will you take into account of this?

Solution:

Part 1:

Firstly, book the expenditure and realize the expenditure in the books of accounts amounting to Nu. 5,000.00 by crediting bank and approving with same cheque number if done within the same month. If the month is closed, enter excess amount under Annexure 3 in Bank Reconciliation Statement (BRS) and in the following month prepare DV under the same budget line and approve as DT.

Part 2: To nullify the expenditure in the both cases.

The recovered money has to nullify the excess booking of expenditure in the books of accounts. Take the following transactions.

Others Voucher (OV)

    Dr.......12a.. 5000.00
    Cr...... 10a/10b(under the same budget line)................. 5000.00

Justified by Recovery of expenditure: Chapter IV: FRR 2016

2. You have PW advances an amount of Nu.500,000.00 to Mr. Karma from the budget line 201.01/01/001/005.01/0001/51.01 construction of Manidungzor last year. This year you do not have a budget line and Mr. Karma has submitted bills for adjustment. How will you adjust the advance this year and you do not have the activity this year and has cash balance of 20,000.00.

Solution: There must be budget provision in the last year to ask for adjustment head from DNB under FIC 0003 for RGOB funding and same FIC under donor funding amounting to Nu.480,000. Adjustment and realization of expenditure.

When you are in the voucher screen, the system will give you initial message as " is there any advance for adjustment", and after selection of budget line, enter the required amount and go for 9c. As soon as 9c is being selected, system will ask "is this advance from Deposit Works" if yes, select otherwise system no. Immedialely, you will be taken to new screen with three instructions : Advance Payment (Dr.), Current Year Advance Adjustment (Cr.) and Previuos Year ADV Adjustment (Cr.). You are asked to select required parameter. Here it is third one.

JOURNAL VOUCHER: ADJUSTMENT

Debit the budget line with FIC 0003
Credit 9c(PW advance) with the budget line.

Adjust Advances with Cash Receipt

Debit cash (12a)......................................20,000.00

Credit 9C (PW Advance).........................20,000.00

3. Last year you have sanctioned personal advance amount of Nu.20,000.00 to Ms. Minjur from activity 203.01/01/001/006.01/0001 (current) and settled the OBA of same amount from 203.01/01/001/006.01/0001(Cap). In your list of outstanding you come across that the Ms. Minjur name exists with the amount Nu.20,000 in current activity and negative Nu 20,000.00 capital activity. How will you rectify the amount in the system so that Ms. Minjur has no OBA and should be nil.

Solution: The problem was that while adjusting you selected wrong budget line for adjustment this current fiscal year. In the system as you had adjusted under the activity 203.01/01/001/006.01/0001(adj-curr). This budget line will appear for personal advance adjustment. So you need to rectify the budget line as follows

JV- Debit the budget line with (Cap) and Credit the budget line with Curr(adj).

4. Upon going through the bank statement, you see a cheque bearing 2122354 of Nu.5,000.00 encashed from your LC 404.01/1001. Upon cross checking, you come to know that this cheque pertains to different department and different PLC under your agency and the voucher was passed for this LC 404.01/2002. On enquiry to bank, the bank explains that this cheque has your LC stamped instead of other PLC. How will you rectify the transaction and reconcile the bank statement for each LC.

Solution: Actually the money should not get encashed from your LC as the DDOs for that will be different but even if the DDO is same for both the LC and PLC, the cheque number is tagged in bank as per you LC so BOB should not allow such encashment. As bank said it is a mistake and you will have to make internal adjustment, you will do the following:

Make a DV from the LC 404.01/1001 for cash for Chest as follows:

Debit 12a cash and Credit 12b (bank). (issue a cheque 2122354). When doing BRS your encashment date should be for Cheque date of 2122354.

In the PLC 404.01/2002, as DV was already prepared for cheque 2122354. But you should send another cheque 2122355 (self cheque) for cash with drawl and in the system, this cheque 2122354 should be cancelled but physically you will withdraw the money from bank and hand over to the other PLC 404.01/2001. During Reconciliation, remember to give encashment of cheque 2122355 to 2122354. The above transactions will correct the accounts of LC and PLC.

5. During the current fiscal year there is a budgetary provision of Nu. 500,000.00 against the construction of Multipurpose Hall. The Work has been completed and a final bill has been raised and it has reached your Office on the morning of 30th June. You have no time to check the bills as plenty of other bills are pending. The total release has been received in the current fiscal year and there is no budgetary provision for this particular activity in the next fiscal year. You have decided to keep the necessary fund under Closed Works so that you will be able to close June month in time and that the fund doesn't get lapsed.

i. Make necessary transactions so as to keep the bill amount in closed Works. The final bill amount is Nu. 480,000.00 and there is an advance of Nu. 200,000.00 paid to the contractor as mobilization and secured advances. No running bills were raised before.

ii. In the next fiscal year, after proper checks and scrutiny, you have found out that the actual bill amount is Nu. 480,000.00. Show all the transactions that you would do to make payments to contractor and ensure that advances are recovered.

iii. What will you do with the excess amount that you have deposited into closed works in the last fiscal year?

Solution: For putting the money in closed works:

i.   Journal Voucher

Debit Budget Line (10.b):   300,000.00

Credit Closed Works (9f-96.02):   300,000.00

Disbursement Voucher- Deposits into Refundable Account

Dr..8b.....................................Refundable Account: 300,000.00

Cr..12b... 300,000.00

ii and iiii. Adjust advance of Nu. 200,000.00 and obtain adjustment budget line from DNB for the advance outstanding.

Obtain Refundable Release from DPA

Disbursement Voucher: Final Payment

Dr...............................Adjustment Budget Line (0003): 200,000.00
Dr...Closed Works (9f.96.02) 280,000.00
Cr.................................Credit Advance by selecting adjustment budget line: 200,000
Cr.................................TDS, Retention Money: 9,600.00
Cr...9f (10 % Retention money) 48,000.00
Cr...................................... Credit Bank 222,400.00

The total expenditure reported to the Government is Nu. 480,000 (280,000 last fiscal year and 200,000) in the current fiscal year. The real expenditure is Nu. 480,000.00 and there is an excess expenditure of Nu. 20,000.00.

We will have to reduce same amount by obtaining zero budgetline with Journal Voucher:

   Dr..........................Closed Works: 20,000.00

   Cr..........................Zero Budgetline-same budgetline.....20,000.00.

     Remit the excess amount to DPA:

   Disbursement Voucher

   8C....(Prior Year Expenses)...................Debit Payments to DPA: 20,000.00

   Credit Bank/Cash.. 20,000.00

Payroll Module

1. Why we can't edit employee from Master Employee in Payroll?

Sol.: There was mismatch of data entry in the initial phase of employee entry in PEMS such as   different employee type with designation. This data cleaning is done by DPA and BA may report on case by case.

2. Why Salary voucher amount and Paybill posting amount is different?

Sol: It happens when all the totals of the amount of payroll does not get affected. We must undo the paybill posting, unfinalize the pay details and edit few employees from Master Employee and redo all the process of paybill.

3. Why contract employees are not in 2.01 OBC?
   So.: It is due to wrong entry of data. It should have been entered as contract employee after selection of civil servant.

4. Why remittances of Welfare Loans, Insurance Premium are in different BH and OBC?
   Sol: This happens due to unmapping of loans schemes with that of BH and OBC during the entry of employee loans details and schemes. BA may report to DPA for correction.

5. How 50% salary is calculated in PEMS?
   Sol: BA can enter the data from EMPLOYEE PAY DETAILS (PAY FINALIZATION) under 50% training parameters and PEMS calculates automatically.