



དཔལ་ལྷན་འབྲུག་གཞུང་།
དངུལ་རྩིས་ལྷན་ཁག་། དམངས་རྩིས་ལས་ཁུངས་།
ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
DEPARTMENT OF PUBLIC ACCOUNTS

DPA/PEMS-CS/2017-2018/ 732

October 30, 2017

NOTIFICATION

This is to notify all the budgetary bodies that in keeping with clause 4.4.3.1 of the Finance and Accounting Manual (FAM) of FRR 2016, the Ministry of Finance (MoF) has discontinued the issuance of Non-Revenue Receipt Books.

Therefore, budgetary bodies operating Current Deposits (CD) Accounts authorized by the MoF are hereby directed to print and use their own "Money Receipt" (instead of Non-Revenue Receipt) as per the attached format and guidelines with immediate effect.

(Nim Dorji)
Finance Secretary

Copy to:

1. Hon'ble Auditor General, Royal Audit Authority, Thimphu for kind information.
2. Director DPA/DNB, MoF for necessary action.
3. All the budgetary bodies for strict compliance



[AGENCY NAME]
[ADDRESS AND CONTACT DETAILS]

MONEY RECEIPT

CD Account Name :
CD Account Number :

Receipt No. :
Date :

Received from.....address..... a sum of
Nu. (Ngultrum)
by cash/cheque/cash warrant/demand draft No. date towards the
details below:

Sl. No.	Particulars	Amount		Remarks
		Nu.	Ch.	

Accountable Officer
Name and Designation

Note: *Validity of the receipt is subject to realisation of cheque/draft/cash warrant proceeds.*

GUIDELINES

The following guidelines shall be followed for printing and use of the money receipt:

1. The numbering of money receipt will be six alpha numeric digit as below:
A00001 – A99999
B00001 – B99999
.....
2. The money receipt will be printed in coloured triplicate copies :
Original: **Yellow**
Duplicate: **Pink**
Triplicate: **White**
3. Size: **A6 (105mm x 148mm)**
4. The original copy of the receipt shall be issued to the payer, the duplicate copy shall be used for receipt voucher and the triplicate copy shall be retained in the book for record.
5. The following budgetary bodies will print and use the prescribed money receipt as above:
 - i. Gewogs
 - ii. Judiciary (Supreme court, High court, Dzongkhag court and Drungkhag court)
 - iii. Municipalities (CD accounts that were authorized by MoF under EUSPS program)
 - iv. Endowment fund
6. The budgetary bodies will have to obtain the approval from Department of Public Accounts (DPA) for printing and use of money receipt for the CD accounts other than those specified under Sl. No. 5 above.
