



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-SDS/2017-2018/ 1337

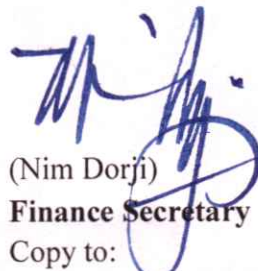
June 19, 2018

NOTIFICATION

This is to notify that to streamline the accounting treatment with respect to *recovery of study obligation*, budgetary bodies shall follow the following irrespective of the source of funding:

1. ***Recoveries pertaining to completed training/studies:***
 - Recoveries including the penalty portion shall be treated as non-tax revenue and remitted to Royal Government Revenue (RGR) Account, DRC.
2. ***Prior years recoveries pertaining to the ongoing training/studies.***
 - Recoveries pertaining to payments made in the previous fiscal year(s) shall be credited to same account head in which the original expenditure was debited after obtaining necessary budget line from DNB. However, if the same budget line exists in the current fiscal year, new budget line is not required to be obtained. The amount recovered shall be remitted to the Government Budget Fund Account, DPA, and;
 - The penalty portion shall be remitted to Royal Government Revenue Account, DRC.
3. ***Recoveries of current fiscal year from the ongoing training/studies.***
 - Recoveries pertaining to the payments made in the current fiscal year shall be credited to account heads where the original expenditure was debited.

All the budgetary bodies are hereby directed to abide by this notification with immediate effect.


(Nim Dorji)
Finance Secretary

Copy to:

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