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

DPA/PEMS-SDS/2018-2019/ 3010

June 28, 2019

NOTIFICATION

This is to notify that the Department of Public Accounts (DPA), Ministry of Finance (MoF) shall roll out *electronic* Public Expenditure Management System (*e-PEMS*) for implementation from **FY 2019-2020**.

As a mandatory requirement, all budgetary bodies are requested to **review** the balances in PEMS and ensure accurate balances are migrated to *e-PEMS* under the following heads:

- a. *Personal Advances*
- b. *Public Works Advances*
- c. *Refundable Deposits*
- d. *Deposit Works*
- e. *Closed Works*
- f. *Closing Cash*

The data migration process is clearly stipulated in the user manual and guideline for smooth transition. The guideline shall be provided along with the notification. To refer user manual, please check under the notification module in *e-PEMS*.

The budgetary bodies are requested to strictly comply and adhere to the guideline and user manual. The *e-PEMS* can be accessed through URL <https://epems.mvrbpems.bt>

(Tshering Dorji)
DIRECTOR

Copy to:

1. Hon'ble Auditor General, Royal Audit Authority for kind information.
2. Hon'ble Finance Secretary, Ministry of Finance for kind information.
3. Head of Finance, All Budgetary Bodies for Strict Compliance.

Guideline for data migration from PEMS to e-PEMS

The budgetary bodies shall follow this guideline for data migration from PEMS to e-PEMS in respect of the balances under the following heads.

1. Personal Advances
2. Public Works Advances
3. Refundable Deposits
4. Deposit Works
5. Closed Work
6. Closing Cash

The balances from PEMS should be migrated to e-PEMS only after year-end closing of FY 2018-2019 in PEMS. Hence the budgetary bodies will be required to close all the transactions in PEMS and transfer the required data in e-PEMS in the FY 2018-2019.

A: ADVANCES:

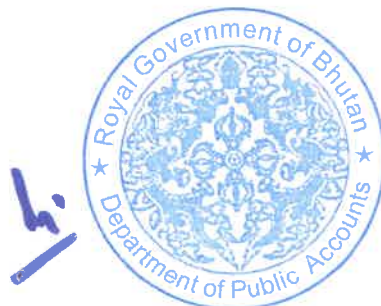
A.1 Advances from Budgetary

Since advances are tagged to the respective budget line, the agency administrator should assign only the relevant budget lines to LC/PLC account in e-PEMS in the FY 2018-2019. The following transactions shall be carried out in respect of the advances:

1. Assign party from the party master and create assignment (For Employees, master employee in payroll should be completed).
2. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
3. Select the Voucher type as Journal.
4. Debit Advances (BH 7/9c and respective OBCs), select budget line, party/employee and assignment and enter the advance outstanding amount against that party/employee.
5. Credit BH 8.d (OBC 89.24).
6. Submit voucher for verification, verify and approve.

A.2 Advance from Deposit Works

One of the requirements in the advances from deposit works is the **DW Assignment Code**. DW Assignment code can be generated only after updating the client party and assignment for deposit work. Therefore, advances from deposit works should be transferred after the transfer of the deposit works balances.



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The following transactions shall be carried out in respect of the advances from deposit works:

1. Create client party and assignment. Select DW code in the assignment screen.
2. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
3. Select the Voucher type as Journal.
4. Debit Advances (BH 9c and respective OBCs). Select 'Yes' for the message 'Is this advance from Deposit Works?'
5. Credit BH 8.d (OBC 89.24).
6. Submit voucher for verification, verify and approve.

B: REFUNDABLE DEPOSITS

Refundable deposits are in respect of earnest money deposits (EMD), retention money and other deposits. The following transactions shall be carried out for refundable deposits balances.

1. Assign party from the party master and create assignment for Other Deposits.
2. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
3. Select the Voucher type as Journal.
4. Debit BH 8.b (Deposits into Refundable Account), select party and assignment and enter amount of that particular party and assignment.
5. Credit BH 9.f (OBC 96.01). Select party and assignment and enter amount of that party and assignment.
6. Submit voucher for verification, verify and approve.

C: DEPOSIT WORKS

The following transactions shall be carried out in respect of the deposit works balances:

1. Create client party in the party master.
2. Create assignment for Deposit Works.
3. Update the DW assignment details.
4. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
5. Select the Voucher type as Journal.
6. Debit BH 8.b (Non-revenue Deposits).
7. Credit BH 9.e (OBC 95.01). Select party and assignment and enter the amount of that party and assignment.
8. Submit voucher for verification, verify and approve.



D: CLOSED WORKS

The following transactions shall be carried out in respect of the closed works balances:

1. Agency administrator should assign the relevant budget line to LC/PLC account in the FY 2018-2019 for the amount charged to closed work against that particular activity.
2. Assign party from the party master and create assignment for closed works.
3. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
4. Select the Voucher type as Journal.
5. Debit BH 10.a/10.b (Current/Capital budget).
6. Credit BH 9.f (OBC 96.02). Select party and assignment and enter the amount of that party and assignment.
7. Submit voucher for verification, verify and approve.
8. Pass another transaction for refundable deposits. This is necessary to enable the online refundable release. Create assignment for refundable deposit. Debit deposit into refundable deposit (BH 8b and OBC 89.02) and credit payments to DPA (BH 8c and OBC 89.16).

NOTE:

- a) The transaction should be separate for each and every party and should not be clubbed.*
- b) The budgetary bodies should inform DPA on the non-availability of party/vendor/employee details in e-PEMS and submit relevant documents for incorporation.*
- c) After transferring the data, a new refundable deposits and non-revenue deposits invoice number will be generated. This will be completely different from the invoice number used in PEMS for making actual deposit with the bank. However, the new invoice number will have to be used for making online non-budgetary releases and budgetary bodies shall provide necessary documents to authenticate the actual deposit with the Bank.*

E: CLOSING CASH

The following transactions shall be carried out in respect of the closing cash balances:

1. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
2. Select the Voucher type as 'Others'.
3. Debit BH 12.a (Cash).
4. Credit BH 8.d (OBC 89.24).
5. Submit voucher for verification, verify and approve.



F: LAST TRANSACTION ENTRY

Budgetary bodies will make last transaction entry to nullify the credit balance under BH 8.d (PBC 89.24) which has been credited in the above transactions.

1. In the accounts module, click on 'Voucher' and select account number. You have to be in the month of June 2019.
2. Select the Voucher type as Journal.
3. Debit BH 8.d (OBC 89.24). Amount will be auto generated.
4. Credit Payments to DPA BH 8.c (OBC 89.16).
5. Submit voucher for verification, verify and approve.
6. Close June 2019 and all the data will be generated as opening balance in July 2019.

Note: *Budgetary bodies in any case shall not pass transactions for data migration in e-PEMS in the FY 2019-2020. All the transaction for data migration should be completed in the FY 2018-2019.*

