



དབང་ལྷན་འབྲུག་གཞུང་།

དངུལ་རྩིས་ལྷན་ཁག་དམངས་རྩིས་ལས་ཁུངས་།

ROYAL GOVERNMENT OF BHUTAN

MINISTRY OF FINANCE

DEPARTMENT OF PUBLIC ACCOUNTS



MoF/DPA/e-PEMS-01/2020-21/1147

June 16, 2021

### NOTIFICATION

The implementation progress of the capital activities in the FY2020-21 has been impacted due to the national lockdowns and recent localized lockdown, particularly in the southern Dzongkhags.

Based on the Budget Call Notification, the Ministry of Finance (MoF) has given priority to the on-going capital works to be included in the budget for FY2021-22 as spillover activity. However, there are some on-going capital activities which do not have spillover budget in the next FY and its progress are being severely impacted due to the pandemic.

As an exceptional measures during the pandemic, the MoF hereby issues the following arrangement to facilitate budgetary bodies in making budget available after the closure of FY to continue the implementation and completion of the on-going capital activities of FY2020-21:

1. Budget balance for donor funded on-going capital activities shall be incorporated in the budget for next FY2021-22.
2. Budget balance for RGoB funded on-going capital activities which do not have spillover budget in next FY shall be charged to *Closed Works*.
3. The provisions of the Closed Works under clause 7.6.1.1 of the Finance and Accounting Manual (FAM) of FRR 2016 shall be relaxed for on-going RGoB capital activities that cannot be completed within June 2021.
4. Budgetary bodies shall be responsible for proper recording and reporting of the Closed Works expenditure.
5. DPA shall notify a clear accounting process of the Closed Work transactions and provide necessary guidance and technical support to the budgetary bodies.
6. All Closed Works transactions shall be settled/adjusted within the FY2021-22.

(Nim Dorji)  
SECRETARY  
Copy to:

1. The Hon'ble Auditor General, Royal Audit Authority for kind information
2. The Head of Ministries/Judiciary/Constitutional Bodies/Autonomous Agencies/Dzongkhags/  
Gewogs/Thromdes