



དབང་ལྷན་འབྲུག་གཞུང་།
དབང་ལྷན་ལྷན་ཁག་། དམངས་ཅིངས་ལས་ཁུངས་།
ROYAL GOVERNMENT OF BHUTAN
MINISTRY OF FINANCE
DEPARTMENT OF PUBLIC ACCOUNTS



DPA/Accounts/01/2021-2022/ 1343

July 1st, 2022

Notification


Subject: Release of Uncashed Cheques and exclusion of Object Codes which are not in use

With the implementation of online payments through ePEMS for the last 2 years, the clause no '1.13 Uses of Cheques' under Financial and Accounting Manual (FRR 2016) shall no more be applicable. As such all the Budgetary Bodies are notified that DPA shall not entertain release of any uncashed cheques pertaining to previous years.

Further, in line with many recent Financial Management Reforms, the following object codes shall no longer be used and accessed in the system.

1	BHCode	Broad Head Name	OBC	OBC Name
1	10.a	B.E.-Current	17.04	Op. Exp. Energy/Propulsion Charges (The relevant expenses to be booked against 12.05)
2	10.c	B.E Lending	65.01	Loans – Individuals
3	2.d	Un-cashed cheque Release	81.04	Release Uncashed Cheques
5	6.c	Other Insurance Premia	87.03	Other Insurance Premium
6	6.d	Loans Recoveries and Remittances	87.10	Vehicle Loans
7	6.d	Loans Recoveries and Remittances	87.10	Govt Employee Loans
8	8.c	Payments to DPA	89.17	DPA: Uncashed Cheques
13	8.d	Other	89.25	Others: WFP Generated Funds
14	8.d	Others	89.26	Others: Uncashed Cheques

Additionally, the Object Code 86.16 is renamed as 'Non tax Revenues'. The Broad Head '8.d Others will read as '8.d. Other Receipts and Payments' and the object codes under it will not have 'Others' prefixed against its code name. The Budgetary Bodies are requested to note the changes accordingly.


(Kesang Deki)

Finance Secretary

Copy to:

1. The Head of all the Budgetary Bodies,

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