e-PEMS User Guide for Work Charged Sub Code Classification

The Work Charge concept is to ascertain the true/overall cost of the project/activity where any overhead and associated cost both current and capital shall be charged to the activity irrespective of source of funding. This may be salaries, wages, travel cost, operating expenses etc... in addition to the actual cost of the activity like construction of the road / building. The accounts personnel are reminded of the following;

- 1. Capital Object Codes which are permitted to be work charged are mentioned below;
 - 45.01 Training HRD
 - 45.02 Training Others
 - 51.01 Exp. on Structure Buildings
 - 51.02 Exp. on Structure Roads
 - 51.03 Exp. on Structure Bridges
 - 51.04 Exp. on Structure Irrigation
 - 51.05 Exp. on Structure Drainage
 - 51.06 Exp. on Structure Water Supply
 - 51.07 Exp. on Structure Plantation
 - 51.08 Exp. on Structure Others
 - 55.01 Professional Services
 - 57.01 System Development
 - 9e | 95.01 Deposit Work Payment

or any other capital object codes that are permitted by MoF from time to time.

- 2. All Recurrent Object Codes are restricted for work charge expenditures.
- 3. Capital Object Codes which are restricted to be work charged are mentioned below;
 - 41.01 Acquisition of Immobile Property Land
 - 41.02 Acquisition of Immobile Property Buildings
 - 52.01 Plant & Equipt. Roads
 - 52.02 Plant & Equipt. Power Generation
 - 52.03 Plant & Equipt. Power Trans. & Distribution
 - 52.04 Plant & Equipt. Telecommunications

- 52.05 Plant & Equipt. Agricultural Machinery
- 52.06 Plant & Equipt. Livestock
- 52.07 Plant & Equipt. General Tools
- 53.01 Purchase of Vehicles
- 54.01 Furniture
- 54.02 Office Equipment
- 54.03 Computers and Peripherals
- 56.01 General Provisions
- 61.01 Capital Grants Individuals / NPO
- 61.02 Capital Grants Sungchop
- 61.03 Capital Grants Revolving Funds
- 62.01 Capital Grants Financial Institutions
- 62.02 Capital Grants Non Financial Institutions
- 63.01 Acquisition of Equities / Shares
- 4. Work charges Sub-Codes that are classified as sub expenditures of the capital object codes are;

01.00 Pay, allowances and Benefits

- 01.01 Pay, allowances and Benefits : Salary & wages
- 01.02 Pay, allowances and Benefits : Wage(Muster Roll)
- 01.03 Pay, allowances and Benefits : Honorarium (Subject to approval of MoF)
- 01.04 Pay, allowances and Benefits : PF and Pension
- 01.05 Pay, allowances and Benefits : Post retirement Benefits

02.00 Stipend

- 02.01 Stipend: In country
- 02.02 Stipend: Outside Bhutan

03.00 Travel In Country

- 03.00 Travel In Country
- 03.01 Travel In Country : DA
- 03.02 Travel In Country: Mileage
- 03.03 Travel In Country: TA (Bus fare/taxi/non-motorable)
- 03.04 Travel in country: Accommodation

04.00 Travel Outside Bhutan

- 04.00 Travel Outside Bhutan
- 04.01 Travel Outside Bhutan : DSA
- 04.02 Travel Outside Bhutan : Airfare
- 04.03 Travel Outside Bhutan : Visa Fees
- 04.04 Travel Outside: Accommodation

05.00 Utilities

- 05.01 Utilities: Telephone
- 05.02 Utilities: Internet
- 05.03 Utilities: Water
- 05.04 Utilities: Electricity

06.00 Rental of Properties

- 06.01 Rental of properties: vehicles
- 06.02 -do- : equipment
- 06.03 -do- : building
- 06.04 -do- : land

07.00 Supplies and materials

- 07.01 S&M: Stationeries
- 07.02 S&M: Printing and Publications
- 07.03 S&M: Medicines and Laboratory Consumables
- 07.04 S&M: Fertilizers, Chemicals, Manures and Inoculants
- 07.05 S&M-Seeds and Seedlings
- 07.06 S&M-Animal Feeds

08.00 S&M - Uniforms and Extensions Kits

- 08.01 S&M- Uniforms/safety gears
- 08.02 S&M- Extensions kits (Camping equipment including hiking boots, tents,

sleeping bags, mats, rucksacks).

09.00 Maintenance of Properties

- 09.01 MoP: Building
- 09.02 Maintenance of Vehicles- Fuel (pool vehicles)
- 09.03 Maintenance of vehicles : repairs (pool vehicles)
- 09.04 Maintenance of vehicles : procurement of tyres(pool vehicles)

09.05 Maintenance of Properties-Fuel & repairs of Specialized Vehicles (Trucks, roller, excavators, backhoe, tractors etc)

09.06 Maintenance of Property: Office Equipment

10.00 Op. Expenses

- 10.01 Op. Expenses: Advertisement
- 10.02 Op. Expenses: Meals and refreshment for meetings and celebrations
- 10.03 Op. Expenses: Taxes, duties, royalties, bank charges
- 10.04 *Op. Expenses: Software License & renewals*
- 5. All processes that are in practice for recording an accounting transaction shall be as normal as until now. After a voucher has been saved, by clicking the details button of the voucher, a user shall be able to update the sub code expenditures.

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e-PEMS User to click on details and														
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6. The sub code application window will be displayed to update the sub expenditure however if there is no expenditure to be work charged, the amount that is passed for recording of an expenditure is the actual capital expenditure, then please use the sub head title "Work charge sub codes not applicable" and accordingly save & close the window.

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atego	If there is no work charge expenditure, please select work charge sub codes not applicable									

7. If there is sub code expenditure to be updated as the work charged expenditure against the capital or deposit work head, please select the correct sub head and the sub code details accordingly to the bills / claims accepted by the office. And Click on save to save the sub code details to the vouchers.

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140 0		Work	Charge Sub Code	Click on save to save the subcodes to the voucher		
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loui		Please Select the Sub Code to describe the work	c charged expenditure and	the details of the sub code		

8. Any e-PEMS issue related to sub code expenditure, please contact PMSD Client Support through issue log.
