



## ROYAL GOVERNMENT OF BHUTAN MINISTRY OF FINANCE DEPARTMENT OF TREASURY & ACCOUNTS



DTA/PMSD/2022-23/66

March 20, 2023

## Notification

## Sub: e-PEMS Enhancement | Work Charge Sub Code Introduction

The Department of Treasury & Accounts (DTA) in close coordination with the Department of PLanning, Budget and Performance (DPBP) is pleased to introduce the Work charge Sub Code as a means to record the work charge expenditure in e-PEMS and MYRB. Accounts personnel in the budgetary bodies while accounting the transaction for a work charge activity shall update the sub code expenditures in e-PEMS. Budgetary Bodies are reminded that not all activities can be work charged and with the introduction of the sub codes, work charge expenditures are to be reported according to the sub code classification of expenditure.

A copy of e-PEMS user guide for the sub code recording is attached for necessary action & compliance.

(Sonard Wangdi) Offtg. Director

## Copy;

- 1. Hon'ble Finance Secretary for kind information
- 2. All Heads Budgetary Bodies for kind information
- 3. Director, Department of Planning, Budget and Performance for kind information
- 4. All Finance Personnel for necessary action