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Department of Treasury and Accounts  
Ministry of Finance  
Royal Government of Bhutan

**BHUTAN**  
Believe

MoF/DTA/PMSD/ 27

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**Notification**

With the introduction of the new Administrative Units (AUs) and sub AUs for the Ministries and Autonomous Bodies, new LCs & PLCs are allotted. With the new LCs allocated to the budgetary bodies, as a mandatory requirement, all budgetary bodies are requested to review the balances in old LCs and ensure accurate balances are migrated to new LCs under the following heads:

- a. Personal Advances
- b. Public Works Advances
- c. Refundable Deposits
- d. Deposit Works
- e. Closed Works
- f. Closing Cash
- g. Suspense Stock (For relevant agencies only)

Prior to the migration, budgetary bodies are required to review balances under the respective heads in the old LCs in e-PEMS. This is to ensure accurate balances are migrated to new LCs in e-PEMS. Some of the issues noticed related to such heads are error in migration from BAS to PEMS and to e-PEMS, negative balances in personal and PW advances, refundable deposits and deposit works balances in decimal digits etc. The finance personnel of the respective budgetary bodies are directed to review the relevant reports in PEMS and to consult e-PEMS Client Support at DTA for necessary rectification.

The data migration process is clearly stipulated in the guideline for smooth transition. The guideline and the number of new LCs / PLCs shall be provided along with this notification. This notification shall also apply to the budgetary bodies if the budgetary bodies wish to migrate to e-PEMS from BAS, Tally or any other accounting softwares.

(Norbu Dendup)

Director

Copy:

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

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**Guideline for Data Migration for new AUs - LCs / PLCs**

The budgetary bodies shall follow this guideline for data migration in e-PEMS from old AUs - LCs/PLCs to new AUs - LCs/PLCs 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
7. Suspense Stock

The migration shall also apply to the creation of the corresponding Payroll Department for the Departments / Field Offices in ZEST. The employees have to be transferred from the old Payroll Department from the old LCs to the new Payroll Department in the new LCs.

*The balances from old LCs / PLCs should be migrated to e-PEMS only after year-end closing of FY 2022-2023 in old LCs / PLCs. Hence the budgetary bodies will be required to close all the transactions in old (multiple / single) LCs / PLC and transfer the required data in new LC/PLC in the FY 2022-2023.*

Unlike in the 2019 data migration, system check to validate the migration data is not feasible due to the merging of the LCs and change in AU codes. As such budgetary bodies should keep proper records of data migrated to / from.

*There shall be no transaction in the old LCs / PLCs in FY 2023-24. The cash opening balances after the completion of the data migration should appear in new LCs / PLCs in FY 2023-24.*





## A: ADVANCES:

### A.1 Advances from Budgetary Activities

Since advances are tagged to the respective budget line, the budgetary bodies have to seek "Zero Budget Line" from the Department of Planning, Budget and Performance (DPBP). It is not necessary but recommended to have the same budget line. The agency administrator should assign zero budget lines to the new LC/PLC account in e-PEMS in the FY 2022-2023. 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 2023.
3. Select the Voucher type as Journal and journal type as 'Correction of BL/OBC/Party/Assignment'.
4. Mention the old LC / PLC in the narration. Eg: Enter LC 202 01 1002 DPA for LC 202.01/1002 Department of Public Accounts (old)
5. 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.
6. Credit BH 8.d (OBC 89.24).
7. Submit voucher for verification, verify and approve.

### A.2 Advance from Deposit Works

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.*

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

1. Create a 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 2023.
3. Select the Voucher type as Journal.
4. Mention the old LC / PLC in the narration. Eg: Enter **LC 202 01 1002 DPA** for LC 202.01/1002 Department of Public Accounts (old)
5. Debit Advances (BH 9c and respective OBCs). Select 'Yes' for the message 'Is this advance from Deposit Works?'
6. Credit BH 8.d (OBC 89.24).
7. Submit voucher for verification, verify and approve.

## B: REFUNDABLE DEPOSITS

Refundable deposits are in respect of earnest money deposits (EMD), security deposits, 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 2023.
3. Select the Voucher type as Journal and journal type as 'Correction of BL/OBC/Party/ Assignment'
4. Mention the old LC / PLC in the narration. Eg: Enter **LC 202 01 1002 DPA** for LC 202.01/1002 Department of Public Accounts (old)
5. Debit BH 8.b (Deposits into Refundable Account), select party and assignment and enter amount of that particular party and assignment.
6. Credit BH 9.f (OBC 96.01). Select party and assignment and enter amount of that party and assignment.
7. 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 2023.
5. Select the Voucher type as Journal and journal type as 'Correction of BL/OBC/Party/ Assignment'
6. Mention the old LC / PLC in the narration. Eg: Enter **LC 202 01 1002 DPA** for LC 202.01/1002 Department of Public Accounts (old)
7. Debit BH 8.a (Non-revenue Deposits).
8. Credit BH 9.e (OBC 95.01). Select party and assignment and enter the amount of that party and assignment.
9. 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 zero budget line to the new LC/PLC account in the FY 2022-2023 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 2023.
4. Select the Voucher type as Journal and journal type as 'Correction of BL/OBC/Party/ Assignment'.
5. Mention the old LC / PLC in the narration. Eg: Enter **LC 202 01 1002 DPA** for LC 202.01/1002 Department of Public Accounts (old)
6. Debit BH 10.a/10.b (Current/Capital budget).
7. Credit BH 9.f (OBC 96.02). Select party and assignment and enter the amount of that party and assignment.
8. Submit voucher for verification, verify and approve.
9. Pass another transaction for refundable deposits. This is necessary to enable the online refundable release. Debit deposit into refundable



deposit (BH 8b and OBC 89.02) select the party & assignment 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) 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 earlier LC / PLC 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 2023.
2. Select the Voucher type as 'Others'.
3. Mention the old LC / PLC in the narration. Eg: Enter LC 202 01 1002 DPA for LC 202.01/1002 Department of Public Accounts (old)
4. Debit BH 12.a (Cash).
5. Credit BH 8.d (OBC 89.24).
6. Submit voucher for verification, verify and approve.

### NOTE :

- *The transaction should be separate for each closing balance of the LCs in June FY 2022-23. While opening in July FY 23-24, the opening balance will be merged.*

## F: SUSPENSE STOCK

Not all agencies will have suspense stock under the books of accounts. Only agencies that deal with physical stock like Bitumen, bridge parts etc... may have the suspense stock in their books of accounts. The following transactions shall be carried out in respect of the suspense stock:

1. In the accounts module, click on 'Voucher' and select account number.  
You have to be in the month of June 2023.
2. Select the Voucher type as Journal and journal type as 'Correction of BL/OBC/Party/Assignment'.
3. Mention the old LC / PLC in the narration. Eg: Enter LC 202 01 1002 DPA for LC 202.01/1002 Department of Public Accounts (old)
4. Debit Advances (BH 9.a and OBC 91.01) and enter the total amount of the stock balance.
5. Credit BH 8.d (OBC 89.24).
6. Submit voucher for verification, verify and approve.





**G: LAST TRANSACTION ENTRY**

Budgetary bodies will make last transaction entry to nullify the credit balance under BH 8.d (OBC 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 2023.
2. Select the Voucher type as Journal and journal type as 'Correction of BL/OBC/Party/Assignment'.
3. Debit BH 8.d (OBC 89.24). Amount will be auto generated (it should sum to all 8.d credited earlier)
4. Credit Payments to DPA BH 8.c (OBC 89.16).
5. Submit voucher for verification, verify and approve.
6. Close June 2023 and all the data will be generated as opening balance in July 2023.

**Note:** *Budgetary bodies in any case shall not pass transactions for data migration in e-PEMS in the FY 2023-2024. All the transactions for data migration should be completed in the FY 2022-2023.*





**PAYROLL DEPARTMENT - Employee Migration**

Data migration of the advances (personal / PW) should be initiated only after update / transfer of the employees in the new payroll departments.

For the data migration of the employees from old LC to new LC, the following transactions shall be carried out in respect of the employees in the new LC :

1. Payroll Department shall be created in line with Departments / Field Offices in ZEst. If no payroll department is created, please contact PMSD Client Support Services.
2. Agency Administrator shall assign the payroll department to the concerned ePEMS user.
3. Select Payroll Department and add employee by typing the TPN no. (Just before adding the employee in the new Payroll Department in the new LC, please make the employee *in-active* in the old payroll Department in the old LC)
4. Cross check all the details of the employee against the employee data in the old payroll department and then click save / Update.

**Note:**

1. *For work charge payroll department, please contact PMSD client support services through the VRS log to create the payroll Department*
2. *For large Payroll Departments having more than two hundred employees, please contact PMSD client support to facilitate bulk employee transfer.*

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