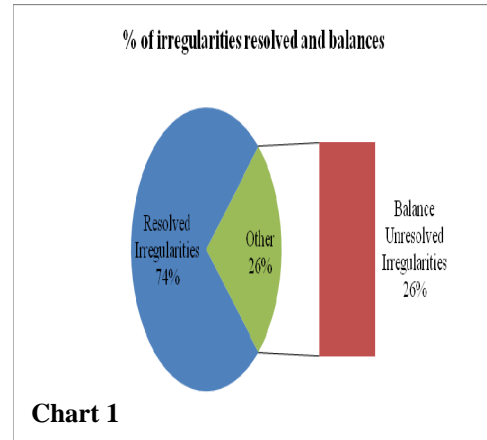


## PART -I Summary of the Review Report up to 2006

The Royal Audit Authority (RAA) had submitted the review report of unresolved audit issues up to 2006 to the Third Session of the First Parliament in May 2009. The review report had unresolved irregularities of Nu.128.672 million. In line with the directives of the Parliament, the RAA carried out a further review of the unresolved irregularities and submitted a report to the Finance and Audit Committee on 30<sup>th</sup> December 2009 required under Section 178 & 179 of the Public Finance Act of Bhutan, 2007. As per the decision of the Finance and Audit Committee, the RAA in January 2010 again circulated the status of unresolved reports to the agencies concerned for further action. Appropriate media announcement was also made in an attempt to resolve all the pending issues.

Based on these initiatives, irregularities amounting to Nu.94.743 million (around 74%) were resolved leaving a balance of Nu.33.929 million (around 26%) as shown in Chart 1 and in Table 1. Out of unresolved irregularities of Nu.33.929 million, irregularities amounting to Nu.14.111 million were in the process of being resolved leaving remaining unresolved irregularities of Nu. 19.818 million. Thus out of total unresolved irregularities of Nu. 128.672 million reported to the Parliament in May 2009, irregularities aggregating to Nu. 108.854 million (Nu. 94.743 million + Nu. 14.111 million) were either fully resolved or in the final stages of being resolved.



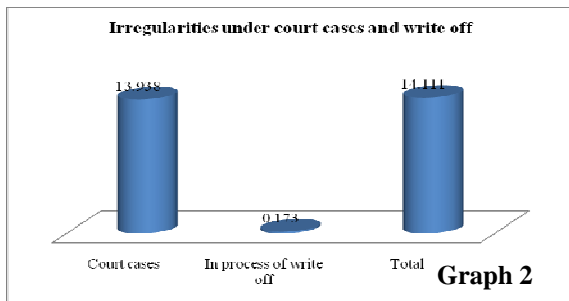
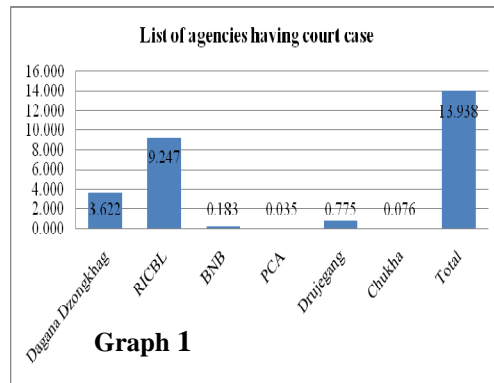
**Table 1 showing agency wise irregularities reported, resolved and balances as on 28.02.2010**

Sl. No	Agency	Unresolved amount as on 15/4/2009 (Nu)	Total amount resolved (Nu)	Balance as on 28/02/2010 (Nu)	% resolved
1	Ministries	10,379,613.05	3,631,413.22	6,748,199.83	34.99 %
2	Dzongkhags	10,786,930.93	2,110,129.44	8,676,801.49	19.56 %
3	Gewogs	3,170,200.73	827,466.58	2,342,734.15	26.10 %
4	Judiciary and Rabdeys	292,447.86	82,161.95	210,285.91	28.09 %
5	Autonomous Bodies	4,024,314.49	278,636.50	3,745,677.99	6.92 %
6	Corporations	18,009,981.76	17,386,364.61	623,617.15	96.54 %
7	Financial Institutions	77,075,970.02	66,748,733.95	10,327,236.07	86.60%
8	NGOs	4,932,955.93	3,678,210.71	1,254,745.22	74.56 %
	<b>Total</b>	<b>128,672,414.77</b>	<b>94,743,116.96</b>	<b>33,929,297.81</b>	<b>73.63%</b>

The corporations and the financial institutions resolved irregularities by as high as 96.54% and 86.60% respectively followed by the NGOs resolving 74.56% of the irregularities. However, in respect of the dzongkhags, the gewogs, the autonomous bodies and the ministries, the percentage of amounts resolved varied from 6.92% to 34.99%. Unresolved cases of the financial institutions related to overdue and term expired loans which were

either under sub-judice or the property taken over based on court verdict is in process of being auctioned.

In respect of some of the agencies, issues could not be resolved as the cases were under litigation. Of the total unresolved irregularities of Nu. 33.929 million, Nu. 13.938 million pertained to court cases representing about 41% of the total unresolved irregularities. Graph 1 shows the list of agencies whose cases are under sub-judice. Of the court cases involving Nu. 13.938 million, court verdicts in respect of cases amounting to Nu. 7.119 million were already issued based on which property has been taken over and the same are in the process of being auctioned. Besides court cases, actions were already initiated to resolve the irregularities amounting to Nu. 0.173 million.

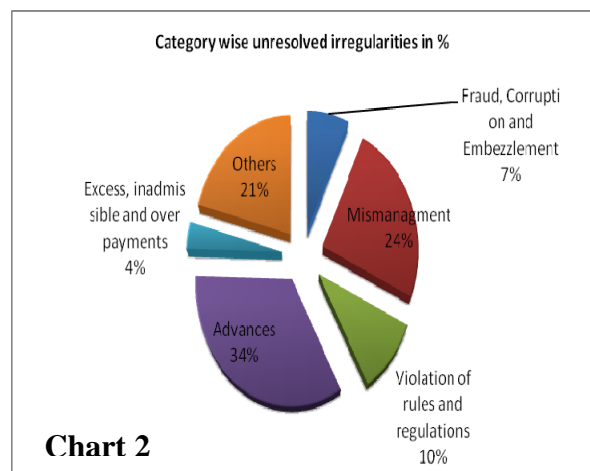


Considering the court cases amounting to Nu.13.938 million and other irregularities amounting to Nu.0.173 million in the process of being resolved as shown in Graph 2, remaining unresolved irregularities works out to Nu.19.818 million (33.929 million – 14.111 million) only.

The break-up of the actual category wise unresolved irregularities of Nu. 19.818 million is as shown in Table A and Chart 2 below:

Table A showing breakup of unresolved irregularities

Sl.No	Category	Nu in million
1	Fraud, Corruption and Embezzlement	1.421
2	Mismanagement	4.862
3	Violation of rules and regulations	1.983
4	Advances	6.677
5	Excess, inadmissible and over payments	0.704
6	Others	4.170
<b>Total</b>		<b>19.818</b>



The category wise summary of unresolved irregularities as on 15.04.2009, irregularities resolved and status of unresolved irregularities as on 28<sup>th</sup> February 2010 is shown in the Table 2 below.

**Table 2 showing category wise irregularities resolved and balances as on 28.02.2010.**

Sl. No	Category	Unresolved amount as on 15/4/2009(Nu)	Total amount resolved (Nu)	Balance as on 28/02/2010 (Nu)	% resolved
1	Fraud, Corruption and Embezzlement	2,573,942.13	1,053,509.53	1,520,432.60	40.93 %
2	Mismanagement	8,255,969.10	1,903,641.30	6,352,327.80	23.06 %
3	Violation of rules and regulations	3,882,170.95	1,899,363.09	1,982,807.86	48.93%
4	Advances	11,806,830.14	5,124,324.88	6,682,505.26	43.40%
5	Excess, inadmissible and over payments	17,157,621.44	14,180,954.23	2,976,667.21	82.65 %
6	Others	84,995,881.01	70,581,323.93	14,414,557.08	83.04%
<b>Total</b>		<b>128,672,414.77</b>	<b>94,743,116.96</b>	<b>33,929,297.81</b>	<b>83.04%</b>

A brief summary of the irregularities reported to the Parliament in May 2009, resolved thereafter and remaining unresolved under six categories is given below:

#### **1. Fraud, Corruption and Embezzlement amounting to Nu.1.054 million resolved**

The aggregate amount of unresolved irregularities under the category ‘fraud, corruption and embezzlement’ reported to the Parliament in May 2009 was Nu.2.574 million. Thereafter, irregularities aggregating to Nu.1.054 million only representing (around 41%) of the unresolved cases were resolved leaving a balance of Nu.1.520 million (around 59%) as on 28.02.2010 as shown in Table 3.

**Table 3 showing agency wise fraud, corruption and embezzlement cases resolved and balances as on 28.02.2010.**

Sl. No	Agency	No of unresolved cases	Unresolved amount as on 15/4/2009 (Nu)	Total amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	No of cases resolved	% resolved
1	Ministries	12	555,746.12	393,891.72	161,854.40	3	70.88%
2	Dzongkhags	12	857,931.80	336,598.55	521,333.25	4	39.23%
3	Gewogs	12	166,413.42	62,644.31	103,769.11	4	37.64%
4	Judiciary and Rabdeys	1	17,374.95	17,374.95	-	-	100.00 %
5	Autonomous Bodies	7	172,292.69	-	172,292.69	-	-
6	Corporations	2	601,183.15	90,000.00	511,183.15	-	14.97 %
7	NGOs	1	203,000.00	153,000.00	50,000.00	-	75.37%
<b>Total</b>		<b>47</b>	<b>2,573,942.13</b>	<b>1,053,509.53</b>	<b>1,520,432.60</b>	<b>11</b>	<b>40.93%</b>

Out of 47 unresolved cases of ‘fraud, corruption and embezzlement’ aggregating to Nu.2.574 million reported to the Parliament in May 2009, only 11 cases aggregating to

Nu.0.448 million were resolved. Although, amounts in respect of irregularities aggregating to Nu.0.560 million were fully recovered yet the cases remained unresolved as no appropriate actions were taken (AIN 318 and 2987 of MoF, AIN 4563 of Zhemgang Dzongkhag, AIN 6446 of Phuentshothang Gewog, and AIN 6707 of Royal Court of Justice, Samdrupjongkhar).

The autonomous bodies (BCCI) failed to resolve any of the cases of fraud, corruption and embezzlement. Although the judiciary and rabdeys recovered 100% of the amount, yet the observation remained unresolved as no appropriate action was taken for the misuse of funds. The total number of cases resolved by the ministries, the dzongkhags and the gewogs were 11 out of 36 cases. In respect of the corporations, the ministries and the NGOs, the percentage of amount resolved varied from 14.97% to 75.37%.

## **2. Mismanagement amounting to Nu.1.904 million resolved**

The aggregate amount of unresolved irregularities under the category ‘mismanagement’ reported to the Parliament in May 2009 was Nu.8.256 million. Thereafter, irregularities aggregating to Nu.1.904 million only representing (around 23%) of the total unresolved cases were resolved leaving a balance of Nu.6.352 million (around 77%) as on 28.02.2010 as shown in Table 4.

**Table 4 showing mismanagement cases resolved and balances as on 28.02.2010**

Sl. No	Agency	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/02/2010 (Nu)	% resolved
1	Ministries	5,595,656.22	851,172.26	4,744,483.96	15.21%
2	Dzongkhags	795,364.95	511,777.52	283,587.43	64.34%
3	Gewogs	595,518.83	172,838.51	422,680.32	29.02%
4	Judiciary and Rabdeys	36,582.00	-	36,582.00	-
5	Autonomous Bodies	708,599.76	2,200.00	706,399.76	0.31%
6	Corporations	220,588.00	175,804.00	44,784.00	79.70%
7	NGOs	303,659.34	189,849.01	113,810.33	62.52%
	<b>Total</b>	<b>8,255,969.10</b>	<b>1,903,641.30</b>	<b>6,352,327.80</b>	<b>23.06%</b>

The corporations resolved 79.70% of the unresolved irregularities followed by dzongkhags (64.34%) and NGOs (62.52%). The judiciary & rabdeys failed to resolve the irregularities amounting to Nu.0.037 million. The autonomous bodies resolved less than 1% of the unresolved irregularities.

## **3. Violation of Laws, Rules and Regulations amounting to Nu.1.899 million resolved**

The aggregate amount of unresolved irregularities under the category ‘violation of laws, rules and regulations’ reported to the Parliament in May 2009 was Nu.3.883 million. Thereafter, irregularities amounting to Nu.1.899 million only (around 49%) were resolved leaving a balance of Nu.1.983 million (around 51%) as on 28.02.2010 as shown in Table 5.

**Table 5 showing violation of laws, rules and regulations cases resolved and balances as on 20.02.2010**

Sl.No	Agency	Unresolved amount as on 15/4/2009 (Nu)	Total Amount resolved (Nu)	Balance as on 28/02/2010 (Nu)	% resolved
1	Ministries	657,537.43	472,063.52	185,473.91	71.79%
2	Dzongkhags	1,730,772.00	12,140.00	1,718,632.00	0.70%
3	Judiciary and Rabdeys	43,087.00	43,087.00	-	100%
4	Autonomous Bodies	155,696.00	155,696.00	-	100%
5	Corporations	2,446.37	2,446.37	-	100 %
6	NGOs	1,292,632.15	1,213,930.20	78,701.95	93.91%
	<b>Total</b>	<b>3,882,170.95</b>	<b>1,899,363.09</b>	<b>1,982,807.86</b>	<b>48.93%</b>

The judiciary & rabdeys; the corporations and the autonomous bodies had resolved all the pending irregularities amounting to Nu.0.199 million followed by NGOs (93.91%) and ministries (71.79%). The dzongkhags had resolved only around 1% of the irregularities.

#### **4. Advances amounting to Nu.5.124 million resolved**

The aggregate amount of unresolved irregularities reported to the Parliament in May 2009 under this category was Nu.11.807 million. Thereafter, irregularities aggregating to Nu.5.124 million (around 43%) were resolved leaving a balance of Nu.6.683 million (around 57%) as on 28.02.2010 as shown in Table 6.

**Table 6 showing agency wise advances cases resolved and balances as on 20.02.2010**

Sl.No	Agency	Unresolved amount as on 15/4/2009 (Nu)	Total amount resolved (Nu)	Balance as on 28/02/2010 (Nu)	% resolved
1	Ministries	2,808,615.88	1,606,449.23	1,202,166.65	57.20%
2	Dzongkhags	4,282,547.03	1,104,127.14	3,178,419.89	25.78%
3	Gewogs	606,918.00	186,211.00	420,707.00	30.68%
4	Judiciary and Rabdeys	150,461.91	-	150,461.91	-
5	Autonomous Bodies	1,797,931.81	99,832.00	1,698,099.81	5.55%
6	Corporations	193,404.51	160,754.51	32,650.00	83.12%
7	NGOs	1,966,951.00	1,966,951.00	-	100%
	<b>Total</b>	<b>11,806,830.14</b>	<b>5,124,324.88</b>	<b>6,682,505.26</b>	<b>43.40%</b>

As shown in Table 6, the non governmental organizations had resolved irregularities by 100% followed by the corporations (83.12%) and the ministries (57.20%). On the other hand, the judiciary and rabdeys failed to resolve any of the cases under this category. The Autonomous bodies resolved only 5.55% of the irregularities. The dzongkhags and gewogs resolved 25.78% and 30.68% of the irregularities respectively.

#### **5. Excess, Inadmissible and Over payments amounting to Nu.14.181 million resolved**

The aggregate amount of unresolved irregularities of to Nu.17.158 million was reported under the category 'excess, inadmissible and over payments' to the Parliament in May 2009. Thereafter, irregularities amounting to Nu.14.181 million (around 83%) were resolved leaving a balance of Nu.2.977 million (around 17%) as shown in Table 7.

**Table 7 showing agency wise excess, inadmissible and over payments resolved and balances as on 28.02.2010.**

Sl.No	Agency	Unresolved amount as on 15/4/2009 (Nu)	Total amount resolved (Nu)	Balance as on 28/02/2010 (Nu)	% resolved
1	Ministries	526,632.00	260,882.06	265,749.94	49.54%
2	Dzongkhags	2,455,719.48	130,050.23	2,325,669.25	5.30%
3	Gewogs	438,655.20	361,183.48	77,471.72	82.34%
4	Judiciary and Rabdeys	44,942.00	21,700.00	23,242.00	48.28%
5	Autonomous Bodies	236,164.00	8,908.50	227,255.50	3.77%
6	Corporations	13,350,539.96	13,350,539.96	-	100.00%
7	NGOs	104,968.80	47,690.00	57,278.80	45.43%
	<b>Total</b>	<b>17,157,621.44</b>	<b>14,180,954.23</b>	<b>2,976,667.21</b>	<b>82.65%</b>

The corporations had resolved all the cases amounting to Nu. 13.351 million followed by gewogs (82.34%), ministries resolved 49.54%, judiciary and rabdeys (48.28%) and NGOs (45.43%). The dzongkhags and autonomous bodies resolved only 5.30% and 3.77% of the irregularities respectively.

#### **6. Others irregularities amounting to Nu.70.581 million resolved**

All other irregularities other than ‘advances’ and ‘excess, inadmissible and over payments’ falling under shortfalls, lapses and deficiencies are categorized as ‘others’. Of the total unresolved irregularities amounting to Nu.84.996 million reported to the Parliament in May 2009, Nu.70.581 million (around 82 %) were resolved leaving a balance of Nu.14.415 million (18%) as on 28.02.2010 as shown in Table 8.

**Table 8 showing agency wise others cases resolved and balances as on 28.02.2010**

Sl.No	Agency	Unresolved amount as on 15/4/2009 (Nu)	Total amount resolved after 15/4/2009 (Nu)	Balance as on 10/12/2009 (Nu)	% resolved
1	Ministries	235,425.40	46,954.43	188,470.97	19.94%
2	Dzongkhags	664,595.67	15,436.00	649,159.67	2.32%
3	Gewogs	1,362,695.28	44,589.28	1,318,106.00	3.27%
4	Autonomous Bodies	953,630.23	12,000.00	941,630.23	1.26%
5	Corporations	3,641,819.77	3,606,819.77	35,000.00	99.04%
6	Financial Institutions	77,075,970.02	66,748,733.95	10,327,236.07	86.60%
7	NGOs	1,061,744.64	106,790.50	954,954.14	10.06%
	<b>Total</b>	<b>84,995,881.01</b>	<b>70,581,323.93</b>	<b>14,414,557.08</b>	<b>82.28%</b>

Table 8 shows that the corporations had resolved 99.04% of the irregularities followed by financial institution (86.60%). Autonomous bodies, dzongkhags and gewogs resolved only 1.26%, 2.32% and 3.27% of the unresolved irregularities respectively.

#### **List of agencies that had resolved their irregularities by 100%**

It was encouraging to note that agencies listed under had fully resolved their irregularities by 100%.

1. Ministries – Ministry of Health
2. Dzongkhags – Pemagatshel, Samtse, Trongsa and Tsirang
3. Gewogs – Yurung, Chongsing, Chimung, Dunglagang, Patale, Rangthangling, Martsala, Phuentshothang, Gomdar, Khebesa and Genekha
4. Judiciary and Rabdey – Wangdue Rabdey
5. Autonomous Bodies – College of Science and Technology, Royal Civil Service Commission and Centre for Bhutan Studies
6. Corporations - Bhutan Agro Industries Ltd.; Basochu Hydropower Corporation; Druk Air Corporation; Bhutan Postal Corporation Ltd; Kuensel Corporation; State Trading Corporation of Bhutan Ltd.; Bhutan Power Corporation Ltd.; and Druk Seed Corporation.

#### **List of agencies that did not respond to settle the pending issues**

However, few of the agencies listed below failed to respond despite the announcement of unresolved issues twice through appropriate media.

1. Gewogs – Dorona, Drujeygang, Gesarling, Goshi, Lajab, Tashiding, Tshendegang, Tshangkhang, Lhamozingkha, Tang, Goshing, Throng, Bhur, Chuzagang, Jigmecholing, Umling, Deorali, Tshakaling, Thangrong and Dremtse.
2. Autonomous Bodies – National Environment Commission, Dzongkha Development Commission and Bhutan Chamber of Commerce and Industries.

## Part – II Detailed Review Report

### 1 Ministry of Agriculture

Out of the total unresolved irregularities of Nu.4,488,640.37 reported to the Parliament in May 2009, the Ministry of Agriculture had subsequently resolved irregularities amounting to Nu.658,749.53 only (around 15%) leaving a balance of Nu.**3,829,845.84** (around 85%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as at 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and embezzlement	61,805.40	-	61,805.40	-
2	Mismanagement	3,011,930.45	151,543.29	2,860,387.16	5.03%
3	Violation of Laws, rules and regulations	338,544.43	153,070.52	185,473.91	45.21%
4	Advances	813,061.80	210,281.20	602,780.60	25.86%
5	Excess, inadmissible and over payment	242,675.52	143,899.52	98,776.00	59.30%
6	Others	20,622.77	-	20,622.77	-
	<b>Total</b>	<b>4,488,640.37</b>	<b>658,794.53</b>	<b>3,829,845.84</b>	<b>14.68%</b>

As would be evident from the above summary, the Ministry had not attended to the issue on fraud, corruption and embezzlement cases. In cases of excess, inadmissible and over payment where over 59% of the amounts were recovered, the efforts made in resolving the remaining irregularities were not very effective. In respect of cases of mismanagement which constituted over 67% of the unresolved irregularities, only 5% were resolved. In case of outstanding advances of Nu.602,780.60, the Ministry was able to resolve about 26% of the total advances.

Of the unresolved irregularities of Nu.3,829,845.84, Nu.2,050,046.16 pertained to non realization of fines and penalties from M/s Bhutan Board Products Limited. Further, the Ministry has proposed 10 cases of unresolved irregularities amounting to Nu. 173,178.85 for the Ministry of Finance for write off.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6499	2003-05	2	7,350.00	2,000.00	5,350.00
2	6243	2003-05	5	155,791.20	155,791.20	-
3	5474	2002-03	1.4, 1.7	44,992.00	3,000.00	41,992.00
4	4687	2002-02	1.1b	10,186.80	-	10,186.80
5	3587	2000-01	1.1a, 1.2f	14,000.00	-	14,000.00

6	6102	2004-05	5.6.8	820.00	820.00	-
7	5769	2002-03	1b, 6	207,900.00	138,000.00	69,900.00
8	5021	2001-03	2.1, 3.1	16,515.54	-	16,515.54
9	3067	1996-00	6, 14	48,343.20	-	48,343.20
10	2868	1987-91	1.1a	10,000.00	-	10,000.00
11	6591	2004-06	12.37	150.00	-	150.00
12	5978	2001-04	6	2,050,046.16	-	2,050,046.16
13	3533	1998-01	1.1	73,133.31	-	73,133.31
14	2681	1987-90	2.1, 4.7	51,445.44	-	51,445.44
15	6249	2004-05	6.4	17,045.00	-	17,045.00
16	6772	2000-03	2	140,496.60	140,496.60	-
17	5960	2003-04	2.1	6,196.00	-	6,196.00
18	5551	2002-03	1.4, 1.6	63,691.56	-	63,691.56
19	6644	2005-06	1.5	413,442.60	-	413,442.60
20	5107	2002-03	7.1	8,555.00	-	8,555.00
21	19	1994-98	1.1, 2.1, 3.1, 6.1	523,740.69	-	523,740.69
22	6248	2004-05	1.1	11,625.60	11,625.60	-
23	6405	1999-05	1, 3, 4, 11	341,064.67	105,028.00	236,036.67
24	3558	1998-99	7	21,000.00	-	21,000.00
25	2731	1998-98	1, 9a	202,439.00	-	202,439.00
26	5368	2003-03	8	42,670.00	42,670.00	-
27	6203	2004-05	4.7f	6,000.00	6,000.00	-
<b>Total</b>				<b>4,488,640.37</b>	<b>658,974.53</b>	<b>3,829,845.84</b>

#### **AIN 6499 of period covering 2003-05**

##### **Para No. 2 Outstanding advances - Nu. 7,350.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 7,350.00

##### **Status :**

*Nu.2,000.00 was deposited into Audit Recoveries Account (ARA) leaving a balance of Nu.5,350.00*

##### **Accountability:**

*Kinley, Accountant and Dawa Dukpa*

#### **AIN 6243 of period covering 2003-05**

##### **Para No. 5 Outstanding advances - Nu. 155,791.20**

Un-settled advances as on the date of reporting to Parliament were Nu. 155,791.20 .

**Status:**

*The para was resolved as Nu.155,791.20 was deposited into ARA vide Money Receipt No.72029 dated 13/10/2009.*

**AIN 5474 of period covering 2002-03**

**Para No. 1.4 Non-deduction of TDS - Nu.1,000.00**

TDS of Nu.1,000.00 was not collected by the Department of Research and Development.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Karma Yeden, Asstt. Finance Officer*

**Para No. 1.7 Outstanding advances -Nu. 43,992.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 43,992.00

**Status:**

*Nu.3,000.00 was deposited into Audit Recoveries Account leaving a balance of Nu.40,992.00*

**Accountability:**

*Chador Wangdi, Chimi Rinzin, Sangay Dendup, Dechenmo, Bhim Badhur, Pem Tshering, Tandin Wangchuk and Dzongkhag Irrigation Officer, Bumthang.*

**AIN 4687 of period covering as on 31<sup>st</sup> December 2002**

**Para No. 1.1b Over payment of photocopy charges - Nu.10,186.80**

Overpayment of photocopying charges of Nu.10,186.80 to Druk Printers was not recovered.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Accountability not fixed*

**AIN 3587 of period covering 2000-01**

**Para No. 1.1a Overtime payment to the data punchers -Nu.12,000.00**

Inadmissible over time allowance of Nu.12,000.00 paid by the Land Use and Natural Resources Planning was not recovered.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*B.N. Sharma, ADAHO*

**Para No. 1.2f Outstanding advances -Nu.2,000.00.**

Un-settled advances as on the date of reporting to Parliament were Nu. 2,000.00

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Kuenga Dorji*

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**AIN 6102 of period covering 2004-05**

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**Para No. 5.6.8 Outstanding advances - Nu.820.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 820.00

**Status:**

*The para was resolved as Nu.820.00 was deposited into ARA vide Money Receipt No.66698 dated 26/6/2009.*

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**AIN 5769 of period covering 2002-03**

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**Para No. 1.b Non-realization of sale proceeds of apple - Nu.207,000.00**

The sale proceeds of apples amounting to Nu.207,000.00 remained unrealized even after the court's verdict.

**Status:**

*The management had deposited Nu.138,000.00 into ARA vide Money Receipt No.83335 dated 7/10/2009 leaving a balance of Nu.69,000.00. The management is pursuing the balance amount with the contractor.*

**Accountability:**

*Dr. Lungten Norbu (Supervisory)*

**Para No. 6 Inadmissible payment of TA/DA - Nu.900.00**

Inadmissible payment of TA/DA of Nu. 900.00 was not recovered.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Karma Wangchuk*

**AIN 5021 of period covering 2001-03**

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**Para No. 2.1 Non-accountal of security money - Nu.13,113.84**

Security money of Nu.13,113.84 was not accounted for.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Lham Tshering, Accountant*

**Para No. 3.1 Non-deduction of TDS - Nu.3,401.70**

TDS of Nu.3,401.70 was not recovered.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Lham Tshering, Accountant*

**AIN 3067 of period covering 1996-00**

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**Para No. 6 Excess payment - Nu.21,100.00**

Excess payment of Nu.21,100.00 for the fencing work was not recovered.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Phub Tshering, Forest Ranger*

**Para No. 14 Inadmissible payment of mileage - Nu.27,243.20**

Inadmissible mileage of Nu.27,243.20 was not recovered.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Phub Tshering, Forest Ranger*

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**AIN 2868 of period covering 1987-91**

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**Para No. 1.1a Non-accountal - Nu.10,000.00.**

No action has been taken for non accountal of advance of Nu.10,000.00.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Accountability not fixed*

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**AIN 6591 of period covering 2004-06**

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**Para No. 12.37 Inadmissible payments of TA/DA (Nu. 150.00)**

Inadmissible payment of TA/DA was not recovered.

**Status:**

*Although the Ministry submitted that the incumbent had deposited the amount into Audit Recoveries Account through Bank of Bhutan yet the amount has not been received as confirmed from the bank.*

**Accountability:**

*Sonam Rinchen*

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**AIN 5978 of period covering 2001-04**

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**Para No. 6 Non realization of fines & penalties - Nu.2,050,046.16**

Fines and penalties of Nu.2,050,046.16 were not recovered from the Bhutan Board Products Limited (BBPL).

**Status:**

*The management is still pursuing the matter with the Bhutan Board Products Limited.*

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**AIN 3533 of period covering 1998-01**

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**Para No. 1.1 Payment without verifying Measurement Book - Nu.73,133.31**

Excess payment of Nu.73,133.31 was not recovered.

**Status:**

*The Ministry has proposed to the Ministry of Finance for write off.*

**Accountability:**

*Dasho Tikaram Giri*

**AIN 2681 of period covering 1987-90**

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**Para No. 2.1 Non-accountal and double payment – Nu.38,871.52**

Nu.19,000.00 and Nu.19,871.52 on account of non accountal and double payment were not recovered.

**Status:**

*The para was resolved based on the justifications furnished by the Ministry.*

**Para No. 4.7 Improper accounting - Nu.12,573.92**

No action was taken for improper accounting of Nu.12,573.92

**Status:**

*The para was resolved based on the justifications furnished by the Ministry.*

**AIN 6249 of period covering 2004-05**

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**Para No. 6.4 Outstanding advances – Nu.17,045.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 17,045.00

**Status:**

*The Ministry with the agency concerned is still reviewing the case.*

**Accountability:**

*Sonam Dorji, Headmaster*

**AIN 6772 of period covering 2003-03**

---

**Para No. 2 Non-deduction of rebate - Nu.140,496.60**

Excess payment of Nu.140,496.60 was not recovered from contractor.

**Status:**

*The para has been treated as settled as the same observation is featuring in the Annual Audit Report 2007.*

**AIN 5960 of period covering 2003-04**

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**Para No. 2.1 Over payment on procurement - Nu.6,196.00**

Excess payment of Nu.6,196.00 was not recovered.

**Status:**

*The Ministry is pursuing the matter with the incumbent.*

**Accountability:**

*Chewang, Dy. Chief Accountant*

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**AIN 5551 of period covering 2002-03**

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**Para No. 1.4 Non-accountal - Nu. 38,691.56**

POL advance of Nu.38,691.56 was not accounted for.

**Status:**

*The Ministry is pursuing the matter with the incumbent.*

**Accountability:**

*Chewang, Dy. Chief Accountant*

**Para No. 1.6 Outstanding advances - Nu.25,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 25,000.00

**Status:**

*The Ministry is pursuing the matter with the incumbent.*

**Accountability:**

*Chewang, Dy. Chief Accountant*

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**AIN 6644 of period covering 2005-06**

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**Para No. 1.5 Outstanding sundry debtors/sundry creditors - Nu.413,442,60**

Outstanding sundry debtors/creditors as on the date of reporting to Parliament were Nu. Nu.413,442.60.

**Status:**

*Recovery not made till date.*

**Accountability:**

*Chencho Dorji, Plant and Equipment In-charge*

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**AIN 5107 of period covering 2002-03**

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**Para No. 7.1 Non-remittance of Tax - Nu.8,555.00**

TDS of Nu.8,555.00 was not remitted to the Government Revenue Account.

**Status:**

*The Ministry submitted that the project has been closed and documents are not traceable.*

**Accountability:**

*Sonam Wangdi, Accountant*

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**AIN 19 of period covering 1994-98**

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**Para No. 1.1 Discrepancies in sale proceeds - Nu.267,837.69**

Nu.267,837.69 being discrepancies in the sale proceeds of milk was not recovered.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**Para No. 2.1 Non-deposit -Nu. 58,803.00**

Sale proceeds of milk of Nu.58,803.00 were not accounted for in the bank.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**Para No. 3.1 Outstanding sale proceeds - Nu.194,870.50.**

Amount on credit sale of milk of Nu.194,870.50 was not realised.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**Para No. 6.1 Non-deduction of contractor's tax - Nu.2,229.50**

2 % contractor tax amounting to Nu.2,229.50 was not recovered.

**Status:**

*Nu.1,917.69 was deposited long time back leaving a balance of Nu.311.00.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**AIN 6248 of period covering 2004-05**

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**Para No. 1.1 Non-deduction of house rent - Nu.11,625.60**

House rent of Nu.11,625.60 was not recovered.

**Status:**

*The para was resolved as Nu.11,625.60 was deposited into ARA vide Money Receipt No.57823 dated 12/10/2009.*

**AIN 6405 of period covering 2003-04**

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**Para No. 1 Non-refund of fund balance - Nu.112,340.60**

Fund balance of Nu.112,340.60 was not refunded.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**Para No. 3 Outstanding sale proceeds - Nu.107,475.00**

Sale proceeds of farm products of Nu.107,475.00 were outstanding.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**Para No. 4 Irregular payment made on purchase of fertilizer - Nu.105,028.00**

Stock entries of SSP fertilizer worth Nu.105,028.00 were not made.

**Status:**

*The para was resolved based on the justifications received vide letter No.4(10) DoL/BSF/Adm/2008-09/95 dated 11/9/2009.*

**Para No. 11 Non-deduction of TDS - Nu.16,221.07**

TDS of Nu.16,221.07 was not recovered from different suppliers and contractors.

**Status:**

*The Ministry is following up with the incumbent.*

**Accountability:**

*Kesang Dorji, Farm Superintendent*

**AIN 2731 of period covering 1998-98 (1.1.98-30.06.98)**

**Para No. 1 Non-realization of hire charges - Nu.103,488.00**

Hire charges amounting to Nu.103,488.00 were not recovered.

**Status:**

*Hire charges have not been recovered.*

**Accountability:**

*Shankar Raj Gurung, Accountant*

**Para No. 9a Mismanagement of cash closing balance - Nu.98,951.00**

The case of misuse of cash closing balance of Nu.98,951.00 booked as advances to officials and staff was not resolved.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Shankar Raj Gurung, Accountant*

**AIN 3558 of period covering 1998-99**

**Para No. 7 Outstanding advances - Nu.21,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu.21,000.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Shankar Raj Gurung, Accountant*

**AIN 5368 of period covering 2003-03**

**Para No.8 Non-adjustment of advances - Nu.42,670.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 42,670.00.

**Status:**

*The para was resolved as Nu.42,670.00 was deposited into ARA vide Money Receipt No. 72019 dated 12/10/09.*

**AIN 6203 of period covering 2004-**

**Para No. 4.7f Outstanding advances - Nu.6,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu.6,000.00.

**Status:**

*The para was resolved as Nu.6,000.00 was deposited into ARA vide Money Receipt No 57818 dated 9/10/09.*

**2. Ministry of Education**

Out of the total unresolved irregularities of Nu.1,808,807.18 reported to the Parliament in May 2009, the Ministry of Education had subsequently resolved irregularities amounting to Nu.1,633,873.18 only (around 90%) leaving a balance of Nu.174,934.00 (around 10%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and embezzlement	59,698.00	33,728.00	25,970.00	56.50%
2	Mismanagement	103,507.28	103,507.28	-	100%
3	Violation of laws, rules and regulations	318,993.00	318,993.00	-	100%
4	Advances	1,205,174.00	1,062,210.00	142,964.00	88.14%
5	Excess, inadmissible and over payment	89,183.90	83,183.90	6,000.00	93.27%
6	Others	32,251.00	32,251.00	-	100%
	<b>Total</b>	<b>1,808,807.18</b>	<b>1,633,873.18</b>	<b>174,934.00</b>	<b>90.33%</b>

As would be evident from the above summary, the Ministry had resolved all the irregularities (100%) under the mismanagement, violation of laws, rules and regulations and others. In cases of advances constituting highest unresolved irregularities, over 88 % were resolved. In respect of cases of fraud, corruption and embezzlement; excess, inadmissible and over payment, the percentage of resolved irregularities was over 56% and 93% respectively.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as at 15/4/2009	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
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1	5364	2001-03	1.4, 4.1, 4.2	81,007.28	78,507.28	2,500.00
2	6782	2003-06	1.1	17,476.00	17,476.00	-
3	5864	2001-04	1.2, 4.1	90,707.90	90,707.90	-
4	6694	2004-06	1.5c, 2.2, 3.1, 12	1,152,350.00	1,003,516.00	148,834.00
5	6195	2004-05	1.4	33,780.00	33,780.00	-
6	5866	2002-04	1.7a	318,993.00	318,993.00	-
7	6474	2003-06	4, 7, (iii), (ix)	116,022.00	92,422.00	23,600.00
<b>Total</b>				<b>1,808,807.18</b>	<b>1,635,402.18</b>	<b>174,934.00</b>

#### **AIN 5364 of period covering 2001- 03**

**Para No.1.4 Inadmissible payment of DSA – Nu.2,500.00**

Inadmissible DSA of Nu.2,500.00 paid during Ex-Country Training was not recovered.

**Status:**

*The Ministry is pursuing the matter with the incumbent.*

**Accountability:**

*Thinley Wangmo, Programme Officer (Supervisory)*

**Para No. 4.1 Non-remittance of TDS - Nu. 66,701.28**

Tax deduction of Nu.66,701.28 was not remitted to the revenue account.

**Status:**

*The para was resolved based on the letter of the Ministry of Finance received vide MoF/HRD-HRC/467 dated 7/1/2010.*

**Para No. 4.2 Short deduction of 3% TDS - Nu.11,806.00.**

TDS amounting to Nu.11,806.00 was not recovered.

**Status:**

*The para was resolved based on the letter of the Ministry of Finance received vide MoF/HRD-HRC/467 dated 7/1/2010.*

#### **AIN 6782 of period covering 2003-06**

**Para No.1.1 Inadmissible payment of DSA - Nu.17,476.00**

The balance amount of Nu.17,476.00 was not recovered.

**Status:**

*The para was resolved based on the confirmation made on the genuineness of the tour performed by the incumbent.*

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**AIN 5864 of period covering 2001 -04**

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**Para No.1.2 Retention of huge cash balance - Nu.25,000.00**

No action was taken for non surrender of Nu.25,000.00 to the Ministry of Finance.

**Status:**

*Nu.25,000.00 was deposited into ARA vide Money Receipt No.66938 dated 14/9/2009. However, the para remained unresolved due to want of appropriate action.*

**Para No.4.1 Procurement made on higher rate - Nu.65,707.90**

Excess payments of Nu.65,707.90 were not recovered.

**Status:**

*The para was resolved based the documents evidence produced.*

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**AIN 6694 of period covering 2004 -06**

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**Para No. 1.5c i &iii Payment of TA/DA to teachers who did not exist – Nu.19,160.00**

No action had been taken for the fictitious TA/DA claims of Nu.19,160.00

**Status:**

*The para was resolved based on the court's verdict.*

**Para No.2.2 Forgery of signature and documents – Nu.11,238.00**

No action was taken against forgery.

**Status:**

*Nu.5,368.00 was settled based on the letter received from the MoE vide MoE/Adm(22)2010/925 dated 17/2/2010 leaving a balance of Nu.5,870.00. The amount is recoverable from Sangay Pasang.*

**Accountability:**

*Sangay Pasang*

**Para No.3.1 Forgery and manipulation of documents – Nu.9,200.00**

Action taken against forgery was not intimated.

**Status:**

*The para was resolved based on the letter received vide MoE/Adm(22)2010/925 dated 17/2/2010.*

**Para No.12 Outstanding advances – Nu.1,112,752.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 1,112,752.00.

**Status:**

*Adjustment documents for Nu.969,788.00 were produced leaving a balance of Nu.142,964.00 unrecovered.*

**Accountability:**

*Dorji Wangchuk, CO, CAPSD, Tshering Tashi, YIC, Rinzin Wangdi, DEO, Mongar and invidual teachers.*

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**AIN 6195 of period covering 2004 -05**

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**Para No.1.4 Shortages of library books procured and supplied – Nu.32,251.00**

The shortage of Nu.32,251.00 has not been made good.

**Status:**

*The para was resolved as Nu.32,251.00 was deposited into ARA and in line with the action taken by the MoE & RAA on 11<sup>th</sup> September 2009.*

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**AIN 5866 of period covering 2002-2004**

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**Para No. 1.7a Irregularities in purchase of materials- Nu.318,993.00**

Materials worth Nu.318,993.00 procured without conforming to the applicable rules were not resolved.

**Status:**

*The para was resolved based on the court's verdict.*

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**AIN 6474 of period covering 2003-06**

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**Para No.4 Forgery & manipulation of documents – Nu.20,100.00**

While the action had been taken the amount is not recovered.

**Status:**

*The Ministry had forwarded the case to the Cabinet Secretariat for onward submission to the Office of the Attorney General.*

**Accountability:**

*Dorji Wangchuk, Curriculum Officer, CAPSD*

**Para No. 7 (iii) Inadmissible payment of daily allowance – Nu.3,500.00**

Inadmissible payment of Nu.3,500.00 was not recovered from the participants of various workshops.

**Status:**

*The Ministry had forwarded the case to the Cabinet Secretariat for onward submission to the Office of the Attorney General.*

**Accountability:**

*Dorji Wangchuk, Curriculum Officer, CAPSD*

**Para No. 7 (ix) Unjustified accumulation of advances – Nu.92,422.00**

Un-settled advances as on the date of reporting to Parliament were Nu.92,422.00.

**Status:**

*The para was resolved as the amount was deposited into Audit Recoveries Account by the officials concerned.*

### 3. Ministry of Finance

Out of the total unresolved irregularities of Nu.2,995,964.91 reported to the Parliament in May 2009, the Ministry of Finance had subsequently resolved irregularities amounting to Nu.944,019.91 only (around 32%) leaving a balance of Nu.2,051,945.00 (around 68%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as at 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and embezzlement	340,163.72	340,163.72	-	100%
2	Mismanagement	2,416,152.99	532,056.19	1,884,096.80	22.02%
3	Advances	71,800.00	71,800.00	-	100%
4	Others	167,848.20	-	167,848.20	-
	<b>Total</b>	<b>2,995,964.91</b>	<b>944,019.91</b>	<b>2,051,945.00</b>	<b>31.51 %</b>

As would be evident from the above summary, the Ministry had failed to resolve cases under category others amounting to Nu.167,848.20. Although the Ministry had recovered Nu.340,163.72 (100%) for fraud, corruption and embezzlement cases yet appropriate actions were not taken. In case of advances, the Ministry had recovered the entire amount. Out of the total unresolved irregularities of Nu.2,051,945.00, Nu.1,022,867.26 million representing around 50% pertains to overdue taxes from M/s Chukha Hydro Power Corporation.

The details of AINwise status of irregularities indicating position as on 14<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009	Amount settled (Nu.)	Balance as at 28/2/2010 (Nu)
1	6165	2003-05	11.2	50,000.00	50,000.00	-
2	318	1995-98	1.2, 3.3	319,522.67	151,674.47	167,848.20
3	6664	2003-03	1v	3,800.00	3,800.00	-
4	6685	2005-06	11.3	3,000.00	3,000.00	-
5	6308	2004-05	1.1.2, 64.3	1,037,867.26	15,000.00	1,022,867.26
6	4302	1999-01	3.1	51,312.24	-	51,312.24
7	2987	1996-99	3.6, 6.7	676,632.88	188,489.25	488,143.63
8	337	1993-96	13	532,056.19	532,056.19	-
9	379	1997-98	2.1	321,773.67	-	321,773.67
<b>Total</b>				<b>2,995,964.91</b>	<b>944,019.91</b>	<b>2,051,945.00</b>

#### **AIN 6165 of period covering 2003-05**

##### **Para No. 11.2 Outstanding advance – Nu.50,000.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 50,000.00.

##### **Status:**

*The para was resolved as Nu.50,000.00 was deposited into ARA vide Money Receipt No.66824 dated 11/8/2009.*

#### **AIN 318 of period covering 1995-98**

##### **Para No. 1.2 Misappropriation of cash refunds – Nu.151,674.47**

No action was taken for the misappropriation of Nu.151,674.47.

##### **Status:**

*Although Nu.151,674.47 has been deposited into Audit Recoveries Account vide Money Receipt No.72356 dated 9/2/2010 yet para remained unresolved as appropriate action was not taken for misappropriation of cash.*

##### **Accountability:**

*Ugyen Tshewang, Finance Officer*

##### **Para No. 3.3 Irregularities in the deposit of unspent balance – Nu.167,848.20**

No action was taken for the non accountal of unspent balance of US \$4,212.00 equivalent of Nu.167,848.20.

**Status:**

*The Ministry is pursuing the matter with the incumbent.*

**Accountability:**

*Ugyen Tshewang, Finance Officer*

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**AIN 6664 of period covering 2003-03**

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**Para No. 1v Outstanding advance – Nu.3,800.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 3,800.00.

**Status:**

*The para was resolved as Nu.3,800.00 was deposited into ARA vide Money Receipt No.66821 dated 8/10/2009.*

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**AIN 6685 of period covering 2005-06**

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**Para No. 11.3 Outstanding advance - Nu.3,000.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 3,000.00.

**Status:**

*The para was resolved as Nu.3,000.00 was deposited into ARA vide Money Receipt No.52193 dated 12/5/2009.*

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**AIN 6308 of period covering 2004-05**

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**Para No. 1.1.2 Over due taxes and revenue - Nu.1,022,867.26**

Overdue taxes of Nu.1,022,867.26 of M/s Chhukha Hydro Power Corporation were not realized.

**Status:**

*The management is pursuing the matter with M/s Chhukha Hydro Power Corporation Limited.*

**Accountability:**

*Kezang Deki, Head of Tax Administration (Supervisory)*

**Para No. 6.4.3 Outstanding advance – Nu.15,000.00**

Un-settled advance as on the date of reporting to Parliament was Nu.15,000.00

**Status:**

*The para was resolved as Nu.15,000.00 was deposited into ARA vide Money Receipt No.66824 dated 11/8/2009.*

**AIN 4302 of period covering 1999-01**

**Para No. 3.1 Outstanding taxes -Nu. 51,312.24**

Outstanding taxes amounting to Nu. 51,312.24 were not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Gyeltshen Wangdi, In-Charge, Paro Customs Office*

**AIN 2987 of period covering 1996-99**

**Para No. 3.6 Outstanding taxes – Nu.488,143.63**

Outstanding BIT, CIT and BST amounting to Nu.488,143.63 remained not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**Para No. 6.7 Misuse of Revenue Receipt – Nu.188,489.25**

No action had been taken for the misuse of revenue of Nu.188,489.25.

**Status:**

*The para was resolved as the amount was written off by the Finance and Audit Committee on 30/12/2009.*

**AIN 337 of period covering 1993-96**

**Para No. 13 Outstanding BIT & Sales Tax – Nu.532,056.19**

Outstanding BIT/BST amounting to Nu. 532,056.19 remained not collected.

**Status:**

*The para was resolved as the amount was written off by the Finance and Audit Committee on 30/12/2009.*

**AIN 379 of period covering 1997-98****Para No. 2.1 Outstanding vend fee – Nu. 321,773.67**

Outstanding vend fee amounting to Nu. 321,773.67 remained not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**4. Ministry of Foreign Affairs**

Out of the total unresolved irregularities of Nu.673,447.43 reported to the Parliament in May 2009, the Ministry of Foreign Affairs had subsequently resolved irregularities amounting to Nu.143,698.71 only (around 21%) leaving a balance of Nu.**529,748.72** (around 79%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	73,200.00	20,000.00	53,200.00	27.32%
3	Advances	555,868.08	99,446.03	456,422.05	17.89%
4	Excess, inadmissible and over payment	44,379.35	24,252.68	20,126.67	54.65%
	<b>Total</b>	<b>673,447.43</b>	<b>143,698.71</b>	<b>529,748.72</b>	<b>21.34%</b>

As would be evident from the above summary, the Ministry had resolved irregularities ranging from 27.32% to 54.65% under all the categories. Of the total unresolved irregularities of Nu.529,748.72, Nu.456,422.00 alone representing 86% pertains to advances only.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6117	2004-05	1.2.9, 5.6.3	64,243.00	7,813.00	56,430.00
2	5763	2001-04	1.6b	20,000.00	20,000.00	-
3	477	1994-98	11.1.4	12,173.94	-	12,173.94
4	5697	2001-04	3.1.1	155,447.27	10,000.00	145,447.27
5	5699	2001-04	1.6, 5.3, 7	339,950.19	24,252.68	315,697.51
6	5037	2001-03	5	81,633.03	81,633.03	-
	<b>Total</b>			<b>673,447.43</b>	<b>143,698.71</b>	<b>529,748.72</b>

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**AIN 6117 of period covering 2004-05**

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**Para No.1.2.9 Acceptance of defective goods - Nu.53,200.00**

Acceptance of defective goods amounting to Nu.53,200.00 was not resolved.

**Status:**

*The RAA did not receive any response despite the Ministry's assurance to furnish the requisite documents.*

**Accountability:**

*Sonam Dorji, MTO*

**Para No. 5.6.3 Non-realization of advances – Nu.11,043.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 11,043.00.

**Status:**

*Nu.7,813.00 was deposited into ARA vide Money receipt No.66578 dated 22/5/2009 leaving a balance of Nu.3,230.00.*

**Accountability:**

*Yeshey Tshewang, UDC*

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**AIN 5763 of period covering 2001-04**

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**Para No.1.6b Non-accountal of advances- Nu.20,000.00**

Advance payment of Nu.20,000.00 was not accounted in the books of account.

**Status:**

*The para was resolved as Nu.20,000.00 was deposited into ARA vide Money Receipt No.66577 dated 22/5/2009.*

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**AIN 477 of period covering 1994-98**

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**Para No.11.1.4 Over payment – Nu.12,173.94**

A sum of CHF 339.58 equivalent to Nu.12,173.94 paid in excess on account of carriage charges was not recovered.

**Status:**

*The case is under review by the Ministry.*

**Accountability:**

*Ugyen Tshewang, Finance Officer*

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**AIN 5697 of period covering 2001-04**

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**Para No. 3.1.1 Irregularities in advance – Nu.155,447.27**

Un-settled advances as on the date of reporting to Parliament were US \$ 3,960.44 equivalent to Nu.155,447.27(@ Nu.39.25).

**Status:**

*The Ministry had deposited Nu.10,000.00 into ARA leaving a balance of Nu.145,447.27.*

**Accountability:**

*Thinley Dorji, Dy. Director, Lhatu Wangchuk, Former Ambassador to RBE, Dhaka and Sangay Zangmo, Chief Finance Officer*

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**AIN 5699 of period covering 2001-04**

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**Para No. 1.6 Over payment – Nu.24,252.68**

Representational grant amounting to Nu.24,252.68 paid in excess was not recovered.

**Status:**

*The para was resolved as Nu.24,252.68 was deposited into ARA vide money receipt No.66379 dated 10/7/2009*

**Para No. 5.3 Over payment – Nu.7,952.73**

Salary of CHF 201.90 equivalent to Nu.7,952.73 paid in excess was not recovered.

**Status:**

*The case is under review by the Ministry.*

**Accountability:**

*Ugyen Tshewang, Finance Officer*

**Para No.7 Non-adjustment of advances - Nu.307,744.78**

Un-settled advances as on the date of reporting to Parliament were Nu. US\$ 3,403.80 and CHF 4,830 equivalent to Nu.307,744.78.

**Status:**

*The case is under review by the Ministry.*

**Accountability:**

*Ugyen Tshewang, Finance Officer and Sangay Wangdi, Finance Officer*

## AIN 5037 of period covering 2001-03

### Para No.5. Non-realization of advances - US\$ 951.16 & Taka 44,300.00

Un-settled advances as on the date of reporting to Parliament were US\$ 951.16 & balance Taka 44,300.00 equivalent to Nu.81,633.03.

#### *Status:*

*The para was resolved based on the justifications furnished during the review meeting held between the Ministry and the RAA on 4<sup>th</sup> September 2009.*

## 5. Ministry of Health

Out of the total unresolved irregularities of Nu.13,647.00 reported to the Parliament in May 2009, the Ministry of Health had subsequently resolved all irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as at 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as at 28/2/2010 (Nu)	Amount resolved%
1	Mismanagement	13,147.00	13,147.00	-	100%
2	Advances	500.00	500.00	-	100%
	<b>Total</b>	<b>13,647.00</b>	<b>13,647.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6163	2003-05	1.5	500.00	500.00	-
2	4959	1998-03	1.1	13,147.00	13,147.00	-
	<b>Total</b>			<b>13,647.00</b>	<b>13,647.00</b>	<b>-</b>

## AIN 6163 of period covering 2003-05

### Para No.1.5 Non-adjustment of advance – Nu.500.00

Un-settled advance as on the date of reporting to Parliament was Nu. 500.00.

#### *Status:*

*The para was resolved as Nu.500.00 was deposited into ARA vide Money Receipt No.66785 dated 30/7/2009.*

**AIN 4959 of period covering 1998-03****Para No. 1.1 Non-deduction of TDS - Nu.13,147.00**

TDS amounting to Nu.13,147.00 remained unrealized.

**Status:**

*The para was resolved based on the justifications submitted by the Ministry.*

**6. Ministry of Home & Cultural Affairs**

Out of the total unresolved irregularities of Nu.78,879.00 reported to the Parliament in May 2009, the Ministry Home and Cultural Affairs had subsequently resolved irregularities amounting to Nu.58,000.00 only (around 74%) leaving a balance of Nu.**20,879.00** (around 26%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and embezzlement	20,879.00	-	20,879.00	-
2	Advances	58,000.00	58,000.00	-	100%
	<b>Total</b>	<b>78,879.00</b>	<b>58,000.00</b>	<b>20,879.00</b>	<b>73.53</b>

As would be evident from the above summary, the Ministry had recovered entire amount of Nu.58,000.00 but failed to resolve the observation on the fraud, corruption and embezzlement case amounting to Nu.20,879.00.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5191	2001-03	2.7	58,000.00	58,000.00	-
2	6568	2003-06	1.2	20,879.00	-	20,879.00
	<b>Total</b>			<b>78,879.00</b>	<b>58,000.00</b>	<b>20,879</b>

**AIN 5191 of period covering 2001-03****Para No. 2.7 Non-realization of advances – Nu.58,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu. Nu.58,000.00.

**Status:**

*The para was resolved as the amount was deposited into Audit Recoveries Account vide Money Receipt No.72484 dated 10/3/2010.*

**AIN 6568 of period covering 2003-06****Para No.1.2 Excess payments – Nu.20,879.00**

Double refund of security deposit amounting to Nu.20,879.00 was not recovered.

**Status:**

*The Ministry is pursuing the matter with the incumbent.*

**Accountability:**

*Darick Dorji*

**7. Ministry of Labour & Human Resource**

Out of the total unresolved irregularities of Nu.88,477.83 reported to the Parliament in May 2009, the Ministry Labour and Human Resources had subsequently resolved irregularities amounting to Nu.74,963.83 only (around 85%) leaving a balance of Nu.13,514.00 (around 15%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Mismanagement	50,918.50	50,918.50	-	100%
2	Advances	15,820.00	15,820.00	-	100%
3	Excess, inadmissible and over payment	15,514.00	2,000.00	13,514.00	12.89%
4	Others	6,225.33	6,225.33	-	100%
	<b>Total</b>	<b>88,477.83</b>	<b>74,963.83</b>	<b>13,514.00</b>	<b>84.73</b>

As would be evident from the above summary, the Ministry had resolved irregularities by 100% under all the categories except the irregularities of excess, inadmissible and over payment where the observation valuing Nu.2,000.00 was resolved leaving a balance of Nu.13,514.00

The details of AINwise status of irregularities indicating position as on 14<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6618	2004-05	11.2	11,898.50	11,898.50	-
2	5528	2002-04	2.1, 2.2	11,700.00	2,000.00	9,700.00
3	3343	1999-00	1.8	39,020.00	39,020.00	-
4	4127	2000-01	8	15,820.00	15,820.00	-
5	5271	2002-03	7.1	6,225.33	6,225.33	-
6	5391	2001-03	2	3,814.00	-	3,814.00
	<b>Total</b>			<b>88,477.83</b>	<b>74,963.83</b>	<b>13,514.00</b>

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**AIN 6618 of period covering 2004-05**

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**Para No.11.2 Non-deduction of TDS - Nu.11,898.50**

TDS amounting to Nu.11,898.50 was not deducted from the supplier.

**Status:**

*The para was resolved as Nu.11,898.50 was deposited into ARA vide Money Receipt No.66985 dated 2/10/2009.*

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**AIN 5528 of period covering 2003-04**

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**Para No.2.1 Outstanding advances – Nu.2,000.00**

Advances amounting to Nu.2,000.00 were not recovered.

**Status:**

*The para was resolved as Nu.2,000.00 was deposited into ARA vide Money Receipt No.66628 dated 9/6/2009.*

**Para No.2.2 Excess payment – Nu.9,700.00**

Excess payment of DSA amounting to Nu.9,700.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Jamtsho, Dy. Chief Accountant*

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**AIN 3343 of period covering 1999-00**

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**Para No. 1.8 Deficiency in accounts - Nu.39,020.00**

Action taken for the discrepancy in the books of accounts amounting to Nu.39,020.00 was not furnished.

**Status:**

*The para was resolved based on the justifications furnished by the Ministry.*

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**AIN 4127 of period covering 2000-01**

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**Para No. 8 Outstanding advances - Nu.15,820.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 15,820.00.

**Status:**

*The para was resolved as the amount was partly deposited into ARA and partly written off by the Ministry.*

**AIN 5271 of period covering 2002-03**

**Para No.7.1 Non-deduction of rebate – Nu.6,225.33**

Rebate of 2% amounting to Nu.6,225.33 offered by the supplier for the supply of construction tools and accessories was not recovered.

**Status:**

*The para was resolved as Nu.6,225.33 was deposited into ARA vide Money Receipt No.66529 dated 5/5/2009*

**AIN 5391 of period covering 2001-03**

**Para No.2 Over payments – Nu.3,814.00**

Over payment of Nu.3,814.00 on account of carriage charges was not recovered.

**Status:**

*The Ministry is pursuing the matter with the Bhutan Broadcasting Service Limited since the official is working there.*

**Accountability:**

*Pema Samdrup, Asstt. Instructor, and Bumchu Wangdi, Principal (Supervisory)*

**8. Ministry of Works & Human Settlement**

Out of the total unresolved irregularities of Nu.231,749.33 reported to the Parliament in May 2009, the Ministry Home and Cultural Affairs had subsequently resolved irregularities amounting to Nu.104,416.06 only (around 45%) leaving a balance of Nu.127,333.27 (around 55%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Advances	88,392.00	88,392.00	-	100.00%
2	Excess, inadmissible and over payment	134,879.23	7,545.96	127,333.27	5.59%
3	Others	8,478.10	8,478.10	-	100.00%
	<b>Total</b>	<b>231,749.33</b>	<b>104,416.06</b>	<b>127,333.27</b>	<b>45.06%</b>

As would be evident from the above summary, the Ministry had resolved irregularities by 100% for advances and others categories. However, the unresolved irregularities of Nu.127,333.27 alone pertain to non recovery of excess payment made to M/s Alpine Builders Pvt. Ltd.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6169	2002-04	1	73,392.00	73,392.00	-
2	4500	2001-02	6.2	127,333.27	-	127,333.27
3	6259	2004-05	3.2.1	15,000.00	15,000.00	-
4	4454	2001-02	4.1	16,024.06	16,024.06	-
<b>Total</b>				<b>231,749.33</b>	<b>104,416.06</b>	<b>127,333.27</b>

#### **AIN 6169 of period covering from 2002-04**

##### **Para No. 1 Irregularities in advances - Nu.73,392.00**

Un-settled advances as on the date of reporting to Parliament were 73,392.00.

**Status:**

*The para was resolved as Nu.73,393.00 was deposited into ARA vide Money Receipt No.66935 dated 14/9/2009.*

#### **AIN 4500 for the period covering 2001 -02**

##### **Para No. 6.2 Excess payment - Nu.127,333.27**

Excess payment of Nu.127,333.27 to M/s Alpine Builders Pvt. Ltd was not recovered.

**Status:**

*The Ministry is pursuing the matter with the Construction Development Board (CDB) and the engineer to recover the amount.*

**Accountability:**

*Hem Raj Chhetri, Asstt. Engineer*

#### **AIN 6259 of period covering 2004-05**

##### **Para No. 3.2.1 Outstanding advance - Nu. 15,000.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 15,000.00.

**Status:**

*The para was resolved as the amount was fully resolved vide Money Receipt No.72364 dated 11/2/2010.*

**Para No. 4.1 Excess payment - Nu.7,545.96**

Excess payment of Nu.7,545.96 on the construction of Boundary Wall was not recovered.

***Status:***

*The para was resolved as Nu.7,545.96 was deposited into ARA vide Money Receipt No.72202 dated 24/11/09.*

**Para No. 7.6 Non-realization of hire charges - Nu. 8,478.10**

Hire charges on account of leased Road Roller to various government agencies & private parties of Nu.8,478.10 were not recovered.

***Status:***

*The para was resolved based on the justification furnished vide letter no. MoWHS/IAS/2008-09/8233 dated 13/5/2009.*

## 10 Dzongkhag Administration

### 10.1 Bumthang Dzongkhag

Out of the total unresolved irregularities of Nu.192,973.00 reported to the Parliament in May 2009, the Dzongkhag Administration, Bumthang had subsequently resolved irregularities amounting to Nu.9,125.00 only (around 5%) leaving a balance of Nu.**183,848.00** (around 95%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	14,331.00	-	14,331.00	-
2	Mismanagement	1,200.00	1,200.00	-	100%
3	Violation of laws, rules and regulation	156,742.00	-	156,742.00	-
4	Excess, inadmissible and over payment	20,700.00	7,925.00	12,775.00	38.29%
	<b>Total</b>	<b>192,973.00</b>	<b>9,125.00</b>	<b>183,848.00</b>	<b>4.73%</b>

As would be evident from the above summary, except irregularities under the category mismanagement and excess, inadmissible and over payment, the Dzongkhag Administration failed to resolve irregularities on fraud, corruption and embezzlement; and violation of laws, rules and regulations amounting to Nu.171,073.00.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6320	2004-05	2, 2.1, 3.3, 3.5, 6.2, 12.1	178,473.00	1,200.00	177,273.00
2	5767	2003-04	1.5,1.8	6,575.00	-	6,575.00
3	4183	1999-01	2.2	7,925.00	7,925.00	-
	<b>Total</b>			<b>192,973.00</b>	<b>9,125.00</b>	<b>183,848.00</b>

#### AIN 6320 of period covering 2004-05

##### Para No. 2 Misuse of revenue -Nu.14,331.00

Revenue collection of Nu.14,331.00 was not deposited into Revenue Accounts.

##### *Status:*

*The RAA did not receive any response.*

**Accountability:**

*Namgay Dukpa, Registration Officer*

**Para No.2.1 Irregularities in the construction of water supply -Nu.151,742.00**

Irregularities in the construction of water supply amounting to Nu.151,742.00 remained unresolved.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Prem Lal Subba, Project Engineer*

**Para No.3.3 Double payment of TA/DA - Nu.4,800.00**

Double payment of TA/DA amounting to Nu.4,800.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Karma Thinley, former Gup, Tang Gewog*

**Para No.3.5 Excess payment of TA/DA - Nu.1,400.00**

Excess payment of TA/DA of Nu.1,400.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Wangdi, Driver and Kezang Dhendup, Driver*

**Para No.6.2 Non realization of hire charges - Nu.1,200.00**

Hire charges of Nu.1,200.00 were not realized.

**Status:**

*The para was resolved as Nu.1,200.00 was deposited into ARA vide Money Receipt No. 57741 dated 20/4/2009.*

**Para No.12.1 Irregular expenditure incurred on HIV/AIDS – Nu.5,000.00**

Irregular expenditure amounting to Nu.5,000.00 was not resolved.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Karma Thinley, former Gup of Tang Gewog*

**AIN 5767 of period covering 2003-04**

**Para No.1.5 Excess payment of carriage charges - Nu.4,325.00**

Excess payments of carriage charges of Nu.4,325.00 were not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Namgay Dukpa, Registration Officer*

**Para No.1.8 Excess payment of DA Nu.2,250.00**

Excess payment of Nu. 2,250.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Gem Dorji, PA*

**AIN 4183 of period covering 1999-01**

**Para No.2.2 Excess payment of LTC - Nu.7,925.00**

Excess payment of Nu.7,925.00 on account of LTC was not recovered.

**Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.72400 dated 18/2/2010.*

**10.2. Chhukha Dzongkhag**

Out of the total unresolved irregularities of Nu.381,696.82 reported to the Parliament in May 2009, the Dzongkhag Administration, Chhukha had subsequently resolved irregularities amounting to Nu.88,181.50 only (around 23%) leaving a balance of Nu.293,515.32 (around 77%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and	76,060.00	-	76,060.00	-

	embezzlement				
2	Mismanagement	213,659.32	68,181.50	145,477.82	31.91%
3	Excess, inadmissible and over payment	91,977.50	20,000.00	71,977.50	21.74%
	<b>Total</b>	<b>381,696.82</b>	<b>88,181.50</b>	<b>293,515.32</b>	<b>23.10%</b>

As would be evident from the above summary, the Dzongkhag Administration failed to resolve irregularities on fraud, corruption and embezzlement cases amounting to Nu.76,060.00 as the case is under sub-judice. In cases of excess, inadmissible and overpayments and mismanagement, the Dzongkhag Administration was able to resolve around 22% and 32% respectively.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5937	2002-04	5.1.1	20,000.00	20,000.00	-
2	5084	2000-02	1.2.3, 1.2.5	71,977.50	-	71,977.50
3	2602	1991-97	7, 10.3	213,659.32	68,181.50	145,477.82
4	965	1997-00	2.1	76,060.00	-	76,060.00
	<b>Total</b>			<b>381,696.82</b>	<b>88,181.50</b>	<b>293,515.32</b>

#### **AIN 5937 of period covering 2002-04**

##### **Para No. 5.1.1 Inadmissible payments – Nu.20,000.00**

Inadmissible payment of TA/DA of Nu.20,000.00 was not recovered.

##### **Status:**

*The para was resolved as Nu.20,000.00 was deposited into ARA vide Money Receipt No. 66537 dated 5/7/2009*

#### **AIN 5084 of period covering 2000-02**

##### **Para No. 1.2.3 Over payments in the construction – Nu.61,903.85**

Over payment of Nu.61,903.85 in the construction of Tsimalakha Lower Secondary School was not recovered.

##### **Status:**

*The Administration is following up with the contractor through the site engineer.*

##### **Accountability:**

*Nado Regay, Site Engineer*

**Para No. 1.2.5 Over payments in the construction – Nu.10,073.65**

Excess payment of Nu.10,073.65 in the construction of Phuentsholing Lower Secondary School was not recovered.

**Status:**

*The Administration is following up with the contractor through the site engineer.*

**Accountability:**

*Nado Regay, Site Engineer.*

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**AIN 2602 of period covering 1991-97**

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**Para No. 7 Non accountal of CGI sheet loaned to private parties – Nu.8,228.00**

68 CGI sheets loaned to private parties were not accounted back in Chapcha Primary School.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Sangay Passang, DEO*

**Para No. 10.3 Non-collections – Nu.205,431.32**

Sale proceeds of agriculture inputs aggregating to Nu.205,431.32 were not realized.

**Status:**

*The Administration reported that actual recoverable amount after court's verdict is Nu.137,249.82*

**Accountability:**

*Pema Wangdi, Store Keeper*

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**AIN 965 of period covering 1997 -00**

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**Para No.2.1 Misuse of revenue – Nu.76,060.00**

No action was taken for the misuse of revenue amounting to Nu.76,060.00.

**Status:**

*The case is under review by the Royal Court of Justice.*

**Accountability:**

*Dorji Phuntsho, In-Charge, Chhukha Check post.*

### 10.3 Dagana Dzongkhag.

Out of the total unresolved irregularities of Nu.4,427,304.05 reported to the Parliament in May 2009, the Dzongkhag Administration, Dagana had subsequently resolved irregularities amounting to Nu. 113,263.75 only (around 3%) leaving a balance of Nu.**4,314,076.30** (around 97%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	68,628.00	24,263.75	44,364.25	35.36%
2	Mismanagement	66,813.33	-	66,813.33	-
3	Violation of Laws, rules and regulations	1,415,890.00	-	1,415,890.00	-
4	Advances	230,669.97	74,000.00	156,669.97	32.08%
5	Excess, inadmissible and over payment	2,217,341.30	15,000.00	2,202,341.30	0.68%
6	Others	427,997.45	-	427,997.45	-
<b>Total</b>		<b>4,427,340.05</b>	<b>113,263.75</b>	<b>4,314,076.30</b>	<b>2.56%</b>

As would be evident from the above summary, the Dzongkhag Administration failed to resolve the cases of mismanagement, violation of laws and regulations and others representing over 44% of the total unresolved amount. In respect of excess, inadmissible and over payment which represented 50% of the total unresolved irregularities, only about 1% of it was resolved. The Dzongkhag Administration was not able to show much progress in resolving the irregularities as the cases are under review by the Royal Court of Justice.

The details of AINwise status of irregularities indicating position as on 14<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6459	2004-05	1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 2.15	3,673,892.10	14,000.00	3,659,892.10
2	5923	2003-04	2.4.5, 3.2, 3.11	83,628.00	39,236.75	44,364.25
3	4656	2000-03	2.1, 4.1, 4.2, 4.3, 5.12	573,006.62	-	573,006.62
4	3497	1998-00	2.2	36,813.33	-	36,813.33
5	2633	1995-96	2.11	60,000.00	60,000.00	-
<b>Total</b>				<b>4,427,340.05</b>	<b>113,236.75</b>	<b>4,314,076.30</b>

#### AIN 6459 of period covering 2004-05

##### Para No. 1.1 Improper evaluation of bids

The bid evaluation for the construction of Babethang – Tshangkha farm road was irregular. The case is with the Royal Court of Justice.

**Status:**

*The case is still with the Royal Court of Justice*

**Accountability:**

*Jai Narayan Pradhan, DE*

**Para No. 1.2 Excess payment - Nu.2,202,341.30**

Excess payment of Nu.2,202,341.30 was not recovered. The case is with the Royal Court of Justice.

**Status:**

*The case is still with the Royal Court of Justice.*

**Accountability:**

*Jai Narayan Pradhan, DE*

**Para No. 1.3 Non levy of liquidated damages - Nu.369,872.00**

Liquidated damages of Nu.369,872.00 were not recovered for the delay in construction of Babethang – Tshangkha farm road. The case is with the Royal Court of Justice.

**Status:**

*The case is still with the Royal Court of Justice.*

**Accountability:**

*Jai Narayan Pradhan, DE*

**Para No. 1.4 Non-enforcement of contract terms and conditions -Nu.1,046,018.00**

The construction of Babethang – Tshangkha farm road was abruptly stopped without completing the balance work amounting to Nu.1,046,018.00. The case is with the Royal Court of Justice.

**Status:**

*The case is still with the Royal Court of Justice.*

**Accountability:**

*Jai Narayan Pradhan, DE*

**Para No. 1.5 Non maintenance of other records - Nu.3,468.80**

The timber extracted from the construction of Babethang – Tshangkha farm road was not recorded. The case is with the Royal Court of Justice.

**Status:**

*The case is still with the Royal Court of Justice.*

**Accountability:**

*Jai Narayan Pradhan, DE*

**Para No. 1.6 Non ascertainment of specification**

The specification of works in the construction of Babeythang-Tsangkha farm road was not maintained. The case is with the Royal Court of Justice.

**Status:**

*The case is still with the Royal Court of Justice.*

**Accountability:**

*Jai Narayan Pradhan, DE*

**Para No. 2.15 Non adjustment of advances - Nu.52,192.00**

Un-settled advances as on the date of reporting to Parliament were Nu.52,192.00.

**Status:**

*The Administration had deposited/adjusted Nu.14,000.00 into ARA leaving a balance of Nu.38,192.00.*

**Accountability:**

*Karma Yoezer, Dzongkhag Clerk, Tashi, Caretaker and Tashi Tenzin, Store Incharge.*

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**AIN 5923 of period covering 2003-04**

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**Para No. 2.4.5 Payment without execution of works - Nu.24,263.75**

Payment amounting to Nu.24,263.75 made without executing the works was not recovered.

**Status:**

*The para was resolved as Nu.24,236.75 was deposited into ARA vide Money Receipt No.52149 dated 12/5/2009 and Money Receipt No.52256 dated 21/9/2009.*

**Para No. 3.2 Other shortages - Nu.44,364.25**

Shortages of HSD worth Nu.44,364.25 were not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Tenzin, Store Asstt.*

**Para No. 3.11 Irregular payment - Nu.15,000.00**

Irregular payment of Nu.15,000.00 was not recovered.

**Status:**

*The para was resolved as Nu.15,000.00 was deposited into ARA vide Money Receipt No.52195 dated 20/5/2009.*

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**AIN 4656 of period covering 2000-03**

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**Para No.2.1 Irregularities in taxes - Nu.30,000.00**

The status on the balance outstanding rural taxes of Nu.30,000.00 were not furnished.

**Status:**

*The Administration is pursuing the matter with the incumbent.*

**Accountability:**

*Karma Yoezer, Revenue Assistant*

**Para No. 4.1 & 4.2 Irregularities in accountal of stocks - Nu.287,072.00**

Cost of HSD amounting to Nu.287,072.00 was not recovered on account of shortages.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Tenzin, Store Assistant.*

**Para No. 4.3 Physical verification of store and shortage - Nu.137,456.65**

Shortages of stationery amounting to Nu.137,456.65 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Tenzin, Store Assistant.*

**Para No. 5.12 Outstanding advances - Nu.118,477.97**

Un-settled advances as on the date of reporting to Parliament were Nu.118,477.97.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Namgay Dukpa (Supervisory)*

**AIN 3497 of period covering 1998-00**

**Para No. 2.2 Short remittances - Nu.36,813.33**

Short remittance of revenue collections of Nu.36,813.33 was not recovered and remitted.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Dorji Nidup, Accountant*

**AIN 2633 of period covering 1995-96**

**Para No. 2.11 Outstanding advances - Nu.60,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 60,000.00.

**Status:**

*The para was resolved based on letter No.DDA/ADM-08/2009-2010/6377 of 25/2/2010.*

**10.4 Gasa Dzongkhag**

Out of the total unresolved irregularities of Nu.77,799.49 reported to the Parliament in May 2009, the Dzongkhag Administration, Gasa had subsequently resolved irregularities amounting to Nu. 48,390.00 (around 62 %) leaving a balance of Nu.29,409.49 (around 38%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	21,704.00	-	21,704.00	-
2	Advances	56,095.49	48,390.00	7,705.49	86.26%
	<b>Total</b>	<b>77,799.49</b>	<b>48,390.00</b>	<b>29,409.49</b>	<b>62.20%</b>

As would be evident from the above summary, the Dzongkhag Administration failed to resolve irregularities on fraud, corruption and embezzlement cases amounting to Nu.21,704.00. In case

of advances constituting 72.10% unresolved irregularities, the Dzongkhag Administration had resolved 86.26 % of the advances.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6383	2003-05	1.15	7,705.49	-	7,705.49
2	5432	2002-03	1.2	48,390.00	48,390.00	-
3	2490	1995-98	1.1	21,704.00	-	21,704.00
<b>Total</b>				<b>77,799.49</b>	<b>48,390.00</b>	<b>29,409.49</b>

#### **AIN 6383 of period covering 2003-05**

##### **Para No. 1.15 Grant of excessive of advances - Nu.7,705.49**

Un-settled advance as on the date of reporting to Parliament was Nu. 7,705.49.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshewang Penjore, Store Asstt.*

#### **AIN 5432 of period covering 2002-03**

##### **Para No. 1.2 Outstanding advances - Nu.48,390.00**

Un-settled advances as on the date of reporting to Parliament were Nu.48,390.00.

**Status:**

*The para was resolved as Nu.48,390.00 was deposited into ARA vide Money Receipt No.52277 dated 20/10/2009*

#### **AIN 2490 of period covering 1995-98**

##### **Para No. 1.1 Shortage of funds - Nu.21,704.00**

No action was taken for cash shortages of Nu.21,704.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Wangdi, Accountant*

**10.5 Lhuentse Dzongkhag**

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Out of the total unresolved irregularities of Nu.68,578.17 reported to the Parliament in May 2009, the Dzongkhag Administration, Lhuentse had subsequently resolved irregularities amounting to Nu. 36,830.17 only (around 54 %) leaving a balance of Nu.**31,748.00** (around 46%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	59,248.00	27,500.00	31,748.00	46.42%
2	Excess, inadmissible and over payment	9,330.17	9,330.17	-	100.00%
	<b>Total</b>	<b>68,578.17</b>	<b>36,830.17</b>	<b>31,748.00</b>	<b>53.71%</b>

As would be evident from the above summary, the Dzongkhag Administration had resolved all the cases of excess, inadmissible and over payment amounting to Nu.9,330.17. In respect of cases of fraud, corruption and embezzlement which constituted over 86% of the unresolved irregularities, only 40% were resolved.

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	4044	1999-00	1.1a, 1.1b, 1.2a & b	68,578.17	36,830.17	31,748.00
	<b>Total</b>			<b>68,578.17</b>	<b>36,830.17</b>	<b>31,748.00</b>

**AIN 4044 of period covering 1999-00**

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**Para No.1.1(a) Payment for works not executed - Nu.31,748.00**

Payment of Nu.31,748.00 for works not executed was not recovered.

**Status:**

*The Finance and Audit Committee had directed the Dzongkhag Administration to recover the amount.*

**Accountability:**

*Sonam Tashi, Site Engineer*

**Para No.1.1(b) Payment for works not executed - Nu.27,500.00**

Payment of Nu.27,500.00 for not providing and fixing ceiling fan was not recovered.

*Status:*

*The para was resolved as Nu.27,500.00 was deposited into ARA vide Money Receipt No.66718 dated 7/7/2009.*

**Para No.1.2 (a) Over payment in construction - Nu.3,367.67**

Over payment of Nu.3,367.67 in the construction of drainage of Dzong Courtyard was not recovered.

*Status:*

*The para was resolved as Nu.3,367.00 was deposited into ARA vide Money Receipt No.666582 dated 26/5/2009.*

**Para No.1.2 (b) Double payment in construction - Nu.5,962.50**

Double payment of Nu.5,962.50 in construction was not recovered.

*Status:*

*The para was resolved as Nu.5,962.50 was deposited into ARA vide Money Receipt No.666843 dated 11/8/2009.*

**10.6 Mongar Dzongkhag**

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Out of the total unresolved irregularities of Nu.196,731.39 reported to the Parliament in May 2009, the Dzongkhag Administration, Mongar had subsequently resolved irregularities amounting to Nu. 76,163.76 only (around 37 %) leaving a balance of Nu.**123,567.63** (around 63%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	38,336.39	31,668.76	6,667.63	82.61%
2	Violation of Laws, rules and regulations	12,140.00	12,140.00	-	100.00%
3	Excess, inadmissible and over payment	26,615.00	26,615.00	-	100.00%
4	Others	119,640.00	2,740.00	116,900.00	2.29%
	<b>Total</b>	<b>196,731.39</b>	<b>73,163.76</b>	<b>123,567.63</b>	<b>37.19%</b>

As would be evident from the above summary, the Dzongkhag Administration had resolved all cases of violation of laws, rules and regulations; and over/excess payment amounting to Nu.38,755.00 (100%). The Dzongkhag Administration had shown some progress in mismanagement cases but failed to make much progress in others category where the irregularities resolved was only over 2%.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6541	2004-05	1.10, 4.2, 4.3 & 4.4	135,707.63	12,140.00	123,567.63
2	4929	2001-03	4.1, 1.3	31,668.76	31,668.76	-
3	4171	2000-01	4.2, 1.2	2,740.00	2,740.00	-
4	4150	1999-00	2.2.1	26,615.00	26,615.00	-
<b>Total</b>				<b>196,731.39</b>	<b>73,163.76</b>	<b>123,567.63</b>

#### **AIN 6541 of period covering 2004-05**

##### **Para No. 1.10 Non-levy of liquidated damages – Nu.12,140.00**

Liquidated damages of Nu.12,140.00 was not recovered.

**Status:**

*The para was resolved as Nu.12,140.00 was deposited into ARA vide Money Receipt No.57745 dated 27/4/09.*

##### **Para No. 4.2 Outstanding Municipal taxes - Nu.1,145.53**

Outstanding municipal taxes as on the date of reporting to Parliament were Nu.1,145.53

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Norbu Sherpa, AE*

##### **Para No. 4.3 Old outstanding not realized - Nu.5,522.10**

Land tax amounting to Nu. 5,522.10 remained unrealized.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Norbu Sherpa, AE*

##### **Para No. 4.4 Non-deposit of rental charges - Nu.116,900.00**

Rental charges of Dharamsala collected amounting to Nu.116,900.00 were not deposited into Government Revenue Account.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Norbu Sherpa, AE*

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**AIN 4929 of period covering 2001- 03**

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**Para No. 4.1.1.3 Non-collections - Nu.31,668.76**

Non collections of cost of excess land amounting to Nu.31,668.76 were not collected.

**Status:**

*The para was resolved as Nu.31,668.76 was found deposited into Revenue Account.*

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**AIN 4171 of period covering 2000-01**

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**Para No. 4.2.1.2 Missing mattress – Nu.2,740.00**

Cost of missing mattress of Nu.2,740.00 was not recovered.

**Status:**

*The para was resolved as Nu.2,700.00 was deposited into ARA vide Money Receipt No.52198 dated 1/6/2009.*

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**AIN 4150 of period covering 1999-00**

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**Para No. 2.2.1 Over payment – Nu.26,615.00**

Excess payment on carriage charges amounting to Nu.26,615.00 was not recovered.

**Status:**

*The para was resolved as Nu.26,615.00 was deposited into ARA vide Money Receipt No.57738 dated 15/4/2009.*

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**10.7 Pemagatshel Dzongkhag**

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Out of the total unresolved irregularities of Nu.2,696.00 reported to the Parliament in May 2009, the Dzongkhag Administration, Pemagatshel had subsequently resolved all the irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	2,696.00	2,696.00	-	100%
	<b>Total</b>	<b>2,696.00</b>	<b>2,696.00</b>	<b>-</b>	<b>100%</b>

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6583	2004-05	7.2.1	2,696.00	2,696.00	-
	<b>Total</b>			<b>2,696.00</b>	<b>2,696.00</b>	<b>-</b>

#### **AIN 6583 of period covering 2004-05**

##### **Para No.7.2.1 Non-deduction of house rents - Nu.2,696.00**

House rent of Nu.2,696.00 was not collected from the occupants of the government quarters.

**Status:**

*The para was resolved as Nu.2,696.00 was deposited into ARA vide Money Receipt No.66662 dated 18/6/2009.*

#### **10.8 Punakha Dzongkhag**

Out of the total unresolved irregularities of Nu.3,716,858.33 reported to the Parliament in May 2009, the Dzongkhag Administration, Punakha had subsequently resolved irregularities amounting to Nu. 923,319.73 only (around 25%) leaving a balance of Nu.**2,793,538.60** (around 75%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	20,099.19	5,422.59	14,676.60	26.98%
2	Advances	3,696,759.14	917,897.14	2,778,862.00	24.83%
	<b>Total</b>	<b>3,716,858.33</b>	<b>923,319.73</b>	<b>2,793,538.60</b>	<b>24.84%</b>

As would be evident from the above summary, the Dzongkhag Administration had not made much progress in the resolving the irregularities under both the categories. However, the unresolved irregularities on advances are also featuring in the Audit Report issued in 2009.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6678	2005-06	11, 12	3,299,180.33	806,381.73	2,492,798.60
2	6193	2004-05	1.17	417,678.00	116,938.00	300,740.00
<b>Total</b>				<b>3,716,858.33</b>	<b>923,319.73</b>	<b>2,793,538.60</b>

#### **AIN 6678 of period covering 2005-06**

**Para No. 11 Outstanding advance - Nu.3,279,081.14**

Un-settled advances as on the date of reporting to Parliament were Nu.3,279,081.14.

**Status:**

*Nu.800,959.14 were either adjusted or deposited into ARA leaving a balance of Nu.2,478,122.00. The balance amount is also featuring in Audit Report (AIN - 7927) issued in 2009.*

**Para No. 12 Non collection - Nu.20,099.19**

Non collection of land tax amounted to Nu. 20,099.19.

**Status:**

*The Administration reported a recovery of Nu.5,422.59 leaving a balance of Nu.14,676.60*

**Accountability:**

*Sangay Lhamo, JE*

#### **AIN 6193 of period covering 2004-05**

**Para No. 1.17 Outstanding advance - Nu.417,678.00**

Un-settled advances as on the date of reporting to Parliament were Nu.417,678.00.

**Status:**

*Nu.116,938.00 were resolved/adjusted leaving a balance of Nu.300,740.00.*

**Accountability:**

*Pemo, Account Officer*

## 10.9 Samtse Dzongkhag

Out of the total unresolved irregularities of Nu.7,425.00 reported to the Parliament in May 2009, the Dzongkhag Administration, Samtse had subsequently resolved all the irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	7,425.00	7,425.00	-	100%
	<b>Total</b>	<b>7,425.00</b>	<b>7,425.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5764	2001-04	3.3.1	3,125.00	3,125.00	-
2	4418	1998-01	2.1.1, 3.6	4,300.00	4,300.00	-
	<b>Total</b>			<b>7,425.00</b>	<b>7,425.00</b>	<b>-</b>

### AIN 5764 of period covering 2001-04

#### Para No. 3.3.1 Inadmissible payment – Nu.3,125.00

Inadmissible payment of TA/DA and porter/pony charges of Nu.3,125.00 was not recovered.

**Status:**

*The para was resolved as Nu.3,125.00 was deposited into ARA by the incumbents.*

### AIN 4418 of period covering 1998-01

#### Para No. 2.1.1 Inadmissible payment of teaching allowances – Nu.3,700.00

Inadmissible payment of teaching allowances of Nu.3,700.00 was not recovered.

**Status:**

*The para was resolved based on the Ministry's letter No.MoHCA/KHA(1)2009/619 dated 4/9/2009*

#### Para No. 3.6 Inadmissible payment of rental charges – Nu.600.00

Inadmissible payment of rental charges on residential telephones amounting to Nu.600.00 was not recovered.

**Status:**

The para was resolved based on the Ministry's letter No.MoHCA/KHA(1)2009/619 dated 4/9/2009.

**10.10 Sarpang Dzongkhag**

Out of the total unresolved irregularities of Nu.562,609.07 reported to the Parliament in May 2009, the Dzongkhag Administration, Sarpang had subsequently resolved irregularities amounting to Nu. 33,917.50 only (around 6%) leaving a balance of Nu.**528,691.57** (around 75%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	281,251.70	-	281,251.70	-
2	Mismanagement	32,839.35	-	32,839.35	-
3	Advances	219,090.52	29,990.00	189,100.52	13.69%
4	Excess, inadmissible and over payment	29,427.50	3,927.50	25,500.00	13.35%
	<b>Total</b>	<b>562,609.07</b>	<b>33,917.50</b>	<b>528,691.57</b>	<b>6.03%</b>

As would be evident from the above summary, the Dzongkhag Administration failed to resolve the mismanagement; fraud, corruption and embezzlement cases amounting to Nu.314,091.05. The unresolved irregularities of Nu.281,251.70 under fraud, corruption and embezzlement case pertains to misuse of rural taxes by the Gups. In respect of cases of advances which constituted 38.94% of the unresolved irregularities, only 13.69% were resolved.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6202	2004-05	3.12, 3.5	232,025.27	31,240.00	200,785.27
2	5742	2003-04	3.13, 3.14	8,400.00	-	8,400.00
3	5225	2001-03	20	2,677.50	2,677.50	-
4	900	1994-95	1, 3, 5	319,506.30	-	319,506.30
	<b>Total</b>			<b>562,609.07</b>	<b>33,917.50</b>	<b>528,691.57</b>

**AIN 6202 of period covering 2004-05**

**Para No.3.12 Outstanding advances - Nu.213,675.27**

Un-settled advances as on the date of reporting to Parliament were Nu. 213,675.27.

**Status:**

*Nu.29,990.00 was deposited into ARA leaving a balance of Nu.183,685.27.*

**Accountability:**

*Sonam Tshering, MTO, Ugyen Zam, Sr. Accountant and Kuenzang Dorji, Sr. Admin. Officer.*

**Para No. 3.5 Unjustified payments - Nu.18,350.00**

Payments of Nu.18,350.00 on account of TA/DA were not realized.

**Status:**

*Nu.1,250.00 was deposited into ARA leaving a balance of Nu.17,100.00*

**Accountability:**

*Ugyen Zam, Sr. Accountant*

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**AIN 5742 of period covering 2003-04**

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**Para No. 3.13 Inadmissible payment - Nu.8,400.00**

Inadmissible payment of DSA of Nu.8,400.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshering Dorji, PA and Singye Dorji*

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**AIN 5225 of period covering 2001-03**

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**Para No. 20 Over payment - Nu.2,677.50**

Over payment on carriage charges of Nu.2,677.50 was not recovered.

**Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.72468 dated 3/8/2010*

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**AIN 900 of period covering 1994-95**

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**Para No. 1 Non collections - Nu.32,839.35**

Outstanding rural taxes of Nu.32,839.35 remained not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**Para No. 3 Outstanding advances - Nu.5,415.25**

Un-settled advances as on the date of reporting to Parliament were Nu.5,415.25.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**Para No. 5 Misuse of funds - Nu.281,251.70**

No action was taken for the misappropriation of Nu.281,251.70.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Late B.B. Mijar, Ex-gup, Karma Gyeltshen, Sershong and K. K. Ghalley, Taklai Gup.*

**10.11 Taktshang Project, Paro**

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Out of the total unresolved irregularities of Nu.175,100.00 reported to the Parliament in May 2009, the Taktshang Project had subsequently resolved irregularities amounting to Nu. 86,000.00 only (around 49%) leaving a balance of Nu.89,100.00 (around 51%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and embezzlement	86,000.00	86,000.00	-	100%
2	Others	89,100.00	-	89,100.00	-
	<b>Total</b>	<b>175,100.00</b>	<b>86,000.00</b>	<b>89,100.00</b>	<b>49.11%</b>

As would be evident from the above summary, the Project Management had resolved irregularities on fraud, corruption and embezzlement cases amounting to Nu.86,000.00 but failed to resolve irregularities on other cases amounting to Nu.89,100.00.

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6006	2004-05	3	86,000.00	86,000.00	-
2	5696	2003-04	14	89,100.00	-	89,100.00
<b>Total</b>				<b>175,100.00</b>	<b>86,000.00</b>	<b>89,100.00</b>

#### **AIN 6006 of period covering 2004-05**

##### **Para No. 03 Shortages of statutes – Nu.86,000.00**

Cost of missing statutes worth Nu.86,000.00 were not recovered.

##### **Status:**

*The para was resolved as the statutes were reported to have been reached Takshang and accounted.*

#### **AIN 5696 of period covering 2003-04**

##### **Para No. 14 Unjustified payments – Nu.89,100.00**

Unjustified payments of Nu.89,100.00 remained unresolved.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Dasho Wangchuk, Zepon*

#### **10.12 Thimphu Dzongkhag**

Out of the total unresolved irregularities of Nu.339,551.05 reported to the Parliament in May 2009, the Dzongkhag Administration, Thimphu had subsequently resolved irregularities amounting to Nu. 293,469.14 only (around 86%) leaving a balance of Nu.**46,081.91** (around 14%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Mismanagement	271,469.14	271,469.14	-	100.00%
2	Advances	68,081.91	22,000.00	46,081.91	32.31%
<b>Total</b>		<b>339,551.05</b>	<b>293,469.14</b>	<b>46,081.91</b>	<b>86.43%</b>

As would be evident from the above summary, the Dzongkhag Administration had resolved irregularities under mismanagement by 100% and partly resolved irregularities on other cases amounting to Nu.22,000.00.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6130	2003-05	2.15	68,081.91	22,000.00	46,081.91
2	6125	2003-05	1.1.2	271,469.14	271,469.14	-
<b>Total</b>				<b>339,551.05</b>	<b>293,469.14</b>	<b>46,081.91</b>

#### **AIN 6130 of period covering 2003-05**

##### **Para No. 2.15 Outstanding advances – Nu.68,081.91**

Un-settled advances as on the date of reporting to Parliament were Nu. 68,081.91.

##### **Status:**

*Nu.22,000.00 was deposited into ARA on installment basis leaving a balance of Nu.46,081.91. The balance amount is also featuring in AIN 7758.*

#### **AIN 6125 of period covering 2003-05**

##### **Para No.1.1.2 Non realization of sale proceeds of cement – Nu.271,469.14**

Sale proceeds of cements worth Nu.271,469.14 were not realized.

##### **Status:**

*The para was resolved as Nu.271,469.14 was deposited into ARA vide Money Receipt No.72093 dated 21/10/2009.*

### **10.13 Trongsa Dzongkhag**

Out of the total unresolved irregularities of Nu.35,965.56 reported to the Parliament in May 2009, the Dzongkhag Administration, Trongsa had subsequently resolved the irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	35,965.56	35,965.56	-	100%
<b>Total</b>		<b>35,965.00</b>	<b>35,965.56</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6311	2004-05	1.13	35,965.56	35,965.56	-
<b>Total</b>				<b>35,965.56</b>	<b>35,965.56</b>	<b>-</b>

#### **AIN 6311 of period covering 2004-05**

##### **Para No.1.13 Excess payment made to the supplier - Nu.35,965.56**

Excess payment of Nu.35,965.56 was not recovered.

##### **Status:**

*The para was resolved as Nu.35,965.56 was deposited into ARA vide Money Receipt No.66766 dated 23/7/2009*

#### **10.14 Tsirang Dzongkhag**

Out of the total unresolved irregularities of Nu.11,850.00 reported to the Parliament in May 2009, the Dzongkhag Administration, Tsirang had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	11,850.00	11,850.00	-	100%
<b>Total</b>		<b>11,850.00</b>	<b>11,850.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6645	2005-06	11	11,850.00	11,850.00	-
<b>Total</b>				<b>11,850.00</b>	<b>11,850.00</b>	<b>-</b>

#### **AIN 6645 of period covering 2005-06**

##### **Para No. 11 Outstanding advance - Nu.11,850.00**

Un-settled advance as on the date of reporting to Parliament was Nu.11,850.00.

**Status:**

*The para was resolved based on letter No.TD/ACCT-04/2009-10/2687 dated 15/12/09*

**10.15 Wangduephodrang Dzongkhag**

Out of the total unresolved irregularities of Nu.25,162.22 reported to the Parliament in May 2009, the Dzongkhag Administration, Wangduephodrang had subsequently resolved irregularities amounting to Nu. 10,000.00 only (around 40%) leaving a balance of Nu.**15,162.22** (around 60%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	25,162.22	10,000.00	15,162.22	39.74%
	<b>Total</b>	<b>25,162.22</b>	<b>10,000.00</b>	<b>15,162.22</b>	<b>39.74%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6223	2004-05	2	25,162.22	10,000.00	15,162.22
	<b>Total</b>			<b>25,162.22</b>	<b>10,000.00</b>	<b>15,162.22</b>

**AIN 6223 of period covering 2004-05**

**Para No. 2 Non certification of balances - Nu.25,168.22**

Non certification of balances of School Development Fund of Wangdi LSS was not furnished.

**Status:**

*Nu.10,000.00 was deposited into ARA leaving a balance of Nu.15,162.22*

**Accountability:**

*Sonam Tenzin, former Headmaster*

## 10.16 Zhemgang Dzongkhag

Out of the total unresolved irregularities of Nu.564,594.78 reported to the Parliament in May 2009, the Dzongkhag Administration, Zhemgang had subsequently resolved irregularities amounting to Nu. 336,550.33 only (around 60%) leaving a balance of Nu.**228,062.45** (around 40%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	250,709.10	198,834.80	51,874.30	79.31%
2	Mismanagement	150,948.23	133,853.53	17,112.70	88.68%
3	Violation of Laws, rules and regulations	146,000.00	-	146,000.00	-
4	Excess, inadmissible and over payment	16,937.45	3,862.00	13,075.45	22.80%
	<b>Total</b>	<b>564,594.78</b>	<b>336,550.33</b>	<b>228,062.45</b>	<b>59.61%</b>

As would be evident from the above summary, the Dzongkhag failed to resolve violation of laws, rules and regulations cases amounting to Nu.146,000.00. In respect of fraud, corruption and embezzlement cases which constituted over 44% of the unresolved amount, Nu. 198,834.80 representing 79.31% of the amount had been deposited. However, the para for Nu.198,834.80 remained unresolved as the Dzongkhag had failed to produce documentary evidences for action taken against the Principal. The progress in resolving on excess, inadmissible and over payment was not encouraging.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6026	2003-04	1.9	651.00	651.00	-
2	5219	2002-03	1.4, 2.7	146,809.00	809.00	146,000.00
3	4563	2000-02	2.4, 4.1.1	197,386.80	197,386.80	-
4	4134	2000-01	2.1	850.00	850.00	-
5	3165	1998-00	3.7	13,075.45	-	13,075.45
6	2498	1995-98	2.1.2, 3.1	20,112.70	3,000.00	17,112.70
7	841	1994-95	1, 2, 3, 4	185,709.83	133,835.53	51,874.30
	<b>Total</b>			<b>564,594.78</b>	<b>336,532.33</b>	<b>228,062.45</b>

### AIN 6026 of period covering 2003 - 04

#### Para No: 1.9 Excess payments of carriage charges - Nu.651.00

Excess payment on carriage charges of Nu.651.00 was not recovered.

**Status:**

*The para was dropped vide OAAG/Bum/review/2008-09/558 dated 11/5/2009.*

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**AIN of 5219 of period covering 2002-03**

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**Para No. 1.4 Non-forfeiture of security deposit - Nu.146,000.00**

No action was taken for non forfeiture of security deposit of Nu.146,000.00.

**Status:**

*The Administration reported that the amount could not be collected as the contractor is behind the bar due to political reason.*

**Accountability:**

*Kezang Penjor, DE (Supervisory)*

**Para No. 2.7 Excess payment of carriage charges - Nu.809.00**

Excess payment of Nu.809.00 was not recovered.

**Status:**

*The para was dropped vide OAAG/Bum/review/2008-09/558 dated 11/5/2009*

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**AIN 4563 of period covering 2000-02**

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**Para No.2.4 Inadmissible payment of teaching allowance - Nu.1,552.00**

Inadmissible payment of teaching allowance of Nu.1,552.00 was not recovered.

**Status:**

*The para was resolved as Nu. 1,552.00 was deposited into ARA vide Money Receipt No.66896 dated 20/8/09.*

**Para No.4.1.1 Misuse of parent's contribution - Nu.195,834.80**

No action was taken for the misuse of Parent's contribution of Nu.195,834.80

**Status:**

*Nu.195,834.80 was deposited into ARA vide Money Receipt No.66950 dated 16/9/2009. However, the para remained unresolved as documents relating action taken could not be furnished.*

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**AIN 4134 of period covering 2000-01**

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**Para No.2.1 Excess payment - Nu.850.00**

Excess payment of DSA, Food & Lodging during in-country training amounting to Nu.850.00 was not recovered.

**Status:**

*The para was dropped vide OAAG/Bum/review/2008-09/558 dated 11/5/2009*

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**AIN 3165 of period covering 1998-2000**

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**Para No.3.7 Security deposit refunded twice -Nu.13,075.45**

Refund of security deposit twice amounting to Nu.13,075.45 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Pasang Dorji, DE*

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**AIN 2498 of period covering 1995-98**

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**Para No.2.1.2 Non accountal of advance - Nu.3,000.00**

Non-accountal of advance as on date of reporting to the Parliament was Nu.3,000.00

**Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.52287 dated 19/11/09.*

**Para No.3.1 Short deposit of Revenue Collection - Nu.17,112.70**

Shortages of revenue of Nu.17,112.70 was not deposited.

**Status:**

*The Administration expressed its inability to recover the amount as the official had left for India after the expiry of contract term.*

**Accountability:**

*Ran Bahadur Ghalley, Finance Officer*

**Para No.1 Retention of heavy cash balance - Nu.63,765.20**

No action was taken on cash balance of Nu.63,765.20 being retained by the Panbang Dungkhaq.

**Status:**

*The para was resolved vide IR(156)BT/DAP/2009-10/494 of 24/2/2009.*

**Para No.2 Non collection of taxes - Nu.61,774.10**

Outstanding taxes of Nu.61,774.10 were not collected.

**Status:**

*The para was resolved vide IR(156)BT/DAP/2009-10/494 of 24/2/2009.*

**Para No.3 Shortage of funds - Nu.51,874.30**

Shortages of Nu.51,874.30 was not recovered by the Dungkhaq Administration, Panbang.

**Status:**

*The Dzongkhaq Administration and the RAA are still reviewing the shortage.*

**Accountability:**

*Accountability not fixed*

**Para No.4 Non -collection of taxes - Nu.8,296.23**

Rural taxes of Nu.8,296.23 were not collected.

**Status:**

*The para was resolved vide IR(156)BT/DAP/2009-10/494 of 24/2/2009.*

## 11 Gewog Administration

### 11.1 Yurung Gewog, Pemagatshel Dzongkhag

Out of the total unresolved irregularities of Nu.37,107.04 reported to the Parliament in May 2009, the Gewog Administration, Yurung had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Excess, inadmissible and over payments	37,107.04	37,107.04	-	100%
	<b>Total</b>	<b>37,107.04</b>	<b>37,107.04</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6558	2004-05	1.4	37,107.04	37,107.04	-
	<b>Total</b>			<b>37,107.04</b>	<b>37,107.04</b>	<b>-</b>

#### AIN 6558 of period covering 2004-05

##### Para No. 1.4 Excess payment to employee - Nu.37,107.04

Excess payment of Nu.37,107.04 was not recovered by the Gewog.

##### Status:

*The para was resolved vide RAA/AAG-SJ/Yurung Gewog(IR-G-21)2010/2887 dated 18/2/2010.*

### 11.2 Chongshing Gewog, Pemagatshel Dzongkhag

Out of the total unresolved irregularities of Nu.16,294.00 reported to the Parliament in May 2009, the Gewog Administration, Chongshing had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	16,294.00	16,294.00	-	100%
	<b>Total</b>	<b>16,294.00</b>	<b>16,294.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6557	2004-05	1.3	16,294.00	16,294.00	-
<b>Total</b>				<b>16,294.00</b>	<b>16,294.00</b>	<b>-</b>

#### **AIN 6557 of period covering 2004-05**

##### **Para No. 1.3 Outstanding advance - Nu.16,294.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 16,294.00.

##### **Status:**

*The para was resolved as the adjustment documents were produced.*

### **11.3 Chimung Gewog, Pemagatshel Dzongkhag**

Out of the total unresolved irregularities of Nu.513,463.68 reported to the Parliament in May 2009, the Gewog Administration, Chimung had subsequently resolved all the irregularities by 100% as 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Advances	169,917.00	169,917.00	-	100%
2	Excess, inadmissible and over payments	298,957.40	298,957.40	-	100%
3	Others	44,589.28	44,589.28	-	100%
<b>Total</b>		<b>513,463.68</b>	<b>513,463.68</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6592	2004-05	1, 2 , 3, 4,5,6	513,463.68	513,463.68	-
<b>Total</b>				<b>513,463.68</b>	<b>513,463.68</b>	<b>-</b>

**Para No. 1 Over payment - Nu.71,698.00**

The balance over payment of Nu.71,698.00 in the construction of Meeting Hall is not recovered.

**Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.53890.*

**Para No. 2 Irregularities in extension of football ground - Nu.28,454.28**

The irregularities in the extension of football ground were not resolved.

**Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.53890.*

**Para No. 3 Fictitious muster roll payment - Nu.16,135.00**

Action was not taken for the fictitious muster roll payment of Nu. 16,135.00

**Status:**

*The para was resolved as the amount was deposited into ARA vide Receipt No.53890.*

**Para No. 4 Excess muster roll claims - Nu.41,680.00**

Excess muster roll claims of Nu.41,680.00 were not recovered.

**Status:**

*The para was resolved as Nu.3,000.00 was deposited into ARA vide Money Receipt No.53890 and the balance amount was settled based on the investigation report of the Dzongkhag.*

**Para No. 5 Excess payment of transportation - Nu.185,579.40**

Excess payment of transportation cost of Nu.185,579.40 was not recovered.

**Status:**

*The para was resolved as Nu.82,750.00 was deposited into ARA vide Money Receipt No.53890 and the balance amount of Nu.102,829.40 settled based on the Investigation Report of the Dzongkhag Administration.*

**Para No. 6 Grant of excessive advance - Nu.169,917.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 169,917.00.

**Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.53890.*

#### **11.4 Dunglagang Gewog, Tsirang Dzongkhag**

Out of the total unresolved irregularities of Nu.87,235.00 reported to the Parliament in May 2009, the Gewog Administration, Dunglagang had subsequently resolved all the irregularities except para no 3, against which no amount was mentioned, which is in the Royal Court of Justice as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	87,235.00	87,235.00	-	100%
	<b>Total</b>	<b>87,235.00</b>	<b>87,235.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6668	2004-06	1,2,3,4	87,235.00	87,235.00	-
	<b>Total</b>			<b>87,235.00</b>	<b>87,235.00</b>	<b>-</b>

#### **AIN 6668 of period covering 2004-06**

**Para No. 1 Non deposit of rural life insurance - Nu. 67,375.00**

Non deposit of rural life insurance collection amounted to Nu. 67,375.00.

**Status:**

*The para was resolved vide IR(01)G3/2009/932 dated 16/6/2009*

**Para No. 2 Non collection of rural house insurance - Nu. 13,200.00**

Non collection of rural house insurance amounted Nu. 13,200.00.

**Status:**

*The para was resolved vide IR(01)G3/2009/932 dated 16/6/2009*

**Para No.3 Non collection of rural taxes.**

Non collection of rural taxes for the year 2006 was forwarded to the Court.

**Status:**

*The Administration is awaiting court's verdict.*

**Accountability:**

*D.B.Mongar, Gup*

**Para No.4 Non collection of rural life insurance - Nu.6,660.00.**

Non collection of rural life insurance of Nu. 6,660.00 remained not collected.

**Status:**

*The para was resolved vide IR(01)G3/2009/932 dated 16/6/2009*

**11.5 Patale Gewog, Tsirang Dzongkhag**

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Out of the total unresolved irregularities of Nu.39,871.00 reported to the Parliament in May 2009, the Gewog Administration, Patale had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	39,871.00	39,871.00	-	100%
	<b>Total</b>	<b>39,871.00</b>	<b>39,871.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6672	2004-06	3.2,10.1	39,871.00	39,871.00	-
	<b>Total</b>			<b>39,871.00</b>	<b>39,871.00</b>	<b>-</b>

**AIN 6672 of period covering 2004-06**

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**Para No. 3.2 Excessive release of payment - Nu.37,471.00**

Excessive release of payment of Nu.37,471.00 was not recovered.

**Status:**

*The para was resolved vide IR(01)G7/2009/476 dated 23/11/2009.*

**Para No.10.1 Non production of records - Nu.2,400.00**

Supporting documents on the payment of Nu.2,400.00 were not produced.

**Status:**

*The para was resolved vide IR(04)2009/698 dated 27/3/2009.*

### **11.6 Rangthangling Gewog, Tsirang Dzongkhag**

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Out of the total unresolved irregularities of Nu.5,100.00 reported to the Parliament in May 2009, the Gewog Administration, Rangthangling had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	5,100.00	5,100.00	-	100%
	<b>Total</b>	<b>5,100.00</b>	<b>5,100.00</b>	<b>-</b>	<b>100%</b>

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6674	2004-06	1	5,100.00	5,100.00	-
	<b>Total</b>			<b>5,100.00</b>	<b>5,100.00</b>	<b>-</b>

#### **AIN 6674 of period covering 2004-06**

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**Para No. 1 Non collection of tax**

The documents on collection of Rural Taxes for the year 2006 were not produced.

**Status:**

*The para was resolved vide IR(01)2009/182/dated 2/9/2009*

**Para No. 2 Non collection - Nu.5,100.00**

Non collection of rural life insurance premium amounted to Nu. Nu.5,100.00.

**Status:**

*The para was resolved vide IR(01)2009/182/dated 2/9/2009*

### **11.7 Goseling Gewog, Tsirang Dzongkhag**

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Out of the total unresolved irregularities of Nu.564,594.78 reported to the Parliament in May 2009, the Gewog Administration, Goseling had subsequently resolved irregularities amounting to

Nu. 7,740.00 only (around 51%) leaving a balance of Nu.7,470.00 (around 49%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	15,210.00	7,740.00	7,470.00	50.88%
	<b>Total</b>	<b>15,210.00</b>	<b>7,740.00</b>	<b>7,470.00</b>	<b>50.88%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6669	2004-06	1, 3	15,210.00	7,740.00	7,470.00
	<b>Total</b>			<b>15,120.00</b>	<b>7,740.00</b>	<b>7,470.00</b>

#### **AIN 6669 of period covering 2004-06**

##### **Para No. 1 Non collection of rural life insurance - Nu. 7,740.00**

Non collection of rural life insurance amounted to Nu. 7,740.00.

##### **Status:**

*The para was resolved as Nu.6,160.00 was deposited into Dzongkhag Revenue Account and the balance amount resolved based on the letter TD(Audit-04)2009-2010/133 dated 3/2/2010.*

##### **Para No.3 Non collection of house insurance - Nu.7,470.00**

Non collection of house insurance amounted to Nu. 7,470.00.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Kharka Bdr.Tamang, Gup*

#### **11.8 Phuentshothang Gewog, S/Jongkhar Dzongkhag**

Out of the total unresolved irregularities of Nu.21,151.40 reported to the Parliament in May 2009, the Gewog Administration, Phuentshothang had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and embezzlement	21,151.40	21,151.40	-	100%
	<b>Total</b>	<b>21,151.40</b>	<b>21,151.40</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6446	2004-05	1.2,1.8	21,151.40	21,151.40	-
	<b>Total</b>			<b>21,151.40</b>	<b>21,151.40</b>	<b>-</b>

#### **AIN 6446 of period covering 2004-05**

##### **Para No. 1.2 Payment for items not received - Nu.14,026.40**

Payment of Nu.14,026.40 for items not received has not been recovered.

##### **Status:**

*The para was resolved vide RAA/OAAG-SJ/Phuentshothang Gewog(IR-G-17)2010/2936 dated 26/2/2010.*

##### **Para No. 1.8 Misappropriation of cash - Nu.7,125.00**

Cash misappropriation of Nu.7,125.00 was not neither recovered nor taken any action for misappropriation.

##### **Status:**

*The para was resolved vide RAA/OAAG-SJ/Phuentshothang Gewog(IR-G-17)2010/2936 dated 26/2/2010.*

#### **11.9 Martshala Gewog, S/Jongkhar Dzongkhag**

Out of the total unresolved irregularities of Nu.36,966.30 reported to the Parliament in May 2009, the Gewog Administration, Martshala had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved%
1	Fraud, Corruption and Embezzlement	34,966.30	34,966.30	-	100%
	<b>Total</b>	<b>34,966.30</b>	<b>34,966.30</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6448	2004-05	1.1	34,966.30	34,966.30	-
<b>Total</b>				<b>34,966.30</b>	<b>34,966.30</b>	<b>-</b>

#### **AIN 6448 of period covering 2004-05**

##### **Para No. 1.1 Payment for items not received -Nu.34,966.30**

Payment of Nu.34,966.30 for items not received has not been recovered.

##### **Status:**

*The para was resolved vide RAA/OAAG/SJ/Martsala gewog/IR-G-14/2007/627 dated 25/10/2007.*

#### **11.10 Gomdar Gewog, S/Jongkhar Dzongkhag**

Out of the total unresolved irregularities of Nu.6,521.61 reported to the Parliament in May 2009, the Gewog Administration, Gomdar had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	6,526.61	6,526.61	-	100%
<b>Total</b>		<b>6,526.61</b>	<b>6,526.61</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6439	2004-05	1.1	6,526.61	6,526.61	-
<b>Total</b>				<b>6,526.61</b>	<b>6,526.61</b>	<b>-</b>

#### **AIN 6439 of period covering 2004-05**

**Para No. 1.1 Non accountal of revenue - Nu.6,526.61**

Penal interest of Nu.6,526.61 has not been recovered for late payment.

*Status:*

*The para was resolved as Nu.6,529.61 was deposited into ARA vide Money Receipt No.53286 dated 21/9/2009.*

**11.11 Dorona Gewog, Dagana Dzongkhag**

Out of the total unresolved irregularities of Nu.241,650.66 reported to the Parliament in May 2009, the Gewog Administraiton, Dorona did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and Embezzlement	24,374.00		24,374.00	
2	Mismanagement	116,369.66	-	116,369.66	-
3	Advances	70,907.00	-	70,907.00	-
4	Others	30,000.00	-	30,000.00	-
	<b>Total</b>	<b>241,650.66</b>	<b>-</b>	<b>241,650.66</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5906	2002-04	1.1.2,2.1,3.2	163,763.10	-	163,763.10
2	6410	2004-06	1.1,1.2,1.3,1.5,2.3	77,887.56	-	77,887.56
	<b>Total</b>			<b>241,650.66</b>	<b>-</b>	<b>241,650.66</b>

**AIN 5906 of period covering 2002-04**

**Para No. 1.1.2 Non- levy of penalty - Nu.100,000.00**

Penalty of Nu.100,000.00 for breach of agreement was not levied.

*Status:*

*The RAA did not receive any response.*

**Accountability:**

*Sarka Singh Mongar, Gup*

**Para No. 2.1 Outstanding advance - Nu.60,982.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 60,982.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Sarka Singh Mongar, Gup*

**Para No. 3.2 Short deposit of taxes - Nu.2,781.10**

No action was taken on short deposit of rural taxes amounting to Nu. 2,781.10.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Sarka Singh Mongar, Gup*

**AIN 6410 of period covering 2004-06**

**Para No. 1.1 Fictitious expenditure - Nu.18,278.00**

No action was taken for the fictitious expenditure of Nu.18,278.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Harka Bdr.Thapa, AAEO*

**Para No. 1.2 Fictitious expenditure - Nu.6,096.00**

Recovery of Nu.6,096.00 for payment on the duplicate bills was not made.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Harka Bdr.Thapa, AAEO*

**Para No. 1.3 Payment without bills and receipt - Nu.30,000.00**

The bills and receipts in support of the payment of Nu.30,000.00 was not furnished.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Harka Bdr.Thapa, AAEO*

**Para No. 1.5 Unsettled advance - Nu.9,925.00**

Un-settled advance as on the date of reporting to Parliament was Nu. 9,925.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Shabir Tamang, AAEO and Namgyel Zangmo, Accountant*

**Para No. 2.3 Non collections - Nu.13,588.56**

No collection of house insurance premium of Nu. 13,588.56 remained not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Choephela, Gup*

**11.12 Drujeygang Gewog, Dagana Dzongkhag**

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Out of the total unresolved irregularities of Nu.826,834.36 reported to the Parliament in May 2009, the Gewog Administration, Drujeygang did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	14,934.36	-	14,934.36	-
2	Mismanagement	36,900.00	-	36,900.00	-
3	Others	775,000.00	-	775,000.00	-
	<b>Total</b>	<b>826,834.36</b>	<b>-</b>	<b>826,834.36</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5907	2002-04	1.2.2, 1.4.1.1, 1.4.1.7	819,455.00	-	819,455.00
2	6411	2004-06	2	7,379.36	-	7,379.36
<b>Total</b>				<b>826,834.36</b>	<b>-</b>	<b>826,834.36</b>

#### **AIN 5907 of period covering 2002-04**

##### **Para No. 1.2.2 Inequitable public contribution - Nu.36,900.00**

Issue on the inequitable public contribution of Nu.36,900.00 for the construction of Gup's office cum meeting hall has not been resolved.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi, Gup*

##### **Para No. 1.4.1.1 Irregular award of contract - Nu.775,000.00**

The outcome of the court is awaited.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi, Gup*

##### **Para No. 1.4.1.7 Fictitious expenditure - Nu.7,555.00**

Fictitious expenditure of Nu.7,555.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi, Gup*

#### **AIN 6411 of period covering 2004-06**

##### **Para No. 2 Short accountal of taxes -Nu.7,379.36**

Short accountal of taxes amounted to Nu. 7,379.36.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi, Ex-Gup*

**11.13 Gesarling Gewog, Dagana Dzongkhag**

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Out of the total unresolved irregularities of Nu.13,079.78 reported to the Parliament in May 2009, the Gewog Administration, Gesarling did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	13,079.78	-	13,079.78	-
	<b>Total</b>	<b>13,079.78</b>	<b>-</b>	<b>13,079.78</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5908	2002-04	3.2	13,079.78	-	13,079.78
	<b>Total</b>			<b>13,079.78</b>		<b>13,079.78</b>

**AIN 5908 of period covering 2002-04**

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**Para No. 3.2 Non deposit - Nu.13,079.78**

No action was taken on the non deposit of rural taxes of Nu. 13,079.78.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Sangay Dendup, Gup*

**11.14 Goshi Gewog, Dagana Dzongkhag**

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Out of the total unresolved irregularities of Nu.31,341.41 reported to the Parliament in May 2009, the Gewog Administration, Goshi did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	31,341.41	-	31,341.41	-
	<b>Total</b>	<b>31,341.41</b>	<b>-</b>	<b>31,341.41</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5909	2002-04	3.2	31,341.41	-	31,341.41
	<b>Total</b>			<b>31,341.41</b>	<b>-</b>	<b>31,341.41</b>

#### **AIN 5909 of period covering 2002-04**

##### **Para No. 3.2 Non deposit - Nu.31,341.41**

No action was taken on the non deposit of rural taxes of Nu. 31,341.41

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Namgay Wangdi, Gup*

#### **11.15 Khebis Gewog, Dagana Dzongkhag**

Out of the total unresolved irregularities of Nu.32,892.51 reported to the Parliament in May 2009, the Gewog Administration, Khebesa had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	32,892.51	32,892.51	-	100%
	<b>Total</b>	<b>32,892.51</b>	<b>32,892.51</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5911	2002-04	2.1	32,892.51	32,892.51	-
<b>Total</b>				<b>32,892.51</b>	<b>32,892.51</b>	<b>-</b>

#### **AIN 5911 of period covering 2002-04**

##### **Para No. 2.1 Non deposit - Nu.32,892.51**

No action was taken on the non deposit of Rural taxes of Nu.32,892.51.

##### **Status:**

*The para was resolved vide RAA(T)Gen-04/2009/81 dated 27/7/2009*

#### **11.16 Lajab Gewog, Dagana Dzongkhag**

Out of the total unresolved irregularities of Nu.110,875.67 reported to the Parliament in May 2009, the Gewog Administration, Lajab did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	6,420.00	-	6,420.00	-
2	Mismanagement	4,455.67	-	4,455.67	-
3	Advances	100,000.00	-	100,000.00	-
<b>Total</b>		<b>110,875.67</b>	<b>-</b>	<b>110,875.67</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5912	2002-04	1.3,2.2	101,484.67	-	101,484.67
2	6415	2004-05	1.2,2	9,391.00	-	9,391.00
<b>Total</b>				<b>110,875.67</b>	<b>-</b>	<b>110,875.67</b>

#### **AIN 5912 of period covering 2002-04**

##### **Para No. 1.3 Non collection - Nu.1,484.67**

Pasture tax of Nu.1,484.67 was not collected.

##### **Status:**

*The RAA did not receive any response.*

**Accountability:**

*Dorji, Gup*

**Para No. 2.2 Outstanding advance - Nu.100,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu. Nu.100,000.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Dorji, Gup*

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**AIN 6415 of period covering 2004-05**

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**Para No. 1.2 Fictitious expenditure - Nu.6,420.00**

Fictitious expenditure of Nu.6,420.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshering Norbu, AAEO*

**Para No. 2 Short deposit - Nu.2,971.00**

No action was taken on the rural taxes collections of Nu.2,971.00 short deposited.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Gembo*

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**11.17 Tashiding Gewog, Dagana Dzongkhag**

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Out of the total unresolved irregularities of Nu.111,000.00 reported to the Parliament in May 2009, the Gewog Administration, Tashiding did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	111,000.00	-	111,000.00	-
	<b>Total</b>	<b>111,000.00</b>	<b>-</b>	<b>111,000.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5913	2002-04	1.1.3	111,000.00	-	111,000.00
	<b>Total</b>			<b>111,000.00</b>	<b>-</b>	<b>111,000.00</b>

#### **AIN 5913 of period covering 2002-04**

##### **Para No. 1.1.3 Non collection - Nu.111,000.00**

Public contributions of Nu.111,000.00 for construction of Tashiding Community School not collected from 111 households were not made.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Neykorpa, Gup*

#### **11.18 Tshendegang Gewog, Dagana Dzongkhag**

Out of the total unresolved irregularities of Nu.45,485.75 reported to the Parliament in May 2009, the Gewog Administration, Tshendegang did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	45,485.75	-	45,485.75	-
	<b>Total</b>	<b>45,485.75</b>	<b>-</b>	<b>45,485.75</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6418	2004-05	1.1,1.2	45,485.75	-	45,485.75
<b>Total</b>				<b>45,485.75</b>	<b>-</b>	<b>45,485.75</b>

#### **AIN 6418 of period covering 2004-05**

##### **Para No. 1.1 Issue of fake receipts - Nu.39,700.00**

No action was taken for settling advances of Nu.39,700.00 on submission of fake receipts.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshering Pem, AAEO*

##### **Para No. 1.2 Producing fake receipts -Nu.5,785.75**

No action was taken for submission of fake receipts for seeds and pesticides aggregating to Nu.5,785.75.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshering Pem, AAEO*

#### **11.19 Tshangkha Gewog, Dagana Dzongkhag**

Out of the total unresolved irregularities of Nu.243,000.00 reported to the Parliament in May 2009, the Gewog Administration, Tshangkha did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	243,000.00	-	243,000.00	-
<b>Total</b>		<b>243,000.00</b>	<b>-</b>	<b>243,000.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28th February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5916	2002-04	2.2	243,000.00	-	243,000.00
<b>Total</b>				<b>243,000.00</b>	<b>-</b>	<b>243,000.00</b>

#### **AIN 5916 of period covering 2002-04**

##### **Para No. 2.2 Outstanding advance - Nu.243,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 243,000.00.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Nandala Orari, Gup*

#### **11.20 Lhamozingkha Gewog, Dagana Dzongkhag**

Out of the total unresolved irregularities of Nu.27,120.00 reported to the Parliament in May 2009, the Gewog Administration, Lhamozingkha did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	27,120.00	-	27,120.00	-
<b>Total</b>		<b>27,120.00</b>	<b>-</b>	<b>27,120.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5754	2002-04	2.1	27,120.00	-	27,120.00
<b>Total</b>				<b>27,120.00</b>	<b>-</b>	<b>27,120.00</b>

#### **AIN 5754 of period covering 2002-04**

##### **Para No.2.1 Non collection - Nu.27,120.00**

The status on the non collection of rural life insurance of Nu.27,120.00 was not furnished.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Nima Wangdi, Gup*

**11.21 Genekha Gewog, Thimphu Dzongkhag**

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Out of the total unresolved irregularities of Nu.6,100 reported to the Parliament in May 2009, the Gewog Administration, Genekha had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	6,100.00	6,100.00	-	100%
	<b>Total</b>	<b>6,100.00</b>	<b>6,100.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6131	2003-05	1	6,100.00	6,100.00	-
	<b>Total</b>			<b>6,100.00</b>	<b>6,100.00</b>	<b>-</b>

**AIN 6131 of period covering 2003-05**

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**Para No.1 Excess payments to employees - Nu.6,100.00**

Excess payments of Nu.6,100.00 was not recovered.

**Status:**

*The para was resolved as Nu.6,100.00 was deposited into ARA vide Money Receipt No.66524 dated 29/4/2009*

**11.22 Barp Gewog, Punakha Dzongkhag**

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Out of the total unresolved irregularities of Nu.92,092.76 reported to the Parliament in May 2009, the Gewog Administration, Barp had subsequently resolved irregularities amounting to Nu. 19,019.04 only (around 21%) leaving a balance of Nu.**73,073.72** (around 79%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	92,092.76	19,019.04	73,073.72	20.65%
	<b>Total</b>	<b>92,092.76</b>	<b>19,019.04</b>	<b>73,073.72</b>	<b>20.65%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28th February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6126	2003-05	1	92,092.76	19,019.04	73,073.72
	<b>Total</b>			<b>92,092.76</b>	<b>19,019.04</b>	<b>73,073.72</b>

#### **AIN 6126 of period covering 2003-05**

##### **Para No.1 Excess payment - Nu.92,092.76**

Excess payment of Nu.92,092.76 in the Water Supply Scheme, Lobesa has not been recovered.

##### **Status:**

*Nu.19,019.04 was resolved vide TDA/DES/2008-2009/2936 dated 19/12/2009 leaving a balance of Nu.73,073.72.*

##### **Accountability:**

*Thangka, Gup and Kuenzang Dorji, Site Engineer*

#### **11.23 Tang Gewog, Bumthang Dzongkhag**

Out of the total unresolved irregularities of Nu.500,000.00 reported to the Parliament in May 2009, the Gewog Administration, Tang did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	500,000.00	-	500,000.00	-
	<b>Total</b>	<b>500,000.00</b>	<b>-</b>	<b>500,000.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6271	2004-05	3	500,000.00	-	500,000.00
<b>Total</b>				<b>500,000.00</b>	<b>-</b>	<b>500,000.00</b>

#### **AIN 6271 of period covering 2004-05**

##### **Para No.3 Irregular payment to contractor - Nu.500,000.00**

Irregular payment of Nu.500,000.00 was not resolved.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Karma Thinley, Gup and Pema Lhendup, AE*

#### **11.24. Goshing Gewog, Zhemgang Dzongkhag**

Out of the total unresolved irregularities of Nu.44,820.00 reported to the Parliament in May 2009, the Gewog Administration, Goshing did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	44,820.00	-	44,820.00	-
<b>Total</b>		<b>44,820.00</b>	<b>-</b>	<b>44,820.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6370	2004-05	3	44,820.00	-	44,820.00
<b>Total</b>				<b>44,820.00</b>	<b>-</b>	<b>44,820.00</b>

#### **AIN 6370 of period covering 2004-05**

##### **Para No.3 Short collections - Nu.44,820.00**

The status on short collection of taxes of Nu.44,820.00 was not furnished.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tashi Tsheden, Gup*

**11.25. Throng Gewog, Zhemgang Dzongkhag**

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Out of the total unresolved irregularities of Nu.12,708.42 reported to the Parliament in May 2009, the Gewog Administration, Throng did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	12,708.42	-	12,708.42	-
	<b>Total</b>	<b>12,708.42</b>	<b>-</b>	<b>12,708.42</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6375	2004-05	6	12,708.42	-	12,708.42
	<b>Total</b>			<b>12,708.42</b>	<b>-</b>	<b>12,708.42</b>

**AIN 6375 of period covering 2004-05**

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**Para No.6 Short collection - Nu.12,708.42**

The status on short collection of rural tax amounting to Nu.12,708.42 was not furnished.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Thinley Rinchen, Gup*

**11.26. Bhur Gewog, Sarpang Dzongkhag**

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Out of the total unresolved irregularities of Nu.8,356.78 reported to the Parliament in May 2009, the Gewog Administration, Bhur did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	8,356.78	-	8,356.78	-
	<b>Total</b>	<b>8,356.78</b>	<b>-</b>	<b>8,356.78</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5746	2002-04	2.2	8,356.78	-	8,356.78
	<b>Total</b>			<b>8,356.78</b>	<b>-</b>	<b>8,356.78</b>

#### **AIN 5746 of period covering 2002-04**

##### **Para No.2.2 Non collection of rural taxes - Nu.8,356.78**

Rural taxes of Nu.8,356.78 were not collected.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Lalit Badhur Galley, Gup*

#### **11.27 Chuzagang Gewog, Sarpang Dzongkhag**

Out of the total unresolved irregularities of Nu.4,756.85 reported to the Parliament in May 2009, the Gewog Administration, Chuzagang did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	4,756.85	-	4,756.85	-
	<b>Total</b>	<b>4,756.85</b>	<b>-</b>	<b>4,756.85</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5747	2002-04	2.2	4,756.85	-	4,756.85
<b>Total</b>				<b>4,756.85</b>	<b>-</b>	<b>4,756.85</b>

#### **AIN 5747 of period covering 2002-04**

##### **Para No.2.2 Non collection – Nu.4,756.85**

Rural taxes amounting to Nu.4,756.85 were not collected.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Karma Yoezer, Gup*

#### **11.28 Jigmechoeling Gewog, Sarpang Dzongkhag**

Out of the total unresolved irregularities of Nu.1,048.55 reported to the Parliament in May 2009, the Gewog Administration, Jigmechoeling did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	1,048.55	-	1,048.55	-
<b>Total</b>		<b>1,048.55</b>	<b>-</b>	<b>1,048.55</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5753	2002-04	2.2	1,048.55	-	1,048.55
<b>Total</b>				<b>1,048.55</b>	<b>-</b>	<b>1,048.55</b>

#### **AIN 5753 of period covering 2002-04**

##### **Para No.2. Non collection - Nu.1,048.55**

Rural life insurance premium of Nu. 1,048.55 was not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshering Wangdi, Gup*

**11.29 Umling Gewog, Sarpang Dzongkhag**

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Out of the total unresolved irregularities of Nu.2,953.20 reported to the Parliament in May 2009, the Gewog Administration, Umling did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	2,953.20	-	2,953.20	-
	<b>Total</b>	<b>2,953.20</b>		<b>2,953.20</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5759	2002-04	2.2	2,953.20	-	2,953.20
	<b>Total</b>			<b>2,953.20</b>	<b>-</b>	<b>2,953.20</b>

**AIN 5759 of period covering 2002-04**

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**Para No.2.2 Non collection - Nu.2,953.20**

Rural taxes of Nu.2,953.20 was not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tshering Dorji, Gup*

**11.30 Deorali Gewog, Sarpang Dzongkhag**

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Out of the total unresolved irregularities of Nu.300.00 reported to the Parliament in May 2009, the Gewog Administration, Deorali did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	300.00	-	300.00	-
	<b>Total</b>	<b>300.00</b>	<b>-</b>	<b>300.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5749	2002-04	1.1	300.00	-	300.00
	<b>Total</b>			<b>300.00</b>	<b>-</b>	<b>300.00</b>

#### **AIN 5749 of period covering 2002-04**

##### **Para No.1.1 Non collection - Nu. 300.00**

Life insurance premium of Nu.300.00 was not collected.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Passang Sherpa, Gup*

#### **11.31 Tshakaling Gewog, Mongar Dzongkhag**

Out of the total unresolved irregularities of Nu.6,800.00 reported to the Parliament in May 2009, the Gewog Administration, Tshakaling did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	6,800.00	-	6,800.00	-
	<b>Total</b>	<b>6,800.00</b>	<b>-</b>	<b>6,800.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6528	2004-05	1	6,800.00	-	6,800.00
<b>Total</b>				<b>6,800.00</b>	<b>-</b>	<b>6,800.00</b>

#### **AIN 6528 of period covering 2004-05**

##### **Para No.1 Irregularities in advances - Nu.6,800.00**

Irregular payment of advances of Nu.6,800.00 was not resolved.

##### **Status:**

*The RAA did not receive any response.*

##### **Accountability:**

*Tenzin Dendup, Ex-Gup and Pema Tenzin, Gup*

#### **11.32 Thangrong Gewog, Mongar Dzongkhag**

Out of the total unresolved irregularities of Nu.17,055.00 reported to the Parliament in May 2009, the Gewog Administration, Thangrong did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	12,555.00	-	12,555.00	-
2	Excess, inadmissible and over payments	3,398.00	-	3,398.00	-
3	Others	1,102.00	-	1,102.00	-
<b>Total</b>		<b>17,055.00</b>	<b>-</b>	<b>17,055.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6527	2004-05	1,2,3,4	17,055.00	-	17,055.00
<b>Total</b>				<b>17,055.00</b>	<b>-</b>	<b>17,055.00</b>

#### **AIN 6527 of period covering 2004-05**

**Para No.1 Double payments to employees - Nu.1,750.00**

Double payment of Nu.1,750.00 was not recovered.

**Status:**

*The RAA did not receive any responses.*

**Accountability:**

*Chongola, Ex-Gup*

**Para No.2 Misuse of cash - Nu.12,555.00**

No action was taken on the cash misuse of Nu.12,555.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chongola, Ex-Gup*

**Para No.3 Excess payment to suppliers - Nu.1,648.00**

Excess payment of Nu.1,648.00 **made** to the suppliers was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chongola, Ex-Gup*

**Para No.4 Non-deduction of TDS - Nu.1,102.00**

The recovery of TDS of Nu.1,102.00 was not made.

**Status:**

*The RAA did not receive any response.*

**Accountability:** *Chongola, Ex-Gup*

**11.33 Drametse Gewog, Mongar Dzongkhag**

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Out of the total unresolved irregularities of Nu.13,004.00 reported to the Parliament in May 2009, the Gewog Administration, Drametse did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	13,004.00	-	13,004.00	-
	<b>Total</b>	<b>13,004.00</b>	<b>-</b>	<b>13,004.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities on at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6517	2004-05	2, 3	13,004.00	-	13,004.00
	<b>Total</b>			<b>13,004.00</b>	<b>-</b>	<b>13,004.00</b>

#### **AIN 6517 of period covering 2004-05**

##### **Para No.2 Non-deduction of TDS - Nu.12,004.00**

TDS of Nu.12,004.00 not deducted from the contractor was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Yeshey Wangdi, Gup*

##### **Para No.3 Excess payments to suppliers - Nu.1,000.00**

Excess payment of Nu.1,000.00 made to the suppliers was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Yeshey Wangdi, Gup*

## 12 Royal Court of Justice

Out of the total unresolved irregularities of Nu.168,685.95 reported to the Parliament in May 2009, the Royal Court of Justice had subsequently resolved irregularities amounting to Nu.60,461.95 only (around 36%) leaving a balance of Nu.**108,224.00** (around 64%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	17,374.95	17,374.95	-	100.00%
2	Mismanagement	28,582.00	-	28,582.00	-
3	Violation of Laws, rules and regulations	43,087.00	43,087.00	-	100.00%
4	Advances	60,000.00	-	60,000.00	-
5	Excess, inadmissible and over payment	19,642.00	-	19,642.00	-
	<b>Total</b>	<b>168,685.95</b>	<b>60,461.95</b>	<b>108,224.00</b>	<b>35.84%</b>

As would be evident from the above summary, the Royal Court of Justice failed to resolve the irregularities under the categories mismanagement; advances and others cases amounting to Nu.108,224.00. The cases of violation of laws, rules and regulations were resolved by 100%. Although the amount of Nu.17,374.95 were deposited for fraud, corruption and embezzlement, the observation remained unresolved pending other appropriate actions.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5686	2003-04	1.1	60,000.00	-	60,000.00
2	6215	2004-05	1.2	19,642.00	-	19,642.00
3	6709	2004-06	1.1, 1.5	60,461.95	60,461.95	-
4	3298	1998-00	1	28,582.00	-	28,582.00
5	4949	2002-03	3.1, 3.2, 3.3	-	-	-
6	6319	2004-05	1.1, 1.2, 1.3	-	-	-
	<b>Total</b>			<b>168,685.95</b>	<b>60,461.95</b>	<b>108,224.00</b>

### AIN 5686 of period covering 2003-04

#### Para No. 1.1 Outstanding advance - Nu.60,000.00

Un-settled advance as on the date of reporting to Parliament was Nu. 60,000.00.

**Status:**

*The Administration is following up with the incumbent.*

**Accountability:**

*Karma Phuntsho, Accountant*

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**AIN 6215 of period covering 2004-2005**

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**Para No. 1.2 Other violation of accounting norms - Nu.19,642.00**

No action was taken for the double entry of Nu.19,642.00 in the Cash Book.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Karma Phuntsho, Accountant*

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**AIN 6709 of period covering 2004-06**

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**Para No. 1.1 Misuse of revenue - Nu.17,374.95**

No action was taken on the revenue of Nu.17,374.95 misused.

**Status:**

*Nu.17,374.95 was deposited into ARA vide Money Receipt No.53203 dated 1/5/2009. However, the para could not be resolved for want of appropriate action against the incumbent.*

**Accountability:**

*Prem Bahadur Rai, Accountant*

**Para No. 1.5 Other violation of rules - Nu.43,087.00**

A sum of Nu.43,087.00 booked without supporting documents was not realized.

**Status:**

*The para was resolved as Nu.43,087.00 was deposited into ARA vide Money Receipt No.53204 dated 1/5/2009.*

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**AIN 3298 of period covering 1998-00**

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**Para No.1 Short remittances/ deposits - Nu.28,582.00**

Short remittance of Revenue of Nu.28,582.00 was not recovered.

***Status:***

*The RAA did not receive any response.*

***Accountability:***

*Sonam Gyeltshen, Bench Clerk*

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**AIN 4949 of period covering 2002-2003**

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**Para No. 3.1, 3.2 & 3.3 Violation of Laws and Rules**

The District Court, Tsirang had cases of non enforcement of Acts.

***Status:***

*The paras were resolved based on the letter No.HC/Adm-30/09/2538 dated 19/5/2009 of the High Court.*

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**AIN 6319 of period covering 2004-2005**

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**Para No. 1.1, 1.2 & 1.3 Violation of Laws and Rules**

No action was taken for purchases of land through unfair means.

***Status:***

*The paras were resolved based on the letter No.CJ-6/2009/4351 dated 20/10/2009 of the High Court.*

**13.1 Dratshang Lhentshog**

Out of the total unresolved irregularities of Nu.98,461.91 reported to the Parliament in May 2009, the Dratshang Lhentshog did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	8,000.00	-	8,000.00	-
2	Advances	90,461.91	-	90,461.91	-
	<b>Total</b>	<b>98,461.91</b>	<b>-</b>	<b>98,461.91</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	1248	1996-99	7.1	8,000.00	-	8,000.00
2	22	1994-96	1.1	90,461.91	-	90,461.91
	<b>Total</b>			<b>98,461.91</b>	<b>-</b>	<b>98,461.91</b>

**AIN 1248 of period covering 1996-99**

**Para No. 7.1 Short collections - Nu.8,000.00**

Sale proceeds of Nu.8,000.00 were not collected.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Lop Dorji*

**AIN 22 of period covering 1994-96**

**Para No. 1.1 Non realization of advance - Nu. 90,461.91**

Un-settled advance as on the date of reporting to Parliament was Nu.90,461.91.

**Status:**

*The Administration submitted that advances were used for the renovation of Lhakhangs in Bumthang but failed to submit the bills. As such, the Administration agreed to take up the issue with the Ministry of Finance.*

### **13.2 Pungthim Dratshang**

Out of the total unresolved irregularities of Nu.25,300.00 reported to the Parliament in May 2009, Pungthim Dratshang had subsequently resolved irregularities amounting to Nu. 21,700.00 only (around 86%) leaving a balance of Nu.**3,600.00** (around 14%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	25,300.00	21,700.00	3,600.00	85.77%
	<b>Total</b>	<b>25,300.00</b>	<b>21,700.00</b>	<b>3,600.00</b>	<b>85.77%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6242	2004-05	1.7	16,800.00	13,200.00	3,600.00
2	3607	2000-01	1.7	8,500.00	8,500.00	-
	<b>Total</b>			<b>25,300.00</b>	<b>21,700.00</b>	<b>3,600.00</b>

#### **AIN 6242 of period covering 2004-05**

**Para No. 1.7 Irregular payment to employees - Nu.16,800.00**

Irregular payment of porter and pony charges of Nu.16,800.00 was not recovered.

**Status:**

*The Dratsang reported an adjustment of Nu.13,200.00 leaving a balance of Nu.3,600.00.*

**Accountability:**

*Lop Bogtog, Dungchen*

**AIN 3607 of period covering 2000-01****Para No. 1.7 Over payment on procurements - Nu.8,500.00**

Excess payment of Nu.8,500.00 on procurement of office equipment was not realized.

**Status:**

*The para was resolved after confirming that it wasn't an overpayment.*

**13.3 Wangdue Rabdey**

Out of the one observation having no monetary value reported to the Parliament in May 2009, Wangdue Rabdhey had resolved irregularities by 100% as on 28.02.2010 as summarized below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6491	2004-06	3.1	-	-	-
<b>Total</b>				-	-	-

**AIN 6491 of period covering 2004-06****Para No. 3.1 Wrong pay fixation**

The observation on wrong pay fixation for the shedras was not resolved.

**Status:**

*The para was resolved as the pay fixation was corrected by the Rabdey.*

## 14 Autonomous Bodies

### 14.1 National Environment Commission (NEC)

Out of the total unresolved irregularities of Nu.61,896.00 reported to the Parliament in May 2009, the National Environment Commission did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	61,896.00	-	61,896.00	-
	<b>Total</b>	<b>61,896.00</b>	<b>-</b>	<b>61,896.00</b>	

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5873	2003-04	1.5	61,896.00	-	61,896.00
	<b>Total</b>			<b>61,896.00</b>	<b>-</b>	<b>61,896.00</b>

#### AIN 5873 of period covering 2003 -04

##### Para No. 1.5 Double claim of TA/DA -Nu. 61,896.00

Double claim of TA/DA of Nu.61,896.00 was not refunded.

##### *Status:*

*The RAA did not receive any response.*

##### *Accountability:*

*Tandin Dorji, Project Manager*

### 14.2 Royal Civil Service Commission (RCSC)

Out of the total unresolved irregularities of Nu.12,000.00 reported to the Parliament in May 2009, the Royal Civil Service Commission had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	12,000.00	12,000.00	-	100%
	<b>Total</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>-</b>	<b>100%</b>

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as at 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6740	2005-06	1.1	12,000.00	12,000.00	-
	<b>Total</b>			<b>12,000.00</b>	<b>12,000.00</b>	<b>-</b>

#### **AIN 6740 of period covering 2005 -06**

##### **Para No. 1.1 Inadmissible payment of book allowance – US \$ 300.00 (Nu.12,000.00)**

Inadmissible payment of book allowance of US \$300.00 equivalent to Nu.12,000.00 was not recovered.

##### **Status:**

*The para was resolved as the amount was deposited into ARA vide Money Receipt No.72385 dated 12/2/2010.*

#### **14.3 Dzongkha Development Commission (DDC)**

Out of the total unresolved irregularities of Nu.32,045.00 reported to the Parliament in May 2009, the Dzongkha Development Commission did not respond. As such the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	24,045.00	-	24,045.00	-
2	Excess, inadmissible and over payments	8,000.00	-	8,000.00	-
	<b>Total</b>	<b>32,045.00</b>	<b>-</b>	<b>32,045.00</b>	<b>-</b>

The detail of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6562	2002-06	1.2	8,000.00	-	8,000.00
2	4160	2000-01	5.1, 5.3	24,045.00	-	24,045.00
<b>Total</b>				<b>32,045.00</b>	<b>-</b>	<b>32,045.00</b>

#### **AIN 6562 of period covering 2002 - 06**

**Para No. 1.2 LTC paid twice for the year 2004-05 - Nu. 8,000.00**

Leave Travel Concession (LTC) paid twice amounting to Nu.8,000.00 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kencho Dukpa, Administrative Officer*

#### **AIN 4160 of period covering 2000 - 01**

**Para No. 5.1 Non deduction of 2% TDS - Nu.9,514.00**

TDS amount of Nu.9,514.00 not deducted from the supplier's bill was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kencho Dukpa, Administrative Officer*

**Para No. 5.3 Non deduction of 2% TDS - Nu.14,531.00**

TDS of Nu.14,513 not deducted was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kencho Dukpa, Administrative Officer*

#### **14.4 College of Science and Technology, Rinchending**

Out of the total unresolved irregularities of Nu.1,358.00 reported to the Parliament in May 2009, the College of Science and Technology had subsequently resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	1,358.50	1,358.50	-	100%
	<b>Total</b>	<b>1,350.50</b>	<b>1,358.50</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6455	2003-05	5.1.9.1	1,358.50	1,358.50	-
	<b>Total</b>			<b>1,358.50</b>	<b>1,358.50</b>	<b>-</b>

#### **AIN 6455 of period covering 2003-05**

##### **Para No. 5.1.9.1 Inadmissible payment of DSA – Nu.1,358.50**

Inadmissible payment of Nu.1,358.50 of DSA was not recovered.

##### **Status:**

*The para was resolved as Nu.1,358.50 was deposited into ARA vide Money Receipt No.53221 dated 14/5/2009.*

#### **14.5 Samtse College of Education**

Out of the total unresolved irregularities of Nu.24,500.00 reported to the Parliament in May 2009, the Samtse College of Education did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	24,500.00	-	24,500.00	-
	<b>Total</b>	<b>24,500.00</b>	<b>-</b>	<b>24,500.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	4680	2001-02	1.5a, 1.5b	24,500.00	-	24,500.00
	<b>Total</b>			<b>24,500.00</b>	<b>-</b>	<b>24,500.00</b>

## AIN 4680 of period covering 2001 - 02

### Para No.1.5a & 1.5b Outstanding advances – Nu.24,500.00

Un-settled advances as on the date of reporting to Parliament were Nu. 24,500.00

#### *Status:*

*The management is pursuing the matter with the incumbents.*

#### *Accountability:*

*Tshewang Tashi, Teacher, and Ugyen Dorji, Ex PGCE Trainee*

## 14.6 Paro College of Education

Out of the total unresolved irregularities of Nu.282,271.00 reported to the Parliament in May 2009, the Paro College had subsequently resolved irregularities amounting to Nu. 8,000.00 only (around 3%) leaving a balance of Nu.274,271.00 (around 97%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	200,187.00	8,000.00	192,187.00	4%
2	Excess, inadmissible and over payment	33,600.00	-	33,600.00	-
3	Others	48,484.00	-	48,484.00	-
	<b>Total</b>	<b>282,271.00</b>	<b>8,000.00</b>	<b>274,271.00</b>	<b>2.83%</b>

As would be evident from the above summary, the management had failed to resolve the irregularities under excess, inadmissible and over payment; and others amounting to Nu.82,084.00 as the issue pertained to CAPSD. However, in respect of advances, the progress made in resolving the issues were not very effective.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5921	2002-04	1.1, 1.3a1, 1.13a	282,271.00	8,000.00	274,271.00
	<b>Total</b>			<b>282,271.00</b>	<b>8,000.00</b>	<b>274,271.00</b>

## AIN 5921 of period covering 2002 -04

### Para No.1.1 Outstanding advances – Nu.200,187.00

Un-settled advances as on the date of reporting to Parliament were Nu. Nu.200,187.00.

**Status:**

*Nu.8,000.00 was deposited into ARA leaving a balance of Nu.192,187.00*

**Accountability:**

*Dorji Wangchuk, Curriculum Officer, CAPSD and Kinley Dorji, Teacher*

**Para No.1.13a Non-Production of documents – Nu.48,484.00**

Expenditures vouchers and other supporting documents for Nu.48,484.00 were not produced for verification.

**Status:**

*The para remained unresolved as the management submitted that the issue pertains to CAPSD.*

**Accountability:**

*Minjur Dorji, Administrative Officer, ESC, P/ling*

**Para No.1.13a Inadmissible payments – Nu.33,600.00**

The payment of TA/DA and porter/pony charges for the official tour and workshops not regulated by the existing rules was not resolved.

**Status:**

*The para remained unresolved as the management submitted that the issue pertains to CAPSD.*

**Accountability:**

*Dorji Wangchuk, Curriculum Officer, CAPSD*

**14.7 Bhutan Chamber of Commerce and Industries (BCCI)**

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Out of the total unresolved irregularities of Nu.1,782,395.12 reported to the Parliament in May 2009, the Bhutan Chamber of Commerce and Industries did not respond. As such, the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	172,292.69	-	172,292.69	-
2	Mismanagement	613,853.72	-	613,853.72	-
3	Violation of Laws, rules and regulations	-	-	-	-
4	Advances	293,178.56	-	293,178.56	-
5	Excess, inadmissible and over payment	46,290.00	-	46,290.00	-

6	Others	656,780.15	-	656,780.15	-
	<b>Total</b>	<b>1,782,395.12</b>	<b>-</b>	<b>1,782,395.12</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6587	2005-05	1.1, 1.2, 1.3, 1.4, 2.1, 2.2	169,144.69	-	169,144.69
2	6081	2004-04	1, 2, 4, 5, 6	683,048.67	-	683,048.67
3	5679	2003-03	1,2,3,4,6,10	195,880.15	-	195,880.15
4	4755	2001-02	1.4, 1.10	66,062.00	-	66,062.00
5	3525	1999-00	1.1, 10	139,043.74	-	139,043.74
6	2773	1996-97	1.2, 1.3, 1.4, 2.1	471,148.30	-	471,148.30
7	2772	1998-98	3	58,067.57	-	58,067.57
	<b>Total</b>			<b>1,782,395.12</b>	<b>-</b>	<b>1,782,395.12</b>

#### **AIN 6587 of period covering 2005**

##### **Para No. 1.1 Short accountal - Nu.52,257.00**

BCCI has failed to take action against the officials for the short accountal of Trade License Renewal Fee of Nu.52,257.00 collected from Paro, Haa, Thimphu, Punakha and Wangdiphodrang Dzongkhag.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kinley Tenzin, Asstt. Accountant and Dechen Peldon*

##### **Para No. 1.2 Non-declaration of fuel allowance for Tax assessment - Nu.8,823.69**

Salary Tax and Health Contribution of Nu.8,823.69 were not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kinley Tenzin, Asstt. Accountant*

##### **Para No.1.3 Inadmissible payment - Nu.1,784.00.**

Excess payment of DSA of Nu.1,784.00 was not realized.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Karma Choden, Fellowship Officer*

**Para No.1.4 Unadjusted advances -Nu. 54,000.00**

Un-settled advances as on the date of reporting to Parliament were Nu. 54,000.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kinley Tenzin, Asstt. Accountant*

**Para No.2.1 Short-accountal of Nu.42,880.00**

No action has been taken for short accountal of Nu.42,880.00 on account of the 40% TLRF and Sale of Forms for the year 2005.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tenzin Jamtsho, Asst. Officer and Kesang Wangdi, Regional Secretary*

**Para No.2.2 Non-accountal of cash - Nu.9,400.00**

No action was taken against short accounted of Nu.9,400.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Tenzin Jamtsho, Asst. Officer, Jigme Wangchuk and Kesang Wangdi, Regional Secretary*

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**AIN 6081 of period covering 2004**

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**Para No. 1 Granting of fresh advance – Nu.157,230.15**

Instances of releasing of fresh advances without liquidating the old advances were observed.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kinley Tenzin, Asstt. Accountant*

**Para No. 2 Non-accountal of assets - Nu.489,550.00**

The computers and equipments received from various projects viz. UNCTAD, SEQUA, ICIMOD and DDA were not accounted for in the Books of Account.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chandra B. Chettri, Sr. Administrative Officer*

**Para No.4 Inadmissible allowance payment -Nu.28,990.00**

Inadmissible payment of DSA of Nu.28,900.00 had not been recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chhimi Dorji, Finance Officer*

**Para No. 5 Non- deduction of tax at Source - Nu.4,362.52**

TDS amounting to Nu.4,362.52 remained unrecovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kinley Tenzin, Asstt. Accountant and Tenzin Jamtsho, Asstt. Officer*

**Para No.6 Inadmissible payment of Mileage -Nu.2,916.00**

Inadmissible mileage of Nu. 2,916.00 was not recovered from the officials.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chandra B. Chettri, Sr. Administrative Officer*

**Para No.1 Non-Deduction of Tax at source - Nu.3,855.40**

TDS of 2% not deducted from bills of the suppliers and 5% TDS on Office Rental Income were not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kinley Tenzin, Accountant, Chhimi Dorji, Finance Officer, Tenzin Jamtsho, Asstt. Officer, Kesang Wangdi, Regional Secretary*

**Para No.2 Inadmissible payment - Nu.300.00**

Nidu Tshering has failed to deposit Nu. 300.00 for inadmissible taxi charges.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Nidu Tshering, Asstt. Information Officer, Chandra B. Chhetri, Sr. Administrative Officer*

**Para No 3 Unadjusted advances - Nu.148,204.75**

Un-settled advances as on the date of reporting to Parliament were Nu. 148,204.75.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chhimi Dorji, Finance Officer, Kinley Tenzin, Asstt. Accountant*

**Para No.4 Non-imposition of penalty -Nu.10,000.00**

Penalty of Nu 10,000 required to be imposed to officials who failed to attend the BCCI meeting as required under Notification No. BCCI/ADM-06/851 date 1 June 2001 was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chandra B. Chhetri, Sr. Administrative Officer, Dorji Wangchuk, Dzongkha Section Officer*

**Para No. 6 Short remittances –Nu.19,560.00**

Short remittance of Tax collections of Nu 19,560.00 was not remitted.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Chhimi Dorji, Finance Officer & Kinley Tenzin, Asstt. Accountant*

**Para No. 10 Non-accountal of Nu.13,960.00**

No action was taken for non accountal of Revenue amounting to Nu.13,960.00.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kesang Wangdi, Regional Secretary*

**AIN 4755 of period covering 2001 - 02**

**Para No. 1.4 Non-imposition of penalty -Nu.24,000.00**

Penalty of Nu 24,000.00 required to be imposed to officials who failed to attend the BCCI meeting as required under Notification No. BCCI/ADM-06/851 date 1 June 2001 was not realized.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Yeshey Norbu, Member, Tshering Yangzom, Member, Sonam Penjore, Member, Chencho Thinley, Member, Lhendup Dorji, Member, Nim Dorji, Member, and Kinzang Thinley, Member*

**Para No. 1.10 Short-accountal of cash - Nu.42,062.00**

Nu.42,062.00 collected as contribution towards the National Security Fund of the Royal Government of Bhutan still remained not accounted for in the books of accounts.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Zhamling Dorji, Vice President*

**AIN 3525 of period covering 1999 - 00**

**Para No. 1.1k Outstanding 30% TLRF – Nu.106,137.50**

The Regional Liaison Officers had failed to realize Nu.106,137.50 on account of 30%TLRF.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Bap Kuenga, Vice President*

**Para No.10 Unadjusted advances -Nu.32,906.24**

Un-settled advances as on the date of reporting to Parliament were Nu.32,906.24

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Bap Kuenga, Vice President*

**AIN 2773 of period covering 1996 - 97**

**Para No.1.2 Non remittance of 30% TRLF – Nu.261,652.30**

Collections of 30% TRLF for the year 1996 were not remitted to the BCCI.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**Para No.1.3 Non accountal of sale proceeds - Nu.2,910.00**

Sale proceeds of Nu.2,910.00 found not accounted for in the cash book were not realized.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**Para No.1.4 Outstanding on sale of various trade forms -Nu.194,286.00**

Sale proceeds of Nu.194,286.00 on account of sale of various trade forms were lying outstanding from regional secretaries and liaison Officers.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**Para No.2.1 Over payment of freight charges of MS Rods -Nu.12,300.00**

Freight charges of Nu.12,300.00 overpaid to M/s Chundu was not recovered.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**AIN 2772 of period covering 1998**

**Para No. 3 Unadjusted advances - Nu. 58,067.57**

Un-settled advances as on the date of reporting to Parliament were Nu.58,067.57.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Accountability not fixed*

**14.8 Army Welfare Sawmill**

Out of the total unresolved irregularities of Nu.179,891.00 reported to the Parliament in May 2009, the Army Welfare Sawmill did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	179,891.00	-	179,891.00	-
	<b>Total</b>	<b>179,891.00</b>	<b>-</b>	<b>179,891.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6295	2003-04	1	179,891.00	-	179,891.00
<b>Total</b>				<b>179,891.00</b>	<b>-</b>	<b>179,891.00</b>

#### **AIN 6295 of period covering 2003-04**

##### **Para No. 1 Irregularities in recoveries – Nu.179,891.00**

The credit sales of Nu.179,891.00 remained unrealized.

##### **Status:**

*The management is following up with the agencies concerned.*

##### **Accountability:**

*Phub Dorji, Manager*

#### **14.9 Bhutan Olympic Committee (BOC)**

Out of the total unresolved irregularities of Nu.1,160,419.85 reported to the Parliament in May 2009, the Bhutan Olympic Committee did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	1,070,669.56	-	1,070,669.56	-
2	Excess, inadmissible and over payment	89,750.29	-	89,750.29	-
<b>Total</b>		<b>1,160,419.85</b>	<b>-</b>	<b>1,160,419.85</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5406	2002-03	3, 5	1,086,169.56	-	1,086,169.56
2	3590	1999-00	1.1, 2.3, 2.7	74,220.29	-	74,220.29
<b>Total</b>				<b>1,160,389.85</b>	<b>-</b>	<b>1,160,389.85</b>

#### **AIN 5406 of period covering 2002-03**

##### **Para No. 3 Excess payment - Nu.15,500.00**

Excess payment of Nu.15,500.00 still remained unrealized.

**Status:**

*The management is purusing with the incumbent.*

**Accountability:**

*Ugyen Wangchuk, Secretary General, BFF.*

**Para No. 5 Outstanding advances – Nu.1,070,669.56**

Un-settled advances as on the date of reporting to Parliament were Nu. 1,070,669.56.

**Status:**

*The management is purusing with the incumbent.*

**Accountability:**

*Ugyen Wangchuk, Secretary General, BFF*

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**AIN 3590 of period covering 1999-00**

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**Para No. 1.1 Expenditure on International Archery Championship –Nu.33,225.00**

Excess payment of Nu.33,225.00 on account of DSA was not recovered.

**Status:**

*The management is purusing with the incumbent.*

**Accountability:**

*Karma Dorji, Secretary General*

**Para No. 2.3 Inadmissible payment of DSA – Nu.34,437.00**

Excess payment of DSA of Nu.34,437.00 has not been recovered.

**Status:**

*The management is purusing with the incumbent.*

**Accountability:**

*Karma Dorji, Secretary General and Dr. Kinley Dorji*

**Para No. 2.7 Excess payment - Nu.6,558.29**

Excess payment of DSA of Nu.6,558.29 remained unrealized from Colonel (Rtd.)Rinzin Dorji, Vice President of Archery Federation.

**Status:**

*The management is purusing with the incumbent.*

**Accountability:**

*Karma Dorji, Secretary General*

**14.10 Bhutan Football Federation (BFF)**

Out of the total unresolved irregularities of Nu.1,160,419.85 reported to the Parliament in May 2009, the Bhutan Football Federation did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	68,501.04	-	68,501.04	-
2	Excess, inadmissible and over payment	21,319.85	-	21,319.85	-
3	Others	56,475.08	-	56,475.08	-
	<b>Total</b>	<b>146,295.97</b>	<b>-</b>	<b>146,295.97</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6390	2001-05	1.1, 1.2, 1.3	136,002.97	-	136,002.97
2	4164	2001-02	2.1a, 12	10,293.00	-	10,293.00
	<b>Total</b>			<b>146,295.97</b>	<b>-</b>	<b>146,295.97</b>

**AIN 6390 of period covering 2001-2005**

**Para No. 1.1 Excess payment of supervision charges - Nu.20,240.85**

The supervision charges paid in excess amounting to US\$ 521.00 equivalent to Nu.20,240.85 remained unrealized.

**Status:**

*The management is pursuing with the incumbent.*

**Accountability:**

*Ugyen Wangchuk, Secretary General*

**Para No. 1.2 Non-deduction of 2% TDS - Nu.59,287.04**

TDS amounting to US\$ 1,526.05 equivalent to Nu.59,287.04 remained unrealized from the Consultant.

**Status:**

*The non deduction of TDS is not recovered.*

**Accountability:**

*Ugyen Wangchuk, Secretary General*

**Para No. 1.3 Shortages of goods procured - Nu.56,475.08**

Goods worth US\$ 1,453.67 equivalent to Nu.56,475.08 short accounted were not accounted for.

**Status:**

*The management is pursuing with the incumbent.*

**Accountability:**

*Ugyen Wangchuk, Secretary General*

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**AIN 4164 of period covering 2001-02**

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**Para No. 2.1a Excess payment of Mileage - Nu.1,079.00**

Mileage of Nu.1,079.00 paid in excess was not recovered.

**Status:**

*The management is pursuing with the incumbent.*

**Accountability:**

*Ugyen Wangchuk, Secretary General*

**Para No. 12 Non-deduction of 2% TDS - Nu.9,214.00**

TDS amounting to Nu.9,214.00 found not deducted from the adjustment bills were not realized.

**Status:**

*TDS remained not collected.*

**Accountability:**

*Ugyen Wangchuk, Secretary General*

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**14.11 Royal Institute of Management**

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Out of the total unresolved irregularities of Nu.5,898.00 reported to the Parliament in May 2009, the Royal Institute of Management had subsequently resolved irregularities amounting to Nu. 2,613.00 only (around 44%) leaving a balance of Nu.3,285.00 (around 56%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	2,200.00	2,200.00	-	100%
2	Advances	3,698.00	413.00	3,285.00	11.17%
	<b>Total</b>	<b>5,898.00</b>	<b>2,613.00</b>	<b>3,285.00</b>	<b>44.30%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5066	2002-03	2	3,698.00	413.00	3,285.00
2	2156	1988-92	1.9.1	2,200.00	2,200.00	-
	<b>Total</b>			<b>5,898.00</b>	<b>2,613.00</b>	<b>3,285.00</b>

#### **AIN 5066 of period covering 2002-2003**

##### **Para No. 2 Outstanding advances – Nu.3,698.00**

Un-settled advances as on the date of reporting to Parliament were Nu. Nu.3,698.00.

##### **Status:**

*Nu.413.00 was written off by the Finance and Audit Committee leaving a balance of Nu.3,285.00.*

##### **Accountability:**

*Lam Chechung, Ex-lecturer*

#### **AIN 2156 of period covering 1988-92**

##### **Para No. 1.9.1 Misuse of Nu.2,200.00**

No action was taken for Nu.2,200.00 misused.

##### **Status:**

*The para was resolved as the amount was written off by the Finance and Audit Committee.*

#### **14.12 Department of Survey and Land Records (DSLRL)**

Out of the total unresolved irregularities of Nu.140,698.69 reported to the Parliament in May 2009, the Department of Survey and Land Records had subsequently resolved irregularities amounting to Nu. 98,969.00 only (around 70%) leaving a balance of Nu.41,729.69 (around 14%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	133,148.69	91,419.00	41,729.69	68.66%
2	Excess, inadmissible and over payment	7,550.00	7,550.00	-	100.00%
	<b>Total</b>	<b>140,698.69</b>	<b>98,969.00</b>	<b>41,729.69</b>	<b>70.34%</b>

As would be evident from the above summary, the management had resolved the irregularities by 100% on over payment/excess payment amounting to Nu.7,550.00 . In respect of cases of advances which constituted over 94% of the unresolved irregularities, only 68.66% were resolved.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5772	2003-05	1.9, 2.1	69,279.00	27,550.00	41,729.00
2	3406	1997-01	2.1	71,419.69	71,419.69	-
<b>Total</b>				<b>140,698.69</b>	<b>98,969.69</b>	<b>41,729.00</b>

#### **AIN 5772 of period covering 2003-05**

##### **Para No. 1.9 Outstanding advances – Nu.61,729.00**

Un-settled advances as on the date of reporting to Parliament were Nu.61,729.00

##### **Status:**

*Nu.20,000.00 was deposited into Audit Recoveries Account leaving a balance of Nu.41,729.00*

##### **Accountability:**

*Tenzin Dukpa, Survey Field Asstt., Dungkala, Survey Officer, and D.B. Tamang, Surveyor*

##### **Para No.2.1 Excess payment – Nu.7,550.00**

DSA of Nu. 7,550.00 paid in excess was not recovered.

##### **Status:**

*The para was resolved as Nu.7,550.00 was deposited into ARA vide Money receipt No.66653 dated 16/6/09.*

## AIN 3406 of period covering 1997-01

### Para No.2.1 Outstanding sales proceed – Nu.71,419.69

Un-settled sales proceed as on the date of reporting to Parliament were 71,419.69.

#### *Status:*

*The para was resolved as the outstanding sales were either recovered or written off by the management.*

## 14.13 Centre for Bhutan Studies (CBS)

Out of the total unresolved irregularities of Nu.155,696.00 reported to the Parliament in May 2009, the Centre for Bhutan Studies had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Violation of laws, rules and regulations	155,696.00	155,696.00	-	100%
	<b>Total</b>	<b>155,696.00</b>	<b>155,696.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5234	2002-03	2.5	155,696.00	155,696.00	-
	<b>Total</b>			<b>155,696.00</b>	<b>155,696.00</b>	<b>-</b>

## AIN 5234 of period covering 2002-03

### Para No.2.5 Irregularities in procurement – Nu.155,696.00

Irregularities in procurement amounting to Nu.155,696.00 remained unresolved.

#### *Status:*

*The para was treated as resolved based on the justification furnished vide CBS/ADM-01/2009/482 dated 16/11/2009.*

## 14.14 Office of the Census Commissioner (OCC)

Out of the total unresolved irregularities of Nu.72,550.00 reported to the Parliament in May 2009, the Office of the Census Commissioner did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	72,550.00	-	72,550.00	-
	<b>Total</b>	<b>72,550.00</b>	<b>-</b>	<b>72,550.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6057	2004-05	10	72,550.00	-	72,550.00
	<b>Total</b>			<b>72,550.00</b>	<b>-</b>	<b>72,550.00</b>

#### **AIN 6057 of period covering 2004-05**

##### **Para No.10 Non-realization of advances – Nu.72,550.00**

Advances amounting to Nu.72,550.00 remained unrealized.

##### **Status:**

*The concerned agencies are following up with the incumbents.*

##### **Accountability:**

*Rinzin Wangchuk, Joint Director, Dept. of Immigration, Kinely Tshering, Surveyor, Tshering Dorji, Surveyor and Choni Dorji, Surveyor.*

## 15 Corporations

### 15.1 Bhutan Agro Industries Ltd.

Out of the total unresolved irregularities of Nu.958,161.75 reported to the Parliament in May 2009, the Bhutan Agro Industries Ltd. had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	958,161.75	958,161.75	-	100%
	<b>Total</b>	<b>958,161.75</b>	<b>958,161.75</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6052	2002-03	5	958,161.75	958,161.75	-
	<b>Total</b>			<b>958,161.75</b>	<b>958,161.75</b>	<b>-</b>

#### AIN 6052 of period covering 2002-03

##### Para No.5 Non-accountal of stocks - Nu.958,161.75

Stocks amounting to Nu.958,161.75 not accounted for were not resolved.

##### Status:

*The para was resolved as some amount was recovered and the balance was written off.*

### 15.2 Bhutan Board Products Ltd. (BBPL)

Out of the total unresolved irregularities of Nu.15,458,248.39 reported to the Parliament in May 2009, the Bhutan Board Product Ltd. had resolved all the irregularities except irregularities on sustainability of 2100 hectares on lease as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	-	-	-	-
2	Excess, inadmissible and over payment	13,320,084.80	13,320,084.80	-	100.00%

3	Others	2,138,163.59	2,138,163.59	-	100.00%
	<b>Total</b>	<b>15,458,248.39</b>	<b>15,458,248.39</b>	<b>-</b>	<b>100.00%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6325	2003-05	10	-	-	-
2	3637	1995-00	1.5, 2.6, 5.4,	15,458,248.39	15,458,248.39	-
<b>Total</b>				<b>15,458,248.39</b>	<b>15,458,248.39</b>	<b>-</b>

#### **AIN 6325 of period covering 2003 -05**

##### **Para No.10 Mismanagement of properties**

Issue on the sustainability of 2100 hectares on lease was not resolved.

**Status:**

*The RAA did not receive any response.*

**Accountability:**

*Kesang Dukpa & Singye Dorji, Managing Director*

#### **AIN 3637 of period covering 1995 -00**

##### **Para No. 1.5 Over payment - Nu.817,630.20**

Amount of over payment of retirement benefits of Nu.817,630.20 made to Chhimi Dorji, Ex. Managing Director was not recovered.

**Status:**

*The para was resolved based on the court verdict issued vide Thruenchhoed (Chukha-09-13) dated 7<sup>th</sup> May 2009 of the Royal Court of Justice, Chukha*

##### **Para No. 5.4 Un-reconciled balance - Nu.2,138,163.59**

The outcome of the court case and reconciled statement is awaited.

**Status:**

*The para was resolved based on the court verdict issued vide Thruenchhoed (Chukha-09-13) dated 7<sup>th</sup> May 2009 of the Royal Court of Justice, Chukha*

**Accountability:**

*Namgay Nidup, Managing Director*

**Para No. 6.1 Over payment on procurement – Nu.12,502,454.60**

The outcome of the court case on over payment on procurement of Nu.12,502,454.60 is awaited.

**Status:**

*The para was resolved based on the court verdict issued vide Thruenchhoed (Chukha-09-13) dated 7<sup>th</sup> May 2009 of the Royal Court of Justice, Chukha.*

**15.3 Basochu Power Corporation**

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Out of the total unresolved irregularities of Nu.149,783.00 reported to the Parliament in May 2009, Basochu Power Corporation had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	149,783.00	149,783.00	-	100%
	<b>Total</b>	<b>149,783.00</b>	<b>149,783.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	2266	1997-98	3	149,783.00	149,783.00	-
	<b>Total</b>			<b>149,783.00</b>	<b>149,783.00</b>	<b>-</b>

**AIN 2266 of period covering 1997 - 98**

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**Para No. 3 Non deduction of TDS from the contactor - Nu.149,783.00**

TDS amounting to Nu.149,783.00 of 1998 was not realized.

**Status:**

*The para was resolved based on the production of no tax due certificate for the income year 1997, 1998 and subsequent years from the RRCO, Phuentsholing.*

#### 15.4 Bhutan Power Corporation Ltd.

Out of the total unresolved irregularities of Nu.27,025.76 reported to the Parliament in May 2009, the Bhutan Power Corporation Ltd. had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Excess, inadmissible and over payments	27,025.76	27,025.76	-	100%
	<b>Total</b>	<b>27,025.76</b>	<b>27,025.76</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6100	2002-04	1	27,025.76	27,025.76	-
	<b>Total</b>			<b>27,025.76</b>	<b>27,025.76</b>	<b>-</b>

#### AIN 6100 of period covering 2002-04

##### Para No. 1 Excess payment - Nu.27,025.76

The amount of excess payment of Nu.27,025.76 was not recovered.

##### Status:

*The para was resolved as the amount was recovered and deposited into their Audit Recoveries Account.*

#### 15.5 Bhutan Postal Corporations Ltd.

Out of the total unresolved irregularities of Nu.15,342.00 reported to the Parliament in May 2009, the Bhutan Postal Corporation Ltd. had resolve irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	15,342.00	15,342.00	-	100%
	<b>Total</b>	<b>15,342.00</b>	<b>15,342.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6642	2004-05	1.14	15,432.00	15,432.00	-
<b>Total</b>				<b>15,432.00</b>	<b>15,432.00</b>	<b>-</b>

#### **AIN 6642 of period covering 2004-2005**

##### **Para No. 1.14 SDR outstanding – Nu.15,432.00**

SDR outstanding of Nu.15,432.00 was not recovered.

##### **Status:**

*The para was resolved based on the justification furnished by the management vide BP/IAU-14/2009/1920 dated 6/8/2009.*

#### **15.6 Bhutan Telecom Limited**

Out of the total unresolved irregularities of Nu.128,407.90 reported to the Parliament in May 2009, the Bhutan Telecom Ltd. had subsequently resolved irregularities amounting to Nu. 50,973.90 (around 40 %) leaving a balance of Nu.**77,434.00** (around 60%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	70,805.00	26,021.00	44,784.00	36.75%
2	Advances	54,173.50	21,523.50	32,650.00	39.73%
3	Excess, inadmissible and over payment	3,429.40	3,429.40	-	100%
<b>Total</b>		<b>128,407.90</b>	<b>50,973.90</b>	<b>77,434.00</b>	<b>39.70%</b>

As would be evident from the above summary, the management resolved the excess, inadmissible and over payment cases amounting to Nu.3,429.40. In respect of cases of mismanagement and advances which constituted over 55% and 42% of the unresolved irregularities, only over 36.75% and 39.73 % respectively were resolved.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	4739	2000-02	5	480.00	480.00	-
2	6236	2004-04	1.1.1	7,329.00	-	7,329.00
3	6684	2005-05	4	54,173.50	21,523.50	32,650.00

4	6235	2004-04	2.1.1.1	66,425.40	28,970.40	37,455.00
<b>Total</b>				<b>128,407.90</b>	<b>50,973.90</b>	<b>77,434.00</b>

#### **AIN 4739 of period covering 2000-02**

**Para No. 5 Outstanding telephone bills - Nu.480.00**

Outstanding telephone charges of Nu.480.00 were not recovered.

**Status:**

*The para was resolved based on the letter No.BTL/ADM-21/2009/4268 dated 24/6/2009.*

#### **AIN 6236 of period covering 2004-04**

**Para No. 1.1.1 Non-realization of revenue – Nu.7,329.00**

The balance revenue amounting to Nu.7,329.00 were lying unrealized.

**Status:**

*The management is pursuing the recovery with the consumers.*

**Accountability:**

*Kencho Namgyel, Manager*

#### **AIN 6684 of period covering 2005-05**

**Para No.4 Outstanding advances - Nu.54,173.50**

Outstanding advances of Nu.54,173.50 were lying unadjusted/unrecovered.

**Status:**

*The management reported recovery of Nu.21,523.50 leaving a balance of Nu.32,650.00.*

**Accountability:**

*Chimi Dema*

#### **AIN 6235 of period covering 2003-03**

**Para No. 1.1.1 Excess payment to contractor - Nu.3,429.40**

Excess payments of Nu.3,429.40 on account of non-deduction of hard rock volume and rate difference were not recovered.

**Status:**

*The para was resolved based on recoveries made vide letter no. BTL/Adm-21/2009/4268 dated 24/6/2009.*

**Para No. 2.1.1.1 Revenue outstanding - Nu. 62,996.00**

The balance revenue of Nu.62,996.00 was not realized.

**Status:**

*The management reported recovery of Nu.25,541.00 leaving a balance of Nu.34,455.00.*

**Accountability:**

*Chimi Dema*

**15.7 Druk Air Corporation**

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Out of the total unresolved irregularities of Nu.307,931.00 reported to the Parliament in May 2009, the Druk Air Corporation had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	307,931.00	307,931.00	-	100%
	<b>Total</b>	<b>307,931.00</b>	<b>307,931.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6180	2004-04	2.1.2.1	307,931.00	307,931.00	-
	<b>Total</b>			<b>307,931.00</b>	<b>307,931.00</b>	<b>-</b>

**AIN 6180 of period covering 2004-04**

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**Para No. 2.1.2.1 Retention of unserviceable stores - Nu.307,931.00.**

Unserviceable stores worth Nu.307,931.00 at Druk Air station, New Delhi were not disposed off.

**Status:**

*The para was resolved based on the write off approval obtained.*

## 15.8 Druk Seed Corporation

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Out of the total unresolved irregularities of Nu.8,000.00 reported to the Parliament in May 2009, the Druk Seed Corporation had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	8,000.00	8,000.00	-	100%
	<b>Total</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	4272	1999-02	12	8,000.00	8,000.00	-
	<b>Total</b>			<b>8,000.00</b>	<b>8,000.00</b>	<b>-</b>

### AIN 4272 of period covering 1999-02

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#### Para No.12 Short accountal – Nu.8,000.00

Cost of short accountal of tyres and stocks worth Nu.8,000.00 was not recovered.

#### *Status:*

*The para was resolved as the amount was deposited into their Audit Recoveries Account.*

## 15.9 Dungsam Cement Project

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Out of the total unresolved irregularities of Nu.257,761.00 reported to the Parliament in May 2009, the Construction Association of Bhutan had subsequently resolved irregularities amounting to Nu. 20,000.00 (around 8 %) leaving a balance of Nu.237,761.00 (around 92%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	257,761.00	20,000.00	237,761.00	7.76%
	<b>Total</b>	<b>257,761.00</b>	<b>20,000.00</b>	<b>237,761.00</b>	<b>7.76%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	4867	2001-03	1.8	257,761.00	20,000.00	237,761.00
	<b>Total</b>			<b>257,761.00</b>	<b>20,000.00</b>	<b>237,761.00</b>

#### **AIN 4867 of period covering 2001 - 03**

##### **Para No.1.8 Misuse of cement by the supplier - Nu.257,761.00**

Cost of cement worth Nu.257,761.00 misused was assured to be repaid on monthly basis of Nu.5,000.00

##### **Status:**

*The management reported recovery of Nu.20,000.00 leaving a balance of Nu.237,761.00*

##### **Accountability:**

*Rinchen Dorji*

#### **15.10 Food Corporation of Bhutan**

Out of the total unresolved irregularities of Nu.345,868.52 reported to the Parliament in May 2009, the Food Corporation of Bhutan had subsequently resolved irregularities amounting to Nu. 72,446.37 only (around 21 %) leaving a balance of Nu.**273,422.15** (around 79%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	343,422.15	70,000.00	273,422.15	20.38%
2	Violation of Laws, rules and regulations	2,446.37	2,446.37	-	100%
	<b>Total</b>	<b>345,868.52</b>	<b>72,446.37</b>	<b>273,422.15</b>	<b>20.95%</b>

As would be evident from the above summary, the management failed to resolve the irregularities on fraud, corruption and embezzlement cases amounting to Nu.273,422.15 since the incumbent is still serving the jail sentence.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6496	2004-05	3	2,446.37	2,446.37	-
2	4193	1998-01	24	343,422.15	70,000.00	273,422.15
<b>Total</b>				<b>345,868.52</b>	<b>72,446.37</b>	<b>343,422.15</b>

#### **AIN 6496 of period covering 2004-2005**

##### **Para No. 3 Non collection of rents on time - Nu.2,446.37**

House rents amounting to Nu.2,446.37 were not collected.

**Status:**

*The para was resolved based on the write off accorded by the Board of Directors.*

#### **AIN 4193 of period covering 1998-2001**

##### **Para No.24 Embezzlement of Cash & Store items - Nu.343,422.15**

No action was taken for Nu.343,422.15 misappropriated by the Depot In-charge, Trongsa.

**Status:**

*The management reported that since there is no response from the court for the balance amount of Nu.273,422.15, they are in the process of putting before the board for necessary directives.*

**Accountability:**

*Thinley Dorji, FCB Depot In-Charge.*

#### **15.11 Kuensel Corporation**

Out of the total unresolved irregularities of Nu.139,231.01 reported to the Parliament in May 2009, the Kuensel Corporation had resolved irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Advances	139,231.01	139,231.01	-	100%
	<b>Total</b>	<b>139,231.01</b>	<b>139,231.01</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5059	2002-02	1	139,231.01	139,231.01	-
	<b>Total</b>			<b>139,231.01</b>	<b>139,231.01</b>	<b>-</b>

#### **AIN 5059 of period covering 2002-02**

##### **Para No.1 Outstanding advances - Nu.139,231.01**

Outstanding advances as on date of reporting to the Parliament were Nu.139,231.01.

##### **Status:**

*The para was resolved as the advances were written off by the Board.*

#### **15.12 Penden Cement Authority Limited (PCAL)**

Out of the total unresolved irregularities of Nu.35,000.00 reported to the Parliament in May 2009, Penden Cement Authority Ltd. did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	35,000.00	-	35,000.00	-
	<b>Total</b>	<b>35,000.00</b>	<b>-</b>	<b>35,000.00</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6381	2003-04	5	35,000.00	-	35,000.00
	<b>Total</b>			<b>35,000.00</b>	<b>-</b>	<b>35,000.00</b>

## AIN 6381 of period covering 2003 - 04

### Para No.5 Payments made without receipt of items -Nu.40,000.00

Out of Nu.40,000.00, Nu.5,000.00 has been adjusted leaving a balance of Nu. 35,000.00

#### Status:

*The management reported that the Royal Court of Justice has informed them of its continuous efforts to arrest the incumbent.*

#### Accountability:

*Tshering Dorji, PA*

## 15.13 State Trading Corporation of Bhutan Ltd.

Out of the total unresolved irregularities of Nu.179,131.43 reported to the Parliament in May 2009, the State Trading Corporation of Bhutan Ltd. had resolved all the irregularities by 100% as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	179,131.43	179,131.43	-	100%
	<b>Total</b>	<b>179,131.43</b>	<b>179,131.43</b>	<b>-</b>	<b>100%</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5099	2000-02	10 a&b	28,303.43	28,303.43	-
2	3163	1997-99	7	150,828.00	150,828.00	-
	<b>Total</b>			<b>179,131.43</b>	<b>179,131.43</b>	<b>-</b>

## AIN 5099 of period covering 2000 - 02

### Para No.10a&b Shortage of stocks - Nu.28,303.43

The balance shortage of stocks of Nu.28,303.43 remained unresolved.

#### Status:

*The para was resolved as the shortages were written off by the Board during the 54<sup>th</sup> Board meeting held on 9<sup>th</sup> Dec, 2009.*

**Para No. 7 Shortages of Store items - Nu.150,828.00**

The shortages of stores items amounting to Nu. 150,828.00 were not resolved.

***Status:***

*The para was resolved as the shortages were written off by the Board during the 54<sup>th</sup> Board meeting held on 9<sup>th</sup> Dec, 2009.*

## 16 Financial Institutions

### 16.1 Bhutan Development Finance Corporation Ltd. (BDFCL)

Out of the total unresolved irregularities of Nu.1,036,519.29 reported to the Parliament in May 2009, the Bhutan Development Finance Corporation Ltd did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	1,036,519.29	-	1,036,519.29	-
	<b>Total</b>	<b>1,036,519.29</b>	<b>-</b>	<b>1,036,519.29</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	5936	2003-03	3	1,036,519.29	-	1,036,519.29
	<b>Total</b>			<b>1,036,519.29</b>	<b>-</b>	<b>1,036,519.29</b>

#### AIN 5936 of period covering 2003-03

##### Para No.3 Non-collections – Nu.1,036,519.78

The client holding Loan A/c No.64-00779-4 failed to repay a five year term loan of Nu.1,036,519.78.

##### *Status:*

*The Board directed the management to keep his Loan account in Off Balance Sheet (OBS) & to continue following up with the client.*

##### *Accountability:*

*Ugyen Dendup, General Manager and Kencho Pelden, Legal Manager*

### 16.2 Bhutan National Bank Ltd. (BNBL)

Out of the total unresolved irregularities of Nu.188,308.95 reported to the Parliament in May 2009, the Bhutan National Bank Ltd did respond but the position of irregularities remained unchanged as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	183,308.95	-	183,308.95	-
	<b>Total</b>	<b>183,308.95</b>	<b>-</b>	<b>183,308.95</b>	<b>-</b>

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6247	2004-04	1.6	-	-	-
2	6020	2000-03	III 6, III 7 (1) & (2)	183,308.95	-	183,308.95
	<b>Total</b>			<b>183,308.95</b>	<b>-</b>	<b>183,308.95</b>

#### **AIN 6247 covering period 2004-04**

##### **Para No. 1.6 Irregular payment**

Industrial loan in respect of loan A/c No. 000CDIL043270001 is not resolved. The case is currently under court process.

##### **Status:**

*The management reported that the printing machine was put up in the bank's series of auctions held. However, it could not be disposed off as yet.*

##### **Accountability:**

*Dorji Cheten, Appraisal Officer*

#### **AIN 6020 of period covering 2000-03**

##### **Para No. III 6 Non follow-up of court cases – Nu.183,308.95**

Non repayment of personal loan of Nu.183,308.95 with interest and penalty was not resolved. The case is expected to be taken with the Ministry of Finance.

##### **Status:**

*The case is with the Royal Court of Justice.*

##### **Accountability:**

*Tandin Drukpa, Dy. General Manager and Tshewang Samdrup, General Manager*

##### **Para No. III 7(i)&(ii) Non-compliance to government directive**

Both the cases are with the Royal Court of Justice.

**Status:**

III 7 (1) The case is in the Dungkha Court.

III 7 (2) Nu.335,653.00 was deposited based on the court's verdict and interest accrued is being proposed for write off.

**Accountability:**

Phub Dorji, Tandin Drukpa, Dy. General Manager and Tshewang Samdrup,  
General Manager

**16.3 Royal Insurance Corporation of Bhutan (RICBL)**

Out of the total unresolved irregularities of Nu.75,856,141.76 reported to the Parliament in May 2009, the Royal Insurance Corporation of Bhutan had subsequently resolved irregularities amounting to Nu. 66,832,120.29 only (around 88%) leaving a balance of Nu.9,107,407.83 (around 12%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Others	75,856,141.78	66,832,120.29	9,107,407.83	87.99
	<b>Total</b>	<b>75,856,141.78</b>	<b>66,832,120.29</b>	<b>9,107,407.83</b>	<b>87.99</b>

All unresolved cases pertained to overdue and term expired loans. The cases are either filed with the Royal Court of Justice or in the process of being referred to the Court or in the process of auctioning the assets.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6538	2005-05	1.4, 1.6, 1.8, 1.14b	12,315,910.69	7,516,619.56	4,882,677.47
2	6161	2003-04	1.1, 1.5	2,812,071.02	2,221,943.32	590,127.70
3	5514	2002-02	1.3	56,000,000.00	56,000,000.00	0
4	4872	2000-01	C01,C02,C06	4,728,160.07	1,093,557.41	3,634,602.66
<b>Total</b>				<b>75,856,141.78</b>	<b>66,832,120.29</b>	<b>9,107,407.83</b>

**AIN 6538 of period covering 2005-05**

**Para No.1.4 Overdue loans and installments – Nu.431,080.47**

Loans and installments aggregating to Nu.431,080.47 sanctioned on account of housing loan in March 1988 to a client under loan A/c No. ML/408 not resolved. The case was with Royal Court of Justice.

**Status:**

*Since the client failed to pay as per the court's verdict, the management had written to court on 2/2/2010 with a request to settle the dues through them.*

**Accountability:**

*Kinzang Dorji, Manager and Dhendup Norbu, Manager*

**Para No. 1.6 Overdue loans and installments – Nu.752,659.33**

Loans and installments aggregating to Nu.752,659.33 sanctioned on account of housing loan to a client under loan A/c No ML/974 in October 2000 is not resolved. Based on court's verdict, the management is in the process of auctioning the property.

**Status:**

*The para was resolved as the client had deposited lumpsum amount of Nu.4,90,000.00 and the balance amount is being deposited on regular monthly installment.*

**Para No. 1.8 Irregular payment of housing loans – Nu.6,080,861.62**

A housing loan of Nu.5,000,000.00 sanctioned to a client under loan A/c No.1165 in February 2004 is not resolved. The amount had gone up to Nu.6,080,861.62 million due to interest and penalty. The management was in the process of forwarding to the Royal Court of Justice.

**Status:**

*The management is in the process of taking over the land for the balance loan of Nu.3,417,861.00.*

**Accountability:**

*Kinzang Dorji, Manager and Dhendup Norbu, Manager*

**Para No. 1.13 Overdue loan and installments – Nu.4,770,233.22**

A borrower under loan A/c No1043 had failed to repay the loan of Nu. 4,770,233.22. The management initiated auctioning of the property based on the court's verdict.

**Status:**

*The para was resolved based on the loan account being liquidated.*

**Para No. 1.14b Irregular payment of housing loans – Nu.281,076.05**

A personal loan of Nu. 281,076.05 sanctioned to a client under loan A/c No 10222 in April 2005 is not resolved. The management was in the process of registering the case with the Royal Court of Justice.

**Status:**

*The case is with the Royal Court of Justice.*

**Accountability:**

*Kinzang Dorji, Manager and Dhendup Norbu, Manager*

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**AIN 6161 of period covering 2003-04**

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**Para No. 1.1 Overdue term expired loans and advances – Nu. 2,397,177.96**

A client under Loan A/c No 14599 has overdue term expired loan of Nu.2,397,177.96. The case was with the Royal court of Justice.

**Status:**

*The management is in process of taking over the land and sale through public auction for Nu.927,893.97.*

**Accountability:**

*Kinzang Dorji, Manager, Sangay Dorji, Dy. Manager and Dhendup Norbu, Manager*

**Para No. 1.5 Overdue term expired loan and advances – Nu.414,893.06**

Irregular transport loan of Nu.300,000.00 sanctioned to a client under loan A/c No.3063 in July1991 for the purchase of vehicle is not resolved. The case was with the Royal Court of Justice.

**Status:**

*The case is in the Royal Court of Justice.*

**Accountability:**

*Kinzang Dorji, Manager, Dhendup Norbu, Manager and Sangay Dorji, Dy. Manager*

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**AIN 5514 of period covering 2002-02**

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**Para No. 1.3 Irregular sanction of loan – Nu.56,000.000.00**

A loan of Nu.31 million was sanctioned to a company without carrying out specific investment appraisal. The current balance is 56 million. The case is not resolved.

***Status:***

*The para is not to be pursued further as the RICBL had closed the account pursuant to new loan arrangement made with a client with different terms and conditions.*

**AIN 4872 of period covering 2000-01**

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**Para No.C 01,02,06 Outstanding overdue Loans and advances – Nu.4,728,160.07**

The management has intimated that all three cases holding loan A/c Nos 8830, 8383 and 5295 have been forwarded to the Royal Court of Justice.

***Status:***

1. C02- *The para has been resolved.*
2. C01 –*The case is under review by the Court.*
3. C06 -*The management is in the process of auctioning the land.*

***Accountability:***

*Lamkey Tshering, Managing Director*

## 17 Non Governmental Organisations

### 17.1 Construction Association of Bhutan (CAB)

Out of the total unresolved irregularities of Nu.479,807.01 reported to the Parliament in May 2009, the Construction Association of Bhutan had subsequently resolved irregularities amounting to Nu. 342,849.01 only (around 71 %) leaving a balance of Nu.**136,958.00** (around 29%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Fraud, Corruption and embezzlement	203,000.00	153,000.00	50,000.00	75.37%
2	Mismanagement	276,807.01	189,849.01	86,958.00	68.59%
	<b>Total</b>	<b>479,807.01</b>	<b>342,849.01</b>	<b>136,958.00</b>	<b>71.46%</b>

As would be evident from the above summary, the management had resolved irregularities of 75.37% under fraud, corruption and embezzlement cases and 68.59% under mismanagement categories.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6500	2005-05	1, 2	479,807.01	342,849.01	136,958.00
	<b>Total</b>			<b>479,807.01</b>	<b>342,849.01</b>	<b>136,958.00</b>

#### AIN 6500 of period covering 2005 - 05

##### Para No.1 Non-collection of Slab Rate Levy - Nu.276,807.01

Slab rate levy of Nu.276,807.01 was not collected from the contractor's bill.

##### *Status:*

*The management reported a recovery of Nu.189,849.01 leaving a balance of Nu.86,958.00*

##### *Accountability:*

*Game Tshering, General Secretary*

**Para No.2 Non-accountal of membership fees – Nu.203,000.00**

Membership Fees of Nu.203,000.00 remained unrealized.

**Status:**

*The management reported a recovery of Nu.153,000.00 leaving a balance of Nu.50,000.00*

**Accountability:**

*Game Tshering, General Secretary*

**17.2 National Women Association of Bhutan (NWAB)**

Out of the total unresolved irregularities of Nu.3,395,201.24 reported to the Parliament in May 2009, the National Women Association of Bhutan had subsequently resolved irregularities amounting to Nu. 3,279,936.19 only (around 97 %) leaving a balance of Nu.115,265.05 (around 3%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Mismanagement	26,852.33	-	26,852.33	-
2	Violation of Laws, rules and regulations	1,283,582.92	1,213,930.20	69,652.72	94.57%
3	Advances	1,966,951.00	1,966,951.00	-	100.00%
4	Excess, inadmissible and over payment	66,450.00	47,690.00	18,760.00	71.77%
5	Others	51,364.99	51,364.99	-	100.00%
	<b>Total</b>	<b>3,395,201.24</b>	<b>3,279,936.19</b>	<b>115,265.05</b>	<b>96.61%</b>

As would be evident from the above summary, the management had resolved irregularities by 100% on advances and other cases but failed to resolve cases of mismanagement amounting to Nu.26,852.33. Although the advances constituted highest unresolved irregularities of 57.93%, yet the entire amount was fully resolved. In case of violation of laws, rules and regulations constituting second highest unresolved irregularities of 37.80%, only 94.57% were resolved.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6042	2001-04	2, 3, 5, 6, 7, 8, 9, 10, 11, 12	1,365,227.52	1,282,985.19	82,242.33
2	5940	2003-04	2	1,966,951.00	1,966,951.00	-

3	3606	1999-00	2.2	63,022.72	30,000.00	33,022.72
<b>Total</b>				<b>3,395,201.24</b>	<b>3,279,936.19</b>	<b>115,265.05</b>

#### **AIN 6042 of period covering 2001-04**

**Para No. 2 Non-deduction of 2% and 3% TDS - Nu.26,852.33**

TDS of Nu.26,852.33 was not recovered.

**Status:**

*The management agreed to submit the case to the Ministry of Finance for write off/regularization.*

**Accountability:**

*Singey Tobgay, Project coordinator*

**Para No.3 Purchase made without quotation - Nu.1,013,699.20**

Purchase of Nu.1,013,699.20 made without inviting competitive rate was not resolved.

**Status:**

*The para was resolved during the review meeting on the ground that it was on procedural lapses and with assurance not to repeat such lapses in future.*

**Para No. 5 Irregular payment - Nu.66,450.00**

Irregular payment of Nu.66,450.00 was not recovered.

**Status:**

*The management agreed to recover Nu.18,760.00 from the incumbent and the balance amount was settled based on the justifications furnished.*

**Accountability:**

*Singey Tobgay, Project coordinator*

**Para No.6 Payment made without supporting documents - Nu.36,630.00**

Payment of Nu.36,630.00 made without supporting documents was not recovered.

**Status:**

*The management agreed to obtain write off approval from the board*

**Accountability:**

*Singey Tobgay, Project coordinator*

**Para No.8 Travel made without approval - Nu.141,200.00**

Irregular payment of Nu.141,200.00 on account of travel was not recovered.

**Status:**

*The para was resolved during the review meeting on the ground that it was on procedural lapses and with assurance not to repeat such lapses in future.*

**Para No.9 Non-claiming of Security Deposit - Nu.4,400.00**

Security deposit of Nu.4,400.00 deposited with the BPC was not claimed.

**Status:**

*The para was resolved based on the justifications furnished.*

**Para No. 10 Payment on hiring of vehicle without purpose -Nu.36,399.99**

Irregular hire charges of truck of Nu.36,399.99 were not recovered.

**Status:**

*The para was resolved vide RAA(GGD/Briquette/NWAB)FUCD/2009/14885 dated 21/7/2009.*

**Para No. 11 Irregular payment - Nu.10,565.00**

Irregular payment of TA/DA of Nu.10,565.00 was not recovered.

**Status:**

*The para was resolved vide RAA(GGD/Briquette/NWAB)FUCD/2009/14885 dated 21/7/2009.*

**Para No. 12 Irregular payment - Nu.29,031.00**

Irregular payment of salary of Nu.29,031.00 to Ratan Mukherjee was not recovered.

**Status:**

*The para was resolved vide RAA(GGD/Briquette/NWAB)FUCD/2009/14885 dated 21/7/2009.*

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**AIN 5940 of period covering 2003 -04**

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**Para No.2 Outstanding advances - Nu.1,966,951.00**

Balance advances remaining to be recovered/adjusted amounted to Nu.1,966,951.00.

**Status:**

*The para was resolved based on the adjustments produced for verification.*

## AIN 3606 of period covering 1999 - 00

### Para No 2.2 Payment without execution of works - Nu. 63,022.72

Payment of Nu.63,022.72 made for works not executed was not recovered.

#### Status:

*Nu.30,000.00 was deposited vide Money Receipt No.53825 dated 8/12/2009 leaving a balance of Nu.33,022.72*

#### Accountability:

*Thinley Dorji, Asstt. Finance Officer*

## 17.3 National Handloom Development Project, Khaling

Out of the total unresolved irregularities of Nu.1,057,947.68 reported to the Parliament in May 2009, the National Handloom Development Project had subsequently resolved irregularities amounting to Nu.55,425.51 only (around 5 %) leaving a balance of Nu.1,002,522.17 (around 95%) as on 28.02.2010 as summarized below:

Sl.No	Category	Unresolved amount as on 15/4/2009 (Nu)	Amount resolved (Nu)	Balance as on 28/2/2010 (Nu)	Amount resolved %
1	Violation of Laws, rules and regulations	9,049.23	-	9,049.23	-
2	Excess, inadmissible and over payment	38,518.80	-	38,518.80	-
3	Others	1,010,379.65	55,425.51	954,954.14	5.49%
	<b>Total</b>	<b>1,057,947.68</b>	<b>55,425.51</b>	<b>1,002,522.17</b>	<b>5.24%</b>

As would be evident from the above summary, the management failed to resolve cases of violation of laws, rules and regulations; and excess, inadmissible and over payment amounting to Nu.47,568.03. In respect of cases of others which constituted highest unresolved irregularities of 95.50%, only 5.49 % were resolved. Of the total unresolved irregularities of Nu.1,00,522.1, Nu.949,788.32 pertained to overdue term expired loans.

The details of AINwise status of irregularities indicating position as on 15<sup>th</sup> April 2009, irregularities resolved thereafter and remaining unresolved irregularities as on 28<sup>th</sup> February 2010 have been tabulated and discussed below:

SL. No.	AIN	Period covered	Para No.	Unresolved amount as on 15/4/2009 (Nu)	Amount settled (Nu.)	Balance as on 28/2/2010 (Nu)
1	6031	2000-05	1.1.3, 1.1.4	1,010,379.65	55,425.51	954,954.14
2	4327	nil	2,3,6	47,568.03	-	47,568.03
	<b>Total</b>			<b>1,057,947.68</b>	<b>55,425.51</b>	<b>1,002,522.17</b>

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**AIN 6031 of period covering 2000 -05**

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**Para No.1.1.3 Overdue liabilities – Nu.60,591.33**

Group Saving Fund of Nu.60,591.33 collected from the beneficiaries was not settled.

**Status:**

*The management is pursuing with the individual members through their group leaders.*

**Accountability:**

*Thujee Sempa, Accountant, Chimi Wangmo and Dasho Daw Dem, Secretary*

**Para No.1.1.4 Overdue term expired loans – Nu.949,788.32**

Overdue term expired loans of Nu.949,788.32 was not recovered.

**Status:**

*The management reported a recovery of Nu.55,425.51 leaving a balance of Nu.894,362.81.*

**Accountability:**

*Thujee Sempa, Accountant & Chimi Wangmo.*

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**AIN 4327 of period covering Nil**

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**Para No.2 Payment for works not executed - Nu.22,694.80**

Payment of Nu.22,694.80 for works not executed was not recovered.

**Status:**

*The management is following up with the Dzongkhag Administration and personnel concerned.*

**Accountability:**

*Yangchen Peldon, Administrative Officer*

**Para No.3 Non-levy of liquidated damages - Nu.9,049.23**

The amount of liquidated damages of Nu.9,049.23 for the delay in the construction of Deysho Paper Factory at Ngatsang was not recovered.

**Status:**

*The management is following up with the Dzongkhag Administration and personnel concerned.*

**Accountability:**

*Yangchen Peldon, Administrative Officer*

**Para No.6      Excess payment - Nu.15,824.00**

Excess payment of Nu.15,824.00 remained unrealized.

***Status:***

*The management is following up with the Dzongkhag Administration and personnel concerned.*

***Accountability:***

*Yangchen Peldon, Administrative Officer*