

Royal Body Guard.

The Royal Body Guard located in Dechencholing is/was headed by the following personnel in the capacity noted against each in the year 2002.

Sl. No.	Name of Office bearers	Designation
1.	Brigadier Dendup Tshering.	Commandant
2.	Lieutenant Colonel Penden Wangdi.	Pay and Accounts Officer

Summary of the significant findings yet to settle in audit is outlined in the table 1.50 below:

Table 1.50 showing summary of the observation by category code and the amount involved.

Sl. No.	Observation in brief	Amount (Nu.Million)	%	Category code
1.	Outstanding Advance.	0.54	83.07	1
2.	Shortage of POL.	0.11	16.93	18
	Total	0.65	100	

Major Findings:

1. Shortage of POL Nu.0.11million.

Upon verification of the bills and their subsequent entry in the POL stock register, it was observed that 6000 litres Diesel Oil amounting to Nu.0.11 million was found neither recorded nor physically available.

Auditee's response:

The RBG submitted the acceptable standard as given by the Ministry of Trade & Industries allowing for the shrinkage losses of POL products. It was stated that in line with the standard out of 6000 litres of shortage 3529.35 litres of diesel is covered within this allowance. The RAA was also informed that the rest of the shortages were attributable to evaporation during storage in the under ground tank and due to handling for which an effort is being made to draw an acceptable standard involving all the relevant bodies.

Who is accountable?:

Until such time the acceptable standard for rest of the shortages is worked out and intimated to the RAA the accountability is fixed on Motor Transport Officer (MTO).

2. Outstanding Advance Nu.0.54 million.

The RBG has an advances outstanding reflected against various third party suppliers/employees aggregating to Nu. 0.54 million.

***Auditee's
response:***

The RAA was informed that strenuous actions have been initiated to effect recoveries from the staffs and agencies and the current balance now stood at Nu.0.27million.

***Who is
accountable?:***

Until such time the RAA is informed of its adjustment and liquidation of the whole amount the accountability is fixed on the pay and accounts officer.
