

Royal Bhutan Police.

The Royal Bhutan Police is/was headed by the following personnel in the capacity noted against them in the year 2002.

| Sl.No | Name of Office bearers | Designation |
|-------|--------------------------|------------------------|
| 1. | Colonel Wangdi Tshering. | Chief of Police |
| 2. | Lt. Col. Tandin Wangdi. | Administration Officer |

Summary of the significant findings yet to settle in audit is outlined in the table 1.51 below:

Table 1.51 showing summary of the observation by category code and the amount involved.

| Sl. No. | Observation in brief | Amount (Nu.Million) | % | Category code |
|---------|-------------------------|---------------------|------------|---------------|
| 1. | Defective construction. | 1.13 | 58.55 | 10 |
| 2. | Double/Excess payment. | 0.62 | 32.12 | 6 |
| 3. | Shortage of materials. | 0.18 | 9.33 | 18 |
| | Total | 1.93 | 100 | |

Major Findings:

1. Double/Excess payment Nu.0.62 million.

The Royal Bhutan Police had Nu.0.62 million paid either in excess or double than what was actually admissible. Various branches responsible for such payment are as outlined in the table 1.52:

Table 1.52 showing RBP branch offices responsible for making double/excess payment.

| Sl. No. | Agencies responsible | Amount (Nu.Million) |
|---------|----------------------------------|---------------------|
| 1. | Royal Bhutan Police, Gelephu | 0.28 |
| 2. | Royal Bhutan Police, Lhuentse | 0.14 |
| 3. | Royal Bhutan Police, Trashigang. | 0.09 |
| 4. | Royal Bhutan Police, S/jongkhar | 0.11 |
| | Total | 0.62 |

The descriptive details of the transactions are as follows:

- A.** The Royal Bhutan Police (RBP) had awarded the construction of protection wall at Lodrai jail to M/s Dophu Construction. The handing/taking over note indicated that works were completed in every respect and in accordance to the specification amounting to Nu.0.49 million. However, during the joint physical verification at site the actual value

of work done worked out to Nu.0.21 million only thereby resulting in excess payment of Nu.0.28 million.

Auditee's response:

The RBP had stated that the excess measurement found by audit is not correct and requested for joint verification. It was also submitted that the excess payment as they found out would be recovered from the contractor's security deposit with-held by them. It was also mentioned that the final bill was prepared in advance

Who is accountable?:

Until the measurement is conducted jointly by RAA and RBP the accountability for the excess payment is fixed on Deputy Chief of Police (Administration) and Head of RBP Regional Construction.

- B.** The RBP had awarded the construction of retaining wall at Lhuentse Police Station cum lock up to M/s Jigme Dorji Construction. The handing/taking over note indicated that the works were completed but during the site visit it was noted that the contractor was overpaid (value of work done less than the actual payment made) to the tune of Nu.0.14 million.

Auditee's response:

The RBP had stated that the excess measurement found by audit is not correct and requested for joint verification. It was also submitted that the excess payment as they found out would be recovered from the contractor's security deposit with-held by them. It was also mentioned that the final bill was prepared in advance

Who is accountable?:

Until the measurement is conducted jointly by RAA and RBP the accountability for the excess payment is fixed on Deputy Chief of Police (Administration) and Head of RBP Regional Construction.

- C.** The RBP, Trashigang had paid an excess amount of Nu.0.09 million in total (value of work done less than the actual payment made) to the various contractors on account of the construction of retaining wall, toilets & CGI sheet roofing for officer's quarter etc. The RBP, S/jongkhar also made an excess payment of Nu.0.11 million on similar works.

Auditee's response:

With regard to the construction of new retaining walls the Royal Bhutan Police had submitted that the re-measurement of demolished walls cannot be done as the measurement recorded was done prior to its demolition.

With regard to the excess payment on CGI Sheet roofing the RBP defied the audit finding stating that it was not

the case of excess payment since the measurement was done as per the specification.

With regard to excess payment on construction of retaining walls the RBP had stated that the excess measurement found by audit is not correct and requested for joint verification. It was also submitted that the excess payment as they found out would be recovered from the contractor's security deposit with-held by them. It was also mentioned that the final bill was prepared in advance

Who is accountable?: *Until the measurement is conducted jointly by RAA and RBP the accountability for the excess payment is fixed on Deputy Chief of Police (Administration) and Head of RBP Regional Construction.*

1. Shortage of materials Nu.0.18 million.

The Royal Bhutan Police, S/Jongkhar had procured and used 3200.67cft of timber for construction and renovation of temporary family quarters. However, as per joint measurement, the actual consumption of timber worked out to 2176.28 Cubic feet only thereby resulting in difference/shortage amounting to Nu.0.18 million.

Auditee's response: *The RBP submitted that the timbers available in the market were of oversize and that it had to be re-sawn after purchase to keep the works in progress. It was also stated that the timbers were also used for strutting, propping, scaffolding and as shuttering works which becomes unserviceable after use, thus attributing for the shortages. The Superintendent of Police, S/Jongkhar requested the RAA to re-measure the timber.*

Who is accountable?: *Until the re-measurement is done the accountability for the lapses is fixed on Superintendent of Police, S/Jongkhar and Site Engineer.*

3. Defective Construction Nu.1.13 million.

The Royal Bhutan Police had awarded the construction of 18 unit semi permanent family quarters at Pemagatshel to M/s Dorji Construction, Thimphu. During site visit by audit team accompanied by an official from RBP, S/jongkhar noticed that 18 units semi permanent family quarter was not constructed as per the specification. The value of such works excluding the cost of materials amounts to Nu.0.70 million approximately.

Similarly, the construction of 18 units family quarters at Gedu awarded to M/s Kencho Dorji Construction had defective works detected by audit. The value of such work amounted to Nu.0.43 million.

**Auditee's
response:**

It was submitted that the rectification of one block consisting of nine units have been completed and rectification of other blocks having same capacity is under progress. In a meeting convened between the Chief of Police and Assistant Auditor General, it was submitted that all rectification works were completed and requested the RAA to verify the same during the next audit.

**Who is
accountable?:**

Until the RAA conduct the re-verification the accountability for the lapses is fixed on the Pay & Accounts Officer, RBP.
