

Judiciary

The Royal Audit Authority during the year 2003 had issued 27 inspection reports pertaining to the various courts of the Royal Government of Bhutan. The following personnel occupied the important portfolios in the year 2003.

Sl. No.	Name of Office Bearers	Designation
1.	His Lordship Lyonpo Sonam Tobgye	Chief Justice of Bhutan
2.	Tshering Dorji	Registrar General

Summary of the significant observations is given in the table below:

Table 1.42 showing summary of the observations by category code and the amount involved.

Sl. No.	Observation in brief	Amount (Nu. Million)	%	Category code
1.	Outstanding advance	0.013	1.83	1
2.	Irregular diversion of fund	0.237	33.29	18
3.	Non-confirmity in the Attendance Register	0.019	2.67	8
4.	Irregular purchase	0.235	33.01	7
5.	Payment without supporting documents	0.073	10.25	18
6.	Irregular/inadmissible payment	0.063	8.85	8
7.	Non-deposit of compensation	0.072	10.11	9
	Total	0.712	100.00	

Major Findings:

1. Outstanding advances - Nu.0.013 million.

The Dzongkhag Court, Mongar had an amount of Nu. 0.013 million lying outstanding against the official and the supplier.

Auditee's response:

The Monggar District Court had reported that despite reminders being served there was no response from the official and regarding the outstanding amount from the supplier, the amount would be recovered or accountability fixed on the accountant.

Who is accountable?:

The amount should be recovered and deposited into Audit Recoveries Account with commercial interest of 16% p.a. Until such time, the accountant is held accountable.

2. Irregular diversion of Funds -Nu.0.237 million.

The Dzongkhag Court, Mongar had diverted the funds amounting to Nu. 0.237 million initially allotted for the installation of PABX machines to the purchase of computers without the approval from the competent authority.

Auditee's response: *The Dzongkhag Court had stated that the purchase of computers was made in view of urgent need of the bench clerks who were in need of computers in carrying out their work. The approvals have been sought from the High Court but had not received the approvals for the same.*

Who is accountable?: *Till the approval from the competent authority is furnished to the RAA, the Dasho Drangpon is held accountable.*

3. Non conformity in the Attendance Register - Nu.0.019 million.

On scrutiny of the Travelling claims of the officials, it was noted that the Dzongkhag Court, Mongar had made the payments of Nu. 0.019 million on travel to the officials who were actually not out of station. This was indicated by signature of the officials in the attendance register during the period of tour.

Auditee's response: *The travel claims were genuine since the officials have actually gone for the tours during the period. However, upon their return from the tours, they have mistakenly signed in the Attendance Register which rendered non conformity of the attendance register with that of the travel claims bills.*

Who is accountable?: *The response so obtained is not tenable, since it involves as high as nine officials, the amount is recoverable and should be deposited into Audit Recoveries Account. Till then, the accountant & the approving officer are held accountable.*

4. Irregular purchase - Nu.0.235 million.

A. The High Court, Thimphu had purchased the Dzongkha script software (Dr. Kinzang) for Nu. 0.213 million for the installation in the office computers. However, it was not understood as to why the software had to be bought since the DDC had distributed the different version (Word Perfect) to the High Court, all Dzongkhag Courts and the Dungthrim free of cost.

Auditee's response: *Response awaited*

Who is accountable?: *The justification for the purchase of the software while it was freely available should be furnished to the RAA and until such time, the Registrar General is held accountable.*

B. The Dzongkhag Court, Tsirang had made the irregular purchase of two cordless phone for Nu. 0.022 million.

Auditee's response: *The purchase of the phones was unavoidable in view of the urgent work to be carried out by the court. However, this would be regularized by obtaining approvals from the Hon'ble Chief Justice and furnish to RAA.*

Who is accountable?: *Until such time, the approval is obtained from the competent authority, the Dasho Drangpon is accountable.*

5. Payment without supporting documents - Nu. 0.073 million.

On review of the SBA accounts of the Phuentsholing Dungkhag Court, it was found that the payment of Nu. 0.073 million reflected as payments to the plaintiffs were not supported by necessary documents. As such the audit could not establish the authenticity of the payment.

Auditee's response: *Though the payments were already done in favour of the plaintiffs, it was not properly receipted and as such it could not be shown to the audit. However, it will be verified upon calling all the clients and cross check the amount deposited and withdrawn by them. If still the differences exist, the Bench Clerk who was the dealing person would be made to furnish the explanations.*

Who is accountable?: *Till the proper supporting documents is shown or the amount is deposited into Audit Recoveries Account, the Dasho Drangpon and bench clerk are held accountable.*

6. Inadmissible TA/DA Payment - Nu.0.063 million.

The Dzongkhag Court, Monggar had made the payment of Nu. 0.010 million to Dasho Drangpon on account of TA/DA claims while on tour to Trashigang. However, though the tour authorization was produced for audit, neither any letter from Dzongkhag Court, Trashigang requiring the official was on record nor purpose of the visit which should have been submitted as tour report was made available for the audit to authenticate the payment.

Further, the amount of Nu. 0.053 million was also made to Dasho Drangpon on account of TA/DA for three occasions on tours made to Phuntsholing and Thimphu. However, the necessary documents for the claims were not produced and the genuineness of the payment could not be established.

***Auditee's
response:***

The tour for the official was made to resolve the issues relating to the period while the official was the Drangpon of Trashigang. The tour was also performed accordingly as per the verbal order of His Lordship the Chief Justice and as per the order no. High Court(Adm-8)02/57.

The tours made on three occasions were made as per the orders made from the High court, Thimphu. These were not documented. However, this would not be repeated in future.

***Who is
accountable?:***

It is an acceptable practice to submit the tour reports. Since the tour reports are not produced to Audit, the payment could not be authenticated. So till the documents are furnished to audit, the accountability is fixed on the official concerned.

Since the documents were not produced, the amount paid is not supported. So, till the necessary documents are furnished to RAA for verification, the Dasho Drangpon is held accountable.

7. Non-deposit of compensation - Nu.0.072 million.

The High Court, Thimphu had not deposited the amount of Nu. 0.072 million collected on account of compensation from the clients.

***Auditee's
response:***

Response awaited.

***Who is
accountable?:***

Till the necessary documents are produced for verification or the amount is deposited into Audit Recoveries Account, the Dasho Drangpon is held accountable.