

## Chapter XVII Judiciary

The Royal Audit Authority during the year 2004 had issued 30 inspection reports pertaining to the various Royal Courts of Justice. The important portfolios of the esteemed Royal Court of Justice, Thimphu were held by:

Sl. No	Name of the Office Bearer	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 1.55 showing summary of observations by category code and the amount involved.*

Sl. No	Observations in brief	Amount (Nu. Million)	%	Category code
1.	Non deposit of collections into SBA	0.613	55.53	2
2.	Procurement without quotations	0.161	14.58	3
3.	Irregular/ inadmissible payment	0.121	10.96	8
4.	Outstanding advance	0.107	9.69	1
5.	Non Deposit of revenue	0.076	6.88	2
6.	Non accountal of scooter	0.026	2.36	14
	<b>Total</b>	<b>1.104</b>	<b>100.00</b>	

### Major findings:

#### 1. Non deposit of revenue - Nu. 0.076million

**A.** The Royal Court of Justice, Mongar had not deposited the revenue amounting to Nu. 0.030 million in RGR account, realized by way of compensation in lieu of one year imprisonment from Cheten. The amount was kept in SBA account.

**Auditee's response:** *The court submitted that the amount was not deposited into RGR account since the total collectible amount of Nu. 36,000.00 could not be realized instantly from Mr. Cheten and that they have now realized the whole amount which would be deposited into RGR account towards the end of the month.*

**Who is accountable?:** *Till the proof of the whole amount of revenue deposited into Revenue Account is made available to RAA, Lobzang Rinzin, Drangpon will be held accountable.*

**B.** The Royal Court of Justice, Chukha had not deposited the revenue amounting to Nu. 0.046 million realized on account of court fees.

**Auditee's response:** *Response awaited.*

**Who is accountable?:** *The amount be deposited with the penal interest of 24% p.a and the accountability is fixed on Lungten Dubjur, Drangpon.*

#### 2. Non-accountal of Scooter - Nu. 0.026 million

The Royal Court of Justice, Mongar had purchased scooter model 1998 for Nu. 0.026 million. However, based on the previous audit observations pertaining to non accountal of the scooter, further investigations were carried to trace the existence of the scooter. It was found out that the scooter was kept near M/s Dorji Lhendup Workshop, Mongar without any care. The only remains of the scooter were its outer covers without engine and other accessories.

**Auditee's response:** *The Court submitted that ever since the time of Drangpon Thinlay Dorji, the scooter was taken for repair to M/s Dorji Lhendup Workshop and that the condition of the scooter had become irreparable.*

**Who is accountable?:** *The Dzongkhag Court should have ensured proper care and initiated to surrender the scooter to the DNP as it is the government property. Till the amount of loss sustained by government on account of negligence of the officials is made good, Damchoe Dorji, Drangpon is held accountable.*

### 3. Irregular / Inadmissible payment – Nu. 0.121 million

**A.** The Royal Court of Justice, Wangduephodrang had made an irregular payment of Nu. 0.074 million on account of false TA/DA claims. It was evident from the fact that in most of the cases, the court hearings were conducted on the days for which the travel claims were made, indicating that the officials were in the office at the same time. Further, in rest of the cases, it was found out that the official had claimed the TA/DA during the period when he was officiating as Drangpon and court hearing was also conducted.

**Auditee's response:** *The Royal Court of Justice, Wangduephodrang had submitted that the irregular payments were made during the time of former Drangpon and Ramjam, they are being intimated and that the RAA would be intimated upon receipt of replies from them.*

**Who is accountable?:** *The amount be deposited with 16% commercial interest p.a. into Audit Recoveries Account, Kuenzang Tobgay, Drangpon beside the court should take administrative action for acts unbecoming of an official of Justice..*

**B.** The Royal Court of Justice, Chukha had made the irregular payment of Nu. 0.020 million to Karma Tenpa, Accountant on account of false travel claims submitted by him. Four bench clerks were made to sign the travel authorizations and the travel claims were signed by him on behalf of all. Later, when it came to the notice of the Drangpon the amount was charged against the accountant but there was no indication of his acceptance.

**Auditee's response:** *The Royal Court of Justice, Chukha had submitted that the amount has been charged to his name and that he would be made to clear it.*

**Who is accountable?:** *Such practice of irregular payment is viewed as serious and as a result of gross negligence on the part of the Drawing and Disbursing officer who sanctioned the payment. The amount should be deposited with 16% commercial interest p.a. immediately into the Audit Recoveries Account. The accountability is fixed on Lungten Dubjur, Drangpon. Administrative Action must be taken on four bench clerks and Accountant, Karma Tempa for their actions.*

**C.** The Royal Court of Justice, Tsirang had made the irregular payment of Nu. 0.027 million to Dasho Drangpon on account of unjustifiable travel claims. Mostly the tour pertained to repair of vehicles at Phuentsholing and collections of stationeries from Phuentsholing. However, it was not understood as to why the repairs had to be done at Phuentsholing when such facilities are available within the vicinity of Thimphu and Gelephu. Besides, documents were not maintained if the vehicles could not be repaired at those places. Further, the cost of travel far exceeded the value of stationeries collected from Phuentsholing and the terms of reference executed between the supplier and the management was not produced to audit.

**Auditee's response:** *Response awaited.*

**Who is accountable?:** *Till the appropriate justification is furnished to RAA, Dasho Tshultrim Gyeltshen, Drangpon is held accountable.*

#### **4. Outstanding advance – Nu. 0.107 million**

The Royal Court of Justice, Chukha had the outstanding advance of Nu. 0.107 million lying against the officials of the court.

**Auditee's response:** *Response awaited.*

**Who is accountable?:** *The advances with commercial interest of 16% p.a be deposited into Audit Recoveries Account. The accountability is fixed on Lungten Dubjur, Drangpon.*

#### **5. Procurement without calling quotations - Nu. 0.161 million.**

The Royal Court of Justice, Tsirang had procured the equipments worth Nu. 0.111 million and 0.050 million respectively. However, quotations were not called as required by the Procurement Manual.

**Auditee's response:** *The Royal Court of Justice, Tsirang is yet to respond on this issue.*

**Who is accountable?:** *Procurement rules must be respected more so by a Court of Law. Dasho Tshultrim Gyeltshen, Drangpon who authorized the procurement shall be held accountable for overlooking the requirements.*

#### **6. Non-deposit of collections into SBA accounts - Nu. 0.613 million**

On verification of the collection of money from various clients vis-à-vis deposit made into SBA Account, it was noticed that the Royal Court of Justice, Chukha had collected the amount of Nu. 0.613 million from various clients but were not deposited into SBA Account. It was learnt that the money was with the former Drangpon, who had retired from the service.

**Auditee's response:** *The Royal Court of Justice, Chukha had responded that these discrepancies are in the process of verification and results would be intimated to RAA with the handing/ taking note of the accounts*

**Who is accountable?:** *The amount with 16% Commercial Interest p.a. be deposited into Audit Recoveries Account. Lungten Dubjur, Drangpon is held accountable.*