

II. Royal Body Guard

The Royal Audit Authority during the year had issued 1 inspection report of the Royal Body Guard. The following personnel in the various capacities headed the Royal Body Guard in the year 2004:

Sl. No.	Name	Designation
1.	Brigadier Dhendup Tshering	Commandant
2.	Lt. Col. Ugyen Wangdi	Pay & Accounts Officer.
3.	Tashi Tshering	Senior F finance Officer

The following table exhibits the summary of the findings in a consolidated form:

Table 1.40 showing the summary of observations with category code and amount involved.

Sl.No	Observations in brief	Amount (Nu. Million)	%	Category code
1.	Outstanding advances	1.284	38.24	1
2.	Inadmissible/ Irregular payments	1.205	35.88	8
3.	Non deduction of health contribution	0.869	25.88	13
	Total	3.358	100.00	

Major findings:

1. Inadmissible/irregular payment – Nu. 1.205 million

A. Local calls and rental charges of the residential telephone bills of the officials of RBG amounting to Nu. 0.139 million were paid from the office.

Auditee's response: *The RGB stated that due to the nature of their duty requiring them to be on duty round the clock, telephone facilities are needed to communicate the confidential information. They also stated that the telephones were used only for the official purposes.*

Who is accountable?: *Payment of residential bills from the office has been stopped by the Ministry of Finance. The amount should be deposited into the Audit Recoveries Account. The accountability is fixed on the Lt. Col. Ugyen Wangdi, Pay and Accounts Officer and Tashi Tshering, Finance Officer.*

B. A sum of Nu. 1.066 million were paid on account of the residential electricity charges from the office from the period 1st July 2002 to 30th June 2003.

Auditee's response: *As Armed Forces are entitled for free residential electricity facilities the Government of India has been providing enough budgetary grant to meet this payment and therefore payments were made accordingly. However, as suggested by the RAA the RBG is now discussing this issue with the concerned authorities of Armed Forces to resolve this matter.*

Who is accountable?: *The RBG should seek clarification from the Ministry of Finance failing which the amount should be deposited into the Audit Recoveries Account. The accountability is fixed on Lt. Col. Ugyen Wangdi, Pay and Accounts Officer.*

2. Outstanding advances - Nu. 1.284 million

A sum of Nu. 1.709 million were lying outstanding against the government employee, RBG personnel and other parties as on 31st March 2003. Of the total outstanding advances Nu. 1.410 million dated back to 1996 and 2000. However, as on 31st March 2005, the actual

outstanding amount under Pay & Accounts Office stood at Nu.0.125 million and balance of Nu.1.159 million under PSMB Bricks Factory Unit.

Auditee's response: *The RAA was informed that Nu. 0.425 million has been recovered and adjusted. Of the balance amount Nu.1.159 million pertained to PSMB Bricks Factory unit initially paid as its establishment cost and this amount cannot be recovered or adjusted unless the amount is capitalized as the unit is still in existence. A sum of Nu.0.080 million pertained to the purchase of paints for tennis court and waiting for bills for adjustment. Rest of the amount is vigorously being pursued for recovery with respective agency and individual.*

Who is accountable?: *The overdue advances with commercial interest of 16% p.a be deposited into Audit Recoveries Account. The accountability to do so is fixed on Lt. Col. Ugyen Wangdi, Pay and Accounts Officer and Tashi Tshering Finance Officer. Major Tshewang Tandin, Construction Officer is held accountable to get the amount of Nu.1.159 million capitalized through competent authority.*

3. Non- deduction of health contribution - Nu. 0.869 million

Despite pointing out in the earlier inspection reports, health contribution amounting to Nu. 0.869 million were not deducted from the RBG personnel.

Auditee's response: *The RAA was informed that the case is being discussed with higher authorities for uniform application throughout the Armed Forces.*

Who is accountable?: *Lt. Col. Ugyen Wangdi, Pay and Accounts Officer and Tashi Tshering, Finance Officer is held responsible to follow-up and obtain clarifications from the Ministry of Finance.*