

### III. Royal Bhutan Police

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

Sl.No	Name of officials	Designation
1.	Lt. Col. Sonam Thondrup	Acting Chief of Police
2.	Lt. Col. Tandin Wangdi	Drawing & Disbursing Officer
3.	Major Wangdi Norbu	Pay & Accounts Officer

The following table exhibits the findings in a consolidated form:

*Table 1.41 showing the summary of observations with category code and amount involved.*

Sl.No	Observations in brief	Amount (Nu.Million)	%	Category code
1.	Acceptance of undersized uniforms	10.484	69.44	16
2.	Procurement without tender	3.293	21.81	3
3.	Outstanding advance	1.131	7.49	1
4.	Supply of poor quality geysers	0.165	1.09	7
5.	Non deduction of transportation charges	0.026	0.17	8
	<b>Total</b>	<b>15.099</b>	<b>100.00</b>	

#### Major findings:

##### 1. Acceptance of under-sized uniforms – Nu. 10.484 million

During the Financial Year 2002-2003 total expenditure of Nu.10.484 million was incurred for procurement of uniforms for police personnel. It was noticed that supply orders for the uniform were placed on ad hoc basis without assessing the required sizes of uniforms. On test measurement of uniforms received, issued and balance available in the store it was noticed that the sizes of uniforms received and issued were not as per the sizes specified in the supply order and the standard sizes given against the uniforms. Hence some of the Non-commission officers could not use the uniform received as they were getting under-sized uniforms though it was marked as bigger size.

**Auditee's response:** *It was submitted that supply order is placed in three different sizes such as Extra large size, Large Size and Medium Size as it is impossible to take measurement for all the individuals due to large number of personnel. Hence stitching based on the three different sizes were adopted for years.*

**Who is accountable?:** *Until the issue is satisfactorily resolved in audit with indication of sound uniform procurement management the accountability is fixed on Lt. Col. Tandin Wangdi, Drawing & Disbursing Officer and Major Wangdi Norbu, Pay & Accounts Officer.*

##### 2. Non-deduction of transportation charges - Nu.0.026 million

On verification of the procurement bills and challans it was noticed that in some cases the RBP vehicles were engaged to transport the uniforms from the suppliers based in Phuntsholing. There is a system in place where the custom officials stationed in the various check posts are to endorse the goods challan with official seal and sign. However, the challans for procuring huge quantities of uniforms from the suppliers of Phuntsholing were never found endorsed thus signaling the transportation of the entire quantity of uniforms by the RBP vehicles as the same are not required to stop at the check post.

**Auditee's response:** *The RAA was informed that they are still in the process of verifying as to how the uniform consignments were lifted.*

**Who is accountable?:** *Lt. Colonel Tandin Wangdi is held accountable for the lapses. Administrative action must be taken on the one responsible under intimation to the RAA.*

### **3. Supply of poor quality geysers at Chamgang Jail worth- Nu.0.165 million**

M/s Phuensum Builders, Thimphu as part of the contract package had supplied 25 number geysers. On close verification 18 number of geysers (paint peeled off, rusted and some parts damaged) installed in Block-I and II were found not used by the prisoner. Of the 7 geysers (condition same as before) installed in Block-III, 4 were not functioning in totality and 3 geysers being used were found leaking and very risky to use.

**Auditee's response:** *The RAA was informed that the contractor has been informed of the lapses and that 12 new geysers are brought at site and upon bringing another 12 new geysers the department would request the Department of Standard & Quality Control to verify the quality.*

**Who is accountable?:** *Until the issue is satisfactorily resolved with replacement and verified by the RAA team, Karma Phuntsho, Section Officer is held accountable.*

### **4. Outstanding advance - Nu. 1.131 million**

The Royal Bhutan Police had in their sub-ledgers a sum of Nu.1.131 million lying outstanding against the officials, private parties and agencies.

**Auditee's response:** *The RAA was informed that they are extensively following-up with the concerned contractors or individuals to recover or adjust the outstanding advances.*

**Who is accountable?:** *The responsibility to recover the over-due outstanding advances with commercial interest of 16% p.a is fixed on Lt. Col. Tandin Wangdi, Drawing & Disbursing Officer and Major Wangdi Norbu, Pay and Accounts Officer.*

### **5. Procurement without open tendering - Nu. 3.293 million**

The Royal Bhutan Police had procured prisoner's ration, prisoner's vegetables and Dekha vegetables worth Nu.1.594 million, 1.274 million and 0.425 million respectively without opting for Open Competitive Bidding.

**Auditee's response:** *It was submitted that the tender committee had overlooked the procurement rules and went for limited bidding instead of open tender and further stated that the present practice is already discontinued and started implementing the procurement rules.*

**Who is accountable?:** *The Procurement Committee, Major Phub Dorji, Major L.B Pradhan, Major Wangdi Norbu, Drimpon Jigme Namgyel and Major Loday Jamtsho are held accountable for the lapses.*