

Part II

Review of AAR 2003

The Annual Audit Report 2003 was the fourth annual report issued by the Royal Audit Authority. The total amount of irregularities reported in AAR 2003 was Nu. 513.665 million. This is a decline of 19.47% from that of AAR 2002.

The status of the audit observations are constantly being reviewed not only by the field auditors at the time of auditing but also by the Head Quarter through correspondences on a continuous basis. One year after publication of AAR 2003, only Nu. 145.493 million or 28.32% has been adjusted/ recovered leaving the balance of Nu. 368.172 million or 71.68 % still to be settled/resolved as reflected in the consolidated table below:

Status of compliance of Annual Audit Report 2003

Table 1.1

| Sl. No | Agency | Amount reported in AAR 2003 (Nu. Million) | Amount recovered/ adjusted (Nu. Million) | Balance amount (Nu. Million) | % unsettled |
|--------|--|---|--|------------------------------|--------------|
| 1. | Ministry of Home & Cultural Affairs | 79.773 | 58.606 | 21.167 | 26.53 |
| 2. | Ministry of Agriculture | 11.348 | 4.010 | 7.338 | 64.66 |
| 3. | Ministry of Works and Human Settlement | 17.492 | 6.842 | 10.650 | 60.88 |
| 4. | Ministry of Education | 0.620 | 0.520 | 0.100 | 16.13 |
| 5. | Ministry of Health | 52.524 | 38.837 | 13.687 | 26.06 |
| 6. | Ministry of Finance | 1.129 | 0.237 | 0.892 | 79.01 |
| 7. | Ministry of Foreign Affairs | 10.245 | 0.403 | 9.842 | 96.07 |
| 8. | Ministry of Labour & Human Resources | 0.145 | 0.137 | 0.008 | 5.52 |
| 9. | Ministry of Trade & Industry | 0.919 | 0.354 | 0.565 | 61.48 |
| 10. | Ministry of Information & Communications | 3.509 | 3.171 | 0.338 | 9.63 |
| 11. | Druk Air Corporation | 89.971 | 2.525 | 87.446 | 97.19 |
| 12. | Dungsum Cement Project Authority | 0.401 | 0.000 | 0.401 | 100.00 |
| 13. | Bank of Bhutan | 115.045 | 2.265 | 112.780 | 98.03 |
| 14. | Royal Insurance Corporation of Bhutan | 3.679 | 2.901 | 0.778 | 21.15 |
| 15. | Bhutan Power Corporation | 0.673 | 0.090 | 0.583 | 86.63 |
| 16. | Bhutan Board Product Limited | 85.222 | 0.000 | 85.222 | 100.00 |
| 17. | State Trading Corporation of Bhutan Ltd. | 8.334 | 0.000 | 8.334 | 100.00 |
| 18. | Royal Bhutan Army | 21.807 | 19.589 | 2.218 | 10.17 |
| 19. | Royal Bhutan Police | 2.534 | 1.373 | 1.161 | 45.82 |
| 20. | National Women Association of Bhutan. | 6.213 | 2.013 | 4.200 | 67.60 |
| 21. | Royal Institute of Management | 1.370 | 1.309 | 0.061 | 4.45 |
| 22. | Judiciary | 0.712 | 0.311 | 0.401 | 56.32 |
| | Total | 513.665 | 145.493 | 368.172 | 71.68 |

From the above scenario the RAA expects that vigorous actions need to be initiated by the concerned agencies in following up the matters pointed out by the RAA. The RAA will deem such inaction on the part of the agencies as manifestations of reluctance to accept audit findings and recommendations. We expect the ministers in charge of these organization to take more serious interest in the audit issues.

However, some of the agencies like the Ministry of Labour & Human Resources, the Ministry of Information & Communications and the Royal Institute of Management deserve our commendation for having resolved/ adjusted more than 90% of the amount reported.

Agency wise summary detail of the status is presented as follows:

I. Ministry of Home & Cultural Affairs

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 31.222 | 19.525 | 11.697 |
| 2. | Excess/double/over payment | 2.993 | 0.464 | 2.529 |
| 3. | Non-levying of liquidated damages | 1.914 | 0.549 | 1.365 |
| 4. | Wasteful expenditure | 0.496 | 0.356 | 0.140 |
| 5. | Outstanding rural taxes | 0.168 | 0.032 | 0.136 |
| 6. | Shortage of revenue | 0.045 | 0.000 | 0.045 |
| 7. | PoL misuse/shortage | 0.240 | 0.000 | 0.240 |
| 8. | Shortage of stationery /stores | 0.502 | 0.319 | 0.183 |
| 9. | Fictitious booking of expenditure | 0.419 | 0.380 | 0.039 |
| 10. | Misuse of government fund | 0.126 | 0.013 | 0.113 |
| 11. | Procurement of works/goods without tendering | 1.040 | 0.611 | 0.429 |
| 12. | False verification | 2.15 | 0.000 | 2.150 |
| 13. | Termination of contract-accounts unsettled | 0.750 | 0.000 | 0.750 |
| 14. | Payment for works not executed | 0.118 | 0.016 | 0.102 |
| 15. | Non-deduction/recovery | 0.243 | 0.000 | 0.243 |
| 16. | Manipulation in BoQ-Over payment | 0.729 | 0.000 | 0.729 |
| 17. | Non-accountal of advance | 0.087 | 0.087 | 0.000 |
| 18. | Inadmissible payment | 0.434 | 0.157 | 0.277 |
| 19. | Non-production of document | 2.341 | 2.341 | 0.000 |
| 20. | Award of work on cut-off point basis | 33.756 | 33.756 | 0.000 |
| | Total | 79.773 | 58.606 | 21.167 |

The Ministry of Home & Cultural Affairs made adjustment/ recovery of 73.47% with a balance of Nu. 21.167 million. Significantly, the action taken report on award of work on cut-off points basis and adjustment of outstanding advance had been drastic.

II. Ministry of Agriculture

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--------------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 2.927 | 2.012 | 0.915 |
| 2. | Excess/over payment/expenditure | 0.215 | 0.164 | 0.051 |
| 3. | Inadmissible payment | 0.532 | 0.367 | 0.165 |
| 4. | Non-enforcement of contract terms | 0.053 | 0.000 | 0.053 |
| 5. | Outstanding credit sales | 5.673 | 0.169 | 5.504 |
| 6. | Shortage of revenue | 0.915 | 0.915 | 0.000 |
| 7. | Non-availability of accounts | 0.343 | 0.000 | 0.343 |
| 8. | Outstanding royalty | 0.043 | 0.000 | 0.043 |
| 9. | Non-deduction of tax/rentals | 0.205 | 0.094 | 0.111 |
| 10. | Payment without supporting documents | 0.057 | 0.021 | 0.036 |
| 11. | Non-accountal of advance | 0.360 | 0.245 | 0.115 |
| 12. | Payment for works not executed | 0.025 | 0.023 | 0.002 |
| | Total | 11.348 | 4.010 | 7.338 |

The Ministry of Agriculture has adjusted/ resolved 35.34% of the amount reported in the AAR 2003 leaving the balance of Nu. 7.338 million yet to be resolved/ adjusted. The most pertinent issue which is not resolved and warrant attention is the outstanding credit sales pertaining to AMC, Paro which constitutes over 75% of the balance amount.

III. Ministry of Works & Human Settlement

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--|----------------------|-------------------------------|------------------------------|
| 1. | Irregular compensation | 3.764 | 3.764 | 0.000 |
| 2. | Short realization of fees | 0.348 | 0.331 | 0.017 |
| 3. | Outstanding taxes | 0.240 | 0.233 | 0.007 |
| 4. | Excess/over/wasteful expenditure | 0.254 | 0.000 | 0.254 |
| 5. | Non-levy of liquidated damages | 2.167 | 1.216 | 0.951 |
| 6. | Irregular award of contract | 6.615 | 0.000 | 6.615 |
| 7. | Payment of residential telephone charges | 0.080 | 0.080 | 0.000 |
| 8. | Excess/over/double payment | 1.593 | 0.012 | 1.581 |
| 9. | Outstanding advances | 2.042 | 1.083 | 0.959 |
| 10. | Irregular/inadmissible payment | 0.020 | 0.000 | 0.020 |
| 11. | Recoverable amount | 0.120 | 0.000 | 0.120 |

| | | | | |
|-----|---------------------------------|---------------|--------------|---------------|
| 12. | Non deduction of charges | 0.015 | 0.000 | 0.015 |
| 13. | Non realization of hire charges | 0.234 | 0.123 | 0.111 |
| | Total | 17.492 | 6.842 | 10.650 |

The Ministry of Works & Human Settlement had resolved/ adjusted 39.12% of the amount reported in the previous AAR. The bulk of the balance amount amounting to Nu. 6.615 million is represented by the irregular award of contract pertaining to the Road Maintenance Section, Phuentsholing.

IV. Ministry of Education

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--------------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Non realization of revenue | 0.035 | 0.000 | 0.035 |
| 2. | Irregular award of work | 0.364 | 0.364 | 0.000 |
| 3. | Outstanding advances | 0.026 | 0.000 | 0.026 |
| 4. | Payment without supporting documents | 0.021 | 0.000 | 0.021 |
| 5. | Short account of cash | 0.012 | 0.012 | 0.000 |
| 6. | Excess payment | 0.018 | 0.000 | 0.018 |
| 7. | Shortage of materials | 0.144 | 0.144 | 0.000 |
| | Total | 0.620 | 0.520 | 0.100 |

The Ministry of Education had made a significant adjustment of Nu. 0.520 million which 83.87% of the amount reported leaving the balance of Nu. 0.100 million.

V. Ministry of Health

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advances | 52.392 | 38.757 | 13.635 |
| 2. | Irregular/inadmissible payment | 0.073 | 0.038 | 0.035 |
| 3. | Double issue of cement | 0.019 | 0.019 | 0.000 |
| 4. | Non deduction of tax | 0.040 | 0.023 | 0.017 |
| | Total | 52.524 | 38.837 | 13.687 |

The Ministry of Health had resolved 73.94% of the issues leaving the balance of Nu. 13.687 million. A considerable amount of recovery/ adjustment has been made for the outstanding advances, which constituted 99.75% of the total amount reported. However, the balance outstanding of Nu. 13.635 million should also be recovered/ adjusted.

VI. Ministry of Finance

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--|----------------------|-------------------------------|------------------------------|
| 1. | Short/non-collection of taxes | 0.776 | 0.193 | 0.583 |
| 2. | Collection of sales tax on hand receipt basis | 0.000 | 0.000 | 0.000 |
| 3. | Manipulation of value of goods | 0.000 | 0.000 | 0.000 |
| 4. | Outstanding advance | 0.031 | 0.000 | 0.031 |
| 5. | Loss of revenue | 0.063 | 0.044 | 0.019 |
| 6. | Irregular waiver of penalty on evasion of income | 0.259 | 0.000 | 0.259 |
| | Total | 1.129 | 0.237 | 0.892 |

The Ministry of Finance had resolved 20.99% of the amount reported leaving the balance of Nu. 0.892 million. The most significant issue lying unadjusted is the short/ non collection of taxes amounting to Nu. 0.583 million by the Regional Revenue and Customs office, Phuentsholing and Samdrupjongkhar.

VII. Ministry of Foreign Affairs

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|----------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Irregular / inadmissible payment | 4.382 | 0.375 | 4.007 |
| 2. | Excess payment | 0.094 | 0.000 | 0.094 |
| 3. | Outstanding advance | 5.388 | 0.028 | 5.360 |
| 4. | Shortage of fund | 0.128 | 0.000 | 0.128 |
| 5. | Non-carry forward of advances | 0.253 | 0.000 | 0.253 |
| | Total | 10.245 | 0.403 | 9.842 |

The Ministry of Foreign Affairs has Nu. 9.842 million still to be resolved after having made the adjustment of Nu. 0.403 million which is 3.93% of the total amount reported. The most prominent issues are the outstanding advance and irregular/ inadmissible payments made by various Embassies of the Royal Government of Bhutan.

VIII. Ministry of Labour & Human Resources

| Sl. No | Agencies | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|--------|---------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 0.077 | 0.069 | 0.008 |
| 2. | Excess payment | 0.068 | 0.068 | 0.000 |
| | Total | 0.145 | 0.137 | 0.008 |

The actions taken by the Ministry of Labour & Human Resources were creditable for they have only Nu. 0.008 million which is 5.52% of the total amount to be resolved.

IX. Ministry of Trade & Industry

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|----------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 0.277 | 0.000 | 0.277 |
| 2. | Short/non-realization of revenue | 0.642 | 0.354 | 0.288 |
| | Total | 0.919 | 0.354 | 0.565 |

The Ministry of Trade & Industry had resolved 38.52% of the issues leaving the balance of Nu. 0.565 million. It is evident that the various agencies under the Ministry had not initiated any effort to effect recoveries/ adjustment of the outstanding advance reported in the AAR 2003.

X. Ministry of Information & Communications

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|---------------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding revenue | 3.218 | 3.062 | 0.156 |
| 2. | Non-collection of endorsement fees | 0.163 | 0.000 | 0.163 |
| 3. | Outstanding fines & penalties | 0.052 | 0.046 | 0.006 |
| 4. | Non-collection of taxes | 0.018 | 0.005 | 0.013 |
| 5. | Non-accountal of cash | 0.041 | 0.041 | 0.000 |
| 6. | Under assessment of value of vehicles | 0.017 | 0.017 | 0.000 |
| | Total | 3.509 | 3.171 | 0.338 |

The Ministry of Information & Communication had resolved 90.37% of the issues leaving the balance of Nu. 0.338 million. The most notable unresolved issues are outstanding revenues and non collection of endorsement fees.

Corporations & Financial Institutions**XI. Druk Air Corporation**

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--------------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 2.256 | 2.256 | 0.000 |
| 2. | Irregular/inadmissible payment | 0.531 | 0.263 | 0.268 |
| 3. | Non disposal of scrap/obsolete items | 20.269 | 0.000 | 20.269 |
| 4. | Shortage of duty free items | 0.028 | 0.006 | 0.022 |
| 5. | Excess payment | 0.126 | 0.000 | 0.126 |
| 6. | Loss due to theft | 0.451 | 0.000 | 0.451 |
| 7. | Spares lying idle | 66.310 | 0.000 | 66.310 |
| | Total | 89.971 | 2.525 | 87.446 |

The Druk Air Corporation had resolved 2.81% of the issues leaving the balance of Nu. 87.446 million. Despite the fact that the corporation had adjusted fully the outstanding advances, it had failed to resolve most of the issues reported in the AAR 2003. The prominent issues which necessitate management to look into and resolve are the non disposal of scrap/ obsolete items, Loss due to theft and spare parts lying idle.

XII. Dungsum Cement Project Authority

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|---------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Non-realization of hire charges | 0.176 | 0.000 | 0.176 |
| 2. | Shortage of materials/books | 0.146 | 0.000 | 0.146 |
| 3. | Outstanding advance | 0.079 | 0.000 | 0.079 |
| | Total | 0.401 | 0.000 | 0.401 |

It is regrettable to note that the Dungsum Cement Project Authority has not initiated any effort to resolve any of the issues reported in the AAR 2003. It has 100% of the issues to be resolved. The management is

required to direct concerted efforts particularly in adjustment of outstanding advances and hire charges in order to avoid commercial interest and penal interest respectively.

XIII. Bank of Bhutan

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--|----------------------|-------------------------------|------------------------------|
| 1. | Irregular writing off | 6.538 | 2.265 | 4.273 |
| 2. | Irregular sanctioning of personal loan | 5.000 | 0.000 | 5.000 |
| 3. | Unjustified waiver of late fee | 0.674 | 0.000 | 0.674 |
| 4. | Outstanding loan | 92.116 | 0.000 | 92.116 |
| 5. | Non-utilization of R & D fund | 10.717 | 0.000 | 10.717 |
| | Total | 115.045 | 2.265 | 112.780 |

The Bank of Bhutan had resolved only 1.97 % of the issues leaving the balance of Nu. 112.780 million. Except for the issues on irregular writing off of loan which had been resolved partially, it is apparent that no action has been taken to resolve other issues.

XIV. Royal Insurance Corporation of Bhutan

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|---|----------------------|-------------------------------|------------------------------|
| 1. | Irregular payment | 0.025 | 0.000 | 0.025 |
| 2. | Settlement of claims without police report | 2.694 | 2.694 | 0.000 |
| 3. | Sale of vehicle salvages at below the reserve price | 0.753 | 0.000 | 0.753 |
| 4. | Purchases without quotation | 0.207 | 0.207 | 0.000 |
| | Total | 3.679 | 2.901 | 0.778 |

The Royal Insurance Corporation of Bhutan Limited had resolved/ adjusted the amount of Nu. 2.901 million, which is 78.85% of the total amount reported. The corporation needs to take action on the issues of irregular payment and the loss sustained on sale of vehicle salvages below the reserve price.

XV. Bhutan Power Corporation

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|-----------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding revenue | 0.283 | 0.000 | 0.283 |
| 2. | Non-deduction of tax | 0.025 | 0.025 | 0.000 |
| 3. | Avoidable expenditure | 0.099 | 0.000 | 0.099 |
| 4. | Outstanding advance | 0.266 | 0.065 | 0.201 |
| | Total | 0.673 | 0.090 | 0.583 |

The Bhutan Power Corporation has significant balance amount of Nu. 0.583 million which are yet to be adjusted/ resolved. Most significant issues are outstanding revenue and the outstanding advance which the management must make an effort to resolve at the earliest.

XVI. Bhutan Board Products Limited

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|----------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 1.914 | 0.000 | 1.914 |
| 2. | Outstanding debtors | 82.685 | 0.000 | 82.685 |
| 3. | Excess payment | 0.623 | 0.000 | 0.623 |
| | Total | 85.222 | 0.000 | 85.222 |

The Bhutan Board Products Limited has 100% of the issues to be resolved. Most significantly, outstanding debtors are huge for which needs the management to recover the amount.

XVII. State Trading Corporation of Bhutan Limited

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|---|----------------------|-------------------------------|------------------------------|
| 1. | Irregular payment of demurrage | 1.323 | 0.000 | 1.323 |
| 2. | Shortage of stores | 0.154 | 0.000 | 0.154 |
| 3. | Irregular payment of overtime allowance | 0.535 | 0.000 | 0.535 |
| 4. | Outstanding dues | 6.153 | 0.000 | 6.153 |
| 5. | Short deposit of sale proceeds | 0.169 | 0.000 | 0.169 |
| | Total | 8.334 | 0.000 | 8.334 |

The State Trading Corporation of Bhutan Limited has not initiated any effort to resolve any of the issues. It has 100% of the issues which needs to be resolved.

XVIII. Royal Bhutan Army

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|---------------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Non-levying of liquidated damages | 0.485 | 0.120 | 0.365 |
| 2. | Excess payment | 0.658 | 0.156 | 0.502 |
| 3. | Inadmissible/irregular payments | 0.080 | 0.000 | 0.080 |
| 4. | Shortage of ration | 0.389 | 0.078 | 0.311 |
| 5. | Irregularities in the issue of ration | 0.265 | 0.210 | 0.055 |
| 6. | Shortage of cash | 0.374 | 0.220 | 0.154 |
| 7. | Outstanding advance | 19.500 | 18.805 | 0.695 |
| 8. | Payment for works not executed | 0.056 | 0.000 | 0.056 |
| | Total | 21.807 | 19.589 | 2.218 |

The Royal Bhutan Army has resolved 89.82% leaving the balance of Nu. 2.218 million.

XIX. Royal Bhutan Police

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|--|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 2.367 | 1.217 | 1.150 |
| 2. | Cash loss due to sale of rations at concession rates | 0.154 | 0.154 | 0.000 |
| 3. | Shortage of rations | 0.013 | 0.002 | 0.011 |
| | Total | 2.534 | 1.373 | 1.161 |

The Royal Bhutan Police had resolved 54.18% of the issues leaving the balance of Nu. 1.161 million. The management should make effort in adjusting the outstanding advances in order to avoid further levy of commercial interest.

Autonomous Agency**XX. Royal Institute of Management**

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|-------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 1.088 | 1.027 | 0.061 |
| 2. | Procurement without tendering | 0.208 | 0.208 | 0.000 |
| 3. | Excess payment | 0.074 | 0.074 | 0.000 |
| | Total | 1.370 | 1.309 | 0.061 |

The Royal Institute of Management had resolved 95.55% of the issues leaving the balance of only Nu. 0.061 million. The RAA views such compliance as source of encouragement for the future audits.

XXI. NWAB (HQ) & National Handloom Development Project, Khaling

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|-----------------------------------|----------------------|-------------------------------|------------------------------|
| 1. | Non-production of tender document | 0.100 | 0.100 | 0.000 |
| 2. | Procurement without tendering | 0.139 | 0.139 | 0.000 |
| 3. | Outstanding revenue | 3.335 | 1.154 | 2.181 |
| 4. | Outstanding Advance | 2.639 | 0.620 | 2.019 |
| | Total | 6.213 | 2.013 | 4.200 |

The National Women Association of Bhutan had resolved 32.40% of the issues leaving a considerable balance amount of Nu. 4.200 million.

XXII. Judiciary

| Sl. No. | Observation in brief | Amount (Nu. Million) | Amount adjusted (Nu. Million) | Balance amount (Nu. Million) |
|---------|---|----------------------|-------------------------------|------------------------------|
| 1. | Outstanding advance | 0.013 | 0.000 | 0.013 |
| 2. | Irregular diversion of fund | 0.237 | 0.000 | 0.237 |
| 3. | Non-confirmity in the Attendance Register | 0.019 | 0.000 | 0.019 |
| 4. | Irregular purchase | 0.235 | 0.213 | 0.022 |
| 5. | Payment without supporting documents | 0.073 | 0.000 | 0.073 |
| 6. | Irregular/inadmissible payment | 0.063 | 0.026 | 0.037 |
| 7. | Non-deposit of compensation | 0.072 | 0.072 | 0.000 |
| | Total | 0.712 | 0.311 | 0.401 |

The Judiciary had adjusted Nu. 0.311 million which is 43.68% of the total amount reported and has the balance amount of Nu. 0.401 million which needs to be resolved.