

II Geogs under Dzongkhag Administration, Tsirang

The Royal Audit Authority during the year had issued 12 inspection reports of geogs under the Dzongkhag Administration, Tsirang. The following gups headed the geogs in the year 2004:

Sl.No	Name of official	Designation
1.	Kota Dukpa	Gup, Geog Administration, Patele.
2.	Kezang Tshering	Gup, Geog Administration, Tsirangtoe.
3.	L.T Tamang	Gup, Geog Administration, Shemjong.
4.	Yeshey	Gup, Geog Administration, Mendrelgang.
5.	H.B Tamang	Gup, Geog Administration, Barshong.
6.	T.R Sanyasi	Gup, Geog Administration, Phuentschu.
7.	K.K Monger	Gup, Geog Administration, Rangthangling.
8.	K.B Tamang	Gup, Geog Administration, Dunglagang.
9.	K.B Tamang	Gup, Geog Administration, Goseling.
10.	Baliram Pulami	Gup, Geog Administration, Kikhorthang.
11.	L.B Monger	Gup, Geog Administration, Tsholingkhar.
12.	Chandra Prasad Gurung	Gup, Geog Administration, Beteni.

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

Table 1.58 showing summary of observations with category code and amount involved.

Sl.No	Observations in brief	Amount (Nu. Million)	%	Category code
1.	Payment made without signing vouchers	4.775	90.66	16
2.	Non collection/ deposit of Rural Life and Housing insurance	0.386	7.33	10
3.	Non collection/ Non deposit of rural taxes	0.057	1.07	13
4.	Outstanding advance	0.024	0.46	1
5.	Non levy of penal interest	0.019	0.36	11
6.	Non deduction of health contribution	0.004	0.08	13
7.	Irregular payment	0.002	0.04	8
	Total	5.267	100.00	

Major findings:

1. Payment made without signing vouchers - Nu. 4.775 million

On vouching of the payments made by the Geogs under Dzongkhag Administration, Tsirang, it was seen that most of the Geogs had made the payments without the signature of the Controlling officers i.e respective Gups in the payment vouchers. Such instances of payment amounted to Nu. 4.775 million as shown in the table below:

Table 1.59 showing the payment made without obtaining the signature of the controlling officer.

Sl. No.	Geog	Amount (million)
1.	Geog Administration, Betini	0.059
2.	Geog Administration, Tsholingkhar	0.011
3.	Geog Administration, Kikhorthang	0.074
4.	Geog Administration, Goseling	0.107
5.	Geog Administration, Barshong	1.017
6.	Geog Administration, Mendrelgang	2.300
7.	Geog Administration, Tsirangtoe	1.131
8.	Geog Administration, Patele	0.076
	Total	4.775

Auditee's response:

While some of the Geogs stated that the powers had been delegated to the Dzongkhag Finance Officer, some are yet to respond to this issue.

Who is accountable?: *The rules and procedures must be respected. As such, all controlling officers and the Dzongkhag Finance Officers are held accountable to ensure compliance in future.*

2. Non collection/ deposit of rural life and housing insurance - Nu. 0.386 million

On review of the collections and the deposit of the Rural Life Insurance and Housing Insurance premium of the Geogs under Dzongkhag Administration, Tsirang, it was noticed that some of the Geogs had not collected the premiums at all while some Geogs had not deposited the collections into the accounts maintained by the Dzongkhags. Such non collections and non deposit of premiums amounted to Nu. 0.386 million as shown in the table below:

Table 1.60 showing the geogs which had not collected or deposited the insurance premiums.

Sl. No	Geog	Amount (Nu. Million)
1.	Geog Administration, Betini	0.025
2.	Geog Administration, Tsholingkhar	0.003
3.	Geog Administration, Kikhorthang	0.078
4.	Geog Administration, Goseling	0.062
5.	Geog Administration, Dunglagang	0.037
6.	Geog Administration, Rangthangling	0.057
7.	Geog Administration, Phuentenchu	0.008
8.	Geog Administration, Barshong	0.020
9.	Geog Administration, Mendrelgang	0.019
10.	Geog Administration, Tsirangtoe	0.064
11.	Geog Administration, Patele	0.013
	Total	0.386

Auditee's response: *Most of the Geog administration submitted that they felt it was not compulsory to insure the life. They also attributed to the reasons such as maximum families not holding Goong numbers, government servants depositing insurance premium directly through respective departments and non-affordability of the people to pay the premium.*

Who is accountable?: *The amount be deposited into Audit Recoveries Account. The accountability is fixed on Gups of the respective Geog Administrations.*

3. Non levy of penal interest - Nu. 0.019 million

The audit had observed that some of the geogs under Dzongkhag Administration, Tsirang had not levied penal interest for the delay in deposit of various taxes collected from the people.

Table 1.61 showing Geog which had not levied penal interest for delay deposit of taxes.

Sl. No	Geog	Amount (Nu. Million)
1.	Geog Administration, Tsholingkhar	0.002
2.	Geog Administration, Rangthangling	0.017
	Total	0.019

Auditee's response: *The Geog administration, Tsholing submitted that the concerned officials were instructed to deposit the amount immediately. However, Rangthangling Geog stated that since the Geog had deposited the collections in time, reasons for the delayed deposit were beyond their understanding.*

Who is accountable?: *The amount be deposited into Audit Recoveries Account. The Gups of the respective Geogs and Dzongkhag Revenue In-charge are held accountable.*

4. Non deduction of health contribution - 0.004 million

Two geogs under Dzongkhag Administration, Tsirang had not deducted the Health Contribution from the salary of the officials of the Geog administration as shown by the table below:

Table 1.62 showing geogs which had not deducted health contribution.

Sl. No	Geog	Amount (Nu. Million)
1.	Geog Administration, Kikhorthang	0.003
2.	Geog Administration, Dunglagang	0.001
	Total	0.004

Auditee's response: *While the Geog administration, Kikhorthang stated that the amount would be recovered and deposited into Audit Recoveries Account, the Geog administration, Dunglagang is yet to respond on this matter.*

Who is accountable?: *The amount be deposited into Audit Recoveries Account. Rudramani Dhimal, Finance Officer and Neptey Maya Accountant are held accountable.*

5. Non-collection/ Non-deposit of rural taxes- Nu. 0.057 million.

Some of the Geogs under Dzongkhag Administration, Tsirang had either not collected the rural taxes from the people or not deposited the taxes collected into the Revenue Account. Such instances are as shown in the table below:

Table 1.63 showing the geogs which had not collected or deposited the taxes.

Sl. No	Geog	Amount (Nu. Million)
1.	Geog Administration, Kikhorthang	0.008
2.	Geog Administration, Dunglagang	0.007
3.	Geog Administration, Tsirangtoe	0.001
4.	Geog Administration, Patele	0.041
	Total	0.057

Auditee's response: *The Geog administrations are yet to respond on this issue.*

Who is accountable?: *The amount be deposited in Audit Recoveries Account. The Gups of respective Geogs are held accountable.*

6. Outstanding advance - Nu. 0.024 million

An amount of Nu. 0.020 million was paid to Phurba Bomjan, Forester being the advance payment for conducting the forestry training to the farmers of Barshong Geog. However, the same was neither found adjusted nor refunded as on date of audit.

Similarly, the Geog Administration, Shemjong had the amount of Nu. 0.004 million lying unadjusted against M/s Agriculture Commission Agents, Damphu.

Auditee's response: *The administration is yet to respond on this issue.*

Who is accountable?: *The amount be deposited into Audit Recoveries Account with 16% commercial interest p.a., Namgay Budhar, Accountant is held accountable.*

7. Irregular Payment - Nu. 0.002 million

On examination of the TA/DA bills of the Geog Administration, Mendrelgang, it was noticed that a sum of Nu. 0.002 million was paid to Yeshey, Gup towards the TA/DA claims. However, it was found that the controlling officer had not signed the travel allowance bills.

Auditee's response: *The administration submitted that at the time of payment, the controlling officer, who was the chairman, DYT had gone to Thimphu to attend meeting on DYT/GYT chathrim.*

Who is accountable?: *The accountability for the above lapse is fixed on Neptey Maya, Geog Accountant.*