

Glossary

Following words in the AAR 2005 shall mean the commission or omission of the actions stated against it.

a)	Malpractices and abuses	Unethical and improper practices and abuses of authority by the government functionaries for payments made for the works not executed, materials not received at sites, acceptance and payments for substandard works with ulterior intention.
b)	Misappropriation	Wilful malpractice by public functionaries either for direct or indirect personal gains.
c)	Intentional double bookings/irregular/unauthorised payment	Double/excess/irregular/unauthorised payments made intentionally for ulterior motives. Payments/booking of expenditures unauthorised duly or in excess of amount done intentionally
d)	Non/short accountal	Failures by the functionaries to account the government properties, fund, taxes and revenue.
E	Mismanagement of fund	Improper management of funds
F	Mismanagement of revenue and taxes	Improper management and of revenue and taxes.
G	Mismanagement of properties	Improper uses and management of properties
H	Violation of accounting norms	Non compliance of accounting requirements in relation to maintenance of accounting records, receipts, payments including sectioning and authorisation
I	Violation of procurement norms	Works and supply contracts made without procurement with the procurement manuals and contract terms and agreements.
J	Violation of Acts, Directives and Policies	Non compliance to directives, Acts and Policies framed /issued by the government functionaries.

K	Over inadmissible/irregular/double payment	Payments made in excess of what was actually inadmissible, payment not as per the rules and regulations and payment made twice for the same purposes.
L	Non/improper recording in books	Non updating books of accounts and improper maintenance of accounts.
M	Non reconciliation/certification of balances	Non reconciliation, confirmation and certification of balances.
N	Irregularities in advances	Money lying in the hands of suppliers, contractors, employees and third parties beyond the reasonable period due to irregular and excess payment of as well as inadequate records keeping and follow up.
O	Irregularities in recoveries	Non/short recovery of amount due to the government.
P	Irregularities in property management	Deficiencies in management, uses, , physical safeguards, custody and control of properties
Q	Non/short deductions	Non deduction or short deduction of taxes, rebates and advances etc from the bills claimed.
R	Shortfalls and uneconomical operations	Deficiencies and lapses in the operations, resulting in inefficiencies, losses and non attainment of unintended goals.

Acronym

AFD	Head of Administration & Finance
AFO	Assistant Finance Officer
AHQ	Army Head Quarter
ARA	Audit Recoveries Account
ARR	Annual Audit Report
BAIL	Bhutan Agro Industries Ltd
BAS	Budget Accounting System
BBPL	Bhutan Broad Products Ltd
BCCI	Bhutan Chamber of Commerce and Industry
BCCL	Bhutan Carbide and Chemicals Ltd
BCSRR	Bhutan Civil Service Rules & Regulations
BDFCL	Bhutan Development Finance Corporation Ltd
BHU	Basic Health Unit
BMS	Bhutan Media Service
BNBL	Bhutan National Bank Ltd
BOBL	Bank of Bhutan Ltd
BPCL	Bhutan Power Corporation Ltd
CAB	Contractor Association of Bhutan
CD	Current Deposit Account
CHQ	Central Head Quarter
DADM	Department of Aid & Debt Management
DAO	Dzongkhag Agricultural Officer
DBA	Department of Budget & Accounts
DCA	Deputy Chief Accountant
DCFO	Deputy Chief Finance Officer
DE	Dzongkhag Engineer
DEO	Dzongkhag Education Officer
DFO	Divisional Forest Office
DGM	Department of Geology & Mines
DLO	Dzongkhag Livestock Officer
DLTC	Department Level Tender Committee
DOR	Department of Roads
DRC	Department of Revenue & Customs
DSA	Daily Subsistence Allowance
	Department of Urban Development & Engineering
DU&DES	Services
DYT	Dzongkhag Yargye Tshogchung
ESP	Elementary Service Personnel
FDCL	Forestry Development Corporation Ltd
FO	Finance Officer
FRMD	Field Road Maintenance Division
GYT	Geog Yargye Tshogchung
HSD	High Speed Diesel
IA&AS	Indian Audit & Account Service
ICT	Information, Communication & Technology
IR	Inspection Report
JDWNRH	Jigme Dorji Wangchuk National Referral Hospital
LC	Letter of Credit
	Liaison & Transit Office

LTO	
MO	Miscellaneous Overdraft
MI&C	Ministry of Information & Communications
ML&HR	Ministry of Labour & Human Resources
MLTC	Ministerial Level Tender Committee
MO	Mortgage Loan
MoA	Ministry of Agriculture
MoE	Ministry of Education
MoFA	Ministry of Foreign Affairs
MoH	Ministry of Health
MoHCA	Ministry of Home and Cultural Affairs
MT	Metric Tone
MTC	Military Training Centre
MTI	Ministry of Trade & Industry
MW&HS	Ministry of Works and Human settlement
NCD	Nature Conservation Division
NEC	National Environment Commission
NGOs	Non Government Organizations
NIE	National Institute of Education
NPL	Non Performing Loans
NRTI	National Resources Training Institute
NWAB	National Women Association of Bhutan
OD	Over Draft
PCAL	Penden Cement Authority Ltd
PTC	Police Training Centre
RAA	Royal Audit Authority
RBE	Royal Bhutan Embassy
RCC	Reinforced Cement Concrete
RGoB	Royal Government of Bhutan
RICBL	Royal Insurance Corporation Ltd
RMA	Royal Monetary Authority
RRCO	Regional Revenue & Customs Office
RRM	Random Rubble Masonry
RSPCA	Royal Society for the Protection and Care of Animals
RSTA	Road Safety & Transport Authority
RVL	Regional Veterinary Laboratory
RWSS	Rural Water Supply Scheme
SAI	Supreme Audit Institutions
SBS	Suspension Bridge Store
SDR	Special Drawing Rights
SDS	Sustainable Development Secretariat
TDS	Tax Deducted at Source
TMD	Trashichhodzong Maintenance Division
UNDP	United Nations Development Programme
VTI	Vocational Training Institute
WFP	World Food Programme