

## GEWOG ADMINISTRATION

### 6.1 Gewogs Administration under Paro Dzongkhag

#### Shaba Gewog

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Shaba and total unresolved significant irregularities amounted to Nu.0.501 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.389	1 & 2
2	Violation of Laws, Rules & Regulations	0.112	4
	<b>Total</b>	<b>0.501</b>	

#### 1. Fraud, Corruption and Embezzlement – Nu. 0.389 million

The Gewog had cases of strong indicators of fraud, corruption and embezzlement amounting to Nu.0.389 million as summarized below:

Table showing summary of fraud, corruption and embezzlement (Nu. in million)

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Forgery and tampering of documents	0.331	1.1.1.1, 1.1.1.2	Sonam Tshering, Shaba Gup, Tashi Gyeltshen, J.E, Chane Zangmo, Dy. EE, (supervisory) Kinzang, DE, (supervisory) J.L. Subba, SFO, (supervisory) Namgyel Rinchen, Dzongrab, (supervisory) & Lham Dorji, Dzongdag, (supervisory)
1.2	Fictitious payments	0.021	1.2.1, 1	Phajo K Jimba, Mangmi, Tashi Gyeltshen, J.E, Sonam Tshering, Gup,
1.3	Shortages of properties	0.037	1.3	Pema Rinchen, Engineer, Chane Zangmo, Dy. EE, (supervisory) Kinzang, Dzongkhag Engineer, (supervisory)
	<b>Total</b>	<b>0.389</b>		

The cases are explained hereunder:

### **1.1 *Forgery and tampering of documents -Nu. 0.331 million***

There were instances of forgery and tampering of documents valuing Nu 0.331 million which were as under:

- a) The Dzongkhag had paid Nu.0.221 million towards the cost of 1105 cft of timber based on the bills of the already dissolved firm. The Ex Tshogpa of Baga Ugyen, under Shaba Gewog had confirmed the falsification of the claims.
- b) The bill of M/s Tsenden Logging for 76.42 cft timber valuing Nu.0.015 million was overstated as 328.60 cft timber valuing Nu. 0.066 million resulting in a difference of Nu.0.050 million. Further, the cost of 284 cft of sawn timber valuing Nu.0.060 million was taken over by the GYT Chairman Gup Sonam Tshering, Shaba and not paid to the proprietor of sawmill.

Out of the total forgery of Nu.0.331 million, a sum of Nu.0.100 million were deposited into the Audit Recoveries Account (ARA) by the Gup leaving a balance of Nu.0.231 million. No action except for the deposit of Nu.0.100 million for the forgery and tampering of documents had been taken.

### **1.2 *Fictitious payment – Nu 0.021 million***

Against the total muster roll payment of Nu.0.489 million, a sum of Nu. 0.021 million was not actually paid to the labourers as confirmed from the labourers engaged resulting to fictitious payment. No action has been taken for the fictitious payment.

### **1.3 *Shortages of properties – Nu. 0.037 million***

Electrical items valuing Nu.0.027 million was found short during the physical verification. Further, 6 rolls of wire (4 sq mm) valuing Nu.0.010 million (6 rolls x @1,781.20) were taken by the Gup and used for his private house. No action has been taken for the shortages of electrical items.

## **2. *Irregular sanction to employee - Nu. 0.112 million***

Phajo K Jimba, Mangmi of Shaba Gewog had been paid salary for 19 months aggregating to Nu.0.112 million in spite of not attending the office for the entire period except for 8 days. No action has been taken for the irregular payment.

## **Tsento Gewog**

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Tsento and total unresolved significant irregularities amounted to Nu.0.310 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.310	1 & 2
	<b>Total</b>	<b>0.310</b>	

## 1. Fraud, Corruption and Embezzlement- Nu. 0.310 million

The Gewog had cases of strong indicators of fraud, corruption & embezzlement amounting to Nu.0.310 million as summarized below:

Table showing summary of fraud, corruption &amp; embezzlement (Nu. in million)

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Fictitious payments	0.220	1.2, 1.5, 1.3.3	Karma Dorji, Ex-Gup, Dago Gyeltshen, Present Gup, Pema Dorji, Dy. Ranger, Pemba Tshering, Gewog clerk, Tshomo, JE, (supervisory), and Kinzang, DE (supervisory)
1.2	Shortages of materials	0.090	1.3.1	Karma Dorji, Ex-Gup, Dago Gyeltshen, Present Gup, Chane Zangmo, Dy. EE (supervisory), and Kinzang, DE, (supervisory)
	<b>Total</b>	<b>0.310</b>		

The cases are explained hereunder:

### 1.1 Fictitious payments – Nu. 0.220 million

There were instances of fictitious payments of Nu.0.220 million which were as under:

- a) Salary aggregating to Nu.0.190 million of Pemba Tshering, Gaydung bearing citizenship identity card No. 10810001181 was withdrawn by Karma Dorji, Ex Gup. On enquiry, the Gaydung confirmed that he had not received the payment.
- b) A sum of Nu.0.020 million withdrawn by Tsento Gup as labourer payments for beautification of Drugyel Dzong were fictitious as the work was not carried out. Pema Dorji, Range Officer, Tsento Gewog confessed to preparation of fictitious Muster Roll to avoid lapse of budget. The amount was subsequently deposited but no actions have been taken for the fictitious payment.
- c) Scrutiny of Muster roll payments for the construction of wooden bridge at Shana revealed that the public of Shana village had received Nu.0.010 million only for the entire construction against the payment of Nu.0.020 million resulting in fictitious muster roll payment of Nu.0.010 million.

No action has been taken for the fictitious payments till date.

## 1.2 Shortages of materials – Nu. 0.090 million

On physical verification, 343 bags of cement for the maintenance of Fongdo Irrigation Channel under Tshento Gewog valuing Nu.0.090 million were found missing. No action has been taken for the shortage of materials.

## Naja Gewog

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Naja and total unresolved significant irregularities amounted to Nu.0.186 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.186	1 & 2
	<b>Total</b>	<b>0.186</b>	

## 1. Fraud, Corruption & Embezzlement - Nu. 0.186 million

The Gewog had cases of strong indicators of fraud, corruption & embezzlement aggregating to Nu.0.186 million as summarized below:

Table showing summary of fraud, corruption & embezzlement (Nu. in million)

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Fictitious payment	0.032	1.3	Dago Tshering, Ex-Gup, and Chhimi Dolma, Gewog Accountant
1.2	Shortages of properties	0.030	1.4	Sonam Tobgay, Former JE, Nado Rinchen, Store Officer, Choki Dorji, JE, Tshering Wangchuk, Ex-Mangmi, and Dago Tshering, Ex-Gup,
1.3	Shortages of revenue	0.015	2.1	Dago Tshering, Ex-Gup, and Wangdi, present Gup
1.4	Payment for works not executed	0.078	1.2.2	Sonam Tobgay, former JE, Nado Rinchen, Store Officer
	<b>Total</b>	<b>0.155</b>		

The cases are explained hereunder:

### 1.1 Fictitious payments – Nu.0.032 million

Salary aggregating to Nu.0.032 million shown as disbursed to Tshering Wangchuck, former Mangmi for the period from 1<sup>st</sup> January 2004 to 31<sup>st</sup> July 2004 was not received. Further, disbursement of salary was made without attesting his signature. No action had been taken for the fictitious payments.

**1.2 Shortages of properties – Nu.0.030 million**

In the renovation of Jagoen Lhakhang, the Royal Government had supplied materials valuing Nu.0.150 million. While some of the materials were found on the way to Lhakhang, materials valuing Nu.0.030 million were found missing. Action as required to be taken for the shortages was awaited.

**1.3 Shortages of rural taxes – Nu. 0.015 million**

Against rural tax collections of Nu.0.092 million for three financial years, a sum of Nu.0.077 million only were accounted into CD account No CD/878, resulting into short deposit of Nu.0.015 million.

**1.4 Payment for works not executed – Nu. 0.078 million**

Public contributions amounting to Nu.0.078 million paid to Phub Tshering, local carpenter to carry out wood works in Guenjugangkha Lhakhang were not completed even after a lapse of two Financial Years. No action had been taken on the payments for works not executed.

**6.2 Gewog Administration under Haa Dzongkhag****Samar Gewog**

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Samar and total unresolved significant irregularities amounted to Nu.0.428 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.428	1 & 2
	<b>Total</b>	<b>0.428</b>	

**1. Fraud, Corruption and Embezzlement – Nu. 0.428 million**

The Gewog had cases of strong indicators of fraud, corruption and embezzlement amounting to Nu.0.428 million as summarized below:

Table showing summary of fraud, corruption &amp; embezzlement (Nu. in million)

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Fictitious payment of Muster Roll	0.112	1	Dorji, Gup, Tenzin Wangda, JE, M.B Mongar, DE, and Dechen Wangmo, F.O (supervisory)
1.2	Misuse of funds	0.065	2	Dorji, Gup, Tenzin Wangda, JE, M.B Mongar, DE, and Dechen Wangmo, F.O (supervisory)
1.3	Payment made for goods not received	0.029	3	Dorji, Gup, Tenzin Wangda, JE, M.B Mongar, DE, and Dechen Wangmo, F.O (supervisory)
1.4	Shortages of materials	0.222	4	Dorji, Gup, Tenzin Wangda, JE, M.B Mongar, DE, and Dechen Wangmo, F.O (supervisory)
	<b>Total</b>	<b>0.428</b>		

The cases are explained hereunder:

**1.1 Fictitious payment of Muster Roll – Nu. 0.112 million**

Against the total payment of Nu.0.179 million for the construction of water supply scheme in four villages, a sum of Nu.0.105 million was fraudulently claimed through submission of fictitious muster roll. Similarly, Nu.0.007 was made paid in the construction of Institutional latrine at Dorikha. No action was taken for the fictitious expenditure.

**1.2 Misuse of funds – Nu. 0.065 million**

In the renovations works of three suspension bridges at Thoksa, Punduna and Somchu, timber valuing Nu.0.047 million claimed as purchased from Hodo of Shari was fictitious as no such timer was sold by him for the said work. Further, in the construction of Field pack House at Shari, transportation cost of Nu.0.018 million was never paid separately as the amount was already included in the contract amount. No action was taken for the misuse of funds.

**1.3 Payment for goods not received – Nu. 0.029 million**

Payment amounting to Nu.0.029 million was made for the items like wood preservatives and cement, which were actually not for the construction of Thoksa, Puduna and Somchu zams. No action was taken for the fictitious expenditure.

**1.4 Shortages of materials – Nu. 0.222 million**

Materials valuing Nu.0.222 million for the construction of new water supply scheme at Langpa and Balaam, maintenance work of Somchu Bjalam, constructions of institutional latrine at Dorikha, construction of

waste disposal pits in five villages were actually not available at sites during joint verification. No action was taken for the shortages of materials.

## 6.3 Gewog Administration under Thimphu Dzongkhag

### Mewang Gewog

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Mewang and total unresolved significant irregularities amounted to Nu.0.226 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.226	1 & 2
	<b>Total</b>	<b>0.226</b>	

#### 1. Fraud, Corruption and Embezzlement - Nu. 0.226 million

The Gewog had cases of strong indicators of fraudulent malpractices amounting to Nu.0.226 million as summarized below:

Table showing summary of fraud, corruption & embezzlement (Nu. in million)

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Fictitious payment of Muster Roll	0.102	1.2.1 & 1.4	Phuntsho Dorji, ex Gup, Dechhen Dorji, JE Kinzang Dorji, J.E., and D. K. Rai, Finance Officer
1.2	Shortages of cement	0.124	2.2.1	Phuntsho Dorji, ex Gup, Kinzang Dorji, J.E., and D. K. Rai, Finance Officer
	<b>Total</b>	<b>0.226</b>		

The cases are explained hereunder:

#### 1.1 Fictitious payment of Muster Roll- Nu. 0.102 million

In the renovation works of irrigation channels at Bjemina, Khasakha, Mewang the muster roll payment aggregating to Nu.0.102 million were fictitious as the concerned Lajab and mason acknowledged receipt of lesser amounts than actually shown as disbursed. No action was taken for the fictitious expenditure.

## 1.2 Shortages of cement at site – Nu. 0.124 million

662 bags of cement valuing Nu.0.124 million were not received for the renovation of Khasakha irrigation channel. No action was taken for the shortages of cement.

## 6.4 Gewogs Administration under Chhukha Dzongkhag

### Gelling Gewog

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Gelling and total unresolved significant irregularities amounted to Nu.0.207 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.054	1 & 2
2	Shortfalls, lapses and deficiencies	0.153	3
	<b>Total</b>	<b>0.207</b>	

### 1. Fraud, Corruption and Embezzlement - Nu. 0.054 million

The Gewog had cases of fraudulent malpractices amounting to Nu. 0.054 million as summarized below:

Table showing summary of fraud, corruption & embezzlement (Nu. in million)

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Quotation from non-existing firms	-	1.2	Singye Dorji, former Gup, and Rinchen Tshering, Site Engineer
1.2	Fictitious payment	0.054	1.3	Singye Dorji, former Gup, and Rinchen Tshering, Site Engineer
	<b>Total</b>	<b>0.054</b>		

The cases are explained hereunder:

#### 1.1 Quotation from non-existing firms

Quotation for supply of sawn timber for the renovation of Geling Geonpa were obtained from three bidders viz. M/s Tenzin Construction, M/s Dorji Construction and M/s Wangchuk Construction. However, on enquiry it was revealed that none of the firms exist in the Dzongkhag indicating collusion among the Gewogs officials and the site engineer. Action for the preparation of false documents is awaited.

### 1.2 *Fictitious payment – Nu. 0.054 million*

A sum of Nu.0.054 million paid to Singye Dorji, former Gup towards sawing charges of 1158.97 cft. timber was found fictitious as the sawn timber stated to have been handed over to the site were not received due to which the progress of the works was hampered.

While the amount has been subsequently deposited into Audit Recoveries Account, no action has been taken for fictitious payment.

## 2. **Shortfalls, lapses and deficiencies – Nu. 0.153 million**

The Gewog had cases of shortfalls, lapses and deficiencies involving Nu. 0.153 million as summarized below:

**Table showing summary of shortfalls, lapses and deficiencies (Nu. in million)**

SL. No.	Observation in brief	Amount	Para No.	Who are accountable?
2.1	Supply of inferior quality of materials	0.089	1.4	Singye Dorji, former Gup Rinchen Tshering, Site Engineer
2.2	Non-collections of rural taxes	0.064	2.1	Rinzin Dorji, Gup
	<b>Total</b>	<b>0.153</b>		

The cases are explained hereunder:

### 2.1 *Supply of inferior quality of materials – Nu. 0.089 million*

Out of 385 Nos. of CGI sheets procured from M/s Pawan Enterprises, 218 Nos. valuing Nu.0.089 million were not of the required specification and quality. The work was suspended for want of required quality of CGI sheets. No action had been taken for the supply of inferior quality of CGI sheets.

### 2.2 *Non-collections of rural taxes – Nu. 0.064 million*

The Gewog had not collected rural taxes of Nu.0.050 million for the year 2005. Further, rural life insurance of Nu.0.014 million was also not collected. Action has not been taken for non-collection of rural taxes.

## **Bjabcho Gewog**

The Royal Audit Authority during the period had issued one inspection report in respect of the Gewog Administration, Bjabcho and total unresolved significant irregularities amounted to Nu.0.274 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Violation of Laws, Rules and Regulations	0.274	4
	<b>Total</b>	<b>0.274</b>	

### 1. Direct award of work - Nu. 0.274 million (Para No. 1)

The Gewog Administration had awarded the contract for the construction of three blocks classroom at the cost of Nu.0.274 million directly to Tobgay without tendering. No action had been taken for the award of work directly by the Gup.

#### *Who are accountable?*

- a) Namgay Dorji, former Gup, and
- b) Penjor, present Gup

### Bongo Gewog

The Royal Audit Authority during the period had issued one inspection report in respect of Gewog Administration, Bongo and total unresolved significant irregularities amounted to Nu.0.069 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observations in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.033	1 & 2
2	Shortfalls, lapses and deficiencies	0.036	5
	<b>Total</b>	<b>0.069</b>	

The cases are explained hereunder:

### 1. Misuse of revenue - Nu. 0.033 million (Para No.2.1)

Out of total rural life insurance collections of Nu.0.141 million, the Gewog had deposited Nu.0.108 million only with the Dzongkhag, leaving a balance of Nu.0.033 million. The balance amount was not available on physical verification. While the amount was subsequently recovered no action had been taken for the misuse of revenue.

#### *Who is accountable?*

Drakey Gyeltshen, Gup

### 2. Unexplained discrepancy – Nu. 0.036 million (Para No. 3.1)

The amount in the bills was higher than indicated in the challans for the materials purchased for the renovation of Lhakhangs and Community

Schools aggregating to Nu.0.036 million leading to unexplained discrepancy for the difference. No action had been taken on the discrepancy.

***Who is accountable?***

Tshering Zangmo, Gewog Accountant

## 6.5 Gewogs Administration under Punakha Dzongkhag

### Guma Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Guma and total unresolved significant irregularities amounted to Nu.0.366 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observation Category	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.165	1 & 2
2.	Shortfalls, lapses and deficiencies	0.201	5
	<b>Total</b>	<b>0.366</b>	

#### 1. Payments without receiving goods - Nu. 0.165 million (Para No. 8.1 & 9.1)

An amount of Nu.0.112 million was paid towards purchase of cement for construction of Phulusu School without actually receiving it. Similarly, an amount of Nu.0.053 million was paid towards purchase of cement for construction of Lakhu School which was not received. No action had been taken for the payments made for the materials not received.

***Who is accountable?***

Rinzin Wangdi, Gup

#### 2. Shortfalls, lapses and deficiencies – Nu. 0.201 million

The Gewog Administration had cases of shortfalls, lapses and deficiencies aggregating to Nu.0.201 million as summarized below.

Table showing summary of shortfalls, lapses and deficiencies (Nu. in million)

Sl. No.	Observation in brief	Amount	Para No.	Who are accountable?
2.1	Excess payments	0.104	9.2	Rinzin Wangdi, Gup
2.2	Irregularities in payment of wages	0.097	13.2	Rinzin Wangdi, Gup
	<b>Total</b>	<b>0.201</b>		

The cases are explained hereunder:

### 2.1 *Excess payments - Nu. 0.104 million*

The Gewog had paid Nu.0.181 million towards the sawing charges of 3,149.74 cft. timber for the construction of Lakhu School. However, during site visit 1,336.74 cft. timber only was available resulting in excess payment of Nu.0.104 million. Action taken on the excess payment is awaited.

### 2.2 *Irregular payments – Nu.0.097 million*

Nu.0.097 million was paid as wages for the construction and renovation of RWSS, Irrigation channel. However no such renovations were carried out for which no action had been taken.

## Chhubu Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Chhubu and total unresolved significant irregularities amounted to Nu.0.307 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observation Category	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.307	5
	<b>Total</b>	<b>0.307</b>	

### 1. **Unjustified accumulations of advances – Nu.0.307 million (Para No.7)**

Advances aggregating to Nu.0.307 million paid to the supplier (Nu. 6,615.00) and the contractor (Nu.300,000.00) was not adjusted at the close of Fiscal Year. Action taken to adjust the advances was awaited.

#### *Who is accountable?*

Dolay, Gup

## Toewang Gewog

The Royal Audit Authority during the year had issued one inspection report in respect the Gewog Administration, Toewang and total unresolved significant irregularities amounted to Nu.0.053 million as summarized below:

Table showing summary of observations with category and amount involved (Nu. in million)

Sl. No.	Observation Category	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.053	1 & 2
	<b>Total</b>	<b>0.053</b>	

### 1. **Payment made for works not carried out – Nu.0.053 million (Para No.2)**

A sum of Nu.0.053 million was paid as hire charges of truck for the disposal of 2064 m<sup>3</sup> of surplus soil for duration of 21 days. However, there were no evidences of surplus soil being disposed off. No action had been taken for the payments made without execution of works.

***Who is accountable?***

Tashi Penjor, JE

## Lingmukha Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Lingmukha and total unresolved significant irregularities amounted to Nu.0.074 million as summarized below:

**Table showing summary of observations with category and amount involved (Nu. in million)**

Sl. No.	Observation Category	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.074	5
	<b>Total</b>	<b>0.074</b>	

The cases are explained hereunder:

### **1. Shortfalls, lapses and deficiencies – Nu.0.074 million**

The Gewog Administration, Lingmukha had a case of shortfall, lapses & deficiencies viz., irregular payment and non-distribution of seed aggregating to Nu.0.074 million as summarized below:

**Table showing summary of shortfalls, lapses and deficiencies (Nu. in million)**

Sl. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Irregular payment	0.049	11.2	Rupa Gurung, JE
1.2	Non-distribution of seed	0.025	6	Yeshe Lhamo, AAEO
	<b>Total</b>	<b>0.074</b>		

The cases are explained hereunder:

#### **1.1 Irregular payment - Nu. 0.049 million**

The wages pertaining to the construction/renovation of RWSS, Irrigation channel, etc amounting to Nu.0.049 million was paid before actual execution of works. Action taken on the irregular payment was awaited.

#### **1.2 Non-distribution of seeds - Nu. 0.025 million**

Agricultural seeds worth Nu.0.025 million procured for distribution to public were found not distributed to beneficiaries. Action taken for non-distribution was awaited.

## Kabjisa Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Kabjisa and total unresolved significant irregularities amounted to Nu.0.070 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

SI. No.	Observation Category	Amount	Category code
1	Violation of Laws, Rules & Regulations	0.070	4
	<b>Total</b>	<b>0.070</b>	

### 1. Irregularities in payments of wages- Nu. 0.070 million (Para No.9.2)

The wages pertaining to the construction/renovation of RWSS, Irrigation channel, etc amounting to Nu.0.070 million was paid before actual execution of works. Action taken on the irregular payment was awaited.

#### *Who is accountable?*

Tshering Tobgay, Gup

## 6.6 Gewogs Administration under Gasa Dzongkhag

### Laya Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Laya and total unresolved significant irregularities amounted to Nu.0.038 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

SI. No.	Observation Category	Amount	Category code
1	Fraud, Corruption & embezzlement	0.038	1 & 2
	<b>Total</b>	<b>0.038</b>	

### 1. Payment for training not conducted - Nu. 0.038 million (Para No.1.3)

Out of Nu.0.068 million reported as expenditure for conducting farmers training by Tenzin Chogyel, DzFO, bills for Nu.0.038 million were found claimed for the training not conducted. Action taken for claims without conducting training was awaited.

#### *Who is accountable?*

Tenzin Chhophel, DzFO

## Khamoe Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Khamoe and total unresolved significant irregularities amounted to Nu.0.036 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation Category	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.036	1 & 2
	<b>Total</b>	<b>0.036</b>	

### 1. Fraud, Corruption & Embezzlement – Nu. 0.036 million

The Gewog had cases of Fraud, Corruption and Embezzlement aggregating to Nu.0.036 million as summarized below:

Table showing summary of fraud, corruption & embezzlement (Nu. in million)

Sl. No.	Observation in brief	Amount	Para No.	Who are accountable?
1.1	Misrepresentation of facts	0.020	1.1	Jigme Wangchuk, DzFO
1.2	Misuse of taxes	0.016	2.1	Sampa, Revenue In-charge
	<b>Total</b>	<b>0.036</b>		

The cases are explained hereunder:

#### 1.1 *Misrepresentation of facts- Nu. 0.020 million*

Jigme Wangchuk, DzFO had conducted mushroom training at Gyenkhamay for one day. However, he submitted bills for seven days resulting in excess payment of Nu.0.020 million. No action had been taken for the misrepresentation of facts.

#### 1.2 *Non-deposit of Rural Life Insurance- Nu. 0.016 million*

The Revenue In-charge of the Dzongkhag Administration, Gasa had not deposited the rural life insurance of Nu.0.016 million collected during the year 2006 into Government RGR Account. Action had not been taken for non-deposit of revenue.

## 6.7 Gewogs Administration under Dagana Dzongkhag

### Tseza Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Tseza and total unresolved

significant irregularities amounted to Nu.0.132 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Violation of Laws, Rules & Regulations	0.132	5
	<b>Total</b>	<b>0.132</b>	

### 1. Violations of Laws, Rules & Regulations –Nu.0.132 million (Para No. 1.2)

Penalty amounting to Nu.0.132 million was not imposed for the delay of 290 days in the construction of permanent work of Samey farm road as per the terms and condition of contract. No action was taken for not imposing the penalty.

#### *Who are accountable?*

- a) Dungchen, Gup, and
- b) J.N Prandhan, DE

## Dorona Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Dorona and total unresolved significant irregularities amounted to Nu.0.029 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.029	1 & 2
	<b>Total</b>	<b>0.029</b>	

### 1. Fraud, Corruption and Embezzlement – Nu. 0.029 million

The Gewog Administration had cases of strong indicators of fraud, corruption & embezzlement aggregating to Nu.0.029 million as summarized below:

Table showing summary of fraud, corruption & embezzlement (Nu. in million)

Sl. No.	Observation in brief	Amount	Para No.	Who is accountable?
1.1	Submission of false bill	0.018	1.1	H.B Thapa, AEO
1.2	Fictitious expenditure	0.011	1.4.1	Kencho Wangdi, Dy. Ranger
	<b>Total</b>	<b>0.029</b>		

The cases are explained hereunder:

### **1.1 Submission of false bill – Nu. 0.018 million**

A sum of Nu.0.018 million was adjusted against the bills submitted by H.B Thapa, Agriculture Extension Officer (AEO) towards the supply of fertilizer and seeds to the farmers of the Dorona Gewog during the Financial Year 2004-05. However, upon enquiry, it was revealed that no such supply was made by the incumbent during the Financial Year 2004-05. No action had been taken for the false payments.

### **1.2 Fictitious expenditure – Nu. 0.011 million**

Out of Nu.0.016 million incurred on account of DSA payment for the participants attending the training on forest fire control in the Gewog, Nu.0.011 million was found fictitious as the participants mentioned did not exist. No action had been taken for the fictitious payments.

## **Tshangkha Gewog**

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Tshangkha and total unresolved significant irregularities amounted to Nu.0.030 million as summarized below:

**Table showing summary of observations with category code and amount involved (Nu. in million)**

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.030	3
	<b>Total</b>	<b>0.030</b>	

The case is explained hereunder:

### **1.1 Non-adjustment of advances – Nu.0.030 million (Para No. 1.2)**

Total advances of Nu.0.030 million paid to Tshering Norbu, ALEO for purchase of fodder seedlings and Sangay for purchase of Statue were lying outstanding since 2004-2005. No action had been taken for outstanding advances.

#### ***Who are accountable?***

- a) Tshering Norbu, ALEO, and
- b) Sangay.

## **Drujeygang Gewog**

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Drujeygang and total unresolved significant irregularities amounted to Nu.0.088 million as summarized below:

**Table showing summary of observations with category code and amount involved (Nu. in million)**

SI. No.	Observation in brief	Amount	Category code
1	Violation of Laws, Rules & Regulations	0.088	5
	<b>Total</b>	<b>0.088</b>	

### 1.1 Execution of sub-standard works - Nu. 0.088 million (Para No.1)

M/s Kezang Choki Construction, Dagana carried out the work for construction of Gup Office Drujeygang. However, works valuing Nu.0.088 million was not executed as per the specification. No action had been taken for sub-standard work executed.

#### *Who is accountable?*

Lobzang Dawa, JE

## Tshendagang Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Tshendagang and total unresolved significant irregularities amounted to Nu.0.050 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

SI. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.050	1 & 2
	<b>Total</b>	<b>0.050</b>	

### 1.1 Submission of false bill – Nu. 0.050 million (Para No.1.1)

A sum of Nu. 0.050 million was paid to Tshering Pem, AEO Tshendagang Gewog towards purchase and distribution of 10,000 cardamom seedlings to the public. However, upon enquiry the seedlings were not found distributed. No action had been taken for submitting false bills.

#### *Who is accountable?*

Tshering Pem, AEO

## Trashiding Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Trashiding and total unresolved significant irregularities amounted to Nu.0.046 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

SI. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.046	1 & 2
	<b>Total</b>	<b>0.046</b>	

### 1.1 Fictitious payments –Nu. 0.046 million (Para No.1.2)

A sum of Nu.0.046 million was withdrawn at the fag end of the Financial Year towards the expenditure for the construction of Namchala ORC. However, no recipients had acknowledged in the muster roll. Action taken for the fictitious payments was awaited.

#### *Who is accountable?*

Purna Kr. Chhettri, Accountant

## Goshi Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration Goshi and total unresolved significant irregularities amounted to Nu.0.029 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1.	Fraud, Corruption & Embezzlement	0.029	1 & 2
	<b>Total</b>	<b>0.029</b>	

### 1. Non deposit of taxes- Nu. 0.029 million (Para No.2.3)

The Ex. Gup Namgay Wangdi had not deposited the rural taxes amounting to Nu.0.029 million collected during his tenure in the year 2005 into the Gewog CD account. No action had been taken for the non deposit of rural taxes.

#### *Who is accountable?*

Namgay Wangdi, Ex. Gup

## 6.8 Gewogs Administration under Tsirang Dzongkhag

### Tsirangtoe Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Tsirangtoe and total unresolved significant irregularities amounted to Nu.0.039 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, Lapses and deficiencies	0.039	5
	<b>Total</b>	<b>0.039</b>	

### 1. Excess payment -Nu. 0.039 million (Para No.2.6)

The Gewog had paid for 12,400 meters for consolidation of sub grade works against the actual length of 9800 meters resulting to excess payment of Nu.0.039 million. Action taken on the excess payment was awaited.

***Who are accountable?***

- a) Shiva Kumar Bhujel, JE, and
- b) Lhapchu, Dzongkhag Engineer (supervisory)

## Dunglagang Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Dunglagang and total unresolved significant irregularities amounted to Nu.0.107 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.107	1 & 2
	<b>Total</b>	<b>0.107</b>	

### 1. Non-deposit of Rural Life Insurance- Nu. 0.107 million (Para No. 1)

The Gewog Administration had not deposited Rural Life Insurance collections of Nu.0.107 million for the year 2005 & 2006 to the Dzongkhag Administration, Tsirang. No action has been taken on the non-deposits of rural life insurance.

***Who is accountable?***

D.B. Mongar, Gup

## Goseling Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Goseling and total unresolved significant irregularities amounted to Nu.0.030 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.030	5
	<b>Total</b>	<b>0.030</b>	

## 1. Non-collection of Rural Life Insurance -Nu. 0.030 million (Para No.1)

The Gup had not collected Rural Life Insurance of Nu.0.030 million for the year 2005 & 2006. No action had been taken on the non-collection of rural life insurance.

### *Who is accountable?*

Kharka Bdr.Tamang, Gup

## Shemjong Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Shemjong and total unresolved significant irregularities amounted to Nu.0.021 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.021	5
	<b>Total</b>	<b>0.021</b>	

## 1. Non-deposit of Rural Life Insurance- Nu. 0.021 million (Para No.3)

The Gewog administration had deposited only Nu.0.040 million against the total collections of Nu.0.061 million for the year 2006, resulting into short deposit of Nu.0.021 million. No action had been taken for non-deposit of rural life insurance.

### *Who is accountable?*

Lhakpa Tshering Tamang, Gup

## 6.9 Gewogs Administration under Pemagatshel Dzongkhag

### Chimong Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Chimong and total unresolved significant irregularities amounted to Nu.0.697 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.060	1 & 2
2	Shortfalls, lapses and deficiencies	0.637	5
	<b>Total</b>	<b>0.697</b>	

## 1. Fictitious payment -Nu. 0.060 million (Para No.1.3)

The Gup who had executed the renovation works of Chiphung lhakhang had included dummy workers, enhanced wage rates and increased the number of days for some workers resulting in fictitious claim of Nu.0.060 million. No action had been taken on the fictitious payment.

### *Who is accountable?*

Sonam Tobgay, Gup

## 2. Shortfalls, lapses and deficiencies – Nu. 0.637 million

The Gewog had cases of shortfalls, lapses and deficiencies involving Nu. 0.637 million as summarized below:

Table showing summary of shortfalls, lapses and deficiencies (Nu. in million)

SI. No.	Observation in brief	Amount	Para No.	Who are accountable?
2.1	Over payment in construction of Meeting Hall	0.140	1	Sonam Tobgay, Gup, and Kencho Wangdi, JE
2.2	Excess deployment of labourers	0.074	2	Sonam Tobgay, Gup, and Kencho Wangdi, JE
2.3	Irregular payment of cost index	0.028	2	Sonam Tobgay, Gup, and Kencho Wangdi, JE
2.4	Excess muster roll claims	0.225	3&4	Sonam Tobgay, Gup
2.5	Excessive grant of advances	0.170	6	Sonam Tobgay, Gup, and Tenzin Jamtsho, F.O (supervisory)
	<b>Total</b>	<b>0.637</b>		

The cases are explained hereunder:

### 2.1 *Over payment in construction of Meeting Hall - Nu. 0.140 million*

The Gup was paid Nu.0.365 million for the construction of Public Meeting Hall at Chimung as against the actual value of work done of Nu.0.225 million as confirmed through physical verification and detailed measurement resulting in excess payment of Nu.0.140 million. No action had been taken on the excess payment.

### 2.2 *Excess deployment of labour - Nu. 0.074 million*

The number of labourers deployed for the extension of football ground at Chimung Primary School, was more than what was required by 735.76 man days as per Labour and Materials Coefficient 2001 resulting to excess deployment involving Nu.0.074 million. No action had been taken on excess deployment.

### 2.3 *Irregular payment of cost index- Nu. 0.028 million*

For the extension of football ground at Chimung Primary School, the Gup was paid Nu.0.028 million towards 10% cost index and 5% contingency for

the items of works which were not allowed as per Bhutan Schedule of Rates (BSR). No action had been taken on the irregular payment.

#### 2.4 *Excess payments - Nu. 0.225 million*

- a) The Gup had been paid excess payment of Nu.0.186 million on the construction of Samlam Zam, which included Nu.0.088 million for transportation, Nu.0.015 million for cement not received and double payment of Nu.0.083 million. No action had been taken on the excess payment.
- b) The Gup was paid Nu.0.053 million for 526.80 man days on creation of nursery over an area of 70 m<sup>2</sup> of land as against the theoretical requirement of 140 man-days as per the Forestry norms resulting to excess payment of Nu.0.039 million. No action had been taken on the excess payment.

#### 2.5 *Grant of excessive advance - Nu. 0.170 million*

Advances aggregating to Nu.0.170 million were lying outstanding against the gup, Sonam Tobgay paid during the Fiscal Year 2003-04. No action had been taken on the overdue advances.

### Chongshing Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Chongshing and total unresolved significant irregularities amounted to Nu.1.199 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Violation of Laws, Rules and Regulations	1.199	4
	<b>Total</b>	<b>1.199</b>	

#### 1. **Unauthorized award of work – Nu.1.199 million (Para No. 1.1)**

The Gewog Administration had awarded the construction of Gup Office at Chongshing valuing Nu.1.199 million in deviation to the delegation of authority enshrined in the GYT Chathrim 2002. Action taken for unauthorized award of work was awaited.

##### *Who is accountable?*

Nima Dorji, Gup

### Khar Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Khar and total unresolved significant irregularities amounted to Nu.1.272 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Violation of Laws, Rules & Regulations	1.200	4
2	Shortfalls, lapses and deficiencies	0.072	5
	<b>Total</b>	<b>1.272</b>	

### 1. Unauthorized award of work – Nu. 1.200 million (Para No. 1.2)

The Gewog Administration had awarded the construction of Gup Office at Khar valuing Nu.1.200 million in deviation to the delegation of authority enshrined in the GYT Chathrim 2002. Action taken for unauthorized award of work was awaited.

#### *Who is accountable?*

Karsang Dawa, Gup

### 2. Non-adjustment of advances -Nu. 0.072 million (Para No.1.1)

Advances amounting to Nu.0.072 million were lying unadjusted against Karsang Dawa, Gup. No action had been taken on the outstanding advances.

#### *Who is accountable?*

Karsang Dawa, Gup

## Zobel Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Zobel and total unresolved significant irregularities amounted to Nu.0.575 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.575	5
	<b>Total</b>	<b>0.575</b>	

### 1. Non-adjustment of advances -Nu. 0.575 million (Para No.1.1)

Advances amounting to Nu.0.575 million were lying unadjusted against Dorji Wangdi, Gup. No adjustment details and bills were submitted even after lapse of one year. Action taken on the non-adjustment of advances was awaited.

***Who is accountable?***

Dorji Wangdi, Gup

**Shumar Gewog**

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Shumar and total unresolved significant irregularities amounted to Nu.1.298 million as summarized below:

**Table showing summary of observations with category code and amount involved (Nu. in million)**

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	1.298	5
	<b>Total</b>	<b>1.298</b>	

**1. Shortfalls, lapses and deficiencies – Nu. 1.298 million**

The Gewog had cases of shortfalls, lapses and deficiencies amounting to Nu.1.298 million as summarized below:

**Table showing summary of shortfalls, lapses and deficiencies (Nu. in million)**

Sl. No.	Observation in brief	Amount	Para No.	Who is accountable
1.1	Non-adjustment of advances	0.040	1.1	Lepo, Gup
1.2	Over payment on constructions	0.058	1.2 & 1.3	Lepo, Gup
1.3	Unauthorized award of work	1.200	1.7	Lepo, Gup
	<b>Total</b>	<b>1.298</b>		

The cases are explained hereunder:

**1.1 Non-adjustment of advances -Nu. 0.040 million**

Advances amounting to Nu.0.040 million were lying unadjusted against Sangay Norbu, ex Mangmi. No adjustment details and bills were submitted even after lapse of one year. Action taken on the non-adjustment of advances was awaited.

**1.2 Over payments - Nu. 0.058 million**

The Gewog Administration had made excess payment of Nu.0.017 million on the construction of Khothakpa Community School by overstating the measurement of doors and windows shutters. Similarly, excess payment of Nu.0.041 million was made in the construction of head teacher's quarter at Dager Community School by overstating the value of work done. No action had been taken on the over payments.

### 1.3 *Unauthorized award of work- Nu.1.200 million*

The Gewog Administration had awarded the construction of Gup Office at Shumar valuing Nu.1.200 million in deviation to the delegation of authority enshrined in the GYT Chathrim 2002.

Action taken for unauthorized award of work was awaited.

### Dechenling Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Dechenling and total unresolved significant irregularities amounted to Nu.0.021 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.021	1 & 2
	<b>Total</b>	<b>0.021</b>	

#### 1. Shortages of cash - Nu. 0.021 million (Para No.1.2)

The former Gup, Wangchuk had not handed over the cash balance of Nu. 0.021 million to the new Gup, Dawa Norbu. No action had been taken on the non-handing over of the cash balances.

#### *Who are accountable?*

- a) Wangchuk, ex Gup, and
- b) Dawa Norbu, present Gup

## 6.10 Gewog Administration under Samdrup Jongkhar Dzongkhag

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### Gomdar Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Gomdar and total unresolved significant irregularities amounted to Nu.0.054 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.054	1 & 2
	<b>Total</b>	<b>0.054</b>	

### 1. Non deposit of revenue -Nu. 0.054 million (Para No.1.1)

Tshering Penjor, Mangmi of Gomdar Gewog had not deposited the revenue collections of Nu.0.054 million into the Current Account of the Gewog. No action had been taken on the non-deposit of revenue.

#### *Who is accountable?*

Tshering Penjor, Mangmi

## 6.11 Gewogs Administration under Mongar Dzongkhag

### Gongdu Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Gongdu and total unresolved significant irregularities amounted to Nu.0.038 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.038	1 &2
	<b>Total</b>	<b>0.038</b>	

### 1. Fictitious expenditure – Nu. 0.038 million (Para No. 05)

The Gongdu Gewog had booked an expenditure Nu.0.038 million on forestry training activities which was actually not conducted. No action had been taken for making payments on activities not conducted.

#### *Who are accountable?*

- a) Tshering Dorji, Ex Gup, and
- b) Chophel, Dy. Ranger

### Jurmey Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Jurmey and total unresolved significant irregularities amounted to Nu.0.010 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.010	1 &2
	<b>Total</b>	<b>0.010</b>	

### 1. Fictitious expenditure – Nu. 0.010 million (Para No. 03)

The Gewog Administration had booked an expenditure of Nu.0.010 million on community forest plantation activities, which were actually not conducted. No action had been taken on the fictitious expenditure.

#### *Who is accountable?*

Sangay Yeshi, former Gup

### Sherimuhung Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Sherimuhung and total unresolved significant irregularities amounted to Nu.0.023 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

SI. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.023	5
	<b>Total</b>	<b>0.023</b>	

### 1. Over payments in constructions – Nu. 0.023 million (Para No. 1 & 2)

The Gewog had made excess payment of Nu.0.023 million due to excess measurements in the construction of RNR centre at Sherimuhung and in the construction of Gup Office. No action had been taken for the over payments.

#### *Who is accountable?*

Tashi Phuntsho, former Gup

### Silambi Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Silambi and total unresolved significant irregularities amounted to Nu.0.035 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

SI. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.035	1 & 2
	<b>Total</b>	<b>0.035</b>	

### 1. Payments for materials not received – Nu. 0.035 million (Para No.1)

The Gewog had made payment of Nu. 0.035 million on account of Ply board, sanitary items and painting materials for the construction of the

Wama Out Reach Clinic without receiving the materials. No action had been taken for materials not received.

***Who is accountable?***

Wangdi Tshering, Gup

## **6.12 Gewogs Administration under Bumthang Dzongkhag**

### **Choekor Gewog**

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Choekor and total unresolved significant irregularities amounted to Nu.1.198 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Violation of Laws, Rules and Regulations	1.198	4
	<b>Total</b>	<b>1.198</b>	

#### **1. Improper evaluation of bids – Nu.1.198 million (Para No. 08)**

The construction of Gup Office was awarded to the second lowest bidder with a bid value of Nu.1.198 million without assigning reasons for the rejection of the first lowest bidder. Tender was also not floated in the media as required. No action had been taken for the lapses.

***Who is accountable?***

Tandin Wangmo, JE

### **Ura Gewog**

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Ura and total unresolved significant irregularities amounted to Nu.0.581 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.581	5
	<b>Total</b>	<b>0.581</b>	

## 1. Shortfalls, lapses and deficiencies – Nu.0.581 million

The Gewog had cases of shortfalls, lapses and deficiencies involving Nu. 0.581 million as summarized below:

Table showing summary of shortfalls, lapses and deficiencies (Nu. in million)

Sl. No.	Observation in brief	Amount	Para No.	Who is accountable?
1.1	Irregular payment	0.062	02	Tshewang Jigme, Gup
1.2	Non-adjustment of advances	0.519	10	Tshewang Jigme, Gup
	<b>Total</b>	<b>0.581</b>		

### 1.1 Irregular payment – Nu. 0.062 million

An advance of Nu.0.062 million paid to Gup Tshewang Jigme for the maintenance of electrical work of Ura Lhaxhang was adjusted on photocopied bills. No action had been taken for payment made on photocopied bills.

### 1.2 Non-adjustment of advances – Nu. 0.519 million

Advances amounting to Nu.0.519 million paid to Gup Tshewang Jigme during the Financial Year 2003-04 for construction of farm road at Tangsibi ORC remained unadjusted till October 2005. No action had been taken to adjust the overdue advances.

## 6.13 Gewog Administration under Zhemgang Dzongkhag

### Nangkor Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Nangkor and total unresolved significant irregularities amounted to Nu.0.154 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.154	5
	<b>Total</b>	<b>0.154</b>	

### 1. Non-adjustment of advances – Nu.0.154 million (Para No.4)

Advances amounting to Nu.0.154 million were lying unadjusted against Kinley Wangchuk, Ex. Gup for the renovation of Nangkhar Lhakang. The renovation of the Lhaxhang was not started. No action had been taken for non-execution of work.

*Who is accountable?*

Kinley Wangchuk, former Gup

## 6.14 Gewog Administration under Lhuentse Dzongkhag

### Menbi Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Menbi and total unresolved significant irregularities amounted to Nu.0.023 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Shortfalls, lapses and deficiencies	0.023	5
	<b>Total</b>	<b>0.023</b>	

#### 1. Unjustified payments – Nu. 0.023 million (Para No. 01)

The Menbi Gewog had incurred transportation charges of Nu.0.023 million for the transportation of pipes valuing Nu.0.006 million from Phuentsholing to Menbi Gewog, which was not reasonable. No action had been taken on the unjustified payment.

*Who is accountable?*

Tshulthrimla, Gup

## 6.15 Gewog Administration under Trongsa Dzongkhag

### Tangsibi Gewog

The Royal Audit Authority during the year had issued one inspection report in respect of the Gewog Administration, Tangsibi and total unresolved significant irregularities amounted to Nu.0.601 million as summarized below:

Table showing summary of observations with category code and amount involved (Nu. in million)

Sl. No.	Observation in brief	Amount	Category code
1	Fraud, Corruption & Embezzlement	0.197	1 & 2
2	Shortfalls, lapses and deficiencies	0.404	5
	<b>Total</b>	<b>0.601</b>	

**1. Payments for works not executed – Nu. 0.197 million (Para No. 8)**

The Gewog Administration had paid Nu.0.197 million to the contractor for the construction of dinning hall cum kitchen at Kela Community School for works actually not executed as confirmed during physical verification. No action was taken for the payment made for works not executed.

***Who is accountable?***

Tenzin Duba, Gup

**2. Other irregularities in advances – Nu. 0.404 million (Para No.4)**

The Gewog had adjusted Nu.0.404 million against the Officer In-charge, Central Machinery Unit, Bumthang towards hire charges of machinery for the construction of Tshangkha farm road without any supporting documents. No action had been taken for payment without supporting documents.

***Who is accountable?***

Tenzin Duba, Gup