

Judiciary.

The Royal Audit Authority during the year 2002 had issued seven inspection reports pertaining to various courts of the Royal Government of Bhutan. The following personnel occupied the important portfolios in the year 2002.

Sl. No.	Name of Office bearers	Designation
1.	His Lordship Lyonpo Sonam Tobgye	Chief Justice of Bhutan
2.	Tshering Dorji	Registrar General

Summary of the significant observations that are yet to settle in audit is given in the table 1.48 below:

Table 1.48 showing summary of the observation by category code and the amount involved.

Sl. No.	Observation in brief	Amount (Nu.Million)	%	Category code
1.	Award of work without tender	1.29	84.87	3
2.	Excess payment.	0.20	13.16	6
3.	Irregular/inadmissible payment.	0.03	1.97	8
	Total	1.52	100	

Major Findings:

1. Irregular/inadmissible payment Nu.0.03 million.

The Dzongkhag Court, Trashigang had paid inadmissible mileage claims amounting to Nu.0.03 million.

Auditee's response: *The Dzongkhag Court, Trashigang is yet to intimate the RAA on any action taken on this matter.*

Who is accountable?: *The inadmissible payment made should be deposited into audit recoveries account, therefore, until the money is received in audit the accountability is fixed on Dasho Drangpon.*

2. Excess payment Nu.0.22 million.

The Courts of Law had made irregular payment aggregating to Nu.0.22 million as outlined in the table 1.49:

Table 1.49 showing agencies responsible for making excess payment.

Sl. No.	Agencies responsible	Amount (Nu.Million)
1.	Dzongkhag Court, Mongar.	0.09
2.	Dzongkhag Court, Trashiyangtse.	0.10
3.	Dzongkhag Court, Trashigang.	0.01
4.	Dungthrim, Wamrong.	0.02
	Total	0.20

The descriptive details of the transactions are as follows:

- A.** The Dzongkhag Court, Trashiyangtse had an excess amount of Nu.0.10 million approximately paid to the contractor on the construction of new residential quarters of the Drangpon.

Auditee's response: *The Dzongkhag Court, Trashiyangtse is yet to intimate the RAA on any action taken on this matter.*

Who is accountable?: *The excess payment made should be deposited into audit recoveries account, therefore, until the money is received in audit the accountability is fixed on Dasho Drangpon.*

- B.** The Dzongkhag Court, Trashigang had paid excess transportation charges of Nu.0.01 million on account of transporting computers and its accessories.

Auditee's response: *The Dzongkhag Court, Trashigang is yet to intimate the RAA on any action taken on this matter.*

Who is accountable?: *The excess payment made should be deposited into audit recoveries account, therefore, until the money is received in audit the accountability is fixed on Dasho Drangpon.*

- C.** The Wamrong Dungthrim had paid excess porter/pony charges than is actually admissible amounting to Nu.0.02 million.

Auditee's response: *The Wamrong Dungthrim had not intimated the RAA of any action taken on this matter.*

Who is accountable?: *The excess payment made should be deposited into audit recoveries account, therefore, until the money is received in audit the accountability is fixed on Dasho Drangpon.*

- D.** During the joint physical verification of the maintenance works it revealed that the Dzongkhag Court, Mongar had paid excess amount of Nu.0.04 million than what was actually entitled. It also paid Nu.0.03 million and Nu.0.02 million respectively in excess for the

procurement of two wooden cupboards and travels performed by court officials.

Auditee's response: *The Dzongkhag Court, Mongar is yet to respond on this issue.*

Who is accountable?: *The excess amount paid must be deposited into audit recoveries account. Therefore, till the time the money is received in audit the accountability is fixed on the Drangpon.*

3. Award of work without tender Nu.1.29 million.

The Dzongkhag Court, Trashiyangtse had awarded the construction of parking, garages, barbed wire fencing and other works without going in for competitive bidding. The value of such works amounted to Nu.1.29 million.

Auditee's response: *The Dzongkhag Court, Trashiyangtse is yet to submit satisfactory justification on this matter.*

Who is accountable?: *Until such time the objection raised is properly attended to the accountability is fixed on the Drangpon.*
