

Royal Bhutan Police

The Royal Bhutan Police was headed by the following personnel in the capacity noted against them in the year 2003:

Sl. No.	Name of Office Bearers	Designation
1.	Lt. Colonel Sonam Thondup	Chief of Police
2.	Lt. Colonel Tandin Wangdi	Deputy Chief of Police (Adm.)
3.	Captain Wangdi Norbu	Pay & Accounts Officer

Summary of the significant observations is given in the table below:

Table 1.39 showing summary of the observations by category code and the amount involved.

Sl. No.	Observation in brief	Amount (Nu. Million)	%	Category code
1.	Outstanding advance	2.367	93.41	1
2.	Cash loss due to sale of rations at concession rates	0.154	6.08	11
3.	Shortage of rations	0.013	0.51	11
	Total	2.534	100	

Major findings:

1. Outstanding advance - Nu.2.367 million.

The Royal Bhutan Police had huge outstanding advances amounting to Nu.10.675 million lying against various suppliers, contractors, officials and other third parties as on 30th June 2002. The RAA noted that some advances were paid time and again before liquidating the previous advances.

Auditee's response:

The RBP management had submitted they would adhere to the valuable comments made by the RAA. It was also submitted that majority of advances pertain to the construction and yearly purchases of vehicle from M/s STCB and that final outstanding status would be intimated to the RAA.

Who is accountable?:

All overdue amount must be deposited into Audit Recoveries Account with Commercial Interest of 16 % p.a. Until such time the balance amount is brought to zero the Deputy Chief of Police (Adm. & Accts.) is held accountable.

2. Cash loss due to sale of rations at concession rates - Nu.0.154 million & shortage valuing Nu.0.013 million.

A. The RBP, Division V, Gelephu & Division IX, Trashigang had issued ration apart from the normal entitlement the left over balances at concession rates instead of at approved rate thus resulting into a cash shortage of Nu.0.069 million and Nu.0.017 million respectively. The RAA had also noticed that RBP personnel of Division X were issued free ration more than their entitled scale thus resulting in the cash loss of Nu.0.068 million.

Auditee's response:

It was stated that the troops with larger family members were issued more quantity and otherwise for those with smaller family members. It was also stated that such practices are now stopped and that issues are made as per the entitlement. With regard to excess issue of ration at concession rates it was submitted that the ration admissible as per the scale was drawn together whatever entitled not knowing the excess quantity to be stored.

Who is accountable?:

Since the rule doesn't specify that troops with larger family will be entitled more and smaller family will get fewer rations. Either the whole of the amount or adjustment detail from their future entitlement are received in audit, the accountability for losses shall fall on the Superintendent of Police Div-V, Div-IX and Div-X.

B. A ration balance was not carried forward, thus understating the book balance in the subsequent month that resulted in shortages of ration valuing Nu.0.013 million.

Auditee's response:

It was stated that the dealing clerk cum store in-charge has made an inaccurate maintenance of issue records thereby projecting nil stock balance.

Who is accountable?:

The amount of shortages as agreed must be deposited into Audit Recoveries Account. Therefore, responsibility to deposit the amount shall fall on Pelpon Dalbir Subbha.