

III Geogs under Dzongkhag Administration, Wangduephodrang

The Royal Audit Authority during the year had issued 15 inspection reports of geogs under the Dzongkhag Administration, Wangdue. The following gups headed the geogs in the year 2004:

Sl. No	Name of official	Designation
1.	Dophu	Gup, Geog Adminsitration, Rubesa.
2.	Wangchuk	Gup, Geog Adminsitration, Phobjikha.
3.	Chador Namgyal	Gup, Geog Adminsitration, Phangyul.
4.	Kinlay Dorji	Gup, Geog Adminsitration, Thedtsho.
5.	Rinchen Peljore	Gup, Geog Adminsitration, Sephu.
6.	Chokila	Gup, Geog Adminsitration, Athang.
7.	Phub Tshewang	Gup, Geog Adminsitration, Dangchu.
8.	Dorji Gyaltshen	Gup, Geog Adminsitration, Daga.
9.	Tshewang Tandin	Gup, Geog Adminsitration, Gasethaogom.
10.	Dechen	Gup, Geog Adminsitration, Bjena.
11.	Dophu	Gup, Geog Adminsitration, Gangtoe.
12.	Sigay Dorji	Gup, Geog Adminsitration, Kazhi.
13.	Kinlay Dorji	Gup, Geog Adminsitration, Gasetshowom.
14.	Phub Dorji	Gup, Geog Adminsitration, Nyisho.
15.	Chajay	Gup, Geog Adminsitration, Nahi.

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

Table 1.64 showing summary of observations with category code and amount involved.

Sl.No	Observations in brief	Amount (Nu. Million)	%	Category Code
1.	Irregular Payment	0.059	60.21	8
2.	Non-deduction of health contribution	0.023	23.47	13
3.	Payment made for works not executed	0.009	9.18	12
4.	Excess payment	0.007	7.14	6
5.	Non accountal of stock	0.000	0.00	14
	Total	0.098	100.00	

Major findings:

1. Non-deduction of health contribution- Nu. 0.023 million

On verification of the records, it revealed the most of the geogs under Dzongkhag Administration, Wangduephodrang had not deducted the Health Contribution from the salary of the Geog officials as shown below:

Table 1.65 showing the Geogs which had not deducted the health contribution.

Sl. No.	Geog	Amount (Nu. Million)	Deposited
1.	Geog Administration, Nahi	0.001	
2.	Geog Administration, Nyisho	0.004	Instructed the Gup to deposit
3.	Geog Administration, Gangtoe	0.004	-do-
4.	Geog Administration, Bjena	0.001	
5.	Geog Administration, Thedtsho	0.004	Instructed the Gup to deposit
6.	Geog Administration, Athang	0.004	-do-
7.	Geog Administration, Phangnul	0.004	-do-
8.	Geog Administration, Phobjikha	0.001	
	Total	0.023	

Auditee's response: Response awaited.

Who is accountable?: The amount deposited into Audit Recoveries Account. Respective Gups and Accountants are held accountable.

2. Non accountal of stock

The Geog Administration, Gangtoe had constructed an Out Reach Clinic at Rameychen through community participation with some materials like cement and CGI sheets supplied by UNICEF. During the physical verification it was found that only 52 numbers of CGI sheets were actually utilized at site as against 62 numbers of CGI Sheets supplied by the UNICEF. As a result part of the roof still had shenglep roofing.

Auditee's response: *The Administration submitted that the concerned gup had been instructed to settle the para immediately.*

Who is accountable?: *Until such time the wooden roofing are replaced by the CGI sheet and intimated to RAA, the accountability is fixed on Dophu.*

3. Excess payment - Nu. 0.007 million

The Geog Administration, Bjena had made the payment of Nu. 0.021 million to M/s Gaseb Enterprise for the supply of 4 mm glass pan. However, on verification of the bills and other related documents, it was noticed that the Geog Administration had received materials worth only Nu. 0.014 million resulting into excess payment of Nu. 0.007 million.

Auditee's response: *The administration submitted that the supplier was informed of the observation and instructed the Gup to settle the para immediately.*

Who is accountable?: *Till the amount is recovered and deposited into Audit Recoveries Account, Sonam, Accountant and Dechen, Gup are held accountable.*

4. Irregular payment - Nu. 0.059 million

The Geog Administration, Sephu had paid the amount of Nu. 0.561 million to M/s Zeko Hiring Agent for the hire charges of the excavator. The verification of the logbook revealed that the excavator had been put to use continuously for 11 hours a day for 26 days. However, audit deems it irrational in view of operator foregoing lunch break during the day. As such the Geog administration should allow at least one hour for lunch break and recover the equivalent amount of Nu. 0.059 million from the hiring agent.

Auditee's response: *The administration submitted that in view to avoid the lapse of fund, the operator was requested to work extra hours a day and that the payments were made upon verification of the Gup and the designated officials of the Geog.*

Who is accountable?: *A proper justification must be provided to enable RAA to review its observation. Rinchen Penjor, Gup is held accountable.*

5. Payment made for works not executed - Nu. 0.009 million

The Geog Administration, Thedtsho had made the muster roll payment of Nu. 0.009 million to masons engaged for the construction of irrigation channels at Rinchengang. However, on verification of the muster roll, it was noticed that the muster roll was not signed by the recipient. Upon enquiry, the administration stated that the amount withdrawn was kept with the accountant since the work was ongoing and the financial year coming to an end.

Auditee's response: *The administration submitted that the concerned gup was instructed to settle the para immediately.*

Who is accountable?: *The accountability is fixed on Kinley Dorji, Gup. The Gup is cautioned not to repeat such lapses and to produce the evidence of the work done and payment made to the concerned payees.*