

## AUTONOMOUS BODIES

### 4.31 Bhutan Olympic Committee

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The Royal Audit Authority during the year 2005 had issued 1 Report of Bhutan Olympic Committee. Major irregularities pertained to outstanding advances of Nu.1.734 million lying against the employees and the suppliers. Subsequently, an amount of Nu.0.070 million was adjusted leaving a balance of Nu.1.664 million.

***Who is Accountable?***

*Tshering Namgay, Chief Accountant is held accountable.*

### 4.32 Royal University of Bhutan

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The Royal Audit Authority during the year 2005 had issued 3 Reports of agencies under the Royal University of Bhutan. The total significant irregularities pointed out aggregated to Nu.1.852 million as summarized below:

*Table 4.86 showing the summary of observations with category code and amount involved (Nu. in million)*

Sl. No	Observation in brief	Amount	Category code
1	Violation of procurement norms	0.254	4.4
2	Over /Inadmissible/ irregular payments	0.454	5.1
3	Irregularities in advance	0.909	5.6
4	Non/ short deduction	0.235	5.11
<b>Total</b>		<b>1.852</b>	

As noted above major irregularities pertained to advances, inadmissible payments and violation of procurement norms. The detailed reports of the significant observations are presented hereunder:

#### ***4.32.1 Violation of procurement norms – Nu. 0.254 million***

The National Institute of Education, Samste had incurred an excess expenditure of Nu.0.254 million by awarding the supply of computers to a bidder other than the lowest evaluated bidder.

***Who is Accountable?***

*Gopila Krishnan, Dy. Chief Accountant, K.R. Nair, Asstt. Finance Officer, G. S. Sharma, Administrative Officer and Thubten Gyatsho, Director are held accountable.*

### 4.32.2 Over/Inadmissible/Irregular payment - Nu. 0.454 million

The Royal University of Bhutan had instances of over/inadmissible/irregular payment amounting to Nu.0.454 million as summarized below:

Table 4.87 showing Over/Inadmissible/Irregular/Double payments (Nu.in million)

Sl.No	Agency	Particulars	Amount	IR No.	Who are Accountable?
1	Natural Resource Training Institute (NRTI), Lobesa	Salary and teaching allowance	0.138	IR (RTICD-NRTI)2003/468 8 of 18/3/2005	Dorji Wangchuk, Director and Wangmo, Sr. Accountant
2	Sherubtse College, Kanglung	Teaching allowance	0.024	RAA/OAAG-SJ/Shercol (IR-11)2005/3193 of 5/4/2005	Dorji Tshering, Principal, Wangchuk Rinzin, Lecturer, Dipayen Dey, Lecturer and Sonam, Chief Accountant
3	Sherubtse College, Kanglung	Teaching allowance	0.048	RAA/OAAG-SJ/Shercol (IR-11)2005/3193 of 5/4/2005	Dorji Tshering, Principal, Kesang Namgyel, Adm. Officer and Sonam, Chief Accountant
4	National Institute of Education, Paro	TA/DA, Poter & Pony charges	0.138	IR/SCD/NIE-Paro/2005/624 0 of 1/8/2005	Dorji Wangchuk, CO, CAPSD, Zinpai Zangmo, CO, CAPSD, Wangchuk Rabten, Jt. Director, Thinley Wangmo, PO, YGCD, Tshering Dolkar, Jt. Director, Rinchen Dorji, Course Director, NIE, Paro, Dr. Jagar Dorji, Director, Pintsho Choden, Principal, NIE Paro, and Gopi Chhetri, Principal, NIE Paro
5	Sherubtse College, Kanglung	Excess payment to contractor	0.106	RAA/OAAG-SJ/Shercol (IR-11)2005/3193 of 5/4/2005	Dorji Tshering, Principal and Sonam, Chief Accountant
<b>Total</b>			<b>0.454</b>		

✚ The Natural Resources Training Institute (NRTI), Lobesa paid a sum of Nu. Nu.0.103 million as teaching allowance when the officials were engaged on official works during vacation period which was not admissible as per rules. Similarly, the Institute had paid teaching allowance of Nu.0.059 million during the period of study/training and leave, which was not admissible. The management had recovered Nu.0.024 million leaving a balance of Nu.0.035 million ;

✚ Sherubtse College, Kanglung had paid teaching allowance of Nu.0.052 million during study/training and medical leave, which was not admissible as per rules. Further, lecturers serving less than required number of months in a particular academic year were irregularly paid full salary.

Subsequently, an amount of Nu.0.028 million had been adjusted leaving a balance of Nu.0.024 million;

- ✚ S. Kannan, Tutor Librarian was paid teaching allowance of Nu.0.048 million since 9<sup>th</sup> October 2003 to 30<sup>th</sup> June 2004 which was not admissible as per rules;
- ✚ The National Institute of Education Paro had paid TA/DA, porter and pony charges amounting to Nu.0.147 million beyond the entitlements. Subsequently, Nu 0.009 million was deposited into Audit Recoveries Account; and
- ✚ The Sherubtse College had paid transportation charges for fire wood at 20 m<sup>3</sup> per truck load instead of 12 m<sup>3</sup> per truck load as agreed between the Divisional Forest Office, Trashigang and the contractor resulting in over payment of Nu.0.106 million.

### 4.32.3 Irregularities in advances - Nu. 0.909 million

The Royal University of Bhutan had cases of irregularities in advances amounting to Nu.0.909 million as summarized below:

Table 4.88 showing irregularities in advance (Nu.in million)

Sl.No	Agency	Amount	IR No. & Date	Who are Accountable?
1	National Institute of Education, Paro	0.493	IR/SCD/NIE-Paro/2005/6240 of 1/8/2005	Shyam Pradhan, Sr. Accountant, Norbu Dendup, Finance Officer, Dr. Jagar Dorji, Director, Pintsho Choden, Principal, NIE Paro, and Gopi Chhetri, Principal, NIE Paro
2	Sherubtse College, Kanglung	0.416	RAA/OAAG-SJ/Shercol (IR-11)2005/3193 of 5/4/2005	Sonam, Chief Accountant
<b>Total</b>		<b>0.909</b>		

- ✚ The National Institute of Education, Paro had outstanding advances of Nu.2.903 million against staff and trainees of the Institute. Subsequently, Nu. 2.410 million had been adjusted or accounted; and
- ✚ Sherubtse College had outstanding advances of Nu.0.170 million and Nu.0.268 million in LC Account and Welfare fund account respectively aggregating to Nu.0.438 million. Subsequently, Nu.0.022 million had been adjusted.

#### 4.32.4 Non/short deduction - Nu.0.235 million

The Royal University of Bhutan had instances of non/short deduction of house rent and health contribution amounting to Nu.0.235 million as summarized below:

Table 4.89 showing non/short deductions (Nu. in million)

Sl.No	Agency	Particulars	Amount	IR No. & Date	Who are Accountable?
1	National Institute of Education (NIE), Paro	House rent	0.103	IR/SCD/NIE-Paro/2005/6240 of 1/8/2005	Chhimi Rinzin, Warden, Phuntsho Dema, Provost Ladies Hostel, Rinchen Tshewang, Warden, Dr. Jagar Dorji, Director and Gopi Chhetri, Principal, NIE Paro
2	National Institute of Education (NIE), Paro	House rent	0.042	IR/SCD/NIE-Paro/2005/6240 of 1/8/2005	Tshewang Dendup, Electrician, LB Chhetri, driver, Pema Tenzin, driver, Chitra Bir Ghaley, driver, Dr. Jagar Dorji, Director and Gopi Chhetri, Principal, NIE Paro
3	Sherubtse College, Kanglung	Health Contribution	0.090	RAA/OAAG-SJ/Shercol (IR-11)2005/3193 of 5/4/2005	Sonam, Chief Accountant
<b>Total</b>			<b>0.235</b>		

- ✚ House rent amounting to Nu.0.103 million from the warden and matrons of NIE, Paro were not deducted during the financial years 2002-2003 and 2003 -2004;
- ✚ NIE, Paro did not deduct the house rent on carpet area basis w.e.f. July 2003 but continued to deduct @ 20% of the basic pay resulting in under-deduction of Nu.0.042 million; and
- ✚ Health contribution of 1% amounting to Nu.0.090 million was not deducted from the monthly salary of lecturers of Sherubtse College, Kanglung under Colombo Plan.