

## GEOGS

### 4.27 Geog Administration under Dagana Dzongkhag

The Royal Audit Authority during the year had issued 11 reports pertaining to the Geog Administration under Dagana Dzongkhag. The total significant irregularities pointed out in various Geogs under the Dzongkhag amounted to Nu. 7.185 million as summarised below:

*Table 4.75 showing the observations with category code and amount involved (Nu. in million)*

Sl. No.	Observation in brief	Amount	Category code
1	Over/Inadmissible/Irregular/Double payments	0.305	5.1
2	Violation of procurement norms	1.625	4.4
3	Irregularities in advances	4.418	5.6
4	Non/short accountal	0.587	2.3
5	Malpractices & Abuses	0.250	1.2
<b>Total</b>		<b>7.185</b>	

As noted from the above table major irregularities pertained to advances, violation of procurement norms, non/short accountal, while there were a few instances of over/irregular /inadmissible payments and malpractices and abuses. The detailed reports of significant irregularities are presented hereunder:

#### 4.27.1 *Over/Inadmissible/Irregular/Double payments- Nu.0.305 million*

The Geog Administrations under Dagana Dzongkhag had made over/inadmissible/ irregular/double payments of Nu.0.305 million as summarized below:

*Table 4.76 showing the geogs which had over/inadmissible/double payment (Nu.in million)*

Sl. No.	Geogs	Amount	IR No and Date	Who are Accountable?
1	Goshi	0.122	IR/RAA-04/Report-05 (G4)2004-05/758, 09/05/05	Pema Chofil, DAO and Nima Wangdi, Gup
2	Goshi	0.163	IR/RAA-04/Report-05 (G4)2004-05/758, 09/05/05	Namgay Wangdi, Gup
3	Drujegang	0.020	IR/RAA-04/Report-05 (G2)2004-05/756, 09/05/05	Tashi, Gup
<b>Total</b>		<b>0.305</b>		

✚ The Geog Administration, Goshi made an excess payment of Nu.0.122 million on account of hire charges of excavators deployed in the construction of the Balakgang farm road;

- ✚ The Geog Administration, Goshi had made an over payment of Nu.0.163 million out of Government and public funds to the contractor while constructing the Balakgang Community School; and
- ✚ The Geog Administration, Drujegang had made an unjustified Muster Roll payment of Nu.0.020 million while constructing toilets at Pangna Community School.

#### 4.27.2 *Violation of procurement norms - Nu. 1.625 million*

The Geog Administration under Dagana Dzongkhag had violated the procurement norms amounting to Nu.1.625 million as summarized below:

Table 4.77 showing the geogs which had violated procurement norms (Nu. in million)

Sl. No.	Geogs	Amount	IR No and Date	Who are Accountable?
1	Goshi	0.157	IR/RAA-04/Report-05 (G4)2004-05/758, 09/05/05	Pema Chofil, DAO
2	Drujegang	0.775	IR/RAA-04/Report-05 (G2)2004-05/756, 09/05/05	Tashi, Gup
3	Drujegang	0.200	IR/RAA-04/Report-05 (G2)2004-05/756, 09/05/05	Tashi, Gup
4	Dorona	0.393	IR/RAA-04/Report-05 (G1)2004-05/755, 09/05/05	Sarkar Singh Mongar, Gup
5	Dorona	0.100	IR/RAA-04/Report-05 (G1)2004-05/755, 09/05/05	Sarkar Singh Mongar, Gup
<b>Total</b>		<b>1.625</b>		

- ✚ The Geog Administration, Goshi had procured explosives a controlled item worth Nu.0.157 million without assessing the requirements;
- ✚ The Geog Administration, Drujegang had awarded the construction of 6 unit classrooms at Pangna Community School through lucky dip among 20 local participants at a contract price of Nu.0.775 million in deviation to the Procurement Manual and the GYT Chathrimis;
- ✚ The Geog Administration, Drujegang had not levied liquidated damages of Nu.0.200 million for delay of 143 days on construction of one block 6 unit classroom at Pangna Community School;
- ✚ The Geog Administration, Dorona had awarded the construction of 3 unit classrooms directly on a lump sum labour contract of Nu.0.393 million in deviation to the Procurement Manual; and
- ✚ The Geog Administration, Dorona had not levied liquidated damages of Nu.0.100 million for the delay in the construction of classrooms at Nimtola Community School as agreed by the contractor.

### 4.27.3 Irregularities in advances - Nu.4.418 million

The following Geog Administrations under Dagana Dzongkhag had unadjusted advances of Nu.4.418 million:

Table 4.78 showing the geogs which had irregularities in advances (Nu.in million)

SI.No	Geogs	OBA	Settled	Balance	IR No and Date	Who are Accountable?
1	Goshi	0.444	0.000	0.444	IR/RAA-04/Report-05 (G4) 2004-05/758 dt. 09/05/05	Namgay Wangdi, Gup, Kinlay Namgay AAEO and P.B. Mongar, AS
2	Trashiding	0.503	0.000	0.503	IR/RAA-04/Report-05 (G8) 2004-05/762 dt. 09/05/05	Neykorpa, Gup
3	Tshendagang	0.472	0.000	0.472	(IR/RAA-04/Report-05 (G11) 2004-05/765 dt. 09/05/05	Dungchen, Gup
4	Tseza	0.340	0.000	0.340	IR/RAA-04/Report-05 (G9) 2004-05/763 dt. 09/05/05	Dhendup, Gup
5	Khebesa	0.470	0.000	0.470	IR/RAA-04/Report-05 (G6) 2004-05/760 dt. 09/05/05	Lhawang Dorji, Gup
6	Kana	0.564	0.000	0.564	IR/RAA-04/Report-05 (G5) 2004-05/759 dt. 09/05/05	Dorji, Gup
7	Lajab	0.100	0.000	0.100	IR/RAA-04/Report-05 (G7) 2004-05/761 dt. 09/05/05	Tashi, Gup
8	Drujegang	0.541	0.000	0.541	IR/RAA-04/Report-05 (G2) 2004-05/756 dt. 09/05/05	Sangay Dendup, Gup
9	Gesarling	0.080	0.000	0.080	IR/RAA-04/Report-05(G3) 2004-05/757 dt. 09/05/05	Nandala Orari, Gup
10	Dorona	0.110	0.050	0.060	(IR/RAA-04/Report-05 (G1) 2004-05/755 dt. 09/05/05	Sarkar Singh Mongar, Gup
11	Tshangkha	0.844	0.000	0.844	IR/RAA-04/Report-05 (G10) 2004-05/764 dt. 09/05/05	Tshechu, AFO
<b>Total</b>		<b>4.468</b>	<b>0.050</b>	<b>4.418</b>		

#### 4.27.4 Non/short accountal - Nu.0.587 million

The following Geog Administrations under Dagana Dzongkhag had non/short accountal of Nu.0.587 million:

Table 4.79 showing the geogs which had non/short accountal (Nu.in million)

Sl. No.	Geogs	Amount	IR No and Date	Who are Accountable?
1	Goshi	0.038	IR/RAA-04/Report-05 (G4) 2004-05/758 dt. 09/05/05	Namgay Wangdi, Gup
2	Trashiding	0.029	IR/RAA-04/Report-05 (G8) 2004-05/762 dt. 09/05/05	Neykorpa, Gup
3	Tsendengang	0.039	IR/RAA-04/Report-05(G11) 2004-05/765 dt. 09/05/05	Nidup Wangdi, Gup
4	Drujegang	0.037	IR/RAA-04/Report-05 (G2) 2004-05/756 dt. 09/05/05	Sangay Dorji, Former Gup
5	Drujegang	0.342	IR/RAA-04/Report-05 (G2) 2004-05/756 dt. 09/05/05	Tashi, Gup
6	Drujegang	0.031	IR/RAA-04/Report-05 (G2) 2004-05/756 dt. 09/05/05	Tashi, Gup
7	Gesarling	0.022	IR/RAA-04/Report-05 (G3) 2004-05/757 dt. 09/05/05	Gem Dorji, AE and Sherub Dorji, Accountant
8	Gesarling	0.025	IR/RAA-04/Report-05 (G3) 2004-05/757 dt. 09/05/05	Sangay Dendup, Gup
9	Dorona	0.024	IR/RAA-04/Report-05 (G1) 2004-05/755 dt. 09/05/05	Sarkar Singh Mongar, Gup
<b>Total</b>		<b>0.587</b>		

- ✚ The Geog Administration, Goshi had not deposited a sum of Nu.0.038 million collected on account of rural taxes into the Geog's Current Deposit Account;
- ✚ The Geog Administration, Trashiding had not collected Nu. 0.029 million from the public on account of rural life insurance;
- ✚ The Geog Administration, Tshendagang had not collected Nu.0.039 million on account of rural life insurance;
- ✚ The Geog Administration, Drujegang had collected and accounted only Nu.0.081 million against the agreed contribution of Nu.300.00 per household amounting to Nu.0.118 million for the construction of Gup's Office;
- ✚ The public of Pangna, Thangna and Pangserpoo under Drujegang had contributed Nu.1,300.00 per household to supplement the Government contribution for construction of Pangna Community School. Out of the total public and Government contribution of Nu.1.042 million, Nu.0.700 million was released to the contractor. The balance amount of Nu.0.342 million was yet to be accounted for;

- ✚ The rural taxes of Nu.0.031 million pertaining to Drujegang refunded by the Regional Revenue & Customs Office was not accounted in the Geog's CD account;
- ✚ The Geog Administration, Gesarling had not paid Nu.0.022 million to the labourers on Muster Roll while the schemes where labourers were engaged had already been completed;
- ✚ The rural taxes for the year 2002 and 2003 amounting to Nu.0.025 million pertaining to Gesarling were not accounted in the Geog's Current Deposit Account; and
- ✚ The Geog administration, Dorona had not collected a sum of Nu.0.024 million from the public on account of the rural life insurance.

#### **4.27.5 Malpractices & abuses - Nu.0.250 million**

The Geog Administration, Drujegang had constructed only one block 2 unit teachers' quarter as against the budget provision of Nu.0.500 million for construction of one block 2 unit teachers' quarter, toilets, and playfield and approach road.

##### **Who is Accountable?**

*Tashi, Gup is held accountable.*

## **4.28 Geog Administrations under Sarpang Dzongkhag**

The Royal Audit Authority during the year had issued 5 reports of the Geog Administration under the Sarpang Dzongkhag. The total significant irregularities pointed out in the various Geogs under the Dzongkhag amounted to Nu.0.697 million as summarised below:

*Table 4.80 showing the observations with category code and amount involved (Nu. in million)*

<b>Sl. No.</b>	<b>Observations in brief</b>	<b>Amount</b>	<b>Category code</b>
1	Irregularities in advances	0.523	5.6
2	Mismanagement of revenues and taxes	0.129	3.4
3	Over/ inadmissible/ irregular/ double payments	0.045	5.1
<b>Total</b>		<b>0.697</b>	

As noted from the above table major irregularities pertained to advances, mismanagement of revenues and taxes while there were a few instances of over/irregular /inadmissible payments. The detailed reports of significant irregularities are presented hereunder:

#### 4.28.1 Irregularities in advances – Nu. 0.523 million

The Geogs of Chuzagang and Umling had outstanding advances of Nu.0.523 million as summarized below:

Table 4.81 showing the irregularities in advances (Nu. in million)

Sl.No	Geogs	OBA	Settled	Balance	IR No and Date	Who are Accountable?
1	Chuzagang	0.024	0	0.024	IR/RAA-04/Report-04 (G2)2004-05/494 dated 13.01.05	Karma Tenzin, JE Kinjang Choeda, AAEO and Karma Yoezer, Gup
2.	Umling	0.499	0	0.499	IR/RAA-04/Report-04 (G14)2004-05/506 dated 13.01.05	Karma Tenzin, JE Kinjang Choeda, AAEO and Tshering Dorji, Gup
<b>Total</b>		<b>0.523</b>	<b>0</b>	<b>0.523</b>		

#### 4.28.2 Mismanagement of revenues and taxes – Nu. 0.129 million

The following Geog Administration under Sarpang Dzongkhag had not collected rural life insurance amounting to Nu.0.129 million:

Table 4.82 showing the mismanagement of revenues and taxes (Nu.in million)

Sl. No.	Geogs	Amount	IR No and Date	Who are Accountable?
1	Deorili	0.038	IR/RAA-04/Report-04(G4)2004-05/496 dated 13.01.05	Passang Sherpa, Gup
2	Jigmechholing	0.051	IR/RAA-04/Report-04(G8)2004-05/500 dated 13.01.05	Tshering Wangdi, Gup
3	Lhamoyzingkhag	0.040	IR/RAA-04/Report-04(G9)2004-05/501 dated 13.01.05	Nima Wangdi, Gup
<b>Total</b>		<b>0.129</b>		

- ✚ The Geog Administration, Deorali had not collected the rural life insurance amounting to Nu. 0.038 million during the year 2003 & 2004; and
- ✚ Similarly the Geog Administrations, Jigmechhoeling and Lhamoyzingkha had not collected rural life insurance of Nu.0.051 million and Nu. 0.040 million respectively.

#### 4.28.3 *Over/ inadmissible/ irregular/ double payments – Nu. 0.045 million*

The Geog Administration, Jigmechhoeling had made the payment of Nu.0.045 million over and above the actual entitlements for farmers’ training as specified by the Ministry of Agriculture.

##### *Who is Accountable?*

*Dorji Dukpa, DLO and Kinga Dhendup, ALEO are held accountable.*

### 4.29 Geog Administration under Haa Dzongkhag

The Royal Audit Authority during the year 2005 had issued 3 Reports pertaining to the Geog Administration under Haa Dzongkhag. The total significant irregularities pointed out in various Geogs under the Dzongkhag amounted to Nu.0.363 million as summarised below:

*Table 4.83 showing the observations with category code and amount involved (Nu. in million)*

Sl.No	Observations in brief	Amount	Category code
1	Overpayment /Inadmissible/Irregular/ Double payment	0.274	5.1
2	Malpractices and abuses	0.089	1.2
<b>Total</b>		<b>0.363</b>	

As noted from the above table major irregularities pertained to over/irregular /inadmissible payments while there were a few instances of malpractices and abuses. The detailed reports of significant irregularities are presented hereunder:

#### 4.29.1 *Over/Inadmissible/Irregular/ Double payment-Nu. 0.274 million*

The following Geog Administrations under Haa Dzongkhag had inadmissible / over / irregular payments of Nu.0.274 million:

*Table 4.84 showing over/inadmissible/irregular/double payment (Nu.in million)*

Sl. No.	Geogs	Amount	IR No and Date	Who are Accountable?
1	Esu	0.020	IR(DSA-GG/Esu geog)2005/ 7349 dated 19/10/05	M.B. Mongar, Dzongkhag Engineer and I.B. Rai, Site Engineer
2	Samar	0.254	IR(DSA-GG/Samar geog) 2005/7345 dated 19/10/05	M.B. Mongar, DE and Tenzin Wangda, Site Engineer
<b>Total</b>		<b>0.274</b>		

- ✚ In deviation to the contract agreement the Geog Administration, Esu had paid Nu.0.020 million to the labourers engaged by the contractor for the construction of wooden bridge in Gerena; and
- ✚ The Geog Administration, Samar had made excess payment of Nu.0.074 million to the contractor on the construction of 4.6 km farm road between Nubgang to Langpa. Further, additional road cutting works amounting to Nu.0.180 million was also given to the same contractor but this item was already included in the original Bill of Quantity and actually paid for. Therefore, this was the case of inadmissible excess payment, which stood recoverable.

#### **4.29.2 Malpractices and abuses- Nu. 0.089 million**

The Geog Administration, Samar had paid a sum of Nu.0.089 million to the site engineer Tenzin Wangda for procurement of materials and cement for the construction of Water Supply Scheme in the Geog. However, these items were not available during the physical verification.

##### ***Who is Accountable?***

*Tenzin Wangda, Site Engineer is held accountable.*

### **4.30 Geog Administration under Thimphu Dzongkhag**

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The Royal Audit Authority during the year 2005 had issued 5 reports pertaining to the Geog Administration under Thimphu Dzongkhag. The total significant irregularities pointed out in various Geogs under the Dzongkhag amounted to Nu.0.284 million as summarised below:

*Table 4.85 showing the observations with category code and amount involved (Nu. in million)*

<b>Sl.No</b>	<b>Observations in brief</b>	<b>Amount</b>	<b>Category code</b>
1	Malpractice and abuses	0.034	1.2
2	Violation of procurement norms	0.250	4.4
<b>Total</b>		<b>0.284</b>	

As noted from the above table major irregularities pertained to the violation of procurement norms. The detailed reports of significant irregularities are presented hereunder:

#### **4.30.1 Malpractice and abuses- Nu. 0.034 million**

The Geog Administration, Toep had made fictitious Muster Roll payment of Nu.0.126 million for 931 days on the renovation of irrigation channel at Goemkha, Lamjekha and renovation of rural water supply scheme at Tokha. Subsequently, Nu.0.092 million was deposited in Audit Recoveries Account leaving a balance of Nu.0.034 million.

##### ***Who is Accountable?***

*Prem Rai, A.E and Dorji Norbu, Gup are held accountable.*

#### **4.30.2 Violation of Procurement norms- Nu. 0.250 million**

The Geog Administration, Geney had paid an excess secured advance of Nu. 0.250 million to the contractor for the construction work of Gup's office by way of falsely certifying the value of materials brought at site by the site engineer. Further, even after lapse of 18 months of awarding the contract, the work had not been started.

##### ***Who is Accountable?***

*Lobzang, Site Engineer, Karma Gyeltshen, Gup and Kinley Penjor, DE are held accountable.*