

**Table 4.1 Showing summary of AAR 2006 with category of irregularities and amount involved in respect of the Budgetary Agencies (Nu. in million)**

Code	Category of irregularities	MoA	MoE	MoF	MoH	MoHCA	MoIC	MoLHR	MTI	MoWHS	Dzongkhags	Gewogs	Autonomous	Judiciary	Total
<b>1</b>	<b>Fraud, Corruption &amp; Embezzlement</b>														
1.1	Forgery and tampering of documents	-	1.971	-	-	-	-	-	-	-	-	0.331	-	-	2.381
1.2	Payment for works not executed & goods not received	0.064	0.589	-	-	-	-	-	-	-	0.537	0.597	-	-	1.787
1.3	Misappropriation	0.567	-	-	0.014	0.050	-	-	-	-	0.601	0.158	-	0.252	1.642
1.4	Fictitious expenditure	-	0.116	-	-	-	-	-	-	-	4.846	0.795	-	-	5.757
1.5	Misrepresentations of facts	-	0.079	-	-	0.207	-	-	-	-	0.040	0.020	-	-	0.346
1.6	Non and short accountal	-	-	-	-	0.231	-	-	-	-	0.830	0.664	-	-	1.750
<b>2</b>	<b>Mismanagement</b>														
2.1	Mismanagement of funds	-	-	-	-	-	-	-	-	-	0.243	-	-	-	0.243
2.2	Mismanagement of properties	-	-	-	-	-	-	-	-	-	0.080	-	-	-	0.080
2.3	Mismanagement of revenue & taxes	0.107	-	-	0.214	-	1.124	-	-	0.443	0.216	-	-	-	2.104
<b>3</b>	<b>Violation of Laws, Rules and Regulations</b>														
3.1	Violation of service rules	0.035	-	-	-	0.025	-	-	-	-	0.071	-	-	-	0.131
3.2	Violation of procurement norms	-	-	-	-	-	-	1.549	-	0.517	-	3.959	-	-	6.096
3.3	Violation of Budgetary norms	0.561	-	-	-	-	-	-	0.120	0.071	0.530	0.112	-	0.043	1.366
<b>4</b>	<b>Shortfall, Lapses and Deficiencies</b>														
4.1	Over/inadmissible/irregular/double payments	0.420	0.317	0.125	-	0.531	0.060	0.327	-	0.874	11.985	2.345	0.851	-	17.835
4.2	Non/short deductions	0.113	-	-	-	-	-	0.078	-	-	1.246	0.076	-	-	1.513
4.3	Non-reconciliation of accounts	0.119	-	-	-	-	-	-	-	-	0.045	0.036	-	-	0.200
4.4	Non-imposition of liquidated damages	-	0.125	-	0.023	0.919	-	-	-	-	1.468	0.132	-	-	2.667
4.5	Irregularities in advances and taxes	0.945	1.032	1.375	-	10.781	0.314	13.459	0.634	0.062	28.841	2.271	-	-	59.714
4.6	Missing records/receipts	0.045	0.229	-	-	-	-	-	-	-	0.150	-	-	-	0.424
<b>Total</b>		<b>2.976</b>	<b>4.458</b>	<b>1.500</b>	<b>0.251</b>	<b>12.744</b>	<b>1.498</b>	<b>15.413</b>	<b>0.754</b>	<b>1.967</b>	<b>51.729</b>	<b>11.496</b>	<b>0.851</b>	<b>0.295</b>	<b>105.932</b>