

Table 4.2 Showing summary of AAR 2006 with category of irregularities and amount involved in respect of the Corporations, Financial Institutions and NGOs (Nu. in million)

Code	Category of irregularities	CORPORATIONS							FINANCIAL INSTITUTIONS				NGos			Total
		BBS	Bhutan Post	BPC	FCB	Kuensel	PCAL	STCBL	BDFC	BNB	BOB	RICB	BCCI	CAB	YDF	
1	Fraud, Corruption & Embezzlement															
1.1	Forgery and tampering of documents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.2	Payment for works not executed & goods not received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.3	Misappropriation	-	0.036	-	-	-	-	-	0.858	-	0.180	-	-	0.100	1.365	2.539
1.4	Fictitious expenditure	-	-	-	0.568	-	-	-	-	-	-	-	-	-	-	0.568
1.5	Non/short accountal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Mismanagement															
2.1	Mismanagement of funds	-	-	-	-	--	0.040	-	-	-	-	-	-	-	0.322	0.362
2.2	Mismanagement of properties	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	Mismanagement of revenue & taxes	-	0.131	-	-	-	-	-	-	-	-	-	-	-	-	0.131
3	Violation of Laws, Rules and Regulations															
3.1	Violation of service rules	-	-	-	-	-	-	-	-	1.160	-	-	-	-	-	1.160
3.2	Violation of procurement norms	-	-	-	-	2.237	-	-	-	-	8.00	-	-	-	-	10.237
3.3	Violation of Budgetary norms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Shortfall, Lapses and Deficiencies															
4.1	Over/inadmissible/irregular/double disbursements	-	0.029	0.028	4.191	-	0.270	-	-	-	0.314	-	-	-	-	0.641
4.2	Non/short deductions & recoveries	-	1.109	-	-	-	-	0.206	-	-	-	-	-	5.142	-	7.418
4.3	Non-reconciliation of accounts	-	-	-	-	-	-	-	-	-	1.137	-	-	-	-	-
4.4	Non-imposition of penalty	-	0.181	0.017	-	-	1.234	-	-	-	-	-	-	-	-	1.432
4.5	Irregularities in advances/loans	0.638	-	-	-	8.931	-	-	1.521	0.700	15.768	19.704	0.054	-	4.672	56.355
	Total	0.638	1.486	0.045	4.759	11.168	1.544	0.206	2.379	1.860	25.399	19.704	0.054	5.242	6.359	80.843