

GEWOG ADMINISTRATIONS

6.28 Gewogs under Bumthang Dzongkhag

Choekhor Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Choekhor. There were five observations pointed out in the report involving Nu.0.501 million

of which four observations were settled. The unresolved significant irregularities amounted to Nu.0.501 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Shortfalls, Lapses and Deficiencies	0.501	5
	Total	0.501	

1 Shortfalls, Lapses and Deficiencies – Nu.0.501 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.501 million as summarised hereunder:

1.1 Outstanding advances – Nu.0.501 million (Para 5)

The Gewog Administration had advance of Nu. 0.501 million lying outstanding against Karma Namgyel, Gup.

Who are accountable?

Karma Namgyel, former Gup and Subha Bishwa, Finance Officer

6.29 Gewogs under Chukha Dzongkhag

Bjabcho Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Bjabcho. There were two observations pointed out in the report involving Nu.0.032 million.

However, one observation amounting to Nu.0.019 million was settled. The unresolved significant irregularities amounted to Nu.0.013 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.013	1 & 2
	Total		

1 Fraud, Corruption and Embezzlement – Nu.0.013 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.013 million as summarised hereunder:

1.1 Shortage of CGI Sheets – Nu. 0.013 million (Para 1.2)

There was shortage of CGI sheets worth Nu. 0.013 million in the construction of Mebisa Community Primary School as noted during the physical verification. No action had been taken.

Who is accountable?

Dorji Peljor, Gup

Bongo Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Bongo. There were two observations pointed out in the report involving Nu.0.032 million.

However, one observation amounting to Nu.0.005 million was settled. The unresolved significant irregularities amounted to Nu.0.027 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Mismanagement	0.027	4
	Total	0.027	

1 Mismanagement – Nu. 0.027 million

There was one case of mismanagement involving Nu. 0.027 million as summarised hereunder:

1.1 Non-collection of rural taxes – Nu.0.027 million (Para 2.1)

The Gewog Administration had not collected rural taxes of Nu. 0.027 million for the Tax Year 2006. No action had been taken.

Who are accountable?

Draklay Gyeltshen, Gup and Pema Wangdi, Dzongrab

Chapcha Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Chapcha. There were three observations pointed out in the report involving Nu.0.071 million.

However, one observation amounting to Nu.0.026 million was settled. The total unresolved significant irregularities amounted to Nu.0.045 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.025	1 & 2
2	Shortfalls, Lapses & Deficiencies	0.020	5
	Total	0.045	

1 Fraud, Corruption & Embezzlement – Nu.0.025 million

There was one case indicating Fraud, Corruption & Embezzlement involving Nu.0.025 million as summarised hereunder:

1.1 *Payments for works not executed as per specification – Nu. 0.025 million (Para 1.1)*

The Administration had paid Nu.0.025 million for works not executed as per specification in the construction of classroom blocks at Chapcha Community Primary School. It was found that braced and battened shutters were provided instead of paneled door and window shutters. Further, half lapping of the longitudinal joints, side dressing of the ceiling planks and eave boards were not carried out. No action had been taken.

Who are accountable?

Cheki Wangmo, JE and J.N. Pradhan, DE

2 Shortfalls, Lapses and Deficiencies – Nu.0.020 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.020 million as summarised hereunder:

2.1 *Non-adjustment of advances – Nu. 0.020 million (Para 3.1)*

During the financial year 2004-05, Phub Dawa, former Gup was paid advance of Nu.0.020 million for renovation of Paga Community School. However, the adjustment bills were not submitted.

Who is accountable?

Pema Wangdi, Dzongrab (Supervisory)

Darla Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Darla. There were three observations pointed out in the report involving Nu.0.158 million.

However, one observation amounting to Nu.0.016 million was settled. The total unresolved significant irregularities amounted to Nu.0.088 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.016	1 & 2
2	Mismanagement	0.072	3
	Total	0.088	

1 Fraud, Corruption & Embezzlement – Nu. 0.016 million

There was one case indicating Fraud, Corruption & Embezzlement involving Nu.0.016 million as summarised hereunder:

1.1 *Fictitious muster roll payment - Nu.0.016 million (Para 1.2)*

In the construction of Rural Water Supply Scheme at Kezare, muster roll payments aggregating to Nu.0.016 million were found made to skilled labourers. However, the said work was done by the trainees during the Ferro Cement Construction Training at Kezari conducted by Public Health Engineering Services, Ministry of Health. As such, the payments to the skilled labourers were fictitious. No action had been taken.

Who are accountable?

Wangchuk, Gup and Pema Wangdi, Dzongrab

2 Mismanagement – Nu. 0.072 million

There was one case of mismanagement involving Nu. 0.072 million as summarised hereunder:

2.1 *Non-collection of rural taxes - Nu.0.072 million (Para 2.1)*

The Gewog Administration had not collected rural taxes amounting to Nu. 0.072 million. No action had been taken.

Who are accountable?

Wangchuk, Gup and Pema Wangdi, Dzongrab

Dungna Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Dungna. There was one observation pointed out in the report. The unresolved significant irregularities amounted to Nu.0.033 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1.	Fraud, Corruption & Embezzlement	0.033	1 & 2
	Total	0.033	

1 Fraud, Corruption & Embezzlement – Nu.0.033 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.033 million as summarised hereunder:

1.1 Fictitious muster roll payment - Nu.0.033 million (Para 1.1)

Muster roll payments aggregating to Nu.0.033 million were found made to skilled labourers on the Construction of Rural Water Supply Scheme at Dungna and Mondokha. However, during the site visit, it was found that both the works were not executed. The Administration stated that the fictitious muster roll was prepared to avoid the lapse of fund at the close of the fiscal year. No action had been taken.

Who are accountable?

Tshering Norbu, Work Assistant; Sonam Chopel, Work Assistant and J.N. Pradhan, DE

Lokchina Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Lokchina. There were four observations pointed out in the report involving Nu.0.151 million. The total unresolved significant irregularities amounted to Nu.0.151 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.115	1 & 2
2	Mismanagement	0.036	3
	Total	0.151	

1 Fraud, Corruption & Embezzlement – Nu.0.115 million

There were cases of indicators of fraud, corruption & embezzlement involving Nu.0.115 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
1.1	Fictitious muster roll payment	0.028	1.1.1; 1.2.1;	Tshering Norbu, Work Assistant & J.N. Pradhan, DE
1.2	Shortages of materials	0.087	1.2.2	
	Total	0.115		

The cases are explained below:

1.1 *Fictitious muster roll payments – Nu.0.028 million*

- a) Muster roll payments aggregating to Nu.0.016 million were found made to skilled labourers on the Construction of Rural Water Supply Scheme at Dubeni. However, during the site visit, it was found that the work was not executed. The Administration stated that the fictitious muster roll was prepared to avoid the lapse of fund at the close of the fiscal year. No action had been taken.
- b) Though the muster roll payments aggregating to Nu.0.012 million were found paid for the construction of Rural Water Supply Scheme at Chimuna, the actual work had just started at the time of the audit.

1.2 *Shortage of material - Nu. 0.087 million*

Materials valuing Nu.0.050 million were found short at the construction site of Rural Water Supply Scheme at Chimuna. Further, out of 533 bags of cement issued, 185 bags were found missing and 208 bags lying at Tsamkuna were spoiled. The value of missing and set cement aggregated to Nu.0.037 million. No action had been taken.

2 Mismanagement – Nu. 0.036 million

There was one case of mismanagement involving Nu. 0.036 million as summarised hereunder:

2.1 *Non-collection of rural taxes - Nu.0.036 million (Para 2.1)*

The Gewog Administration had not collected rural taxes amounting to Nu. 0.036 million. No action had been taken.

Who are accountable?

Indra Ghalley, Gup and Pema Wangdi, Dzongrab

Sampheling Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Sampheling. There were five observations pointed out in the report involving Nu.0.123 million. The total unresolved significant irregularities amounted to Nu.0.114 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.024	1 & 2
2	Mismanagement	0.053	3
3	Shortfalls, Lapses & Deficiencies	0.037	5
	Total	0.114	

1 Fraud, Corruption & Embezzlement – Nu.0.024 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.024 million as summarised hereunder:

1.1 Acceptance of defective work – Nu.0.024 million (Para 1.1.4)

Defective works involving a sum of Nu.0.024 million were accepted by the Administration in the construction of the Gup's office. No action had been taken.

Who are accountable?

Tshering Norbu, Work Assistant and J.N. Pradhan, DE

2 Mismanagement – Nu. 0.053 million

There was one case of mismanagement involving Nu.0.053 million as summarised hereunder:

2.1 Non-collection of rural taxes - Nu.0.053 million (Para 2.1)

The Gewog Administration had not collected rural taxes amounting to Nu.0.053 million for the year 2006. No action had been taken.

Who are accountable?

Mani Kumar Rai, Gup and Pema Wangdi, Dzongrab

3 Shortfalls, Lapses and Deficiencies – Nu.0.037 million

There was one case falling under shortfalls, lapses and deficiencies involving Nu.0.037 million as summarised hereunder:

3.1 Overpayment in construction – Nu. 0.037 million (Para 1.1.2)

The Administration had made overpayment of Nu.0.037 million in the construction of Gup's Office. No action had been taken.

Who are accountable?

Rinchen Tshering, SE and J.N. Pradhan, DE

6.30 Gewogs under Paro Dzongkhag

Doteng Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Doteng. There were two observations pointed out in the

report involving Nu.0.105 million. The total unresolved significant irregularities amounted to Nu.0.095 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.095	1 & 2
	Total	0.095	

1 Fraud, Corruption & Embezzlement – Nu.0.095 million

There were cases of indicators of fraud, corruption & embezzlement involving Nu.0.095 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
1.1	Intentional excess payment to contractor	0.046	1.1	Gup Tandin Penjor; Tshomo, JE; Kinzang, DE and Cheni Zangmo, EE
1.2	Shortages of materials	0.049	1.2	
	Total	0.095		

The cases are explained below:

1.1 Intentional excess payment to contractor – Nu.0.046 million

The Administration had made excess payment of Nu. 0.046 million on the construction of farm road at Chelug. No action had been taken.

1.2 Shortage of materials - Nu.0.049 million

Materials valuing Nu.0.049 million were found short in the construction of Lhakhang karmo and Mendegang Bridge. No action had been taken.

Tsentog Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Tsentog. There were three observations pointed out in the report involving Nu.0.102 million.

However, two observations amounting to Nu.0.043 million were settled. The unresolved significant irregularities amounted to Nu.0.059 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.059	1 & 2
	Total	0.059	

1 Fraud, Corruption & Embezzlement – Nu.0.059 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.059 million as summarised hereunder:

1.1 Payment for works not executed – Nu. 0.059 million (Para 1.1)

The Administration had paid Nu.0.059 million for works not executed on the construction of Rural Water Supply Scheme and mule track. No action had been taken.

Who are accountable?

Dargo Gyeltshen, Gup; Tula Maya Adikari, Assistant Engineer; Kinzang, DE and Cheni Zangmo, EE

6.31 Gewogs under Pemagatshel Dzongkhag

Khar Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Khar. There were six observations pointed out in the report involving Nu.0.189 million.

However, four observations amounting to Nu.0.067 million were settled. The unresolved significant irregularities amounted to Nu.0.046 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Shortfalls, Lapses & Deficiencies	0.046	5
	Total	0.046	

1 Shortfalls, Lapses and Deficiencies – Nu.0.046 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.046 million as summarised hereunder:

1.1 Excess payment to contractor – Nu. 0.046 million (Para 1.2)

The Administration had made excess payment of Nu. 0.046 million in the construction of Gup's office. No action had been taken.

Who are accountable?

Kiba Wangchuk, Asst. Engineer and Lungten Thinley, Engineer

Zobel Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Zobel. There were six observations pointed out in the

report involving Nu.0.842 million. The unresolved significant irregularities amounted to Nu.0.068 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Shortfalls, Lapses & Deficiencies	0.068	5
	Total	0.068	

1 Shortfalls, Lapses and Deficiencies – Nu.0.068 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.068 million as summarised hereunder:

1.1 Outstanding advances – Nu. 0.068 million (Para 1.2)

The Administration had advances of Nu. 0.068 million lying outstanding against Dorji Wangdi, Gup.

Who are accountable?

Dorji Jamtsho, Accountant and Tenzin Jamtsho, Accounts Officer

6.32 Gewogs under Samtse Dzongkhag

Bara Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Bara. There were four observations pointed out in the

report involving Nu.1.226 million. The total unresolved significant irregularities amounted to Nu.0.201 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.201	1 & 2
	Total	0.201	

1 Fraud, Corruption & Embezzlement – Nu.0.201 million

There were cases of indicators of fraud, corruption and embezzlement amounting to Nu.0.201 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
1.1	Misuse of rural taxes	0.031	1.2	Rinchen Dorji, Gup
1.2	Misappropriation of funds	0.170	1.3	
	Total	0.201		

The cases are explained hereunder:

1.1 *Misuse of rural taxes – Nu. 0.031 million*

The Administration had misused rural taxes of Nu. 0.031 million. Although, the amount had been later deposited into Gewog Current Deposit Account at the instance of audit, no actions had been taken for the misuse.

1.2 *Misappropriation of funds – Nu.0.170 million*

The Administration had misused Nu. 0.170 million in the renovation of Khopi Irrigation Channel. Although, an amount of Nu.0.122 million had been later deposited into ARA at the instance of audit, no actions had been taken for the misuse.

Chengmari Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Chengmari. There were two observations pointed out

in the report involving Nu.0.134 million. The total unresolved significant irregularities amounted to Nu.0.134 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.134	1 & 2
	Total	0.134	

1 **Fraud, Corruption & Embezzlement – Nu.0.134 million**

There were cases of indicators of fraud, corruption and embezzlement amounting to Nu. 0.134 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
1.1	Payments for works not executed	0.047	1.1	GS Khatiwara, JE and Passang Dorji, DE
1.2	Misuse of funds	0.087	1.2	Mina Thapa, Gup
	Total	0.134		

1.1 *Payments for work not executed – Nu.0.047 million*

The Administration had made payments of Nu.0.047 million for works not executed on the construction of Dina-Dipujora farm road. No action had been taken.

1.2 *Non-accountal of funds – Nu.0.087 million*

The Administration had not accounted cash balance of Nu.0.087 million in the Current Deposit Account. No action had been taken.

Dumtoe Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Dumtoe. There were four observations pointed out in the report involving Nu.0.052 million. The unresolved significant irregularities amounted to Nu.0.016 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.016	1 & 2
	Total	0.016	

1 Fraud, Corruption & Embezzlement – Nu.0.016 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.016 million as summarised hereunder:

1.1 *Misuse of cash – Nu.0.016 million (Para 1.3)*

The Administration had misused cash balance of Nu.0.016 million from the Gewog Current Deposit Account. However, on the instance of the audit, the administration had intimated on the deposit of the misused amount into the Gewog Current Deposit Account but no action had been taken.

Who is accountable?

Dan Bdr Limbu, Gup

6.33 Gewogs under Sarpang Dzongkhag

Dekiling Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Dekiling. There were eight observations pointed out in the report involving Nu.0.121 million. However, seven observations amounting to Nu.0.095 million was settled. The unresolved significant irregularities amounted to Nu.0.026 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Mismanagement	0.026	3
	Total	0.026	

1 Mismanagement – Nu. 0.026 million

There was one case of mismanagement involving Nu. 0.026 million as summarised hereunder:

1.1 *Non-collection of rural life insurance and house taxes - Nu.0.026 million (Para 6)*

The Administration had not collected rural life insurance and rural taxes amounting to Nu. 0.026 million. No action had been taken.

Who is accountable?

Sonam Yangchen, Gup

Hilley Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Hilley. There were ten observations pointed out in the report involving Nu.0.198 million.

However, five observations amounting to Nu.0.044 million were settled. The total unresolved significant irregularities amounted to Nu.0.154 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.154	1 & 2
	Total	0.154	

1 Fraud, Corruption & Embezzlement – Nu.0.154 million

There were cases of indicators of fraud, corruption and embezzlement amounting to Nu. 0.154 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
1.1	Embezzlement of cement	0.082	1.1	Pema Wangchen, Carpenter HB Panda, Gup and Sangay Dorji, DE
1.2	Non accountal of wire mesh	0.072	1.2	
	Total	0.154		

The cases are explained below:

1.1 *Embezzlement of cement – Nu.0.082 million*

The Administration had procured 800 bags of cement for construction of Gurung Khola irrigation channel, out of which only 400 bags of cements were delivered at the site resulting into misuse of 400 bags of cement valuing Nu. 0.082 million. However, an amount of Nu.0.062 million was later deposited into ARA leaving a balance of Nu.0.020 million. No action had been taken.

1.2 *Non-accountal of wire mesh – Nu.0.072 million*

The Administration had not accounted wire mesh valuing Nu.0.072 million. The materials were also not available at site. No action had been taken.

Umling Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Umling. There were fifteen observations pointed out in the report involving Nu.0.213 million.

However, eleven observations amounting to Nu.0.196 million were settled. The significant irregularities amounted to Nu.0.050 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.050	1 & 2
	Total	0.050	

1 Fraud, Corruption & Embezzlement – Nu.0.050 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.050 million as summarised hereunder:

1.1 *Misappropriation of cash – Nu.0.050 million (Para 1.1)*

Donation for construction of a crematorium amounting to Nu.0.050 million was found misappropriated. Subsequently, the amount had been recovered along with penalty of Nu.4,500.00 and the crematorium constructed. No action had been taken for the misappropriation.

Who are accountable?

Tshering Dorji, former Gup and Ugyen Norbu, Gup

Chuzagang Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Chuzagang. There were eleven observations pointed out in the report involving Nu.0.256

million. However, six observations amounting to Nu.0.115 million were settled. The total unresolved significant irregularities amounted to Nu.0.142 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.041	1 & 2
2	Mismanagement	0.101	3
	Total	0.142	

1 Fraud, Corruption & Embezzlement – Nu.0.041 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.041 million as summarised hereunder:

1.1 *Misuse of fund – Nu.0.041 million (Para 1.1)*

The Gewog Clerk had misused Lhothuen Tshokpa's fund of Nu. 0.041 million. No action had been taken for the misuse.

Who are accountable?

Lekey Wangchuk, Gewog Clerk and Sangay Tshering, Gup

2 Mismanagement – Nu. 0.101 million

There were cases of mismanagement involving Nu. 0.101 million as summarised hereunder:

2.1 *Mismanagement of funds – Nu.0.101 million (Para 1.2 & 1.4)*

- a) The Administration had received donations and contributions of Nu.0.056 million for construction of a crematorium. However, even after a lapse of four years, the crematorium had not been constructed. No action had been taken.

Who is accountable?

Sangay Tshering, Gup

- b) The Administration had awarded the operation of the ferryboats in the locality on contract for Nu.0.045 million of which only Nu.0.017 million

had been realised. Besides, the Administration had not developed any procedures on collections, accountal and usage of the fund. No action had been taken.

Who is accountable?

Sangay Tshering, Gup

Shomphakha Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Shomphakha. There were twelve observations pointed out in the report involving Nu.0.118 million. However, four observations amounting to Nu.0.004 million were settled. The total unresolved significant irregularities amounted to Nu.0.068 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.016	1 & 2
2	Mismanagement	0.052	3
	Total	0.068	

1 Fraud, Corruption & Embezzlement – Nu.0.016 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.016 million as summarised hereunder:

1.1 *Fictitious expenditure/submission of false bills – Nu.0.016 million (Para 3 & 4)*

The Administration had booked an expenditure of Nu. 0.016 million on Integrated Pest Management, Agronomic Packages on Wheat & Millet Cultivation and livestock training activities without conducting the training. No action had been taken.

Who are accountable?

Wangmo, Agriculture Extension Officer, Tshering Dorji, Gup and Karma Sengye, Livestock Extension Officer

2 Mismanagement – Nu. 0.052 million

There was one case of mismanagement involving Nu. 0.052 million as summarised hereunder:

2.1 *Irregular collections and non availability of records – 0.052 million (Para 1.5)*

The Administration had collected and booked an expenditure of Nu. 0.052 million as wages for caretaker of Gup's office. However, no records were made available for the expenditure. No action had been taken.

Who are accountable?

Santa Bdr, Mangmi; Sengye Dorji, former Gup and Tshering Dorji, Gup

Deorali Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Deorali. There were eight observations pointed out in the report involving Nu.0.090 million. The unresolved significant irregularities amounted to Nu.0.041 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.041	1 & 2
	Total	0.041	

1 Fraud, Corruption & Embezzlement – Nu.0.041 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.041 million as summarised hereunder:

1.1 Fictitious expenditure – Nu.0.041 million (Para 1)

The Administration had booked an expenditure of Nu. 0.041 million on Agriculture, Livestock & Forestry training activities which was not conducted. No action had been taken.

Who are accountable?

Mansing Ghalay, Agriculture Extension Officer; Sangay Dorji, Livestock Extension Officer; Tshering Wangmo, Agriculture Extension Officer and Pasang Sherpa, Gup

Gelephu Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Gelephu. There were six observations pointed out in the report involving Nu.0.034 million. The total unresolved significant irregularities amounted to Nu.0.025 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.025	1 & 2
	Total	0.025	

1 Fraud, Corruption & Embezzlement – Nu.0.025 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.025 million as summarised hereunder:

1.1 Fictitious expenditure – Nu.0.025 million (Para 1)

The Administration had booked an expenditure of Nu. 0.025 million on agricultural training activities which was not conducted. No action had been taken.

Who are accountable?

Lungten Jamtsho, Livestock Extension Officer; Kuenzang Cheda, Agriculture Extension Officer and L.B. Thapa, Gup

Senghe Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Senghe. There were four observations pointed out in the report involving Nu.0.034 million.

However, three observations amounting to Nu.0.003 million were settled. The unresolved significant irregularities amounted to Nu.0.031 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Shortfalls, Lapses and Deficiencies	0.031	1 & 2
	Total	0.031	

1 Shortfalls, Lapses and Deficiencies – Nu.0.031 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.031 million as summarised hereunder:

1.1 Outstanding advances – Nu. 0.031 million (Para 1)

The Administration had miscellaneous advance balance of Nu.0.031 million lying outstanding against Kinga Dendup, Livestock Extension Officer and Bal Bdr. Mongar, Gup.

Who are accountable?

Kinga Dendup, Livestock Extension Officer and Bal Bdr. Mongar, Gup

6.34 Gewogs under Trashigang Dzongkhag

Phongmey Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Phongmey. There were six observations pointed out in the report involving Nu.0.075 million. The total unresolved significant irregularities amounted to Nu.0.040 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.040	1 & 2
	Total	0.040	

1 Fraud, Corruption & Embezzlement – Nu.0.040 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.040 million as summarised hereunder:

1.1 Non-deposit of rural taxes – Nu.0.040 million (Para 2)

The Administration had not deposited rural tax collection of Nu. 0.040 million into the Current Deposit Account of the Gewog. However, on the instance of the audit, the Administration had intimated the deposit of Nu.0.037 million leaving a balance of Nu. 0.003 million. No action had been taken.

Who are accountable?

Pelden Dorji, Mangmi and Dorji Wangchuk, Gup

Bidung Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Bidung. There were five observations pointed out in the report involving Nu.0.043 million. The unresolved significant irregularities amounted to Nu.0.024 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.024	1 & 2
	Total	0.024	

1 Fraud, Corruption & Embezzlement – Nu.0.024 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.024 million as summarised hereunder:

1.1 *Non-deposit of rural taxes – Nu.0.024 million (Para 2)*

The Administration had not deposited rural tax collection of Nu. 0.024 million into the Current Deposit Account of the Gewog. However, on the instance of the audit, the Administration had intimated the deposit of the taxes into the Current Deposit Account. No action had been taken.

Who is accountable?

Karma, Gup

Samkhar Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Samkhar. There were four observations pointed out in the report involving Nu.0.026 million of which three observations remained settled. The unresolved significant irregularities amounted to Nu.0.026 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.026	1 & 2
	Total	0.026	

1 Fraud, Corruption & Embezzlement – Nu.0.026 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.026 million as summarised hereunder:

1.1 *Non-deposit of rural taxes – Nu.0.026 million (Para 2)*

The Administration had not deposited rural tax collection of Nu. 0.026 million into the Current Deposit Account of the Gewog. However, on the instance of the audit, the Administration had intimated the deposit of the taxes into the Current Deposit Account. No action had been taken.

Who is accountable?

Sonam Dorji, Gup

Radi Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Radi. There were five observations pointed out in the report involving Nu.0.051 million of

which three observations were settled. The total unresolved significant irregularities amounted to Nu.0.021 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.021	1 & 2
	Total	0.021	

1 Fraud, Corruption & Embezzlement – Nu.0.021 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.021 million as summarised hereunder:

1.1 Non-deposit of rural taxes – Nu.0.021 million (Para 2)

The Administration had not deposited the rural tax collection of Nu. 0.021 million into the Current Deposit Account of the Gewog. However, on the instance of the audit, the Administration had intimated the deposit of the taxes into the Current Deposit Account. No action had been taken.

Who is accountable?

Samdrup, Gup

6.35 Gewogs under Trashiyangtse Dzongkhag

Yallang Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Yallang. There were six observations pointed out in the

report involving Nu.0.104 million. The unresolved significant irregularities amounted to Nu.0.101 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.101	1 & 2
	Total	0.101	

1 Fraud, Corruption & Embezzlement – Nu.0.101 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.101 million as summarised hereunder:

1.1 *Non-execution of works as specified – Nu. 0.101 million (Para 1.1.2)*

The Administration had made overpayment of Nu.0.101 million to the contractor on the construction of Gup’s Office. The over payment had occurred due to non-execution of works as per specification and provision of items other than specified. However, on the instance of the audit, the Administration had recovered and deposited the amount into ARA but no actions had been taken against the defaulters.

Who are accountable?

Jigme Tshering, AE and Tshewang Duba, Gup

6.36 Gewogs under Trongsa Dzongkhag

Dakten Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Dakten. There were four observations pointed out in the

report involving Nu.0.070 million. The total significant irregularities amounted to Nu.0.069 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.024	1 & 2
2	Shortfalls, Lapses & Deficiencies	0.045	5
	Total	0.069	

1 Fraud, Corruption & Embezzlement – Nu.0.024 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.024 million as summarised hereunder:

1.1 *Misuse of rural taxes – Nu. 0.024 million (Para 3)*

The Administration had misused rural taxes of Nu. 0.024 million. Although, the amount was deposited into the Gewog Current Deposit Account at the instance of the audit, no action had been taken for the misuse.

Who is accountable?

Pema Dendup, Revenue Accountant

2 Shortfalls, Lapses and Deficiencies – Nu.0.045 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.045 million as summarised hereunder:

2.1 *Non production of payment voucher – Nu.0.045 million (Para 4)*

The Administration had not produced payment vouchers for Nu. 0.045 million for audit verification. No action had been taken.

Who is accountable?

D.B Tamang, Gewog Accountant

Nubi Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Nubi. There were six observations pointed out in the

report involving Nu.0.069 million. The total significant irregularities amounted to Nu.0.069 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.069	1 & 2
	Total	0.069	

1 Fraud, Corruption & Embezzlement – Nu.0.069 million

There were cases of indicators of fraud, corruption and embezzlement amounting to Nu.0.069 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
1.1	Misuse of revenue	0.037	6	Pema Dendup, Revenue Accountant and D.B
1.2	Non deposit of revenue	0.032	5	Tamang, Gewog Accountant
	Total	0.069		

The cases are explained below:

1.1 Misuse of revenue – Nu. 0.037 million

The Administration had misused rural taxes of Nu. 0.037 million. Although, the amount was deposited into the Gewog Current Deposit Account at the instance of the audit, no action had been taken for the misuse.

1.2 Non-deposit of revenue – Nu.0.032 million

The Administration had not deposited rural taxes amounting to Nu. 0.032 million for the year 2006. No action had been taken.

Langthel Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Langthel. There were eight observations pointed out

in the report involving Nu.0.025 million. The significant irregularities amounted to Nu.0.020 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.020	1 & 2
	Total	0.020	

1 Fraud, Corruption & Embezzlement – Nu.0.020 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.020 million as summarised hereunder:

1.1 Misuse of revenue – Nu. 0.020 million (Para 5)

The Administration had misused rural taxes of Nu. 0.020 million. Although, the amount was deposited into the Gewog Current Deposit Account on the instance of the audit, no action had been taken for the misuse.

Who is accountable?

Pema Dendup, Revenue Accountant

Tangsibji Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Tangsibji. There were five observations pointed out

in the report involving Nu.030 million. The significant irregularities amounted to Nu.0.030 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.030	1 & 2
	Total	0.030	

1 Fraud, Corruption & Embezzlement – Nu.0.030 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.030 million as summarised hereunder:

1.1 Misuse of revenue – Nu. 0.030 million (Para 5)

The Administration had misused rural taxes of Nu. 0.030 million. Although, the amount was deposited into the Gewog Current Deposit Account on the instance of the audit, no action had been taken for the misuse.

Who is accountable?

Pema Dendup, Revenue Accountant

6.37 Gewogs under Wangduephodrang Dzongkhag

Khazhi Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Khazhi. There were seven observations pointed out in the report involving Nu.0.141 million.

However, two observations amounting to Nu.0.006 million were settled. The total unresolved significant irregularities amounted to Nu.0.126 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Fraud, Corruption & Embezzlement	0.102	1 & 2
2	Shortfalls, lapses and deficiencies	0.024	5
	Total	0.126	

1 Fraud, Corruption & Embezzlement – Nu.0.102 million

There was one case indicating fraud, corruption & embezzlement involving Nu.0.102 million as summarised hereunder:

1.1 *Misuse of properties – Nu.0.102 million (Para 1.1)*

The Administration had shortages of store items valuing Nu.0.102 million as noted during the physical verification. No action had been taken.

Who are accountable?

Sigay Dorji, former Gup and Tashi Phuntsho, Gup

2 Shortfalls, Lapses and Deficiencies – Nu.0.024 million

There was one case falling under shortfalls, lapses & deficiencies involving Nu.0.024 million as summarised hereunder:

2.1 *Inadmissible payment of sawing charges – Nu.0.024 million (Para 1.2)*

The Administration had entertained inadmissible payment of sawing charges amounting to Nu.0.024 million in the construction of 2 units Classroom at Kashi Community School. No action had been taken.

Who are accountable?

Sigay Dorji, former Gup and Tashi Phuntsho, Gup

Daga Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Daga. There were six observations pointed out in the report involving Nu.0.136 million.

However, one observation amounting to Nu.0.010 million was settled. The unresolved significant irregularities amounted to Nu.0.087 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Violation of Laws and Rules	0.087	4
	Total	0.087	

1 Violation of Laws and Rules – Nu.0.087 million

There was one case violation of laws and rules involving Nu.0.087 million as summarised hereunder:

1.1 *Payment without verifying the bills – Nu.0.087 million (Para 1)*

The Administration had made payment of Nu.0.087 million without verifying the bills in the construction of Out Reach Clinic at Taksha. No action had been taken.

Who are accountable?

Dorji Gyeltshen, former Gup and Wangchuk, Gup

6.38 Gewogs under Zhemgang Dzongkhag

Nangkor Gewog

During the period, the Royal Audit Authority had issued one audit report of the Gewog Administration, Nangkor. There were eight observations pointed out in the report involving Nu.1.051 million. The total unresolved significant irregularities amounted to Nu.0.588 million as summarised below:

Sl. No.	Observations in brief	Amount	Category Code
1	Violation of Laws and Rules	0.067	4
2	Short falls, lapses and deficiencies	0.521	5
	Total	0.588	

1 Violation of Laws and Rules – Nu.0.067 million

There was one case violation of laws and rules involving Nu.0.067 million as summarised hereunder:

1.1 *Non utilization of cement – Nu.0.067 million (Para 1)*

The Administration had procured 487 bags of cement valuing Nu. 0.067 million for the construction of Dunmang Community School. However, during the site visit, the cement was found lying unutilized in Praling store. No action had been taken.

Who are accountable?

Kinley Wangchuk, former Gup; Nima Norbu, Asstt. Engineer; Norbu Gyelpo, Dzongkhag Education Officer and Jigme Namgyel, Accounts Officer

2 Shortfalls, Lapses and Deficiencies – Nu.0.521 million

There were cases of shortfalls, lapses and deficiencies involving Nu.0.521 million as summarised hereunder:

Sl. No.	Observations in brief	Amount	Para No.	Who are accountable?
2.1	Excess payment of hire charges	0.021		Nidup Dorji, Works Assistant
2.2	Non implementation of planned activities	0.500	3	Rinchen Dakpa, Gup and Karma Tenzin, Works Assistant
	Total	0.521		

The cases are explained below:

2.1 Excess payment of hire charges – Nu.0.021 million

The Administration had made excess payment of Nu.0.021 million due to wrong application of hire charges rate in the transportation of materials from Chukha to Zhemgang. No action had been taken.

2.2 Non- implementation of planned activities – Nu.0.500 million

The Administration had not executed the construction of Farm Road from Nyakhar to Tshaidang despite sanctioning a budget of Nu. 0.500 million for the said work. No action had been taken.