

## NON-GOVERNMENT ORGANISATIONS

### 6.56 Youth Development Fund

During the period, the Royal Audit Authority had issued one audit report of the Youth Development Fund (YDF). There were ten observations pointed out in the reports involving Nu.4.605 million.

However, seven observations amounting to Nu.1.889 million were settled. The total unresolved significant irregularities amounted to Nu.2.713 million as summarised below:

Sl. No.	Observations in brief	Nu in million	Category Code
1	Fraud, Corruption & Embezzlement	2.621	1
2	Shortfalls, Lapses and Deficiencies	0.092	5
	<b>Total</b>	<b>2.713</b>	

#### 1 Fraud, Corruption and Embezzlement – Nu.2.621 million

There was one case indicating fraud, corruption and embezzlement involving Nu.2.621 million as explained hereunder:

##### 1.1 *Embezzlement of fund – Nu. 2.621 million*

The Accountant had embezzled a sum of Nu.2.621 million by way of non-deposit of air ticket refunds, non deposit of cash collections, double booking of expenditure, booking of fictitious expenditure and withdrawal from the fixed deposit account. Out of Nu.2.621 million, a sum of Nu.0.860 million was recovered leaving a balance of Nu.1.761 million. The OAG had forwarded the case to the Royal Court of Justice.

##### **Who is accountable?**

*Singay Dorji, Accountant*

#### 2 Shortfalls, Lapses and Deficiencies – Nu.0.092 million

There were cases of shortfalls, lapses and deficiencies involving Nu. 0.092 million as summarised hereunder:

Sl. No.	Observations in brief	Nu in million	Para No.	Who are accountable?
2.1	Double payment of salary	0.037	2	Singay Dorji, Accountant and Yandey Penjore, Director
2.2	Non recovery of loans	0.055	4	Dorji Ohm, Project Officer and Yandey Penjore, Director
	<b>Total</b>	<b>0.092</b>		

The cases are explained below:

### ***2.1 Double payment of salary – Nu.0.037 million***

The staff salary of Drakshok Vocational Training Centre amounting Nu.0.037 million for the month of May 2004 was paid twice from different accounts resulting into double payment. The OAG had forwarded the case to the Royal Court of Justice.

### ***2.2 Non recovery of loans – Nu.0.055 million***

Loan amounting to Nu.0.060 million paid to Mr. Gembola for opening a tailoring shop at Changzamtog, Thimphu was not liquidated within the stipulated time. The management so far had recovered Nu.0.005 million on installment basis leaving a balance of Nu.0.055 million.

## **6.57 Tarayana Foundation**

During the period, the Royal Audit Authority had issued two audit reports of the Tarayana Foundation. There were twelve observations pointed out in the reports involving Nu. 3.944 million.

However, two observations amounting to Nu.0.959 million were settled. The total unresolved significant irregularities amounted to Nu.0.250 million as summarised below:

Sl. No.	Observations in brief	Nu in million	Category Code
1	Shortfalls, Lapses and Deficiencies	0.250	5
	<b>Total</b>	<b>0.250</b>	

## 1 Shortfalls, Lapses and Deficiencies – Nu.0.250 million

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There was one case falling under shortfalls, lapses and deficiencies involving Nu.0.250 million as explained hereunder:

### 1.1 *Outstanding advances – Nu. 0.250 million (Para 4)*

The Tarayana Foundation had advances of Nu.0.250 million lying outstanding against Tarayana Club, College of Education, Paro.

#### **Who are accountable?**

*Sonam Yangden, Finance Personnel and Aum Chimi Paden Wangdi, Secretary General (Supervisory)*