
GEWOG ADMINISTRATIONS

6.23 Gewogs under Chukha Dzongkhag

Geling Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Geling. There was 1 observation pointed out in the report involving Nu. 0.050 million. The unresolved significant irregularities amounted to Nu. 0.050 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Mismanagement	0.050	3
	Total	0.050	

1. Mismanagement – Nu. 0.050 million

There was a case of mismanagement involving Nu. 0.050 million as summarised hereunder:

1.1 Non-collection of rural taxes - Nu. 0.050 million

Rural taxes amounting to Nu. 0.050 million were pending collection from various tax payers. (Para 1, AIN 7283)

Who are accountable?

Nima, Gup & Pema Wangdi, Dzongrab

Getana Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Getana. There were 5 observations pointed out in the report involving Nu. 0.357 million. However, 1 observation amounting to Nu. 0.009 million was settled. The total unresolved significant irregularities amounted to Nu. 0.167 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Violation of Laws and Rules	0.067	4
2	Shortfalls, Lapses & Deficiencies	0.100	5
	Total	0.167	

1 Violation of Laws and Rules – Nu. 0.067 million

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

1.1 *Improper evaluation of tender – Nu. 0.067 million*

The inappropriate evaluation of the tenders for the construction of the Gup's Office had resulted into award of works to bidder other than the lowest bidder resulting into avoidable financial burden of Nu. 0.067 million. (Para 1.1, AIN 7284)

Who are accountable?

Tashi Dukpa, AE, Pema Wangdi, Dzongrab & J.N Pradhan, DE

1 Shortfalls, Lapses and Deficiencies – Nu.0.100 million

There was a case of shortfalls, lapses & deficiencies involving Nu. 0.100 million as summarised hereunder:

2.1 *Excess payment to contractor – Nu. 0.100 million*

In the construction of the Gup's Office, the administration had made excess payment of Nu. 0.100 million to the contractor due to payment for quantities in excess of actual quantities of work executed. (Para 1.2, AIN 7284)

Who are accountable?

Tashi Dukpa, AE, Pema Wangdi, Dzongrab & J.N Pradhan, DE

Phuentsholing Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Phuentsholing. There were 5 observations pointed out in the report involving Nu. 0.096 million. The total unresolved significant irregularities amounted to Nu. 0.050 million as summarised below:

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

1 Fraud, Corruption & Embezzlement – Nu. 0.050 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.050 million as summarised hereunder:

1.1 *Payments for materials not supplied – Nu. 0.050 million*

In the construction of the rural water supply, the Administration had made payments of Nu. 0.050 million without receiving the materials. (Para 2.2, AIN 7287)

Who are accountable?

Rinchen Lidra, AE, Pema Wangdi, Dzongrab & J.N Pradhan, DE

Sampheling Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Sampheling. There were 4 observations pointed out in the report involving Nu. 0.209 million. The unresolved significant irregularities amounted to Nu. 0.167 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.167	1 & 2
	Total	0.167	

1. Fraud, Corruption & Embezzlement – Nu. 0.167 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.167 million as summarised hereunder:

1.1 *Payments for materials not received – Nu. 0.167 million*

The administration had made payments of Nu. 0.167 million to suppliers without receiving the materials. (Para 1.2, AIN 7288)

Who are accountable?

Rinchen Lidra, AE, Pema Wangdi, Dzongrab & J.N Pradhan, DE

6.24 Gewogs under Dagana Dzongkhag

Drujegang Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Drujegang. There were 3 observations pointed out in the report involving Nu. 0.044 million. However, 1 observation amounting to Nu. 0.001 million were settled. The unresolved significant irregularities amounted to Nu. 0.041 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Violation of Laws & Rules	0.041	4
	Total	0.041	

1 Violation of Laws & Rules – Nu. 0.041 million

There was a case of mismanagement of fund of Nu. 0.041 million as summarised hereunder:

1.1 Non-deposit of liquidated damages – Nu. 0.041 million

The liquidated damages of Nu. 0.041 million recovered on account of the delay in the construction of the Gup's Office was not deposited. (Para 1.1, AIN 7382)

Who are accountable?

Tshechu, Finance Officer and Pema, Dzongrab

Khebisa Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Khebisa. There were 2 observations pointed out in the report involving Nu. 0.026 million. The total 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 a case of indicator of fraud, corruption & embezzlement involving Nu. 0.026 million as summarised hereunder:

1.1 *Non accountal of taxes – Nu. 0.026 million*

The rural tax collections of Nu. 0.026 million was not accounted in the books of Accounts. (Para 1.1, AIN 7383)

Who are accountable?

Karma Tshering, Gup

Lajab Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Lajab. There were 3 observations pointed out in the report involving Nu. 0.037 million. The total unresolved significant irregularities amounted to Nu. 0.024 million as summarised below:

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

1. Fraud, Corruption & Embezzlement – Nu. 0.024 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.024 million as summarised hereunder:

1.1 *Payment for works not executed – Nu. 0.024 million*

Muster Roll payments of Nu. 0.024 million on account of construction of rural water supplies were shown to have been disbursed without actually executing the works. (Para 1.2, AIN 7380)

Who are accountable?

Gyembo, Gup

Lhamoi Zingkha Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Lhamoi Zingkha. There were 2 observations pointed out in the report involving Nu. 0.060 million. The total unresolved significant irregularities amounted to Nu. 0.043 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Violation of Laws and Rules	0.043	4
	Total	0.043	

1. Violation of Laws and Rules – Nu. 0.043 million

There was a case of violation of laws and rules involving Nu. 0.043 million as summarised hereunder:

1.1 Short recovery of liquidated damages – Nu. 0.043 million

Out of the liquidated damages of Nu. 0.103 million applicable in the construction of the Gup's Office, the administration had levied and recovered only Nu. 0.060 million leaving a balance of Nu. 0.043 million. (Para 1.1, AIN 7379)

Who are accountable?

Indra Bdr. Rai, JE & Sangay Dorji, DE

6.25 Gewogs under Lhuentse Dzongkhag

Kurtoe Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Kurtoe. There were 4 observations pointed out in the report involving Nu. 0.075 million. However, 3 observations amounting to Nu. 0.023 million were settled. The total unresolved significant irregularities amounted to Nu. 0.052 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Mismanagement	0.052	3
	Total	0.052	

1 Mismanagement – Nu. 0.052 million

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

1.1 Unauthorised issue of materials – Nu. 0.052 million

The Administration had issued 320 bags of cement amounting to Nu. 0.052 million to a contractor on returnable basis. Neither the cement nor its cost was recovered. (AIN 7292)

Who are accountable?

Wangchuk Norbu, Gup

6.26 Gewogs under Mongar Dzongkhag

Gongdue Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Gongdue. There were 3 observations pointed out in the report involving Nu. 0.606 million. The unresolved significant irregularities amounted to Nu. 0.606 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.606	1 & 2
	Total	0.606	

1. Fraud, Corruption & Embezzlement – Nu. 0.606 million

There were cases of indicators of fraud, corruption & embezzlement involving Nu. 0.606 million as summarised hereunder:

Sl. No.	Observations in brief	Nu. in million	Para No.	Who are accountable?
1.1	Misuse of rural taxes	0.016	1.1	Ugyen Dorji, Gup
1.2	Payments for works not completed	0.590	1.2	Ugyen Dorji, Gup & Pursuram Rai
	Total	0.606		

The cases of indicators of fraud, corruption & embezzlement are explained below:

1.1 Misuse of rural taxes – Nu. 0.016 million

Rural Tax collections amounting to Nu. 0.016 million was not handed over to the present Gup by the outgoing Gup. Subsequently, the amount was deposited but no action was taken against the official responsible for the lapses. (AIN 7322)

1.2 Payments for works not completed – Nu. 0.590 million

The Administration had booked an expenditure of Nu. 0.590 million without completing the works of renovation of Damkhar Irrigation Channel and the construction of Kitchen cum Store. Although the work was later completed, no action was taken against the officials responsible for the lapses. (AIN 7322)

Silambi Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Silambi. There were 4 observations pointed out in the report involving Nu. 0.322 million. The total unresolved significant irregularities amounted to Nu. 0.299 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.299	1 & 2
	Total	0.299	

1 Fraud, Corruption & Embezzlement – Nu. 0.299 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.299 million as summarised hereunder:

1.1 Payments for works not executed – Nu. 0.299 million

The Administration had made Muster Roll payments of Nu. 0.299 million on account of the construction of rural water supply without executing the works. Subsequently, the work was executed but no action was taken against the official responsible for the lapses. (AIN 7328)

Who are accountable?

Wangdi Tshering, Gup & Thinley Wangchuk, JE

Tsamang Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Tsamang. There were 2 observations pointed out in the report involving Nu. 0.514 million. The unresolved significant irregularities amounted to Nu. 0.514 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.514	1 & 2
	Total	0.514	

1 Fraud, Corruption & Embezzlement – Nu. 0.514 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.514 million as summarised hereunder:

1.1 Payment for works not executed – Nu. 0.514 million

The Administration had paid 75% secured advances amounting to Nu. 0.308 million and the 1st running bill of Nu. 0.206 million without even finalising the site for the construction of the Gup's Office. (Para 1.1, AIN 7327)

Who are accountable?

Yeshe Thinley, Gup & Rinchen Dorji, Engineer

6.27 Gewogs under Samtse Dzongkhag

Chengmari Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Chengmari. There were 2 observations pointed out in the report involving Nu. 0.064 million. The unresolved significant irregularities amounted to Nu. 0.047 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.047	1 & 2
	Total	0.047	

1 Fraud, Corruption & Embezzlement – Nu. 0.047 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.047 million as summarised hereunder:

1.1 *Misuse of rural taxes – Nu. 0.047 million*

Rural tax collections of Nu. 0.047 million were found misused by the dealing officials for which no action had been taken. (Para 1.3, AIN 7238)

Who are accountable?

Meena Thapa, Gup & P.S Suba, Gewog Clerk

Dungtse Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Dungtse. There were 2 observations pointed out in the report involving Nu. 0.034 million. The unresolved significant irregularities amounted to Nu. 0.027 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.027	1 & 2
	Total	0.027	

1 Fraud, Corruption & Embezzlement – Nu. 0.027 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.027 million as summarised hereunder:

1.1 *Misuse of funds – Nu. 0.027 million*

The former Gup and the former Geydrung had misused Gewog funds of Nu. 0.027 million by not depositing the collections and recoveries into Gewog Current Deposit Account. No action had been taken. (Para 1.3, AIN 7242)

Who are accountable?

Dhan Bdr. Limbu, Former Gup & Chitraman Rai, Former Gewog Clerk

6.28 Gewogs under Trongsa Dzongkhag

Dragteng Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Dragteng. There were 5 observations pointed out in the report involving Nu. 0.062 million. However, 1 observation amounting to Nu. 0.004 million was settled. The total unresolved significant irregularities amounted to Nu. 0.050 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Violation of Laws and Rules	0.050	4
	Total	0.050	

1. Violation of Laws and Rules – Nu. 0.050 million

There was a case of violation of laws and rules involving Nu. 0.050 million as summarised hereunder:

1.1 *Payment without supporting documents – Nu. 0.050 million*

The supporting documents and vouchers for disbursements of Nu. 0.050 million were not available on record. (Para 1.1, AIN 7516)

Who are accountable?

Leki Wangchuk, FO & D.B. Tamang, Gewog Accountant

Langthel Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Langthel. There were 53 observations pointed out in the report involving Nu. 0.905 million. The total unresolved significant irregularities amounted to Nu. 0.896 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Violation of Laws and Rules	0.896	4
	Total	0.896	

1. Violation of Laws and Rules – Nu. 0.896 million

There was a case of violation of laws and rules involving Nu. 0.896 million as summarised hereunder:

1.1 Payment without supporting documents – Nu. 0.896 million

The supporting documents and vouchers for disbursements of Nu. 0.896 million were not available on record. (Para 1.1, AIN 7519)

Who are accountable?

Leki Wangchuk, FO & D.B. Tamang, Gewog Accountant

Tangsibji Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Tangsibji. There were 3 observations pointed out in the report involving Nu. 0.817 million. The total unresolved significant irregularities amounted to Nu. 0.812 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Violation of Laws and Rules	0.812	4
	Total	0.812	

1. Violation of Laws and Rules – Nu. 0.812 million

There was a case of violation of laws and rules involving Nu. 0.812 million as summarised hereunder:

1.1 Payment without supporting documents – Nu. 0.812 million

The supporting documents and vouchers for disbursements of Nu. 0.812 million were not available on record. (Para 1.1, AIN 7520)

Who are accountable?

Leki Wangchuk, FO & D.B. Tamang, Gewog Accountant

6.29 Gewogs under Tsirang Dzongkhag

Barshong Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Barshong. There were 2 observations pointed out in the report involving Nu. 0.012 million. However, 1 observation amounting to Nu. 0.001 million was settled. The unresolved significant irregularities amounted to Nu. 0.011 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.011	1 & 2
	Total	0.011	

1 Fraud, Corruption & Embezzlement – Nu. 0.011 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.011 million as summarised hereunder:

1.1 *Payments for goods not received – Nu. 0.011 million*

The Administration had made payments of Nu. 0.011 million to suppliers without receiving the goods. (Para 2, AIN 7432)

Who are accountable?

Jit Bdr. Tamang, Gup

Kikhorthang Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Kikhorthang. There were 2 observations pointed out in the report involving Nu. 0.079 million. The unresolved significant irregularities amounted to Nu. 0.049 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.049	1 & 2
	Total	0.049	

1 Fraud, Corruption & Embezzlement – Nu. 0.049 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.049 million as summarised hereunder:

1.1 *Short accountal of rural life insurance – Nu. 0.049 million*

The Administration had not accounted rural life insurance of Nu. 0.049 million. Subsequently, the amount had been deposited but no action had been taken against the officials responsible for the lapses. (Para 2, AIN 7436)

Who are accountable?

Yeshe Wangdi, Gewog Clerk & Tshewang Norbu, Gup

6.30 Gewogs under Wangdue Dzongkhag

Athang Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Athang. There were 9 observations pointed out in the report involving Nu. 0.107 million. However, 1 observation amounting to Nu. 0.001 million were settled. The total unresolved significant irregularities amounted to Nu. 0.057 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.057	1 & 2
	Total	0.057	

1 Fraud, Corruption & Embezzlement – Nu. 0.057 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.057 million as summarised hereunder:

1.1 Non- accountal of stocks – Nu. 0.057 million

Equipments and furniture worth Nu. 0.057 million were not accounted in the Stock Register. (Para 5, AIN 7405)

Who are accountable?

Chhador Dolma, Gup

Bjena Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Bjena. There were 4 observations pointed out in the report involving Nu. 0.055 million. The total unresolved significant irregularities amounted to Nu. 0.031 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.031	1 & 2
	Total	0.031	

1 Fraud, Corruption & Embezzlement – Nu. 0.031 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.031 million as summarised hereunder:

1.1 *Non- deposit of rural taxes – Nu. 0.031 million*

Rural tax collections of Nu. 0.031 million was not deposited into the Gewog Current Deposit Account. No action had been taken. (Para 3, AIN 7406)

Who are accountable?

Ugyen Dorji, Gup

Gasetsho Wom Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Gasetsho Wom. There were 5 observations pointed out in the report involving Nu. 0.128 million. The unresolved significant irregularities amounted to Nu. 0.042 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.042	1 & 2
	Total	0.042	

1 Fraud, Corruption & Embezzlement – Nu. 0.042 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.042 million as summarised hereunder:

1.1 *Payment for materials not received – Nu. 0.042 million*

The Administration had made payments of Nu. 0.042 million without receiving the materials. Subsequently, the amount was deposited into Audit Recoveries Account but no action was taken against the official responsible for the lapses. (Para 1.1, AIN 7411)

Who are accountable?

Kuenley Dorji, Gup & Prakash Gurung, JE

Kazhi Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Kazhi. There were 8 observations pointed out in the report involving Nu. 0.057 million. The unresolved significant irregularities amounted to Nu. 0.038 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.038	1 & 2
	Total	0.038	

1 Fraud, Corruption & Embezzlement – Nu. 0.038 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.038 million as summarised hereunder:

1.1 Shortages of timber – Nu. 0.038 million

The Administration had shortages of timber valuing Nu. 0.038 million. No action had been taken. (Para 2.1, AIN 7412)

Who are accountable?

Tashi Phuntsho, Gup & Yeshe Tenzin, JE

Phobji Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Phobji. There were 3 observations pointed out in the report involving Nu. 0.093 million. However, 1 observation amounting to Nu. 0.75 million was settled. The unresolved significant irregularities amounted to Nu. 0.014million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.014	1 & 2
	Total	0.014	

1 Fraud, Corruption & Embezzlement – Nu. 0.014 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.014 million as summarised hereunder:

1.1 Non-accountal of materials/stocks – Nu. 0.014 million

The Administration had procured 55 bags of cements amounting to Nu. 0.014 million. The accountal and its utilization was not on record. (Para 1, AIN 7416)

Who are accountable?

Sonam Tshering, Former Gup & Chimi Dolma, Gewog Accountant

6.31 Gewogs under Zhemgang Dzongkhag

Nangkor Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Nangkor. There were 3 observations pointed out in the report involving Nu. 0.448 million. The total unresolved significant irregularities amounted to Nu. 0.448 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Mismanagement	0.118	3
2	Shortfalls, Lapses and Deficiencies	0.330	5
	Total	0.448	

1. Mismanagement – Nu. 0.118 million

There was a case of mismanagement of fund of Nu. 0.118 million as summarised hereunder:

1.1 Non-collection of rural taxes – Nu. 0.118 million

Rural taxes amounting to Nu. 0.118 million were either pending collection from the tax payers or its accountal in the Gewog CD Account. (Para 1, AIN 7444)

Who are accountable?

Kinley Wangchuk, Gup

2. Shortfalls, Lapses and Deficiencies – Nu. 0.330 million

There was a case of shortfalls, lapses and deficiencies involving Nu. 0.330 million as summarised hereunder:

2.1 Outstanding advances – Nu. 0.330 million

The Administration had not recovered advances of Nu. 0.330 million although the final bills of the contractor had been paid. (AIN 7444)

Who are accountable?

Kelzang Peljor, DE & Til Bdr. Ghallay, FO

Shingkar Gewog

During the period, the Royal Audit Authority had issued 1 audit report of the Gewog Administration, Shingkar. There were 2 observations pointed out in the report involving Nu. 0.034 million. The unresolved significant irregularities amounted to Nu. 0.032 million as summarised below:

Sl. No.	Observations in brief	Nu. in million	Category Code
1	Fraud, Corruption & Embezzlement	0.032	1 & 2
	Total	0.032	

1 Fraud, Corruption & Embezzlement – Nu. 0.032 million

There was a case of indicator of fraud, corruption & embezzlement involving Nu. 0.032 million as summarised hereunder:

1.1 Shortages of funds – Nu. 0.032 million

The Administration had shortages of closing balance of Gewog CD Account of Nu. 0.032 million. Subsequently, the amount had been deposited into Audit Recoveries Account but no actions were taken against the officials responsible for the lapses. (Para 2, AIN 6847)

Who are accountable?

Sonam, Gup